SISTEMUL MEDICAL
MedLife

SUSTAINABILITY REPORT
MEDLIFE GROUP 2025

CONTENTS

ESRS 2 – GENERAL INFORMATION

[BP-1] – GENERAL BASIS FOR PREPARING THE SUSTAINABILITY STATEMENT

In this document, the term 'sustainability' is used in place of the term 'durability', and "materiality/material" in place of the term "significance/significant", when they appear in the expressions "double significance analysis" and "significant impacts, risks and opportunities", in accordance with the terms set out in In the Order of the Minister of Finance No. 2844/2016, as subsequently amended, Chapter 7, Section 7.3 implementing Article 29(a) of Directive 2013/34/EU and the European Sustainability Reporting Standards (ESRS), adopted through Commission Delegated Regulation (EU) 2023/2772, under the Corporate Sustainability Reporting Directive (CSRD).

The Sustainability Statement for 2025 has been prepared on a consolidated basis, covering the parent company, Med Life S.A., and all its subsidiaries. As in 2024, Med Life S.A. is the only entity within the Group that falls under the scope of the CSRD ('Corporate Sustainability Reporting Directive') on an individual basis for the 2025 financial year, being a large listed company (i.e. a public-interest entity). The other companies in MedLife Group do not have an individual reporting obligation for the 2025 financial year, as they are not public-interest entities. Med Life S.A., as the parent company of a large Group, prepares consolidated annual financial statements. Furthermore, from the financial year 2024, it is required to prepare a consolidated sustainability statement, which forms part of the Annual Report prepared at consolidated level. With regard to the consolidation of the sustainability information presented, this is consolidated in accordance with the same principles as the financial statements, unless otherwise specified. The complete list of subsidiaries included in the Sustainability Statement in *Note 1 'Description of Activities' in the Consolidated Financial Statements of MedLife Group.*

The Group's Sustainability Statement prepared for the period 1 January – 31 December 2025 includes comparative data with previous periods, namely 2024. The statement also integrates the upstream and downstream value chains into the process of assessing the significance of the impacts, risks and opportunities (IRO) identified in these segments. Where the company's policies and actions extend to the value chain, this is explicitly stated in the relevant reporting requirements of the ESRS thematic standards and in the MRD in accordance with ESRS 2. With regard to indicators, information relating to the value chain refers exclusively to greenhouse gas (GHG) emissions, in accordance with the provisions of ESRS E1-6.

The Group has not exercised the option to omit information relating to intellectual property, know-how or the results of innovation, as provided for in section 7.7 of ESRS 1 on classified and sensitive information. Furthermore, the company has not made use of the exception provided for in Article 19a(3) or Article 29a(3) of Directive 2013/34/EU, as transposed by Ministry of Public Finance Order No. 85/2024, which allows for the exclusion of information relating to imminent developments or matters under negotiation. Consequently, the Group's Sustainability Statement covers the upstream and downstream value chain in line with the requirements of ESRS 1, Section *5.1 'The reporting entity and the value chain'.*

Accounting policies have been applied consistently in line with the 2024 financial year and are included in detail within this Sustainability Statement. The Company will periodically reassess the use of estimates and judgements made based on experience regarding the application of accounting policies, the development of sustainability reporting and other factors. Changes in the preparation or presentation of sustainability information are recognized in the period in which the relevant estimate is revised. For further information on the key estimates, judgements and assumptions applied, please refer to the pages containing the tables of quantitative data on sustainability information within this statement.

[BP-2] – DISCLOSURES RELATING TO SPECIFIC CIRCUMSTANCES

The Group has adopted the short-, medium- and long-term time horizons as defined in section 6.4 of ESRS 1, without deviating from them. In accordance with these standard definitions, the short term is considered to be up to one year, similar to the reporting period used for financial statements; the medium term extends from the end of the short-term reporting period to five years; and the long term covers a period exceeding five years. These timeframes have been consistently used in reporting, reflecting a standardized approach aligned with the requirements of ESRS 1, without the need for adjustment.

The indicator reported for the upstream and downstream value chain refers exclusively to Scope 3 GHG emissions. This is the only indicator used to reflect the impact on the value chain, in accordance with established reporting standards. Estimates of Scope 3 GHG emissions were carried out in accordance with the GHG Protocol, using indirect sources such as sectoral average data or other relevant sources of information that reflect activities within the value chain. These estimates are based on standardized methodologies that enable the assessment of the indirect impact of the company's activities. Scope 3 emissions estimates were carried out with a level of accuracy considered adequate, in accordance with the GHG Protocol (revised 2015). However, given that they are based on indirect sources and sectoral average data, there is a certain degree of uncertainty associated with these estimates. Their level of accuracy is clearly specified in the Sustainability Statement under reporting requirement E1-6 of the ESRS E1 standard. To improve the accuracy of Scope 3 emissions estimates, the company will work more closely with suppliers and partners in the value chain to obtain direct and precise data, rather than relying solely on sectoral averages. The implementation of these actions will, of course, be subject to the Omnibus regulations.

At the same time, the Group used estimates to calculate the following quantitative indicators and monetary values: the amount of municipal waste presented in E5-5, the weight of resources inputs presented in E5-4, the quantity of pollutants in water, and the amount of microplastics generated, as presented in E2-4. Information regarding sources of uncertainty, assumptions, approximations and the reasoning applied by the Group in the process of measuring these indicators is detailed within each relevant thematic standard that includes such quantitative data.

Where there are changes in the preparation and presentation of sustainability information compared to previous reporting periods, the company explains the nature of these changes and the reasons for them, including the rationale for the increased relevance of the replacement metrics. Revised comparative figures are also presented, except where their adjustment is impracticable, in which case this is explicitly stated. Furthermore, the difference between the figure reported in the previous period and the revised comparative figure is disclosed. The information relating to this requirement is detailed in the Sustainability Statement under reporting requirement E1-6 of the ESRS E1 standard.

In the Sustainability Statement, the Group has included the following additional information derived from other legislation requiring the reporting of sustainability information or from generally accepted reporting standards and frameworks, in addition to the ESRS requirements, as follows:

Additional information	Standard	Location
GRI 202-2 Proportion of senior management recruited from the local community **GRI 201-1** Direct economic value generated and distributed	GRI Standards	ESRS S3 - [S3] - Disclosure of Group-specific information - Market presence - Economic value generated and distributed
HC-DY-270a.1. Description of policies or initiatives to ensure that patients are adequately informed about pricing before undergoing a procedure **HC-DY-270a.2.** Discussion of how information regarding service prices is made public	SASB	ESRS G1 [G1] - Disclosure of Group-specific information: *- pricing and billing transparency* *- fraud and unnecessary procedures* *- competitive behaviour*
HC-DY-510a.1. Total financial losses resulting from legal proceedings related to medical fraud		
GRI 206-1 Legal actions for anti-competitive behavior, antitrust and monopolistic practices		

The following information is included by reference to other sections of this Sustainability Statement and the 2025 Consolidated Financial Statements:

Information included by reference	Location of reporting	Page
ESRS 2 BP-2 points 10(b) and (c)	E1-6 within ESRS E1	30
ESRS 2 BP-2 11(b)(i), (ii)	E2-4 within ESRS E2	36
	E3-4 of ESRS E3	39
	E5-4 within ESRS E5	41
	E5-5 within ESRS E5	43
E1 GOV 3	GOV 3 within ESRS 2	7
G1 GOV 1	GOV 1 from ESRS2	4
SBM-1 40 b)	Note 19 Revenue from contracts with customers	
SBM-3 48 d)	E2.IRO-1 within E2	34
SBM-3 48 d)	E3.IRO-1 within E3	38
SBM-3 48 d)	E5.IRO-1 within E5	40
SBM-3 48 d)	S1.SBM-3 within S1	44
SBM-3 48 d)	S4.SBM-3 within S4	62
E2.IRO-1	E2.IRO-1 within E2	34
E3.IRO-1	E3.IRO-1 within E3	38
E3.IRO-1	E5.IRO-1 within E5	40
G1.IRO-1	G1.IRO-1 within G1	73
S1.SBM-3	S1.SBM-3 within S1	44
S2.SBM-3	S2.SBM-3 within S2	54
S3.SBM-3	S3.SBM-3 within S3	59
S4.SBM-3	S4.SBM-3 within S4	62
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) regarding the Sustainability Policy in sections ESRS E2, E2-1	E1-2 within ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) regarding the Sustainability Policy in sections ESRS E3, E3-1	E1-2 within ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) regarding the Sustainability Policy in sections ESRS E5, E5-1	E1-2 within ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) regarding the Sustainability Policy in sections ESRS S1, S1-1	E1-2 within the ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) regarding the Sustainability Policy in sections ESRS S2, S2-1	E1-2 within the ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), d) and f) regarding the Sustainability Policy in sections ESRS S2, S2-1	S1-1 within ESRS S1	45
MDR-P 65 a) regarding the monitoring mechanism, c), d) and f) regarding the Sustainability Policy in sections ESRS S3, S3-1	E1-2 of the ESRS E1	28
MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) regarding the Sustainability Policy in sections ESRS S4, S4-1	E1-2 of the ESRS E1	28

Information included by reference	Location of reporting	Page
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) regarding the Sustainability Policy in sections ESRS G1, G1-1	E1-2 of the ESRS E1	28
G1-3	Reported in G1-1	74

The Sustainability Statement has been subject to a limited assurance review carried out by the Company's auditor, Deloitte Audit SRL. Please refer to the Limited Assurance Report, which includes a description of the assurance activities performed by the external auditor.

[GOV-1] – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

Board of Directors

In accordance with the Company's Articles of Association, Med Life S.A. is managed under a unitary system by a Board of Directors comprising seven members appointed by the Ordinary General Meeting of Shareholders for a term of four years, with the possibility of re-election for subsequent four-year terms. CVs detailing the professional experience and qualifications of the members of the Board of Directors are published on the company's website (www.medlife.ro) and made available to the public and all stakeholders.

Table of information regarding the composition, diversity and expertise of the Board members

Member	Gender	Role on the Board	Role	Expertise in sustainability		
				E E1, E2, E3, E5	S S1, S2, S3, S4	G G1
Mihail MARCU	M	Chairman of the Board	Executive	✓	✓	✓
Nicolae MARCU	M	Board Member	Executive	✓	✓	✓
Dorin PREDA	M	Board Member	Executive	✓	✓	✓
Dimitrie PELINESCU-ONCIUL	M	Board Member	Non-exe			✓
Ana Maria MIHĂESCU	F	Board Member	Indep	✓	✓	✓
Voicu CHEȚA	M	Board Member	Indep non-exec			✓
Ovidiu FER	M	Board Member	Indepe non-exec			✓

Category	Female	Men	Independent
Gender representation and independent members	14%	86%	43

In 2025, there were no changes to the structure or composition of the Company's Board of Directors. MedLife Group takes gender diversity into account in the composition of the Board of Directors, calculating the percentage as the average ratio of female to male members of the Board. Furthermore, the percentage of independent members of the Board of Directors is an important indicator, calculated as the proportion of independent members of the Board. This percentage refers to non-executive members of the Board.

With regard to the representation of employees and other workers on the Board of Directors, in the current structure of the Board there are no members specifically appointed to represent employees or other categories of workers. Under Romanian law, there is no legal obligation to include employee representatives on the Board of Directors of a private company. MedLife remains committed to complying with the applicable legal requirements and will take all necessary steps to adapt its management structure should such requirements become applicable in the future.

At Board level, two advisory committees have been established: **the Remuneration Committee** and **the Audit Committee**.

The Remuneration Committee has the following main responsibilities:

- Decisions regarding the remuneration of members of the Executive Committee and other non-executive directors. In making such decisions, the Remuneration Committee must take into account the long-term interests of shareholders, investors and other stakeholders in MedLife's business;
- Implementing the resolutions of the Board of Directors that fall within the Committee's remit.

The **Audit Committee**, which supports the work of the Board of Directors, is assigned responsibilities relating to the oversight of financial matters, internal control, risk management, compliance and ethics. These activities also indirectly include the management of financial risks associated with sustainability issues.

Responsibility for the Group's operational activities is delegated to the Executive Committee, in accordance with the limits and regulations set out in the Company's Articles of Association and the Board of Directors' Internal Regulations.

Executive Committee

In accordance with the Articles of Association, the Board of Directors appoints a maximum of ten directors for a term of four years, who are to exercise the duties and assume the responsibilities specific to their respective roles, carrying out their activities within the Executive Committee.

In 2025, there were no changes to the structure or composition of the Company's Executive Committee. The current structure of the Committee, as well as the four-year term valid until 20 October 2028, were determined by the Board of Directors' decision in October 2024.

Table of information regarding the composition, diversity and expertise of the Executive Committee

Member	Gender	Role on the Executive Committee	Sustainability expertise		
			E E1, E2, E3, E5	S S1, S2, S3, S4	G G1
Mihail MARCU	M	Chief Executive Officer (CEO)	✓	✓	✓
Nicolae MARCU	M	Director of Health and Operations	✓	✓	✓
Dorin PREDA	M	Deputy Director General	✓	✓	✓
Oana-Alina Irinoiu	F	Finance Director			✓

Category	Female	Male
Gender representation	25%	75%

The Executive Committee is supported by the Operational Executive Committee (a team of senior and functional managers), which plays a key role in implementing operational and financial plans, monitoring performance and managing operational risks, including sustainability issues. In addition, this structure is supported by a medical management system designed to ensure service quality and manage medical risks, thereby addressing the actual or potential impacts of medical services on the Group's patients.

Competencies and expertise

MedLife Group is committed to maintaining a balanced structure of the Board of Directors, the Advisory Committees and the Executive Committee, thereby ensuring both relevant skills and a level of experience, as well as an appropriate degree of independence. All members of these bodies have experience in the geographical areas where the Group operates, and some of them also have experience in other parts of Europe. Within MedLife's Board of Directors, Mr Nicolae Marcu and Prof. Dr Dimitrie Pelinescu-Onciul are the two members who bring specific expertise and qualifications in the medical sector, possessing solid academic training and direct experience in the healthcare field. Furthermore, their presence on the Board of Directors ensures compliance with legal requirements regarding the presence of a minimum number of doctors on the Board.

Mihail Marcu is a successful leader with extensive experience in corporate management and administration, having played a key role in the development of MedLife. He is currently a Member and Chairman of the Board of Directors of MedLife, as well as the company's Chief Executive Officer. Previously, he served as Chief Executive Officer of MedLife between 2004 and 2006 and held senior positions in the banking sector, including Vice-Chairman of RoBank S.A. (former OTP Bank Romania S.A.). He is also the founder of the Romanian Business Leaders Foundation, actively contributing to the development of the business environment in Romania.

Under his leadership, MedLife has expanded considerably, becoming the leader in the private healthcare market in Romania. He has overseen growth strategies, acquisitions and technological innovations, modernized services and improving the patient experience. Through his vision, Mihail Marcu has had a major impact on the consolidation and expansion of MedLife, both nationally and internationally.

Dr Nicolae Marcu is a specialist in psychiatry with over 20 years' experience, having had a remarkable career in both medical practice and healthcare management. A graduate of the 'Carol Davila' University of Medicine and Pharmacy in Bucharest, he has been involved in academic activities, international clinical trials and specialist publications. Between 2005 and 2016, he served as Chief Executive Officer of MedLife S.A., playing a key role in developing the company into Romania's largest private healthcare provider. He contributed to the expansion of the network of clinics, hospitals and laboratories, implementing standards of excellence and innovative services.

Dorin Preda is a financial leader with over 25 years' experience in the banking and healthcare sectors, specializing in growth strategies, financial management and mergers and acquisitions (M&A). He is currently Deputy CEO of MedLife and a member of the Board of Directors, playing a key role in the company's expansion through organic growth and strategic acquisitions. Previously, he held senior management positions at HVB Bank and Banca Comercială Ion Țiriac, contributing to the growth of the corporate and SME client portfolios, as well as to the merger process between the two institutions. He also had a significant impact on the development of financial products for SMEs at Raiffeisen Bank. Through his strategic expertise and ability to manage relationships with investors and financial institutions, Dorin Preda has been a key factor in consolidating MedLife's position as a leader in the private healthcare market in Romania.

Prof. Dr. Dimitrie Pelinescu-Onciul is a renowned specialist in obstetrics and gynecology, with a distinguished career in medical practice, academic work and the development of healthcare services. A graduate of the "Carol Davila" University of Medicine and Pharmacy in Bucharest, he completed his training with a PhD in Medical Sciences and international courses in ultrasonography, gynecological oncology and maternal-fetal medicine. A university professor and mentor to numerous generations of doctors, he has published over 150 scientific papers and contributed to the drafting of reference textbooks. She has been a leader in multiple scientific societies and the national coordinator of obstetric ultrasound training for over a decade. As a consultant at Life Memorial Hospital and a member of the Board of Directors of MedLife S.A., he has significantly influenced standards of care, the development of innovative programs and the expansion of the private medical services offered by the Company.

Ms Ana-Maria Mihăescu is a leading professional in the financial and banking sector and a recognized leader in corporate governance, ESG and sustainability. With a career spanning over three decades, she has made a significant contribution to the development of key financial institutions, including Eximbank and the World Bank Group. She played a pivotal role in the establishment of Eximbank, where she held senior positions such as director, vice-president and president, developing instruments to support Romanian exporters. This was followed by a 25-year period with the World Bank Group, where she was involved in various strategic projects and initiatives in the fields of finance, education and corporate governance. Since 2017, she has focused on leadership roles on boards of directors, serving as a non-executive director and chair of the Audit Committee at MedLife SA, where she contributed to corporate governance and the integration of ESG principles. She has also served as Chair of the Board of Directors of the OMV Petrom Foundation, supporting initiatives in education, health and the environment. Through her expertise in ESG risk management and sustainability, Ana-Maria Mihăescu promotes the integration of social responsibility and environmental protection into corporate strategy, having a significant impact on the sustainable development of the business environment in Romania and the region.

Voicu Cheța is a lawyer with over 20 years' experience in the field and a specialist in corporate governance, risk management and development strategies. Throughout his career, he has held positions on the boards of directors of major companies, both listed and unlisted, having a significant impact on their direction and success. Since 2020, he has been a member of the Board of Directors of MedLife SA, where he contributes his legal expertise to strategic decision-making, the company's expansion and the strengthening of investor relations. Through his ability to manage complex legal challenges and implement effective solutions, Voicu Cheța makes a valuable contribution to the sustainable growth and corporate governance of the organizations he supports.

Ovidiu Fer is an expert in investment and capital markets, with over 15 years' experience in fund management and strategic consultancy. He is currently co-founder and CEO of Alpha Quest Funds Sicav, managing assets of approximately €150 million, and a member of the Advisory Board of the GapMinder VC Fund, a €40 million venture capital fund. Since 2022, he has been a member of the Board of Directors of MedLife SA, contributing to the Group's strategic direction and development. Previously, he was involved in the management of IJC Funds, facilitating a successful exit with a return of 33% over 20 months. He also held key roles at WOOD & Company and led major transactions on the Romanian capital market, including secondary public offerings for Transgaz and OMV Petrom. Ovidiu Fer holds an MBA from INSEAD, with further studies at Harvard Business School and Wharton. He is an active investor in start-ups in fintech, medical technology and RPA. In addition, he is the founder of the Education through Rugby Foundation, which supports disadvantaged children, and a supporter of capital market regulation through the OPPC.

The seven members of the Board of Directors were elected by the General Meeting of Shareholders on 21 November 2024 for a new four-year term commencing on 22 December 2024.

The Executive Committee includes both individuals with education and experience in the healthcare sector gained both within the Group and in the public healthcare sector (Dr Nicolae Marcu), as well as individuals with financial and managerial education and experience gained within the Group, as well as within international financial, banking and audit institutions (Mr. Mihail Marcu, Mr. Dorin Preda and Ms. Alina-Oana Irinoiu).

Ms Oana-Alina Irinoiu has been the Chief Financial Officer of MedLife Group and a member of the Executive Committee since October 2022. A graduate of the Bucharest Academy of Economic Studies, Faculty of International Economic Relations, Alina has extensive experience in financial auditing, mergers and acquisitions (M&A) and investor relations. Between 2018 and 2022, she led the Investor Relations function at MedLife, playing a key role in strengthening the company's relationships with investors and financial analysts, ensuring transparent communication regarding the Group's financial performance. At the same time, she was actively involved in the Group's M&A activities, contributing to its accelerated growth, the evaluation of opportunities and post-acquisition integration, and having a significant impact on the expansion of MedLife's portfolio. Previously, Alina worked for five years in financial auditing, specializing in the analysis of financial institutions' performance and the audit of complex transactions. This experience strengthened her analytical and strategic skills, which are essential in her current role. As MedLife's Chief Financial Officer, Alina contributes to the development and implementation of the Group's financial strategies, playing a key role in supporting the company's sustainable growth and expansion in the local and international markets.

The Board of Directors conducts an annual self-assessment process, based on a guide setting out the purpose, criteria and frequency of this assessment. The level of independence of Board members is assessed in accordance with the criteria set out in the Bucharest Stock Exchange's Corporate Governance Code in force for the year 2025. Furthermore, to ensure continuous professional development and training, with direct benefits for the activities and roles held within the Group, Board members have access to training and development programs in their areas of responsibility, to specialist events and conferences, and to the expertise of external consultants, where appropriate.

Roles and responsibilities in the field of sustainability

The Board of Directors, together with its advisory committees, plays a key role in setting the business and sustainability strategy, including long-term objectives and the necessary resources, as well as in ensuring good corporate governance at Group level.

Thus, the Board of Directors, pursuant to the Articles of Association, bears overall responsibility for the management of the Group, including its subsidiaries and investments. This responsibility also includes the oversight of sustainability-related material issues, as these have the potential to influence the Group's overall performance and strategy. In carrying out its duties, the Board of Directors ensures that sustainability issues are taken into account, including IROs arising from its own activities and the value chain.

The Board of Directors is responsible for approving the results of the Double Materiality Analysis and the Sustainability Report, which is included in the company's Annual Report. The Annual Report is subsequently submitted for approval to the Annual General Meeting of Shareholders (AGM), together with the annual financial statements.

Sustainability-related responsibilities are managed, by extension, by the Executive Committee, as well as by the Operational Executive Committee.

From 2025, MedLife has established a Coordination and Monitoring Structure (CMS) with dedicated responsibilities for managing sustainability issues. The Coordination and Monitoring Structure actively contributes to the management of sustainability issues and the integration of sustainability objectives into the company's operational strategy, ensuring their alignment with the Group's commitments.

The CMO's structure reflects commitment at the highest level, being chaired by MedLife's Deputy General Manager (Board Member), alongside permanent members: the Human Resources Director, the Health and Operations Director (Board Member), the Finance Director (CEX Member) and the Group Sustainability Manager.

The Coordination and Monitoring Structure delegates operational responsibility to the Sustainability Department, which is responsible for overseeing the implementation and progress of ESG (environmental, social, governance) initiatives.

This structure ensures the cross-functional integration of sustainability into all strategic decisions. The SCM meets quarterly, or whenever necessary, to ensure the achievement of strategic objectives and to proactively address identified challenges.

The SCM is responsible for identifying environmental, social and governance (ESG) impacts, risks and opportunities, as well as for establishing the strategies, policies, actions and objectives necessary to manage and capitalize on them.

Following the completion of the Double Materiality Analysis, in accordance with the ESRS Standards, material impacts, risks and opportunities (IROs) were identified. These are integrated into the company's risk management process and reflected in the Risk Register, with specific targets to be monitored for the relevant material issues.

Furthermore, in 2026, targets for ESG indicators will be defined, and performance in achieving these will be monitored and reported annually in the Sustainability Report.

The monitoring and management of environmental, social and governance impacts are integrated into the company's internal processes and within the risk management system through:

- **Internal controls and procedures** – The company applies, through internal procedures regarding Risk Register management, control mechanisms for identifying, assessing and managing risks, including those related to sustainability, with the involvement of internal control and internal audit functions.
- **Integration into risk management** – the impacts, risks and opportunities identified through the Double Materiality Analysis are linked to existing risk management processes to ensure an integrated approach to ESG risks within the company's governance framework.
- **Reporting lines** – Designated officers report regularly to management on progress towards sustainability objectives and on the evolution of associated risks.

The company ensures access to expertise in the field of sustainability through:

- **Dedicated training programs** – During 2024, members of the management team attended training sessions on sustainability issues in the context of the CSRD. In addition, the internal team organized a series of workshops focusing on the Group's material issues, such as the EU Taxonomy, climate change, the environment, social issues and corporate governance. Throughout 2025, the Executive Committee benefited from internal training sessions on sustainability-related topics. The purpose of these sessions is to strengthen members' expertise and skills regarding sustainability issues.
- **External consultancy** – The company collaborates with external sustainability experts to ensure compliance with regulatory requirements and the integration of best practices into its activities.

Reporting on progress in managing sustainability issues takes place at several organizational levels, ensuring transparency and accountability in the decision-making process:

- Operational structures and support functions provide the data required to calculate performance indicators and make strategic decisions;
- The Sustainability Department validates and consolidates the collected data, reports on performance indicators and proposes action plans where appropriate;
- The Coordination and Monitoring Structure analyses performance, validates action plans and informs the Board of Directors regarding strategic issues and relevant situations.

With regard to the sustainability governance framework, in 2025, key documents were updated and supplemented, including the Code of Ethical Conduct, the Supplier Codes of Conduct, the Anti-Corruption Policy and the Sustainability Policy.

Responsibility for implementing the Code of Ethics is shared across all organisational levels, with each department having a role in ensuring that these principles are respected and applied. High ethical standards are an integral part of the Group's strategy, being applied both in day-to-day operations and in long-term objectives, to ensure a responsible and transparent business environment.

The Executive Committee and the Operational Executive Committee are responsible for implementing and monitoring compliance with MedLife's Code of Ethics and Conduct, Sustainability Policy, Risk Management Policy, Social Responsibility Code, Policy on the protection of whistleblowers in the public interest, Remuneration Policy, the Internal Regulations, the Policy on the Prevention and Combating of Discrimination and Harassment in the Workplace, and the Occupational Health and Safety Management Policy and Plan, thereby ensuring rigorous management of sustainability aspects and IROs. They ensure that these principles are adhered to, maintaining constant communication with the Board of Directors and the advisory committees.

Currently, MedLife Group has not set specific targets for all material IROs associated with sustainability issues. However, the existing governance structures – the Board of Directors, the Audit Committee and the Executive Committee – have roles and responsibilities that create the necessary framework for setting and monitoring these targets in the future.

[GOV-2] – INFORMATION PROVIDED TO THE COMPANY'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES AND THE SUSTAINABILITY ISSUES ADDRESSED BY THEM

Medlife Group has implemented a formal mechanism through which the administrative, management and supervisory bodies are regularly informed of the significant impacts, risks and opportunities associated with its activities, as well as the implementation of due diligence processes. This process enables the monitoring of the effectiveness of the policies, actions, indicators and objectives established in the field of sustainability.

Reporting is carried out through an interdepartmental process, in which each relevant department monitors and evaluates the implementation of policies and measures within its area of responsibility.

- Medical and Quality: Monitors and reports on indicators relating to the safety and quality of services, the management of patient complaints and feedback, as well as the measures implemented to continuously improve quality standards and the patient experience.

- Human Resources reports on trends in workforce indicators, as well as aspects relating to health and safety at work.
- The Administration department monitors environmental impacts, waste management, water usage and compliance with environmental regulations.
- The Finance Department monitors significant financial and non-financial risks, including emerging risks, analyses the financial impact of sustainability initiatives, and assesses their associated costs and benefits.

The Sustainability Department collates the information provided by the relevant departments, verifies data consistency and prepares consolidated reports on the company's sustainability performance. These reports are submitted to and discussed by the Management Board for analysis and decision-making.

Management is informed through:

- quarterly reports, which include an assessment of progress in implementing policies and achieving set objectives;
- ad hoc reports, produced in the event of emerging risks, legislative changes or other relevant events.

The CMS periodically reviews the consolidated reports to assess the effectiveness of the measures implemented, progress towards achieving objectives, and the need for corrective actions or strategic adjustments.

At the same time, sustainability-related risks are integrated into the company's overall risk management framework, ensuring that strategic and investment decisions are aligned with their long-term impact on the organization's performance.

During the reporting period, the company's management continuously analysed the impacts, risks and opportunities relevant to its operations and to the sustainability context within the healthcare sector. These were integrated into risk management processes and operational decisions.

As part of the double materiality analysis, the company has drawn up a formal list of impacts, risks and opportunities (IROs) considered significant for its operations. This list is currently being integrated into the company's strategy and will be reviewed periodically by the relevant management bodies and committees to ensure continued alignment with sustainability requirements and stakeholder expectations.

CMS presented to the Board of Directors the policies, action plans, indicators and future targets necessary for the effective management of the selected IROs identified as relevant.

MedLife Group updated the DMA process in the second half of 2025. The results of this process were presented to the Audit Committee and the Board of Directors, including the revised list of IROs (as presented in section ESRS 2 *SBM3*). The DMA report and the list of IRO were reviewed and approved by the Board of Directors.

[GOV-3] – INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE INTO INCENTIVE SYSTEMS

During the 2025 financial year, MedLife did not have any incentive schemes linked to sustainability aspects in place for members of the Board of Directors.

Furthermore, at Group level, there is no specific mechanism whereby the remuneration of members of the administrative and management bodies is directly linked to greenhouse gas (GHG) emission reduction targets.

Key features of the incentive schemes in place at MedLife

From 2024, a new Remuneration Policy ('Amended Remuneration Policy') has been approved, designed to contribute to MedLife's business strategy, as well as to the Groups' sustainability and long-term interests. This policy is drawn up by the Board of Directors on the recommendation of the Remuneration Committee. This objective is achieved by establishing, within the Remuneration Policy, a set of clear and transparent rules that the Company will adhere to regarding remuneration, so as to ensure an appropriate and competitive remuneration system that attracts, retains, stimulates performance and motivates the Company's management.

Members of the Board of Directors receive a fixed remuneration component in the form of a fixed monthly allowance, which is determined by the MedLife AGM. Directors do not receive any form of variable remuneration, whether based on financial criteria or sustainability criteria. The remuneration of the CEX and CEXO is determined by the Board of Directors, subject to the overall remuneration cap for Directors previously approved by the AGM. The remuneration package includes:

- a fixed remuneration component in the form of a fixed monthly allowance;
- a variable remuneration component;
- other benefits.

The fixed monthly allowance is determined for each Director individually, based on relevant professional experience, organizational responsibility, the complexity of duties, the comparative level for similar roles in the market, the specific nature of the company and similar listed entities.

As regards to the variable remuneration, this comprises:

- a short-term incentive component – annual performance bonus;
- a long-term incentive component, consisting in the grant of MedLife shares; the actual grant of these components being subject to the fulfilment of certain specific conditions.

The short-term incentive component aims to ensure that each Director has a direct stake in achieving the Company's short-term objectives and to encourage the performance of duties to a high standard. At CEX level, the performance indicators used for the award of the annual bonus can be grouped into three categories: financial indicators, operational indicators and non-financial indicators. The Director of Health and Operations has a non-financial performance target in sustainability linked to improving the quality of services and the patient experience.

The long-term incentive component involves the grant of MedLife shares, based on an appropriate plan approved by the Board of Directors, at the end of each interim investment period, as well as at the end of the total investment period. The sustainability indicator determining the granting of these long-term benefits focuses on improving service quality and the patient experience, up to a maximum of 25% for each member of the CEXO.

[GOV-4] – STATEMENT ON THE DUE DILIGENCE PROCESS

The mapping of the information provided in the Sustainability Statement regarding the due diligence process is described in the table below. The mapping explains how and where the application of the main aspects and stages of the sustainability due diligence process is reflected in the Group's sustainability reporting.

Table on the key elements of the due diligence process

Key elements of the Due Diligence Process	Sustainability Statement
A) Integration of the due diligence process into governance, strategy and the business model	ESRS 2 GOV-2
	ESRS 2 GOV-3
	ESRS 2 SBM-3
B) Engagement with affected stakeholders at all key stages of the due diligence process	ESRS 2 GOV-2
	ESRS 2 SBM-2
	ESRS 2 IRO-1, ESRS G1 G1-1, ESRS G1 G1-2
	ESRS E1 E1-1, ESRS E2 E2-1, ESRS E3 E3-1, ESRS E5 E5-1
	ESRS S1 S1-1, ESRS S1 S1-2, ESRS S1 S1-3, ESRS S2 S2-1, ESRS S2 S2-2, ESRS S2 S2-3
C) Identification and assessment of negative impacts	ESRS S3 S3-1, ESRS S3 S3-2, ESRS S3 S3-3, ESRS S4 S4-1, ESRS S4 S4-2, ESRS S4 S4-3
	ESRS 2 IRO-1
D) Taking measures to address these negative impacts	ESRS 2 SBM-3
	ESRS E1 E1-1, ESRS E1 E1-3, ESRS E2 E2-2, ESRS E3 E3-2, ESRS E5 E5-2
	ESRS S1 S1-4, ESRS S2 S2-4, ESRS S3 S3-4,

Key elements of the Due Diligence Process	Sustainability Statement
	ESRS S4 S4-4, ESRS G1 G1-2, ESRS G1 G1-3
E) Monitoring the effectiveness of these efforts and communicating	ESRS E1 E1-4, ESRS E1 E1-5, ESRS E1 E1-6, ESRS E2 E2-3, ESRS E2 E2-4, ESRS E2 E2-5, ESRS E3 E3-3, ESRS E3 E3-4, ESRS E5 E5-3, ESRS E5 E5-4, ESRS E5 E5-5
	ESRS S1 S1-5, ESRS S1 S1-8, ESRS S1 S1-9, ESRS S1 S1-10, ESRS S1 S1-14, ESRS S1 S1-16, ESRS S1 S1-17

[GOV-5] – MANAGEMENT OF RISKS AND INTERNAL CONTROLS RELATING TO SUSTAINABILITY REPORTING

Risk management and internal control processes and systems relating to sustainability reporting

During the reporting year, MedLife Group continued to strengthen its governance framework, risk management processes and internal control systems applicable to sustainability reporting, with a view to align with the requirements of CSRD and ESRS standards. The Sustainability Statement is integrated into the Consolidated Annual Report, alongside the consolidated financial statements, and the review and approval process follows the same principles of rigor, transparency and accountability applied to financial reporting.

At the governance level, the Board of Directors reviews and approves the Sustainability Statement, based on the analysis carried out by the Executive Committee and the internal control and monitoring mechanisms. The Coordination and Monitoring Structure (CMS) oversees the sustainability reporting process and the effectiveness of internal control systems, ensuring the integration of sustainability aspects into operational processes and the Group's overall risk management framework.

At an operational level, the Group has formalized a structured process for the collection, verification and validation of data used in sustainability reporting. Responsibilities for providing and verifying information are distributed among the relevant departments, and the process is coordinated by the Sustainability Manager, with the support of the sustainability team and an extensive network of internal representatives. The process includes internal controls regarding the quality and traceability of reported data, as well as internal review mechanisms prior to the consolidation of information at Group level.

The material impacts, risks and opportunities identified during the double materiality assessment process are integrated into the Group's overall risk management framework. Relevant risks are monitored within existing risk management processes, and the responsible departments implement control measures and action plans to manage them.

In accordance with its responsibilities, the Audit Committee monitors the integrity of the reporting process and the effectiveness of internal control systems, including in relation to non-financial reporting. Both the consolidated financial statements and the Sustainability Statement are subject to an independent review carried out by an external auditor, and the auditor's conclusions are presented to the Board of Directors.

Through these mechanisms, MedLife Group aims to ensure the consistency, accuracy and comparability of the sustainability information reported, as well as the progressive integration of ESG aspects into governance, risk management and internal control processes.

Risk assessment and prioritization methodology

During the reporting year, MedLife Group continued to strengthen its governance framework by implementing the Risk Management Policy. The process of identifying, assessing and managing risks associated with sustainability reporting is integrated into the Group's overall risk management framework, governed by the Risk Management Policy. This policy sets out the principles, responsibilities and methodology applicable to the identification and monitoring of risks at an organizational level, including operational, financial, compliance and sustainability risks.

Risks are assessed using standardized criteria, such as the likelihood of occurrence and the potential impact on the Group's operations, including financial, operational, reputational or regulatory compliance impacts. This approach enables a consistent and comparable prioritization of risks at an organizational level and facilitates the integration of sustainability aspects into the overall risk management framework.

Details regarding the impacts, risks and opportunities identified following the double materiality assessment process are presented in section *IRO-1 – Description of the process for identifying and assessing significant impacts, risks and opportunities.*

The methodology used integrates several complementary elements, including:

- Contextual analysis – the process takes into account both the operational specifics of the Group's activities and developments in the external environment, including regulatory changes, technological developments and sustainability trends.
- Professional expertise – risk assessment is based on the knowledge and experience of the responsible teams, who monitor economic and legislative developments and trends relevant to the Group's sector of activity.
- Professional judgement – risk prioritization involves a combination of qualitative analysis and professional judgement, taking into account the potential economic, social and environmental implications of the Group's activities.
- Working assumptions – risk assessment is based on informed assumptions regarding economic developments, legislative changes and the dynamics of the medical and healthcare services sector.

The assessment of sustainability-related impacts, risks and opportunities is carried out by the sustainability team, in collaboration with the relevant departments within the Group. This process takes place after identifying material impacts, dependencies and relevant external factors, and examines how these may influence the Group's financial performance, financial position, cash flows or access to capital.

Risks associated with sustainability reporting and mitigation measures

To ensure a rigorous sustainability reporting process that complies with applicable requirements, MedLife Group monitors the main risks associated with the collection, verification and consolidation of sustainability data. Relevant risks include potential inconsistencies or inaccuracies in data collected from different departments or companies within the Group, methodological differences in the calculation of indicators, or limited availability of certain data within the value chain.

To manage these risks, the Group has implemented a structured process for the collection and verification of sustainability data, which includes:

- establishing responsibilities for data provision at the level of the relevant entities or departments;
- internal checks on the consistency and completeness of the reported information;
- the use of standardized methodologies for calculating indicators;
- centralized coordination of the reporting process by the Sustainability Manager.

To ensure the monitoring of the effectiveness of internal control mechanisms and identified risks, relevant information is communicated periodically to the SCM. The Sustainability Manager and the sustainability team provide the SCM with information on the progress of the reporting process, any identified risks and the measures implemented to manage them.

[SBM-1] – STRATEGY, BUSINES LINES AND VALUE CHAIN

MedLife operates in the private healthcare market in Romania, owning the largest number of medical facilities in the country. In addition to its local presence, the company has expanded internationally, operating in Hungary and, from 2025, in the Republic of Moldova. The Group provides medical services both to individuals – including patients paying per service, patients with individual subscriptions and patients receiving services

through the National Health Insurance Fund (CNAS) – and to businesses – including mandatory occupational health services, as well as prevention-focused health plans provided by companies to their employees.

Key product and service groups offered by MedLife Group:

- **Medical consultations** – consultations with general practitioners and specialists, provided through an extensive network of clinics and hyper-clinics.
- **Imaging services** – comprehensive, top-quality imaging services, ranging from radiology, ultrasound and endoscopy to MRI, CT scans and mammography, provided within hyper-clinics and hospitals.
- **Laboratory tests** – highly accurate analyses, certified to international quality standards, offered to assist clinicians in facilitating diagnosis and selecting the optimal treatment for patients.
- **Medical treatments and procedures** – including complex surgical procedures in the Group's hospital facilities.
- **The sale of prescription pharmaceuticals**, OTCs, laboratory-prepared products and other related medical products through our own pharmacies, as well as **the distribution of pharmaceutical products** through Pharmachem.
- **Telemedicine consultations** – offered via digital platforms, expanding access to medical services.
- **Wellness services** – through the Sweat chain of gyms.
- **Stem Cell Bank** – offers advanced technologies for the processing and storage of stem cells.
- **Sanopass** – An integrated platform for health and fitness services.
- **Medical optical services and products** – ophthalmological consultations, surgical procedures, optometric consultations, medical optics and the sale of spectacles.

There were no changes to the categories of products or services offered during 2025 as compared to the previous reporting year.

MedLife Group does not operate in the sectors mentioned in the ESRS standards in reporting requirement 40(d). Specifically, MedLife does not generate revenue from the fossil fuels sector, including exploration, mining, extraction, production, processing, storage, refining or distribution thereof (coal, oil and natural gas), nor from economic activities aligned with the taxonomy relating to fossil fuels, in accordance with the applicable provisions. Furthermore, MedLife Group does not carry out activities in the chemical manufacturing sector falling under Division 20.2 of Annex I to Regulation (EC) No 1893/2006 and is not involved in the field of controversial weapons, such as anti-personnel mines, cluster munitions, chemical or biological weapons, nor in the tobacco cultivation or production sector.

All revenue generated by MedLife Group (3,173,519 kRON as at 31 December 2025 and 2,715,575 kRON as at 31 December 2024) derives exclusively from activities aligned with its core business, namely medical, pharmaceutical and related services, and does not include any of the sectors mentioned above, as presented in the consolidated financial statements for the year ended 31 December 2025.

Table showing significant customer groups served

Customer Category	Description
Company employees	Beneficiaries of PPM packages and corporate services.
Individual patients	Access consultations, investigations and treatments via direct payment, subscriptions or the National Health Insurance Fund (CNAS).
Families	Clients of stem cell banking and maternity services.
Clients interested in prevention and wellness	Access nutrition, fitness and wellness services.
Customers in the medical optics market	Purchase glasses and access eye tests.

Table showing significant changes in the reporting period regarding markets and customers served:

Aspect	Description
Increase in the number of corporate customers	Diversification of employee benefits packages.
Expansion of access for individual patients	Launch of new hyperclinics and clinics in smaller towns and internationally (Republic of Moldova)

Table showing the number of employees by geographical region:

Region	31 December 2025
Romania	7,682
Hungary	63
Republic of Moldova	61

Development Strategy

MedLife Group focuses its development strategy on consolidating its leading position in the Romanian private healthcare market and expanding its presence both nationally and internationally. The strategy is structured around the following key areas:

- **Continuous improvement of patient safety and service quality.** The Group remains committed to providing safe, high-quality medical care. It ensures a balance between medical risks and opportunities and commercial objectives by: creating medical prevention and prophylaxis programs; optimizing services to meet patients' individual needs, thereby promoting their satisfaction and loyalty.
- **Expanding geographical coverage and diversifying services.** MedLife aims to expand its network of facilities and services, ensuring profitable national coverage. The Group's strategy focuses on: consolidating its presence in large cities (with over 150,000 inhabitants) and expanding into medium-sized and small towns through its two brands, MedLife and Sfânta Maria; developing its core business lines – clinics, laboratories, hospitals, dental centers and corporate subscriptions; creating new centers of excellence; expanding and diversifying the range of services offered nationwide to meet the needs of a growing number of patients, thereby increasing revenue and profitability.
- **Organic growth and operational optimization.** The Group aims to continuously develop its existing facilities by optimizing the service mix tailored to the local market; digitizing processes and implementing advanced IT solutions to improve the patient experience and operational efficiency; investing in research, oncology, radiotherapy and other specialties that can meet market demand.
- **Selective acquisitions and the integration of other market operators.** MedLife pursues an active acquisition strategy to expand its service offering and geographical coverage. The main objectives are: the acquisition of regional or complementary companies that will bring synergies within the Group; the full integration of acquired units into the MedLife system, ensuring uniformity of services and cost optimization; encouraging the founders of acquired companies to remain involved, in order to retain know-how and market knowledge.
- **Digitalization and innovation.** MedLife is consolidating its leading position by implementing digital transformation and innovation, with a focus on: the digitalization of medical records, administrative and operational processes; and digital platforms and advanced technologies to improve access to medical services and information.

- **Ethical, financial and sustainability responsibility:** The Group has a solid financial position and enjoys constant access to funding. The Group's strategy focuses on strengthening profit margins, maintaining a profitability and debt policy aligned with investor expectations, and maximizing economic efficiency through sustainable investments.

The table below highlights the correlation between the Group's strategic directions and the sustainability issues identified as material following the DMA process, including an explanation of each correlation.

Table showing the correlation between strategic directions and material sustainability issues

Strategic direction	Material sustainability issues	Explanation
Expanding geographical coverage and diversifying services	ESRS S3 – Economic, social and cultural rights of communities	Expanding geographical coverage involves adapting to the needs of local communities, including ensuring social inclusion and respect for economic and social rights.
	ESRS S4 – Social inclusion of consumers and/or end-users	
Improving patient safety and service quality	ESRS S4 – Personal safety of consumers and/or end-users	Better safety and quality of services involve protecting patients, providing clear information and supporting their social inclusion.
	ESRS S4 – Impacts related to information for consumers and/or end-users	
	ESRS S4 Social inclusion of consumers and/or end-users	
Organic growth and operational optimization	ESRS E1 – Energy efficiency	Operational optimization involves increasing energy efficiency, careful resource management and ethical collaboration with suppliers, including adherence to payment terms.
	ESRS E3 – Water consumption; ESRS E5 – Resource inputs, including resource use	
	ESRS G1 – Management of supplier relationships, including payment practices	
Selective procurement and integration of other operators	ESRS G1 – Corruption and bribery	Integrating other operators requires ensuring compliance with ethical standards, avoiding corruption and respecting working conditions for employees and partners in the value chain.
	ESRS S1 – Working conditions	
	ESRS S1 – Other labor-related rights	
	ESRS 2 – Working conditions ESRS 2 – Other labor-related rights	
Digitalization and innovation	ESRS 1 - Other labor-related rights	Digitalization boosts efficiency, but it involves protecting employees' and patients' data, as well as developing innovative solutions to better inform patients and customers.
	ESRS S4 – Personal safety of consumers and/or end users	
	ESRS S4 – Impacts relating to information for consumers and/or end users	
	ESRS G1 - Digitalization and cybersecurity	
Ethical, financial and sustainability responsibility	ESRS E1 - Adaptation to and mitigation of climate change	Financial responsibility requires the adoption of sustainable practices, reducing environmental impact and promoting equality and inclusion within the workforce. Horizontal integration involves improving relationships with suppliers, adopting ethical practices and using resources sustainably to strengthen profit margins.
	ESRS E1 – Energy efficiency	
	ESRS E5 – Waste	
	ESRS S1 - Equal treatment and opportunities for all	
	ESRS G1 – Corruption and bribery	
	ESRS E3 - Water resources	

Strategic direction	Material sustainability issues	Explanation

MedLife Group's business model

MedLife Group's business model is based on a diversified portfolio of medical activities and related services, tailored to meet the needs of a wide range of patient and client segments. Key activities include: the provision of medical services through hospitals and clinics, laboratory testing, diagnostic services, telemedicine, pharmacies, dental services and wellness.

Key resources for carrying out these activities include hospital and clinic infrastructure, medical equipment, state-of-the-art technologies (including telemedicine platforms), specialized medical staff, as well as strategic partnerships with equipment and service providers, which are essential for delivering high-quality services.

The Group's service distribution channels include the physical locations of MedLife facilities (hospitals, clinics, laboratories, dental centers, pharmacies), as well as online channels, such as digital and telemedicine platforms, which extend the accessibility of services to a wider audience and help reduce the Group's carbon footprint.

In accordance with the requirements of IFRS 8 on financial reporting, MedLife Group structures its revenue and costs across various business segments. Revenue by segment in accordance with IFRS 8 is presented in *Note 19 Revenue from Contracts with Customers* in the financial statements. As regards costs, these include operating expenses for the maintenance of medical facilities, the costs of purchasing medical equipment and supplies, staff salaries, administrative expenses and costs related to compliance with environmental and safety regulations. MedLife Group places considerable emphasis on efficient cost management, particularly regarding energy consumption and medical waste management, to ensure financial sustainability and minimize environmental impact.

The healthcare sector faces a range of impacts, risks and opportunities that have the potential to influence both MedLife Group's current operations and its long-term development.

From a social perspective, the healthcare sector plays a crucial role in meeting the population's healthcare needs, contributing to improved quality of life and the prevention and treatment of chronic conditions. However, there are significant risks associated with inequalities in access to healthcare services, particularly in rural and disadvantaged areas, where resources are more limited. At the same time, the constant pressure on healthcare staff, driven by intense work demands and the risks associated with often demanding working environments, can affect both their health and the quality of services provided to patients.

The healthcare sector also has a considerable impact on the environment, natural resources and public health, with both positive and negative effects. With regard to the environment, the activities generally carried out by hospitals and clinics involve a relatively significant consumption of resources such as energy, water and materials, as well as the generation of specific medical waste. Proper management of this waste is essential to prevent adverse effects on the environment. Furthermore, activities within healthcare facilities contribute to greenhouse gas emissions, and the widespread use of single-use products places additional pressure on the ecosystem.

As for the risks facing this sector, ever-rising costs pose a major challenge to its financial sustainability, given that medical equipment, medicines and staff salaries are becoming increasingly expensive. In this context, rigorous compliance requirements with safety standards and strict regulations can lead to additional costs for organizations such as MedLife Group. Furthermore, the digitalization of healthcare services adds another layer of complexity, as it is associated with significant cybersecurity risks. Protecting patients' personal data and preventing security breaches are becoming essential priorities, as any vulnerability in this area can seriously undermine patient trust and the reputation of the institutions involved. Furthermore, legislative changes in the fields of healthcare and environmental protection may require significant adjustments to operational procedures and cost structures. These changes necessitate additional resources for implementing new regulations and adapting existing infrastructure.

However, the opportunities in the healthcare sector are also significant and can lead to substantial improvements in both the accessibility and efficiency of healthcare services. Firstly, technological innovations, such as telemedicine and artificial intelligence, represent a major opportunity to increase access to medical consultations and improve the management of conditions, particularly in remote areas. These solutions not only streamline treatment but also reduce costs and environmental impact by utilizing digital platforms that facilitate access to personalized services.

At the same time, the expansion of prevention and wellness services is becoming a significant opportunity for portfolio diversification, given the growing demand for such services. Health education initiatives, regular screenings and health management programs not only improve patients' quality of life but also help reduce costs in the long term by preventing the onset of chronic conditions.

Research and development in the field of personalized medicine, including stem cell therapies or genomic treatments, represents another significant opportunity. Collaborating with universities and research institutes to develop innovative solutions can address complex conditions and contribute to scientific progress, thereby improving available treatments and having a positive impact on public health. Furthermore, growing awareness of environmental issues and corporate social responsibility offers the opportunity to implement sustainable healthcare practices. Recycling programs, waste reduction initiatives and the adoption of eco-friendly strategies can not only enhance a company's reputation but also attract patients and investors who prioritize sustainability.

Benefits for patients and customers

MedLife Group provides high-quality medical services through its extensive network of hospitals, clinics, laboratories, dental centers, pharmacies and complementary services, covering a wide geographical area in Romania and expanding internationally through its clinics in Hungary and the Republic of Moldova. In 2025, MedLife continued to expand and diversify its portfolio of services, contributing significantly to improving the accessibility and quality of healthcare by integrating innovative services that add considerable value to the experience of the Group's patients and clients. The benefits are reflected in increased patient satisfaction and reduced waiting times for diagnosis and treatment, thereby improving their health and well-being.

Benefits for investors

As regards investors, MedLife Group has demonstrated solid financial performance and efficient resource management. In 2025, the Group continued to expand its network, opening new facilities and diversifying its service portfolio. By the end of 2025, MedLife operated a network of 36 hyperclinics, 79 clinics, 18 hospitals, 4 maternity units and a stem cell bank, 42 laboratories, 19 pharmacies and 17 dental centers, making it the largest provider of private healthcare services in Romania. These achievements have helped to strengthen the Group's financial position, offering investors long-term stability and opportunities for continued growth. Furthermore, strategic decisions regarding acquisitions and organized development have improved the Group's operational and financial efficiency and provided a solid platform for the business's continued development. The positive results for investors are reflected in the increase in the Group's market value and the high level of confidence in its future.

Employee benefits

MedLife Group employees benefit from a dynamic working environment and opportunities for continuous professional development. The Group offers a comprehensive benefits package that includes competitive salaries, training and specialization opportunities, and a constant focus on employee wellbeing. Employees also benefit from working for a leading company in the healthcare services market, with extensive exposure to innovations in the health sector. The expansion of the network and the diversification of services offer opportunities for career progression, contributing to staff retention and satisfaction.

Benefits for suppliers

MedLife maintains strong, long-standing commercial relationships with its suppliers of medical equipment, pharmaceuticals and advanced technologies, amongst others. Close collaboration with suppliers is essential to ensuring a continuous flow of quality products and services required for day-to-day operations. The Group also collaborates with technology providers to integrate digital and innovative solutions into the delivery of

healthcare services, which helps to optimize internal processes and improve operational efficiency. As a result, suppliers benefit from stable business relationships and opportunities for long-term collaboration, given the constant demand for quality products and technologies.

Benefits for the community

MedLife Group plays a vital role in promoting health and well-being at a community level, being actively involved in initiatives that support public health and improve quality of life. MedLife collaborates with community organizations, including NGOs and public health institutions, to support projects aimed at disease prevention, health education and access to medical services for vulnerable groups. MedLife supports community health by sponsoring health education events and awareness campaigns for various age and professional groups. Through these initiatives, the Group helps to promote a healthy lifestyle and reduce the incidence of preventable diseases. In terms of social impact, MedLife also contributes to the economic development of the regions in which it operates, creating jobs and stimulating the local economy through investments in infrastructure and medical education. In this way, MedLife Group strengthens its position as a responsible stakeholder in the community, contributing to the creation of a healthy and sustainable environment for society as a whole.

Overall, MedLife Group has made significant progress in delivering current and anticipated benefits to all stakeholders, strengthening its market position, making a positive impact on public health, and acting as a trusted partner to patients, customers, investors, employees, suppliers and the community – its key stakeholder groups. Through continuous expansion and the integration of innovative services, the Group is well positioned to continue to meet the needs of its patients and customers and to create long-term value.

MedLife Group's value chain

MedLife Group's value chain is a complex and integrated network comprising a wide range of activities and business relationships, all essential for the provision of comprehensive healthcare services.

In the upstream segment, MedLife Group relies on suppliers of the highest quality pharmaceutical products, medical equipment, and other consumables and materials specific to the provision of healthcare services. These relationships are typically long-term and involve strict quality control and compliance with regulatory standards to ensure the safety and effectiveness of MedLife's services. Furthermore, partnerships with technology providers are crucial for integrating advanced technology into healthcare delivery. These collaborations facilitate the provision of telemedicine services, diagnostic equipment and healthcare IT systems, improving efficiency and ensuring high standards of medical care. At the same time, MedLife works closely with other similar companies, such as private clinics, to provide services in areas where it does not have full coverage, as well as with state hospitals that carry out specific blood tests for the Group that cannot be performed in-house or other investigations for which there is a lack of equipment or expertise.

The downstream segment of the value chain involves activities and business relationships that enable the provision of healthcare services to end users. Patients are the primary recipients of MedLife's services and are at the centre of the downstream value chain. Their satisfaction and the health outcomes achieved are the key indicators of MedLife Group's success. Collaborations with insurance companies enable patients to access services through various private and state health insurance schemes, thereby increasing their access to healthcare services. A key player in MedLife's value chain is the National Health Insurance House, which reimburses part of the costs from the national budget, making healthcare services more accessible to patients. In accordance with agreements concluded with the National Health Insurance House, the Group provides primary healthcare services to insured patients. MedLife also collaborates with companies (through its corporate business line) to offer their employees' health programs, including occupational health services, medical check-ups, and preventative or wellness packages, thereby promoting a healthy workforce.

Community organizations, including NGOs and public health organizations, form another significant part of the downstream value chain, supporting health initiatives and contributing to the health and well-being of a significant proportion of communities in Romania.

Customers of MedLife Group pharmacies who purchase medicines and healthcare products from PharmaLife pharmacies ensure the continuity of the medical care provided by the Group's medical staff.

This stage of the value chain also includes waste management service providers who ensure that medical and hazardous waste is disposed of in an environmentally responsible manner, thereby minimizing the environmental impact of MedLife's operations.

Medical specialists and healthcare professionals who are not directly employed but provide services to MedLife, such as certain doctors, are treated as part of the Group's own workforce, even if they do not have an individual employment contract but rather a service provision contract.

Government and regulatory agencies and bodies ensure the lawful and ethical operation of MedLife's activities, whilst financiers, including those in the capital market, provide the necessary funding for the Group's activities.

Thus, the main categories of stakeholders in MedLife Group's value chain include:

- Patients: the primary recipients of MedLife's services, whose satisfaction and health outcomes are crucial.
- Corporate clients: these provide health programs for their employees, including medical check-ups, occupational health services and health subscriptions.
- Pharmaceutical customers: individuals who purchase medicines and health products from PharmaLife pharmacies, ensuring continuity of care, as well as companies that purchase these medicines and health products through the national distributor, Pharmachem.
- Upstream suppliers: suppliers of medical equipment, pharmaceutical products and medical consumables, as well as technology and research and development partners.
- The National Health Insurance House and other insurance companies: partners offering various health insurance plans.
- Private clinical partners: partners providing services to MedLife in areas where the Group does not yet offer all its services.
- State hospitals: Institutions that carry out, or for which we carry out, specific tests and investigations necessary for the conduct of MedLife's activities.
- Community and public health organizations, including NGOs: these partners support public health initiatives and contribute to the health and well-being of communities.
- Waste management providers: essential for the responsible disposal of medical and hazardous waste.
- Government agencies and regulatory bodies: entities that regulate and ensure the lawful operation of healthcare facilities.
- Financiers: credit institutions and capital market participants.

Overall, MedLife Group's value chain is a comprehensive and interconnected system that ensures the provision of high-quality healthcare services. The material sustainability topics identified at MedLife Group level are detailed in the section corresponding to ESRS 2 IRO-1 within *the Sustainability Statement*.

[SBM-2] – STAKEHOLDERS' INTERESTS AND PERSPECTIVES

MedLife Group operates in a complex environment, with a wide range of stakeholders who interact with the companies within the group either directly or indirectly. These stakeholders include individuals or legal entities whose activities may be influenced by the group's decisions and operations, as well as actors who, through their actions, may influence MedLife's ability to implement its strategies or achieve its objectives. Depending on the degree of involvement and impact, they are classified into two categories:

- **Category I: Stakeholders directly or indirectly affected by the company's activities**. This category includes groups whose lives or activities are influenced by MedLife's operations, either through the direct impact of medical services or through business relationships across the value chain. These include: Employees and workers who form the backbone of the organization's operations; Clients and patients who benefit from the medical services provided; Suppliers and workers in the

value chain who provide the resources and materials necessary for operations; The local community that benefits from MedLife's health and wellbeing initiatives, as well as those in the vicinity of its operations;

- **Category II: Users of sustainability information**. This category includes the primary users of financial reports, as well as users of sustainability reports. These include: Shareholders and investors interested in the organization's financial performance and sustainability; National and international professional/sector associations, including patient organizations; Civil society and non-governmental organizations that assess the social impact of MedLife's activities; Central and local authorities that regulate the Group's activities; Financial institutions interested in the Group's activities and investments; Capital market participants; The media, which communicates the company's results and initiatives to the general public.

Since 2024, MedLife Group has implemented a formal process of consulting affected stakeholders to understand and integrate their interests and viewpoints regarding the Group's current and potential, positive and negative impacts on them, including its employees, patients, customers and suppliers. This process was carried out in accordance with the **Methodology for assessing the materiality of sustainability aspects**, developed by the Group's Sustainability Department.

The consultation process involved distributing specific questionnaires to each category of stakeholder, with the aim of identifying the Group's current and potential impacts on them, assessing stakeholders' perceptions of the magnitude of these impacts, and gathering information on other impacts that had not been initially identified. The ratings provided by stakeholders regarding the magnitude of each impact were integrated into the internal assessment carried out by the Group's sustainability team, resulting in a score that reflects both the internal and external perspectives. Through this consultation and validation process, MedLife Group has successfully identified and effectively assessed the sustainability impacts that form the basis for the preparation of the Sustainability Statement and for updating the Group's strategic sustainability objectives.

In the process of identifying risks and opportunities, MedLife Group analyzed how its activities are affected by its reliance on natural, human and social resources, taking into account external influences such as strict environmental and social regulations, as well as the volatility of raw material and energy prices. Furthermore, sustainability impacts that may generate financial risks were a key focus of the analysis. To ensure a sound basis for decision-making, MedLife Group utilized a series of assumptions and applied the UNEP FI Radar methodology at sector level, validating the results for a representative sample of suppliers and customers through a consultation process. This approach was necessary, given that the consultation process did not allow for the inclusion of all the Group's suppliers and customers. Increasingly high expectations from investors, authorities, customers and patients regarding the adoption of sustainable practices and services influence the Group's market strategies and investments.

The results of these consultations were collated and analyzed by the Sustainability Department, which then presented them to the members of the SCM. The governing bodies of MedLife Group are informed annually of the results of the stakeholder consultation process. These reports include:

- A presentation of the results of the questionnaires and consultations carried out.
- Analysis of identified impacts and sustainability risks/opportunities.
- Recommendations for updating the sustainability strategy and objectives.

In addition to this process, MedLife Group's governance bodies are regularly and comprehensively informed regarding the number and nature of complaints received through official submission channels, which are accessible to patients, customers and other relevant stakeholders. This information is essential for monitoring direct feedback and for the rapid identification of potential areas for improvement. Furthermore, these bodies receive regular updates regarding reports of irregularities submitted via the whistleblowing channel, which is managed by a specialized external entity. This channel provides a transparent and independent means by which any irregularities or concerns can be reported in a confidential manner, thereby supporting responsible and ethical governance. These additional measures and information flows are designed to support and complement the stakeholder consultation process, particularly within the due diligence process. They thus enable the views and interests of the various parties involved to be taken into account, given that this process is essential to reflecting transparency and accountability at all stages of the Group's decision-making.

In parallel, MedLife Group conducts annual systematic patient satisfaction surveys, which are essential for the continuous assessment and improvement of the quality of the medical services provided. These processes enable the collection of valuable data on patients' experiences and their level of satisfaction, serving as a key tool in ensuring a proactive and responsible approach to their needs and expectations. Thus, MedLife Group ensures that all stakeholders benefit from open communication and continuous dialogue, which supports the implementation of best practices and sustainable long-term strategies.

MedLife Group regards its workforce as an essential pillar and recognizes the importance of protecting employees' rights and human rights as a strategic priority. Their views, interests and rights are integrated into the company's strategy and business model, directly influencing operational and development decisions. By promoting constant dialogue and actively involving employees in key decision-making processes, MedLife ensures a better understanding of and respect for their needs. Furthermore, the company continuously invests in ensuring safe and fair working conditions, in professional training programs and in the development of employees' skills, thereby contributing to productivity and the long-term sustainability of its business model.

Another group of stakeholders for MedLife Group is the workers in its value chain, assessing how its strategies and activities may influence their interests, opinions and rights. Respect for human rights is a key aspect of the company's sustainability policy, contributing to the development of a responsible and sustainable business model. Following the DMA assessment, MedLife Group identified potential significant impacts on workers in the value chain, which are managed through the implementation of MedLife Group's Sustainability Policy. This establishes a clear framework for integrating issues related to labour rights and safe and fair working conditions into the company's value chain. Although MedLife Group does not currently have a formal mechanism for consulting workers in its value chain or a structured system for monitoring its impact on them, it has implemented the Policy on the Protection of Whistleblowers in the Public Interest. This policy provides a confidential channel for reporting potential violations of fundamental rights, thereby helping to prevent and remedy negative impacts on the workforce in the value chain.

Through these measures, MedLife Group ensures that considerations regarding workers in the value chain are integrated into its strategy, maintaining a constant commitment to respecting human rights and developing fair and sustainable labour relations.

At the same time, another important group of stakeholders for MedLife Group is the communities in which it operates. The company's strategy is geared towards their sustainable development, and MedLife's Sustainability Policy, published in 2024, establishes a clear framework for managing the impact on communities. This includes support measures for vulnerable groups, investment in medical infrastructure and health education, and maintaining an open and transparent dialogue with stakeholders. Although there is no formal mechanism for consulting affected communities, MedLife engages with them on an ongoing basis through various social initiatives and reporting channels, such as the Policy on the Protection of Whistleblowers in the Public Interest, which provides a confidential framework for reporting and addressing potential violations of fundamental rights. Respect for human rights is an essential aspect integrated into all relevant policies, and the safety and prevention measures implemented through the Occupational Health and Safety Policy indirectly contribute to the protection of communities in the vicinity of MedLife Group sites. In this context, MedLife adapts its strategies and business model both to minimize negative impacts on communities and to capitalize on opportunities for sustainable development.

MedLife Group places particular emphasis on the interests and rights of consumers and end-users, ensuring that they benefit from a healthy, fair and safe environment. The Group's Sustainability Policy includes measures to assess and manage significant impacts on consumers, with a focus on respecting patients' rights. MedLife guarantees that patients are properly informed through the Informed Consent Procedure, ensuring that they are fully aware of the treatments and risks involved. The Group implements policies for the prudent use of antibiotics and perioperative antibiotic prophylaxis to prevent the risks of bacterial resistance. Through its Code of Ethics and Conduct, MedLife is committed to maintaining high standards of quality and safety, and the Code of Social Responsibility ensures compliance with consumer protection regulations. MedLife also protects whistleblowers through policies that ensure confidentiality and protection against retaliation. The

feedback and complaints system allows patients to voice their concerns, and the Call Centre Department ensures these are resolved efficiently, contributing to a decision-making process based on consumer needs.

Through this structured process, MedLife Group ensures that the interests of stakeholders are integrated into strategic and operational decision-making, thereby strengthening organizational transparency and accountability.

[SBM-3] – IM SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

MedLife Group recognizes the importance of assessing the significance of the impacts that its activities, services and business relationships may have on people and the environment, as well as the sustainability risks and opportunities that may influence its business model, its own operations and the upstream and downstream value chain. Through the DM analysis process, the Group has identified and analyzed the critical issues that may affect its long-term sustainability, economic, social and environmental performance, as well as its relationships with its stakeholders.

As part of this analysis, areas where significant impacts—whether positive or negative—are concentrated were assessed, along with the risks and opportunities associated with each segment across the entire value chain. These included the Group's internal activities, interactions with suppliers, distribution to customers, and the impact on communities and the environment. Furthermore, this strategic approach enables the company to anticipate and respond appropriately to challenges and capitalize on opportunities that contribute to the creation of sustainable value.

During the current reporting period, limited adjustments were made to the set of material impacts, risks and opportunities (IROs) compared to the previous period. Most of the changes were methodological and structural in nature, consisting mainly of harmonizing and mapping similar IROs that were previously treated separately for internal operations and the value chain, with a view to a more coherent presentation and to avoid double reporting. At the same time, following the periodic review of the materiality assessment, several IROs that are no longer considered relevant to the organization's current activities have been removed. Meanwhile, additional IROs considered relevant in the context of recent developments in the organization's activities have been identified and included, particularly in the areas of cybersecurity and service quality. These updates do not significantly alter the organization's overall materiality profile, but reflect a refinement of the internal assessment process and better alignment with current operational risks and opportunities. Details of these changes are set out in the table below.

In the future, as assessments become more detailed and are integrated into strategic plans, changes and adjustments to significant impacts and risks may be identified compared to previous reporting periods.

Table on changes to the IRO and material sustainability issues during 2025 (see Annex 1: Abbreviations and Symbols)

	Sub-theme	Brief description	ID 2024	IRO 2024	ID 2025	IRO 2025	Reason
ENVIRONMENT							
E1	Climate change mitigation	Contributes to climate change and impacts on people through GHG emissions from its own operational activities	M2	In	M3	In	Similar mapping
E1		Contributes to climate change and impacts on people through GHG emissions in the value chain	M3	In			
E1	Energy efficiency	Negative environmental impact resulting from the consumption of energy from non-renewable sources in our own activities	M4	In	M5	In	Similar mapping
E1		Negative environmental impact resulting from the consumption of energy from non-renewable sources in the value chain	M5	In			
E5	Waste	Negative impact on the environment and on people resulting from the management of hazardous waste generated	M17	In	M18	In	Similar mapping
E5		The negative impact on the environment and people resulting from the value chain through waste management	M18	In			
E5	Resource inputs, including resource use	Depletion/exhaustion of certain natural resources through the procurement of products and materials used in our own activities.	M15	In	M16	In	Similar mapping
E5		Contributes, through its business relationships, to the depletion of natural resources within the value chain.	M16	In			
SOCIAL							
S1	Confidentiality	Protection of employees' and customers' personal data	S12	In	S20	In	Similar mapping
S1		Fines in the event of security breaches regarding the management of employees' personal data.	RO21	R	RO24	R	Similar mapping
S4	Privacy	Protection of patients' personal data	S20	In	S20	In	Similar mapping
S4		Fines for security breaches relating to the handling of patients' and customers' personal data	RO24	R	RO24	R	Similar mapping
S1	Health & Safety	Impact on employees' health and safety in the event of workplace accidents	S6	In			Review of DM
S3	Security-related impacts	Potential incidents that may affect communities in the immediate vicinity of hospitals	S16	In			Re-evaluation of DM
S3		Disruption to the lives of communities located near medical facilities	S17	In			Re-evaluation of DM
S4	Personal safety	Potential health and safety incidents that may affect patients	S24	In			DM review
S4	Non-discrimination	Access to healthcare for patients in rural or remote areas and for other vulnerable groups	S29	Ip	S27	Ip	Similar mapping
S4	Access to products and services	Increased access to healthcare services for the community as a result of organic development	S28	Ip			
S4	Access to products and services	Social inclusion of low-income patients	S27	Ip			
S4	Access to products and services	Increasing the number of low-income patients by offering services at affordable prices	RO29	O	RO29	O	Similar mapping
S4	Access to products and services	Increasing access to healthcare through investment in medical infrastructure and national expansion	RO31	O			
S4	Quality of medical services and patient satisfaction	High-quality services that contribute to patient health and safety, as evidenced by high levels of satisfaction			S21new	Ip	Double materiality review
GOVERNANCE							
G1	Digitalization / AI	Increasing patient access to modern, efficient and preventive services through digitalization or the implementation of AI in healthcare systems			G14	Ip	Re-analysis of DM
G1	Cyber security	Security breaches or IT infrastructure failures due to outdated or inadequately protected equipment			RO36	Risk	Re-evaluation of DM
G1	Digitalization / AI	Increasing patient access to modern, efficient and preventive services through digitalization or the implementation of AI in healthcare systems			RO37	O	DM Review

In the following section, MedLife details the significant IROs identified, as well as their distribution across the business model, its own operations and the value chain, both upstream and downstream.

Table on IROs and material sustainability issues – environment (see Annex 1 Abbreviations and Symbols)

ESRS Standard	Sub-theme	Sub-sub-theme	#	Brief description	IRO	A / P	Level	Value chain	Timeframe
E1	Adaptation to climate change	Adaptation to climate change	M1	Potential impact of climate risks on own operations	I n	P	Environment	Op	5 years
		Adaptation to climate change	RO2	Climate change can affect infrastructure and activities, disrupt service continuity and increase operational costs	R		Severe	Op	5 years
		Adaptation to climate change	RO4	The increasing frequency and severity of extreme weather events may lead to increased demand for healthcare services	O		Severe	Op/Us/Ds	5 years
	Climate change mitigation	Climate change mitigation	M3	GHG emissions generated from own activities and the value chain	I n	A	Significant	Op/Us/Ds	
		Climate change mitigation	RO1	Additional regulations on greenhouse gas (GHG) emissions and the climate transition by 2050	R		Critical	Op/Us/Ds	1–5 years
	Energy efficiency	Energy efficiency	M5	Non-renewable energy consumption in own operations and value chain	I n	A	Significant	Op/Us/Ds	
E2	Microplastics	Microplastics	M10	Generation of microplastics through the wear and tear of plastic medical devices, equipment and consumables.	I n	A	Environment	Op	
		Microplastics	RO9	Growing public and regulatory concerns regarding microplastics.	R		Critical	Op	5 years
	Water pollution	Water pollution	M8	Accidental water pollution by chemicals and pathogens	I n	P	Environment	Op	1 year
	Substances of concern	Substances of concern	M9	Use and storage of substances of concern	I n	P	Environment	Op	1 year
E3	Water resources	Water consumption	M12	Water consumption	I n	A	Significant	Op	
E5	Waste	Waste	M18	Waste management in own operations and the value chain	I n	P	Environment	Op/Us/Ds	1 year
	Resource inputs, including use	Resource inputs, including resource use	M16	Use of raw materials and materials in own activities and the value chain	I n	A	Significant	Op/Us/Ds	

Table on IRO and material sustainability issues – governance (see Appendix 1 Abbreviations and Symbols)

ESRS Standard	Sub-theme	Sub-sub-theme	#	Brief description	IRO	A / P	Level	Value chain	Time horizon
G1	Political commitment	Political commitment	G7	Promoting a favorable legislative framework	I p	P	Environment	Op	1–5 years
	Corruption and bribery	Corruption and bribery: Incidents	G13	Absence of confirmed cases of corruption and bribery within our own operations	I p	A	Significant	Op	
		Corruption and bribery: Prevention and detection, training	G12	Lack of measures to prevent and detect corruption and bribery	I n	P	Environment	Op	1 year
	Corporate culture	Corporate culture	G1	Creating a positive and attractive working environment, governed by fair and transparent policies and procedures	I p	A	Significant	Op	
		Prices and billing transparency	G2	Promoting transparency in the setting of prices and in the billing process for medical services.	I p	A	Very high	Op	
		Fraud and unnecessary procedures	G3	The absence of fraud and the elimination of unnecessary procedures in the provision of healthcare services.	I p	A	Significant	Op	
		Anti-competitive behaviour	G4	Promotion of competitive behavior	I p	A	Significant	Op	
	Supplier relationship management, including payment practices	Supply chain management	G8	Promotion and development of local suppliers	I p	A	Significant	Op/Us/Ds	
			G9	Quality control in the supply chain for the distribution and marketing of pharmaceutical products	I p	A	Significant	Op	
			RO34	Inadequate management of environmental and social impacts by suppliers posing a risk to the Group's reputation	R		Critical	Op/Us/Ds	1–5 years
	Whistleblower protection	Protection of whistleblowers	G5	Protection of whistleblowers' rights	I p	A	Environment	Op/Us/Ds	
	Digitalization and cyber security	Digitalization / AI	G14	Increasing patient access to modern, efficient and preventive services through digitalization or the implementation of AI	I p	A	Significant	Op	
		Cyber security	RO36	Security breaches or IT infrastructure failures due to outdated or inadequately protected equipment	R		Severe	Op	1–5 years
		Digitalization / AI	RO37	Increasing patient access to modern, efficient and preventive services through digitalization or the implementation of AI	O		Critical	Op	1–5 years

Table on IRO and material sustainability issues – social (see Appendix 1: Abbreviations and Symbols)

ESRS Standard	Sub-theme	Sub-sub-theme	#	Brief description	IRO	A / P	Level	Value chain	Timeframe
S1	Working conditions	Safe workplaces	S1	Pay benefits provide economic and social protection for employees.	I p	A	Very high	Op	
		Working time	S2	Potential for demanding workloads in one's own duties	I n	P	Significant	Op	1 year
		Fair pay	S3	Payment of wages at the national minimum wage	I n	A	Very high	Op	
		Social dialogue / Freedom of association	S4	Absence of employee representatives	I n	P	Significant	Op	1–5 years
		Collective bargaining, including % of workers covered by collective agreements	S5	Absence of collective labour agreements at Group level or within large companies within the Group	I n	P	Significant	Op	1–5 years
		Health & Safety	S7	The work itself may cause occupational diseases.	I n	P	Significant	Op	1–5 years
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	S8	Gender inequality in terms of pay	I n	A	Very high	Op	
		Training and skills development	S9	Training programs that support professional development.	I p	A	Significant	Op	
		Employment and inclusion of people with disabilities	S10	The employment of people with disabilities promotes inclusion.	I p	A	Significant	Op	
		Measures against violence and harassment in the workplace	S11	Lack of a specific policy and training against violence and harassment in the workplace	I n	P	Significant	Op	1 year
S2	Working conditions	Safe working conditions	S13	Working practices that may generate social inequalities in upstream and downstream activities	I n	P	Environment	Us/Ds	1 year
		Competitive salaries	S14	Wage practices at the level of the national minimum wage in upstream and downstream activities	I n	A	Very high	Us/Ds	
		Health & Safety	S15	Potential health and safety incidents in upstream and downstream activities	I n	P	Very high	Us/Ds	1 year
	Other labour-related rights	Child labour	S15 Bis1	Insufficient measures to prevent and communicate the Code of Conduct to suppliers regarding the prohibition of child labour	I n	P	Significant	Us/Ds	1–5 years
		Forced labour	S15 Bis2	Inadequate measures to prevent forced labour and to communicate the Code of Conduct to suppliers regarding the prohibition of forced labour	I n	P	Significant	Us/Ds	1–5 years
S3	Activity-specific	Market presence (entity-specific)	S18	Contribution to the development of local communities	I p	A	Significant	Op	
		Economic value generated and distributed (entity-specific)	S19	Contribution to economic growth and improvement in the standard of living of the population	I p	A	Significant	Op/Us/Ds	
S4	Impacts relating to information for consumers and/or end-users	Access to (quality) information	S21	Access to high-quality information about the medical services provided by the Group	I p	A	Environment	Op	
		Freedom of expression	S21 bis	Freedom of expression through appropriate channels for submitting complaints	I p	A	Environment	Op	
		Quality of healthcare services and patient satisfaction	S21 New	High-quality services that contribute to patient health and safety, validated by a high level of satisfaction	I P	A	Significant	Op	
		Confidentiality	S20	Protection of patients' personal data	I n	P	Very high	Op	1–5 years
		Privacy	RO24	Fines for security breaches relating to the handling of patients' and customers' personal data	R		Critical	Op	1 year
		Access to products and services	S27	Increased access to healthcare services for the community as a result of organic growth, including the social inclusion of low-income patients, those from rural areas or vulnerable groups	I p	A	Significant	Op	
		Access to products and services	RO29	Increasing access to healthcare through investment in medical infrastructure and nationwide expansion, including for low-income patients by offering services at affordable prices	O		Critical	Op	1–5 years
	Personal safety of consumers and/or end-users	Child protection	S26	Improving the experience of pediatric patients through regular training for healthcare assistants	I p	A	Environment	Op	
		Child protection	S25	Potential violations of children's rights	I n	P	Significant	Op	1 year
		Health and safety	S22	Potential medical errors or negligence.	I n	P	Very high	Op	1 year
		Health and safety	S23	Potential contribution to the development of antimicrobial resistance and nosocomial infections	I n	P	Environment	Op	1 year
		Health and safety	RO26	Antimicrobial resistance and its impact on hospital reputation.	R		Severe	Op	1–5 years

The financial impacts of the Group's significant risks and opportunities relating to ESRS E1 Climate Change, ESRS E2 Pollution, ESRS E3 Water and Marine Resources, and ESRS E5 Resource Use and the Circular Economy are presented in the thematic sections under: E1.IRO-1 within E1, E2.IRO-1 within E2, E3.IRO-1 within E3, E5.IRO-1 within E5.

The financial impacts of the Group's significant risks and opportunities relating to ESRS S1 Own workforce, S4 Consumers and end-users, and G1 Business conduct are presented in the thematic sections under: S1.SBM-3 within S1, S4.SBM-3 within S4. For the year 2025, the Group has not identified any current financial impacts of significant risks and opportunities related to ESRS S2 Workers in the value chain and ESRS S3 Affected communities.

Risks and opportunities are included in the DMA process, taking into account two categories: current and anticipated, ensuring a comprehensive approach to assessing their financial significance. With regard to significant risks and opportunities, the Group has not identified any current financial effects on the financial position, financial performance and cash flows. Furthermore, no significant risks were identified that could lead to significant adjustments to the carrying amounts of assets and liabilities reported in the financial statements for the next reporting period. However, potential financial effects capable of influencing the Group's financial position, performance and cash flows in the short, medium and long term have been identified. Potential risks and opportunities have been identified and assessed from the perspective of their short-, medium- or long-term financial impact, providing an understanding of how they may influence the Group's financial position, performance and cash flows in the period following the reporting period for the financial year ended.

MedLife Group has carried out a detailed assessment of significant IROs that may affect its financial performance and its ability to respond to external and internal challenges and opportunities. The risk analysis was conducted based on two key variables: probability of occurrence and magnitude of financial impact, and for each risk, the impact was determined according to the established thresholds. However, MedLife Group has not carried out a formal and detailed analysis of the resilience of its strategy and business model with regard to the significant risks and opportunities identified, given that all the effects of material risks and opportunities are anticipated, the majority being medium- and long-term. Although the investment plans and development strategies established by the Group are not exclusively focused on managing these risks and opportunities, some of them may indirectly address some of the identified challenges and opportunities, contributing to the overall resilience of the business model. In the coming period, the Group intends to carry out a detailed assessment of its strategic resilience, which will include a qualitative analysis and, where relevant, a quantitative analysis of major risks and opportunities. This will enable a better understanding of the potential impact on the Group's financial position, financial performance and cash flows in the short, medium and long term. Although there is no investment plans strictly linked to these risks and opportunities, some of the initiatives already planned (such as investments in medical infrastructure, the digitalization of services and the Group's expansion) may indirectly contribute to reducing the Group's vulnerabilities to these risks, such as cyber security or environmental risks. These investments will also support the Group's long-term development, having a positive impact on service accessibility and operational efficiency. MedLife Group intends to finalize the analysis of the strategy's resilience in the coming period, given its importance for improving risk management and ensuring an effective response to emerging opportunities. The analysis will also enable the adjustment of plans and a more efficient allocation of resources to support sustainable and resilient long-term growth.

Additional disclosure of entity-specific information

In relation to the disclosure requirements under the ESRS standards, it is important to note that certain significant impacts and risks, which are subject to ESRS requirements, are integrated into the relevant sub-theme under G1 – 'Professional conduct' and ESRS S3 sub-theme 'Economic, social and cultural rights of communities. These are:

- Impact G2 – Promoting transparency in pricing and the billing process for healthcare services, which forms part of the sub-sub-theme "Pricing and billing transparency" (entity-specific);
- Impact G3 – Absence of fraud cases and elimination of unnecessary procedures in the provision of healthcare services, associated with the sub-sub-theme "Fraud and unnecessary procedures" (entity-specific);
- Impact G4 – Promotion of competitive behaviour, part of the sub-sub-theme 'Anti-competitive behaviour' (entity-specific).
- Impact S18 – Contribution to the development of local communities associated with the sub-sub-theme 'Market presence'.
- Impact S19 – Contribution to economic growth and improvement in the standard of living of the population associated with the sub-sub-theme 'Economic value generated and distributed'.
- Impact S21new – Quality of healthcare services and patient satisfaction associated with the sub-sub-theme "Impacts related to information for consumers and/or end-users".
- Impact G14 – Digitalization / AI associated with the sub-sub-theme Digitalization and cyber security (entity-specific).

These sub-sub-themes are integrated into the sub-theme Corporate Culture, within G1 – Professional Conduct. For reporting on these sub-sub-themes, MedLife Group will use the indicators set out in the GRI (Global Reporting Initiative) and SASB (Sustainability Accounting Standards Board) standards, given that these are considered relevant for assessing and reporting on the impacts and risks associated with these entity-specific aspects. Thus, the difference between the ESRS requirements and the entity-specific supplementary information lies in the fact that the sub-themes mentioned above are included in the report in accordance with ESRS, whilst the GRI and SASB indicators will be used to provide further detail on these aspects.

[IRO-1] – DESCRIPTION OF THE PROCESS FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES

The materiality process is carried out in accordance with the requirements set out in Chapter 3 of ESRS 1 – *Materiality as a basis for sustainability reporting*.

MedLife Group carried out the assessment in accordance with the materiality principle, taking into account the two dimensions:

- **impact materiality**, which analyzed the effects of the Group's activities on people and the environment in the short, medium and long term, and
- **financial materiality**, which assessed how external sustainability factors influence the Group's financial performance and sustainability in the short, medium and long term.

The assessment of material ISRs was carried out across the entire Medlife Group, including all companies in the analysis process, so that material aspects could be identified objectively and impartially. Given that, at the time of the analysis, the financial year for 2025 had not yet ended, the analysis was based on the DMA analysis for the 2024 financial year, the results of the 2024 financial year and the interim results of the 2025 financial year.

With regard to the time horizon used in the DMA process, this is aligned with ESRS standards and is presented in Section ESRS 2 BP-2. The DMA process was structured in the following stages:

- Identification of relevant sustainability themes;
- Identification of the sustainability IROs corresponding to each relevant sustainability theme;
- Validation of sustainability IROs with stakeholders;
- Assessment of sustainability KPIs**.**

At Group level, the *DMA Methodology* is documented, setting out how this process is to be carried out and the persons responsible. The identification of relevant sustainability themes took into account the list of sustainability aspects in accordance with the requirements of ESRS 1.

Identification of impacts and their validation by stakeholders

At this stage, the Sustainability Department analyzed the information required to understand the business model and the services offered, the structure of the business lines, the type of customers, the geographical areas in which the Group operates, the structure of revenue and expenses, as well as other relevant information to understand the activities carried out by MedLife Group. The process also included an analysis of similar companies, as well as specific requirements of the GRI, SASB and IFRS standards.

Given the complexity of MedLife Group, the activities carried out by the Group throughout its value chain have been divided into three main categories:

- Upstream activities: activities preceding the Group's activities, such as the manufacture of medical equipment, the manufacture of medicines, the manufacture of medical consumables, the manufacture and supply of other goods and services, the development, acquisition and implementation of medical programs and applications, the provision of utilities, and the transport of patients and clients to the Group's locations.
- Core activities: medical consultations, diagnostic services, treatment services, prevention and education services, the sale and distribution of medicines, wellness services provided in fitness centers and via the SanoPass platform, stem cell storage, ophthalmological consultations, property letting and management, internal activities related to the refurbishment of existing or newly acquired buildings, and management and administrative activities. These activities were divided during the DMA process into the following categories (business lines): Corporate (covering all the Group's administrative activities and support functions); Clinics; Hospitals; Laboratories; Pharmacies; Others (comprising all the Group's other activities).
- Downstream activities: activities involving the settlement and reimbursement of medical costs, the transport of patients/clients from the Group's locations, using private or public transport, the use of medicines sold to patients, and the collection and transport of waste.

An important aspect in the process of identifying risks and opportunities was understanding the Group's dependencies on the availability of natural, human and social resources, as well as the influence of environmental and social regulations, and the volatility of raw material and energy prices. A relevant source in identifying risks and opportunities was the sustainability impacts that could give rise to risks with a financial impact on the Group.

As part of the DMA process, the Group also carried out a consultation process with key stakeholders. This process also served to validate and supplement the list of IROs identified internally by the Group. The consultation process was carried out by distributing questionnaires to several categories of stakeholders: suppliers, customers, employees, doctors, patients and NGOs. Further information on the consultation process can be found in SBM-2.

Impact Assessment

The process of assessing impacts—whether actual (current) or potential, positive or negative—was carried out by evaluating the factors of Severity and Probability based on assessment grids established in accordance with the DMA Methodology. The impacts analyzed covered both those resulting from the Group's activities and products, and those to which it may contribute directly or indirectly through its business relationships.

The assessment of impacts was carried out by evaluating the Severity and Probability factors. The severity assessment was carried out by considering the following sub-factors: Scope, Magnitude, and, for negative impacts, the Irreversibility of the impact was also considered. Impacts that received a severity score of 5 (very high), 4 (significant) and 3 (medium) were considered material (significant). Impacts with a score below 3 were classified as insignificant and were not included in the reporting.

Identification of risks and opportunities

To identify risks and opportunities, the impacts identified and assessed in the previous stage were taken into account, along with critical dependencies on natural, human and capital resources, market risks arising from rising energy and natural gas costs, as well as other types of risks.

Risks and opportunities were assessed using two factors: financial impact and probability of occurrence. To assess financial impact, two matrices were used, depending on the availability of information: a quantitative matrix and a qualitative matrix. A different matrix was used to assess the probability of occurrence.

Setting the materiality threshold and prioritizing significant risks and opportunities

Following an assessment of risks and opportunities, the financial materiality threshold was set for those risks and opportunities classified as 'Severe' and 'Critical'. This threshold represents the point at which a risk or opportunity is considered significant enough to influence the company's financial and strategic decisions. The threshold was established based on professional judgement, which took into account a medium, high or very high financial impact, but also correlated this with an acceptable degree of probability of occurrence. Thus, a medium-level impact becomes significant if it has a probable level of occurrence, and a very high impact becomes significant even where the probability of its occurrence is low. In this way, the materiality threshold enables the management of those risks and opportunities that present a financial impact sufficiently relevant to the Group.

Assumptions applied in the DMA process

In the DMA analysis process, several fundamental assumptions were taken into account, designed to support decision-making and ensure alignment with ESRS requirements and stakeholder expectations, to assess the impacts of the Group's activities on the environment and people, both through its own operations and through activities carried out in the upstream and downstream value chains, as follows:

- Climate change – It has been predicted that global climate change could generate significant physical risks, including extreme weather events that may affect the Group's operations, and that the Group will continue to contribute to climate change through GHG emissions, which will continue to have an impact on the environment. At the same time, adapting to climate change will become crucial to reducing vulnerabilities and increasing the resilience of the Group, its workforce and its supply chain to natural risks.
- Volatility of energy and raw material prices – Fluctuations in energy and raw material prices will continue to generate financial risks for the Group, having a direct impact on operating costs and investment plans.
- Regulatory framework – Ongoing changes to sustainability regulations, including those relating to the reduction of greenhouse gas emissions, the management of hazardous waste and the use of plastic consumables, will impose additional reporting and compliance requirements. These changes will influence MedLife Group's operational and financial strategies.
- The Group's organic growth and service diversification – MedLife Group's organic development strategy, which involves expanding the existing network and diversifying medical services, will influence both internal performance and the Group's positioning in the regional healthcare market, which may have positive or negative impacts on the environment, people and relations with local communities.
- Complexity of the value chain - The impact analysis was based on the assumption that the validated results for a representative sample of suppliers and customers can be extrapolated to the majority of them, given the limitations of the stakeholder consultation process.
- Access to resources – The natural resources used by the Group, such as energy, natural gas and water, are sufficient for current operations; however, their continued use may cause negative impacts in the medium and long term, requiring careful management to ensure sustainability.

IRO Monitoring

In 2024, MedLife Group implemented a DMA process in accordance with ESRS standards for the first time, marking a significant shift in its approach to sustainability IRO assessment. This represents a major update from previous practices, which were not formally aligned with ESRS requirements. For the majority of sustainability issues, the Group has established several general policies and actions. These are continuously updated to include specific measures for monitoring and managing significant impacts, in accordance with the requirements of sustainability standards.

The decision-making process and internal control procedures regarding IROs are managed through a hierarchical system involving all relevant stakeholders: the Sustainability Department, the SCM, the Executive Committee, the Audit Committee and the Board of Directors. The Sustainability Manager collates the results of the consultations, analyses the identified IROs and initially presents them to the SCM, which approves or adjusts the process and the results obtained. In parallel, the Audit Committee is informed of the consultation results and provides feedback. The final results are presented to the Board of Directors to be integrated into risk management strategies, and internal control procedures include mechanisms for monitoring the implementation of decisions and progress against established objectives.

Transparency of the process is ensured through annual reports and regular internal updates. The decision-making process is guided by a prioritization analysis based on qualitative and quantitative thresholds, established in accordance with ESRS requirements, and the priority of risks is determined through a comparative assessment with other risk categories. The monitoring of opportunities is also included in the overall management process, focusing on capitalizing on sustainability prospects in line with market requirements and stakeholder expectations. The process includes detailed input parameters, such as data received from questionnaires, consultations and sectoral research, which are calibrated to reflect the scale of the Group's operations and relevant details. The periodic review of this process is ensured by an internal schedule, with updates carried out based on new information, changes in the operational context and reporting requirements. The most recent significant change to the process took place in 2024, following the adaptation to the updated materiality assessment methodology and the expansion of consultations to a broader range of stakeholders. The review schedule is set to include annual assessments. This dynamic framework enables MedLife Group to integrate sustainability into all aspects of risk and opportunity management, ensuring constant alignment with external expectations and regulatory requirements.

[IRO-2] – ESRS DISCLOSURE REQUIREMENTS COVERED BY THE COMPANY'S SUSTAINABILITY STATEMENT

The tables below set out the disclosure requirements necessary for the preparation of this sustainability statement, as determined following a materiality assessment. MedLife Group has determined the material information to be reported in relation to material impacts, risks and opportunities based on a rigorous analysis, using two fundamental criteria: the importance of the information in relation to the aspect it explains or describes, and its ability to meet the decision-making needs of users. This approach aimed to identify information that contributes substantially to understanding critical aspects of sustainability, with an emphasis on its clarity, relevance and decision-making value. The process was structured to meet both the expectations of investors and other primary users of general financial reporting, as well as the requirements of stakeholders concerned with the Group's economic, social and environmental impacts. Although no distinct qualitative or quantitative thresholds were applied, the analysis was based on a consistent application of these criteria, thereby ensuring the validity and consistency of the information included in the report. This methodology reflects MedLife's commitment to aligning its reporting with best practices and to providing relevant and useful information to all stakeholders.

Disclosure requirements reported in the Sustainability Statement regarding ESRS 2

ESRS 2	Disclosure requirement	Page.
BP-1	General framework for preparing sustainability statements	2
BP-2	Disclosures relating to specific circumstances	3
GOV-1	The role of the administrative, management and supervisory bodies	4
GOV-2	Information provided to the company's administrative, management and supervisory bodies and the sustainability issues addressed by them	6
GOV-3	Integration of sustainability performance into incentive schemes	7
GOV-4	Statement on the due diligence process	7
GOV-5	Risk management and internal controls relating to sustainability reporting	8
SBM-1	Strategy, business model and value chain	8
SBM-2	Stakeholder interests and perspectives	12
SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model	14
IRO-1	Description of the processes for identifying and assessing significant impacts, risks and opportunities	**Error! Bookmark not defined.**
IRO-2	ESRS disclosure requirements covered by the company's Sustainability Report	20

Disclosure requirements reported in the Sustainability Statement regarding ESRS E1

ESRS E1	Disclosure requirement	Page
ESRS 2 GOV-3	Integration of sustainability performance into incentive systems	7
E1-1	Climate change mitigation transition plan	28
ESRS 2 SBM-3	IROs and their interaction with strategy and the business model	23
ESRS 2 IRO-1	Description of the processes for identifying and assessing material climate-related IROs	26
E1-2	Policies relating to climate change mitigation and adaptation	28
E1-3	Actions and resources related to climate change policies	29
E1-4	Targets related to climate change mitigation and adaptation	29
E1-5	Energy consumption and energy mix	30
E1-6	Gross GHG emissions from categories 1, 2 and 3, and total GHG emissions	30

Disclosure requirements reported in the Sustainability Statement regarding ESRS E2

ESRS E2	Disclosure requirement	Page
ESRS 2 IRO-1	Description of the processes for identifying and assessing significant IROs related to pollution	34
E2-1	Policies relating to pollution	34
E2-2	Pollution-related actions and resources	35
E2-3	Pollution targets	36
E2-4	Air, water and soil pollution	36
E2-5	Substances of concern and substances of very high concern	37

Disclosure requirements reported in the Sustainability Statement regarding ESRS E3

ESRS E3	Disclosure requirement	Page No.
ESRS 2 IRO-1	Description of the processes for identifying and assessing significant IROs related to water and marine resources	38
E3-1	Policies relating to water and marine resources	38
E3-2	Actions and resources related to water and marine resources	39
E3-3	Targets relating to water and marine resources	39
E3-4	Water consumption	39

Disclosure requirements reported in the Sustainability Statement regarding ESRS E5

ESRS E5	Disclosure requirement	Page
ESRS 2 IRO-1	Description of the processes for identifying and assessing material IROs related to resource use and the circular economy	40
E5-1	Policies relating to resource use and the circular economy	40
E5-2	Actions and resources related to resource use and the circular economy	41
E5-3	Targets relating to resource use and the circular economy	41
E5-4	Resource inputs	41
E5-5	Resource outflows	43

Disclosure requirements set out in the Sustainability Statement regarding ESRS S1

ESRS S1	Disclosure requirement	Page
ESRS 2 SBM-3	Significant IROs and their interaction with the strategy and business model	44
S1-1	Policies relating to the organization's workforce	45
S1-2	Processes for engaging with employees and employee representatives regarding impacts	48
S1-3	Processes for addressing negative impacts and channels through which own employees can raise concerns	48
S1-4	Adoption of measures regarding significant impacts on the company's workforce and approaches to mitigate significant risks and pursue significant opportunities related to the company's workforce, as well as the effectiveness of these actions	49
S1-5	Targets relating to the management of significant adverse impacts, the promotion of positive impacts, and the management of significant risks and opportunities	50
S1-6	Characteristics of the organization's employees	51
S1-8	Coverage of collective bargaining and social dialogue	51
S1-9	Diversity indicators	51
S1-10	Fair wages	52
S1-14	Health and safety indicators	52
S1-16	Remuneration indicators (pay gap and total remuneration)	52
S1-17	Incidents, complaints and serious human rights issues and incidents	53

Disclosure requirements reported in the Sustainability Statement regarding ESRS S2

ESRS S2	Disclosure requirement	Page
ESRS 2 SBM-3	Significant IROs and their interaction with the strategy and business model	54
S2-1	Policies regarding workers in the value chain	55
S2-2	Processes for engaging with workers in the value chain regarding impacts	57
S2-3	Processes for addressing adverse impacts and channels through which value chain workers can raise concerns	57
S2-4	Adoption of measures regarding significant impacts on value chain workers and approaches to managing significant risks and pursuing significant opportunities related to value chain workers, as well as the effectiveness of these actions	57
S2-5	Targets related to the management of significant negative impacts, the promotion of positive impacts, and the management of significant risks and opportunities	58

Disclosure requirements reported in the Sustainability Statement regarding ESRS S3

ESRS S3	Disclosure requirement	Page
ESRS 2 SBM-3	Significant IROs and their interaction with the strategy and business model	59
S3-1	Policies relating to affected communities	59
S3-2	Processes for engaging with affected communities regarding impacts	60
S3-3	Processes for addressing negative impacts and channels through which affected communities can raise their concerns	60
S3-4	Adoption of measures regarding significant impacts on affected communities and approaches to managing significant risks and pursuing significant opportunities related to affected communities, as well as the effectiveness of these actions	61
S3-5	Targets relating to the management of significant negative impacts, the promotion of positive impacts, and the management of significant risks and opportunities	61
S3	Presentation of specific information	61

Disclosure requirements reported in the Sustainability Statement regarding ESRS S4

ESRS S4	Disclosure requirement	Page
ESRS 2 SBM-3	Significant IROs and their interaction with the strategy and business model	62
S4-1	Policies regarding consumers and end users	64
S4-2	Processes for engaging with consumers and end-users regarding impacts	67
S4-3	Processes for addressing negative impacts and channels through which consumers and end-users can raise concerns	67
S4-4	Adoption of measures regarding significant impacts on consumers and end-users and approaches to managing significant risks and pursuing significant opportunities related to consumers and end-users, as well as the effectiveness of these measures	68
S4-5	Targets related to managing significant negative impacts, promoting positive impacts, and managing significant risks and opportunities	71

Disclosure requirements reported in the Sustainability Statement regarding ESRS G1

ESRS G1	Disclosure requirement	Page
ESRS 2 IRO-1	Description of the processes for identifying and assessing material IROs	73
G1-1	Corporate culture and policies regarding professional conduct and corporate culture	74
G1-2	Management of supplier relationships	78
G1-3	Prevention and detection of corruption and bribery	78
G1-4	Confirmed cases of corruption or bribery	79
G1-5	Exercise of political influence and lobbying activities	79
G1	Presentation of information specific to the Group	79

Annex 2 also sets out the data points derived from other EU legislative acts listed in Annex B of the ESRS 2 standard, indicating the page on which they can be found in the Sustainability Report, as well as those that have been assessed as immaterial.

EU ENVIRONMENTAL TAXONOMY

This section presents the information required to comply with the requirements of EU Regulation No 852/2020 on establishing a framework to facilitate sustainable investment and the related delegated acts. The scope of consolidation is the same as that presented in the consolidated financial statements of MedLife Group.

In accordance with the reporting requirements set out in Delegated Regulation (EU) 2021/2178 on the information to be disclosed by undertakings pursuant to Article 8 of Regulation (EU) 2020/852, the analysis included an assessment of the eligibility and alignment of the Group's economic activities with those defined in the taxonomy's delegated acts, as well as the determination of key performance indicators (KPIs) regarding turnover, capital expenditure (CapEx) and operating expenditure (OpEx). MedLife Group carried out an analysis to identify eligible economic activities based on NACE codes and their descriptions in the Delegated Acts relating to the EU Taxonomy:

- Delegated Act No 2021/2139 ('the Climate Delegated Act'), as amended and supplemented by Delegated Act No 2022/1214 and Delegated Act No 2023/2485, for economic activities that make a substantial contribution to climate objectives: climate change mitigation and adaptation, and
- Delegated Act No 2023/2486 for economic activities that make a substantial contribution to the other four environmental objectives: the sustainable use and protection of water and marine resources, the transition to a circular economy, the prevention and control of pollution, and the protection and restoration of biodiversity and ecosystems.

In assessing the eligibility and alignment of economic activities, the Group also took into account the provisions of the Simplification Delegated Act adopted by the European Commission on 4 July 2025 (Omnibus Delegated Act), which amends the reporting framework set out in Article 8 of Regulation (EU) 2020/852 and introduces a proportionate approach to the analysis of eligible activities. In accordance with these provisions, economic activities that account for a limited share of the taxonomy indicators may be considered immaterial for the detailed eligibility and alignment analysis. For the reporting relating to the financial year ending 31 December 2025, the Group has opted for the early application of the new reporting requirements set out in Simplification Delegated Act 73/2026. Consequently, the taxonomy performance indicators (turnover, CapEx and OpEx) have been determined in accordance with the updated methodology applicable from 1 January 2026.

The taxonomy indicators are calculated based on the Group's consolidated financial data, which are prepared and presented in accordance with International Financial Reporting Standards (IFRS), using the same scope of consolidation as that used for the annual financial statements. The eligibility assessment covered all significant economic activities carried out by the entity and its consolidated subsidiaries, as well as investments made during the reporting period. The process of assessing eligibility and aligning activities with the EU Taxonomy included the following steps:

- Identification of the group's economic activities and their correlation with internal classifications of revenue and investments.
- Analysis of the correspondence between the identified activities and the economic activities described in the delegated acts of the EU Taxonomy, based on the technical description of the activities and the applicable activity codes.
- Determining the eligibility of revenue-generating activities, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the economic activities included in the taxonomy.

This analysis revealed that, in 2025, the Group carried out certain eligible activities:

- *Eligible turnover: 7.7. The acquisition and holding of buildings* carried out by RUR Medical, which operates in the field of property letting, with CAEN code 6810 – 'Purchase and sale of own real estate' as a secondary activity.
- *Eligible CAPEX: 7.1. The construction of new buildings* carried out by Medicis, a company providing healthcare services which owns a newly constructed building housing a hospital and which has an energy performance at least 10% lower than the threshold set for NZEBs.
- *Eligible CAPEX: 7.2. The renovation of existing buildings* at the SAMA Medical Centre and Solomed Clinic, which provide healthcare services and have carried out major renovation works.

For activity CCM 7.7, MedLife Group recorded revenue, and for activities CCM 7.1 and 7.2, the Group recorded CapEx expenditure of type c) in accordance with the provisions of Article 1.1.2.2 of Annex I to Delegated Act No 2021/2178. The eligible activities carried out in 2025 contribute to a single environmental objective

No OpEx operating expenditure was identified for any of the eligible activities. The Group carried out an assessment of the technical alignment criteria for these activities, concluding that all eligible activities are not aligned with the taxonomy.

Revenue is measured in accordance with IFRS 15 and recognized upon the transfer of control to the customer, whilst capital expenditure (CapEx) complies with the principles of IAS 16 (Property, Plant and Equipment), IFRS 16 Leases and IAS 38 (Intangible Assets), and operating expenses (OpEx) are recorded in accordance with IFRS guidance on the recognition of costs. MedLife Group has adopted measures to prevent double counting by ensuring that the allocation of revenue and expenses between economic activities eligible for taxonomy is carried out in a consistent and transparent manner, accurately reflecting the performance of each economic activity.

Following an analysis of the Group's activities and the structure of its revenue and investments, it was found that the revenue and capital expenditure associated with activities that could fall within the scope of the taxonomy are not material to the Group's business model:

- Eligible turnover represents 0.02% of the Group's total turnover. Turnover generated in 2025, which is ineligible, accounted for 99.98% of the total.
- The percentage of eligible and unaligned CapEx expenditure is 5.5%, whilst that of ineligible CapEx expenditure is 94.5% of the total.
- The percentage of eligible and non-aligned OpEx expenditure is 0%, whilst that relating to ineligible OpEx expenditure is 100% of the total of these expenditures

Consequently, for the reporting period, the taxonomy indicators relating to turnover and capital expenditure (CapEx) are presented as 0% eligible and 0% aligned, and the detailed analysis of the technical screening criteria, including the assessment of substantial contribution and the 'Do No Significant Harm' principle, was not applicable.

The comparative information presented for the 2024 financial year reflects the taxonomy indicators calculated in accordance with the reporting requirements applicable at that time, prior to the entry into force of the amendments introduced by the simplification delegated act. Consequently, the comparative indicators for 2024 are calculated based on the previous methodology set out in the reporting framework applicable until 31 December 2025, whilst the indicators for the 2025 financial year are calculated in accordance with the updated methodology applicable from 1 January 2026. This methodological difference may affect the comparability of indicators between reporting periods.

The Group monitors developments in the European legislative framework regarding the EU Taxonomy and the expansion of the scope of eligible activities. Should future updates to the delegated acts include economic activities relevant to the Group's business model or investments made, the company will review the assessment of eligibility and alignment accordingly in future reporting periods

ESRS E1 – CLIMATE CHANGE

[E1.SBM-3] - SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

The following table lists the impacts, risks and opportunities related to climate change that MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and where the impact occurs. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on climate change impacts, risks and opportunities ESRS E1

		Stakeholders							Business lines						
#	Brief description	*Employees & Workers*	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*	**Upstream**	*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Other*	**Downstream**
M1	The potential impact of climate risks on our own operations	✓							✓	✓	✓	✓	✓	✓	
RO2	Climate change may affect the Group's infrastructure and operations, thereby disrupt service continuity and increase operational costs							✓	✓	✓	✓	✓	✓	✓	✓
RO4	An increase in the frequency and severity of extreme weather events may lead to increased demand for healthcare services									✓	✓	✓	✓		
M3	GHG emissions generated by activities in the value chain				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
RO1	The likelihood of further regulations on greenhouse gas (GHG) emissions and the climate transition by 2050							✓	✓	✓	✓	✓	✓	✓	✓
M5	Non-renewable energy consumption in upstream and downstream value chain activities				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

These negative impacts generate the following effects:

- *potential negative impact on the workforce due to inadequate preparation of the company's own operations to cope with the natural risks generated by climate change, as a result of failing to implement an adaptation plan.*
- *contributes to long-term climate change and harm to people through the generation of GHG emissions in its own activities and those in the upstream and downstream value chain.*
- *contributes to environmental impact as a result of energy consumption from non-renewable sources in its own activities and in those within the upstream and downstream value chain.*

As regards the identified risks and opportunities, these may have the following financial implications:

- *on its financial position and performance, as well as on medium- and long-term cash flows, through the impact of additional regulations on greenhouse gas (GHG) emissions and the climate transition.*
- *on operating costs and service continuity due to climate change leading to chronic physical risks (changes in climate patterns) as well as acute risks (extreme events) that may affect the Group's infrastructure and activities. These risks are linked to rising or falling temperatures, reduced rainfall, floods or wildfires, and storms; phenomena that may lead to: increased electricity and gas consumption; water supply restrictions, disruptions in the supply chain, damage to buildings, equipment and energy and gas supply systems; business interruptions.*
- *increased revenue by attracting a larger number of patients and diversifying MedLife Group's medical services as a result of greater demand for medical services generated by the intensification of extreme weather events.*

For MedLife Group, significant IROs related to climate change mitigation, climate change adaptation and energy efficiency are closely linked to the Group's strategy and business model. These are evident both in its own activities, such as the operation of medical facilities and other premises where the Group carries out its activities, and in its business relationships with suppliers. The Group's resilience to these factors is influenced by regulations on renewable energy, as well as by effective collaboration within the value chain, in order to achieve our commercial and sustainability objectives.

Impact M1 refers to the potential effect of climate risks on the Group's internal operations and workforce, caused by insufficient preparedness to address the risks generated by climate change, in the absence of an adaptation plan. Although there is currently no imminent or direct risk to the safety of employees, contractors or visitors to the Group's premises, climate risks could affect the integrity of buildings and operating conditions in the future as the effects of climate change intensify. The Group's activities involve a significant number of employees and contractors who work in various locations that could be exposed to climate risks, which could endanger their safety in the event of extreme weather events. Furthermore, the Group's business model involves direct interaction with patients and customers on its premises, and they may also be vulnerable to extreme weather events that could affect the integrity of the buildings it owns.

Impact M3 refers to the Group's contribution to climate change through Scope 1 and 2 (GHG) emissions generated by its own activities and through S3 within the upstream and downstream value chain. Scope 1 emissions come from direct sources, such as heating plants and fuel consumption for company vehicles, whilst Scope 2 emissions come from electricity consumption for the operation of the Group's premises and equipment. Scope 3 emissions are indirect and originate from suppliers, the transport of raw materials and the distribution of finished products, patients, etc.

In parallel, **impact M5** refers to the consumption of non-renewable energy in the Group's own activities and in activities within the value chain, originating from conventional sources such as gas, oil or coal. These sources are used in internal processes, the operation of equipment and in the heating or cooling systems of buildings.

Upstream, this consumption relates to the energy used by suppliers to produce raw materials, and downstream, to the energy consumed for the distribution and use of products by customers.

The impact of additional regulations on greenhouse gas (GHG) emissions and the climate transition by 2050 (RO1) poses a risk of substantial investment to align operations with new sustainability standards. These investments may include modernizing infrastructure to reduce non-renewable energy consumption, transitioning to green energy sources, and continuing the digitalization of processes to optimize resource use. Compliance costs will become significant, impacting operational performance; however, at the same time, the measures implemented may lead to reduced energy consumption and, consequently, lower long-term costs.

The increase in the frequency and severity of extreme weather events may also present an opportunity for the Group (RO4), through higher demand for medical services, including treatments for heatwave-related illnesses, respiratory conditions exacerbated by pollution, and water- and air-borne infections. In the long term, this opportunity may contribute to revenue growth by attracting a larger number of patients and diversifying MedLife Group's medical services. Adapting infrastructure and developing specialized medical solutions will enable the Group to respond effectively to new needs, consolidating its market position and strengthening its financial resilience.

As part of its climate risk analysis (RO2), MedLife identifies two major categories of climate risks: physical risks[1] and transition risks.

Acute physical risks

Acute physical risks include extreme weather events, such as heatwaves, storms, floods and wildfires. These phenomena can directly affect MedLife's infrastructure, patient access and public health.

Risk type	Description SSP2-4.5	Description SSP5-8.5	Impact
Heatwaves	Increased frequency of heatwaves, particularly in urban areas, with extreme temperatures exceeding 40°C in future summers.	Heatwaves become much more intense and frequent, with temperatures exceeding 45°C, affecting vulnerable people in particular.	Increase in the number of patients suffering from heatstroke, cardiovascular problems and dehydration. High air-conditioning costs
Storms and extreme rainfall	Heavier rainfall over a short period, but varying by region. Some areas may experience longer droughts, while others may have torrential downpours.	Much more frequent extreme storms, increased risk of flooding in low-lying areas and damage to infrastructure.	Possible damage to clinics and hospitals, difficulties in transporting patients and medical staff, supply chain disruptions or interruptions to utility services.
Urban flooding	Increased risk of flooding in towns along major rivers, but limited impact at national level.	Frequent and more intense flooding, including significant risk to urban infrastructure.	Additional costs for reconstruction and adaptation.
Drought and water availability	Risk of dry summers, which may affect the availability of public water resources	Severe water stress, which may impact the continuity of medical services.	Increased costs associated with water procurement, possible service disruptions in the event of severe droughts. Impact on hygiene in hospitals.

Heatwaves. The increased frequency of heatwaves puts pressure on medical infrastructure. Extremely high temperatures can affect the thermal comfort and safety of patients and staff and may lead to an increase in the incidence of medical emergencies (heatstroke, dehydration, cardiovascular complications). For MedLife, heatwaves impose increased operational costs due to the cooling of buildings (clinics, hospitals) and the protection of temperature-sensitive medical equipment (e.g. laboratory or imaging equipment must be maintained within optimal ranges). Medical facilities will consume more electricity for air conditioning, leading to higher energy bills and energy efficiency challenges. Thus, the risk of extreme heat is present in the short term (heatwaves occur annually in Romania) and will become even more severe in the medium and long term against the backdrop of ongoing global warming.

Storms and extreme weather events. Historical observations and climate projections based on these indicate an increase in the frequency of weather events such as large hailstones, lightning strikes, strong winds and tornadoes. As regards large and very large hailstones, the southern part of Romania, particularly Oltenia and Muntenia, is most prone to this phenomenon. This phenomenon can cause significant damage to buildings, vehicles and other property. Climate change increases the likelihood of violent storms, extreme short-term rainfall and localized flooding. These events can cause damage or disruption to MedLife buildings (roofs, flooded basements, affected IT infrastructure) and may interrupt the normal operation of medical facilities. Furthermore, extreme weather events can disrupt transport and utility networks: power cuts, interruptions to the water supply or blocked access to certain clinics.

Flooding. The urban environment is prone to this risk, as the capacity to absorb significant amounts of rainfall is limited due to the size of the drainage systems, as well as dry soil that does not allow water to infiltrate or large concrete surfaces. Flooding poses a particular risk to locations in low-lying areas or along river courses: water can damage expensive equipment and incur costs for repairs, reconstruction and emergency interventions. For example, a flooded hospital or clinic may require the relocation of patients and the suspension of operations whilst repairs are carried out. Consequently, the risk of physical damage from storms and floods is already a reality (short term: 2025–2030) – as Romania periodically faces severe flooding – and is expected to increase in the medium term (2030–2040) and long term (2040–2050), as episodes of heavy rainfall become more frequent under pessimistic climate scenarios.

Drought. Prolonged droughts have the potential to increase the cost associated with water consumption, due to a reduction in the available quantity. Both scenarios considered may affect MedLife's current operations. Although less immediately apparent, changes in rainfall patterns may lead to prolonged droughts and water shortages in certain regions. MedLife facilities rely on running water for sterilization, hygiene, air conditioning (cooling towers), laboratories and other services. A severe drought could put pressure on drinking and domestic water supplies, requiring investment in alternative systems (e.g. rainwater harvesting systems or private boreholes).

Chronic physical risks

Chronic risks refer to long-term climate changes that affect temperature, precipitation and environmental conditions. These can have cumulative effects on public health, healthcare infrastructure and the resources required for the healthcare system to function.

Risk type	Description SSP2-4.5	Description SSP5-8.5	Impact
Rise in average temperatures	Average temperature rise of approximately 2–3°C by 2100, with longer and hotter summers.	Temperature rise of over 4.4°C, extremely hot summers, heatwaves lasting for weeks.	Higher operational costs for air conditioning, risk to the health of patients and medical staff.
Changes in rainfall patterns	Moderate droughts in some regions, whilst others receive more rainfall.	Severe and prolonged droughts, alternating with torrential rain causing landslides and flooding.	Impact on water resources used in hospitals and clinics. Need for rainwater harvesting systems.
Impact on water resources	Moderate risk to water resources during dry periods.	Severe water stress, with the potential for a crisis in certain regions.	Increased costs to ensure a stable water supply in healthcare facilities.
Changes in the distribution of infectious diseases	Emergence of new outbreaks of vector-borne diseases. Emergence of new viruses due to the melting of ancient glaciers.	Expansion of areas where tropical diseases are prevalent, increased risk of gastrointestinal diseases due to contaminated water. High risk of several new viruses emerging simultaneously.	Increased demand for medical services, the need for more advanced epidemiological preparedness.

[1] Acute or chronic

Transition risks

European and national regulations on climate change impose stricter standards regarding energy efficiency and the reduction of greenhouse gas emissions, having a direct impact on the private healthcare sector, including MedLife.

The European Climate Law, the National Strategy for Emissions Reduction and the National Integrated Energy and Climate Plan (PNIESC) set clear targets for achieving climate neutrality by 2050 and reducing emissions by at least 55% by 2030. These targets translate into obligations for companies, such as carrying out regular energy audits, improving the energy efficiency of buildings and equipment, and adopting renewable energy solutions. For MedLife, these regulations may generate additional costs due to the need to comply with the new requirements, including the possible introduction of carbon taxes that could increase operational expenses, particularly for energy consumption and the heating of medical facilities.

At the same time, the transition to a low-carbon economy brings significant **technological risks**, given that certain medical equipment can be highly energy-intensive, and efficiency solutions require substantial investment. The adoption of more energy-efficient medical technologies and the digitalization of processes are essential for maintaining competitiveness. MedLife could be adversely affected if it fails to invest in innovative solutions, such as smart energy management systems, energy-optimized medical equipment or digital platforms that reduce the need for physical resources.

Another risk factor is **changes in the behaviour of consumers and business partners**, who are becoming increasingly aware of the environmental impact. Patients and investors may favor healthcare providers that implement sustainable practices, such as the use of green energy, reducing resource waste and the responsible management of medical waste. MedLife must consider integrating these aspects into its strategy to maintain and expand its customer base, as well as to meet the increasingly stringent requirements from funders and institutional partners.

Furthermore, **rising energy and raw material prices** represent a major financial risk, having a direct impact on operating costs. The implementation of carbon taxes (ETS2) and other policies to discourage the use of fossil fuels may increase MedLife's operating expenses, particularly in terms of electricity consumption, heating of facilities and the transport of medical supplies.

The European Urban Wastewater Treatment Directive (UWWTD) requires the pharmaceutical and cosmetics industries to fund the modernization and operation of wastewater treatment plants to remove micropollutants. This measure could lead to a significant increase in costs for generic drug manufacturers, thereby affecting the availability of essential medicines on the market.

Resilience analysis

In the case of MedLife, the resilience analysis focused on identifying significant climate risks that could affect the company's operations and its value chain, including activities in its clinics, hospitals, laboratories and centers of excellence. For the purposes of this analysis, certain significant physical risks, such as flooding at sites near rivers or heatwaves in major cities, were included in the risk analysis, whilst others, such as risks related to rarer or localized weather events, were excluded if their impact was deemed insignificant. With regard to transition risks, MedLife analyzed European regulations requiring sustainability reporting and the reduction of carbon emissions.

In the resilience analysis carried out for MedLife, the value chain is assessed from a qualitative perspective, taking into account the climate risks relevant to the company's activities. Although the analysis covers the value chain, it was not carried out quantitatively for all stages of the process. Thus, the climate risk assessment focuses on the general identification of physical and transition risks, but does not include a detailed quantification of the impact on each component of the value chain. Instead, only those risks that may directly affect MedLife's key operations have been considered, without including all potential risks that are more specific and particularly relevant to upstream or downstream parties.

Climate change generates two major categories of risks for MedLife (a critical healthcare infrastructure operator), as outlined above: physical risks and transition risks. The identification and assessment of climate risks for MedLife were carried out in accordance with the TCFD framework and the recommendations of the IPCC, WHO and the European Climate Risk Assessment. The process involved several stages.

- In the first stage, climate data were collected and analyzed using the SSP2-4.5 and SSP5-8.5 scenarios to assess trends in temperatures, precipitation and the frequency of extreme weather events, and by integrating data from *the 2024 State of the Climate in Romania* to identify vulnerable regions in Romania. This information enabled the drafting of an initial list of potential hazards. Further details are presented in ESRS 2 IRO-1 in this section.
- In the second stage, the risks relevant to MedLife were identified from the list of hazards by correlating each phenomenon with MedLife's presence in exposed areas, taking into account exposure (MedLife locations to identify whether they are in risk areas – e.g. floodplains or densely populated urban centers) and vulnerability (determining the degree of preparedness or fragility of the infrastructure in the face of the identified risks). For example, the 'flooding' hazard was considered relevant because MedLife has facilities in riverside towns (Galati, Braila on the Danube; Iasi on the Bahlui; Budapest on the Danube, etc.), so exposure exists, and vulnerability depends on existing protective measures. Subsequently, within the same stage, a qualitative and quantitative assessment of the identified risks was carried out, with each identified climate risk being assessed based on three main criteria: probability – how likely a specific climate risk is to occur within a given timeframe; magnitude of impact – the extent of the impact the risk may have on MedLife's operations and assets; and duration of the hazard – the period of time during which the effects of a climate risk are felt, both as a direct impact and as secondary effects on infrastructure and operations.
- The third stage involved assessing the following categories of climate risk impacts on MedLife:
  - ✓ impact on infrastructure: medical facilities located in areas of high climate risk (e.g. Bucharest, Cluj-Napoca, Timișoara for heatwaves; Moldova and south-western Romania for floods).
  - ✓ Operational impact: risks relating to the availability of essential resources (water, energy), and rising maintenance and heating/cooling costs.
  - ✓ Financial impact: additional costs for ESG compliance, carbon taxes and investments required for adaptation.
- In stage 4, adaptation and risk mitigation strategies were identified: modernizing infrastructure to withstand climate risks; transitioning to renewable energy sources and reducing resource consumption; creating contingency plans to ensure business continuity in the event of extreme weather events that could affect critical infrastructure.

Climate risks require a series of strategic investments to minimize losses and improve operational resilience. This chapter analyzes the financial impact of these risks on MedLife's operations in the short, medium and long term. MedLife must take into account both the direct and indirect costs generated by climate risks on infrastructure, suppliers and the demand for medical services.

Table on the potential financial impact of physical climate risks

Risk	Potential financial impact
Frequent and intense heatwaves	Increased costs of cooling medical premises and protecting temperature-sensitive equipment. Impact on energy efficiency and increased energy bills.
Extreme weather events (storms, floods)	Damage to hospital infrastructure, reconstruction and maintenance costs, operational disruptions.
Increased incidence of diseases caused by climate change	Increased demand for medical services related to respiratory diseases, cardiovascular conditions and vector-borne diseases.
Disruptions in the supply chain	Increased costs for raw materials and medical equipment due to transport being affected by extreme weather events.

The impact of **transition risks on costs and revenues.** Transition risks, driven by legislative regulations and changes in consumer preferences, can generate both additional costs and growth opportunities for MedLife.

Table on the potential financial impact of climate transition risks

Regulation/Factor	Financial impact for MedLife
Carbon taxes and costs associated with emissions	Increased energy and fuel costs, particularly if infrastructure is not energy-optimized.
Directive 2022/2464 (CSRD)	Administrative costs for calculating and reporting emissions, as well as for implementing compliance measures, including auditing sustainability statements.
Transition to renewable energy	The need for initial investment in solar systems, heat pumps and energy optimization of healthcare facilities.
Changes in consumer demand	Increased competition in the healthcare sector from clinics with well-defined ESG strategies and a shift in patient preference towards sustainable providers.

To accurately assess the financial impact, MedLife considered two climate scenarios*: SSP2-4.5* and *SSP5-8.5.*

Table of climate scenarios used in the climate risk analysis

Time horizon	SSP2-4.5 – Moderate impact	SSP5-8.5 – Severe impact
2025–2030	Moderate costs associated with regulatory compliance, initial investments in green energy and energy efficiency.	Accelerated costs associated with adapting to extreme temperatures, immediate investments in resilient infrastructure.
2030–2040	Costs stabilize, but with the need for ongoing investment in energy optimization and waste management.	Rapid rise in operational expenditure, supply disruptions and high costs associated with natural disaster management.
2040–2050	Climate neutrality achieved at EU level, stabilized operating costs, competitiveness in the sustainable healthcare market.	Severe economic impact, high costs of adapting to extreme events and increased risk of regulatory penalties.

[E1.IRO-1] - DESCRIPTION OF PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES

This disclosure should be read in conjunction with the information presented in SBM-3 in this section.

To identify and assess risks and opportunities related to climate change, MedLife Group analyzed all activities carried out in Romania, Hungary and the Republic of Moldova, as well as the main operations in the value chain, both upstream and downstream. Internal experts from various departments were also consulted to provide perspectives on the magnitude, scope, likelihood of occurrence and irreversibility of the identified impacts. Since 2024, the Group has been monitoring and managing greenhouse gas (GHG) emissions resulting from its own activities and those within the value chain, using methodologies compliant with international standards, such as the Greenhouse Gas Protocol.

MedLife has identified the physical risks associated with climate change that could affect both its own operations and the value chain, including suppliers and customers, in order to assess how these risks impact the company's internal operations.

For MedLife Group, the identification of climate risks was carried out through a multi-stage structured process as described above in *SBM-3 of this section*, based on a clear methodology and relevant data sources, which enabled a comprehensive assessment of climate risks. The methodology was based on a detailed 'cascade' screening process, starting at the European level and continuing with a focus on the specific characteristics of Eastern Europe and Romania. In the first stage, climate trends observed in Europe were studied, using available data on the frequency and intensity of extreme weather events, such as heatwaves, changes in precipitation patterns and sea-level rise, with these risks impacting several sectors, including health, agriculture and infrastructure.

Next, climate projections for Central and Eastern Europe, including Romania, based on the SSP2-4.5 and SSP5-8.5 scenarios, were used to assess the impact of changes in average temperatures and precipitation patterns, taking into account potential droughts and floods. Based on these data and projections, major climate risks were identified, such as heatwaves, prolonged droughts and floods, which can affect not only human health but also water resources and agriculture. MedLife used this information to draw up an initial list of risks that could influence the company's operations and infrastructure. Furthermore, the risk identification process was supplemented by integrating data from *the 2024 Romanian Climate Status report* and by utilising IPCC and WHO recommendations, ensuring a comprehensive assessment of the climate risks specific to MedLife's activities.

The physical risk assessment was carried out by analyzing the vulnerability of the company's critical infrastructure and economic activities to the identified climate phenomena. This enabled MedLife Group to better understand the potential impact of climate change on its assets. As part of the analysis, MedLife assessed the exposure of its infrastructure and operations to these risks, taking into account the locations of its facilities (e.g., hospitals and clinics situated in areas vulnerable to flooding or heatwaves). It also assessed how these risks affect the availability of resources, given the reliance on energy and water suppliers, who may be affected by climate change. Consequently, activities within the value chain were implicitly included in the analysis. The identified risks include disruptions to water and energy supplies, increased maintenance costs, and the need for investment in adapting infrastructure to address these challenges. The assessment considered the physical impact of hazards on the company's activities and assets, creating physical risks that may affect MedLife's current and future operations.

The vulnerability assessment was carried out based on geographical location within the country, identifying for each risk the most vulnerable areas of Romania. For example, riverside towns or urban areas exposed to heatwaves or flooding were identified. As part of this assessment, a brief overview was provided of the potential impact of each risk on infrastructure, such as possible damage or disruption to medical facilities. However, the specific vulnerability of asset types was not subject to a detailed assessment at this stage.

In the process of identifying climate risks, climate scenarios for the periods 2031–2050 and 2071–2100 were used, compared with the reference period 1971–2000, to assess their evolution over time. Each climate risk was analyzed in terms of its applicability over short-term (2025–2030), medium-term (2030–2040) and long-term (2040–2050) time horizons. For each of these timeframes, the applicability of the climate risk was detailed and the anticipated effects on the company's assets, infrastructure and operations were described, including supply-related aspects. For example, for heatwaves, the potential impacts on employee health and infrastructure, as well as on the supply chain for critical resources, were analyzed. This approach has enabled a detailed understanding of the risks and financial impacts for each time horizon, facilitating the planning, prioritization and implementation of appropriate mitigation and adaptation measures.

Aligning time horizons with assets, strategic plans and capital allocation

Assets: the useful life of MedLife's infrastructure, medical equipment and technologies before they require replacement, modernization or adaptation to new climatic and technological conditions.

Table showing the correlation of time horizons with the Group's assets

Type of asset	Estimated lifespan	Relevance to climate risk analysis
Buildings (hospitals, clinics, laboratories)	30–50 years	New buildings must be energy-efficient and resilient to extreme weather events.
Medical equipment (MRI, CT, laboratory equipment)	7–15 years	Equipment must withstand higher temperatures and be energy-efficient.
Vehicle fleet (ambulances, transport vehicles)	5–10 years	Transition to electric/hydrogen or low-emission vehicles to reduce emissions.
IT infrastructure and data centers	5–10 years	Requires protection against the risks of overheating and power fluctuations.

The impact of climate risks on the lifespan of assets is shown in the table below.

Table on the impact of climate risks on the lifespan of the Group's assets

Timeframe	Measures

Short term (2025–2030)	Need to adapt existing equipment to cope with higher temperatures and improve energy efficiency
Medium term (2030–2040)	Investments in building retrofits to reduce energy consumption and climate impact.
Long term (2040–2050)	Decisions regarding the relocation or closure of facilities vulnerable to flooding or prolonged drought.

Strategic planning: integrating climate risks to maintain service continuity and operational sustainability.

Table showing the correlation between time horizons and the Group's strategic planning

Time horizon	Relevance to the MedLife strategy
Short term (2025–2030)	Rapid implementation of energy consumption reduction measures and compliance with ESG regulations.
Medium term (2030–2040)	Modernisation of infrastructure and equipment to reduce climate impact.
Long term (2040–2050)	Adapting the entire business model to remain competitive in a climate-neutral economy.

The influence of climate risks on strategic planning is presented in the table below.

Table on the influence of climate risks on the Group's strategy

Timeframe	Measures
Short term (2025–2030)	Compliance with ESG requirements (e.g. CSRD, EU Taxonomy), reduction of emissions and implementation of energy efficiency measures.
Medium term (2030–2040)	Investments in sustainable infrastructure and green technologies to increase climate resilience.
Long term (2040–2050)	Adapting the business model to the green economy, with fully decarbonized and energy-efficient medical facilities.

Capital allocation: MedLife's capital allocation decisions must take into account the need for investment in sustainable infrastructure and the reduction of long-term operating costs.

Table showing the correlation between time horizons and the Group's capital allocation

Time horizon	Type of priority investments
Short term (2025–2030)	Procurement of energy-efficient equipment, introduction of ESG reporting, energy audit.
Medium term (2030–2040)	Modernization of medical infrastructure, investment in renewable energy and energy efficiency.
Long term (2040–2050)	Technological innovation, adoption of a climate-neutral business model.

The impact of climate risks on capital allocation is presented in the table below.

Table on the impact of climate risks on the Group's capital allocation

Time horizon	Measures
Short term (2025–2030)	MedLife must allocate capital for energy audits, ESG reporting and energy-efficient equipment.
Medium term (2030–2040)	Major investments in the thermal refurbishment of hospitals, solar panels and heat pumps.
Long term (2040–2050)	Capital allocation must support fully decarbonized hospitals and technological innovation.

As part of the next stage of identifying climate risks relevant to MedLife, the process involved correlating the identified hazards with the company's locations and activities. Thus, the exposure of MedLife facilities in areas subject to various climate risks was analyzed, and the vulnerability of the infrastructure to these risks was assessed, taking into account existing protective measures. The assessment of the identified risks[2] was carried out using a qualitative and quantitative approach, based on three main criteria: the probability of a climate risk occurring within a specific timeframe, the magnitude of the impact on MedLife's operations and assets, and the duration of its effects. Each criterion was assessed on a scale of 1 to 5, providing a detailed estimate of the risks based on these dimensions. For example, for probability, risks were classified according to their estimated frequency, from 'very low' to 'very high', whilst the magnitude of the impact was assessed in terms of financial costs and operational effects. The duration of the effects was measured in terms of time periods, ranging from short-term impacts lasting a few days to longer-lasting effects that may affect infrastructure and operations in the long term. The final score assigned to each risk represented the average of the three assessments, thereby enabling a prioritization of climate risks relevant to MedLife, with a view to implementing effective mitigation and adaptation strategies.

This analysis assesses the impact of climate risks in the context of two climate scenarios, namely:

- **SSP2-4.5**: The 'middle-of-the-road' scenario, which projects a global temperature increase of approximately 2.7°C by 2100, should greenhouse gas emissions stabilize in the second half of the century.
- **SSP5-8.5**: The 'business-as-usual' scenario, in which the extensive use of fossil fuels and the accelerated rise in emissions lead to a global temperature increase of over 4.4°C by 2100.

In the analysis carried out, there is no differentiation between the impact assessments of these two scenarios, but rather a cumulative approach, integrating the identified climate risks into a composite score for both scenarios. This means that the climate risk assessment[3] is conducted at a global level, based on a global score, without differentiating the effects of each individual scenario. Thus, the analysis provides an overview of climate risks, without detailing the specific impact of each emissions pathway.

The scenarios were chosen to reflect both the possibilities for a transition to a greener economy (via the SSP2-4.5 scenario) and the extreme physical risks associated with continued greenhouse gas emissions (via the SSP5-8.5 scenario). The assessment was carried out within a clear timeframe, based on defined time horizons: short (2025–2030), medium (2030–2040) and long (2040–2050). In this analysis, consideration was given not only to physical risks, such as heatwaves, droughts and floods, but also to transition risks linked to regulations and technological changes, including the impact on MedLife's infrastructure and supply chains.

MedLife applied a detailed methodology for screening relevant legislation to assess the risks and opportunities associated with the climate transition. In this regard, the company took into account the European and national legislative framework, considering regulations that directly influence the private sector, as well as those that apply to the entire economy.

Among the relevant European regulations, MedLife assessed the European Climate Law (targets to reduce greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels, and the establishment of a climate neutrality target by 2050). Furthermore, the Renewable Energy Directive (RED II) requires Member States to ensure that at least 32% of energy consumed comes from renewable sources by 2030, thereby influencing the company's decisions regarding the energy sources used in its operations. Furthermore, MedLife has analyzed Romania's long-term strategy for reducing greenhouse gas emissions – 'Romania Neutral by 2050' – which details the measures required to achieve climate neutrality. These measures include promoting energy from renewable sources, decarbonizing the transport sector and buildings, as well as prioritizing recycling and waste management systems. Furthermore, the 2021–2030 Integrated National Energy and Climate Change Plan was assessed, taking into account its energy efficiency and emissions reduction targets, which are essential for integrating climate objectives into economic activities and the private sector.

To assess transition opportunities, MedLife applied a screening methodology that takes into account societal and technological trends relevant to the health sector. This methodology includes an analysis of global and local trends in green technologies, such as energy efficiency solutions and renewable energy sources, to identify their impact on the company's operations and activities.

With regard to the methodological analysis, MedLife has taken into account international guidelines and best practices in the field, such as the 'Operational Framework for Building Climate Resilient and Low Carbon Health

[2] Professional judgement based on reviewed sources

[3] The same applies to transitional cases

Systems' (WHO, 2023), which emphasizes the need for health systems to invest in developing the skills of healthcare staff. These skills are essential not only to address climate risks but also to facilitate the transition to a low-carbon operating model.

In its analysis of transition risks and opportunities, MedLife identified relevant transition events in the short, medium and long term, but did not fully follow the detailed format of the ESRS standards. Although it focused primarily on the legislative framework, which is a significant component of the transition risk assessment, the time horizons for identifying these risks largely coincide with those used in the assessment of physical risks, namely 10 years or more, in line with public climate objectives. Thus, MedLife addressed transition risks in the context of European and national regulations, such as the European Climate Law and the National Health Strategy, which have a significant impact on the company's activities in the medium and long term. Although it did not strictly follow the ESRS framework, the general approach adheres to the same fundamental principles of integrating climate objectives into long-term strategies, thereby contributing to an overall framework for adapting to climate change and the transition to a low-carbon economy.

In assessing the exposure of MedLife's activities and assets to the identified transition events, the company applied the same scoring methodology used for physical risks. Thus, factors such as the magnitude, probability and duration of transition events were taken into account, with a detailed assessment of their impact on the company's operations and activities. This approach enabled a clear estimation of MedLife's exposure and sensitivity to transition risks, in a manner similar to that used for physical risks, providing a consistent framework for the analysis and management of climate risks in both contexts.

As part of the assessment, MedLife identified the assets and activities that are incompatible with the transition to a climate-neutral economy or that require significant efforts to become compatible with this transition. For example, some of its assets may be considered 'locked-in emissions', having significant greenhouse gas emissions already locked into the infrastructure or being incompatible with the alignment requirements of the EU Taxonomy (Commission Delegated Regulation (EU) 2021/2139). These assets and activities require careful review and adjustment measures to comply with long-term climate objectives. An example of such assets is old buildings and infrastructure that use conventional energy sources and which must undergo significant renovation or modernization processes to meet emission reduction requirements. Given that climate scenarios present projections for future periods, the Group analyzed the potential impact on the consolidated financial statements as at 31 December 2025 and identified no impact thereon, considering that it is not necessary to present additional information in the consolidated financial statements, for which reason no reconciliation is required between the climate scenarios used in this section and the respective assumptions.

[E1-1] – CLIMATE CHANGE MITIGATION TRANSITION PLAN

At present, the Group does not yet have a Transition Plan in place, but is considering establishing an appropriate plan for the medium term (up to 2030).

[E1-2] - POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

MedLife's Sustainability Policy

MedLife Group's **Sustainability Policy** applies to all its internal activities, including its own operations, as well as the entire value chain, with the aim of reducing environmental impact and adapting to climate change. It was developed under the guidance of the Sustainability Department and approved by the Board of Directors. Within MedLife Group, the Sustainability Department will provide support to line management for the implementation and monitoring of this sustainability policy.

The Group's sustainability policy is developed in accordance with the principles of the United Nations Global Compact and is aligned with the objectives set out in the United Nations Sustainable Development Goals. Adherence to these international initiatives reflects the Group's commitment to integrating environmental, social and governance considerations into operational processes and into the policy framework relevant to climate change.

This policy has been drawn up in accordance with the sustainability standards in force at the time of drafting, including the requirements imposed by environmental permits, Directive 2008/98/EC and action plans at European Union level, such as the Circular Economy Action Plan (Circular Economy Action Plan – CEAP) and the 'Zero Pollution' Action Plan. The policy is applicable within the framework of the relevant legislation and regulations in force for the companies covered by its scope.

In establishing the Sustainability Policy, MedLife has taken into account the interests of stakeholders, considering both economic responsibilities and social and environmental impacts. Patients, as the primary beneficiaries, have high expectations regarding the safety and accessibility of healthcare services. Furthermore, local communities are keen to see the development of an efficient healthcare network, and nature plays a vital role in sustaining the ecological balances essential to human health. These interests have been identified through regular consultation and feedback processes, including satisfaction surveys and dialogues with local communities, patients, clients and suppliers. The double materiality process has helped to prioritize impacts, risks and opportunities, aligning the policy with the needs of stakeholders.

This policy is communicated to all our employees, contractors, patients and clients, and to all external stakeholders, including suppliers, through specific communication measures, to ensure their consistency and agreement throughout the implementation process. The policy is currently available to the public on the MedLife website (www.medlife.ro).

The policy addresses both emission reduction and climate change adaptation and energy efficiency, reflecting the Group's commitments to the European Green Deal and international climate strategies.

The policy covers the impacts and risks relevant to the Group. These include the potential effects of climate risks on the Group's own operations (M1), GHG emissions generated by its own activities and those in the value chain (M2 and M3), as well as the consumption of non-renewable energy in internal and external activities (M4 and M5). Furthermore, MedLife Group identifies a number of specific risks and opportunities related to climate change. Among the identified risks are: RO1, which refers to the likelihood of additional regulations on greenhouse gas emissions and the climate transition by 2050, and RO2, which addresses the physical risks generated by climate change, including acute and chronic risks that may affect the Group's infrastructure and operations, disrupt service continuity and increase operational costs. At the same time, the policy addresses the opportunities that may arise from climate change, such as RO4, which highlights the increased demand for healthcare services, including for the treatment of heat-related illnesses, pollution and other conditions, as a result of the intensification of extreme weather events.

This policy sets out the actions planned to reduce the impact on climate change, including measures to quantify greenhouse gas (GHG) emissions generated, improve energy efficiency and raise awareness among customers, patients and employees alike.

With regard to climate change adaptation, the Group recognizes the physical risks posed by extreme weather events, such as droughts, fires and floods, which may affect infrastructure and the continuity of operations. MedLife is working on developing an adaptation plan, which includes assessing climate risks and implementing adaptation solutions, such as diversifying water sources and installing recirculation systems. The Group also places particular emphasis on collaborating with stakeholders, including suppliers and customers, to reduce emissions and promote sustainability throughout the entire value chain.

Implementation of the Sustainability Policy is monitored through internal reporting and periodic assessment processes. Responsibility for monitoring the policy's implementation lies with the Sustainability Department, which collects and analyzes relevant ESG indicators, such as energy consumption, waste management and greenhouse gas emissions. Progress is reported periodically to management, and the policy's effectiveness is reviewed annually to ensure alignment with the organization's objectives and sustainability reporting requirements.

Supplier Code of Conduct

The Group has adopted a Supplier Code of Conduct which sets out the minimum environmental, social and ethical requirements applicable to suppliers and other partners in the supply chain. The Code includes provisions relating to environmental protection and the management of climate change impacts.

In the environmental dimension, suppliers are required to comply with applicable environmental legislation, use resources efficiently and implement measures to reduce their environmental impact. The Code encourages suppliers to monitor and reduce greenhouse gas emissions, improve the energy efficiency of their operations, and adopt practices that contribute to reducing the carbon footprint in the supply chain.

Through these requirements, the policy contributes to managing the climate change impacts, risks and opportunities identified by the Group, particularly those associated with indirect emissions generated in the value chain (Scope 3).

Implementation of the policy is monitored through internal supplier management processes, including periodic supplier assessments, due diligence processes and the collection of relevant information on suppliers' environmental performance. Progress and any non-compliance are analyzed as part of internal risk management and supplier relationship processes.

The Supplier Code of Conduct applies to all suppliers, subcontractors and other business partners who supply goods or services to the Group. The requirements of the Code apply to suppliers in all geographical regions where the Group operates and are relevant to all categories of suppliers, depending on the nature of the business relationship and the risks identified in the supply chain.

Responsibility for implementing the Supplier Code of Conduct lies with the CEXO Director responsible for procurement and supplier management, under the supervision of the Group's executive management. Monitoring compliance with the Code's requirements is integrated into the operational processes for selecting, evaluating and managing supplier relationships.

By implementing the Supplier Code of Conduct, the Group aims to align its practices and those of its suppliers with internationally recognised principles and frameworks in the field of sustainability, including the principles of the United Nations Global Compact initiative and the objectives set out in the United Nations Sustainable Development Goals.

In drafting the Supplier Code of Conduct, the Group has taken into account the expectations of key stakeholders, including customers, suppliers, regulatory authorities and other relevant stakeholders in the field of sustainability. The requirements included in the Code reflect the Group's commitment to promoting responsible practices in the supply chain and to helping manage the environmental and climate impacts associated with suppliers' activities.

The Supplier Code of Conduct is communicated to relevant suppliers and business partners during the selection and collaboration processes and is made available to them through the Group's communication channels (www.medlife.ro). Suppliers are encouraged to comply with the code's requirements and to ensure the implementation of its principles within their own operations and supply chains.

[E1-3] ACTIONS AND RESOURCES RELATED TO POLICIES ADDRESSING CLIMATE CHANGE

Since 2024, the Group has calculated its carbon footprint and launched a comprehensive process to analyze the factors influencing this environmental impact. Although MedLife did not have a dedicated formal action plan aimed at reducing its carbon footprint and strengthening resilience to climate change, initiatives had already been in place in previous years that directly or indirectly aimed to achieve these objectives.

Table on climate change-related actions ESRS E1

#	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
M1	Modernizing buildings to increase resistance to extreme temperatures and storms and to implement high-performance technologies (heat pumps, efficient ventilation systems)	Ongoing	All business lines	Not applicable	Monitored
RO2	Risk analysis and development of adaptation plans where locations are at high risk of exposure over time	Ongoing	All business lines	Not applicable	Monitored
RO4	Development of mobile clinics adapted to climate crises (e.g. heatwaves, pandemics caused by biological vectors) and the integration of prevention programs for conditions associated with climate change.	Ongoing	All business lines	Not applicable	Monitored
M3	Renovation of buildings to improve insulation and use of energy-efficient equipment	Ongoing	All business lines	Not applicable	Monitored
	Selecting suppliers with strict environmental policies and giving preference to those using renewable energy sources	Ongoing	All business lines	Not applicable	Monitored
RO1	Continuous monitoring and analysis of the impact of regulations on activities and assets	Continuous	All business lines	Not applicable	Monitored
M5	The group is exploring options for acquiring renewable energy sources	Ongoing	All business lines	Not applicable	Monitored
	Using energy suppliers with a lower energy rating	Ongoing	All business lines	Not applicable	Monitored
	Selecting suppliers with strict environmental policies and giving preference to those using renewable energy sources	Ongoing	All business lines	Not applicable	Monitored

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes*

In this context, the Group is working to reduce its carbon footprint by improving energy efficiency, optimizing internal processes and selecting energy suppliers that can provide a higher proportion of energy with a lower energy label.

To address this impact, the Group works closely with suppliers to identify solutions for reducing emissions across the entire value chain, including selecting suppliers with strict environmental policies and giving preference to those using renewable energy sources. It will also encourage the adoption of more environmentally friendly transport practices, such as the use of low-emission vehicles.

The Group is implementing energy efficiency measures, including the renovation of buildings to improve insulation and the use of energy-efficient equipment. At the same time, a series of measures are continuously being considered to achieve more efficient resource management by reducing energy consumption through the use of LED lighting, thermal insulation and energy-efficient equipment, optimizing the supply chain, and reducing dependence on suppliers affected by climate risks.

In recent years, MedLife has implemented the 'Mobile Caravan' program as a response to the pandemic and the need for access to medical services for people in disadvantaged areas. This program can be replicated and expanded in the event of risks involving adaptation to climate change.

[E1–4] TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

At present, MedLife Group has not set targets related to climate change mitigation and adaptation; however, in the coming period, in parallel with the finalization of the transition plan, it intends to establish these targets as well.

Through a structured process of monitoring performance in this area, the Group tracks its impact on sustainability by measuring its carbon footprint and publishing a sustainability report. Currently, the Group is analyzing the development of a climate performance indicator regarding the intensity of greenhouse gas emissions relative to energy consumption, with the aim of improving the monitoring of the climate impact of its activities. The introduction of this indicator is being assessed as part of the internal processes for developing the environmental performance management system.

[E1–5] ENERGY CONSUMPTION AND ENERGY MIX

The following table presents energy consumption and the energy mix for all the Group's activities, including those relating to sectors with high climate risk, as set out in *Annex 3 Economic activities taken into account (sectors with high climate impact).*

Table on energy consumption and energy mix

Energy consumption and energy mix (MWh)	2025	2024
(1) Consumption of coal and coal-based products	-	-
(2) Consumption of fuel from crude oil and petroleum products	12,224.80	10,329.53
(3) Consumption of natural gas	23,314.30	18,917.69
(4) Fuel consumption from other fossil sources	-	-
(5) Consumption of electricity, heat, steam and cooling purchased or obtained from fossil sources	7,882.02	8,942.56
(6) Total energy consumption from fossil sources (sum of lines 1–5)	**43,421.12**	**38,189.78**
Share of fossil fuels in total energy consumption	*68.37%*	*72.65*
(7) Consumption from nuclear sources	**4,847.48**	**4,560.34**
Share of consumption from nuclear sources in total energy consumption (%)	*7.63*	*8.67*
(8) Consumption of fuel from renewable sources, including biomass	-	-
(9) Consumption of electricity, heat, steam and cooling purchased or obtained from renewable sources	15,239.12	9,819.3
(10) Energy consumption from renewable sources, other than fuels, from own production	-	-
(11) Total consumption of energy from renewable sources (sum of lines 8–10)	**15,239.12**	**9,819.3**
Share of renewable sources in total energy consumption (%)	*24.00%*	*18.68*
Total energy consumption (sum of rows 6, 7 and 11)	**63,507.72**	**52,569.21**

Methodological principles used in calculating the energy mix

- **Use of primary data on fuel and energy consumption.** To calculate the carbon footprint and for the purposes of this section, primary data on fuel, electricity and heat consumption were used. These were collected directly from relevant sources, including bills, but estimates were also used. As data reliability is essential for the accuracy of the results, an assessment of uncertainty and the data collection methodology was carried out. The proportion of directly measured data was compared with that of estimates to identify potential sources of variability. Further details on these aspects can be found in section E1-6 Carbon Footprint Methodology.
- **Conversion of consumption units to energy (MWh).** For the volumetric conversion of fuels into energy units, the net calorific value (NCV) was used, in accordance with the reference values defined by Defra UK. This method allows for a standardised conversion, ensuring the comparability of results. The choice of NCV over gross calorific value (GCV) reflects a more accurate approach to the actual usable energy from fuels, excluding inherent heat losses and adhering to ESRS principles. For the conversion of natural gas consumption units, the average higher calorific value for Romania was used.
- **Classification of LPG as being predominantly of natural gas origin.** Although liquefied petroleum gas (LPG) can be obtained both through the refining of crude oil and through the processing of natural gas, globally, approximately 60% of LPG production comes from the processing of natural gas, with the remaining 40% being a by-product of oil refining[4] . In Romania, there are no specific data indicating the exact proportion of LPG derived from each source. However, given the structure of the national energy market and domestic natural gas production, it was deemed appropriate to classify LPG under the category of natural gas fuels. This classification allows for a more realistic allocation of emission factors and a more robust estimate of the carbon impact associated with LPG consumption.
- **Definition of green energy.** In the analysis, green energy was defined as the percentage of renewable energy in the national electricity mix. This includes sources such as hydro, wind, solar and biomass. The share of renewable energy was determined based on official reports on the national energy mix, which are regularly updated by the competent authorities.
- **Use of the national energy mix emission factor.** To calculate the shares associated with energy consumption, the structure of available contracts and the energy label of each supplier were used.

With regard to the requirements relating to activities in sectors with a high climate impact, the situation is presented in the table below.

Table on energy intensity in sectors with a high climate impact

Energy intensity	UM	2025	2024	%
Total energy consumption from activities in sectors with a high climate impact	*MWh*	**6,135.05**	**8,767.16**	70%
Net income from activities in sectors with a high climate impact	*KRON*	**380,886.46**	**410,677.26**	93%
Net income from activities other than those in sectors with a high climate impact	*KRON*	2,792,632.24	2,304,897.44	121%
Total net revenue from contracts with customers, as per consolidated financial statements	*KRON*	3,173,518.74	2,715,574.7	117%
Energy intensity of activities in sectors with a high climate impact (total energy consumption per net revenue)	*Mwh/ Kron*	**0.016**	**0.021**	76%

[E1-6] GROSS GHG EMISSIONS FROM CATEGORIES 1, 2, 3 AND TOTAL GHG EMISSIONS

Carbon Footprint Analysis

MedLife applied the operational control method in calculating its carbon footprint. Thus, the analysis includes all consolidated subsidiaries covering all business lines, ensuring a complete representation of the environmental impact. The carbon footprint analysis included emissions from all three categories in accordance with international standards.

- Scope 1 comprises direct emissions generated by the Group's activities, including fuels used by operated vehicles or generators, natural gas consumption for company facilities, and fugitive emissions of refrigerants from cooling equipment.
- Scope 2 refers to indirect emissions resulting from purchased energy, including both electricity and thermal energy, with electricity accounting for the majority.
- Scope 3 covers indirect emissions associated with the company's value chain, including categories such as purchased goods and services, purchased capital goods, upstream transport and distribution, employee commuting, waste generated in operations, business travel, goods leased both upstream and downstream, end-of-life treatment of products, and fuel and energy-related activities. For some categories, a breakdown has been made between upstream activities (from suppliers to the company) and downstream activities (from the company to customers).

During the current reporting period, the Group updated the methodology used to estimate Scope 3 greenhouse gas emissions, particularly for the categories relating to purchased goods and services and purchased capital goods. In the previous reporting period, Scope 3 emissions were calculated using emission factors derived from the EXIOBASE database, a multi-regional input-output (MRIO) model. From the current reporting period onwards, the company has adopted the CEDA Watershed database as the primary source of emission factors for the input-output modelling extended with environmental indicators.

[4] **World LPG Association. (n.d.).** Where does LPG come from*? World LPG Association*. Retrieved 26 February 2025, from https://www.worldliquidgas.org/about-liquid-gas/what-is-liquid-gas/where-does-lpg-come-from/

This methodological change was implemented to improve the accuracy, relevance and transparency of Scope 3 emissions estimates. The CEDA Watershed database offers higher sectoral granularity, as well as annually updated emission factors that more accurately reflect the economic structure and emissions intensity of supply chains. Furthermore, the dataset is compatible with life cycle assessment (LCA) methodologies and allows for the direct use of emission factors correlated with economic expenditure data, used in the calculation of Scope 3 emissions. Consequently, the new methodology enables a more precise allocation of emissions to the categories of goods and services purchased, reducing the uncertainties associated with the aggregation of economic sectors required under the previously used database. The Company considers that the use of the CEDA Watershed database provides more useful information for users and stakeholders and contributes to improving the robustness of value chain emissions reporting.

Table of GHG emissions in tCO2e 2024 reported vs 2024 methodology change

	CEDA 2024	Exiobase 2024
Scope 1 GHG emissions		
Total Scope 1 GHG emissions	**7,130.2**	**6,189.7**
% of Scope 1 GHG emissions from ETS schemes	-	-
Scope 2 GHG emissions		
Total GHG emissions (location-based) Scope 2	**4,094.8**	**4,094.8**
Total GHG emissions (market-based) Scope 2	**3,486.5**	**3,486.5**
Scope 3 GHG emissions		
Total gross indirect GHG emissions (Scope 3)	**123,541.8**	**178,220.7**
- Purchased goods and services	67,685.9	111,973.0
- Capital goods	31,421.1	41,843.9
- Fuel and energy-related activities	2,423.9	2,423.9
- Upstream transport and distribution	127,1	71.0
- Waste generated in operations	2,327.4	2,327.4
- Business travel	96,9	122.2
- Employee commuting	4,111.0	4,111.0
- Assets leased upstream	184.0	184.0
- Downstream transport	15,067.0	15,067.0
- Processing of products sold	-	-
- Use of products sold	-	-
- End-of-life treatment of products sold	88.2	88.2
- Assets leased downstream	9.0	9.0
- Franchises	-	-
- Investments	-	-
Total GHG emissions (location-based)	**134,766.8**	**188,505.2**
Total GHG Emissions (market-based)	**134,158.5**	**187,896.8**

In accordance with ESRS 1, section 7.4 – Changes in the preparation or presentation of sustainability information, comparative figures for the previous period have been restated using the updated methodology to ensure consistency and comparability between reporting periods. The restated comparative figures reflect the application of emission factors from the CEDA Watershed database to previously reported activity data.

The differences between the Scope 3 emissions figures initially reported in the previous period and the revised comparative figures are solely due to the change in the database used for emission factors and the associated methodological improvement, and not to changes in the underlying activity data. The company therefore presents restated comparative figures for the previous period alongside the information for the current period, and the differences between the previously reported and revised figures are shown in the relevant tables on Scope 3 emissions to ensure transparency regarding the impact of this methodological change.

Additionally, we have updated the calculation methodology for Scope 1 emissions related to refrigerants to better reflect operational reality and improve the accuracy of reporting. The changes include incorporating updated leakage estimates through closer alignment with relevant international practices.

Table of GHG emissions in tCO_2e

	2025	2024	%
Scope 1 GHG emissions			
Total Scope 1 GHG emissions	**8,060.6**	**7,130,2**	**113%**
% of Scope 1 GHG emissions from ETS schemes		-	**-**
Scope 2 GHG emissions			
Total Scope 2 GHG emissions (location-based)	**5,074.8**	**4,094.8**	**121%**
Total GHG emissions (market-based) Scope 2	**4,059.0**	**3,486.5**	**114%**
Scope 3 GHG emissions			
Total gross indirect GHG emissions (Scope 3)	**120,579.5**	**123,541.8**	98%
- Purchased goods and services	73,760.0	67,685.9	109%
- Capital goods	19,848.3	31,421.1	63%
- Fuel and energy-related activities	2,854.3	2,423.9	118%
- Upstream transport and distribution	122.3	127,1	96%
- Waste generated in operations	3,036.9	2,327.4	130%
- Business travel	100.9	96,9	104%
- Employee commuting	4,117,6	4,111.0	100%
- Assets leased upstream	181.0	184.0	98%
- Downstream transport	16,485.1	15,067.0	109%
- Processing of products sold	-	-	
- Use of products sold	-	-	
- End-of-life treatment of products sold	64.1	88.2	73%
- Assets leased downstream	9.0	9.0	100%
- Franchises	-	-	
- Investments	-	-	
Total GHG emissions (location-based)	**133,714.9**	**134,766.8**	**99%**
Total GHG Emissions (market-based)	**132,699.0**	**134,158.5**	**99%**

The Group has no other investments, such as associates, unconsolidated subsidiaries, etc., with or without operational control, for which it would be required to present a carbon footprint calculation. The breakdown of emissions by source is shown below:

	2025	2024	%
Total direct GHG emissions (Scope 1)	**8,060.6**	**7,130.2**	**113%**
Stationary combustion	4,567.2	3.667,7	125%
Mobile combustion	2,989.6	2.472,5	121%
Process emissions	-	-	
Fugitive emissions	503.7	990.0	51%
Total GHG emissions (location-based) Scope 2	**5,074.8**	**4.094,8**	**121%**
Total GHG emissions (market-based) Scope 2	**4,059.0**	**3.486,5**	**114%**
Total gross indirect GHG emissions (Scope 3)	**120,579.5**	**123,541.8**	**98%**
Total GHG emissions (location-based)	**133,714.9**	**134,766.8**	**99%**
Total GHG emissions (market-based)	**132,699.0**	**134,158.5**	**99%**

The results are presented in tones of CO_2 equivalent (tCO_2e), this unit of measurement reflecting emissions of carbon dioxide (the largest share), methane (CH_4), nitrous oxide (N_2O), Sulphur hexafluoride (SF6), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and nitrogen trifluoride (NF3), in accordance with the calculation requirements set out in the GHG Protocol standard.

There are no individual results showing the contribution of each greenhouse gas, namely CO_2, CH4, N2O, HFCs, PFCs, SF6 and NF3. This approach is due to the specific nature of MedLife's activities, which do not include industrial or production processes that would generate significant greenhouse gas emissions other than CO_2 equivalent from fossil fuels. Thus, aggregate reporting in CO_2 equivalent is considered sufficient to reflect the company's impact.

Detailed presentation of the carbon footprint calculation results

The analysis of greenhouse gas (GHG) emissions was carried out in accordance with the principles and requirements set out in the GHG Protocol Corporate Standard, including those relating to reporting boundaries and the disclosure of market-based emissions for Scope 2.

Within **Scope 1**, two categories of emissions were identified:

- emissions generated by the company's facilities, namely natural gas consumption (resulting in 4,567.2 tCO2e);
- emissions related to the fuel consumption of vehicles operated by the company, amounting to 2,989.6 tCO2e;
- fugitive emissions of refrigerants from cooling equipment, amounting to 503.7 tCO2e.

In the case of facilities, natural gas consumption accounts for 59% of total emissions in this category.

For Scope 1, CO_2 emissions from the combustion of natural gas for heating were calculated based on billed consumption and standard emission factors for natural gas, in accordance with *the UK Government's GHG Conversion Factors for Company Reporting 2025*.

Under **Scope 2**, in accordance with the calculation standard, there is a single applicable emissions category, namely purchased energy. The result of 3,486.5 tCO2e for the Group comprises electricity and heat. Given the small proportion of thermal energy purchased from local district heating systems (75 tCO2e), electricity is the most significant source of Scope 2 emissions. With regard to emissions from purchased electricity, these were calculated by applying both the national-level emissions factor and the supplier-specific factor.

MedLife does not use contractual instruments to offset Scope 2 greenhouse gas (GHG) emissions. The company has not implemented a system for purchasing electricity accompanied by green energy certificates, power purchase agreements (PPAs) or guarantees of origin (GoOs) to offset its Scope 2 emissions. Consequently, no proportion of emissions covered by such contractual instruments is reported, and the energy used does not come from certified renewable sources.

With regard to Scope 2 (indirect emissions from the use of purchased energy), emissions from purchased electricity were calculated based on electricity consumption, using information from supplier invoices, emission factors established for the national grid (location) or adjusted according to the available energy mix (market).

No biogenic CO_2 emissions from the combustion or biodegradation of biomass were included in the GHG emissions for this scope.

Scope 3 emissions. To collect data on greenhouse gas emissions, the organization used a variety of sources, including energy and fuel bills (Fuel and energy-related activities), as well as internal records of expenditure on goods and services. For the calculation of Scope 3 GHG emissions, the Group did not use primary data obtained from suppliers or other partners in the value chain.

For the categories of *Purchased Goods and Services, Capital Goods, Business Travel, and Upstream Transport and Distribution,* the Group used the SPEND-based method to estimate the carbon footprint. The *SPEND-based* method was applied in conjunction with the CEDA October 2025 database. This method involves estimating emissions based on the organization's expenditure on goods and services, business travel and upstream transport, and investments in capital goods.

With regard to the carbon footprint generated by *fuel and energy-related activities* (upstream), these are based on the volumes of energy and fuel used in the Scope 1 and Scope 2 calculations. These were estimated based on fuel or energy consumption data from invoices, and the types of fuel used (diesel, petrol, LPG), applying the emission factors corresponding to each fuel type (*UK Government GHG Conversion Factors for Company Reporting 2025)*.

To calculate the footprint *of waste generated in operations*, the Group generally used data obtained from suppliers, as also presented in E5-5 Resource Outputs. The emission factors applied in the estimates for waste types were taken from the *UK Government GHG Conversion Factors for Company Reporting 2025* database.

With regard to *employee and doctor commuting and downstream transport* (patient transport), this category depends on their transport preferences and the locations served. Data was collected for all MedLife entities, including locations with operational sites, the number of employees/doctors and the number of days worked, as well as the number of patient visits at location level. Based on this information, the appropriate emission factors were applied to estimate the transport impact. The figures are presented centrally for all MedLife locations. In determining the types of transport used and the distances travelled by employees, doctors or patients, information was drawn from various Sustainable Urban Mobility Plans in several Romanian cities, such as Bucharest, Târgoviște, Brăila, Deva, Oradea and others. Where no such plans could be identified for a city, data from the relevant county or neighboring counties was used.

For *upstream leased properties*, which include spaces used for medical and administrative activities, emissions were estimated based on the leased areas and the energy consumption of refrigeration equipment. These estimates also included the calculation of fugitive refrigerant emissions, taking into account factors such as the capacity of cooling equipment, refrigerant leaks and the conversion of energy into kilograms of refrigerant.

With regard to *the end-of-life treatment of products sold* (pharmacy business line), the organization included the packaging of medicines placed on the Romanian market. Data on the quantities of products purchased and the associated packaging were collated to estimate the emissions generated by their management at the end of the life cycle. Estimates regarding waste treatment were made based on data published by EUROSTAT, which provides detailed information on recycling rates for different types of packaging, such as plastic, glass, cardboard and aluminum. Furthermore, it was assumed that waste not recycled is managed through landfill, this being the predominant method of waste treatment in Romania, according to available data. The emission factors applied in the estimates for the types of waste generated from products sold were taken from the DEFRA UK database.

Furthermore, for *downstream leased assets*, emissions were determined based on the office space leased by the organization and third parties, as well as on their energy consumption. The emission factors applied in the estimates for downstream leases were taken from the *UK Government GHG Conversion Factors for Company Reporting 2025* database.

The emissions assessment included all relevant greenhouse gases, in accordance with the GHG Protocol requirements, including CO2, CH4, N2O, HFCs, PFCs, SF6 and NF3. Although there is no direct breakdown of emissions by each type of greenhouse gas in the final report, the emission factors used from the DEFRA UK database focus primarily on CO2 equivalent (CO2e). Thus, the contribution of the other gases is reflected in the total emissions calculated as tCO2e, allowing for a comprehensive assessment of the organization's activity's impact on climate change.

Data quality is a key element in the process of accounting for and reporting GHG emissions. As part of this process, uncertainty assessments were carried out using the IPCC guidelines and the associated GHG Protocol tools. These assessments enabled the quantitative results to be organized on an ordinal scale, reflecting quantitative confidence intervals and providing an estimate of the uncertainty associated with each value.

Consequently, the estimated uncertainties for the collected data were taken into account to enhance the reliability and transparency of the final report.

The following categories were excluded from the analysis of Scope 3 emissions at Group level: 3.10 Processing of sold products, 3.11 Use of sold products, 3.14 Franchises and 3.15 Investments, as they are not applicable to the Group's areas of activity.

Overall, the total level of greenhouse gas (GHG) emissions remained relatively constant between 2024 and 2025, with variations in certain emission categories offsetting one another and keeping the overall emissions profile within a comparable range between the two reporting periods.

The variation in Scope 3 emissions between 2024 and 2025 is mainly driven by developments in the categories of *Purchased goods and services* and *Capital goods*. The increase in emissions associated with purchased goods and services mainly reflects the intensification of the Company's operational activity and, consequently, the increase in the volume of purchases required to carry out this activity. At the same time, the decrease in emissions related to capital goods is explained by the variable nature of investments in long-term assets, the level of which may fluctuate from one financial year to another depending on the Company's investment plans and development cycles. Consequently, in 2025 there was a decrease in emissions associated with this category, against a backdrop of lower investment levels compared to the previous year.

Table on GHG emissions intensity in tCO_2e

GHG intensity		2025	2024
Total GHG emissions (location-based)	*tCO2e*	133,714.9	134,633.1
Total GHG emissions (market-based)	*tCO2e*	132,699.0	133,984.1
Total net revenue from customer contracts, as per consolidated financial statements	*KRON*	3,173,518.7	2,715,574.7
GHG emissions intensity, based on location (total GHG emissions per net revenue)	%	4.2%	4.9%
GHG emissions intensity, market-based (total GHG emissions per net revenue)	%	4.2%	4.9%

ESRS E2 – POLLUTION

[E2.IRO-1] - DESCRIPTION OF PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO POLLUTION

In the process of identifying and assessing significant impacts, risks and opportunities related to pollution, Medlife started with a potential list of IROs, particularly those derived from the sub-sub-themes of ESRS 1. MedLife Group carried out a detailed analysis of the nature of its operations, geographical locations and active sites to identify pollution-related impacts, risks and opportunities within its own activities and the value chain. As part of this process, sites for which MedLife holds an integrated environmental permit were identified and assessed, pinpointing potential sources of pollution, activities involving the use of hazardous substances, and how the Group's activities generate microplastics.

With regard to consultations, the Group carried out an internal assessment process, involving experts from various departments to understand the extent of the environmental impact, without conducting direct consultations with affected external parties.

Furthermore, to assess the impact of microplastic generation, a detailed analysis was carried out of the business lines that use plastic consumables. Based on existing scientific studies, the quantity of microplastics generated was quantified in order to conclude on the materiality of this issue. MedLife conducts an annual comprehensive analysis of the substances used in its operations, in accordance with the CLP Regulation (Classification, Labelling and Packaging of Chemicals) and the CSRD (Corporate Sustainability Reporting Directive), to assess the risks and impacts on health and the environment. The aim of this analysis was to identify substances of concern and their materiality in terms of the potential impact generated. It is important to note that MedLife Group has not identified and does not use substances of very high concern (SVHCs).

Both the environmental permits and the wastewater monitoring reports were analyzed to determine the types of pollutants emitted and any potential exceedances of permitted limits. No other pollutants were identified beyond those documented in the aforementioned reports.

The following table lists the impacts, risks and opportunities related to pollution that MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and the location of the impact. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on pollution-related impacts, risks and opportunities ESRS E2

#	Brief description	Stakeholders							Business lines							
		Employees & Workers	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*	**Upstream**	*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Other*	**Downstream**
M10	Generation of microplastics through the wear and tear of plastic medical devices, equipment and consumables.	✓		✓			✓			✓	✓	✓		✓	
RO9	Growing public and regulatory concerns regarding microplastics.									✓	✓	✓		✓	
M8	Accidental contamination of water with chemicals and pathogens					✓	✓					✓			
M9	Potential impact from the use and storage of substances of concern					✓	✓				✓	✓			

These negative impacts result in the following effects:

- *It can lead to pollution and health risks for staff and patients due to microplastics generated by the use and wear of medical devices, equipment and consumables.*
- *Accidental water pollution with chemicals through the use of disinfectants and other biocidal substances in cleaning and disinfection processes, and pathogenic microbes.*
- *Potential negative impacts on the environment and/or people through the improper use and storage of hazardous substances used in the Group's activities.*

As regards risk RO9, this risk relates to growing public and regulatory concerns regarding microplastics. MedLife Group may, in the medium term, face the risk of increased demand for alternatives to plastic in medical consumables, although these are not yet strictly regulated. If public interest and regulatory pressure continue to grow, MedLife may be required to invest in medical consumables made from more environmentally friendly, plastic-free alternatives. This would entail additional costs for procurement, testing and the potential certification of the new materials. Furthermore, a delayed response to patients' concerns regarding microplastics could damage MedLife Group's reputation, as the public becomes increasingly aware of the environmental and health impacts of products used in medical care

[E2 -1] - POLICIES RELATED TO POLLUTION

MedLife's Sustainability Policy

MedLife Group's Sustainability Policy manages environmental impacts and risks, including those related to water pollution (M8), microplastics (M10, RO9) and substances of concern (M9). Through this policy, MedLife Group has set several key objectives for integrating sustainability into its development strategy, including the adoption of a responsible approach that incorporates sustainable solutions to minimize the environmental impact of its operations.

To ensure effective implementation aligned with both internal and external developments, MedLife Group's policy will be reviewed annually or whenever necessary. MedLife Group's sustainability policy applies to all its internal activities, including its own operations, with the aim of reducing its environmental impact, particularly regarding

the generation of microplastics and water pollution, including as a result of the use of substances considered to be of concern.

With regard to microplastics, the policy sets out objectives to enhance the rigor of the analysis process and reduce the quantity of microplastics. MedLife intends to implement innovative solutions to mitigate microplastic pollution, including the use of alternative and biodegradable medical materials and the recycling of plastics. In addition, it will promote employee education and collaboration with suppliers to minimize the use of products that contribute to the generation of microplastics. Material selection criteria will also be revised to include stricter standards regarding the use of materials that generate microplastics, thereby reinforcing MedLife's commitment to environmental protection and public health.

With regard to the use of substances of concern, the policy outlines the process for identifying the main substances of concern currently in use and replacing them in the future, where possible, with safer alternatives, which is a key objective of the policy. MedLife SA has implemented procedures governing the methodologies applied in laboratories to ensure the safety and biosafety of staff, patients, the environment and equipment under normal working conditions, as well as in the event of incidents or emergencies.

Furthermore, MedLife aims to identify and monitor the use of these hazardous substances and, where possible, to analyze safer alternatives that pose lower risks to health and the environment. The policy does not specifically address the replacement or minimization of the use of substances of concern. Although it includes measures for the prevention and management of accidental pollution, these focus on identifying critical points, inspecting infrastructure, responding to incidents, and collaborating with authorities and specialist units. In the absence of clear commitments to reduce the use of substances of concern or to implement sustainable alternatives, the policy's contribution to achieving the zero-pollution objective remains limited to incident management.

The Group's Sustainability Policy refers to the Policy on the Prevention and Control of Accidental Pollution, reaffirming the commitment to the effective management of risks associated with the contamination of watercourses.

The information required by MDR-P 65(a) regarding the monitoring mechanism, and (c), (d), (e) and (f) is reported in section E1-2 Policies related to climate change mitigation within the ESRS E1.

Accidental Pollution Prevention and Response Plan

The Accidental Pollution Prevention and Control Plan (the Plan) is incorporated at policy level for the management of pollution-related impacts for hospitals and addresses the identified impact of accidental water pollution by chemicals and pathogens (M8). The preparation of this plan is mandatory for any user of water resources carrying out activities with pollution potential, in accordance with the provisions of HGR No. 188/2002-NTPA 002 and HGR No. 351/2005. In the case of hospitals (which are subject to this impact – M8) that use the urban sewerage network, compliance with the quality parameters for discharged wastewater is regulated and monitored by the water and sewerage service provider.

The plan for the prevention and control of accidental pollution focuses on essential measures for the effective management of risks associated with the contamination of water resources. This includes objectives such as identifying potential sources of accidental pollution, analyzing points where leaks or uncontrolled emissions may occur. It also sets out the types of response actions, defining specific response methods for each situation. The policy also specifies the means of response, i.e. the equipment and materials required to limit the effects of pollution. Furthermore, those responsible for each type of action are designated, ensuring clear coordination of interventions. Last but not least, it specifies the institutions that must be notified in the event of accidental pollution, to ensure a rapid response in accordance with current regulations.

Wastewater Collection Agreements for hospitals, issued on the basis of technical documentation, also include an Accidental Pollution Prevention and Control Plan, which details potential sources of pollution, the actions and means of intervention, the associated responsibilities, and the institutions to be notified in the event of accidental pollution. These measures are directly linked to the identified negative impact on water quality, serving to prevent the contamination of water resources and to ensure compliance with environmental protection standards.

This applies to all operational sites falling within the category of facilities with an environmental impact – for which an Environmental Permit has been issued, namely MedLife hospitals. The highest authorized organizational level within the company responsible for implementing the policy is the Chief Executive Officer. The plan may be made available to potentially affected stakeholders and stakeholders required to contribute to its implementation through consultation at MedLife's headquarters.

The plan effectively addresses the mitigation of negative impacts related to water pollution through a structured approach that includes risk identification, prevention and emergency response. A key aspect is the identification of critical points within the facility where accidental pollution is most likely to occur, thereby ensuring the implementation of specific preventive measures. These measures include regular inspections of parking platforms, SPP systems and hazardous substance storage areas, as well as the maintenance of the internal drainage network to prevent leaks and contamination. The plan also establishes clear protocols for responding to accidental pollution, which involve immediately notifying the site management and mobilizing response teams. To ensure an effective response, workers in critical areas and response teams are trained in pollution prevention and management, and designated staff have clear responsibilities for monitoring and preventing incidents. Furthermore, continuous monitoring and communication with the authorities play a vital role, ensuring regular reporting on the measures implemented and their effectiveness in controlling pollution.

Biosecurity Procedure

The Biosafety Procedure is a policy that regulates the methodology applied in MedLife's Medical Analysis Laboratories (LAM) to ensure the safety and biosecurity of LAM personnel, patients who use LAM services, the environment, and equipment. This procedure applies within the medical analysis laboratories belonging to Medlife SA, Policlinica de Diagnostic Rapid SA, Policlinica de Diagnostic Rapid Medis, Genesys Medical Clinic, Biotest Med SRL, Solomed Clinic SA, Medici's SA, and Clinica Polisano SRL, and is to be followed by laboratory management and staff responsible for reporting results.

The policy is primarily based on the following standards: ISO 15189:2023 Medical laboratories. Particular requirements for quality and competence, ISO 15190:2005 – Medical laboratories. Safety requirements, ISO 14971:2019, Medical devices – Application of risk management to medical devices, ISO 14155:2020, Clinical investigation of medical devices for human subjects — Good clinical practice; ISO 31000 Risk management.

It is approved by the MedLife Medical Director and is disseminated internally through specific training for laboratory staff. This procedure addresses the measures and response procedures in the event of incidents and emergencies caused by substances of concern (SOC) within MedLife Group.

Furthermore, substances of concern, such as formaldehyde, methanol and toluene – the only substances of concern (SOC) used by the company – are managed in accordance with the requirements set out in the Safety Data Sheets (SDS). Safety Data Sheets are mandatory documents for hazardous chemicals under European legislation and contain detailed information on the physical, chemical, toxicological and ecotoxicological properties of the substance. These include instructions on safe handling, first aid measures, fire prevention, response in the event of a spill or contamination, as well as the necessary measures to protect human health and the environment.

The policies implemented by MedLife Group contribute to the European Union's Action Plan for Zero Pollution of Air, Water and Soil through proactive measures to monitor and reduce environmental impacts.

[E 2-2] - ACTIONS AND RESOURCES RELATED TO POLLUTION

MedLife responsibly monitors wastewater quality at all its sites classified as facilities with an environmental impact, for which an Environmental Permit has been issued. This ensures rigorous control of environmental factors, in accordance with legal regulations. Test reports, which are essential for verifying wastewater quality, are carried out by RENAR-accredited laboratories, thus ensuring accuracy and compliance with international standards.

With regard to wastewater quality monitoring, MedLife tracks a number of key indicators to ensure compliance with environmental standards. These indicators are monitored and verified on a monthly, half-yearly and annual basis, in accordance with the discharge agreement and the environmental permits issued, ensuring that all wastewater discharge processes meet the highest standards of quality and environmental protection.

Table of pollution-related actions ESRS E2

IRO	Actions	Timeframe	Purpose of the action	Capex / Opex *	Progress**
M10	Identification of alternative and biodegradable medical materials.	Ongoing	All relevant business lines	Not applicable	Monitored
	Collaborating with suppliers to minimise the use of products that contribute to the generation of microplastics.	Ongoing	All relevant business lines	Not applicable	Monitored
RO9	See M10	Continue	All relevant business lines	Not applicable	Monitored
M8	Monitoring of wastewater quality at all its sites classified as facilities with an environmental impact, for which an Environmental Permit has been issued	Ongoing	All relevant business lines	Not applicable	Monitored
M9	Identifying and monitoring the use of these hazardous substances and analyzing safer alternatives that pose lower risks to health and the environment	Ongoing	All relevant business lines	Not applicable	Monitored

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes*

The impacts analyzed are potential in nature, and the measures adopted are geared towards prevention and risk management, not towards remedying effects that have already occurred.

Within the pollution mitigation hierarchy, the monitoring of wastewater indicators falls under the pollution reduction tier. Although it does not directly prevent pollution, monitoring enables the identification of pollutants and ensures that wastewater discharges are controlled in accordance with legal and environmental standards. Thus, measuring and monitoring indicators helps to reduce the impact of pollution on the environment through prompt intervention should permitted limits be exceeded.

[E2- 3] - TARGETS RELATED TO POLLUTION MITIGATION

In order to prevent negative impacts on the environment, the company has set as a sustainability objective the maintenance of a zero level of significant pollution incidents associated with the discharge of wastewater from medical activities, including incidents related to substances of concern. This objective is aligned with the internal policy on environmental protection and pollution management and aims to prevent contamination of the aquatic environment and ensure compliance with applicable legal requirements. The target is defined as an absolute indicator, expressed as the number of significant incidents, with a scope covering all operational activities of hospitals that generate wastewater, as well as related operations where relevant chemicals are handled. The baseline is zero incidents by 2025, and the objective is applied on an ongoing basis, being reviewed annually within the environmental management system.

The target is set based on environmental risk analysis, national and European legislation on water management and the management of hazardous substances, as well as internal procedures for operational control and the prevention of accidental pollution. The objective was defined based on historical operational data and internal risk assessments. Operational staff and environmental officers are involved in its implementation and monitoring, and performance is monitored using the indicator 'number of significant pollution incidents reported annually', through internal audits and periodic management reviews. Progress is assessed annually.

[E2 -4] – AIR, WATER AND SOIL POLLUTION

The table below presents the water pollutants generated by MedLife during the reporting year, including pollutants regulated under Regulation (EC) No 166/2006 of the European Parliament and of the Council.

Table showing the quantity of water pollutants at site and centralized levels.

Quality indicator	Unit	Maximum permissible values, concentration	Maximum permissible values, kg/year *	2025 (kg)	2024 (kg)
Total phosphorus	mg/dm³	5	5,000	156.88	123.88
Zinc	mg/dm³	1	100	20.69	18.55
Nickel	mg/dm³	1	20	0.90	0.81
Lead	mg/dm³	0.5	20	0.90	0.81
Copper	mg/dm³	0.2	50	0.90	0.81
Total chromium	mg/dm³	1.5	50	0.45	0.40

** in accordance with Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC*

The total quantity was determined using the calculation method based on actual data, in accordance with the methodological standards established by ESRS E2. This approach involves the collection and analysis of reported data on discharged water on a monthly/quarterly/annual basis for each hospital, with the concentration values obtained being multiplied by the volume of discharged water to determine the total mass of pollutants. As part of the reporting process, analysis reports were received from the hospitals in the group. However, due to differences in laboratory analysis methodologies between these entities, a statistical estimation was required. Where the same variable was available for multiple entities, the arithmetic mean of the values was used. If a particular variable was present in only one analysis report, it was considered representative. Thus, for nickel, lead, copper and chromium, five distinct values were used; for zinc, a single value; and for total phosphorus, nine values. The calculated average of these concentrations was then multiplied by the volume of water discharged by the hospitals.

The initial concentrations of pollutants in the analysis reports were determined in the laboratory in accordance with standards SR EN ISO 15586:2004 and SR EN ISO 6678:2005, and the uncertainty of the analyzes carried out was less than 10% for the measured concentrations. However, it should be noted that the total uncertainty of the results stems from the extrapolation of data – a necessary process due to variations between the analytical methods used by the group's entities. Even under these conditions, the determined mass of pollutants is well below the limits imposed by European legislation, in accordance with the requirements set out in Regulation 166/2006.

As regards the quantity of microplastics generated, this is presented in the table below, and the calculation methodology is detailed below the table.

Table on microplastics analysis (pieces)

		Microplastics / sqm			Microplastics per year		
Business lines	SQM	Best-case scenario (lower limit)	Medium scenario (mid-range)	Worst-case scenario (upper limit)	Best-case scenario (lower bound)	Medium scenario (mid-range)	Worst-case scenario (upper limit)
Total	**232,323**						
Hospitals	89,394	1,144.0	1,216.5	1,289.0	37,327,170,738	39,692,747,555	42,058,324,372
Clinics	109,733	267.0	303.0	339.0	7,383,261,715	8,378,757,677	9,374,253,638
Other lines	33,197	-	-	-	-	-	-
				Total	44,710,432,453	48,071,505,232	51,432,578,010
				Deviation	**6.99%**		**6.53%**

In order to estimate the quantity of microplastics generated within MedLife Group, a methodology was applied based on a review of the relevant scientific literature, an analysis of operational surface types, and the use of proxy indicators for data extrapolation. Academic studies on microplastic generation in comparable indoor spaces were used to correlate the estimated particle levels with the total floor area of the group's facilities. The analysis prioritized hospitals and clinics, which account for approximately 86% of the total floor area and have the highest potential for microplastic generation, due to the frequent use of single-use plastics, synthetic textiles, and intensive cleaning and disinfection procedures. Other types of premises (offices, pharmaceutical units, etc.), accounting for approximately 14% of the floor area, were considered to have a low impact and do not significantly influence the total estimate. To reflect the uncertainties inherent in the estimate, minimum, medium and maximum calculation scenarios were developed, based on data from the literature and the operational characteristics of the facilities analyzed.

As this is an estimative study, it is important to note that there are sources of uncertainty, particularly regarding the geographical specificity of the data. Data from scientific studies are not always directly applicable in Romania, given that not all hospitals worldwide use the same materials under the same conditions. Uncertainty was captured through the design of the ranges and scenarios, and the analysis shows that the extreme values differ by approximately 7% from the central value, suggesting a uniform distribution of the data. Other uncertainties relate to the frequency of material use and assumptions regarding working days, which are detailed in the study's appendix. The choice of a simpler methodology for quantifying emissions was driven by time constraints and a lack of the expertise required to implement a more complex approach, such as sampling. Given these limitations, a simpler methodology was chosen, which allowed an estimated result to be obtained within a shorter timeframe. Although this does not offer maximum precision, the chosen methodology was appropriate for the purpose of the study, given the existing circumstances.

The determination of the total quantity of microplastics generated across the entire analyzed area was reported over a one-year period. The microplastic values per square meter were multiplied by the areas, by area category, and then multiplied by 252 working days per year for clinics and 365 for hospitals. The differences between the intervals were calculated. The middle interval differs by approximately 7% from both ends, showing that this value is indeed representative of the center of the distribution. Thus, in the best-case scenario, MedLife Group generates 44.7 billion microplastics per year, and in the worst-case scenario, 51.4 billion microplastics per year.

[E2- 5] – SUBSTANCES OF CONCERN

MedLife uses a methodology compliant with relevant regulations to identify substances of concern, in accordance with the requirements of ESRS E2 and REGULATION (EC) No 1272/2008. Following a detailed analysis, based on the safety data sheets provided, we have identified the following conclusions:

- MedLife does not handle substances of very high concern (SVHCs).
- The mixture of formaldehyde, toluene and methanol does not fall under SHVC, but according to the hazard statements, this mixture falls into the category of substances of concern (SOC).
- The substances were identified based on their CAS numbers, and the substances classified as SOC are those with CAS numbers 67-56-1 (Methanol), 50-00-0 (Formaldehyde), 108-88-3 (Toluene) and their combinations (mixture). These substances are used for medical purposes, especially in laboratories.

The reported data (relating to mass) were obtained by applying the density of the identified substances to the quantities purchased by the group in 2025.

Table showing substances of concern (kg).

	Hazard class H371	Hazard class H361d	Hazard class H350
	2024	2024	2024
Total quantity of SOC generated or used during production or procured	26.1	-	21,808.3

	2025	2025	2025
Total quantity of SOC generated or used during production or procured	71.7	29.4	9,855.5

The Group does not handle substances of concern that leave the site as emissions, as products, or as part of products or services. Quantities vary depending on supply cycles and the level of activity.

ESRS E3 – WATER AND MARINE RESOURCES

[E3. IRO-1] - DESCRIPTION OF PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO WATER AND MARINE RESOURCES

The following table lists the impacts, risks and opportunities related to Water and Marine Resources that MedLife has identified and assessed as significant following its Double Materiality Assessment (DMA), including the categories of affected stakeholders and the location of the impact. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities related to water and marine resources ESRS E3.

#	Brief description	Stakeholders						Upstream	Business lines						Downstream
		Employees & Workers	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*		*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Other*	
M12	Water consumption					✓	✓		✓	✓	✓	✓	✓	✓	

With regard to the positive impacts identified following the DMA analysis for *the* sub-theme '*Water* consumption', no positive impacts were identified at MedLife Group level. Instead, the DMA analysis for this sub-theme revealed a negative impact (M12), which *has a negative effect on the environment and people through the use of water resources in the Group's own operational activities.*

This environmental impact generated by water consumption stems from the Group's business model, which primarily operates in the medical sector, covering a large geographical area within Romania, as well as specific locations in Hungary and the Republic of Moldova. According to the water risk assessment analysis, it appears that a large proportion of the areas in which the Group operates are facing water stress both currently and in the future.

Water consumption is particularly high in hospitals, where water is used for patient care, medical procedures, equipment sterilization and maintaining hygiene and sanitation standards. In clinics, water is used for medical activities, cleaning and sanitization, ensuring compliance with hygiene standards. In laboratories, water is essential for preparing reagents, diluting samples and cleaning analytical equipment, and is used primarily in biochemistry and microbiology tests, where high-quality water is required for accurate results. In contrast, water usage is lower in pharmacies, where it is mainly required for sanitary purposes, as well as in areas where administrative activities take place or within the "Others" business line, where water is used primarily for staff's everyday needs, facility maintenance and sanitary consumption in offices.

In order to determine whether water consumption represents a significant environmental impact of MedLife Group, an analysis was carried out of the geographical areas in which it operates. Thus, according to the water risk assessment analysis, the majority of the Group's sites are located in areas experiencing water stress, resulting in competition that will increase over time between different types of consumers in those regions, which may place significant pressure on water resources, reducing their availability for the population as well as for ecosystems, particularly in regions with intensive agricultural activity or high population density.

MedLife Group has assessed the impacts, risks and opportunities related to water use, both in its own operations and across the value chain, by engaging with various categories of stakeholders. This analysis was carried out in accordance with ESRS standards and involved consultations with relevant stakeholders, NGOs and suppliers to validate and prioritize the identified impacts.

Although water consumption is essential to MedLife Group's operations, its impact on natural resources is considered moderate, given that the main sources of water used are public supply networks. Nevertheless, the Group aims to optimize water use and reduce wastage through measures such as implementing water efficiency policies, closely monitoring usage and exploring water reuse solutions where possible. Although there is currently no formal water management process in place, MedLife recognizes the importance of the sustainable use of this resource and will consider initiatives to optimize consumption in the coming period.

[E3 -1] - POLICIES RELATED TO WATER AND MARINE RESOURCES

MedLife's Sustainability Policy

MedLife Group's **Sustainability Policy** sets out commitments regarding the management of environmental impacts, including those associated with water consumption (M12). The information required by MDR-P 65(a) regarding the monitoring mechanism, and (c), (d), (e) and (f) is reported in section E1-2 Policies relating to climate change mitigation within the ESRS E1.

The policy includes measures to assess and monitor water consumption, alongside targets designed to improve the efficiency of its use. Key strategic directions include reducing consumption through the implementation of water-efficient technologies, as well as promoting sustainable practices among employees and visitors/patients.

MedLife Group recognizes the importance of responsible water management and aims to explore various measures to optimize consumption and reduce the impact on water resources. As such, the Group is considering the implementation of strategies to monitor and report water consumption across its facilities, which could facilitate the identification of high-consumption areas and the adoption of appropriate solutions. At the same time, MedLife is analyzing the possibility of using modern technologies that contribute to reducing water consumption, such as equipment with optimized water usage systems. Furthermore, regular maintenance of sanitary facilities is an aspect the company takes into account to prevent potential water losses. These initiatives form part of a broader approach that reflects MedLife's commitment to sustainability and the responsible use of water resources.

With regard to water use and sources, MedLife understands the importance of diversifying resources and aims to explore opportunities to optimize consumption. Among the aspects under consideration are the possibility of using rainwater for certain activities that do not require strict drinking water standards, as well as exploring solutions for water reuse in internal processes. The company also intends to evaluate measures that could reduce dependence on conventional water sources, thereby ensuring the continuity of medical operations and minimizing the environmental impact.

The policy does not directly address sustainability practices related to water treatment, but includes provisions regarding the prevention and reduction of water pollution. MedLife is considering investments in technologies that could help reduce pollutants in wastewater. MedLife implements processes to monitor the quality of effluents resulting from its activities. The company carries out regular analyzes of wastewater, ensuring that it complies with current regulations and constantly exploring ways to improve. In this regard, collaboration with the authorities plays an important role in maintaining high standards and reducing the impact on terrestrial and aquatic ecosystems.

In the design of its products and services, MedLife aims to explore ways to support the conservation of water resources. Among the solutions under consideration are the adoption of equipment and technologies that could contribute to water efficiency, as well as the integration of modern water-saving solutions into the infrastructure of its medical facilities.

With regard to reducing water consumption in areas at risk of water scarcity, the Sustainability Policy does not exclude this objective, so the entire MedLife Group is covered. The Policy does not address sustainability practices related to the oceans and the conservation of marine resources.

[E3-2] - ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

MedLife Group is committed to strengthening the analytical framework and identifying the most relevant measures that can be integrated in the future, taking into account the diversity of activities and the specific requirements of each unit. To this end, a series of strategic measures have been adopted and implemented, including within the water management policy, to limit the impact of its operations on water resources and the environment.

Table on actions related to water and marine resources ESRS E3

IRO	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
M12	Water-saving measures through investment in modern equipment that uses less water, such as washing machines and medical equipment that reduce water consumption.	Ongoing	All business lines	Resources allocated	Regular reporting on water consumption, monitoring progress and identifying areas for improvement.
	Water-saving measures: Monitoring consumption by installing water meters in various sections of hospital wards, laboratories, kitchens, etc., to identify areas of high consumption and take corrective action.	Ongoing	All business lines	Resources allocated	
	Organizing training sessions for hospital staff on the importance of water conservation and how everyone can contribute to reducing consumption.	Ongoing	All business lines	Not applicable	Monitored

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes*

The Group recognizes the importance of monitoring water consumption and implementing specific actions to reduce it across all Group entities, without exception. These initiatives form part of a complex process requiring a detailed assessment of operational needs and the most effective technological solutions. Since 2024, the Group has launched a series of measures:

- Monitoring consumption by installing water meters in various areas of hospital wards, laboratories, kitchens, etc., to identify high-consumption areas and take corrective action. Regular reporting and the creation of an internal system for periodic reporting of water consumption, enabling progress to be monitored and areas for improvement to be identified.
- Implementation of simple water-saving measures, such as replacing taps with sensor-operated ones.
- Planned maintenance of equipment to prevent leaks or faults.

[E3-3] - TARGETS RELATED TO WATER AND MARINE RESOURCES

The targets set to date at MedLife Group level are not specifically aligned with all the significant sustainability aspects identified in the Double Materiality process. Furthermore, they do not fully meet the requirements set out by the ESRS regarding the definition of measurable, results-oriented objectives within a clear timeframe. For this reason, we do not include such specific targets in the current report. However, we recognise the importance of setting clearly defined, quantifiable objectives aligned with ESRS requirements, which will enable the monitoring of sustainability performance. In the coming period, we aim to develop a structured framework for setting objectives, so that they are relevant, measurable and integrated into our development and reporting strategies.

[E3-4] - WATER CONSUMPTION

Water is an essential resource for all MedLife activities, playing a fundamental role in the running of hospitals, clinics, laboratories and pharmacies.

Water stress is defined as the ratio between total water demand and available renewable water resources, both surface and groundwater. Water demand includes domestic, industrial, irrigation, and livestock uses, while renewable water resources account for upstream users and the influence of large dams on downstream water availability. High levels of water stress indicate intense competition for water among users, which can pose a significant risk to economic sectors and local communities, particularly in regions with intensive agriculture or high population density. The analysis of the areas in which MedLife operates is conducted using the WRI Aqueduct Water Risk Filter.

Table on water consumption in 2024, consolidated (in m³)

Indicator	Unit	2025	2024
Total water consumption	m³	159,074.70	160,062.4
Total water consumption in high-risk areas*	m3	77,961.41	79,915.5
Total water recycled and reused	m3	-	-
Total water stored	m3	-	-
Changes in the amount of water stored	m3	-	-
Water intensity ratio		272.38	293.21
Net turnover	1MEUR	584.33	545.88

** Water availability risk, including areas with high water stress*

The calculation methodology for water consumption indicators is based on data collected from bills issued by local water suppliers for the Group's operating sites. The reported consumption reflects the volumes of drinking water supplied by public water supply networks, as recorded by local utility operators. Given that the Group operates in numerous locations, data has been collected and aggregated at the level of the relevant entities and sites, based on supporting documentation available for the reporting period. Where information was available only at the level of consolidated invoices or shared locations, estimates were made in proportion to the area or level of activity of the respective units. This approach allows for a consistent and comparable assessment of the total water consumption associated with the company's operations, in accordance with the reporting requirements set out in the ESRS standards.

ESRS E5 – RESOURCE USE AND THE CIRCULAR ECONOMY

[E5. IRO-1] - DESCRIPTION OF PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

In the process of identifying and assessing significant impacts, risks and opportunities related to pollution, Medlife started with a potential list of IROs, particularly those derived from the sub-sub-themes of ESRS 1, Appendix A. MedLife Group carried out a detailed analysis of all its operational sites to identify the impacts, risks and opportunities related to resource use and waste generation within its own activities and the value chain. As part of this process, sites for which the Group holds an integrated environmental permit were also assessed, identifying the types of waste generated and the commitments undertaken. Subsequently, the nature of the waste generated by operations, the relevant legislation and all waste reporting at Group level were analyzed. Using information obtained from the Finance and Procurement Department, the types of materials, products and equipment purchased and used were analyzed to assess the impact of resource and material use; this analysis is presented in section *E5-4 – Resource Inputs*.

With regard to consultations, the Group conducted an internal and external assessment process, involving experts from various departments as well as suppliers, to understand the extent of the environmental impact across the entire value chain. The methodologies used in this process enable MedLife Group to identify the impacts associated with resource use and waste generation, contributing to the development of strategies to reduce environmental impact and increase the sustainability of its operations.

The following table lists the impacts, risks and opportunities related to Resource Use and the Circular Economy, which MedLife has identified and assessed as material following its Double Materiality Assessment (DMA), including the categories of affected stakeholders and where the impact occurs. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities related to resource use and the circular economy ESRS E5

#	Brief description	Stakeholders						Upstream	Business lines						Downstream
		Employees & Workers	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*		*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Other*	
M18	Waste management in our own operations and the value chain				✓	✓	✓	✓		✓	✓	✓	✓	✓	✓
M16	Use of raw materials and other materials in own operations and the value chain				✓		✓	✓	✓	✓	✓	✓	✓	✓	

With regard to the negative impacts (M16 and M18) identified following the DMA analysis relating *to* the sub-themes *Resource Inputs, including resource use*, and *Waste*, at MedLife Group level these generate the following effects:

- *Negative impact on the environment and human health generated in the value chain through the storage, treatment and disposal of hazardous and non-hazardous waste.*
- *Contributes to the depletion of certain resources through the procurement of products and materials made from virgin materials used in its own operations and through its business relationships.*

[E5 -1] - POLICIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

MedLife's Sustainability Policy

MedLife Group's Sustainability Policy sets out its commitments regarding the management of environmental impacts, including those associated with resource inputs and the circular economy. The information required by MDR-P 65(a) regarding the monitoring mechanism, and points (c), (d), (e) and (f) are reported in section E1-2 'Policies relating to climate change mitigation' within the ESRS E1. The policy aims to align with the waste hierarchy, which prioritizes prevention, reuse, recycling and recovery of materials, thereby reducing environmental impact. The Group is committed to minimizing waste generation by optimizing material flows, promoting the efficient use of resources and implementing sustainable solutions, such as replacing non-recyclable materials and extending the service life of equipment.

In this context, the policy provides for the improvement of waste management processes through proper separation at source, the use of low-impact treatment technologies, and strict compliance with regulations on the safe disposal of medical waste. These measures contribute not only to environmental protection but also to the protection of public health. The specific objectives of the circular economy approach within MedLife Group are focused on waste reduction, sustainable procurement, the use of bio-based materials, as well as the promotion of reuse and recycling.

Furthermore, the policy addresses the relevant impacts on the Group's own activities and those of its value chain, covering aspects such as the use of raw materials and materials (M16), as well as waste management both within internal operations and across the value chain (M18).

MedLife Group's policy addresses the transition away from the extraction of virgin resources by integrating the principles of the circular economy into its activities. The Group aims to reduce its dependence on raw materials by promoting the reuse and recycling of materials. It prioritizes the use of recyclable and biodegradable materials, replacing single-use materials with sustainable alternatives wherever possible.

Furthermore, the Group commits its suppliers to adopting sustainable practices and using renewable resources, emphasizing their selection based on sustainability criteria.

With regard to sustainable procurement, the Group's policy includes the use of renewable resources and renewable energy sources in its suppliers' production processes. MedLife is committed to prioritizing collaboration with suppliers who comply with environmental standards and who integrate innovative sustainable production solutions. Furthermore, to reduce the use of primary resources, the Group promotes the recycling and reuse of equipment and materials, including through the sterilization and redistribution of used medical equipment to other healthcare facilities or non-governmental organizations. These measures help to extend the lifespan of equipment and materials, thereby reducing the need to purchase new resources.

[E5-2] - ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

Currently, MedLife Group has already initiated a series of actions aimed at managing waste arising primarily from legal obligations in this field or equivalent to existing environmental permits. In parallel, the Group has established a series of actions related to resource use and the circular economy, with the intention of formally setting the budgets and timeframes allocated in the coming period, following the completion of the transition plan.

Table on actions related to resource use and the circular economy ESRS E5

IRO no	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
M18	Partnerships with specialist companies for the recycling of plastics and textiles generated by operations	Ongoing	All business lines	Not applicable	Reporting on the quantity of waste generated and the measures taken to reduce it.
	Selective collection system, with separate bins for different types of waste.	Ongoing	All business lines	Not applicable	
	Adopting effective practices to reduce the waste of medical supplies and medicines where safety permits.	Ongoing	All business lines	Not applicable	
	Engaging staff and patients through information and education campaigns	Ongoing	All business lines	Not applicable	
M16	Adopting effective practices to reduce waste of medical supplies and medicines where safety permits.	Ongoing	All business lines	Not applicable	Reporting on the quantity of biological and technical materials received and the measures adopted to reduce them.
	Digitalization – implementing digital solutions to reduce paper consumption (as a biological material).	Ongoing	All business lines	Not applicable	
	Use of biological/biodegradable materials where possible	Ongoing	All business lines	Not applicable	
	Sustainable procurement by prioritizing reusable, recyclable and biodegradable products over single-use items, where safety permits.	Ongoing	All business lines	Not applicable	Reporting on the quantity of biological and technical materials received and the measures taken to reduce them.
	Redistribution of used (but functional) medical equipment to other healthcare facilities or NGOs, where possible.	Ongoing	All business lines	Not applicable	
	Selection of suppliers based on sustainability criteria: those that comply with environmental standards, using biodegradable materials or renewable energy sources for production.	Ongoing	All business lines	Not applicable	

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes.*

[E5-3] – TARGETS RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

The objectives set out below reflect MedLife Group's current strategic directions regarding waste management and the promotion of circular economy principles within its operations. These represent an initial set of operational benchmarks used to monitor performance in the areas of waste management, optimizing resource use and reducing environmental impact, helping to guide the organization's actions in the coming period.

In the context of the process of progressive alignment with the requirements of sustainability reporting standards and the evolution of the reporting framework, MedLife Group continuously assesses the opportunity to review and consolidate these objectives, including by defining additional indicators or adjusting target levels. Thus, the objectives presented may be subject to updates or refinements depending on the results of internal monitoring, changes in the operational context and the development of the sustainability reporting framework.

The objectives set by MedLife Group in the field of waste management and the circular economy are aligned with applicable legislative requirements and relevant environmental protection standards. They aim to ensure a high level of operational compliance regarding the collection, management and disposal of waste generated by medical activities, as well as the prevention of negative environmental impacts.

In this context, the organization aims **to maintain a high level of compliance** and prevent environmental incidents, including achieving **the target of zero significant pollution incidents**, through the continuous monitoring of activities, adherence to internal procedures and collaboration with authorized waste management operators.

The targets set to date at MedLife Group level are not specifically aligned with all the significant sustainability aspects identified in the Double Materiality process. Furthermore, they do not fully meet the requirements set out by the ESRS regarding the definition of measurable, results-oriented objectives within a clear timeframe. For this reason, we do not include any other specific targets in the current report. However, we recognize the importance of setting clearly defined, quantifiable objectives aligned with ESRS requirements, which will enable the monitoring of sustainability performance. In the coming period, we aim to develop a structured framework for setting objectives, so that they are relevant, measurable and integrated into our development and reporting strategies.

[E5-4] - RESOURCE INPUTS

With regard to the technical and biological materials managed, MedLife Group does not carry out any production activities and therefore does not use raw materials or packaging. The Group uses only finished products as auxiliary materials to facilitate medical service activities. The only packaging managed is that of purchased products.

Auxiliary materials, essential for supporting medical and administrative operations, include general and laboratory consumables, reagents indispensable for carrying out medical analyzes and procedures, alongside medical supplies, medicines and vaccines required for treatment and prevention. Furthermore, cleaning materials ensure compliance with strict hygiene standards. In addition, daily operations, both medical and administrative, is supported by stationery, inventory items, paper and forms, which are essential for managing documentation and administrative processes.

Paper, forms and latex are **bio-based** materials derived from natural resources, such as wood and rubber tree sap, and are frequently used in medical and administrative work.

With regard to rare and critical elements, as defined by Regulation (EU) 2024/1252 – the Critical Raw Materials Act, the Group does not use any of these.

Within the company's own operations, water is used primarily for various processes, ensuring both the optimal functioning of medical activities and compliance with strict hygiene and safety standards. The main uses include the sanitization of premises and equipment, necessary to prevent contamination and maintain a sterile environment, as well as consumption in medical processes, such as the preparation of solutions, the use of

autoclaves for sterilisation, and procedures requiring high-purity water. In addition to these aspects, water consumption also occurs in administrative facilities, including for the sanitary needs of staff and visitors.

Information on the properties, facilities and equipment used in the company's own operations and in its upstream supply chain

The Group owns and utilizes a wide range of fixed assets essential to the conduct of its activities in the field of health and wellbeing. These include:

- Buildings and associated infrastructure, including transport vehicles that are constantly maintained to ensure compliance with safety and quality standards. The investment policy aims at the continuous modernization of buildings to meet the needs of our patients and users.
- Advanced medical equipment, digitized operating theatres, diagnostic and treatment equipment used in hospitals, laboratories and clinics. In the field of medical imaging, the Group has high-performance systems, including magnetic resonance imaging (MRI) and computed tomography (CT) scanners, which ensure accurate diagnoses. Furthermore, cutting-edge technology is integrated through the Carl Zeiss Kinevo 900 visualization system, designed for complex neurosurgical procedures and robotic surgery, via the acquisition of the da Vinci X and da Vinci Xi systems, available in MedLife hospitals, enabling complex surgical procedures to be performed with enhanced precision and rapid patient recovery.
- In the field of dental services, modern dental units, advanced digital imaging technologies, BIOLASE dental lasers and electron microscopes are used, thus ensuring precise and minimally invasive treatments for patients.
- In our pharmaceutical operations, we use equipment, furniture and transport vehicles to carry out distribution.
- As for the fitness facilities, the gyms are equipped with professional equipment designed for medical recovery and physical fitness.

A more detailed description of the properties, locations, facilities and equipment used can also be found in the sections dedicated to the business lines on the Medlife.ro website.

Information on the technical and biological materials and products used in the manufacture of the Group's products and services

The following definitions must be mentioned in order to comply with ESRS E5, 5-4, Article 31:

- The products used in our own operations are materials procured by MedLife for the provision of services. Whilst this disclosure may be straightforward for entities engaged in manufacturing activities, for a Group operating in the medical sector, the number of items falling under the 'materials' category runs into tens of thousands. In this regard, it is extremely difficult to quantify their weight given that units of measurement are expressed in pieces, boxes without information on quantity (i.e. in a context where purchases are predominantly local and there is no obligation to state weight in the available documents), kits, liters, etc.
- Technical materials are considered primary resources under environmental permits, namely those materials that enter the production process and are recorded as inputs in the production process. This field of the environmental permit is explicitly defined in the 'resource inputs' category, thereby complying with the standard's objective. For MedLife, this category is not applicable.
- Biomass is defined in the academic literature as follows: "Material of biological origin or a renewable energy source derived from living or recently living organisms, consisting mainly of carbon, oxygen, hydrogen and nitrogen[5] ". Biological materials were considered to be those originating from a natural resource, with the capacity to re-enter the natural cycle without extensive treatment[6] . This definition excludes materials of synthetic/industrial origin that can re-enter the economic cycle (not to be confused with recyclable plastics/metals, which can be processed in a sustainable manner but are not, in terms of their constituent substances, biodegradable). For MedLife, these materials are paper and latex, and the reported products are those that contain them as main materials, for example, gloves.

The quantities reported for biological materials are obtained through a series of information requests relating to entries in internal inventories, sourced from the Group's management accounting systems. For biological materials received during 2025, the weight was available from online sources for this analysis. To determine the weight, the Group used online information regarding quantity/unit/kit; such information may distort the accuracy of the data, and an exact measurement may result in differences from the estimate made as at 31 December 2025.

The quantities reported for auxiliary materials were estimated based on a series of information requests relating to entries in internal inventories, obtained from the Group's accounting systems. For these materials, the weight was estimated based on online sources, which were cross-checked with data available on the packaging of certain product categories.

The company ensures that material inflows and outflows are measured and reported based on consistent methodologies and clearly defined categories, avoiding double counting of volumes between resource use and waste flows. The numerical data (weight expressed in tones) is limited to the information that could be extracted and estimated for the year 2025 and is shown in the table below:

Table of numerical data regarding resource inputs (consumption)

#	Information disclosed	Category / Formula	Category	2025	2024
1	Total weight of technical and biological products and materials	2+3+4		36,332.24	28,568.97
2	Total weight of products used	Secondary auxiliary materials	Consumables	32,426.21	25,463.87
			Laboratory		
			Miscellaneous		
			Cleaning supplies		
			Sanitary supplies		
			Medicines		
			Inventory items		
			Reagents		
			Vaccines		
3	Total weight of technical materials used	Main raw materials	Not applicable	Not applicable	Not applicable
4	Total weight of biological materials used	Materials derived from natural sources and which, at the end of their life cycle, return to nature without complex treatment processes (wood, paper, latex)	Latex	3,568.92	2,853.31
			Standardized (paper-based)	170.46	140.76
			Paper	166.65	111.03
5	Percentage of biological materials (and biofuels used for non-energy purposes)	= 4/ 1		11%	11%
6	Absolute weight*			Not applicable	Not applicable
7	Percentage of reused or recycled components**	= 6/1		0%	0

**The absolute weight of reused or recycled secondary components, secondary intermediate products and secondary materials used in the manufacture of the company's products and services (including packaging)*
***Percentage of reused or recycled secondary components, secondary intermediate products and secondary materials*

[5] Petruccioli, M., Raviv, M., Di Silvestro, R., & Dinelli, G. (2011). Agriculture and Agro-Industrial Wastes, Byproducts, and Wastewaters. *Comprehensive Biotechnology*, 531–545. https://doi.org/10.1016/b978-0-08-088504-9.00389-5

[6] Not to be confused with the property of being compostable, as there are also fossil-based polymers that are biodegradable

[E5- 5] - RESOURCE OUTPUTS

Waste information

Table on waste information in tones

Indicators	2025	2024
Total waste generated	**7,719.53**	**5,965.70**
Hazardous waste removed for disposal	0.66	**4.75**
Hazardous waste diverted from disposal due to preparation for reuse	-	0
Hazardous waste diverted from disposal due to recycling	0.64	4.75
Hazardous waste diverted from disposal due to other recovery operations	0.02	0
Non-hazardous waste diverted from disposal	**1,498.17**	**555.45**
Non-hazardous waste diverted from disposal due to preparation for reuse	-	0
Non-hazardous waste diverted from disposal due to recycling	1,375.90	431.84
Non-hazardous waste diverted from disposal due to other recovery operations	122.27	123.61
Hazardous waste sent for disposal	**636.54**	**705.51**
Hazardous waste sent for disposal by incineration	94.43	169.40
Hazardous waste sent for landfill	435.70	478.75
Hazardous waste sent for disposal by other disposal operations	106.41	57.36
Non-hazardous waste sent for disposal	**5,584.16**	**4,700.00**
Non-hazardous waste sent for disposal by incineration	63.87	44.68
Non-hazardous waste sent for disposal by landfill	5,431.38	4,651.84
Non-hazardous waste sent for disposal via other disposal operations	88.91	3.48
Non-recycled waste	**6,220.70**	**5,529.1**
Percentage of non-recycled waste	81%	93
Total quantity of hazardous waste	**637.19**	**710.26**
Total amount of radioactive waste	**2.57**	**1.10**

MedLife's operations generate various categories of waste, each with a specific composition depending on the activities carried out:

- Hazardous waste includes materials contaminated with biological or chemical substances, such as medical waste (18.01.06*, 18.01.08*), packaging that has come into contact with hazardous substances (15.01.10*) and infected biological waste (18.01.03*). These contain materials such as plastic (syringes, gloves, catheters), medical textiles (gauze, compresses), biological fluids and expired medicines.
- Furthermore, at Neolife Medical Center Romania, part of MedLife Group which provides radiotherapy and nuclear medicine services, low- or medium-level radioactive waste is also generated in some cases, similar to that produced in other medical institutions using radioactive materials. This waste typically includes contaminated materials and spent radioactive sources. The management and disposal of this waste is carried out in accordance with national and international regulations to ensure the safety of staff, patients and the environment.
- Non-hazardous waste consists of recyclable and common materials, without significant biological or chemical risk. These include plastic, paper, cardboard, glass and metal packaging (15.01.01 – 15.01.07), end-of-life electronic equipment (16.02.14) and various uncontaminated textiles or sanitary equipment (18.01.01, 18.01.04).
- MedLife also generates municipal waste (20.01.01 – 20.03.01), which includes food waste, household packaging and paper, similar to that generated by domestic activities.

This diversity of waste requires specific management measures to reduce the environmental impact and ensure compliance with current regulations.

The classification of waste categories was carried out based on specific codes and the treatment applied, following consultations with MedLife specialists and the treatment sheets provided by waste management service providers. The methodology used to calculate waste data is a mixed approach, including both direct measurements and estimates:

- For hazardous waste, all quantities are calculated based on invoices issued by waste management operators, representing actual data, without estimates.
- Radioactive waste is also calculated on the basis of invoices issued by waste management operators, representing actual data, without estimates.

In the case of municipal waste (recorded in the category 'Non-hazardous waste sent to landfill'), the data is mainly taken from invoices, but also includes estimates where necessary, based on monthly documents submitted by the municipal operator. The conversion from volume to mass was carried out using a standard density of 355 kg/m³

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ESRS S1 - OWN WORKFORCE

[S1. SBM-3] - SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

The following table lists the impacts, risks and opportunities related to *Own workforce*, which MedLife has identified and assessed as significant following its double materiality (DM) assessment, including the categories of affected stakeholders and where the impact occurs. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD.

Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities related to the company's own workforce ESRS S1

		Stakeholders							Business lines						
#	Brief description	*Employees & Workers*	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*	**Upstream**	*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Other*	**Downstream**
S1	Pay benefits provide economic and social protection for employees.	✓							✓	✓	✓	✓	✓	✓	
S2	Potential for demanding workloads in one's own duties	✓								✓	✓	✓			
S3	Payment of wages at the national minimum wage	✓							✓	✓	✓	✓	✓	✓	
S4	Absence of employee representatives	✓							✓	✓	✓	✓	✓	✓	
S5	The absence of collective bargaining agreements at Group level or within large companies within the Group	✓							✓	✓	✓	✓	✓	✓	
S7	Work-related activities can cause occupational illnesses.	✓							✓	✓	✓	✓	✓	✓	
S8	Gender pay gap	✓							✓	✓	✓	✓		✓	
S9	Training programs that support professional development.	✓							✓	✓	✓	✓	✓	✓	
S10	Employing people with disabilities promotes inclusion.	✓							✓	✓	✓	✓	✓	✓	
S11	The absence of specific policies and training to combat violence and harassment in the workplace	✓							✓	✓	✓	✓	✓	✓	

MedLife Group includes its entire workforce in its double materiality analysis, taking into account both employees on individual employment contracts and non-salaried workers involved in the Group's operations and activities. All medical staff, regardless of the type of contract they have with MedLife, are considered part of the Group's workforce, contributing directly to the conduct of activities and the achievement of organizational objectives.

- The first category, staff employed under individual employment contracts, includes nurses, doctors, rehabilitation specialists and administrative staff, who carry out their duties within MedLife facilities, ensuring the stability and continuity of the services provided. These employees are an integral part of the Group's operational structures and enjoy all the rights and obligations associated with this type of employment relationship.
- The second category comprises non-salaried workers who collaborate with MedLife Group on the basis of service contracts or as self-employed individuals (PFA). This category includes doctors carrying out independent medical activities, as well as rehabilitation specialists, who contribute to the expansion and diversification of the services offered by MedLife.

The Group's objective is for the medical staff to consist mainly of full-time employees, even though certain specialisms and roles are very difficult to fill under current market conditions. In these circumstances, the Group enters into part-time employment or collaboration agreements with the relevant staff. The type of contractual arrangement between the Group and its medical staff depends on various criteria, such as the professional context or the time that medical staff can allocate to the services provided within the Group. Medical staff under service provision contracts are regarded by the Group as business partners, providing services to the Group as independent contractors, in accordance with applicable legislation.

With regard to **the positive impacts** (*S1, S9 and S10*) identified following the DMA analysis relating to the sub-themes *Working Conditions and Equal Treatment and Opportunities for All*, at MedLife Group level these are linked to three sub-sub-themes: *Safe jobs, Training and skills development*, and *Employment and inclusion of people with disabilities*. These impacts relate to three contributions:

- *Ensuring a safe working environment for employees by providing salary and non-salary benefits, including the payment of social protection contributions – CAS, CASS and CAM – which protect employees from economic and social risks.*
- *Improving employees' professional development by organizing training and development programs.*
- *Increasing social inclusion and diversity in the workplace by employing people with disabilities.*

These positive impacts extend to all MedLife Group employees, including both support and administrative staff as well as medical staff, through individual employment contracts or service contracts.

With regard to **the significant negative impacts**, both current and potential (S2, S3, S4, S5, S7), identified following the DMA analysis relating to the sub-theme '*Working* Conditions', at MedLife Group level these are linked to five sub-sub-themes: *Working hours, Adequate wages, Social dialogue, Collective bargaining, including the proportion of workers covered by collective agreements*, and *Health & Safety*; these generate or may generate the following effects:

- *The health and well-being of employees and non-salaried workers may be negatively affected by shift work schedules, including night shifts.*
- *A decline in employee satisfaction and motivation at work due to wages being set at the national minimum wage*

- *Potential negative impact on the respect for employees' rights and wishes due to the lack of designated employee representatives and the absence of structured consultation processes*
- *Potential negative impact on respect for employees' rights and wishes due to the lack of collective bargaining agreements at Group level or within large companies within the Group*
- *Adverse effects on employees' health and safety due to the potential development of occupational diseases.*

The strategy, business model and industry in which MedLife Group operates require collaboration with medical staff from various healthcare facilities and the adoption of digital solutions, which generate or may generate direct impacts on the working hours of the workforce (S2). Intense work schedules, long shifts and high physical and mental demands may be a consequence of the operational requirements specific to the healthcare sector.

At the same time, pay differences may arise among employees as a result of the Group's expansion strategy, which includes the acquisition of companies of varying sizes and from different geographical areas. These acquisitions involve the integration of different pay structures and working conditions, and the alignment process may take time until pay standards are standardized as the Group optimizes its operations. It is therefore natural that, initially, salary differences may arise between employees in different locations or acquired companies, until administrative and operational processes are fully integrated (S3). The Group's business model, which includes both specialists in advanced medical fields and support staff, entails a hierarchy of skills that is reflected in the salary structure.

As regards these significant negative impacts (S2, S3, S4, S5), they are widespread, manifesting across the majority of the company's business lines and affecting a significant proportion of the workforce (S3 regarding the payment of wages below the appropriate level, S4 and S5 regarding the lack of employee representatives and a collective bargaining agreement, as well as S8 regarding pay differentials affect or may affect a much larger number of people).

The lack of a formal collective bargaining framework and the absence of collective labour agreements at Group level or within its large companies are impacts arising from the Group's business model, which involves a diversified and complex structure. Although the Group does not prevent employees' freedom of association to appoint representatives to establish a mechanism for dialogue with management, employees are unable to appoint such representatives across the entire organization. In the context of the Group's expansion through acquisitions, each entity may have its own practices regarding labour relations, and without a common platform for negotiation, it becomes more difficult to ensure a uniform mechanism for communication between employees and management (S4, S5). This may limit the organization's ability to effectively resolve employees' issues and improve their satisfaction, particularly in a context where the organizational structure and culture are undergoing continuous alignment. The Group's management supports employees' efforts to appoint representatives and take the necessary steps to establish a formal collective bargaining framework.

Risks relating to employee health and safety are a direct consequence of the specific nature of the healthcare sector, where activities involving the handling of hazardous substances and the risk of exposure to pathogens or toxic agents are carried out. In this context, the Group's business model, which is based on the provision of complex medical services, requires strict protection and safety measures, including protective equipment and risk management protocols. These measures form part of the Group's strategy to ensure a safe working environment, as well as to meet the requirements of regulations specific to the medical sector (S7). MedLife places emphasis on the continuous training of employees to manage risks, so that their health and safety are protected in a challenging working environment. The potential impact of S7 is individual in nature. With regard to occupational diseases (S7), although exposure to pathogens and hazardous substances in the workplace may represent a risk factor across all business lines, the incidence of cases can be reduced and isolated. Therefore, we consider that this impact is individual in nature, without the potential to systematically affect the workforce at Group level.

Other significant negative impacts, both current and potential (S8, S11 and S12), identified following the DMA analysis relating to the sub-themes *'Equal treatment and opportunities for all' and 'Other labour-related rights',* are linked to three sub-sub-themes: *'Gender equality and equal pay for work of equal value', Measures against violence and harassment in the workplace.*

- *Declining motivation and job satisfaction as a result of the gender pay gap.*
- *Increased stress and anxiety among employees, as well as the risk of violence or harassment due to the lack of a specific policy and training against violence and harassment in the workplace and the management of such behaviours.*

The pay gap between women and men within MedLife Group (S11) and specific to this sector stems from the fact that women hold a significantly higher number of positions classified as nursing assistants. As skill levels and responsibilities differ, it is understandable that there are pay gaps between women and men, but also between different roles within the same business lines.

The lack of specific training programs against violence and harassment in the workplace is another important issue arising from the Group's business sector. The healthcare sector is one in which interactions with patients and their families are frequent, and conflicts or situations of harassment can sometimes arise. Furthermore, the hierarchical structure in hospitals and clinics can influence power relations, which highlights the need to implement prevention and intervention programs to ensure a safe and respectful working environment for all employees (S11).

In the process of analyzing dual materiality, the main categories of staff within the organization who, due to the nature of their work, are or could be adversely affected are:

- medical staff working shifts are at increased risk of health and safety issues;
- medical staff involved in handling chemicals, managing biomedical waste or exposure to pathogens are at increased risk to their health and safety;
- young employees, who are in the process of adapting to the demands of the healthcare sector, and women, in the context of challenges related to balancing work and personal life, may face additional difficulties in their working conditions.
- People with disabilities, due to the nature of their specific needs, require special attention to ensure the workplace is adapted to their requirements and to prevent any additional risks.

The MedLije Group has not identified any significant impacts on its workforce as a result of implementing transition plans aimed at reducing negative environmental impacts and adopting more sustainable and climate-neutral operations.

Within the operations carried out by the Group's companies, we consider the risk of forced labour or child labour to be extremely limited. During 2025, no incidents associated with these forms of exploitation were identified within our operations or in the geographical regions where we operate.

[S1-1] - POLICIES RELATING TO THE COMPANY'S OWN WORKFORCE

MedLife's Sustainability Policy

MedLife Group's Sustainability Policy affirms the company's commitment to respecting human rights within the workforce, including both its own employees and non-salaried workers. This is aligned with the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

In this context, *MedLife Group's Sustainability Policy* sets out clear measures to promote a safe, fair and inclusive working environment by prohibiting discrimination, forced labour, modern slavery, harassment and violence in the workplace, as well as by respecting freedom of association and guaranteeing decent working conditions. At the same time, this policy is supported by the occupational health and safety policy, the policy

on the prevention of discrimination and harassment in the workplace, and the data protection policy, ensuring an integrated approach to workers' rights.

MedLife is therefore committed to complying with national and international legal principles and requirements regarding human rights, which include, amongst others, the following instruments:

- Convention No. 29/1930 concerning forced labour;
- Convention No. 87/1948 concerning Freedom of Association;
- Convention No. 98/1949 concerning the right to organize and collective bargaining;
- Convention No. 100/1951 concerning equal remuneration;
- Convention No. 105/1957 concerning the Abolition of Forced Labour;
- Convention No. 111/1958 concerning Discrimination (Employment and Occupation);
- Convention No. 138/1973 concerning the minimum age;
- Convention No. 182/1999 concerning the prohibition of the worst forms of child labour.

MedLife Group firmly condemns all forms of forced or compulsory labour, the use of child labour, discrimination, modern slavery, harassment and violence in the workplace. Furthermore, through this policy, MedLife undertakes to work only with suppliers who adhere to the same principles and regulations. Furthermore, MedLife adheres to the principle of fair and equitable remuneration, guaranteeing equal pay for work of equal value and applying strict measures for the protection of employees' data, in accordance with the GDPR. The policy recognizes and respects freedom of association, granting employees the right to join trade unions and to participate in collective bargaining. Furthermore, MedLife excludes any form of forced or compulsory labour, and employees' work is carried out exclusively on the basis of individual employment contracts, in compliance with legislation prohibiting the employment of minors under the legal age.

The information required by MDR-P 65(a) regarding the monitoring mechanism, and (c), (e) and (f) is reported in section E1-2 Policies related to climate change mitigation within the ESRS E1.

MedLife aligns this policy with international sustainability standards, including the General Data Protection Regulation (GDPR), the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.

In establishing its policy, MedLife balances the interests of its stakeholders, taking into account aspects such as occupational health and safety, fair pay, professional development and the protection of their rights. Feedback received from employees, alongside other stakeholders, may influence the adjustment of the sustainability policy to address emerging concerns and changing expectations, ensuring a safe, fair and motivating working environment.

The Sustainability Policy promotes the following principles:

- a zero-tolerance policy towards any form of harassment and/or discrimination in the workplace (S11), promoting a working environment based on respect, safety and equal treatment;
- equal rights and opportunities in the workplace for both women and men, based on professional competence and the fulfilment of internal requirements – employment, internal recruitment, promotion, remuneration, benefits, access to managerial positions, etc., - regardless of ethnic origin, gender, race, religion, age, disability (S10), sexual orientation, political views, trade union membership or other such factors;
- supporting the development and career progression of all employees, whilst constantly ensuring equal opportunities (S9);
- optimizing the work-life balance, equally for women and men (S2);
- communication free from gender stereotypes;
- equal treatment of all employees in employment relations, in the sense of ensuring non-discriminatory access to certain rights such as the free choice or exercise of a profession or activity (recruitment for all vacant positions, equal pay for work of equal value (S8), performance appraisal at work, working conditions that comply with health and safety at work regulations, promotion at any hierarchical and professional level, vocational training programs, career guidance;

- respect for human dignity, with all persons employed within the Group having the right to a working environment free from violence and harassment, and being guaranteed the free and full development of their personality within a work culture based on mutual respect and dignity (S11).
- the 'Zero Risk' principle as a fundamental principle of the internal health and safety management system to control the risk of workplace accidents, to reduce risks at source and implement collective and individual protective measures, to improve well-being at work and to prevent psychosocial risks (S6, S7).
- Respect for the right of association (S4, S5), recognizing the importance of social dialogue and employee participation in decision-making processes relevant to their working conditions.

MedLife Internal Regulations

The MedLife Internal Regulations aim to provide information on labour relations within the company, the rights and obligations of employees and the employer, as well as specific rules regarding health and safety at work, discipline, non-discrimination, working hours, employee appraisal, personal data protection and other relevant aspects. The Internal Regulations apply to all company employees with individual employment contracts, whether fixed-term or permanent, full-time or part-time. They also apply to trainees and students undertaking work placements, seconded or delegated staff, and other persons carrying out temporary activities within the company.

The Human Resources Department is responsible for implementing the Internal Regulations, ensuring compliance with their provisions, managing employment relations and resolving employees' requests or complaints. The Regulations are available for consultation at the Human Resources Department and are provided to employees upon signing their employment contract. The Internal Regulations are aligned with applicable regulations, complying with the Labour Code (Law No. 53/2003), the Occupational Health and Safety Law No. 319/2006, and Regulation (EU) 2016/679 (GDPR) on the protection of personal data.

This document addresses the following sustainability topics:

- *working time (S2)* clearly regulating working hours, including recording of working hours via time clocks and compliance with meal and rest breaks, minimizing the risks associated with intense work, and promoting a work-life balance.
- *fair remuneration* for work performed, commensurate with the employee's skills and responsibilities, including criteria that prevent discrimination in wage setting, reflecting the company's ethical principles.
- *health and safety*, establishing a clearly defined set of mandatory rules and measures applicable to all employees, contractors and participants in the company's activities. The document emphasizes the importance of ongoing employee training in the field of health and safety through general and periodic induction training, as well as through the continuous assessment of workplace risks.
- the prevention *of occupational diseases* through risk assessments and regular training. The regulations encourage the use of personal protective equipment and the constant monitoring of working conditions.
- *the rejection* of gender-based *pay discrimination*, promoting equal opportunities and equal pay for equal work. Furthermore, the document emphasizes the obligation to periodically review pay policies to prevent the emergence of unfair differences.
- The document explicitly prohibits any form of *harassment or violence in the workplace*, establishing clear disciplinary sanctions. It is important for us to promote an environment based on mutual respect and safety. Furthermore, the regulations include mechanisms for the confidential reporting of incidents and the protection of employees involved.
- Ensuring a package of salary benefits that supports the financial and social stability of employees. Salary benefits are tailored according to the complexity and responsibility of the role.
- The policy defines professional development as a priority, establishing the employer's obligation to provide training programs at least once every two years. We are committed to supporting the development of employees' skills to meet the demands of the labour market. Programs are tailored to suit the specific nature of each role and professional development needs.
- the integration and adaptation of workplaces for people with disabilities, prohibiting any discrimination. The regulations stipulate the removal of physical and organizational barriers to facilitate access and integration for these individuals.
- It incorporates fundamental human rights principles, ensuring respect for equal opportunities, fair treatment and the protection of employees.
- By establishing clear standards, it prohibits any form of discrimination, harassment or violence in the workplace, promotes diversity and inclusion, and guarantees employees' right to health and safety at work.
- compliance with national legislation on the protection of employees, including regulations prohibiting the employment of minors under the legal age.

Policy on the prevention and combating of discrimination and harassment in the workplace

The policy on preventing and combating harassment and violence, designed to ensure a safe and non-discriminatory organizational environment for all employees, aims to prevent, identify and sanction any behaviour that may constitute harassment, violence or unfair treatment, thereby protect employees and promote a harmonious and professional working environment.

The policy applies to all MedLife Group employees, regardless of their position, as well as to contractors and partners carrying out activities within the organization. Furthermore, by establishing clear reporting mechanisms that ensure employees can submit complaints in a secure and confidential manner, it implicitly reflects the level of involvement of employees, as well as other stakeholders, in the process of drafting and reviewing the policy.

The document has been drawn up in accordance with the Labour Code, the Constitution of Romania, Law No. 202/2002 on equal opportunities and treatment between women and men, Law No. 167/2020 on the prevention and sanctioning of all forms of harassment, as well as the applicable European Union Directives in the field of preventing and combating harassment in the workplace. The policy is implemented and monitored by the Human Resources Department, which ensures compliance with the measures set out, manages complaints and coordinates prevention and remedial actions.

The main objectives of the policy are:

- To create a safe working environment where respect and professionalism are fundamental values.
- Establishing a clear and accessible mechanism for reporting and investigating incidents of harassment and violence.
- Protecting employees who report such incidents, ensuring their confidentiality and protection against retaliation.
- Implementing training and awareness sessions to prevent and manage situations of harassment or violence.

The policy is available for consultation at the Human Resources Department and is made available to employees via the intranet and the e-learning platform.

Occupational Health and Safety Policy and Management Plan

The purpose of this document is to establish measures for the prevention and reduction of the risks of accidents and occupational illness, ensuring a safe working environment and compliance with occupational health and safety legislation. The OHS policy applies to all MedLife departments and work sites. Through this policy, MedLife undertakes to identify and assess all risks associated with its activities, ensuring that

workplaces are suitably equipped and that staff receive ongoing training to minimize health and safety incidents, thereby contributing to the prevention and reduction of the effects of potential health and safety incidents (S6). At the same time, it is a priority to implement strict measures to prevent occupational diseases, including the continuous monitoring of employees' health, the adaptation of workstations to ergonomic requirements and the provision of appropriate personal protective equipment, thereby reducing the risk of occupational diseases developing among employees (S7).

Overall responsibility for the implementation of the OHS policy lies with the Managing Director of MedLife, who may delegate certain duties to a designated representative, without being relieved of their legal responsibilities. By implementing this policy, MedLife complies with all applicable legal regulations and the European Directives on occupational health and safety. The OHS policy is communicated to all employees through regular training, workplace notices and specific briefings.

The main purpose of **the OSH Regulations** is to regulate and implement the necessary measures to ensure the health and safety of employees in the workplace. Through these regulations, specific responsibilities, preventive measures and mechanisms for monitoring working conditions are established, so as to reduce the risks associated with the activities carried out within the organization.

Responsibility for implementation lies primarily with the Health and Safety Committee (HSC), as well as with designated managers within the units, who must ensure that the established measures are observed and applied appropriately. Responsibility also lies with employees, who must comply with the rules and measures established for the protection of health and safety at work. The document is communicated to employees through internal information procedures and through the involvement of the structures responsible for health and safety at work. It is brought to their attention primarily through meetings of the Health and Safety Committee (HSC), by displaying it in the workplace and through official communications sent to employees.

The document applies to all employees within the organization, with particular relevance for those exposed to occupational risks in MedLife facilities, such as clinics, laboratories and hospitals. It also applies to administrative staff and other employees working in environments where occupational health and safety must be continuously monitored and improved.

[S1- 2] - PROCESSES FOR ENGAGING WITH OWN EMPLOYEES AND EMPLOYEE REPRESENTATIVES REGARDING IMPACTS

At MedLife, there are no trade unions or designated employee representatives. Consultation with employees regarding impacts on the workforce does not take place within a formalized framework. The Group plans to develop and implement, in the coming years, a general consultation process that includes mechanisms for gathering feedback from employees.

Operational responsibility for ensuring collaboration between employees and the company lies with the Human Resources Department, which reviews employee concerns and implements measures to improve the working environment.

Currently, MedLife has not entered into any global framework agreements or other formal agreements with employee representatives regarding respect for human rights for its own workforce. Furthermore, there are no trade unions or designated employee representatives within the company to participate in collective bargaining.

To ensure that its own employees are involved in identifying and managing the impacts on them, MedLife uses structured mechanisms for gathering feedback and fostering internal dialogue. During the reporting year, the Group implemented an entity-wide engagement survey for the first time, which will be conducted annually. The survey was addressed to all MED Life SA employees and recorded a participation rate of over 50%, providing a relevant insight into employees' perceptions of the working environment, organizational culture, professional development opportunities and work-life balance. The survey results are analyzed at management level, and based on these, action plans are defined for the areas identified as priorities. The implementation of these measures is monitored internally, and the conclusions are integrated into human resources management processes, contributing to the continuous improvement of working conditions and the management of impacts on employees.

The effectiveness of collaboration is also assessed through the following internal mechanisms:

- Permanent direct channels of communication between employees and their line managers, which allow concerns regarding working conditions to be raised and appropriate solutions to be identified.
- The role of the Human Resources Department, which analyzes employees' requests and complaints, provides feedback and implements measures to improve the working environment.
- Confidential reporting mechanisms, such as *the Policy on the Protection of Whistleblowers in the Public Interest*, through which employees can report issues relating to working conditions, discrimination or other ethical concerns via internal confidential reporting channels. Responsibility for managing this mechanism lies with the Board of Directors and third parties designated by it.
- Exit interviews organized by the Human Resources Department to understand how working conditions can be improved or the causes that led to those situations.
- Bi-annual training sessions on health and safety at work organized by the Health and Safety Officer, where employees can provide feedback on their working conditions.

These collaboration mechanisms are permanently available to all employees and collaborators of MedLife Group, and may be accessed by them whenever necessary. The collaboration processes outlined above include all categories of employees, regardless of gender, race, religious affiliation, sexual orientation, age, social background or any other criteria that could lead to discrimination. The Group has not yet adopted specific measures to understand the perspectives of members of its workforce who may be particularly vulnerable to impact or marginalized, such as women, migrants or people with disabilities.

[S 1-3] - PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH STAFF CAN RAISE CONCERNS

The Group has a mechanism for resolving complaints or grievances relating to personnel matters. *The internal regulations* provide for a clear procedure through which employees can lodge complaints regarding employment relations, working conditions, performance appraisals or other issues encountered within the company. For individual complaints or requests from employees, the procedure involves submitting a written complaint, which must be sent to the Human Resources Department. Complaints are recorded in a register and are analyzed in accordance with the rules established by the company. These are resolved by designated staff within the Human Resources Department, who examine the request and propose remedial measures. There is also the possibility of mediating individual labour disputes, meaning that, before more drastic measures are taken, there is an internal mediation mechanism through which the employee and the company can reach an amicable solution.

In addition, for issues relating to health and safety at work, MedLife has established an *Occupational Health and Safety Committee (OHS Committee),* where employees can directly report any issues regarding working conditions or the risks to which they are exposed to designated representatives. The OSHC is responsible for monitoring and proposing measures to improve workplace safety.

MedLife considers the Integrity Alert Form, available on the company's website, to be the primary formal confidential channel in the process of addressing potential negative impacts on employees. Through this form, any interested party may submit complaints and reports, or report irregularities or unethical or illegal practices, by following the steps outlined in the form.

Reports received are recorded in an electronic register containing information such as the date of receipt of the report, the name and surname of the whistleblower, the whistleblower's contact details (if known), the subject of the report, and the proposed resolution. With regard to the resolution process, a designated independent external team will analyze the report and make proposals for subsequent action to the relevant persons within MedLife. To the extent that the report relates to matters of significance to MedLife's operations, the Board of Directors is also informed immediately. Within a maximum of three months of the acknowledgement of receipt of the report being sent, the whistleblower will be informed by the designated

team regarding the status of the subsequent actions and, subsequently, whenever there are developments in the progress of the subsequent actions, unless such information could jeopardize their conduct. Following the investigation, if the report is substantiated, MedLife's management may take measures such as: disciplinary proceedings, referral to criminal investigation authorities, or the improvement of MedLife's policies and regulations to prevent the recurrence of the risks and breaches identified. Subsequently, depending on the outcome of the investigation, the designated person will draw up a report on the resolution or closure of the report, which they will communicate to the whistleblower. The policy also covers situations where a report made for valid reasons is closed, as well as the rights of the persons concerned by the report. Particular attention is paid to protecting whistleblowers from retaliation, and their confidentiality is guaranteed. MedLife prohibits any form of retaliation, such as suspension of the employment contract, reduction in salary, harassment or discrimination.

To facilitate employees' access to these resources, the relevant policies and procedures are available from the Human Resources Department, are brought to their attention upon employment, or are publicly available on the Group's website.

To monitor and ensure the effectiveness of the channels for submitting complaints and reports, we regularly review the issues raised through these mechanisms, tracking how they are resolved and identifying opportunities for improvement. Currently, MedLife does not conduct regular surveys to assess employee satisfaction with these channels, but intends to implement such surveys in the future as part of a continuous improvement process.

[S1–4] - ADOPTING MEASURES REGARDING SIGNIFICANT IMPACTS ON THE COMPANY'S WORKFORCE AND APPROACHES TO MITIGATE SIGNIFICANT RISKS AND TO PURSUE SIGNIFICANT OPPORTUNITIES RELATED TO THE WORKFORCE, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS

Within the Group, the process by which we identify and determine the necessary and appropriate actions in the face of an actual or potential negative impact on the workforce is guided by the existing legislative framework, as well as international best practices.

We identify the necessary and appropriate actions to manage actual or potential negative impacts on the workforce through a structured process, which involves the continuous monitoring of working conditions, the analysis of data collected from time-recording systems, training sessions and regular consultations with employees. To this end, we use internal communication channels, discussions with the Human Resources Department, as well as confidential reporting mechanisms, which allow employees to raise any concerns regarding working conditions, working hours or the organizational environment. Corrective actions and preventive measures are established in accordance with applicable legislation, internal regulations and best practices in the field.

These measures apply to all employees and non-salaried workers. To assess the effectiveness of corrective measures, we monitor compliance with internal procedures, periodically analyze the risks associated with data processing, and review security systems in accordance with legal requirements. We also ensure that any data protection request is handled in accordance with the law and that employees have access to clear mechanisms for exercising their rights, including the right to access, rectify or erase data. To implement and strengthen these measures, MedLife has allocated substantial financial resources from the Group's operational budgets.

We constantly strive to ensure that our practices do not generate or contribute to significant negative impacts on the workforce, by implementing internal policies and mechanisms designed to protect employees' rights and well-being. Where tensions arise between preventing negative impacts and commercial pressures, we prioritize employee safety and satisfaction in the decision-making process.

Table on actions relating to our own workforce ESRS S1

IRO	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
S1	Maintaining and expanding benefit packages	Ongoing	All employees	Not applicable	Monitored
S2	Active monitoring of working hours via time and attendance systems to prevent exceeding legal working hour limits and employee overwork	Ongoing	All employees	Not applicable	Quarterly reporting by the Human Resources Department and compliance with legislation
S3	Salary adjustments in line with applicable legislation	Ongoing	All employees	Not applicable	
S4	Respecting the right of association through appropriate policies	Ongoing	All employees	Not applicable	Measured through direct collaboration processes and subsequently through employee engagement surveys
	Direct dialogue and consultation	Ongoing	All employees	Not applicable	
	Clear policies on non-discrimination and non-retaliation	Ongoing	All employees	Not applicable	
	Access to information and resources relating to relevant legislation	Ongoing	All employees	Not applicable	
	Promoting a climate of respect and collaboration	Ongoing	All employees	Not applicable	
S5	See S4	Ongoing	All employees	Not applicable	
S7	Organizing regular training sessions for staff on safety measures.	Ongoing	All employees	Not applicable	Measured operationally using indicators such as: # of reported occupational illnesses
	Regular medical assessments by occupational health services	Ongoing	All employees	Not applicable	Monitored
S8	Clear non-discrimination policies	Ongoing	All employees	Not applicable	Quarterly reporting by the HR Department and compliance with legislation
S9	Implementation of the e-learning platform	Ongoing	All employees	Not applicable	Measured through direct collaboration processes, training costs and subsequently through employee engagement surveys
	Consolidation and expansion of programs such as Life Academy and Good Practice – Nurses School	Ongoing	All employees	Not applicable	
	Facilitating access to continuing professional development courses	Ongoing	All employees	Not applicable	
S10	Clear non-discrimination policies	Ongoing	All employees	Not applicable	
S11	Continued use of dedicated channels for reporting incidents	Ongoing	All employees	Not applicable	

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes*

With regard to *S1 Salary benefits, which provide economic and social protection for employees,* the employee remuneration structure (applicable to the entire workforce across all our operational entities) includes a basic salary, variable remuneration linked to performance or aligned with regulations on overtime pay, as well as additional benefits such as meal vouchers and gift vouchers, designed to support their financial stability and well-being. Other benefits include a minimum number of annual leave days, holiday pay, self-service platforms, remote working where the role permits, other benefits in the form of discounts on services, as well as salary agreements with partner banks and referral programs. As regards the development of these initiatives, we intend to monitor labour market trends and internal feedback to identify potential improvements to our compensation and benefits policies, so as to ensure a stable and sustainable working environment for all our employees.

To mitigate the impact of intensive work programs, clear regulations regarding working hours and rest periods have been implemented, in accordance with the provisions of the Internal Regulations and relevant legislation, ensuring compliance with legal standards regarding working hours and mandatory rest periods. These measures are monitored by the Human Resources Department with the aim of helping to mitigate the effects associated with the *S2* risk factor: *Potential intense work schedules* in our own operations. We regularly assess the data collected and intervene promptly to adjust work schedules, redistribute tasks and reorganize activities. In the long term, we aim to optimize monitoring and prevention mechanisms so that we can identify and resolve any imbalances before they affect the health and safety of our staff.

The actions taken form an integral part of the Occupational Health and Safety (OHS) Management Policy and the Internal Regulations, documents which set out clear measures for preventing overwork, monitoring working hours and protecting employees' health, as well as methods for remunerating overtime. These measures are implemented across all Group entities, including clinics, laboratories, hospitals and other administrative units.

With regard to the current impact associated *with S3*, we are committed to ensuring an appropriate level of remuneration, tailored to the responsibilities and complexity of each role, for both doctors and other team members. Although there are employees who are paid the minimum wage, they are generally found in entry-level or administrative positions without significant responsibilities. MedLife implements measures to support their financial security by offering non-wage benefits, support for professional development through training programs, and access to career progression opportunities. To ensure the effectiveness of corrective measures, MedLife constantly monitors employee retention rates, analyzes feedback gathered during periodic appraisal processes, and adjusts salary policies in line with labour market dynamics, current legislation and organizational requirements.

Regarding sustainability aspects S4 and S5, to date, within MedLife, there are no elected employee representatives to negotiate their rights, nor are there any collective bargaining agreements establishing a unified framework for negotiation. The reasons why these structures do not exist include, amongst others, the specific nature of the sector, the current geographical structure of the workforce, and the structure of the Group's entities. MedLife recognizes the importance of these aspects and, through internal policies, implements initiatives aimed at reducing or preventing the effects of these impacts. Annually, MedLife informs employees about relevant legislation and provides them with all necessary information, officially recognizing employees' right to form or join a trade union without fear of reprisal. The Internal Regulations and Sustainability Policy clearly state that employees have freedom of association, in accordance with labour legislation. However, the Group maintains a working environment based on communication and transparency, encouraging open dialogue between employees and management. The Human Resources Department actively manages employee requests, collects constant feedback and implements measures to improve working conditions. Furthermore, through *the Policy on the Protection of Whistleblowers in the Public Interest*, MedLife provides a confidential mechanism through which employees can report any issues related to working conditions, guaranteeing protection against retaliation.

With regard to the prevention of occupational diseases *(S7),* we have continued to provide regular medical assessments through occupational health services, thereby ensuring the monitoring of employees' health and mitigating the impact that occupational risk factors may have on them. Furthermore, we are committed to continuously adapting working conditions to ergonomic requirements and ensuring ongoing training for employees to recognize and prevent occupational diseases. With regard to the impact of activities on employees' health, including the risk of occupational diseases (S7), the measures implemented apply to all Group entities, regardless of the type of activity carried out.

At MedLife, we apply clear and comprehensive policies to prevent discrimination, combat harassment and promote a fair and inclusive working environment. *The Sustainability Policy*, *the Code of Ethical Conduct*, and *MedLife Group*'s *Internal Regulations* contain essential provisions that contribute to the elimination of discrimination and the observance of the principles of equal opportunities, in accordance with international human rights standards.

At MedLife, the remuneration policy is based on each employee's experience, skills and level of responsibility. The principles of equal pay are integrated into our working framework, and all employees are entitled to equal pay for work of equal value, without any discrimination based on gender. In the absence of a specific internal pay framework, remuneration is determined through individual negotiation, based on criteria such as experience and professional expertise. To prevent any pay gaps between women and men, we regularly analyze the remuneration structure within the main occupational categories and assess the effectiveness of our measures by monitoring progress regarding pay equity. Furthermore, the Group has already initiated actions aimed at aligning with legislation on pay transparency.

We also implement *the Policy on the Prevention and Combating of Harassment and Violence in the Workplace*, through which we commit to protecting employees' rights and preventing any discriminatory treatment. Our policies prohibit any form of direct or indirect discrimination on grounds of race, nationality, ethnicity, sex, sexual orientation, gender identity, disability, age, religion, political opinions, national or social origin, and any other criteria regulated by national and European legislation. Respect for human rights within MedLife is ensured through clear reporting mechanisms, so that employees can raise any concerns regarding their rights.

MedLife assesses the effectiveness of corrective measures by analyzing the complaints received and staff retention rates.

MedLife supports the professional development of employees through continuous training programs, with the aim of improving skills and enhancing the quality of medical services. In 2025, key actions include strengthening and expanding programs such as Life Academy and Good Practice – Nurses School, which provide educational resources for the professional development of medical staff, as well as facilitating access to continuing professional development courses, essential for renewing practice certificates and developing skills specific to each field. The actions target the entire workforce, including both medical and administrative staff. Financial resources have been allocated for the continuing professional development programs, as detailed in the table below.

In 2025, reports received from staff were handled in accordance with *the Policy on the Protection of Whistleblowers in the Public Interest*.

[S1-5] - TARGETS RELATED TO MANAGING SIGNIFICANT NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS AND MANAGING SIGNIFICANT RISKS AND OPPORTUNITIES

The targets set to date at MedLife Group level are not specifically aligned with all the significant sustainability aspects identified in the Double Materiality process. Furthermore, they do not fully meet the requirements set out by the ESRS regarding the definition of measurable, results-oriented objectives within a clear timeframe. For this reason, we do not include such specific targets in the current report.

At the reporting date, MedLife had not yet established specific and measurable targets relating to all material aspects concerning its own workforce, in accordance with the requirements of ESRS S1. This reflects the fact that the organization is in the process of developing and consolidating internal processes for the collection, harmonization and monitoring of data on social indicators across Group entities, in the context of aligning with ESRS reporting requirements. During the reporting period, the company focused on conducting the materiality assessment, developing monitoring mechanisms and improving the availability and comparability of relevant data. As these processes are consolidated, MedLife intends to define and adopt relevant and

measurable targets for material aspects related to its own workforce, with the aim of integrating them into the sustainability management framework and disclosing them in future reporting years.

However, we recognize the importance of setting clearly defined, quantifiable targets aligned with ESRS requirements, which will enable the monitoring of sustainability performance. We are currently developing a structured framework for setting targets, ensuring they are relevant, measurable and integrated into our development and reporting strategies. This approach will ensure greater transparency and facilitate the assessment of the actual impact of the initiatives implemented on employees, contributing to the consolidation of a sustainable business model.

Although specific quantifiable targets have not yet been set for the sustainability aspects identified in the Double Materiality process, we constantly track the impact of our actions through a structured monitoring system. This system includes:

- Regular analysis of operational indicators, including employee turnover or retention rates, gender breakdown, minimum wage levels, the number of reported incidents relating to health and safety at work, etc.
- The collection and analysis of employee feedback, using direct channels, complaints and suggestions, to understand and improve the experience of consumers and end-users.
- Internal audits and controls, carried out within our healthcare facilities, to ensure compliance with quality, safety and medical ethics standards.
- Reporting and analyzing sustainability data by monitoring our activities and initiatives that contribute to improving access to healthcare services and reducing negative impact.
- At the same time, we regularly analyze labour market trends and our operational performance to identify areas for optimization and intervention.

[S1–6] – CHARACTERISTICS OF THE COMPANY'S EMPLOYEES

At the end of 2025, MedLife Group had a workforce of 7,807 employees, of whom 6,545 were women and 1,262 were men, highlighting a predominantly female workforce within the company, which is typical of the sector. The total number of employees is also presented in Note 23 to the consolidated financial statements for 2025. The Group has a significant presence in Romania, where 7,683 people are employed, in Hungary, where 63 employees work, and in the Republic of Moldova, where 61 employees work, thereby consolidating its regional expansion.

Total number of employees Headcount	31 December 2025	31 December 2024
Male	1,262	1,245
Female	6,544	6,148
Others	-	-
Undeclared	-	-
Total employees	**7,806**	**7,393**

MedLife Group maintains a stable and efficiently structured workforce, with over 97% (2004: 98%) of employees on permanent contracts and 93% (2024: 93%) working full-time, demonstrating a strong commitment to staff retention and operational continuity, which are essential for the efficiency and quality of the medical services provided. The following table shows the breakdown of employees by contract type:

2025 Total number of ENI employees/FTE	Total number	Female	Male
	6,962.33	**5,901.63**	**1,060.70**
Number of permanent employees	**6,772.24**	5,736.84	1,035.40
Number of temporary employees	**190.09**	164.79	25.30
Number of full-time employees	**6,525.28**	5,561.09	964.19
Number of part-time employees	**437.06**	340.54	96.51

2024 Total number of ENI employees/FTE	Total	Female	Male
	6,637.74	**5,576.63**	**1,061.11**
Number of permanent employees	6,520.21	5,478.35	1,041.86
Number of temporary employees	117.52	98.27	19.25
Number of full-time employees	6,189.00	5,233.00	956.00
Number of part-time employees	448.73	343.62	105.11

Between January and December 2025, MedLife Group recorded an employee turnover rate of 29% (31% in 2024), with a total of 2,299 departures from the company, reflecting workforce dynamics in a competitive healthcare sector that is constantly adapting to market demands.

The total number of employees for 2025 was determined based on the number of people employed by the company at the end of the reporting period (i.e. 31 December 2025). To analyze employees by contract type, the FTE (full-time equivalent) indicator was used, calculated at the end of the reporting period, thus providing a clear picture of the actual level of workforce utilization.

Staff turnover was measured by the number of employees who left the company during the reporting period (January–December 2025), including both voluntary and involuntary departures (redundancies, retirements, deaths). The employee turnover rate was calculated as the ratio of the total number of employees who left the company to the total number of employees at the end of the reporting period. The reported indicators are not certified by an independent external body, but the Group uses specialized software solutions for human resources and financial process management, ensuring the accuracy and transparency of the analyzed data.

[S1- 8] - COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

Within MedLife Group, there are no established trade unions, and employees are not affiliated to any internal trade union structures. Furthermore, no collective labour agreement has been concluded within the Group; labour relations are governed by individual employment contracts and the company's internal policies.

[S1 -9] - DIVERSITY INDICATORS

Employee diversity is presented in the following table:

Number of HC employees	Unit	31 December 2025	31 December 2024
Number of employees under 30 years of age	No	1,602	1,605
Percentage of employees under 30 years of age	%	20.52%	21.71
Number of employees aged between 30 and 50	No	4,400	4,254
Percentage of employees aged 30–50	%	56.37%	57.54
Number of employees aged over 50	no	1,804	1,534
Percentage of employees aged over 50	%	23.11%	20.75%
Total employees		**7,806**	**7,393**

In 2025, MedLife Group has a demographically balanced workforce, with 56.37% of employees aged between 30 and 50, reflecting a majority of experienced staff with professional stability. At the same time, 23.11% of employees are under 30, highlighting a strategy to attract and integrate the younger generation, whilst 20.52% of employees are over 50, ensuring an optimal mix of expertise and innovation within the team. To present employees by age, the number of employees expressed as FTE (full-time equivalent) at the end of the reporting period was used. The percentage of employees in each age category was determined as the ratio between the total number of employees in that age category and the total number of FTE employees at the end of the reporting period.

Total number of senior management HC	No	18
Senior management level 1	No	4
Male	No	3
Male	%	75%
Female	No	1
Female	%	25%
Senior management level 2	No	14
Male	No	7
Men	%	50%
Female	No	7
Female	%	50%

There were no changes in the management structures at Medlife Group level in 2025. MedLife Group has two management structures, of which four members form part of the Executive Committee, with 75% male and 25% female representation, whilst another 14 members form the Operational Management Team, distributed equally between men and women (50% each), reflecting a diverse and well-structured leadership model.

With regard to the gender distribution of senior management, the number of members was expressed in terms of the number of individuals at the end of the reporting period. The gender representation percentage was calculated as the ratio between the number of individuals of a particular gender in senior management and the total number of senior management members.

[S1-10] - ADEQUATE WAGES

In Romania, legislation on the minimum wage is regulated by Law No. 53/2003 – the Labour Code, as well as by Government Decrees which periodically set the guaranteed gross minimum wage. Although the legislative framework aims to ensure a decent standard of living for workers, national legislation does not include an explicit and standardized definition of the concept of an 'adequate minimum wage'.

At MedLife, employee remuneration is determined in accordance with the applicable legislation in the jurisdictions where the company operates. The company complies with the guaranteed gross minimum wage established by the regulations in force in Romania, ensuring that no employee is paid below the statutory minimum wage. Pay levels are reviewed periodically to reflect changes in the legislative framework and developments in the national minimum wage, ensuring ongoing compliance with applicable legal requirements.

Similarly, in Hungary and the Republic of Moldova, national legislation sets minimum pay levels through specific regulations, and MedLife complies with these provisions in its local operations, ensuring that all employees are paid at least the statutory minimum wage applicable in each jurisdiction.

All of the company's employees are remunerated in accordance with applicable legal requirements and the minimum wage levels established at national level in the jurisdictions where MedLife operates.

In the current reporting year, MedLife Group revised the reference used to assess the adequate wage indicator, using as a benchmark the statutory minimum wage set at national level in the jurisdictions in which it operates. In the previous reporting period, the benchmark for the adequate wage was determined using 50% of the average gross wage across the economy.

The change in benchmark was implemented to ensure a more direct alignment with the applicable legislative framework, with the reference levels used in practice by other reporting entities, and with the remuneration practices implemented at Group level, given that MedLife's remuneration policies are built around compliance with the guaranteed gross minimum wage established by national legislation. At the same time, this approach better reflects the context of the Romanian labour market, where, in 2024, the reference levels used in practice by employers and in market analyzes were primarily reported in relation to the statutory minimum wage, as a baseline indicator for assessing minimum remuneration.

[S1 -14] - HEALTH AND SAFETY INDICATORS

Health and safety at work	2025	2024
Percentage of the company's own workforce covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines	100%	100%
Percentage of self-employed workers in the workforce covered by the health and safety management system	100%	100%

MedLife Group places particular emphasis on health and safety at work, ensuring that its entire workforce is covered by a health and safety management system, in accordance with legal requirements and industry best practice. At the same time, external contractors working within the Group benefit from the same standards, contributing to an organizational culture focused on prevention, safety and professional responsibility. The assessment of this indicator included all MedLife Group employees, regardless of contract type (permanent or temporary) and working arrangements (full-time or part-time).

The percentage of employees covered by the health and safety management system was determined by dividing the total number of employees included in this system by the total number of active employees at the end of the reporting period.

The number of non-salaried workers covered by the occupational health and safety (OHS) management system represents all non-salaried workers to whom the company's OHS policies and measures apply, in accordance with the specific OHS agreements concluded between them and MedLife Group company. Under these agreements, MedLife Group company may either assume responsibility for OHS matters or transfer these obligations in full to the self-employed worker. The calculation was made by comparing the number of non-salaried workers covered by the health and safety management system to the total number of non-salaried workers carrying out their activities within the Group.

In 2025, no fatalities were recorded among employees as a result of work-related accidents or occupational diseases. Furthermore, no fatalities were reported among other workers carrying out activities within the company's operations.

With regard to workplace accidents, in 2025 there were 12 workplace accidents (2024: zero) recorded among the company's own workforce. The workplace accident rate was 0.78, calculated in relation to 15,321,600 hours actually worked during the reporting period. All accidents incurred relate to light cases.

At the same time, no cases of occupational illness were reported among employees. The total number of days of absence resulting from workplace accidents was 151 days.

[S1-16] - REMUNERATION INDICATORS (REMUNERATION DIFFERENCE AND TOTAL REMUNERATION)

Remuneration indicators	2025	2024
Pay gap between women and men	18.39%	18.23%
Ratio of the total annual remuneration of the highest-paid employee to the median remuneration	17.3	18.2

For the 2025 reporting year, the gender pay gap at Medlife Group level was 18.39% (18.23% in 2024). The 'Gender pay gap' indicator was calculated based on the average gross hourly pay, determined by dividing the total gross pay paid to each gender by the total number of hours worked during the reporting period (December 2025). *The following* formula was used to determine the percentage: *(Average gross hourly pay for men - Average gross hourly pay for women)/Average gross hourly pay for men*100.* The components of the calculation formula were determined as follows:

- The average gross hourly pay rate for all employees was determined as the ratio between the total gross earnings paid during the reporting period and the total number of hours worked by all employees.
- The average gross hourly pay rate for men was calculated by dividing the total gross earnings paid to men by the total number of hours worked by them in December 2025.
- The average gross hourly pay rate for women was calculated by dividing the total gross earnings paid to women by the total number of hours worked by them in December 2025.

In presenting this indicator, MedLife Group takes into account:

- The salary components included, namely the basic salary and any other guaranteed gross payments.
- The reporting period, with data processed at the end of 2025.
- Data sources, extracted from internal human resources and payroll management systems.

For the 2025 reporting year, the ratio of the total annual remuneration of the highest-paid employee to the median remuneration was 17.3 (18.2 in 2024). To calculate the indicator 'Ratio of the total annual remuneration of the highest-paid employee to the median remuneration', MedLife Group includes all employees and takes into account all forms of remuneration applicable under internal policies. The following formula was used to determine the level of the indicator: *Total annual remuneration of the highest-paid employee / Total annual median remuneration for all employees (excluding the highest-paid employee)*. The components of the calculation formula were determined by taking the following aspects into account:

- The total annual remuneration for the highest-paid employee includes all salary and non-salary benefits established by the individual employment contract.
- The sum of the remuneration paid to all employees, excluding the highest-paid employee, was used to determine the median salary.
- The total annual median remuneration was calculated by dividing the total sum of gross remuneration paid to all employees (excluding the highest-paid employee) by the total number of employees expressed in FTE (full-time equivalent) at the end of the reporting period, 31 December 2025.

It is important to note that pay gaps do not merely reflect the pay structure, but are influenced by a number of factors, such as:

- Sector of activity – The medical industry is characterized by significant pay differences between professional specializations, levels of expertise and management roles, which influence income distribution and the ratio between the highest salaries and median pay.
- Employment strategy – MedLife Group uses a mixed employment model, including both full-time staff and non-salaried workers and part-time employees, which may have an impact on the overall distribution of income and the remuneration ratio.
- Influencing factors – distribution of employees by role, level of experience and working hours.

[S1-17] - INCIDENTS, COMPLAINTS AND SERIOUS HUMAN RIGHTS ISSUES

As in 2024, during 2025 no confirmed complaints were received through MedLife Group's designated workforce channels for reporting issues or complaints (including through internal dispute resolution mechanisms), nor through the OECD National Contact Points for Multinational Enterprises, regarding possible human rights violations.

Furthermore, no incidents of discrimination, harassment or other violations of employees' fundamental rights were reported, including those relating to forced labour, human trafficking or the labour exploitation of minors. No complaints were recorded through internal reporting mechanisms, and no sanctions, fines or compensation for damages were imposed in connection with such situations during the reporting period. These results reflect the measures implemented by MedLife Group to prevent and manage human rights risks, as well as the company's commitment to maintaining a safe, fair and inclusive working environment.

With regard to serious human rights incidents, no such incidents were identified during the reporting period, including cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. However, certain issues raised through internal channels are currently under review in accordance with the company's internal procedures, and at the time of reporting, no violations requiring the imposition of sanctions, fines or compensation for damages have been confirmed

ESRS S2 – WORKERS IN THE VALUE CHAIN

[S2.SBM-3] - SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

The negative impacts identified following the Double Materiality process, affecting workers in the value chain, stem from MedLife Group's strategy and business model and are linked to the way in which the company collaborates with its suppliers and partners.

A key factor that may generate impacts is MedLife's value proposition, which involves the provision of high-quality medical services—an objective that requires operational efficiency and cost optimization, which may place pressure on upstream and downstream suppliers regarding working conditions, wages and the safety measures provided to workers. MedLife's value chain, which includes suppliers of medical equipment, medicines and healthcare consumables, is exposed to risks relating to product origin and transparency regarding working conditions. In the absence of robust mechanisms to verify suppliers' social compliance, there is a risk that they may fail to meet rigorous standards regarding employees' rights, including the prohibition of child labour or forced labour. Furthermore, the cost structure and revenue model may contribute to certain negative impacts on the workforce within the value chain. Pressure to improve efficiency and competitiveness may lead suppliers to keep wages at a minimum or to adopt labour practices that generate social inequalities. Furthermore, upstream and downstream activities, particularly the production and distribution of medical equipment, and the collection and disposal of hazardous waste, may expose workers to health and safety risks.

These impacts are driving MedLife to adapt its strategy and business model, strengthening due diligence measures in the supply chain and establishing stricter criteria for the selection and monitoring of suppliers. To understand the economic, social and environmental impacts on our partners and suppliers, MedLife has carried out a Tier 1 double materiality analysis, assessing relationships with direct suppliers who have a contractual relationship with the company. The following table lists the impacts, risks and opportunities related to *workers in the value chain*, which MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and where the impact occurs. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities relating to workers in the value chain ESRS S2

#	Brief description	Stakeholders						Upstream	Business lines						Downstream
		Employees & Workers	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*		*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Others*	
S13	Working practices that may generate social inequalities in upstream and downstream activities				✓			✓							✓
S14	Wage practices at the national minimum wage level in upstream and downstream activities				✓			✓							✓
S15	Potential health and safety incidents in upstream and downstream activities				✓			✓							✓
S15 Bis1	Insufficient measures to prevent child labour and communicate the Code of Conduct to suppliers regarding the prohibition of child labour				✓			✓							✓
S15 Bis2	Insufficient measures to prevent forced labour and to communicate the Code of Conduct to suppliers regarding the prohibition of forced labour				✓			✓							✓

MedLife Group's value chain is structured into two major components: upstream, which includes direct suppliers of equipment, services and resources essential for the conduct of medical activities, and downstream, where we collaborate with entities responsible for managing post-medical processes.

Upstream, commercial relationships are primarily with domestic suppliers, although we also collaborate with a small number of international partners. Partnerships include the production and distribution of medical equipment, medicines and healthcare consumables, as well as the provision of other essential goods and services, such as the development and implementation of medical programs and applications, the provision of utilities and transport services for patients and clients. These collaborations directly impact workers in upstream value chain entities involved in the manufacture, distribution and maintenance of medical equipment and resources. In this context, MedLife sets standards for quality, safety and compliance with health regulations through both supplier procurement documentation and contractual clauses, thereby influencing working conditions and imposing strict requirements regarding health protection, compliance with hygiene standards and the implementation of sustainable practices.

Downstream, we collaborate with private and state insurers, who play a fundamental role in managing contractual relationships and processing claims. Furthermore, our partners in the transport sector ensure the transport of patients and clients following their access to medical services, facilitating the continuity of their care. Another significant category of partners consists of operators specializing in the collection, transport and disposal of medical waste, whose work is essential for maintaining high standards of health safety and environmental protection. Thus, workers in entities within the downstream value chain include employees in logistics, distribution and waste management.

Categories of workers in the value chain:

- Workers in upstream value chain entities – these include staff employed in the manufacture and distribution of medical equipment, medicines, healthcare consumables and other products and services necessary for the conduct of medical activities. The impacts on these workers may be influenced by the standards imposed by MedLife regarding occupational safety, environmental protection and compliance with health regulations.

- Workers in downstream value chain entities – these include staff involved in health insurance, patient transport and medical waste management. These include employees of medical transport companies and support staff, who must comply with regulations regarding patient safety and comfort. Furthermore, staff in the medical waste collection, transport and disposal sector are exposed to significant occupational risks.
- Workers vulnerable to negative impacts – there are categories of workers who are more exposed to risks, either due to poor working conditions or a lack of access to social benefits and adequate protection. These include workers involved in upstream activities, particularly those employed in the production and distribution of medicines and medical equipment, where exposure to chemicals, specialized equipment and demanding working conditions can increase the risk of workplace accidents and occupational health problems. Similarly, in downstream activities, workers involved in hazardous waste management are exposed to significant risks, such as road accidents, contamination with pathogens or toxic substances, and other unforeseen events that can lead to injuries, loss of life and property damage.

Thus, through the commercial relationships and partnerships it has developed, MedLife can exert significant influence over working conditions within its value chain, and the double materiality analysis provides us with the necessary perspective to assess impacts and develop specific actions to ensure an ethical, safe and sustainable working environment.

MedLife Group operates primarily in Romania, with a supply chain consisting mainly of domestic suppliers and a small proportion of international partners. A small part of its operations also takes place in Hungary and the Republic of Moldova, where there is also a local supply chain.

Although the European legislative framework and sector-specific labour regulations set strict standards regarding the protection of employees' rights, and Romania and Hungary are not considered high-risk jurisdictions, the assessments carried out as part of the Double Materiality process have highlighted the existence of potential negative impacts associated with the supply chain. During the reporting period, MedLife Group developed and adopted a Supplier Code of Conduct, which sets out the company's principles and expectations regarding respect for human rights, labour standards, environmental protection and business ethics in commercial relationships. The process of communicating, integrating and adopting the Code of Conduct by suppliers is currently being implemented, with these requirements to be gradually integrated into commercial relationships and supplier assessment processes. Consequently, the identified impacts are managed through the progressive strengthening of the governance framework applicable to the supply chain and by promoting compliance with these standards by the Group's business partners.

With regard to the significant negative impacts, both current and potential (S13, S14, S15, S15bis, S15bis2), identified following the DMA analysis relating to the sub-themes *of Working Conditions* and *Other Labour Rights*, these are linked to five sub-sub-themes: *Safe workplaces, Adequate wages, Health & Safety*, *Child labour and Forced labour*; these generate or may generate the following effects:

- *It may, through its business relationships, contribute to the emergence or promotion of inequality in the social protection of employees within the value chain.*
- *It may, through its business relationships, contribute to the payment of wages that do not exceed the national minimum wage to employees in the value chain.*
- *It may, through its business relationships, contribute to the occurrence of accidents that may adversely affect the health and safety of workers in the value chain.*
- *Potential negative impact on people, generated by the Group's business relationships, as a result of insufficient communication of the Code of Conduct to suppliers and a lack of firm commitment on their part to comply with the ethical and social principles promoted by the Group.*

Labour practices that may generate social inequalities within the value chain represent a potentially significant and widespread impact on workers in the sectors of MedLife Group's upstream suppliers and downstream partners. The affected areas include the production and distribution of medical equipment, medicines and healthcare consumables, as well as the provision of utilities and the management of medical waste, where employees may be exposed to wage disparities and unequal working conditions, particularly in the case of workers employed on temporary contracts, as day labourers or as self-employed individuals.

Wage practices at the national minimum wage level within our value chain represent a significant and widespread negative impact, given the structure of the Romanian labour market and suppliers' wage policies. This impact may be systemic, influenced by remuneration practices in the manufacturing and distribution sectors, where subcontracting and outsourcing of services may contribute to maintaining low wages, particularly for workers on temporary contracts, day labourers or self-employed individuals. The sectors affected include the production and distribution of medical equipment, medicines and healthcare consumables, as well as the provision of utilities and the management of medical waste, where there is a risk that some employees may be paid at the statutory minimum wage, without additional benefits to ensure an adequate standard of living.

Negative impact *Health and safety incidents in upstream and downstream activities* are linked in particular to individual incidents, such as road accidents, injuries, loss of life or property damage, which may occur during the production and distribution of medical equipment, medicines and medical consumables, as well as in the management of hazardous waste. The sectors most exposed to this risk include the production and supply of essential goods and services, the development and implementation of medical programs and applications, as well as the provision of utilities and transport services and the management of medical waste. In particular, workers involved in the handling of hazardous materials and the transport of waste are exposed to significant risks that require strict prevention and safety measures.

Insufficient measures to prevent and communicate the Code of Conduct to suppliers regarding the prohibition of child labour and insufficient measures to prevent and communicate the Code of Conduct to suppliers regarding the prohibition of forced labour can become systemic in the absence of clear prevention and control measures. These impacts are relevant in the sectors of production and distribution of medical equipment, medicines, and medical consumables, as well as in the provision of utilities and the management of medical waste, where labour subcontracting and the lack of verification mechanisms can lead to the use of child labour in certain regions or among suppliers who do not apply strict standards for the protection of employees' rights.

The Group has not identified any risks or opportunities associated with ESRS 2 Workers in the value chain.

[S2-1] - POLICIES ON WORKERS IN THE VALUE CHAIN

MedLife Group recognizes the importance of respecting human rights and labour standards within its value chain and has adopted policies designed to identify, prevent and manage potential impacts on workers in the supply chain. These policies include the Supplier Code of Conduct, as well as the principles set out in the Group's Code of Ethical Conduct, which establish the company's expectations regarding the responsible behaviour of business partners. The policies aim to manage the material impacts, risks and opportunities associated with workers in the value chain by establishing minimum standards regarding human rights, working conditions, health and safety at work, environmental protection and business ethics.

Supplier Code of Conduct

From 2025, MedLife Group has adopted a Supplier Code of Conduct, which sets out the minimum standards of responsible behaviour that the company expects from its business partners and which aims to manage the impacts and risks associated with human rights, working conditions, environmental protection and business ethics within the value chain. The Code sets out requirements regarding respect for workers' fundamental rights, the prohibition of child labour and forced labour, the prevention of discrimination and harassment, compliance with legislation on working hours and remuneration, ensuring health and safety at work, as well as compliance with environmental protection standards and principles of business integrity, including the prevention of corruption, compliance with competition law and the prevention of money laundering. The Code also sets out requirements regarding information confidentiality, information security and the protection of personal data, as well as the obligation for suppliers to implement internal management systems, procedures and training programs to ensure compliance with these standards and the monitoring of relevant risks.

The Code applies to all MedLife Group suppliers, including their employees, agents, subcontractors and sub-suppliers, in all jurisdictions where they carry out activities for the company. Suppliers are required to integrate the principles of the Code into their own management systems and to pass them on throughout their supply chain, ensuring compliance with these standards across the entire value chain. Compliance with

the Code is a relevant criterion both in the supplier selection and evaluation process and for maintaining commercial relationships with MedLife Group.

Responsibility for implementing and monitoring compliance with the Supplier Code of Conduct lies with the Group's Executive Management, with the support of the relevant departments involved in procurement and legal processes.

MedLife Group's commitments regarding human rights are aligned with recognized international instruments and standards, including the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises, as well as the principles of the United Nations Global Compact. In this context, the company promotes respect for human rights and workers' rights in its commercial relations with suppliers and seeks to ensure compliance with these standards through monitoring mechanisms and dialogue with partners in the value chain.

In the development and implementation of the Code, the interests of the company's key stakeholders, including suppliers, employees, authorities and communities, are taken into account by promoting responsible and sustainable business practices throughout the supply chain. The Code is communicated to suppliers during the selection and contracting processes and is made available to them through the company's public and internal channels. Suppliers are encouraged to report any breaches of the principles set out in the Code through the reporting mechanisms provided by MedLife Group, including the reporting channels available on the company's website.

Should any potential breaches of the principles set out in the Supplier Code of Conduct be identified, MedLife Group may request further information or initiate investigations to assess the situation and determine appropriate measures. Suppliers and their employees may also report concerns or potential breaches of ethical principles and human rights through the reporting mechanisms provided by the company. At the time of reporting, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises within MedLife Group's value chain involving workers in the supply chain had been identified or reported.

MedLife Group aims to ensure that, in the coming period, all key strategic suppliers are informed of and take note of the provisions of the Supplier Code of Conduct, with compliance to be gradually integrated into contracting processes and commercial relationships. To this end, the company intends to include the provisions of the Code in the relevant contractual documentation and to promote its acceptance by suppliers, as part of its efforts to strengthen ethical and sustainability standards within its supply chain.

MedLife Group Sustainability Policy

MedLife Group's Sustainability Policy reflects the company's commitment to providing a strategic framework for managing the economic, social and environmental impact of the company's activities, ensuring compliance with applicable regulations and promoting best practices in the field of sustainability. Through this policy, MedLife Group has set several key objectives for integrating sustainability into its development strategy. Among these, the Group aims to foster a safe and fair working environment, reduce its environmental impact through responsible resource management, comply with GDPR regulations and promote ethical governance, support the professional development of employees through continuous training, and strengthen relationships with communities and partners through active dialogue and social initiatives.

The information required by MDR-P 65(a) regarding the monitoring mechanism, and points (c), (e) and (f), is reported in section E1-2 'Policies related to climate change mitigation' within the ESRS E1.

MedLife Group's Sustainability Policy affirms the company's commitment to respecting human rights within the workforce, including both its own employees and all workers in the value chain. This is aligned with the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

In this context, *MedLife Group's Sustainability Policy* sets out clear measures to promote a safe, fair and inclusive working environment, by prohibiting discrimination, forced labour, modern slavery, harassment and violence in the workplace, as well as by respecting freedom of association and guaranteeing decent working conditions.

MedLife is therefore committed to complying with national and international legal principles and requirements regarding human rights, which include, amongst others, the following instruments:

- Convention No. 29/1930 concerning forced labour;
- Convention No. 87/1948 concerning Freedom of Association;
- Convention No. 98/1949 concerning the right to organise and collective bargaining;
- Convention No. 100/1951 concerning equal remuneration;
- Convention No. 105/1957 concerning the Abolition of Forced Labour;
- Convention No. 111/1958 concerning Discrimination (Employment and Occupation);
- Convention No. 138/1973 concerning the minimum age;
- Convention No. 182/1999 concerning the Prohibition of the Worst Forms of Child Labour.

MedLife Group firmly condemns all forms of forced or compulsory labour, the use of child labour, discrimination, modern slavery, harassment and violence in the workplace. Furthermore, through this policy, MedLife undertakes to work only with suppliers who adhere to the same principles and regulations. Furthermore, MedLife is guided by the principle of fair and equitable remuneration, guaranteeing equal pay for work of equal value. The policy recognises and respects freedom of association, granting employees the right to join trade unions and to participate in collective bargaining. Furthermore, MedLife excludes any form of forced or compulsory labour, and the work of employees and workers in the value chain is carried out exclusively on the basis of individual employment contracts, in compliance with legislation prohibiting the employment of minors under the legal age.

MedLife aligns this policy with international sustainability standards, including the General Data Protection Regulation (GDPR), the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.

In establishing its policy, MedLife balances the interests of stakeholders, taking into account aspects such as occupational health and safety, fair pay, professional development and the protection of their rights. Feedback received from employees, alongside other stakeholders, may influence the adjustment of the sustainability policy to address emerging concerns and changing expectations, ensuring a safe, fair and motivating working environment.

The Sustainability Policy promotes the following principles:

- equal rights and opportunities in the workplace for both women and men, based on professional competence and the fulfilment of internal requirements – employment, internal recruitment, promotion, remuneration, benefits, access to managerial positions, etc., - regardless of ethnic origin, gender, race, religion, age, disability, sexual orientation, political views, trade union membership or similar factors;
- equal treatment of all employees in employment relations, in the sense of ensuring non-discriminatory access to certain rights such as the free choice or exercise of a profession or activity, recruitment for all vacant positions, equal pay for work of equal value, performance appraisal at the workplace, working conditions that comply with health and safety at work regulations, promotion at any hierarchical and professional level, vocational training programs, and career counselling;
- respect for human dignity, with all persons employed within the Group having the right to a working environment free from violence and harassment, and being guaranteed the free and full development of their personality within a work culture based on mutual respect and dignity.
- the 'Zero Risk' principle as a fundamental principle of the internal health and safety management system to control the risk of workplace accidents, to reduce risks at source and implement collective and individual protective measures, to improve well-being at work and to prevent psychosocial risks.

[S2 -2] - PROCESSES FOR COLLABORATING WITH WORKERS IN THE VALUE CHAIN REGARDING IMPACTS

MedLife Group recognizes the importance of integrating the perspectives of workers in the value chain into the decision-making process regarding the management of actual and potential impacts on them.

At the reporting date, MedLife Group had not yet implemented a formal process for direct and regular engagement with workers in the value chain or their representatives as part of its due diligence processes. The lack of a specific framework is due to the complexity of our value chain and the diversity of suppliers in the supply chain, as well as the need for a detailed analysis to identify the most effective mechanisms for dialogue and collaboration. Interaction with suppliers takes place primarily through contractual relationships and the application of the Supplier Code of Conduct, which sets out the company's expectations regarding respect for human rights, labour standards and ethical principles within the supply chain.

In the double materiality assessment process, the company used questionnaires and consultations with relevant stakeholders to gather information on potential impacts on workers in the value chain. This information contributes to understanding potential risks and impacts and is taken into account in the development of internal policies and procedures regarding the management of supplier relationships.

Operational responsibility for managing supplier relationships and for integrating sustainability and compliance requirements into procurement processes lies with the relevant functions within the company.

MedLife aims to initiate a process to establish clear mechanisms for collaboration with workers in the value chain and their representatives, with the aim of better understanding the perspectives, challenges and risks they face. This initiative will include the development of communication channels, the integration of social criteria into supplier relationships, and the drafting of codes of conduct aligned with international principles on labour rights and sustainability.

[S2 -3] - PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH WORKERS IN THE VALUE CHAIN CAN RAISE THEIR CONCERNS

Our Group makes MedLife Group's *Policy on the Protection of Whistleblowers in the Public Interest* available to everyone, including workers in the value chain, through which they can raise their concerns or needs directly with the company, thereby ensuring that these are properly analyzed and addressed. This aims to encourage employees and other stakeholders to report breaches of the law, guaranteeing the protection of whistleblowers against any reprisals. This policy is published on MedLife Group's official website and is available to employees, suppliers, contractors and other stakeholders.

Alternatively, reports may also be made through external channels, namely to the competent authorities, such as the National Integrity Agency (ANI) or other public institutions with responsibilities in this area.

Currently, MedLife Group does not have a formalized assessment of the level of awareness and trust among workers in the value chain regarding the structures and mechanisms available for expressing their concerns or needs.

During 2025, no reports were received from workers in the value chain via the existing reporting mechanisms; however, in the coming period, we intend to explore the possibility of implementing mechanisms to monitor the level of use and trust in these structures, through regular consultations with our suppliers and partners, as well as by improving proactive communication regarding the rights and protections available.

[S2 -4] - ADOPTING MEASURES REGARDING SIGNIFICANT IMPACTS ON WORKERS IN THE VALUE CHAIN AND APPROACHES FOR MANAGING SIGNIFICANT RISKS AND PURSING SIGNIFICANT OPPORTUNITIES RELATED TO WORKERS IN THE VALUE CHAINVALUE CHAIN, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS

In 2025, MedLife Group adopted and published the Supplier Code of Conduct, a document setting out the minimum standards of responsible behaviour that the company expects from its business partners in areas such as human rights, working conditions, health and safety at work, compliance with the statutory minimum wage and environmental protection. The Code has been made available to suppliers via the company's communication channels, and acknowledgement notices have been sent to key strategic suppliers. In the coming period, MedLife Group intends to progressively integrate the provisions of the Code into its contractual relationships with suppliers, including through the inclusion of specific clauses regarding compliance with labour, health and safety standards, as well as compliance with legislation on the minimum wage. In this context, the company intends that, upon the renewal or negotiation of commercial contracts, compliance with these principles should be formalized through the acceptance and signing of the Supplier Code of Conduct, thereby strengthening social responsibility and ethical standards within its supply chain.

IRO	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
S13	Establishing clear contractual clauses regarding social protection in relations with selected suppliers and partners	Ongoing	Tier 1	Not applicable	Monitored
	Establishing a feedback mechanism through which employees can report breaches of social rights.	Ongoing	Tier 1	Not applicable	
S14	Establishing clear contractual clauses regarding the minimum wage in relations with selected suppliers and partners	Ongoing	Tier 1	Not applicable	Monitored
	Establishing a feedback mechanism through which employees can report breaches of social rights.	Ongoing	Tier 1	Not applicable	
S15	Qualification of selected suppliers based on the existence of an OHS management system	Ongoing	Tier 1	Not applicable	Monitored
	Establishment of a feedback mechanism through which employees can report breaches of social rights.	Ongoing	Tier 1	Not applicable	
S15 Bis1	Implementation and communication of a Code of Conduct – as a contractual clause for selected suppliers	Ongoing	Tier 1	Not applicable	Monitored
	Establishment of a feedback mechanism through which employees can report breaches of social rights.	Ongoing	Tier 1	Not applicable	
S15 Bis2	Implementation and communication of a Code of Conduct – as a contractual clause for selected suppliers	Ongoing	Tier 1	Not applicable	Monitored
	Establishment of a feedback mechanism through which employees can report breaches of social rights.	Ongoing	Tier 1	Not applicable	

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, and do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress in implementing this action is monitored through the Group's internal management and reporting processes using a dedicated indicator: % of selected suppliers who have signed / total selected suppliers and number of reported incidents.*

At present, the company addresses potential impacts on value chain workers through general supplier management processes, including contractual clauses related to compliance with applicable legislation and

ethical standards. No material impacts requiring remediation have been identified, and the company does not currently implement dedicated initiatives aimed at generating positive impacts or structured programs for engagement or capacity-building with value chain partners. Monitoring is carried out on a limited basis, and formalized mechanisms to assess the effectiveness of actions or to ensure remediation processes are not yet in place. The company intends to progressively develop more structured due diligence, monitoring, and remediation processes in this area.

[S2 -5] - TARGETS RELATED TO THE MANAGEMENT OF SIGNIFICANT NEGATIVE IMPACTS, THE PROMOTION OF POSITIVE IMPACTS, AND THE MANAGEMENT OF SIGNIFICANT RISKS AND OPPORTUNITIES

The targets set to date at MedLife Group level are not specifically aligned with all the significant sustainability aspects identified in the Double Materiality process. Furthermore, they do not fully meet the requirements set out by the ESRS regarding the definition of measurable, results-oriented objectives within a clear timeframe. For this reason, we do not include such specific targets in the current report. However, we recognize the importance of setting clearly defined, quantifiable objectives aligned with ESRS requirements, which will enable the monitoring of sustainability performance. In the coming period, we aim to develop a structured framework for setting objectives, so that they are relevant, measurable and integrated into our development and reporting strategies.

ESRS S3 – AFFECTED COMMUNITIES

[S3.SBM3] – SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

The following table lists the impacts, risks and opportunities relating to Affected Communities, which MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and the location of the impact. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD.

Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities relating to affected communities

		Stakeholders							Business lines						
IRO	**Brief description**	*Employees & Workers*	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*	**Upstream**	*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Others*	**Downstream**
S18	Contribution to the development of local communities	✓			✓				✓						
S19	Contribution to economic growth and the improvement of the population's standard of living	✓			✓	✓		✓	✓	✓	✓	✓	✓		✓

The positive impacts (S18 and S19) identified following the DMA analysis relating to *the* sub-theme '*Economic, social and cultural rights of communities'* are linked to two sub-sub-themes specific to the Group: *Market presence* and *Economic value generated and distributed*. These impacts relate to two contributions specific to the entity:

- *the positive contribution to the economic development of local communities through job creation and the employment of local labour to carry out its own activities*;
- *the contribution to economic growth* and *the improvement of the standard of living of the population as a whole through the economic value generated and distributed, including at a local level, through the conduct of its own operations*.

Both of these positive impacts stem directly from MedLife Group's expansion strategy and business model. Given that, in recent years, the Group has expanded its healthcare network not only through acquisitions but also through the investments it has made, it has generated an increase in the number of new jobs at national and international level within its own operations, through the recruitment of medical and administrative staff. Consequently, the impact is positive for several categories of stakeholders, namely employees, workers and the communities to which they belong.

At the same time, MedLife Group plays a significant role in economic growth and improving the standard of living of the population through the activities carried out within its own operations, but also across the value chain (with its suppliers also among those positively affected), which develops in line with the Group's expansion strategy, thus generating a systemic positive impact across all its business lines, both upstream and downstream. In this way, MedLife supports local and national budgets through tax contributions, thereby facilitating the financing of public infrastructure and essential services, and thus improving the quality of life for the entire population.

As a private healthcare provider, we actively contribute to the well-being of society by providing high-quality medical services that complement and relieve the burden on the public healthcare system. By meeting a significant proportion of the demand for medical services, we reduce the pressure on state-run hospitals and clinics, facilitating patients' access to prompt and effective medical care.

The communities that are positively affected by these impacts include those living or working in the vicinity of MedLife's sites, as well as more distant communities within the same county that benefit from the jobs created by MedLife. Furthermore, another beneficiary of the Group's positive impacts is the communities situated along the value chain. Through payments made to its suppliers, as well as through contributions in the form of taxes and duties, MedLife supports economic development throughout its entire value chain, facilitating the creation of new jobs and sustaining living standards in these communities. There are no indigenous populations in the areas where MedLife operates.

MedLife Group's DMA analysis did not identify any significant opportunities or risks relating to affected communities.

[S3 -1] - POLICIES RELATED TO AFFECTED COMMUNITIES

MedLife's Sustainability Policy

MedLife's Sustainability Policy addresses, among other things, the impacts on all communities presented in section S3-SBM3, highlighting positive social impacts such as creating opportunities for community development and ensuring equitable access to health and welfare services.

This policy covers aspects relating to the identification, assessment, management and remediation of significant impacts on sustainability criteria, as well as addressing the associated risks and opportunities. It sets out MedLife's commitments to creating a healthy and equitable environment for the communities in which it operates.

In establishing the policy, particular importance was given to the interests of all stakeholders, including MedLife's communities, ensuring transparency in communication with patients, employees, authorities, the community and other relevant parties. MedLife is aware of their interests both through direct engagement via events, projects and surveys conducted in previous years, and through the available feedback channels, which allow them to convey their concerns and expectations. However, no formal stakeholder consultation process was carried out for the development of this policy. The information required by MDR-P 65(a) regarding the

monitoring mechanism, and points (c), (e) and (f) is reported in section E1-2 'Policies related to climate change mitigation' within the ESRS E1.

Although MedLife does not have a specific policy dedicated to human rights for affected communities, the Group is actively committed, through its Sustainability Policy, to promoting respect for human rights. This commitment is highlighted in the Sustainability Policy and extends to all the Group's policies and processes relating to social aspects (those concerning its own employees, employees in the value chain, communities, customers, patients, etc.). The Group's activities are based on principles that require respect for the human rights of affected communities. MedLife Group recognizes and respects:

- The fundamental principles of the UN Guiding Principles on Business and Human Rights;
- The ILO Declaration on Fundamental Principles and Rights at Work;
- The Universal Declaration of Human Rights;
- The OECD Guidelines for Multinational Enterprises, thereby ensuring the respect, protection and remedy of employees' rights, the promotion of freedom of association, the elimination of all forms of forced or discriminatory labour, and the guarantee of a fair and safe working environment.

Further information on this policy is available in section S1-1 of the ESRS S1.

During the reporting year, MedLife Group did not identify any cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving affected communities, either in its own operations or within the value chain. The Group remains committed to upholding these international principles and continues to monitor the impact of its activities on communities through existing dialogue and reporting mechanisms.

It should also be noted that MedLife Group does not operate on lands owned or leased by indigenous peoples, and consequently has not prepared a policy for preventing and addressing impacts on indigenous peoples.

Dialogue with communities – whether individuals or organizations – enables the Group to adapt its strategy in line with civil society concerns, to enrich its vision and to structure a process of engagement. Thus, MedLife Group is committed to listening to the needs and expectations of stakeholders and to conducting this dialogue with integrity, in an open and transparent manner; however, it does not have a formal process for consulting affected communities in decision-making or a structured mechanism for monitoring the impact on them.

[S3- 2] - PROCESSES FOR ENGAGING WITH AFFECTED COMMUNITIES REGARDING IMPACTS

MedLife Group maintains an ongoing dialogue (both formal and informal) with local authorities, employees, community representatives and other relevant stakeholders, including customers, suppliers, investors, representatives from academia and other relevant industries. These dialogues provide the Group with insight into communities' expectations regarding the impact of its own operations and/or those within the value chain, and facilitate the identification of measures necessary to build and maintain the trust of affected communities.

The Chief Executive Officer, who is also the Chairman of the Board of Directors, holds the highest position and role within MedLife Group, responsible for ensuring collaboration with affected communities regarding impacts and for integrating the results of this collaboration into the organization's strategic approach.

The Group is responsive to stakeholders' questions and concerns, initiates social or specialist dialogues, and participates in consultations with affected parties when a new consultation process is launched. Dialogue with the community may include, but is not limited to: receiving reports and complaints, petitions, sponsorship requests, requests for material aid, job applications, initiatives and partnerships within or with the community and/or with relevant community representatives, health improvement programs, and the facilitation of volunteering and work experience activities.

The Group has received various requests from local communities, which it has successfully managed. To date, dialogue with the local community has taken place in all forms: participation, consultation or information sharing, without a set frequency. Examples of dialogue with local communities initiated on a case-by-case basis include:

- in situations mentioned/required under current legislation – certain investment projects promoted and implemented by MedLife have been subject to public debate – in accordance with applicable legislation;
- in situations where such dialogue was requested by the community regarding specific interests, concerns and/or needs expressed and requested by the community through written requests or public hearings;
- within decision-making or advisory bodies at local or county level, of which MedLife representatives are members;
- within partnerships with various associations and foundations, and decentralized public institutions for the organization of public interest initiatives;
- through local and national media – important events taking place within MedLife are publicized among the local community, and campaigns with a national impact are communicated as such.

As part of the DMA process, the Group has initiated a consultation process with stakeholders, including community representatives in their capacity as affected stakeholders, with the aim of identifying and validating current and potential impacts in areas of interest, in accordance with ESRS sustainability reporting standards.

Furthermore, MedLife has tools in place to collect information regarding local communities' concerns about the Group's operations so that these can be managed transparently and responsibly. Thus, there are external communication channels published on the MedLife website under the 'Contact' section: *the Satisfaction Questionnaire* and *the Integrity Reporting Form*, through which any stakeholder may submit complaints and reports by following the steps outlined in each form. Through these easily accessible communication tools, freedom of expression is promoted and encouraged, particularly for clients/patients, but they are available to all interested parties, including the wider community. This ensures the implementation of appropriate and accessible channels for submitting reports and complaints, thereby facilitating open and constructive communication with a view to the continuous improvement of the Group's operations.

Complaints and reports may be submitted in writing, by telephone, electronically, or via the MedLife website. Furthermore, in 2025, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving affected communities were reported within its operations.

At present, however, MedLife Group does not have a formal process for assessing the effectiveness of its engagement with affected communities, but it constantly monitors feedback received through existing communication channels and complaints in order to improve its interaction with them. MedLife Group does not have a formalized general process for consulting affected communities, but is in the process of improving mechanisms for dialogue and monitoring the impact on communities, in accordance with the requirements of sustainability standards. At the same time, the Group has not implemented a dedicated process for obtaining specific perspectives from vulnerable or marginalized communities; however, through its public health initiatives and partnerships with local organizations, it responds to the needs expressed by various social groups, including disadvantaged groups. Further information regarding the Group's initiatives for different social groups is provided in section S4-4 of the ESRS S4. MedLife Group does not operate on lands owned or leased by indigenous peoples and, therefore, has not developed a specific consultation process with them.

[S3- 3] - PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH AFFECTED COMMUNITIES CAN EXPRESS THEIR CONCERNS

Within MedLife, there are several channels through which stakeholders, including affected communities, can express their concerns. This demonstrates MedLife's commitment to providing them with effective and easily accessible means for submitting reports and/or complaints or other requests, as well as MedLife's concern regarding the identification of negative impacts that may arise from these reports and their remediation.

In accordance with the Policy on the Protection of Whistleblowers in the Public Interest, MedLife considers *the Integrity Report Form* available on the company's website to be the primary formal channel in the process of addressing potential negative impacts on communities. Through this form, complaints and reports, as well as reports of irregularities or unethical or illegal practices, may be submitted by any interested party, following the steps outlined in the form.

In addition to this communication channel, another form called *the Satisfaction Questionnaire* is also available and easily accessible on the MedLife website, within the same *Contact* section. This form can be used to submit feedback on MedLife's services, and there are sections where additional information can be included alongside the predefined questions in the questionnaire. This form is available to the public, including affected communities or their representatives, and is easy to access. Furthermore, as mentioned in the previous section, other reports and complaints can be made in writing, by telephone, electronically, or via the MedLife website. With the exception of the integrity alert form, the resolution mechanisms associated with each channel for raising concerns are not formalized in official documents.

MedLife encourages its business partners to implement similar mechanisms for reporting and remedying negative impacts on communities, but there is currently no formalized process through which the Group monitors these issues within the value chain.

[S3-4] - ADOPTING MEASURES REGARDING SIGNIFICANT IMPACTS ON AFFECTED COMMUNITIES AND APPROACHES FOR MANAGING SIGNIFICANT RISKS AND FOR PURSUING SIGNIFICANT OPPORTUNITIES RELATED TO AFFECTED COMMUNITIES, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS

By expanding its geographical presence, MedLife is opening clinics and medical centers in several urban locations across various counties in the country, thereby facilitating access for people in neighboring rural areas who have traditionally had limited access to medical services, requiring them to travel to major cities to receive them. The Group's expansion reduces the distance patients in these areas must travel to reach a clinic or hospital, thereby facilitating their access to high-quality and diverse medical care. Furthermore, by offering such a wide range of high-quality medical services in these areas, MedLife contributes to improving the health and well-being of rural communities, reducing disparities in access to healthcare between urban and rural areas. This increased accessibility to medical services for patients in rural or isolated areas, as well as for other vulnerable groups, promotes preventive care and health education and represents a real pillar of support for the development and prosperity of local communities by ensuring a healthier and, consequently, more productive population, thus having a direct impact on improving their quality of life.

With regard to investments in local communities, in accordance with internal procedures, requests of this nature are reviewed and approved by designated committees at company level. Involvement in the local community is achieved through several methods, namely: free screening campaigns or those specializing in specific health topics, charitable contributions, donations, funds allocated for the needs of the local community (social, medical, educational, sporting) etc.

[S3- 5] - TARGETS RELATED TO THE MANAGEMENT OF SIGNIFICANT NEGATIVE IMPACTS, THE PROMOTION OF POSITIVE IMPACTS, AND THE MANAGEMENT OF SIGNIFICANT RISKS AND OPPORTUNITIES

MedLife Group has not formally committed to defining medium- and long-term sustainability targets aimed at promoting the positive impacts generated by its relationship with communities. By extension, the short-term (i.e. annual) targets relating to the entity's specific positive impacts may be considered to be the financial figures reported for the coming year in MedLife Group's consolidated budget (economic value generated, value of salaries and social security contributions, etc.).

[S3X] - PRESENTATION OF GROUP-SPECIFIC INFORMATION

As presented above in sections S3-SBM3, following the double materiality process, two impacts – S18 and S19 – were identified at Group level, which were associated with different sub-sub-themes but form part of the sub-theme '*Economic, social and cultural rights of communities*': *Market Presence* and *Economic Value Generated and Distributed*.

Economic value generated and distributed (GRI Standards)

Table on economic value generated and distributed

GRI 201-1 Economic value generated and distributed	2025	2024
Economic value generated (kRON)	3,176,488	2,718,387
Economic value distributed (kRON)	1,747,718	1,483,392
Economic value retained (kRON)	1,428,770	1,234,995

Economic value generated and distributed (EVG&D) is calculated on an accrual basis, in accordance with the requirements of GRI Standard 201-1. The 'economic value generated' component includes total reported revenue, whilst 'economic value distributed' comprises operating costs, employee salaries and benefits, payments to capital providers, taxes paid to the authorities and community investments. "Economic value retained" is determined by the difference between economic value generated and economic value distributed. Where certain data are presented on a cash basis, this is duly justified.

The financial data used to calculate EVG&D is taken from the Group's audited financial statements. At present, there is no specific validation of this indicator by an external body, other than the financial auditor who audits the Group's financial statements.

The indicator is termed "Economic Value Generated and Distributed" (EVG&D), in accordance with GRI Standard 201-1, and reflects the Group's economic impact on stakeholders through the distribution of revenue to various categories of beneficiaries. The reported figures are expressed in the currency in which the Group's financial statements are presented, namely RON, thereby ensuring the consistency and comparability of the financial data.

Table on the proportion of management employed from the local community

202-2 Proportion of management employed from the local community	UM	2025	2024
202-2-a Proportion of management employed from the local community	%	100%	100

Management employed from the local community includes those individuals who reside in the same county as the companies' operations. For this indicator, the Group has included Level 1 and Level 2 senior management.

ESRS S4 - CONSUMERS AND END USERS

[S4.SBM-3] - SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

The actual and potential impacts on consumers and end users are intrinsically linked to our strategy and business model, determining both the directions of development and the mechanisms through which we ensure that the services we offer meet the highest standards of quality and safety. These impacts stem from our business model, but also constantly influence its adaptation through initiatives designed to mitigate risks and maximise opportunities. We constantly adapt our business model to meet both the ever-increasing expectations of consumers and regulatory requirements, which demands a dynamic and excellence-oriented approach. Thus, by integrating the identified impacts into our strategy, we ensure that MedLife's services remain accessible, safe and tailored to the diverse needs of patients.

The following table lists the impacts, risks and opportunities relating to consumers and end-users (hereinafter also referred to as 'patients and customers'), which MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and the location of the impact. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities relating to consumers and end-users ESRS E4

#	Brief description	Stakeholders						Upstream	Business lines						Downstream
		Employees & Workers	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*		*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Others*	
S21	Access to high-quality information about the medical services offered by the Group		✓	✓					✓	✓	✓	✓	✓	✓	
S21 bis	Freedom of expression through appropriate channels for submitting complaints		✓	✓					✓	✓	✓	✓	✓	✓	
S21 New	High-quality services that contribute to patient health and safety, as evidenced by high levels of satisfaction		✓	✓					✓	✓	✓	✓	✓	✓	
S20	Protection of patients' personal data		✓	✓					✓	✓	✓	✓	✓	✓	
RO24	Fines for security breaches relating to the handling of patients' and customers' personal data								✓	✓	✓	✓	✓	✓	
S27	Increased access to healthcare services for the community as a result of organic development, including the social inclusion of low-income patients, those from rural areas or vulnerable groups		✓	✓					✓	✓	✓	✓			
RO29	Improving access to healthcare through investment in medical infrastructure and nationwide expansion, including for low-income patients by providing services at affordable prices									✓					
S26	Improving the experience of pediatric patients through regular training sessions for healthcare assistants			✓						✓	✓	✓			
S22	Potential medical errors or negligence.		✓	✓						✓	✓	✓	✓		
S23	Potential contribution to the development of antimicrobial resistance and nosocomial infections			✓								✓			
S25	Potential violations of children's rights			✓						✓	✓	✓			
RO26	Antimicrobial resistance and its impact on hospitals' reputation.											✓			

The relationship between the significant risks and opportunities arising from the impacts and dependencies on consumers and our business model is underpinned by the need to strike a balance between managing operational challenges and realizing the potential for sustainable growth. The identified risks, such as vulnerabilities related to patient data protection or the potential impact of antimicrobial resistance on reputation and medical safety, require rigorous compliance and prevention measures. These risks are managed through the strategic integration of specific regulations into our operational processes and by adopting advanced technological solutions that ensure both information security and the optimization of medical care. On the other hand, the opportunities arising from the impacts on consumers are integrated into our development strategy through targeted investments and the continuous adaptation of the business model to the evolving needs of patients.

With regard to the positive impacts (S21, S21 bis, S21 new) identified following the DMA analysis relating to the sub-theme *'Impacts related to information for consumers and/or end-users'*, at MedLife Group level these are linked to three sub-sub-themes: *Access to information, Freedom of expression, Quality of medical services and patient satisfaction*. These impacts relate to:

- *Increasing the level of information available to patients and clients regarding available medical services and treatment options, by providing varied and comprehensive sources of information about the services offered.*
- *A positive impact on clients and patients generated by promoting freedom of expression, by ensuring appropriate channels for reporting concerns.*
- *High-quality medical services contribute directly to improving health and increasing patient safety, through the application of effective medical practices tailored to their needs. A high level of patient satisfaction reflects trust in medical care and confirms the effectiveness of the services provided by the hospital. This strengthens the institution's reputation and supports the continued provision of safe and high-quality medical care*.

Through its work, MedLife Group takes on the role of informing and educating its patients and clients via a wide range of sources and communication channels, ensuring they have access to accurate, up-to-date and easy-to-understand information regarding medical services and treatment options. This approach not only supports patients in making informed decisions about their health, but also helps to create an environment of trust and transparency. The means of communication are: information provided by doctors during

consultations and investigations, written consents, reception and nursing staff, the website, the mobile app and the 'Doctor's Advice' platform, articles for patient health education, etc.

The promotion of freedom of expression for clients and patients is ensured through the implementation of appropriate and accessible channels for submitting feedback, thereby facilitating open and constructive communication, with a view to the continuous improvement of the services provided.

Patient quality and satisfaction are achieved through a combination of well-trained medical staff, adherence to clinical protocols and the use of modern equipment, all validated by national accreditations. Furthermore, effective communication with patients, monitoring of waiting times and feedback contribute to the continuous improvement of medical services. Through regular performance evaluation and the adaptation of services to patients' needs, Medlife maintains high standards of safety and quality.

The positive impact (S27) identified following the DMA analysis relating to the sub-theme *'Social inclusion of consumers and/or* end-users' is linked to two sub-sub-themes: Non-discrimination and Access to products and services. These impacts relate to:

- *Facilitating access to the Group's medical services for low-income patients, ensuring they have access to quality medical care without being discriminated against or marginalized on financial grounds.*
- *Increasing access to healthcare services for the community through the Group's investments in medical infrastructure, its expansion of its national presence, and the provision of high-quality services*
- *Improving access to healthcare services for patients in rural or remote areas and for other vulnerable groups, and promoting preventive care and health education.*

MedLife offers a range of options for patients on low incomes, including clinics operating under the Sfânta Maria brand, where fees are more affordable. This enables these patients to access high-quality medical services at a lower cost. Furthermore, by participating in the national health insurance scheme, MedLife provides services that are reimbursed by the state budget for insured patients, ensuring they have access to medical care without being affected by their limited financial resources. According to the 2025 Annual Report, 34% of the Group's sales came from the treatment of patients insured by the National Health Insurance Fund (CNAS), which demonstrates that the medical services provided by MedLife can also be accessed by people on lower incomes through public health insurance. The Group's strategy aims not only to consolidate its presence in large cities with over 150,000 inhabitants through the MedLife brand network, but also in medium-sized and small towns through the Sfânta Maria brand, given the large number of acquisitions in recent years.

The expansion of the Group's coverage area has enabled access to medical services for the community. At the same time, the Group has expanded its regional sales teams over time to meet the needs of this market. Significant investments have also been made, including the MedLife Pitești Hyperclinic, the expansion of the operating theatre at Craiova Hospital, the development of blood collection centers nationwide, and the acquisition of the Medstar Cluj group announced in 2025.

By expanding its geographical presence, MedLife is opening clinics and medical centers in several medium-sized urban towns across different counties in the country, thereby enabling easier access for the population in nearby rural areas, who traditionally have more limited access to medical services, as they would otherwise need to travel to major cities. The Group's expansion reduces the distance patients in these areas would otherwise have to travel to reach a clinic or hospital, thereby facilitating their access to medical care. Furthermore, by offering a wide range of high-quality medical services in these areas, MedLife contributes to improving the health and well-being of rural communities, reducing disparities in access to healthcare between urban and rural areas.

With regard to the positive impact S26, identified following the DMA analysis relating to the sub-theme *'Personal safety of consumers and/or end-users'*, at MedLife Group level this is linked to the sub-sub-theme: Child protection. This impact refers to:

- *Improving the experience of pediatric patients through the implementation of specific periodic training programs for healthcare assistants.*

Minor patients represent a distinct category of the Group's clients and end-users. Therefore, the specific approach involves appropriate communication and interaction between healthcare assistants and child patients to reduce their anxiety and fear regarding medical treatments.

The DMA analysis at MedLife Group level identified four negative impacts (S20, S22, S23 and S25) related to the sub-themes *'Impacts related to information for consumers and/or end-users' and 'Personal safety of consumers and/or end-users', which* are linked to four sub-sub-themes*: Confidentiality, Health and safety, and Child protection*

- *The generation of potential negative impacts on patients and clients in the event of cyber security breaches that would lead to the disclosure or loss of personal data.*
- *Impact on the health and safety of patients as a result of medical errors or negligence.*
- *Impact on patient health and safety through medical services provided, with the potential for the development of antimicrobial resistance and nosocomial infections.*
- *Potential violation of children's rights through failure to follow procedures for verifying parent-child relationships, which could allow unauthorized persons to gain access to medical information.*

In presenting this section, we include all consumers and end-users who are at risk of being significantly affected by our activities carried out within our own operations, including through the medical services provided and through our business relationships. MedLife operates in a sector with a direct impact on patient health and safety, and our business model incorporates prevention and protection mechanisms to minimize risks and maximize benefits for end users.

Potential impacts include risks associated with medical practice, such as medical errors or negligence, antimicrobial resistance and healthcare-associated infections. To minimize these risks, we implement rigorous medical protocols, continuous training programs for medical staff and mechanisms for monitoring service quality. Consumers and end-users of our services may be affected by issues relating to the confidentiality of personal data, including the protection of patient data and the right to freedom of expression through appropriate reporting channels. In this regard, we adopt advanced cybersecurity measures, comply with GDPR regulations, and provide patients with secure mechanisms for submitting complaints and reports.

Our patients rely on accurate and accessible information about the medical services provided, requiring complete transparency regarding treatments, costs and care options. We ensure this by providing clear and accessible information at all points of contact with patients, including on our digital platforms, through direct medical advice and via personalized information guides.

An important category of end-users is vulnerable patients, including children and those on low incomes. Children's rights can be affected, and to improve their experience, we implement regular training programs for medical staff dedicated to the care of minors. In addition, we support access to healthcare for patients on low incomes and are expanding our infrastructure to serve isolated or disadvantaged communities, thereby helping to reduce inequalities in access to healthcare.

The protection of patients' personal data (*S20)* has a significant systemic impact across all our facilities – clinics, laboratories, hospitals, pharmacies and corporate structures. Any security breach can affect any consumer or user of healthcare services, with consequences for data, patient confidentiality, patient trust and compliance with GDPR regulations. In this context, the protection of patient data is not only a necessity but also a firm commitment, with cybersecurity measures being implemented in accordance with privacy regulations.

Medical errors or negligence (S22) can have direct effects on patients accessing services in clinics, laboratories, hospitals and pharmacies. These individual incidents can affect patients' health and create legal and reputational risks for the Group; therefore, we implement medical protocols, provide ongoing staff training and apply effective mechanisms for preventing and rectifying errors.

Antimicrobial resistance and healthcare-associated infections (S23) pose a significant risk in hospital settings, affecting inpatients and contributing to an increase in post-treatment complications. To manage this risk effectively, the Group implements the controlled use of antibiotics, strict monitoring of nosocomial infections

and the implementation of strict hygiene protocols, which have a direct impact on the Group's reputation and operational efficiency.

Violations of children's rights (S25) represent a significant risk in facilities providing pediatric care, with clinics and laboratories being directly responsible for the protection and safety of minor patients. To minimize this impact, strict child protection procedures, staff specialized in pediatric care, and effective reporting and intervention mechanisms in cases of vulnerability are in place.

The analysis of significant impacts on consumers and end-users is based on a thorough understanding of how certain categories of patients may be exposed to a higher risk of harm, given the specific nature of the medical services we provide. We therefore identify patient groups requiring additional protective measures and service adaptations to ensure they have equitable access to care and to minimize the risks associated with medical treatment.

- Patients with chronic conditions and those with compromised immunity are particularly vulnerable to the risks of healthcare-associated infections and antimicrobial resistance *(S23).*
- Furthermore, children and minors are a group with special needs, exposed to risks relating to children's rights within the healthcare setting *(S25),* and to ensure they have an appropriate experience, we have implemented dedicated training programs for healthcare staff *(S26)* and are adapting healthcare facilities to provide them with a friendly and safe environment.
- Furthermore, patients from disadvantaged backgrounds and those in rural or isolated areas have reduced access to quality healthcare services and may face financial difficulties in obtaining the necessary treatment (*S27).*
- At the same time, the protection of personal data and the confidentiality of medical information remains a major concern for all categories of patients, but particularly for those requiring sensitive medical services, such as treatments for psychological conditions or rare chronic diseases *(S20).*

In the process of analyzing significant risks and opportunities, we assessed our impacts on and dependencies regarding consumers and end-users, taking into account both internal factors and external influences. We analyzed how patients' requirements and expectations influence our activities, as well as the effects of strict regulations regarding consumer protection, data privacy and medical safety standards. In this regard, the risks and opportunities identified at Medlife Group level (RO24, RO26, RO29), resulting from the DMA analysis, stem from all three sub-themes related to the standard and cover all categories of consumers and end users:

- *Risks related to fines in the event of security breaches concerning the management of patients' and customers' personal data.*
- *Risks related to antimicrobial resistance and the impact on the reputation of hospitals.*
- *Increasing the number of low-income patients by offering affordable services and improving access to healthcare through investment in medical infrastructure and national expansion.*

In analyzing the significant risks and opportunities arising from the impacts and dependencies on consumers and end-users, we have identified the target patient groups based on their characteristics:

- Risks relating to the protection of personal data (RO24) concern all beneficiaries of the Group's healthcare services, given the importance of the confidentiality and security of medical information.
- The risk related to antimicrobial resistance and the impact on hospitals' reputation (RO26) specifically concerns hospitalised patients and those with chronic conditions, who are particularly vulnerable to healthcare-associated infections.
- In terms of opportunities, increasing access to healthcare services for low-income patients (RO29) directly targets people from vulnerable socio-economic groups. The expansion of infrastructure and the Group's organic growth relate in particular to patients in rural or isolated areas, where access to services is limited.

[S4-1] - POLICIES REGARDING CONSUMERS AND END-USERS

MedLife's Sustainability Policy

MedLife's Sustainability Policy addresses, amongst other things, the impacts on customers and end-users outlined in section S3-SBM3. This policy covers aspects relating to the identification, assessment, management and remediation of significant impacts on sustainability criteria, as well as the approach to associated risks and opportunities. It sets out MedLife's commitments to creating a healthy and equitable environment for the customers and end-users who benefit from its services.

In establishing the policy, particular importance was given to the interests of all stakeholders, including MedLife's clients and end-users, ensuring transparency in communication with patients, employees, authorities, the community and other relevant parties. MedLife is aware of their interests both through direct engagement via events, projects and surveys conducted in previous years, and through the available feedback channels, which allow them to convey their concerns and expectations. However, no formal stakeholder consultation process was carried out for the development of this policy. The information required by MDR-P 65(a) regarding the monitoring mechanism, and points (c), (e) and (f), is reported in section E1-2 'Policies related to climate change mitigation' within the ESRS E1.

Although MedLife does not have a specific policy dedicated to human rights for customers and end-users, the Group is actively committed, through its Sustainability Policy, to promoting respect for human rights. This commitment is highlighted in the Sustainability Policy and extends to all the Group's policies and processes relating to social aspects (those concerning its own employees, employees in the value chain, communities, customers, patients, etc.). The Group's activities are based on principles that require respect for the human rights of patients and customers. MedLife Group recognizes and respects:

- The fundamental principles of the UN Guiding Principles on Business and Human Rights;
- The ILO Declaration on Fundamental Principles and Rights at Work;
- The Universal Declaration of Human Rights;
- The OECD Guidelines for Multinational Enterprises, thereby ensuring the respect, protection and remedy of employees' rights, the promotion of freedom of association, the elimination of all forms of forced or discriminatory labour, and the guarantee of a fair and safe working environment.

Further information on this policy is available in section S1-1 of the ESRS S1.

MedLife is therefore committed to complying with national and international legal principles and requirements regarding human rights, which include, amongst others, the following instruments:

- Convention No. 29/1930 concerning forced labour;
- Convention No. 87/1948 concerning Freedom of Association;
- Convention No. 98/1949 concerning the right to organize and collective bargaining;
- Convention No. 100/1951 concerning equal remuneration;
- Convention No. 105/1957 concerning the Abolition of Forced Labour;
- Convention No. 111/1958 concerning Discrimination (Employment and Occupation);
- Convention No. 138/1973 concerning the minimum age;
- Convention No. 182/1999 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour.

During the reporting year, MedLife Group did not identify any instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving affected communities, either in its own operations or within its value chain. The Group remains committed to upholding these international principles and continues to monitor the impact of its activities on communities through existing dialogue and reporting mechanisms.

The main impacts, risks or opportunities managed in the Sustainability Policy with regard to patients are:

- Service quality and patient satisfaction. Policies on service quality and patient satisfaction are implemented at MedLife level through the ISO 9001 Quality Policy and through operational quality policies defined in each medical unit. The Group aims to provide safe, high-quality medical services, constantly monitors the patient experience, invests in staff professional development and evaluates service performance using specific indicators. Furthermore, risk and incident management mechanisms are in place, promoting an organizational culture focused on quality, accountability and the continuous improvement of medical services.
- Data privacy. The principles of the General Data Protection Regulation (GDPR) applicable to medical practice are essential for protecting patients' data. These principles ensure confidentiality, integrity and transparency in the management of personal data. MedLife Group fully complies with the General Data Protection Regulation and has a dedicated policy in this regard. The policy covers the collection, use, storage, processing, disclosure and destruction of this information, in accordance with legal requirements and best practices in the field.
- Transparency and communication of medical service prices. The policy aims both to inform patients about the costs of procedures and to set out how information on service prices is published. MedLife implements policies and initiatives to ensure the transparency of medical procedure prices and to clearly communicate relevant information to patients prior to treatment.
- Access to information, in line with applicable laws and regulations, covers the right to be informed, in accessible language, about diagnosis, treatment and medical progress; access to medical records upon request; the right to receive information about hospital procedures, service costs and their rights within the healthcare facility, etc.
- Freedom of expression and communication is encouraged, either directly to staff or through the Group's feedback mechanisms. MedLife encourages open and constructive communication, but prohibits offensive or discriminatory speech, or false information that could affect patient safety or the Group's integrity. MedLife provides official channels for the submission and resolution of complaints from patients and employees. All complaints are analyzed transparently, and responses are provided within the legal timeframe.
- Patient health and safety. In this regard, MedLife reaffirms its commitment to protecting the health and safety of patients by implementing appropriate risk management, in compliance with current regulations and legislation, and with a continuous focus on continuous improvement.

By the nature of its activities, the focus of existing policies and procedures covers the following sub-themes: *Access to quality information about medical services* and *the personal safety of consumers and/or end-users.*

Quality management system

The Group's quality management system is structured across several complementary levels to ensure strategic coherence and the effective implementation of quality and patient safety standards. At Group level, the commitment to quality is defined by the Sustainability Policy, which sets out the general principles regarding the provision of safe, high-quality healthcare services, patient-centred care, compliance with applicable standards and the continuous improvement of healthcare services. This policy provides the strategic framework for all units within the network.

At an operational level, each healthcare facility (hospital or clinic) has implemented local quality policies and procedures, tailored to the specific nature of its activities. These include the application of clinical protocols, monitoring of performance indicators, risk and incident management, as well as mechanisms for collecting and analyzing patient feedback, including satisfaction surveys and complaint handling.

The framework is complemented by compliance with the accreditation standards set by the National Authority for Quality Management in Healthcare (ANMCS), which impose requirements regarding the implementation of a quality management system, monitoring of patient safety, respect for patients' rights, and the continuous assessment of patient experience and satisfaction. By integrating these levels – strategy, operational implementation and compliance with accreditation requirements – the organization ensures the provision of safe, efficient and patient-centred healthcare services.

These policies on the quality of healthcare services and patient satisfaction are approved at the organizational management level by the Medical Director and are implemented through the management structures of the healthcare facilities. Responsibility for coordinating and monitoring their implementation lies with the functions dedicated to quality management and patient safety, in collaboration with the operational management of the healthcare facilities. The management of healthcare units is responsible for applying these policies at local level and for integrating quality requirements into operational processes. The policies apply to all healthcare units within the group and cover the clinical and operational processes relevant to the provision of healthcare services, including patient safety, monitoring of patient satisfaction, complaint management and continuous improvement of services.

The policies are based on standards and regulations relevant to the healthcare sector, including accreditation requirements set by the National Authority for Quality Management in Healthcare (ANMCS), international quality management standards (e.g. ISO 9001) and best practices in the field of healthcare quality management and patient safety.

The implementation of policies is monitored using relevant performance indicators, which include clinical indicators, operational indicators and patient satisfaction indicators. The results of the monitoring are analyzed periodically at management level, and the conclusions are used to define and implement measures to improve healthcare services. Policies are reviewed periodically to reflect legislative developments, accreditation requirements and best practices in the field of healthcare quality management. The review process involves the relevant management structures and aims to maintain an effective framework for quality and patient safety governance.

Operational procedure for "Obtaining informed consent"

The operational procedure for obtaining informed consent aims to ensure that patients are accurately informed about the medical investigations, treatments and procedures to which they are to be subjected, as well as to obtain their conscious and informed consent (S21). The main objectives of the policy are geared towards ensuring respect for patients' rights and promoting effective communication between them and healthcare professionals. To this end, the policy aims to provide clear, accessible and detailed information regarding the nature and purpose of investigations, the benefits and risks of treatments, as well as available alternative options, to protect vulnerable groups and to ensure rigorous documentation of informed consent.

The procedure applies to all patients accessing MedLife's medical services, regardless of whether they are admitted for day care or inpatient treatment. It is also implemented across all MedLife facilities. However, there are exceptional cases where the policy cannot be applied, such as in emergency situations where medical intervention is necessary to save the patient's life and prior consent cannot be obtained. Furthermore, patients who expressly refuse to be informed about their health status, in accordance with their legal rights, are exempt from this procedure.

The procedure for obtaining informed consent covers several relevant aspects within ESRS S4 – Consumers and End Users, addressing both the protection of patients' personal data (S20, RO24) and their access to essential information about healthcare services.

Like the Sustainability Policy, the Procedure for obtaining informed consent covers: the impacts and risks related to data confidentiality, access to information and freedom of expression, as patients have the right to refuse certain treatments and to express their opinion regarding medical care. At the same time, the procedure addresses the personal safety of minors by adhering to strict procedures when dealing with minors, and the policy clarifies the situations in which the consent of their legal representatives is required.

The implementation of this procedure is the responsibility of the Chief Executive, the Medical Director, the heads of departments/units, as well as the senior nurses and medical registrars. To ensure correct implementation, the procedure is communicated to medical staff via internal mailing lists, and all doctors, nurses and medical registrars are regularly trained on their duties.

The procedure is drawn up in accordance with national legislation, including Law 95/2006 on healthcare reform, Law 46/2003 on patients' rights, Order 1410/2016 on the implementing rules for the Patient Rights Act, and Order 1411/2016 on emergency medical care. It also complies with international standards on the civil liability of medical staff, in accordance with Act 95/2006.

Operational procedure for "Prudent use of antibiotics"

The main purpose of **the operational procedure** for **the prudent use of antibiotics** is to regulate and optimize the process of prescribing and administering antibiotics in the group's healthcare facilities (S23, RO26). It seeks to prevent the inappropriate use of antimicrobial treatments, reduce the risk of bacterial resistance and limit healthcare-associated infections. By implementing rigorous antibiotic therapy practices, MedLife aims to improve patient outcomes, reduce the length of hospital stays and minimize the costs associated with medical care, without compromising the quality of care.

The main objectives of the procedure are focused on ensuring the responsible and effective use of antibiotics, through the implementation of mechanisms to monitor and control their prescription. Priorities include promoting strict protocols on the use of antibiotics in the treatment of infections and perioperative prophylaxis, reducing the unjustified use of antibiotics, and applying preventive measures to limit antimicrobial resistance. At the same time, the procedure provides for the creation of an internal regulatory framework to authorize the use of reserve and last-resort antibiotics.

This procedure addresses the significant risks associated with the inappropriate use of antibiotics, which stem directly from the nature of medical practice and the management of infections in healthcare facilities. The main risks and impacts covered are: *Risks related to antimicrobial resistance and the impact on hospitals' reputation*; *Potential medical errors or negligence; and Potential contribution to the development of antimicrobial resistance and infections.* The procedure aims to reduce the incidence of prescribing errors, limit the inappropriate use of antibiotics, and prevent the development of healthcare-associated infections.

The procedure applies to all MedLife hospitals and outpatient departments and covers all doctors, nurses and staff involved in the prescribing and administration of antibiotics, ensuring rigorous control over their use. Responsibility for implementing the procedure lies with MedLife Group's medical management, and is overseen by the Director of Health and Operations, who coordinates its application, monitors compliance with internal and national regulations, and ensures that the measures implemented contribute to achieving the established objectives.

In applying the procedure, MedLife aligns itself with relevant national and international regulations and standards for the control of antibiotic use and the prevention of antimicrobial resistance. These include Law 185/2017 on quality assurance in the healthcare system, Law 95/2006 on healthcare reform, as well as Law 3/2021 and Government Decision 1005/2023, which regulate the prevention and control of healthcare-associated infections. Furthermore, to ensure compliance with international practices, MedLife adheres to the standards of the World Health Organization (WHO), European Union guidelines and the recommendations of the National Institute of Public Health.

To ensure effective implementation, the procedure is communicated and made available to all relevant departments and wards within MedLife facilities, in accordance with an internal distribution list. Compliance with the procedure is monitored on a half-yearly basis, through the assessment of antibiotic consumption and the incidence of healthcare-associated infections.

Operational procedure for "Perioperative antibiotic prophylaxis"

The main aim of **the operational procedure for perioperative antibiotic prophylaxis** is to reduce the risk of postoperative infections through the rational use of antibiotics during surgical procedures at MedLife facilities (S23, RO26). It seeks to reduce morbidity associated with surgical infections, reduce the excessive or inappropriate use of antibiotics, limit the emergence of bacterial resistance, and prevent healthcare-associated infections.

This procedure aims to implement a rigorous protocol for the use of antibiotics in perioperative prophylaxis, with the primary objective of optimizing the use of antimicrobials to prevent infections and minimize the development of bacterial resistance. Its objectives include applying strict criteria for selecting patients requiring antibiotic prophylaxis, determining the type of antibiotics used according to the specific nature of the surgical procedure, and monitoring their efficacy.

The procedure addresses several significant impacts and risks identified, such as *risks related to antimicrobial resistance*, *potential medical errors or negligence, and the potential contribution to the development of antimicrobial resistance and infections.*

The procedure applies to all surgical departments and units in MedLife hospitals, in accordance with the internal distribution list. It covers surgical procedures requiring antibiotic prophylaxis, taking into account the type of procedure, the microorganisms involved and the patient's risk factors. The protocol also includes specific measures for patients with chronic conditions, immunocompromised patients and those with increased risk factors for postoperative infections.

Responsibility for implementing the procedure lies with the medical management of MedLife Group, and is overseen by the Director of Health and Operations, who coordinates its application and monitors compliance. The procedure aligns with multiple national and international standards regarding the use of antibiotics in perioperative prophylaxis. Key reference documents include Order No. 1528/2013 of the Minister of Health approving the Guidelines on Antibiotic Prophylaxis in Surgery, as well as international guidelines such as the ASHP Clinical Practice Guidelines for Antimicrobial Prophylaxis in Surgery (2022) and the European Centre for Disease Prevention and Control (ECDC) – Guidance on Perioperative Antibiotic Prophylaxis. Furthermore, MedLife adheres to the recommendations of the "Prof. Dr. Matei Balș" National Institute of Infectious Diseases and the guidelines developed by the National Institute of Public Health regarding antimicrobial resistance and healthcare-associated infections.

The procedure is distributed internally to all surgical departments and wards within MedLife facilities. It is made available to doctors, pharmacists and nurses involved in the administration of antibiotics, and is included in the internal protocols for the management of healthcare-associated infections.

Other policies

We promote an open and transparent relationship with patients and clients through a series of policies and mechanisms designed to facilitate their collaboration and active involvement. **Our Code of Ethical Conduct** emphasizes our commitment to treating patients fairly (S25, S26), building a climate of trust and applying best medical practices. At the same time, through **our Social Responsibility Code**, we commit to complying with consumer protection regulations (S20, RO24) and maintaining high standards of quality and safety in the services we provide.

Furthermore, through **our Whistleblower Protection Policy**, we guarantee that anyone who reports issues relating to our services is protected against retaliation (S21bis). In this way, we contribute to a climate of trust and ensure that any irregularities reported by patients are taken seriously and resolved appropriately.

A key element of our collaboration with patients is **our Call Centre Department's Feedback and Complaints Procedure**, which establishes a structured system for receiving, analyzing and resolving reports regarding our services (S21bis). We have implemented multiple communication channels, such as telephone calls, email, online forms and face-to-face interactions at our medical facilities, ensuring accessibility and transparency. We constantly analyze the feedback received and implement improvement measures to best meet the needs of patients and end-users. MedLife has implemented the Call Centre Department's Feedback and Complaints Procedure, supporting the right to freedom of expression and petition, and contributing to the improvement of services and the effective management of patient feedback.

At present, there are as yet no formalized, dedicated policies in place to address certain significant impacts, risks and opportunities identified within MedLife Group; however, these are already informally integrated into our business model and the Group's development strategy. For example, IRO 26 – *Improving the experience of pediatric patients through regular training for healthcare assistants* – is supported by our continuing professional development programs for medical staff, which ensure an improvement in the quality of pediatric services. Other initiatives, such as *IRO S27,* reflect our organic development strategy, through which we are expanding medical infrastructure and increasing access to healthcare services for disadvantaged communities, low-income patients, or people in rural and isolated areas. This is further supported by *RO29,* strategic

opportunities that enable us to consolidate our leading position in the provision of accessible and efficient healthcare services.

[S4-2] - PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS REGARDING IMPACTS

MedLife Group maintains ongoing collaboration with consumers and end-users through both direct mechanisms and indirect collaboration with their representatives. These dialogues provide the Group with insight into communities' expectations regarding the impact of its own operations and/or those within the value chain, and facilitate the identification of measures necessary to build and maintain the trust of affected communities.

The Chief Executive Officer and Chairman of the Board of Directors hold the highest position and role within MedLife Group, responsible for ensuring engagement with affected communities regarding impacts and for integrating the results of this engagement into the organization's strategic approach.

Direct engagement takes place through satisfaction surveys, which are distributed to patients after they have accessed medical services, and through feedback and complaints mechanisms. These tools allow patients to voice their concerns and offer suggestions, contributing to the improvement of service quality.

Collaboration takes place at different stages of the patient experience, including post-service evaluation via questionnaires and the real-time reporting of issues through complaints channels. Feedback is collected on an ongoing basis, and it is analyzed periodically to identify trends and potential improvements. In the case of indirect collaboration, meetings with NGOs and associations are held at a strategic level, depending on specific needs and initiatives.

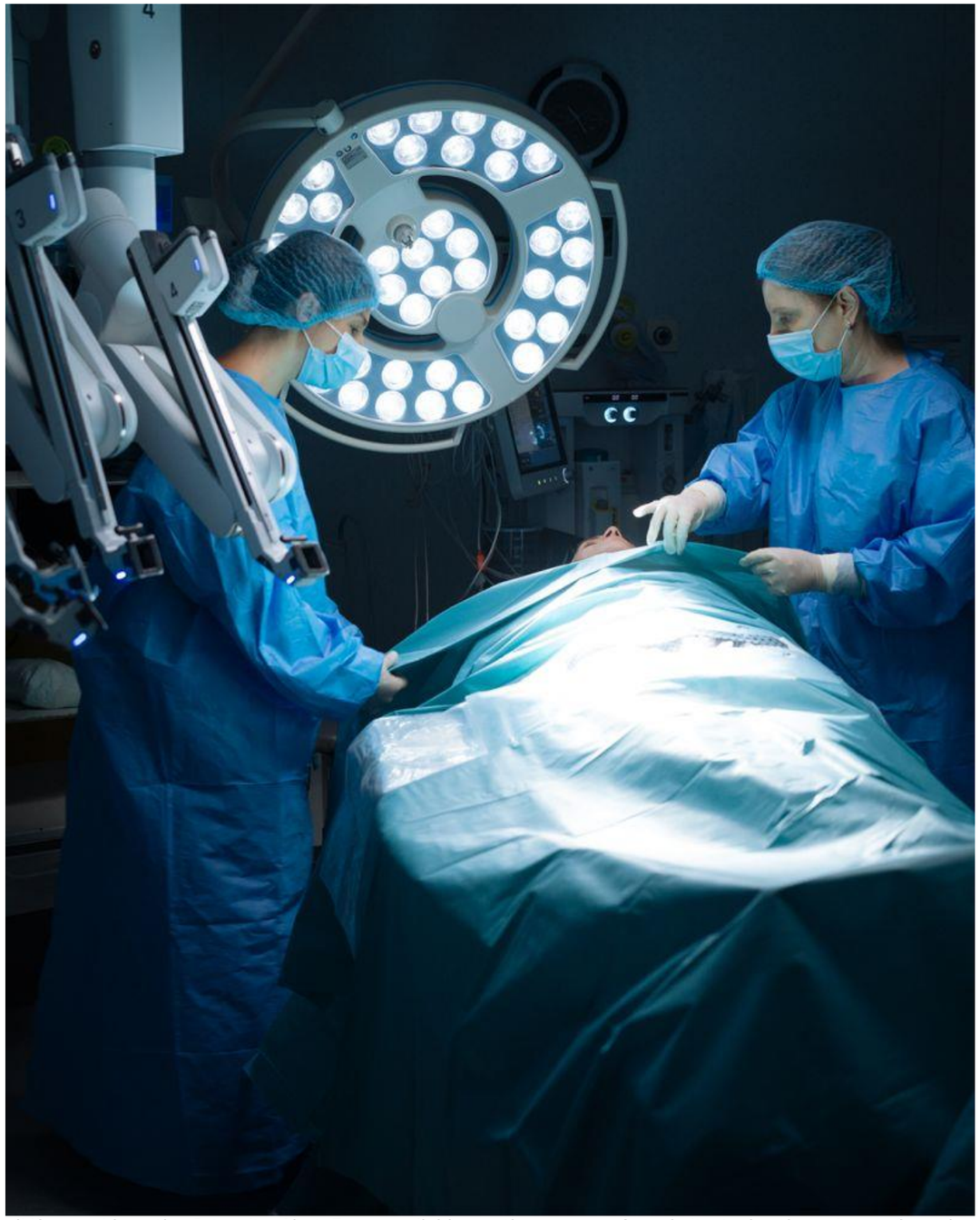
Responsibility for implementing and monitoring these collaborations lies with the Director of Quality and Patient Experience, who coordinates feedback collection and analysis activities, as well as with the Medical Director, who ensures that the findings are integrated into strategies for improving medical care.

The effectiveness of the collaboration is assessed through the periodic analysis of the results of satisfaction surveys and complaints, and by monitoring the implementation of corrective measures resulting from these processes. In this way, MedLife ensures a constant dialogue with consumers, integrating their perspectives into decisions and strategies for improving medical services.

[S4-3] - PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH CONSUMERS AND END-USERS CAN EXPRESS THEIR CONCERNS

MedLife manages negative impacts on consumers through a remediation strategy based on transparency, prevention and continuous improvement, aligning with medical quality and safety standards, as follows:

- With regard to the protection of patients' personal data (*S20),* the Group implements strict IT security measures and monitors access to data; should any breaches be identified, immediate corrective and notification measures are taken in accordance with legal requirements, thereby preventing reputational risks and financial penalties.
- With regard to patient safety *(S22, S23),* MedLife applies strict protocols to prevent medical errors and infections, including through the procedure for perioperative antibiotic prophylaxis. In the event of incidents, these are investigated internally, and corrective measures are implemented to prevent recurrence.
- Furthermore, in the event of potential breaches of children's rights *(S25),* the Group places particular emphasis on training medical staff and applying the procedure for obtaining informed consent, to ensure that the rights of minor patients are respected. The effectiveness of remedial measures is assessed through continuous monitoring of complaints, internal audits and consultations with patients to adapt strategies for preventing and remedying negative impacts.



MedLife considers *the Integrity Alert Form* available on the company's website to be the primary formal channel in the process of addressing potential negative impacts on clients and end-users. Complaints and reports can be submitted via this form by following the steps outlined therein.

The reports received are recorded in an electronic register containing information such as the date of receipt of the report, the name and surname of the whistleblower, the whistleblower's contact details (if known), the

subject of the report, and the proposed method of resolution. With regard to the resolution process, a designated independent external team will analyze the report and make proposals for subsequent action to the relevant persons within MedLife. To the extent that the report relates to matters of significance to MedLife's operations, the Board of Directors is also informed immediately. Within a maximum of three months of the acknowledgement of receipt of the report being sent, the whistleblower will be informed by the designated team regarding the status of the subsequent actions and, subsequently, whenever there are developments in the progress of the subsequent actions, unless such information could jeopardize their conduct. Following the investigation, if the report is substantiated, MedLife's management may take measures such as: disciplinary proceedings, referral to criminal investigation authorities, or the improvement of MedLife's policies and regulations to prevent the recurrence of the risks and breaches identified. Subsequently, depending on the outcome of the investigation, the designated person will draw up a report on the resolution or closure of the report, which they will communicate to the whistleblower. The policy also covers situations where a report made for valid reasons is closed, as well as the rights of the persons concerned by the report. Particular attention is paid to protecting whistleblowers from retaliation, and their confidentiality is guaranteed.

MedLife also provides multiple other channels through which consumers and end-users can express their concerns and needs, managing them in a structured and efficient manner. Thus, there are external communication channels published on the MedLife website under the 'Contact' section: *the Satisfaction Survey* and *the Contact Form*, through which complaints and reports can be submitted by any interested party, following the steps outlined in each form. Through these easily accessible communication tools, freedom of expression is promoted and encouraged, particularly among clients/patients. Furthermore, patient complaints are handled and resolved by offering multiple communication options, including by telephone, via email (sesizari@medlife.ro ,programarionline@medlife.ro), at medical facilities, via online forms, or through the mobile app. These mechanisms ensure transparency and accessibility, providing patients with an open channel of communication with the organization. Patients also receive automated feedback forms, through which they can express their satisfaction with the services received and offer suggestions for improvement.

These channels operate through a well-defined process for collecting, analyzing and resolving complaints and suggestions. Reports received are automatically directed to the Customer Relations team, which analyzes them and forwards them, if necessary, to the relevant departments, such as reception, doctors, medical directors or the quality department. Responses are provided to patients within an optimal timeframe of 5–7 days, in accordance with internal regulations, although legislation allows for their resolution within a period of up to 30 days. In addition, feedback reports are updated every two months, and the data is analyzed by the management of each unit and at central level to identify areas requiring improvement and to implement corrective measures. This system enables MedLife to maintain a high level of patient satisfaction, optimize medical services and strengthen consumer confidence in the quality of medical care.

To ensure these mechanisms are in place, MedLife supports an integrated complaints and feedback management system, working in collaboration with the Customer Relations Department, the Quality Department and the medical facilities within the network. The Group allocates essential resources to ensure the efficient operation of communication channels, including specialist staff responsible for their administration, modern IT infrastructure and monitoring systems, which ensure transparency and efficiency in the management of consumer feedback.

Clear rules and procedures are also in place to guarantee the confidentiality and safety of staff and patients using these channels, promoting an open and inclusive communication environment.

Monitoring of issues raised by consumers is carried out through the centralization and periodic analysis of complaints, using internal dashboards to assess trends and implement the necessary measures. In addition, MedLife conducts half-yearly and annual analyzes of patient satisfaction levels, using indicators such as retention rates, the efficiency of complaint resolution and customer loyalty.

We assess our patients' awareness of and trust in our complaint management structures and processes through satisfaction surveys sent to all categories of patients, including vulnerable patients, half-yearly analyzes, and monitoring of feedback received via our reporting channels, such as the call center, email and mobile app. The data collected enables us to identify the level of use of these mechanisms and the efficiency perceived by patients in resolving the issues raised. We also update feedback reports periodically and analyze them at management level, so as to constantly improve the transparency and accessibility of these processes.

[S4-4] - ADOPTING MEASURES REGARDING SIGNIFICANT IMPACTS ON CONSUMERS AND END USERS, AND APPROACHES FOR MANAGING SIGNIFICANT RISKS AND PURSING SIGNIFICANT OPPORTUNITIES RELATED TO CONSUMERS AND END USERS, AS WELL AS THE EFFECTIVENESS OF THESE MEASURES

Within the Group, the process by which we identify and determine the necessary and appropriate actions in the face of an actual or potential negative impact on customers and end-users is based on the existing legislative framework, as well as international best practices.

Table on actions relating to consumers and end users

IRO no.	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
S21	Constant updating of the website (details of medical services offered, specialities and available doctors, dedicated sections for bookings, patient guides and information on costs and insurance)	Ongoing	All patients	Not applicable	Monitored
	Digital app for patients (secure online portal where patients can access their medical history, test results and appointments, chat features or online support, etc.)	Ongoing	All patients	Not applicable	Monitored
	Transparent information through educational materials (blog, medical dictionary, articles, podcasts or live sessions with specialists, social media awareness campaigns, etc.)	Ongoing	All patients	Not applicable	Monitored
	Efficient call system (dedicated helplines where patients can quickly obtain information about services, appointments and procedures)	Ongoing	All patients	Not applicable	Monitored
	Partnerships with the media and the community (i.e. collaboration with the media and publications to disseminate information about new services, technologies and health campaigns)	Ongoing	All patients	Not applicable	Monitored
S21 bis	Procedures for obtaining informed consent	Ongoing	All patients	Not applicable	Monitored
	Omni-channel: physical and digital (public email addresses, call centres, dedicated helplines where patients can quickly obtain solutions, physical reception desks, etc.)	Ongoing	All patients	Not applicable	Monitored
	Public and confidential communication channel for whistleblowers	Ongoing	All patients	Not applicable	Monitored
S 21 new	Updating and implementing clinical protocols in accordance with medical guidelines and accreditation requirements	Ongoing	All patients	Not applicable	Monitored
	Implementation and monitoring of the incident and adverse event reporting system	Ongoing	All patients	Not applicable	Monitored
	Organization of continuing professional development programs and participation in medical courses and conferences	Ongoing	All patients	Not applicable	Monitored
	Implementation and monitoring of mechanisms for collecting patient feedback and for recording and resolving complaints	Ongoing	All patients	Not applicable	Monitored
	Analysis and optimisation of operational and administrative processes	Ongoing	All patients	Not applicable	Monitored
	Regular assessment of clinical, operational and patient satisfaction indicators	Ongoing	All patients	Not applicable	Monitored
S20	Continued application of the GDPR procedure	Ongoing	All patients	Not applicable	Monitored

IRO no.	Actions	Timeframe	Purpose of the action	Capex / Opex*	Progress**
	Implementation of cybersecurity systems to protect data (encryption, multi-factor authentication).	Ongoing	All patients	Not applicable	Monitored
	Training of medical staff on GDPR compliance and good data protection practices.	Ongoing	All patients	Not applicable	Monitored
	Adoption of a regular audit system to verify compliance with patient data confidentiality rules.	Ongoing	All patients	Not applicable	Monitored
RO24	See S20	Continuous	All patients	Not applicable	Monitored
S27	Strategy for organic growth at regional level, covering middle-income residential areas to facilitate access for communities in neighboring areas (including patients with reduced mobility) to quality healthcare services	Ongoing	All patients	Not applicable	Monitored
RO29	See S27	Continuous	All patients	Not applicable	Monitored
S22	Implementation of strict protocols for verification and double-checking of treatments and procedures.	Ongoing	All patients	Not applicable	Monitored
	Ongoing training of medical staff to improve the quality of medical care and reduce errors.	Ongoing	All patients	Not applicable	Monitored
	Establishment of anonymous internal reporting systems to identify and prevent errors.	Ongoing	All patients	Not applicable	Monitored
S23	Monitoring of antibiotic use and promotion of a rational use program.	Ongoing	Hospital patients	Not applicable	Monitored
	Developing and implementing strict hygiene and disinfection policies in healthcare facilities.	Ongoing	Hospital patients	Not applicable	Monitored
	Surveillance and reporting of healthcare-associated infections to enable rapid preventive measures.	Ongoing	Hospital patients	Not applicable	Monitored
RO26	See 23	Continuous	Hospital patients	Not applicable	Monitored
S25	Ensuring children have access to appropriate medical care, without discrimination.	Ongoing	Minor patients	Not applicable	Monitored
	Training of healthcare staff in ethics and children's rights in healthcare.	Ongoing	Minor patients	Not applicable	Monitored
	Implementation of reporting and rapid response mechanisms in cases of abuse or neglect.	Ongoing	Minor patients	Not applicable	Monitored
S26	See S25	Continuous	Minor patients	Not applicable	Monitored

**Resources allocated – as the measures implemented form part of the Group's day-to-day operations and are integrated into existing organizational and compliance processes, they do not currently involve significant capital allocations or dedicated operational expenditure.*
***Progress on the implementation of this action is monitored through the Group's internal management and reporting processes*

The effectiveness of the actions implemented to:

- Improving the quality of medical services and the patient experience is monitored through an integrated set of operational, clinical and satisfaction indicators. Performance is assessed through the results of satisfaction surveys, including indicators such as the Satisfaction Index and Net Promoter Score (NPS), as well as through the level of reported concerns and complaints.
- For digital channels, success is monitored through adoption indicators, such as the number of patients enrolled on digital platforms, whilst for patient relations services, specific operational indicators for the Call Centre are tracked (response time and rate, abandonment rate).
- In parallel, indicators relating to the quality of medical care and patient safety are monitored, such as the number of updated protocols and the rate of compliance with them, the number of incidents reported and analyzed and the rate of implementation of corrective measures, as well as relevant clinical indicators. Indicators regarding staff skills development (training hours and participation in training programs) and the efficiency of operational processes (average waiting time and duration of administrative processes) are also tracked.
- Patient data protection is monitored both through the number of data privacy incidents and through staff training levels and the existence of GDPR consents.
- The positive impact of services is assessed through operational indicators such as the number of patients and locations served, the diversity of medical services and procedures offered, and regional coverage, whilst potential negative impacts are monitored through indicators such as the rate of nosocomial infections, the number of reported incidents, and the number of complaints or malpractice disputes.
- The indicators are analyzed and reported periodically at the level of each medical unit, contributing to performance monitoring and the implementation of measures for the continuous improvement of services.

In 2025, MedLife continued to implement and consolidate initiatives aimed at enhancing the quality of medical care and improving the patient experience across the entire network. The Group's healthcare facilities maintained and updated their accreditation processes in accordance with the standards of the National Authority for Quality Management in Healthcare (ANMCS), carrying out quality indicator monitoring, internal audits and updates to clinical protocols. At the same time, the Group has invested in developing the professional skills of medical and administrative staff through continuing professional development programs, specialist courses and initiatives to share best practice, designed to support the provision of safe and effective healthcare services. Patient experience and satisfaction were constantly monitored through dedicated feedback collection tools, including satisfaction surveys and indicators such as the Net Promoter Score (NPS), which highlighted a high level of trust and recommendation from patients. At the same time, MedLife continued to analyze the reports and complaints received, as well as operational indicators regarding access to services and response times, using this information to implement measures for the continuous improvement of healthcare services and the patient experience.

We have continued to implement internal medical procedures and protocols designed to prevent medical errors and negligence, thereby strengthening safety and quality standards across the entire MedLife Group. These measures apply to all our medical facilities, aiming to optimize medical care, reduce operational risks and improve control and monitoring processes. The actions implemented cover all MedLife facilities – clinics, hospitals, laboratories and pharmacies – involving both doctors and nurses, as well as the quality control and risk management departments. We also collaborate with suppliers of medical equipment and technologies to ensure compliance with safety standards across the entire network of medical services. In recent years, the measures implemented have led to a reduction in reported incidents and improved compliance with medical protocols. We monitor the effectiveness of our actions through regular audits, analysis of quality indicators and the collection of feedback from patients and medical staff.

We have continued to meet the objectives set out in *the Perioperative Antibiotic Prophylaxis Procedure and the Operational Procedure on the Prudent Use of Antibiotics*, ensuring the implementation of strict measures to combat antimicrobial resistance and prevent healthcare-associated infections. These measures are implemented across all MedLife facilities, including hospitals, clinics and laboratories, and apply to both medical staff, who are responsible for administering treatments, and patients, who benefit from safe and effective therapeutic approaches. In addition, we collaborate with pharmaceutical suppliers and regulatory authorities to ensure that the use of antibiotics complies with the latest scientific and legislative recommendations.

Where cases of inappropriate antibiotic use or healthcare-associated infections are identified, we implement immediate corrective measures, including reviewing treatment protocols, re-evaluating affected patients and adjusting prevention strategies. We also investigate every incident through dedicated medical committees, ensuring remedial measures for patients and the continuous optimisation of clinical processes.

Regarding the progress of these measures over the years, we have observed an improvement in compliance with antibiotic use protocols, reflected in a decrease in inappropriate use and a reduction in the incidence of healthcare-associated infections. We monitor the effectiveness of these actions through internal audits,

consumption analyzes and epidemiological studies, thereby ensuring a sustainable and effective approach to antibiotic management.

We have continued to implement the legal provisions on *the protection of personal data*, complying with Law No. 46/2003 on patients' rights, as well as the objectives set out in *the Procedure on obtaining informed consent*. We have thus continued to implement data security measures within laboratory procedures, using unique codes to identify samples and restricting access to results solely on the basis of an access code and the patient's Personal Identification Number (PIN). We have also strengthened the authentication of staff handling patient data, using individual usernames and passwords to prevent unauthorized access. We are continuing to modernize our IT infrastructure and further automate processes for accessing and managing personal data. These measures have been implemented across all MedLife Group medical facilities and apply to patients, as well as the medical and administrative staff who handle this information, and the IT service providers responsible for the digital infrastructure.

These actions are implemented on an ongoing basis, with the aim of continuously improving the way we manage patient data. In the event of security breaches or unauthorized access, we have implemented a clear notification and rapid response protocol, in accordance with GDPR regulations, ensuring an efficient and transparent response in such situations. Over the past year, no incidents involving data security breaches have been reported within our medical facilities, which reflects the effectiveness of the prevention and control measures implemented. We continue to constantly monitor data protection processes and improve security systems to maintain the highest standards of compliance and patient safety.

The group has implemented strict measures for informing and validating consent for all treatments administered to minors, training medical staff in standardized consent procedures, thereby fulfilling the objectives set out in *the procedure for obtaining informed consent* and ensuring the protection of children's rights within the medical context. Looking ahead, we aim to optimize the consent process by integrating it into digital platforms accessible to parents and legal guardians, thereby facilitating greater transparency and accessibility. These measures are implemented across all MedLife facilities, including clinics, hospitals and laboratories, and apply to both minor patients and the medical and administrative staff who manage consent documents. We also collaborate with regulatory authorities and organizations specializing in child protection to align ourselves with best practices in the field. We apply these measures on an ongoing basis, with annual reviews and optimizations of processes to adapt to new legislative requirements. In the medium term (1–3 years), we will expand the full digitization of documentation and introduce systems for the automatic verification of consent validity, and in the long term (over 3 years), we aim to automate administrative workflows related to the protection of minors. In 2025, no significant incidents involving minor patients were recorded. We intend that, should any irregularities be identified in the process of obtaining consent, we will apply internal audit mechanisms, review procedures and, if necessary, inform the competent authorities. During 2025, we continued to run regular training programs for nursing staff, with the aim of improving the experience of minor patients. These training sessions are designed to develop healthcare assistants' communication and interaction skills, enabling them to apply techniques tailored to children's age and developmental level, thereby reducing their anxiety and fear of medical treatments.

We use a wide range of channels and initiatives to ensure *patients' freedom of expression*, as well as *consumers' access to accurate*, up-to-date and easy-to-understand *information* about treatments, procedures and medical staff, thereby strengthening patient trust and brand loyalty.

To this end, we have focused on developing effective communication mechanisms, including direct patient information provided by doctors, nurses and reception staff during consultations and medical examinations, supplemented by detailed written consent forms that clarify the nature of procedures and treatments. In addition, patients benefit from online access to essential information via the MedLife website, which lists the services offered, associated prices, doctors' profiles and available facilities, facilitating informed decision-making. The 'Doctor's Advice' platform and articles published for medical education help to increase medical knowledge among consumers, supporting prevention and early diagnosis.

The obligation of healthcare professionals to provide comprehensive and detailed information to all patients is a priority in our policy on transparency and medical ethics. We aim to expand these initiatives by automating communication and personalizing the information provided to patients, using advanced digital solutions to improve the user experience and ensure a higher level of trust in our medical services.

To ensure a high level of accessibility and real-time support, we have strengthened our Call Centre service, where patients can obtain information about services, appointments and medical advice. We also provide

patients with an open feedback channel, through which they can express their concerns, dissatisfaction and suggestions, contributing to the continuous improvement of their experience.

To achieve and promote significant positive impacts on our patients, we focus on creating and maintaining effective communication channels that allow them rapid access to information, the opportunity to express their opinions, and to submit complaints in a transparent and secure manner. This strategy helps to increase patient satisfaction, strengthening trust and loyalty towards the medical services provided by MedLife Group.

Through the concept "Together We Make Romania Better", MedLife continues to support medical education by regularly publishing informative content in partnership with relevant editorial platforms. The topics covered mainly focus on prevention, healthy lifestyles and medical recommendations validated by MedLife specialists, helping to increase the level of information among the population. In 2025, the editorial project recorded over 250 published articles, generating 3.7 million views and over 11.2 million display impressions. At the same time, it reached 182 million unique users. In the traditional media sector, MedLife continued its TV and radio partnerships dedicated to medical education, recording 81 appearances by doctors on programs with an estimated cumulative audience of 29.7 million people.

Furthermore, through our Whistleblower Protection Policy, we have ensured a secure and confidential mechanism for reporting any irregularities, thereby strengthening transparency and accountability in our relationship with patients. We constantly monitor the feedback received, and the results are integrated into our continuous improvement processes, ensuring that the patient experience remains a central priority in the Group's development strategy.

Throughout 2025, we continued to implement social inclusion initiatives, offering low-income patients access to quality healthcare through a combination of affordable facilities, partnerships with the public health system, and pricing policies tailored to the needs of vulnerable communities. To support this initiative, we offer healthcare services at more affordable rates through the clinics in the Sfânta Maria network, thereby providing a high-quality alternative for patients in medium-sized and small towns. Furthermore, by participating in the national health insurance scheme, we provide state-funded treatments and investigations for insured patients, removing financial barriers to accessing healthcare. By opening new clinics, hospitals and medical centers in several regions of the country, we have focused on reducing the geographical barriers that limit patients' access to quality medical care. These initiatives have had a significant positive impact, facilitating access to modern medical services for people in isolated areas and vulnerable communities, without the need to travel long distances for treatment.

In addition, MedLife runs community projects, offering medical solutions tailored to local issues, strengthening its presence in communities and contributing to the development of public health.

Through our expansion strategy, we continue to strengthen our presence in major cities via the MedLife network, as well as in medium-sized and small towns through the Sfânta Maria brand, thereby expanding access to healthcare for diverse socio-economic groups, which has enabled patients in rural areas to access local medical services.

In the long term, we intend to expand these initiatives by investing in medical infrastructure and accessible technologies to ensure equitable access to healthcare services for all patients, regardless of their financial situation. This strategic approach not only supports national public health efforts.

Another way in which MedLife manages to mitigate the negative impacts on communities affected by its operations is through the implementation of various initiatives and campaigns designed to support local communities and ensure equitable access to quality healthcare services.

Furthermore, starting in 2023, MedLife launched the 'Hope Does Not Die of Cancer' program, offering free genetic testing for children with cancer and thereby ensuring access to personalized treatments for a significant number of children, thus helping to improve their prognosis and quality of life. In 2025, 195 new patients were enrolled in the program (247 in 2024), bringing the total number of beneficiary children since the program's launch to 722. Through this initiative, MedLife contributes to the personalization of treatments and to increasing the chances of therapeutic success, reducing the gaps compared to international standards in pediatric oncology.

Health education for young people remained a priority in 2025, with the continuation of the "Testat e Hot" campaign, dedicated to raising awareness of the importance of sexual health, thereby contributing to the health and well-being of communities. During large-scale events, MedLife offered free screening packages for sexually transmitted infections, alongside information sessions and discussions with specialist doctors. The initiative helps reduce the stigma associated with testing and promotes responsible behaviour among young people.

At the same time, MedLife has continued to develop initiatives dedicated to improving access to healthcare services for vulnerable communities. Through the "Health Caravan" project, carried out in several towns across the country, over 500 people received free medical consultations (approx. 200 beneficiaries in 2024), laboratory tests and personalized recommendations, contributing to the early detection of certain conditions and increasing access to basic healthcare services in resource-limited areas.

At the same time, MedLife has maintained its commitment to supporting vulnerable patients through pro bono medical interventions. In 2025, it performed highly complex procedures, including robot-assisted breast reconstruction and surgical interventions for severe conditions, providing free access to advanced treatments and helping to improve patients' quality of life.

In 2025, MedLife Group continued to implement rigorous measures to prevent and mitigate negative impacts on patients and end-users, ensuring a balance between commercial objectives and ethical responsibility towards consumers. Our strategy includes the protection of personal data, the prevention of medical risks, transparent communication of services, and the strengthening of feedback and redress mechanisms. Where tensions arise between the prevention of negative impacts and commercial pressures, we prioritize patient safety and satisfaction in the decision-making process.

[S4-5] OBJECTIVES RELATED TO MANAGING SIGNIFICANT NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS, AND MANAGING SIGNIFICANT RISKS AND OPPORTUNITIES

The objectives set out below reflect MedLife Group's current strategic directions regarding access to healthcare services, the quality of medical care and the patient experience. These represent an initial set of operational benchmarks used to monitor performance and guide the organization's actions in the coming period.

In the context of the process of progressive alignment with sustainability reporting standards and the evolution of the reporting framework, MedLife Group continuously assesses the need to review and consolidate these objectives, including by defining additional indicators or adjusting target levels. Thus, the objectives presented may be subject to updates or refinements depending on the results of internal monitoring, changes in the operational context and the development of the sustainability reporting framework.

Target	Target year
Over **5 million** patient visits nationwide*	Annual
+10% Expanding patient access to healthcare services through digital solutions	Annual
+10% Increase in the number of patients enrolled in prevention programs	2030
+5% increase in patient satisfaction score (NPS)	2030
Quality – hospitals: maintaining Level 2 accreditation for hospitals that have already achieved this level and raising the accreditation level for the rest	2030
Quality – laboratories: maintaining international accreditations	2030
Rate of reported medical incidents**	Annual
Zero major patient data security **incidents**	Annual

**in the clinics, hospitals and laboratories business lines*
*** Reported medical incidents = adverse events associated with medical care – less than 1 in 1,000*

Currently, the targets set at MedLife Group level are not specifically aligned with all the material sustainability aspects identified in the Double Materiality process and do not fully meet the requirements set out in the ESRS standards regarding the definition of fully measurable, results-oriented objectives within a clear timeframe. For this reason, we do not include further details regarding these targets in the current report.

However, we monitor the effectiveness of our policies and actions through regular assessments, analyzing the impact of the services we provide, operational risks and opportunities for improvement. We thus ensure that our strategic decisions are informed and adapted to market realities, even in the absence of precise numerical targets, whilst maintaining a firm commitment to the continuous improvement of healthcare services. This monitoring process is carried out through:

- Regular analysis of operational indicators, including the number of patients treated, trends in demand for specific healthcare services, and the utilization rate of our healthcare infrastructure.
- Collecting and analyzing patient feedback, using satisfaction surveys, complaints and suggestions, to understand and improve the experience of consumers and end-users.
- Internal audits and controls, carried out within our healthcare facilities, to ensure compliance with quality, safety and medical ethics standards.
- Reporting and analyzing sustainability data by monitoring our activities and initiatives that contribute to improving access to healthcare services and reducing negative impacts.

Regular consultations with stakeholders, including authorities, healthcare organizations and civil society, to adapt development strategies and respond effectively to the needs of the community

ESRS G1 – PROFESSIONAL CONDUCT

[G1.IRO-1] – DESCRIPTION OF PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO GOVERNANCE

The following table lists the impacts, risks and opportunities related to Professional Conduct that MedLife has identified and assessed as significant following its double materiality assessment (DMA), including the categories of affected stakeholders and the location of the impact. This disclosure should be read in conjunction with ESRS 2, in particular GOV 1, IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (where applicable) are provided in Appendix 1.

Table on impacts, risks and opportunities related to professional conduct

		Stakeholders						Upstream	Business lines						Downstream
#	**Brief description**	*Employees & Workers*	*Customers*	*Patients*	*Suppliers*	*Community*	*Silent stakeholder*		*Corporate*	*Clinics*	*Laboratories*	*Hospitals*	*Pharmacies*	*Others*	
G7	Promoting a favorable legislative framework		✓	✓		✓			✓						
G13	No confirmed cases of corruption or bribery within our own operations		✓	✓	✓				✓	✓	✓	✓	✓	✓	
G12	Lack of measures to prevent and detect corruption and bribery	✓	✓	✓	✓	✓			✓	✓	✓	✓			
G1	Creating a positive and attractive working environment, governed by fair and transparent policies and procedures	✓							✓						
G2	Promoting transparency in the pricing and billing of healthcare services.		✓	✓					✓	✓	✓	✓	✓	v	
G3	The absence of fraud and the elimination of unnecessary procedures in the provision of healthcare services.		✓	✓					✓	✓	✓	✓	✓		
G4	Promoting competitive behavior		✓	✓					✓						
G8	Promoting and developing local suppliers				✓			✓	✓	✓	✓	✓	✓	✓	✓
G9	Quality control in the supply chain for the distribution and marketing of pharmaceutical products		✓	✓					✓				✓	✓	
RO34	Inadequate management of environmental and social impacts by suppliers poses a risk to the Group's reputation							✓							✓
G5	Protecting the rights of whistleblowers	✓						✓	✓						✓
G14	Increasing patients' access to modern, efficient and preventive services through the digitalization or implementation of AI in healthcare systems	✓	✓	✓					✓	✓	✓	✓	✓	✓	
RO36	Security breaches or IT infrastructure failures due to outdated or inadequately protected equipment	✓	✓	✓					✓	✓	✓	✓	✓	✓	
RO37	Increasing patient access to modern, efficient and preventive services through the digitalization or implementation of AI in healthcare systems	✓	✓	✓					✓	✓	✓	✓	✓	✓	

The positive impacts identified following the DMA analysis relate to several sub-themes:

- G1, G2, G3, G4 relating to the sub-theme *Corporate Culture.* At MedLife Group level, G2, G3, and G4 are linked to two sub-sub-themes specific to the Group: *Market Presence* and *Economic Value Generated and Distributed*. These impacts relate to two contributions that are specific to the entity:
  - ✓ *Increasing the level of information provided to patients and customers regarding transparency in pricing and the billing process for medical services.*
  - ✓ *Improving the quality of care and reducing costs for patients by preventing fraud and eliminating unnecessary procedures in the provision of medical services.*
  - ✓ *Ensuring patients have access to diverse options and fair prices by eliminating anti-competitive behavior*
- G13, relating to the sub-theme *Corruption and Bribery,* refers to the contribution to *improving the trust and satisfaction of partners, clients and patients, due to the absence of confirmed cases of corruption and bribery within the organization's own operations.*
- G5, relating to the sub-theme *'Whistleblower protection',* refers to the contribution regarding *the protection of whistleblowers' rights through the development of a specific policy and its outsourcing to a third party*.
- *G7,* relating to *the* sub-theme *'Political Commitment',* refers to the contribution regarding *active participation in the processes of developing a more favorable legislative framework for activities in the health sector.*
- G8 and G9, relating to the sub-theme *'Management of supplier relations, including payment practices',* refer to the contribution regarding *the promotion and development of local suppliers in various regions, including local manufacturers of medicines and medical consumables*, *and the protection of*

patient health and the delivery of safe, high-quality products through the implementation of effective quality control measures in the supply chain for the distribution and marketing of pharmaceutical products

- G14, relating to the sub-theme *Digitalization and Cyber Security*, refers to *increasing patients' access to modern, efficient and preventive services through digitalization or the implementation of AI in healthcare systems.*

The DMA analysis at MedLife Group level identified a single negative impact (G12) relating to the sub-theme *Corruption and bribery*. This impact generates the following negative effect

- *a possible decline in the trust of employees, patients and partners in the company, as well as* an increased risk of unethical practices.

The DMA analysis at MedLife Group level revealed a significant risk (RO34) related to professional conduct, linked to the sub-theme *'Management of supplier relationships, including payment practices*. This may generate the following effects:

- *the Group's reputation may be damaged as a result of a lack of concern regarding how suppliers manage negative impacts on the environment and people. If suppliers do not comply with sustainability and social responsibility standards, this may reflect negatively on the Group, compromising its image and public trust.*

The DMA analysis at MedLife Group level also identified a significant risk (RO36) related to *digitalization and cyber security*. This may result in the following effects:

- *Security breaches or IT infrastructure failures may occur as a result of using outdated or inadequately protected IT equipment or systems. These vulnerabilities may increase exposure to cyber-attacks, unauthorized access or IT system disruptions. Consequently, such situations may affect the availability of digital services and the company's operational continuity.*

Last but not least, the DMA analysis also identified an opportunity (RO 37) related to the sub-theme *of Digitalization and Cyber Security,* which may generate the following effects*:*

- *The digitalization and integration of artificial intelligence-based solutions into healthcare systems can help improve patients' access to modern, efficient and prevention-oriented services. These technologies enable the optimization of medical processes, faster data analysis and support for medical staff in the diagnosis and monitoring of patients. At the same time, they can facilitate better coordination of healthcare services and an improved patient experience*.

Through the process of identifying, analyzing and assessing significant OIRs across the entire Group, carried out in 2024 and 2025, those OIRs relating to the theme of sustainability and professional conduct were also identified. Thus, detailed assessments were carried out within the Group of the actual and potential impacts on the environment and people, such as corporate culture, supplier relationship management, the prevention and detection of corruption and the giving or taking of bribes, compliance issues relating to corruption or the giving or receiving of bribes, the exercise of political influence and lobbying activities, and payment practices.

The analysis process aimed to identify IROs related to this topic, both within the company's own operations and across the value chain, covering all business lines operated by the company in Romania, Hungary and the Republic of Moldova. According to the information presented in ESRS 2 IRO-1, several internal workshops were organized to identify these IROs, with the participation of experts from the sustainability team in a coordinating role and the extended sustainability team comprising members selected from the main companies within MedLife Group. They analyzed all the sustainability sub-themes and sub-sub-themes included in ESRS 1 for the ESRS G1 standard, taking into account the following information: the geographical areas in which the Group operates, the type and country of origin of suppliers, the existence or otherwise of cases of corruption or bribery, the existence and description of complaints received from suppliers, employees or other stakeholders regarding business ethics issues, complaints from patients and customers regarding aspects of service delivery that may be related to business conduct, the existence and details of whistleblowing reports, as well as other information specific to the healthcare sector. At the same time, the Group's existing policies and procedures relating to professional conduct were analyzed. This analysis revealed that all sub-themes and sub-sub-themes considered potentially relevant by ESRS 1 for the theme of professional conduct are relevant to MedLife Group.

Furthermore, from the sector analysis, which examined some of the sustainability reports of similar companies, as well as sector-specific standards, as described in the ESRS 1 IRO-1 section, the following sub-sub-themes emerged which are also relevant to MedLife Group and which are not covered by the themes in ESRS 1, being considered entity-specific themes: *Pricing and billing transparency, Fraud and unnecessary procedures, Anti-competitive behavior, Digitalization and cyber security*.

For each sub-sub-theme, actual or potential IROs, both positive and negative, were identified. The IROs were assessed by both external and internal stakeholders. IROs relating to the theme of Professional Conduct were also included in a consultation process with the following stakeholders: employees, suppliers, customers and patients, and the community.

[G1-1] - POLICIES RELATED TO BUSINESS CONDUCT AND CORPORATE CULTURE

MedLife Group has implemented a governance system to support and promote appropriate professional conduct, which is an essential component in ensuring the efficient and responsible management of its human and financial resources. This system is based on the following documents:

- **MedLife's Code of Ethical Conduct;**
- **Anti-Bribery Policy;**
- **Social Responsibility Code;**
- **Policy on the Protection of Whistleblowers in the Public Interest;**
- **Sustainability Policy;**
- **Remuneration Policy;**
- **Internal Regulations;**
- **Anti-Harassment Policy;**
- **Supplier Code of Conduct;**
- **Cybersecurity Policy;**
- **Corporate Governance Charter**.

Each of these policies and codes sets out clear standards of behavior, promotes integrity, transparency and accountability, and helps to create a safe and fair working environment. They apply to all employees and anyone working for or on behalf of Medlife (including healthcare professionals and suppliers, research institutions and patient organizations).

These procedures are reviewed, updated and supplemented as necessary, in line with the dynamic legal and regulatory environment, as well as the risks associated with Medlife's activities. They are not designed to comprehensively address all circumstances that may arise. If a particular situation is not covered or the provisions of the procedures are unclear to an employee, they must consult their manager and/or the Legal Department.

MedLife's Code of Ethical Conduct

MedLife's Code of Ethical Conduct ("the Code") addresses the following impacts, risks and opportunities: G1, G4, G8 and G13. The Code of Ethics and Conduct explicitly prohibit any form of bribery and corruption, including the promise, offering, acceptance or solicitation of bribes, and is aligned with general international principles on corruption. It also requires employees to report any unethical or illegal behavior, thereby contributing to the effective prevention and detection of cases of corruption. Through this document, the Group undertakes to promote free and fair competition and not to enter into any agreements with its competitors. Furthermore, through the Code, the Group encourages compliance with the rules of fair competition in the financial market and the prevention of anti-competitive practices among all employees, who are prohibited from engaging in market manipulation activities in relation to securities issued by MedLife, including carrying out transactions or placing orders that give, or may give, false or misleading signals regarding their demand, supply or price. Furthermore, the document sets out MedLife's commitment to treating suppliers fairly, selecting and contracting them on the basis of merit and objective business standards,

whilst avoiding favoritism (G8). These documents establish a zero-tolerance policy towards corruption and provide clear mechanisms for reporting and investigating breaches.

The Code sets out a set of rules regarding conduct and standards of behavior applicable to MedLife and all its subsidiaries. This includes: compliance with applicable laws and regulations; responsibility towards customers, suppliers and competitors; relationships with colleagues, ensuring a safe and respectful working environment; management of conflicts of interest; zero tolerance of corruption; information management and confidentiality; prevention of market abuse; and open and transparent external communication. The Code emphasizes the Group's commitment to treating patients, competitors and suppliers fairly, to maintaining mutually beneficial relationships with patients, and to selecting suppliers on the basis of merit and objective business standards.

Furthermore, by implementing the provisions of this Code, MedLife undertakes to treat all employees with respect and fairness, recognizing their diversity. The Code applies to all levels of the MedLife hierarchy, including directors, executive directors, managers, employees and subcontractors or consultants, whether they are permanent or temporary staff.

The principles set out in the Code of Conduct also serve as benchmarks for partners in the value chain, including suppliers, contractors and other business partners. The company expects them to adhere to equivalent principles of integrity and ethical conduct in their commercial dealings with the Group.

The Board of Directors is responsible for ensuring that the Code is implemented and adhered to. The Code emphasizes compliance with the laws and regulations applicable in any country where MedLife operates, including industry standards and internationally accepted best practices.

In developing this framework, the Group did not follow a formal stakeholder consultation process, but relied on its accumulated experience and in-depth understanding of their expectations and needs. The Code is available to all MedLife colleagues, who are required to comply with its provisions in the course of their work, upon employment. The Code is available for consultation on the intranet, at Human Resources offices and on the company's website.

Anti-Bribery Policy

In 2025, MedLife Group adopted the Policy on the Prevention and Combating of Bribery, which establishes the internal framework for the prevention, identification and management of risks associated with corruption and bribery in all the Group's activities and business relationships.

This policy is aligned with the general principles of integrity and ethical conduct promoted at international level, including the UN Global Compact, and complements the provisions of the Group's Code of Ethical Conduct. The aim of the policy is to ensure that business is conducted in accordance with the highest ethical standards and applicable legislation, preventing situations involving bribery, influence peddling, facilitation payments or other undue advantages.

The document defines bribery as the offering, promising, soliciting or accepting of an undue advantage for the purpose of influencing a decision or action, and expressly prohibits any form of bribery, influence peddling or facilitation payments.

The policy applies to all employees and representatives of MedLife Group, as well as, where applicable, business partners acting on behalf of the company. The scope covers all activities and operations carried out by Group entities, as well as interactions with partners in the value chain, including suppliers, consultants or intermediaries, in all jurisdictions where the company operates.

The policy sets out rules regarding gifts and hospitality, the granting of commercial discounts, commissions and bonuses, as well as charitable donations and the prohibition of political contributions. It also provides for the application of due diligence processes for business partners, risk assessment in mergers and acquisitions, and the inclusion of anti-bribery clauses in relevant commercial relationships.

Implementation of the policy is the responsibility of executive management, with the support of the Legal and Human Resources Departments, and employees are obliged to comply with its provisions and to report any suspected breaches. Reports may be made through the internal whistleblowing mechanisms provided for in the whistleblower policy, including anonymously, as the company applies a zero-tolerance policy towards corruption and prohibits any form of retaliation against persons who report in good faith.

The policy is reviewed periodically to reflect relevant legislative, operational or organizational changes and is supported by dedicated training programs, organized periodically for employees and departments exposed to higher risks.

In developing and implementing the policy, the interests of the company's key stakeholders, including employees, business partners and authorities, are taken into account by promoting responsible and transparent business practices. The policy is communicated to employees and made available to relevant individuals through internal communication channels and training processes, and business partners are informed, where appropriate, of the applicable ethical standards and the obligation to comply with anti-bribery principles in their contractual relationships with MedLife Group.

Social Responsibility Code

The Social Responsibility Code ("SRC") sets out the Group's commitments to comply with legal provisions regarding the environment, health, fire prevention and safety. The document includes references to the World Bank's ("WB") environmental and social guidelines and the environmental and social policies of the International Finance Corporation. It also specifies prohibited activities, such as the production of weapons, alcohol, tobacco, radioactive materials and other harmful activities. Thus, this code addresses G1 impacts by creating a positive and attractive working environment as a result of the internal regulations established and compliance with the law mentioned in the CRS Code, as well as the environmental and social impacts detailed in the specific sections of this sustainability statement. G8 is also addressed by the CRS Code through a commitment to comply with all legal provisions and to maintain ethical and responsible relationships with all its partners. The CRS Code applies to all MedLife subsidiaries, administrators, executive directors, employees, subcontractors and consultants, regardless of their employment status (permanent or temporary), but does not cover activities and entities in the upstream and downstream value chain. Exclusions include the prohibited activities mentioned above, such as the production of weapons, alcohol, tobacco and other harmful activities. Responsibility for the implementation of this document lies with the Board of Directors. In drafting this code, the Group did not follow a formal stakeholder consultation process. The Code is available on the company's website.

Sustainability Policy

The Sustainability Policy sets out several of the Group's commitments, including sound economic governance to enable long-term financial competitiveness. The policy addresses legal and ethical compliance through strict adherence to local and international medical and environmental regulations and by ensuring transparency in communication with patients, employees, authorities and other stakeholders. (G1 and G2). Furthermore, the Policy promotes responsible procurement and encourages collaboration with suppliers who have clear sustainability policies, as well as the adoption of environmentally friendly medical and administrative products. (G8 and RO34). The information required by MDR-P 65(a) regarding the monitoring mechanism, and points (c), (d), (e) and (f) are reported in section E1-2 'Policies related to climate change mitigation' within the ESRS E1.

Remuneration Policy

MedLife's remuneration policy sets out the rules and principles governing the remuneration of directors and senior management, with the aim of contributing to the company's business strategy, sustainability and long-term interests. The policy forms part of the regulatory framework established at Group level and relates to G1 impact, contributing to the creation of a positive and attractive working environment, governed by fair and transparent policies and procedures. The policy applies to members of the Board of Directors and MedLife's directors. The policy was drawn up by the Board of Directors on the recommendation of the Remuneration Committee.

The Board of Directors is responsible for overseeing the application of the policy, and the Remuneration Committee makes recommendations regarding its implementation. The policy complies with the provisions of Law No. 24/2017 on issuers of financial instruments and market operations and the Corporate Governance Code of the Bucharest Stock Exchange. Furthermore, the recommendations of the Romanian Association for

Investor Relations on the Romanian Stock Exchange (ARIR) were also taken into account when drafting this policy. The policy takes into account the interests of shareholders and other stakeholders by establishing clear and transparent rules on remuneration, thereby ensuring a competitive and fair system. Furthermore, the policy discourages risky or inappropriate behaviour, aligning with MedLife's long-term business strategy. The policy is communicated externally via the Remuneration Report published on the website. Thus, stakeholders have access to relevant information regarding remuneration and can express their views on the statements included therein.

Corporate Governance Charter

The Corporate Governance Charter establishes the corporate governance framework in accordance with applicable legislation, including Companies Act No. 31/1990, Law No. 297/2004 on the capital market, secondary legislation adopted by the Financial Supervisory Authority ('ASF'), the Bucharest Stock Exchange ('BVB') Code and the BVB Corporate Governance Code. The document details the structure of the AGM, the Board of Directors, the Advisory Committees and the Executive Committee. The document relates to G1, contributing to the creation of a positive and attractive working environment, governed by fair and transparent policies and procedures. The policy applies to all management and administrative structures of MedLife Group, including the General Meeting of Shareholders, the Board of Directors and the Executive Committee, and does not apply to the upstream and downstream value chain. The policy is available on the MedLife website.

Supplier Code of Conduct

From 2025, MedLife Group has adopted a Supplier Code of Conduct, which sets out the minimum standards of responsible behaviour that the company expects from its business partners and which aims to manage the impacts and risks associated with human rights, working conditions, environmental protection and business ethics within the value chain. The Code sets out requirements regarding respect for workers' fundamental rights, the prohibition of child labour and forced labour, the prevention of discrimination and harassment, compliance with legislation on working hours and remuneration, ensuring health and safety at work, as well as compliance with environmental protection standards and principles of business integrity, including the prevention of corruption, compliance with competition law and the prevention of money laundering. The Code also sets out requirements regarding confidentiality of information, information security and the protection of personal data, as well as the obligation for suppliers to implement internal management systems, procedures and training programs to ensure compliance with these standards and the monitoring of relevant risks.

The Code applies to all MedLife Group suppliers, including their employees, agents, subcontractors and sub-suppliers, in all jurisdictions where they carry out activities for the company. Suppliers are required to integrate the principles of the Code into their own management systems and to pass them on throughout their supply chain, ensuring compliance with these standards across the entire value chain. Compliance with the Code is a relevant criterion both in the supplier selection and evaluation process and for maintaining commercial relationships with MedLife Group.

Responsibility for implementing and monitoring compliance with the Supplier Code of Conduct lies with the Group's Executive Management, with the support of the relevant departments involved in procurement and legal processes. The Code is aligned with recognised international standards and initiatives, including the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, the United Nations Convention against Corruption, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, as well as the principles of the United Nations Global Compact, to which MedLife Group has adhered.

In drafting and implementing the Code, the interests of the company's key stakeholders, including suppliers, employees, authorities and communities, are taken into account by promoting responsible and sustainable business practices throughout the supply chain. The Code is communicated to suppliers during the selection and contracting processes and is made available to them through public and internal company channels. Suppliers are encouraged to report any non-compliance with the principles set out in the Code through the reporting mechanisms provided by MedLife Group, including the reporting channels available on the company's website.

Investor Relations Policy

's Investor Relations Policy sets out the principles and practices for ensuring transparent, accurate and timely communication with shareholders, potential investors, analyzts and other stakeholders in the capital markets. The policy serves as a guide for managing investor relations, complying with legal and regulatory requirements, the best practice guidelines set out in the BVB Corporate Governance Code, and MedLife's corporate governance standards, relating to G1 impact and the development of a positive and attractive working environment, governed by fair and transparent policies and procedures.

This policy applies to all employees, directors, members of the board of directors and authorised spokespersons involved in external communication with investors. The guiding principles are designed to promote transparency, fair disclosure and the proper handling of inside information. The Investor Relations function, led by the Investor Relations Manager, is responsible for implementing this policy.

The policy complies with all applicable regulatory guidelines issued by the Bucharest Stock Exchange (BVB), the Financial Supervisory Authority (ASF) and other relevant bodies, including full compliance with the Market Abuse Regulation. Furthermore, MedLife follows the best practice guidelines set out in the BVB's Corporate Governance Code. The policy takes into account the interests of shareholders and other stakeholders by ensuring transparent, prompt and accurate communication. MedLife guarantees that access to information will not be influenced by analyzts' recommendations or shareholders' investment decisions. All requests from investors are handled by the Investor Relations team to ensure consistent communication in accordance with applicable legislation and best practices in the field.

The policy is available on the MedLife website, where contact details for investors can also be found. MedLife communicates with the investment community through multiple channels, including the company's website, newsletters, the BVB and ASF platforms, presentations and conferences, teleconferences and direct enquiries from investors.

Cybersecurity Policy

MedLife Group has adopted a Cybersecurity and Information Protection Policy, which establishes the framework for the prevention, identification and management of risks associated with the security of information systems and data protection within the company's operations. The objective of the policy is to ensure the confidentiality, integrity and availability of information and IT infrastructure by implementing appropriate technical and organizational controls, continuously monitoring IT systems and managing cybersecurity incidents.

Responsibility for implementing and monitoring the policy lies with the Group's executive management, with the support of the structures responsible for information security and the IT department, which coordinates the application of security controls, incident management and compliance with applicable standards. The Group's information security management framework is aligned with the international standard ISO/IEC 27001, for which Med Life SA holds certification, reflecting the company's commitment to implementing internationally recognised practices in the field of cybersecurity and information protection.

The policy addresses risks related to unauthorized access to systems and data, loss or compromise of information, operational disruptions caused by cyber incidents, and other vulnerabilities in the IT infrastructure. The implementation and monitoring of the policy are carried out through internal information security management processes, periodic risk assessments, control measures, and dedicated training programs for employees.

The policy applies in full to all entities within MedLife Group, all employees and users of the company's IT systems, as well as, where applicable, partners and suppliers who have access to the company's IT infrastructure or information. The scope covers all activities and IT systems used in the company's operations, including data management and storage processes, digital infrastructure, and interactions with value chain partners involving access to sensitive systems or information.

In developing and implementing the policy, the interests of the company's key stakeholders, including patients, employees, partners and authorities, are taken into account by ensuring a high level of protection for the information and data managed by the company. The policy is communicated to employees through internal communication channels and dedicated training programs, and the relevant requirements are communicated to partners and suppliers involved in activities that involve access to the company's systems or data, to ensure compliance with applicable security standards.

Med Life S.A.'s Policy on the Protection of Whistleblowers

Med Life S.A.'s policy on the protection of whistleblowers is the Whistleblowing Policy. It sets out the principles and rules for reporting and investigating allegations, as well as measures to protect whistleblowers against retaliation. The policy applies to the entire MedLife group, including all companies controlled by or in which MedLife holds a majority stake. It applies to the Group's employees, associates, shareholders, members of the management bodies, partners, contractors, customers and suppliers, as well as individuals undertaking work placements, internships or the recruitment process. The reporting channel is managed externally by a third party to ensure the impartiality of the registration and resolution process. The resolution committee may also include individuals from within the Group, provided they are independent of the matter in question.
The Whistleblowing Policy complies with Law No. 361/2022 on the protection of whistleblowers in the public interest, European Union regulations and other relevant international standards. The document also addresses impacts G1, G3, G5 and G13 through measures to protect whistleblowers, prevent fraud and avoid unnecessary procedures in the provision of healthcare services. The Board of Directors is responsible for its implementation and has appointed a third party to register, examine and resolve reports. The policy is available on the MedLife website, where whistleblowers can use a dedicated form for internal reporting or may use external channels provided by the competent authorities.

Through the Whistleblowing Policy, MedLife establishes clear procedures for reporting concerns, ensuring confidentiality, impartiality and protection against retaliation, including a prohibition on the suspension of employment contracts, salary reductions or discrimination against whistleblowers. Whistleblowers may report irregularities through the internal channel, using the form available on the MedLife website, or through external channels represented by the competent authorities, the National Integrity Agency and other public institutions. Reports must contain relevant details, including the whistleblower's details (where applicable), a description of the incident and any evidence; anonymous reports are only investigated if they include full details of the misconduct. All reports are recorded in an electronic register kept for 5 years, and the designated person reviews each report, being able to propose measures such as disciplinary investigations, referral to criminal investigation authorities or a review of internal regulations. Within 3 months of receiving the report, the whistleblower is informed of the progress of the investigation and subsequently of the measures taken, except in cases where such information could jeopardize the investigation. MedLife protects whistleblowers by guaranteeing confidentiality and prohibiting retaliation, thereby fostering an ethical and transparent environment.

To maintain an ethical and transparent business environment, MedLife undertakes to investigate all reports made in good faith and to take appropriate action should they be confirmed, including disciplinary proceedings and reporting to the relevant authorities. It also undertakes to train employees regarding retaliation and the commitments made. The policy provides for the training of employees, including senior management, on the prohibition of retaliation, thereby fostering a climate of trust within the organization. Upon receipt of a report, the designated person reviews the complaint and proposes subsequent actions, ensuring compliance with the principles of impartiality and confidentiality. In significant cases, the investigation is escalated to the Board of Directors, and depending on the results, measures such as disciplinary proceedings, referral to criminal investigation authorities, or improvements to internal policies to prevent similar incidents may be ordered. All investigations are conducted in accordance with applicable legislation and internal ethical standards.

MedLife ensures the protection of whistleblowers against any form of retaliation, in accordance with applicable legislation and Directive (EU) 2019/1937. The company guarantees the confidentiality of whistleblowers, prohibiting the disclosure of their identity without their consent, except where required by law. Any person who reports breaches of internal rules or applicable legislation is protected against disciplinary action, salary reduction, changes to their contract, dismissal, intimidation, discrimination or any other measures that could affect their professional status. Retaliation is also prohibited even if the report is not substantiated, provided that the report was made in good faith and based on information believed to be true at the time of submission.

To prevent such risks, MedLife intends to review existing documents, develop additional measures and conduct an analysis to identify the roles most exposed to the risk of corruption and bribery, establishing specific actions for these. Furthermore, although MedLife has not yet implemented a formalized due diligence procedure to assess business partners and suppliers from the perspective of corruption risks, this measure is being considered for the future.

Currently, there is no dedicated training programs for employees on the subject of corruption and bribery, but MedLife is considering developing specialized programs, aimed particularly at the functions most exposed to risks. In this regard, the functions most exposed to a high risk of corruption are defined as those that can influence decisions and investment budgets (top management), roles involved in negotiations (procurement and sales), roles that interact with public authorities, roles responsible for financial reporting, and, last but not least, medical staff with very high exposure to patients and to reimbursements with the National Health Insurance House (CAS).

MedLife Group has not established specific policies for the following impacts: G7, G9 and G12, but recognizes their importance and is considering the possibility of developing appropriate frameworks in the future. Currently, there are no dedicated policies for:

- G7: Potential positive impacts on people through active participation in the development of a more favorable legislative framework for the healthcare sector. Although MedLife contributes to these initiatives, it has not yet formalized a specific policy in this regard.
- G9: Protecting patients' health and delivering safe, high-quality products through the implementation of effective quality control measures in the supply chain for the distribution and marketing of pharmaceutical products.
- G12: Potential negative impacts on people due to the failure to identify the functions most exposed to the risks of corruption, bribery and the lack of structured training activities on these topics.

The Group recognizes the need to strengthen these aspects and is considering the development of compliance policies and programs for these areas and will establish an action plan in line with evolving legislative requirements and the Group's strategic priorities.

Corporate governance objectives

MedLife Group has established a series of annual objectives in the areas of corporate governance, business ethics and information security, designed to strengthen the organization's integrity and compliance framework.

MedLife and its subsidiaries believe that ethical governance is a fundamental element in building trust and achieving sustainability objectives. In line with our values and principles, we comply with applicable legislation and guide our strategic decisions, management practices and day-to-day operations through a robust ethical framework. Our ethics policies reinforce our commitment to integrity, transparency and responsible conduct, contributing to the creation of a sustainable and credible business environment.

Objective	Target
33% independent members of the Board of Directors	Annual
Zero tolerance for any form of fraud and corruption	Annual
>95% of roles exposed to the risk of corruption trained	Annual
Zero cases sanctioned for anti-competitive behaviour or breaches of antitrust legislation	Annual
Zero major **cybersecurity incidents** affecting the availability of IT systems*	Annual
Mandatory cybersecurity training courses available on the internal platform to all eligible employees (100%)	Annual
Mandatory health and safety at work courses available on the internal platform to all eligible employees (100%)	Annual
Mandatory courses on professional ethics, compliance and personal data protection available on the internal platform to eligible employees (min. 85%)	Annual

** This indicator refers to maintaining the availability and stability of IT systems by preventing incidents that could lead to service interruptions or major operational disruptions.*

[G1-2] - MANAGEMENT OF SUPPLIER RELATIONSHIPS

Within MedLife Group, the management of supplier relationships and supply chain risks is a key element of our approach to sustainability and corporate responsibility. Through its Sustainability Policy and Supplier Code of Conduct, the Group aims to integrate principles of ethics, social responsibility and environmental protection into its procurement processes and relationships with business partners. These documents set out the Group's expectations of suppliers regarding compliance with applicable legislation, the protection of human and workers' rights, adherence to health and safety standards in the workplace, and the adoption of environmentally responsible practices.

MedLife's collaboration with local suppliers of medicines, medical consumables and pharmaceutical products has a significant positive impact on the local economy and innovation in various regions of Romania, contributing to the sustainable development of regional communities by providing access to quality medical products and services and reducing the environmental impact. Following consultation with suppliers, they reported an increase in turnover and jobs due to their collaboration with the Group. The Group currently selects its suppliers based on criteria of quality, price and delivery capacity, aiming to establish solid long-term relationships. Suppliers are encouraged to adopt appropriate management systems to ensure compliance with these principles in their own operations and supply chains, including the prevention of forced or child labour, compliance with legislation on working conditions, and the implementation of appropriate environmental protection measures. Through the Supplier Code of Conduct, the company also promotes high standards of business ethics, including the prevention of corruption, compliance with competition law, and the protection of data and confidential information.

MedLife aims to develop long-term collaborative relationships with its suppliers and to contribute to the strengthening of a responsible and resilient supply chain. To this end, the company monitors suppliers' compliance with established requirements and promotes dialogue and cooperation with partners to continuously improve sustainability practices. Following the double materiality analysis carried out at Group level, opportunities were identified to strengthen supplier assessment processes from an environmental, social and governance (ESG) perspective. In the coming period, MedLife plans to develop more structured mechanisms for assessing and monitoring supplier performance from a sustainability perspective, including through the collection of relevant information and the gradual integration of ESG criteria into internal supplier analysis and selection processes.

Through these measures, MedLife Group aims to contribute to the development of a responsible and transparent supply chain that supports its sustainability objectives and reduces the risks associated with the activities carried out by partners in the value chain.

[G1–3] – PREVENTION AND DETECTION OF CORRUPTION AND THE GIVING OR RECEIVING OF BRIBES

MedLife manages reports and complaints regarding corruption and bribery through its Code of Ethics and Conduct and Whistleblowing Policy. Consequently, the mechanisms for submitting complaints and reports regarding corruption and bribery, as well as those for their resolution, are the same as those for unethical or illegal behavior described in reporting requirement G1-1.

The governing bodies responsible for managing issues related to corruption and bribery within MedLife include the Board of Directors and the Audit Committee, which has specific responsibilities for assessing the internal control system and monitoring compliance with legal standards, as detailed in MedLife's Corporate Governance Charter. These governing bodies are responsible for overseeing compliance with internal policies and legal regulations.

With regard to prevention procedures, these include internal communications through training sessions, documents accessible on the company's intranet and through regular updates, continuous monitoring of transactions and risk assessment.

During 2025, the Group carried out an analysis to identify the functions most exposed to the risk of corruption and bribery, with a view to implementing a formal training programs on combating corruption and the giving or receiving of bribes by the end of 2026. During 2025, MedLife did not implement a formal training programs on combating corruption and the giving or taking of bribes.

[G1-4] - CONFIRMED CASES OF CORRUPTION OR BRIBERY

In the financial year 2025 or 2024, no incidents of corruption or bribery were recorded within MedLife Group.

[G1-5] - EXERCISE OF POLITICAL INFLUENCE AND LOBBYING ACTIVITIES

As part of the DMA process, MedLife Group identified a significant positive impact **–** G7 – linked to *the political engagement* at the level of the parent company, Med Life S.A., through the generation of potential positive impacts on people via active participation in the processes of developing a more favorable legislative framework for activities in the healthcare sector. Med Life S.A.'s active involvement in regulatory processes within the healthcare sector can bring about significant improvements in the quality of medical services and ensure fair and safe access for patients. This impact will be felt at a national level, directly influencing the legislative and operational framework in the healthcare sector, thereby facilitating the creation of a more favorable environment for the entire medical industry.

This sub-theme may represent a significant opportunity for MedLife. Through active involvement in professional associations that support the stability and regulation of the medical sector, the company can contribute to creating a more stable, predictable and well-regulated business environment. By participating in consultation processes initiated by various organizations and institutions to develop new policies and regulations, the Group can help create more favorable conditions for business development. This would improve the predictability and stability of the sector, whilst also ensuring a more appropriate legislative framework for the organization's efficient operation.

Med Life SA, Clinica Polisano SRL, Personal Genetics SRL, Anima Specialty Medical Services SRL, MNT Healthcare Europe SRL, Centrul Medical Sama SA and Almina Trading SA are members of PALMED, the Association of Private Healthcare Providers – the main national 'voice' for lobbying and advocacy, and the leading advocate supporting private healthcare providers in Romania and patients' right to quality healthcare at an affordable price. Through this professional association, it has been involved in taking a stance, particularly regarding the Framework Contract on Medical Services and any other legislative proposals aimed at changes to the national healthcare system.

In accordance with MedLife Group's Code of Ethical Conduct, the company operates in a strictly politically neutral manner and does not support, directly or indirectly, political parties or candidates for public office. The policy prohibits the offering or promising of any benefit of value, including sums of money, gifts, advantages or employment opportunities, to public officials, government authorities or political candidates, for the purpose of obtaining or maintaining commercial advantages or influencing their decisions. The company's relations with public institutions and representatives of the authorities are governed by strict principles of compliance, transparency and integrity, and employees are responsible for complying with applicable legislation and relevant internal policies, including limits and rules regarding the offering of gifts or hospitality. In this context, MedLife does not engage in lobbying or political influence, and the company's approach reflects its commitment to maintaining high standards of ethics and integrity in all interactions with public authorities.

None of the companies within MedLife Group is registered in the EU Transparency Register or its equivalent. Furthermore, none of the members of the Board of Directors or existing committees held comparable positions in public administration in the previous two years. During the 2025 financial year, MedLife was not involved in lobbying activities and did not support political parties.

[G1X] - PRESENTATION OF GROUP-SPECIFIC INFORMATION

Pricing and billing transparency (SASB Health Care Delivery HC-DY)

Pricing and billing transparency is a sustainability aspect specific to the healthcare sector according to the SASB Health Care Delivery HC-DY standard. Within the healthcare industry, concerns regarding the transparency of these issues have led to increased scrutiny from regulators and heightened compliance requirements in certain jurisdictions. In this regard, entities that adopt transparent and compliant billing practices can reduce the risks associated with potential penalties and better protect shareholder value.

Promoting transparency in pricing and the billing process for medical services has a direct positive impact on MedLife Group's patients and customers. By providing clear and accessible information about service costs, patients can make informed decisions regarding their medical care, thereby avoiding unpleasant billing surprises.

In a healthcare sector where perceptions of prices can influence the decision to access services, ensuring transparency and fair billing practices becomes an essential element of corporate responsibility. The SASB standard requires the reporting of the following indicators regarding pricing and billing transparency**:**

- HC-DY-270a.1. A description of policies or initiatives to ensure that patients are adequately informed about pricing before undergoing a procedure and
- HC-DY-270a.2. A discussion of how information on service prices is made publicly available.

MedLife Group adheres to the commitments set out in its Sustainability Policy, which includes ensuring transparency in communication with patients by providing them with clear information on the prices of medical services. To facilitate patients' access to detailed and accurate information, MedLife has implemented a series of internal procedures and dedicated initiatives:

- Written communication: Patients can view the price list for medical services via the official MedLife website and mobile app. These sources provide them with details of costs before booking and accessing services.
- Personalized advice: Medical and administrative staff at MedLife facilities and the Call Centre are trained to provide patients with clear information regarding the costs of procedures, both for those paying in full and for those with health insurance. For insured patients, MedLife works with insurers to determine the amounts covered by the insurance policy and the patient's contribution, providing a detailed estimate of the costs incurred.
- Internal information procedures: MedLife has established internal procedures requiring patients to be informed of costs prior to the provision of services. These procedures apply across all facilities in the network and cover both outpatient and inpatient services.

With regard to distinguishing between patients who pay in full and those who are insured, MedLife works closely with insurers to determine the amounts borne by patients and those covered by insurance. Thus, patients receive accurate information about their personal contribution and the portion covered by insurance, enabling them to make informed decisions. MedLife provides patients with detailed cost estimates, which may include the exact total price, a price range, or other relevant information, such as the percentage or amount the patient is responsible for paying. This transparent approach enables patients to manage their financial resources effectively and plan appropriately for the necessary medical care.

This information is available for both inpatient and outpatient services, ensuring complete transparency regarding the costs associated with medical care. By providing these details, MedLife demonstrates its

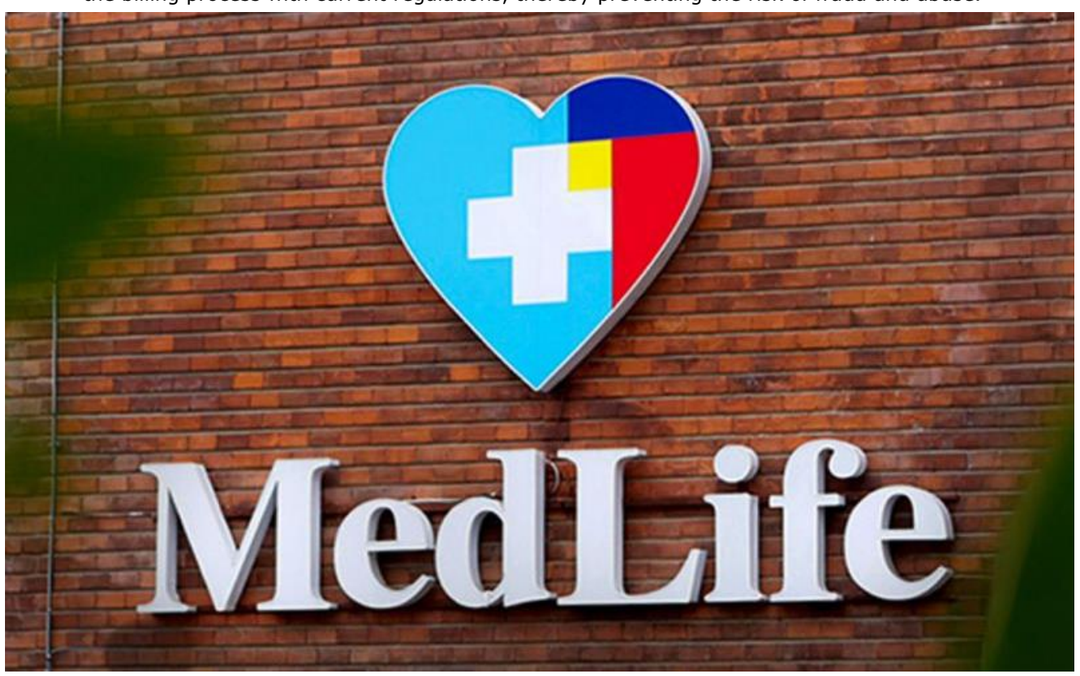
commitment to transparency and to patients' right to be accurately and fully informed before making decisions about their health.

Fraud and Unnecessary Procedures (SASB Health Care Delivery HC-DY)

Another relevant sustainability aspect under the SASB Health Care Delivery HC-DY standard is Fraud and Unnecessary Procedures. In the healthcare sector, preventing fraud and eliminating unnecessary procedures are essential for maintaining professional ethics and protecting patients. Healthcare organizations may face significant penalties if their staff are involved in fraudulent practices, such as overcharging, performing unnecessary treatments to generate revenue, or misreporting services provided. This issue is relevant to MedLife because, as the leader of the private healthcare market in Romania, the Group has a responsibility to uphold the highest standards of integrity and transparency. Furthermore, some of the healthcare services provided by MedLife are reimbursed by the National Health Insurance House (CNAS), which makes this issue all the more important, given the use of public funds.

MedLife Group has identified the positive impact G3: *the absence of fraud cases and the elimination of unnecessary procedures in the provision of medical services*, as a result of implementing effective measures to prevent these risks. Among the initiatives implemented are:

- The Sustainability Policy, which includes commitments to comply with ethical and legal standards, as well as corporate governance measures designed to eliminate the risks associated with medical fraud.
- The Code of Ethical Conduct, applicable to all employees and collaborators, which explicitly prohibits any form of fraud, such as upcoding, billing for services not performed, or justifying unnecessary medical procedures.
- Whistleblowing and whistleblower protection mechanisms established through the Whistleblowing Policy, through which employees can confidentially report any suspicious practices without the risk of reprisals, in accordance with legislation on whistleblowers.
- Strict internal control and audit procedures designed to verify the compliance of medical services and the billing process with current regulations, thereby preventing the risk of fraud and abuse.



Given that this sub-theme is specific to the entity; to understand performance in this regard, MedLife Group has selected an indicator from the SASB standards. *SASB* indicator *HC-DY-510a.1. – Total financial losses resulting from legal proceedings related to medical fraud*: MedLife Group did not record any cases of medical fraud or related litigation during the reporting period.

Anti-competitive behavior (GRI Standards)

MedLife Group has identified the positive impact G4 *Promoting competitive behavior* in line with the Global Reporting Initiative (GRI) Standards. This aspect addresses behaviors such as price fixing, market restriction, bid rigging, customer allocation and monopolistic practices, which may have a negative impact on the market and customers. Free and fair competition ensures innovation, improved service quality and greater accessibility for patients.

Management of this aspect is governed by *MedLife's Code of Ethical Conduct*, a document that sets out clear principles regarding the competitive behavior of employees and the organization as a whole. Through this Code, MedLife undertakes to comply with national and international competition law and not to enter into any agreements with its competitors that could affect free competition in the market. The Group also promotes ethical business practices and ensures that its business partners adhere to the same principles.

To date, MedLife has not been involved in unfair competition or anti-competitive behavior and has not received any sanctions, fines or adverse decisions from the Competition Council or other competent competition authorities (*GRI Disclosure Requirement 206-1 – Legal proceedings for anti-competitive behavior, antitrust and monopolistic practices*).

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Mihail Marcu
President of the Board

APPENDICES

APPENDIX 1 – ABBREVIATIONS AND SYMBOLS

Abbreviation / symbol	Abbreviation
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
MFP	Ministry of Public Finance
IFRS	International Financial Reporting Standards
ESG	Environmental, Social and Governance
GRI	Global Reporting Initiative
SASB	Sustainability Accounting Standards Board
DMA	Double-bottom-line analysis
IRO	Impacts, risks and opportunities
UNEP-FI	United Nations Environment Program Finance Initiative
KPI	Key performance indicators
AGEO	Ordinary General Meeting
AGM	Annual General Meeting
BoD	Board of Directors
EC	Executive Committee
GHG	Greenhouse gas emissions
CNAS	National Health Insurance House
I p	Positive impact
I n	Negative impact
R	R
O	Opportunity
A / P	Actual / Potential
Up	Upstream value chain
Op	Own operations
Ds	Downstream value chain
☐	Indicate affected/targeted aspects
TBD	Action or measure not yet defined by the Group
SSP2-4.5	The scenario projects a global temperature increase of approximately 2.7°C by 2100, should greenhouse gas emissions stabilize in the second half of the century
SSP5-8.5	The scenario in which the widespread use of fossil fuels and the accelerated rise in emissions lead to a global temperature increase of over 4.4°C by 2100
FTE / ENI	Full-time equivalent
MDR-P	Minimum Disclosure Requirements - Policies
MDR-A	Minimum Disclosure Requirements - Actions
OSH	Occupational safety and health
CCM 1	Climate Change Mitigation
PNIESC	National Integrated Plan for Energy and Climate Change
UWWTD	Urban Waste Water Treatment Directive
TCFD	Task Force on Climate-related Financial Disclosures

Abbreviation / symbol	Abbreviation name
IPCC	Intergovernmental Panel on Climate Change
WHO	World Health Organization
REDII	Renewable Energy Directive
CEAP	Circular Economy Action Plan
MWh	Megawatt-hour
LPG	Liquefied petroleum gas
NCV	Net calorific value
GCV	Gross calorific value
kRON	thousand lei (RON)
MEUR	million EUR
tCO2e	tones (t) of carbon dioxide (CO2) equivalent (e)
CO2	Carbon dioxide
CH4	Methane
N2O	Nitrous oxide
SF6	Sulphur hexafluoride
HFC	Hydrofluorocarbons
PFC	Perfluorocarbons
NF3	Nitrogen trifluoride
GHG	Greenhouse gases
PPA	Power Purchase Agreement
GoO	Certificates of Origin / Guarantee of Origin
DEFRA UK	Department for Environment, Food & Rural Affairs
CLP	Classification, Labelling and Packaging
SVHC	Substances of Very High Concern
SOC	Substances of Concern
HGR	Government Decision
NTPA	Technical Regulation on Atmospheric Protection
SPP	Security Protection Service
Ilfov SGA	Water Management System
LAM	Medical Analysis Laboratories
SDS	Safety Data Sheets
mg/dm³	Milligrams per cubic decimeter
m3	Cubic meter
PFA	Authorized natural persons
CAS	Social Insurance House
CASS	Social Health Insurance Fund
CAM	Employment Insurance Contribution
GDPR	General Data Protection Regulation
UN	United Nations
IOM	International Organization for Migration
OECD	Organization for Economic Co-operation and Development
CSSM	Occupational Health and Safety Committee
HC-DY	Healthcare - Diagnostics
EVG&D	Economic Value Generated and Distributed
ECDC	European Centre for Disease Prevention and Control
ASHP	American Society of Health-System Pharmacists

ANNEX 2 – DATA POINTS DERIVED FROM OTHER EU LEGISLATION LISTED IN APPENDIX B OF THE ESRS 2 STANDARD

Disclosure requirement and related data point	Reference in the SFDR	Pillar 3 reference	Ref in the Benchmark Regulation	EU Ref in the Climate Act	Material/ intangible	Page
ESRS 2 GOV-1 Gender diversity in governing bodies, point 21(d)	Indicator No 13 in Table 1 of Annex 1	N/A	Commission Delegated Regulation (EU) 2020/1816(5), Annex II	N/A	Material	4
ESRS 2 GOV-1 Percentage of members of the management bodies who are independent, point 21(e)	N/A	N/A	Delegated Regulation (EU) 2020/1816, Annex II	N/A	Material	4
ESRS 2 GOV-4 Statement on the due diligence process, point 30	Indicator No 10 in Table 3 of Annex 1	N/A	N/A	N/A	Material	7
ESRS 2 SBM-1 Involvement in activities related to fossil fuels, point 40(d)(i)	Indicator No 4 in Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6) Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS 2 SBM-1 Involvement in activities related to the manufacture of chemicals, point 40(d)(ii)	Indicator No 9 in Table 2 of Annex 1	N/A	Delegated Regulation (EU) 2020/1816, Annex II	N/A	Non-material	
ESRS 2 SBM-1 Involvement in activities relating to controversial weapons – point 40(d)(iii)	Indicator No 14 in Table 1 of Annex 1	N/A	Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	N/A	Non-material	
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, point 40(d)(iv)	N/A	N/A	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	N/A	Intangible	
ESRS E1-1 Transition Plan for achieving climate neutrality by 2050, paragraph 14	N/a	N/A	N/a	Regulation (EU) 2021/1119, Article 2(1)	Material	28
ESRS E1-1 Undertakings excluded from the application of benchmarks aligned with the Paris Agreement, point 16(g)	N/A	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate-related transition risk: credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1)(d) to (g) and Article 12(2)	N/a	Immaterial	
ESRS E1-4 Greenhouse gas emission reduction targets, point 34;	Indicator No 4 in Table 2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 6	N/a	Material	29
ESRS E1-5 Fossil energy consumption from disaggregated sources by source (only sectors with a high climate impact) point 38	Indicator No 5 in Table 1 and Indicator No 5 in Table 2 of Annex 1	N/a	N/a	N/a	Material	30
ESRS E1-5 Energy consumption and energy mix, point 37	Indicator No 5 in Table 1 of Annex 1	N/A	N/A	N/A	Material	30
ESRS E1-5 Energy intensity associated with activities in sectors with a high climate impact Paragraphs (40) to (43)	Indicator No 6 in Table 1 of Annex 1	N/A	N/A	N/a	Material	30
ESRS E1-6 Gross values from 1, 2, 3 and total GHG emissions, point 44	Indicators 1 and 2 in Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), Article 6 and Article 8(1)	N/a	Material	30
ESRS E1-6 Gross GHG emissions intensity Paragraphs (53) to (55)	Indicator No 3 in Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 8(1)	N/a	Material	30
ESRS E1-7 GHG removals and carbon credits, point 56	N/A	N/A	N/A	Regulation (EU) 2021/1119, Article 2(1)	Intangible	
ESRS E1-9 Exposure of the benchmark portfolio to physical climate-related risks, point 66	N/A	N/A	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	N/A	Immaterial	
ESRS E1-9 Breakdown of monetary values according to acute and chronic physical risk, point 66(a) ESRS E1-9 Location of significant assets that are subject to significant physical risk, paragraph 66(c).	N/A	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Physical risk related to climate change: exposures subject to physical risk.	N/a	N/a	Not applicable	

Disclosure requirement and related data point	Reference in the SFDR	Pillar 3 reference	Ref in the Benchmark Regulation	EU Ref in the Climate Act	Material/ intangible	Page
ESRS E1-9 Breakdown of the carrying amount of property assets by energy efficiency classes, paragraph 67(c).	N/a	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, point 34; Form 2: Banking book – Climate change transition risk: Loans secured by immovable property – Energy efficiency of the collateral.	N/a	N/a	Intangible	
ESRS E1-9 Degree of portfolio exposure to climate-related opportunities – paragraph 69	N/a	N/A	Delegated Regulation (EU) 2020/1818, Annex II	N/A	Immaterial	
ESRS E2-4 The quantity of each pollutant listed in Annex II to the E-PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water and land, point 28	Indicator No 8 in Table 1 of Annex 1 Indicator No 2 in Table 2 of Annex 1 Indicator No 1 in Table 2 of Annex 1 Indicator No 3 in Table 2 of Annex 1	N/a	N/a	N/A	Material (emissions to water)	36
ESRS E3-1 Water and marine resources, point 9	Indicator No 7 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS E3-1 Policy specific to point 13	Indicator No 8 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS E3-1 Sustainable oceans and seas, paragraph (14)	Indicator No 12 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS E3-4 Total recycled and reused water, point 28(c)	Indicator No 6.2 in Table 2 of Annex 1	N/A	N/A	N/A	Non-material	
ESRS E3-4 Total water consumption in m³ per net revenue from own operations, point 29	Indicator No. 6.1 in Table 2 of Annex 1	N/A	N/A	N/A	Material	39
ESRS 2 – IRO 1 – E4 point 16(a)(i)	Indicator No 7 in Table 1 of Annex 1	N/A	N/A	N/A	Intangible	
		N/A	N/A	N/A	Intangible	
ESRS 2 – IRO 1 – E4 point 16(b)	Indicator No 10 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS 2 – IRO 1 – E4(16)(c)	Indicator No 14 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS E4-2 Sustainable land/agricultural practices or policies, point 24(b)	Indicator No 11 in Table 2 of Annex 1	N/A	N/A	N/A	Intangible	
ESRS E4-2 Sustainable practices or policies regarding the oceans/seas, point 24(c)	Indicator No 12 in Table 2 of Annex 1	N/A	N/A	N/A	Non-material	
ESRS E4-2 Policies to combat deforestation, point 24(d)	Indicator No 15 in Table 2 of Annex 1	N/A	N/A	N/A	Non-material	
ESRS E5-5 Non-recycled waste, point 37(d)	Indicator No 13 in Table 2 of Annex 1	N/A	N/A	N/A	Material	43
ESRS E5-5 Hazardous waste and radioactive waste, point 39	Indicator No 9 in Table 1 of Annex 1	N/A	N/A	N/A	Material	43
ESRS 2 - SBM3 - S1 Risk of forced labour incidents, point 14(f)	Indicator No 13 in Table 3 of Annex I	N/A	N/A	N/A	Material	44
ESRS 2- SBM3 - S1 Risk of work-related incidents involving children, point 14(g)	Indicator No 12 in Table 3 of Annex I	N/A	N/A	N/A	Intangible	
ESRS S1-1 Commitments on human rights policy, paragraph (20)	Indicator No 9 in Table 3 and Indicator No 11 in Table 1 of Annex I	N/A	N/A	N/A	Material	45
ESRS S1-1 Due diligence policies regarding the issues addressed by the International Labour Organization's Fundamental Conventions 1–8, paragraph (21)		N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	45
ESRS S1-1 Processes and measures to prevent trafficking in human beings, point 22	Indicator No 11 in Table 3 of Annex I	N/A	N/A	N/A	Intangible	
ESRS S1-1 Workplace accident prevention policy or management system, point 23	Indicator No 1 in Table 3 of Annex I	N/A	N/A	N/A	Material	45
ESRS S1-3 complaints/grievance mechanisms point 32(c)	Indicator No 5 in Table 3 of Annex I	N/A	N/A	N/A	Material	48
ESRS S1-14 Number of deaths and number and rate of work-related accidents, point 88(b) and (c)	Indicator No 2 in Table 3 of Annex I	N/A	Delegated Regulation (EU) 2020/1816, Annex II	N/A	Material	52
ESRS S1-14 Number of days lost due to injuries, accidents, deaths or illnesses point 88(e)	Indicator No 3 in Table 3 of Annex I	N/A	N/A	N/A	Material	52
ESRS S1-16 Unadjusted gender pay gap – point 97(a)	Indicator No 12 in Table 1 of Annex I	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	52
ESRS S1-16	Indicator No 8 in Table 3 of Annex I	N/A	N/A	N/A	Non-material	

Disclosure requirement and related data point	Reference in the SFDR	Pillar 3 reference	Ref in the Benchmark Regulation	EU Ref in the Climate Act	Material/ intangible	Page
An excessive ratio between the remuneration of the chief executive and that of the workforce – point 97(b)						
ESRS S1-17 Incidents of discrimination, point 103(a)	Indicator No 7 in Table 3 of Annex I	N/A	N/A	N/A	Material	53
ESRS S1-17 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 104(a)	Indicator No 10 in Table 1 and Indicator No 14 in Table 3 of Annex I	N/A	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/A	Material	53
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain, point 11(b)	Indicators 12 and 13 in Table 3 of Annex I	N/A	N/A	N/A	Material	54
ESRS S2-1 Commitments on human rights policy, point 17	Indicator No 9 in Table 3 and Indicator No 11 in Table 1 of Annex 1	N/A	N/A	N/A	Material	55
ESRS S2-1 Policies regarding workers in the value chain, point 18	Indicators 11 and 4 in Table 3 of Annex 1	N/A	N/A	N/A	Material	55
ESRS S2-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 19	Indicator No. 10 in Table 1 of Annex 1	N/A	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/A	Material	55
ESRS S2-1 Due diligence policies regarding the issues addressed by the International Labour Organization's Core Conventions 1–8, point 19	N/A	N/A	Delegated Regulation (EU) 2020/1816, Annex II	N/A	Material	55
ESRS S2-4 Human rights aspects and incidents related to its upstream and downstream value chain, point 36	Indicator No 14 in Table 3 of Annex 1	N/A	N/A	N/A	Material	57
ESRS S3-1 Commitments on human rights policy, point 16	Indicator No 9 in Table 3 of Annex 1 and indicator No 11 in Table 1 of Annex 1	N/A	N/A	N/A	Material (excluding indigenous peoples)	59
ESRS S3-1 Failure to comply with the UN Guiding Principles on Business and Human Rights, ILO principles and/or OECD Guidelines, point 17	Indicator No 10 in Table 1 of Annex 1	N/A	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/A	Material	59
ESRS S3-4 Human rights issues and incidents, point 36	Indicator No 14 in Table 3 of Annex 1	N/A	N/A	N/A	Material	61
ESRS S4-1 Policies on consumers and end-users, point 16.	Indicator No 9 in Table 3 and Indicator No 11 in Table 1 of Annex **1**	N/A	N/A	N/A	Material	64
ESRS S4-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 17	Indicator No 10 in Table 1 of Annex 1	N/A	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/A	Material	64
ESRS S4-4 Human rights issues and incidents, point 35	Indicator No 14 in Table 3 of Annex 1	N/A	N/A	N/A	Material	68
ESRS G1-1 United Nations Convention against Corruption, Article 10(b)	Indicator No 15 in Table 3 of Annex 1	N/A	N/A	N/A	Material	74
ESRS G1-1 Whistleblower protection, point 10(d)	Indicator No 6 in Table 3 of Annex 1	N/A	N/A	N/A	Material	74
ESRS G1-4 Fines for breaches of anti-corruption laws and for giving or receiving bribes, point 24(a)	Indicator No 17 in Table 3 of Annex 1	N/A	Delegated Regulation (EU) 2020/1816, Annex II	N/A	Material	79
ESRS G1-4 Standards on combating corruption and bribery, point 24(b)	Indicator No 16 in Table 3 of Annex 1	N/A	N/A	N/A	Material	79

ANNEX 3 – ECONOMIC ACTIVITIES TAKEN INTO ACCOUNT (SECTORS WITH HIGH CLIMATE IMPACT)

CAEN	NACE Rev. 2	Cl	CAEN - Description
2110	21.10	C	Manufacture of basic pharmaceutical products
3250	32.50	C	Manufacture of medical and dental devices, appliances and instruments
4646	46.46	G	Wholesale of pharmaceutical products
4719	47.19	G	Other retail trade in non-specialized stores
4773	47.73	G	Retail sale of pharmaceutical products in specialized stores
4774	47.74	G	Retail sale of medical and orthopedic goods in specialized stores
5210	52.10	H	Warehousing
6820	68.20	L	The letting and subletting of owned or leased property

ANNEX 4: PROPORTION OF TURNOVER, CAPEX AND OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH ELIGIBLE ECONOMIC ACTIVITIES FROM THE PERSPECTIVE OF THE TAXONOMY OR ALIGNED WITH THE TAXONOMY

Information provided for the year 2025

ICP	Total	Proportion of activities eligible under the taxonomy	Activities aligned with the taxonomy	Proportion of activities aligned with the taxonomy	Breakdown of activities aligned with the taxonomy by environmental objective						Proportion of enabling activities	Proportion of transition activities	Unassessed activities considered immaterial	Activities aligned with the taxonomy in the previous financial year (N-1)	Proportion of activities aligned with the taxonomy in the previous financial year (N-1)
					Climate change mitigation	*Climate change adaptation*	*Water*	*Circular economy*	*Pollution*	*Biodiversity*					
(1) *Text*	(2) RON	(3) %	(4) RON	(5) %	(6) %	(7) %	(8) %	(9) %	(10) %	(11) %	(12) %	(13) %	(14) %	(15) RON	(16) %
Turnover	0	0%									0.02%	0	0		
CapEx	0	0%									5.5%	0	0		
OpEx	0	0%									0%	0	0		