



Consolidated Non-Financial Information Statement

2025



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About the NFIS report

This Non-Financial Information Statement (NFIS) Report describes the material information about “Grupo Empresarial Certest BIOTEC, S.L. y Sociedades Dependientes”, hereinafter, the Certest Group, for the financial year 2025.

The structure of this report is consistent with the contents of Spanish Law 11/2018, of 28 December, amending the Spanish Commercial Code, the consolidated text of the Corporate Enterprises Law approved by Spanish Royal Legislative Decree 1/2010, of 2 July, and Spanish Law 22/2015, of 20 July, on Auditing of Accounts, in relation to non-financial information and diversity.

The Group has analysed the contents of the Taxonomy Regulation, 2020/852/EU. As a result of this analysis, its interpretation is that it applies exclusively to Public Interest Entities, which is why this TR has not led to the inclusion of additional information in this Non-Financial Information Statement.

To prepare this Report, in some cases, the Certest Group has followed the indications set out by the Global Reporting Initiative (GRI) for Sustainability Reporting.

EXTERNAL VERIFICATION The Certest Group’s 2025 NFIS Report has been verified by an independent verification service provider. The NFIS is prepared following an annual cycle.

This report forms part of the consolidated Management Report for the financial year 2025. The corporate structure covers all Group companies, with the same scope being used both in the Non-Financial Information Statement Report and in the consolidated annual accounts.

With regard to the financial information included in this Report, this corresponds to the information included in the consolidated annual accounts of the Certest Group.

A greeting from our Executive Partners

In line with our commitment to transparency, we are once again pleased to present this Non-Financial Information Statement from Certest Biotec. It sets out the company's main sustainability-related milestones and performance.

We began the year by obtaining the **CE IVDR Quality System Certification** under Regulation (EU) 2017/746 Annex IX, Chapters I and III, for a total of 46 products - equivalent to 575 catalogue references. This was later expanded to include 18 new products, equivalent to 101 new catalogue references. Consequently **64 Certest products** now hold this certification, equating to **776 references in our catalogue**.

This distinction, the result of months of work, guarantees that our products meet the sector's most rigorous standards. To achieve this, we have worked closely to align all our internal processes with the IVDR Regulation requirements. This includes updating technical documentation, improving quality management systems, and implementing new post-market surveillance measures. This certificate adds to the various certifications that Certest holds in the fields of quality and social commitment.

In line with our motto, **From Discovery to Delivery**, this achievement strengthens our commitment to offering innovative products to our customers, distributors, end users and patients that provide solutions to major biotechnological challenges with the highest quality, efficacy and safety.

Following completion of the construction work, Certest Group’s facilities now cover 25,000 m², making them the largest biotechnology area in Spain. As well as solutions for the diagnosis of infectious diseases - our main activity to date - we also develop vaccines and reagents for the pharmaceutical market. We launched this division a few years ago. We continue to strongly commit to this division this year, which enables us to reinforce our strategy of anticipating possible demands, offering a rapid response, and having the capacity to react when launching new diagnostic products.

The facilities are characterised by sustainability, as they are designed to minimise energy consumption, and by functionality, as laboratories can be assembled and dismantled using lightweight panels without affecting or modifying the main building. This enables us to quickly create new production units or laboratories, allowing us to adapt to an ever-changing context while focusing on our main stakeholders and contributing to the creation of shared value with society. This will enable Certest to continue making progress towards becoming a global strategic hub in the field of biotechnology.

2025 has also been a year of recognition. It began with the appointment of Carlos Genzor, Certest's co-founder, as **a Fellow of the Royal Academy of Sciences of Zaragoza**. Beyond this well-deserved achievement, the innovative capacity of the team has continued to be promoted through the development of strategic projects, some of which are fully financed by our own resources and others through public funding via various calls for proposals.

This is why around 40% of the **300-strong** Certest workforce are employed in R&D, with almost 85% of these roles being filled by women. Indeed, the research and development of new technologies and products remains **our greatest competitive advantage**.

This transformation motivates, satisfies and commits the entire Certest Group team to responsible management aligned with the Sustainable Development Goals.

“

Looking to the future, we reaffirm our commitment to promoting economic growth, as well as the development and well-being of society, all the while caring for the environment. Finally, we would like to sincerely thank our **customers, distributors, end users and patients** for their trust and support, which has been fundamental to our journey so far and will continue to be so in the future.

Óscar Landeta, Carlos Genzor and Javier Garfella
Board of Directors



0. About the Certest Group

CORPORATE STRUCTURE

The Certest Group is a Spanish-owned business group that began its journey in 2002 with the founding of Certest Biotec, a biotechnology company focused on developing and manufacturing IVD (In Vitro Diagnostic) and pharmaceutical products.

Its corporate purpose is the research, development, production and manufacturing, for subsequent commercialisation, of all types of in vitro diagnostic tests for professional use, using various diagnostic technologies. It also includes the development of all types of raw materials used in the production of these products and related services.

The companies forming the Consolidated Group are: Certest Biotec, S.L., Vitassay Healthcare, Corp. (USA) and Vitassay Healthcare, S.L.U.

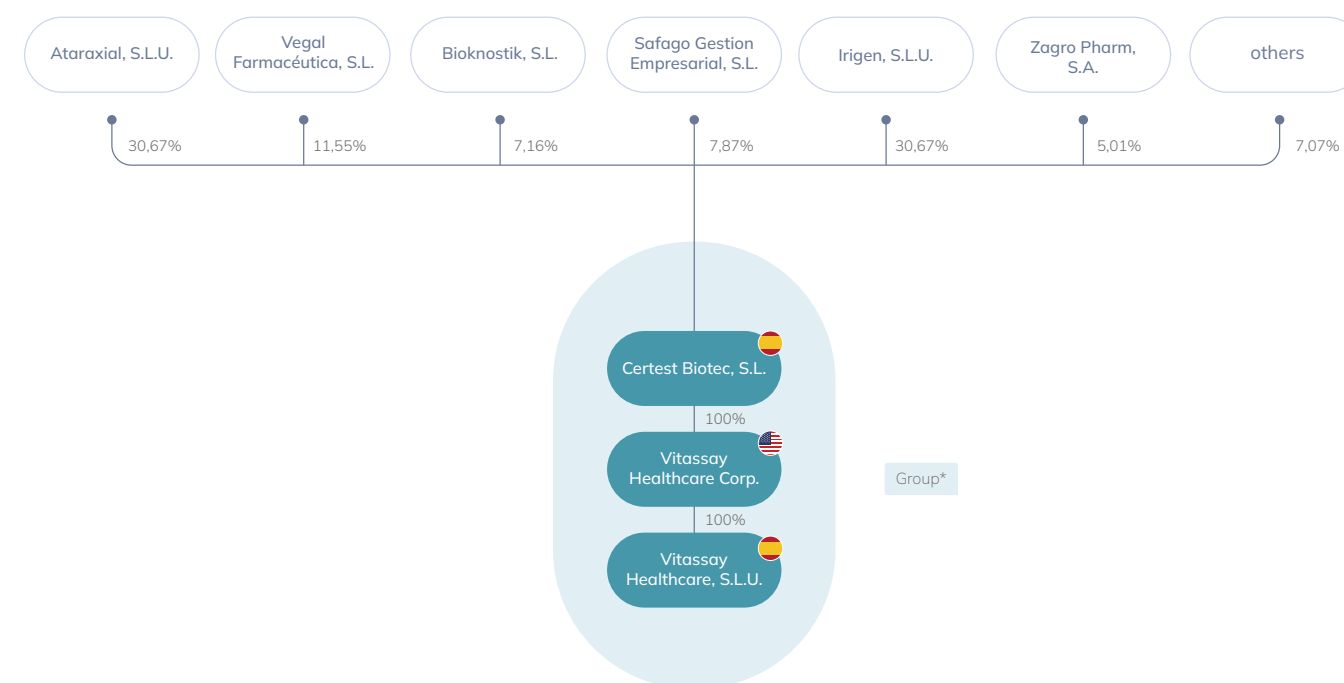
As at 31 December 2025, the Group's corporate structure is as follows:

Vitassay Healthcare, Corp. (USA) is a wholly-owned direct subsidiary of the parent company Certest Biotec. Its main activity is to supply Certest with raw materials purchased from North American suppliers.

At the end of 2025 financial year, this company **had not hired any staff, nor did it have any facilities** in its name.

Vitassay Healthcare, S.L.U. (ES) is an indirect wholly-owned subsidiary of Certest Biotec, in this case the ownership is through Vitassay Healthcare, Corp. (USA). Its main activity is the marketing of *in vitro* diagnostic products.

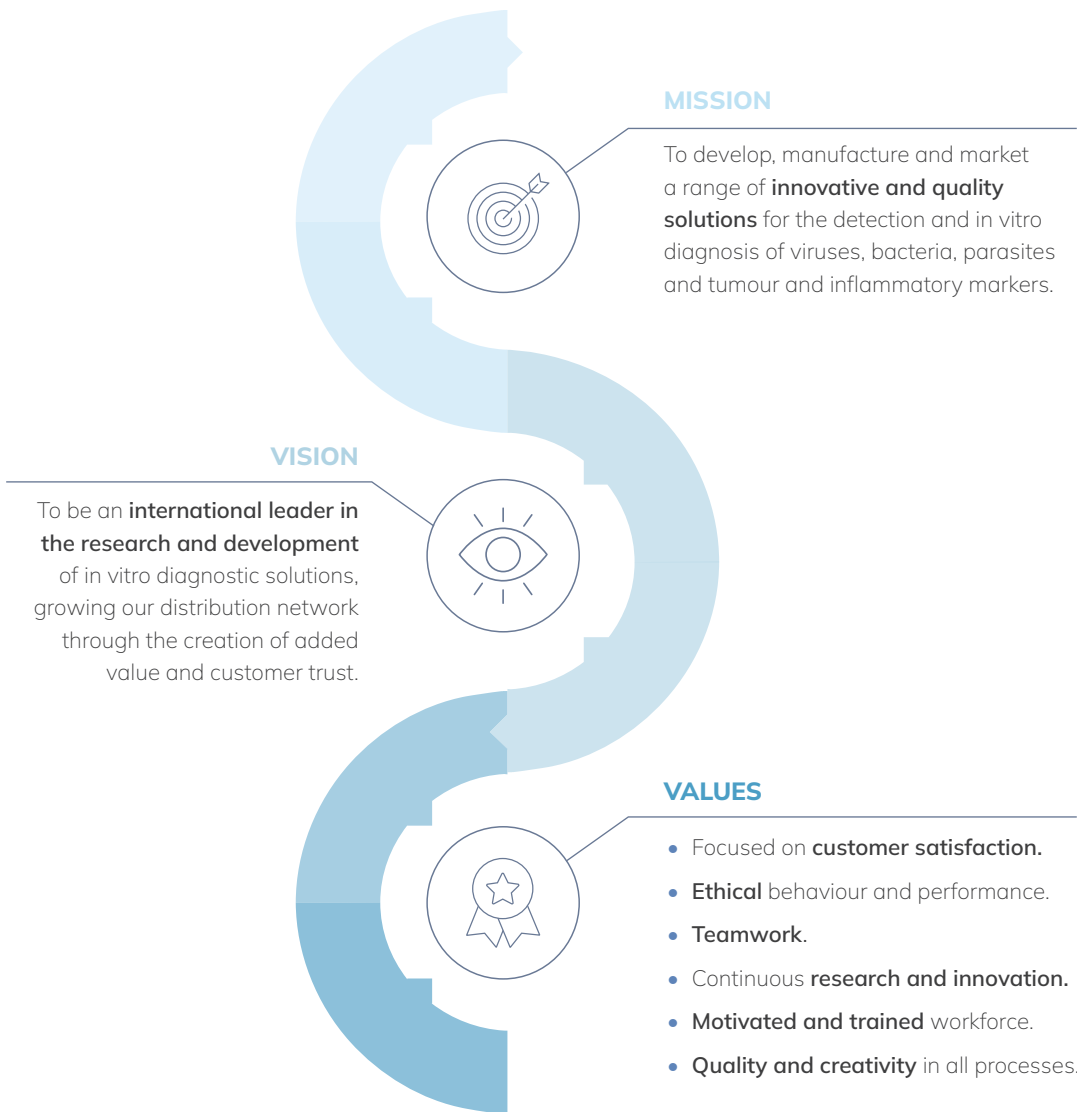
Although this company has a manufacturing licence, it currently **fully outsources the manufacture of the products** it sells to Certest Biotec.



Certest Biotec, S.L., the beginning of Grupo Certest, was founded by Carlos Genzor and Óscar Landeta. It is an independent company operating in Biotechnology applied to *in vitro* diagnostic IVD. It is located in San Mateo de Gállego, Zaragoza, from where it manufactures and markets its products to over 130 countries.

The Group's constant growth would not have been possible without a leadership model that has guided its strategic decisions by adopting the approach of innovation and research, and generating **SHARED VALUE** for the benefit of all stakeholders.

Its Mission, Vision and Values are:



BUSINESS ENVIRONMENT. FACTORS AND TRENDS

In 2025, the biotechnology sector has experienced major advances and emerging trends that are reshaping its landscape. These include innovations in medical therapies, the need to respond to bacterial resistance, and the integration of advanced technologies such as AI, which is transforming both diagnostics and pharmaceutical development. Nanotechnology is also expanding the possibilities for diagnosis and treatment, improving the precision and effectiveness of medical interventions.

At a macro level, population ageing has led the biotechnology sector to focus more on age-related diseases. This is driving innovation in treatments and therapies tailored to this demographic group.

The growing focus on sustainability is driving the sector towards Green Biotechnology, a field that is dedicated to developing biodegradable materials and more environmentally friendly production methods. This shift is helping to reduce environmental impact and promote sustainable practices.

In the European context, it is notable that biotechnology has been included as a target investment area in the **Strategic Technologies for Europe Platform (STEP)** - Regulation (EU) 2024/795 -, which is designed to help ensure the EU's sovereignty and security, reduce its dependence in strategic sectors, strengthen its industrial and technological autonomy, and foster the green and digital transition. However, increasing regulation is considered the main external risk factor affecting the industry, impacting areas such as medicine pricing and data privacy.

These trends reflect a sector that is constantly evolving, with a focus on innovation, sustainability and adapting to the changing needs of society.

According to the latest report published by the Spanish Association of Bio-companies, the main drivers of growth in the biotechnology sector, in which the

Certest Group operates, are the strategic importance of biotechnology for European competitiveness and the 4.1% growth in biotech companies (1,014 in total), which raised 181 million euros in 2024. This represents a 26% increase in the number of transactions and highlights the critical role of biotechnology for the strategic autonomy and economic security of the European Union within the 2024-2029 agenda.

These key factors make the sector dynamic and innovative, working to improve people's lives and contribute to the fulfilment of the United Nations 2030 Agenda and the SDGs. Biotechnology is therefore a fundamental sector in fulfilling the SDGs. The curing of diseases, better responses to health crises, food security, the reduction of greenhouse gases and solutions to end hunger will all find their answers in the biotechnology sector.

The Certest Group has a strong position in R&D, which has a cross-cutting impact on the other key factors in this scenario, allowing it to make significant advances as a leading player.

In fact, research and development of new technologies and products is probably the Company's greatest competitive advantage, along with adaptation and our own qualified talented staff. Over the years, this has allowed us to make progress in the development of new solutions, consistently expand new business areas and open up new markets.

Innovation permeates the culture of the Certest Group, influences the setting of its ambitious objectives and is at the core of the business strategy that includes intense R&D activity, reflected in the fact that more than €28.5 million has been invested in R&D investment since 2020 and in the continuous increase in its patent portfolio, with **54 patents** granted or pending approval in various countries.



This ongoing commitment to scientific research and technological development ranges from industrial research projects and new developments to explore new future niches to the implementation of new production, logistics and organisational processes based on **automation, digitisation and the use of AI**.

Throughout its history, Certest has received important awards, some of them specific to innovation, such as the 2021 **National Innovation Award**, granted by the Spanish Ministry of Science and Innovation, the 2021 Aragón Investiga Award, granted by the Government of Aragón, and the **Innovative Company Award** granted by the Aragonese Institute of Health Sciences (2022). In addition to this, Carlos Genzor, co-founding partner of Certest, was recently appointed a **Fellow of the Royal Academy of Sciences of Zaragoza**.

Certest's innovative culture, in addition to its leadership and strategy, requires the development and growth of intellectual and human capital, as well as collaborative environments, stakeholders that trust it and the capacity to finance itself and raise external funds.

Some of the noteworthy projects developed with external funding in 2025 are an example of this innovative capacity:

1. END-RAM: RNA-based therapies, cell therapies and advanced diagnostics against antimicrobial resistance.

This strategic project, led by CERTEST, aims to develop innovative therapeutic and diagnostic solutions against the growing threat of antimicrobial resistance (AMR). CERTEST contributes to this project in two key technological areas:

- Development of RNA-based therapies with targeting.
- New advanced diagnostic tools for detecting and characterising resistance.

This project strengthens Certest's position in precision medicine and addresses one of the main global health challenges.

2. PRECISION-LNP: Rational development of lipid nanoparticles for the safe and specific delivery of nucleic acid-based therapies.

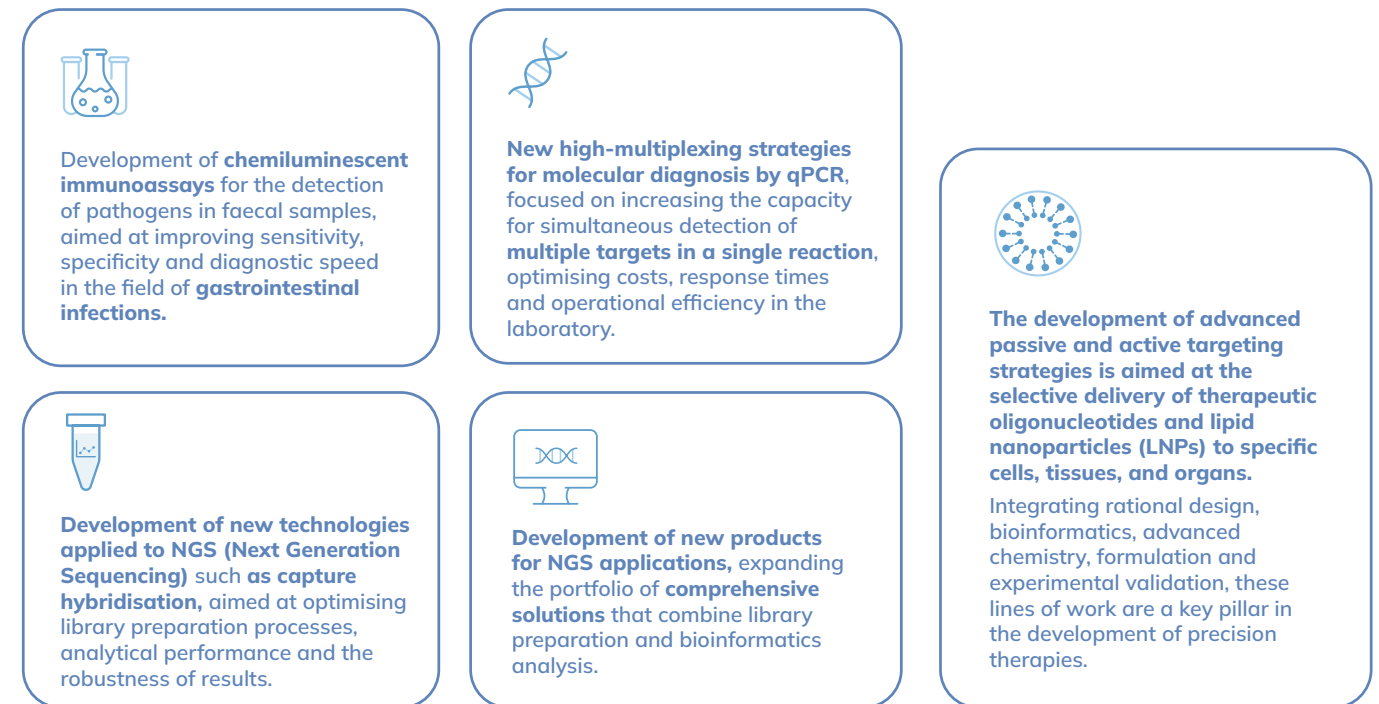
This project, which is being carried out through a public-private partnership with the Aragonese Institute of Health Sciences, aims to design and optimise next-generation lipid nanoparticles (LNPs) for the safe, targeted and efficient delivery of nucleic acid-based therapies.

3. RAPID-VAC: Autonomous Comprehensive Protection Response for Defence against Biological Risks through RNA Vaccines.

This project is led by CERTEST through the Science and Innovation Missions Call. Development is planned for 2026, although the grant was awarded in 2025

In 2025, Certest continued to promote its innovation capacity decisively through the development of strategic projects, which were fully financed by the company itself. These initiatives strengthen the company's technological autonomy and consolidate its position in diagnostics and in delivery systems for nucleic acid-based therapies.

The main developments include:



These initiatives reflect Certest's commitment to a sustained R&D strategy based on generating its own knowledge, continuously improving its technological platforms, and developing innovative solutions with high clinical and scientific impact.

This year has also seen significant product, process and technological innovations, including NGS (Next Generation Sequencing) solutions such as the comprehensive VIASURE 16S V1-V4 NGS Solution, which enables detailed and robust characterisation of microbial communities for use in clinical microbiology, and the comprehensive VIASURE Bacterial & Fungal NGS Solution, specifically intended for the combined profiling of bacterial and fungal communities, which enables broad and accurate characterisation of complex microbiomes in different types of samples.

Also noteworthy are the new extraction solutions: VIASURE Universal Pathogens Extraction Kit for VIASURE V-Quick is an optimised system for the efficient and universal extraction of pathogens, and is designed to integrate with the VIASURE V-Quick platform.

Talent Programmes and Recruitment of Research Staff

In 2025, Certest reinforced its commitment to research talent as a strategic driver of growth and innovation by promoting the recruitment of highly qualified profiles in areas critical for the company's technological development.

In this context, three industrial doctorates have been launched, aligned with priority strategic lines:

- Development of advanced strategies for obtaining LNPs with the capacity for specific targeting of cells, tissues and organs.
- Development of computational tools for molecular diagnostics.
- Computational design of ligands for active targeting, integrating in silico modelling and advanced bioinformatics.

Additionally, a Torres Quevedo grant was awarded in 2025 to bolster internal capabilities in advanced sequencing, particularly in developing technologies for third-generation sequencing using Oxford Nanopore Technologies (ONT) platforms.

ORGANISATION AND STRUCTURE

The Certest Group is governed by a Joint and Several Administration model comprising the company's two founders and senior executives, Óscar Landeta and Carlos Genzor. The Board of Directors is therefore the highest authority with regard to the Group's economic, environmental and social issues.

Immediately below it on the organisational chart is the Managing Director, to whom the business units and all the structural departments report. All business units and each of the departments are headed by a manager.

This level of leadership in the organisation is responsible for monitoring and making operational decisions in the financial, environmental and social areas, with the support of specific committees that are structured depending on their area of responsibility (for example, the Works Committee, Health and Safety Committee, Equality Plan Negotiating Committee and the Sustainability Committee itself).

Certest currently operates through four business units:

- 1. Raw Materials
- 2. Immunodiagnostics
- 3. Molecular Diagnostics
- 4. Pharma

Each business unit is organised into its own departments, such as R&D, production, packaging and sales. They have shared support departments for Regulatory Affairs and Quality Control.

There are also structural areas that support the entire company, such as IT, maintenance and warehousing, administration, purchasing, logistics, legal, innovation, quality guarantee, marketing and human resources.

In the case of Vitassay, its organisational structure is formed by a Managing Director to whom, at the end of 2025, 4 specialists and 1 technician report directly.

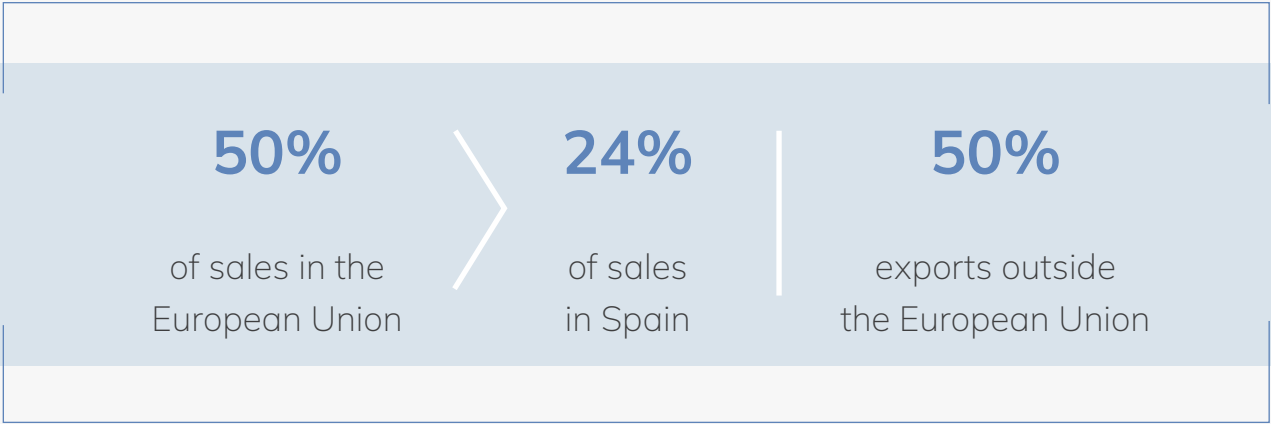
MARKETS IN WHICH IT OPERATES

The headquarters of the Certest Business Group is located in the municipality of San Mateo de Gállego, in Zaragoza, Spain. The Group operates in more than 130 countries, with a sales team that is continuously developing the business worldwide.

The distribution of sales in 2025 was 50% of sales in the European Union, including Spain (43% in 2024). The remaining 50% corresponds to exports to countries outside the European Union. In Spain, sales accounted for 24% of the total (20% in 2024).



The Group operates in **+130** countries



VALUE PROPOSITION. OBJECTIVES AND STRATEGIES

The group's strategy is geared towards comprehensively meeting the needs of its customers, to whom it provides a wide range of services derived from its core business: research and development of diagnostic techniques and the international sale of these.

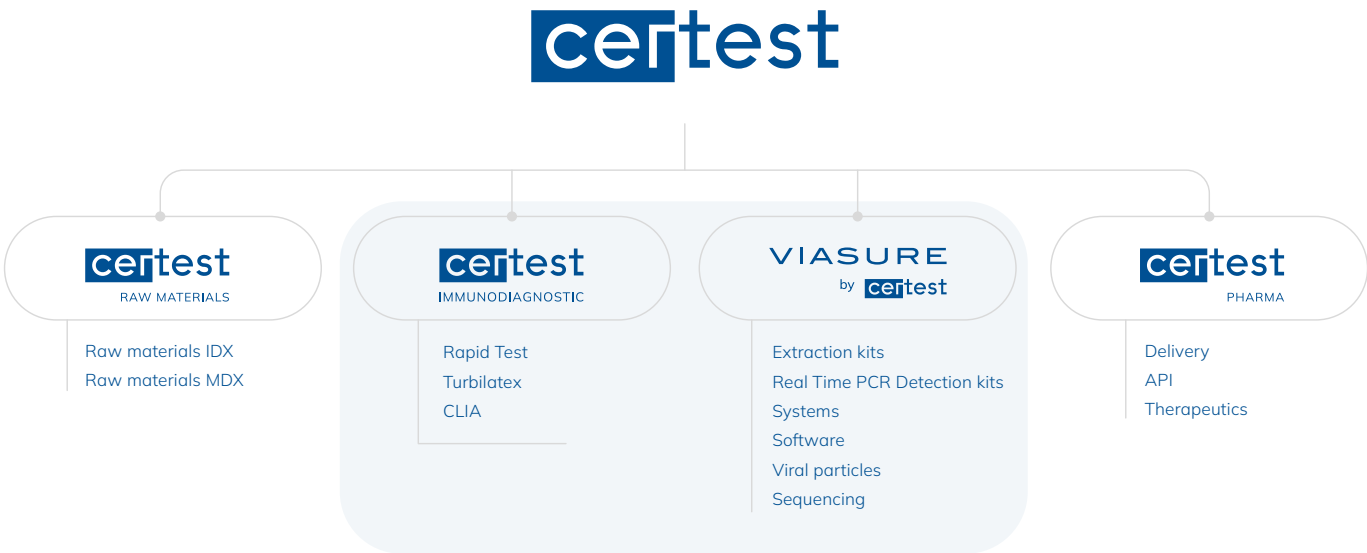
The organisation has undergone significant growth, based on the research and development of new products and the exploration of future market segments. It has achieved a high degree of international expansion without neglecting the social perspective.

The key to its success lies in the way it understands its organisation: highly qualified, skilled and motivated employees who perform their business activities in an international environment strongly focussed on customer service.

Of the almost 330 professionals working at Certest at the end of 2025, 40% are engaged in research and development. It is worth highlighting the high level of qualification across the workforce, with around 50% holding a university degree. Of these, 50 hold doctoral degrees, with women representing 70% (35) and men 30% (15) of the total.

Certest's product portfolio is extensive and diversified. Numerous products have been launched on the market in recent years, which have led to a significant increase in sales.

Below is a brief description of the product portfolio of each business unit with which the Group operated in 2025, in accordance with the following outline:



certest

RAW MATERIALS

Certest Raw Materials has been supplying reliable raw materials for In Vitro Diagnostic (IVD) products since 2002.

All the antibodies and antigens it incorporates are well validated and characterised in different immunological techniques. This division is specialised in a gastrointestinal and respiratory panel.

Since 2002, **Certest Raw Materials** has been offering over **100 different products** for the detection of infectious diseases, tumours and inflammation markers.

- **Monoclonal antibodies** with high sensitivity and specificity.
- Liquid and lyophilised **recombinant proteins**.
- **Native antigens**, inactivated bacteria and viruses.
- **Molecular biology enzymes** for qPCR manufacturing.
- **mRNA synthesis enzymes** for the manufacture of mRNA vaccines.

Certest Raw Materials also provides synthetic **oligonucleotides** (DNA and RNA) for qPCR applications. It has automated oligos synthesis and purification systems that guarantee the highest quality oligonucleotides.



Advantages:

- Expertise in qPCR
- Specific products for specialised customers.
- Lyophilised end products.

certest

IMMUNODIAGNOSTIC

Certest Immunodiagnostic offers a wide range of diagnostic reagents to detect infectious diseases and different markers, covering a variety of needs in terms of formats, types of use, capacity, accuracy and time from sample to result.

- **IMMUNOCHROMATOGRAPHY** offers rapid test solutions to help diagnostic professionals with an immediate solution, without the need for equipment, and with results generally within 15 minutes
- **TURBIDIMETRY** provides diagnostic solutions with automated and quantitative results.
- **CLIA** provides a high-sensitivity automated diagnostic solution based on chemiluminescent amplification of an immunocapture.

Immunochromatography Certest Rapid Test

Certest Rapid Tests are the result of years of experience in detecting the presence of antigens using the lateral flow immunochromatography technique.

The devices are based on coloured latex particles. The presentation of results in bands of different colours makes the result easier to interpret.

Certest's lateral flow immunochromatography portfolio focuses mainly on diagnosing gastrointestinal and respiratory infectious diseases, as well as detecting inflammatory or tumour markers in the gastrointestinal tract.

Positive controls are available for each product.

Classification of products:

- **Faecal antigens**
- **Tumour and inflammatory markers**
- **Respiratory antigens**
- **Respiratory bacteria**
- **Urinary bacteria**

Certest Turbidimetry

Turbilatex® products detect and quantify antigens present in human stool and serum samples. The turbidimetric assay is based on the agglutination reaction between antibody-coated latex particles and the antigen present in solution. It can be measured in any type of clinical chemistry analyser used in the laboratory.

It is a quantitative immunodiagnostic method. Turbilatex® reagents facilitate the development of a highly sensitive detection method, detecting and quantifying antigens present in faeces.

Classification of products:

- **Calprotectin.** It is a non-invasive immunoassay that quantifies calprotectin present in human faeces. This simple test can provide quick and reliable information about the patient's inflammatory process
- **FOB.** is a non-invasive immunoassay that can be used simply and efficiently in colorectal cancer (CRC) screening.
- **Pancreatic elastase.** It is a non-invasive in vitro diagnostic method used to monitor the patient's pancreatic function and assess possible insufficiency.
- **Transferrin.** Together with FOB, it is a sensitive and specific tool for the detection of neoplasms in the colon.



Certest CLIA

CLIA offers a comprehensive chemiluminescence solution with magnetic particles. It is the most sensitive and accurate immunodiagnostic technique, capable of detecting and quantifying analytes at very low concentrations.

CLIA is the most sensitive and accurate immunodiagnostic technique, capable of performing readings at very low analyte concentrations.

Designed for the diagnosis of infectious diseases in samples of human origin. Specialised in gastrointestinal infections

VIASURE by certest

Molecular Diagnostic

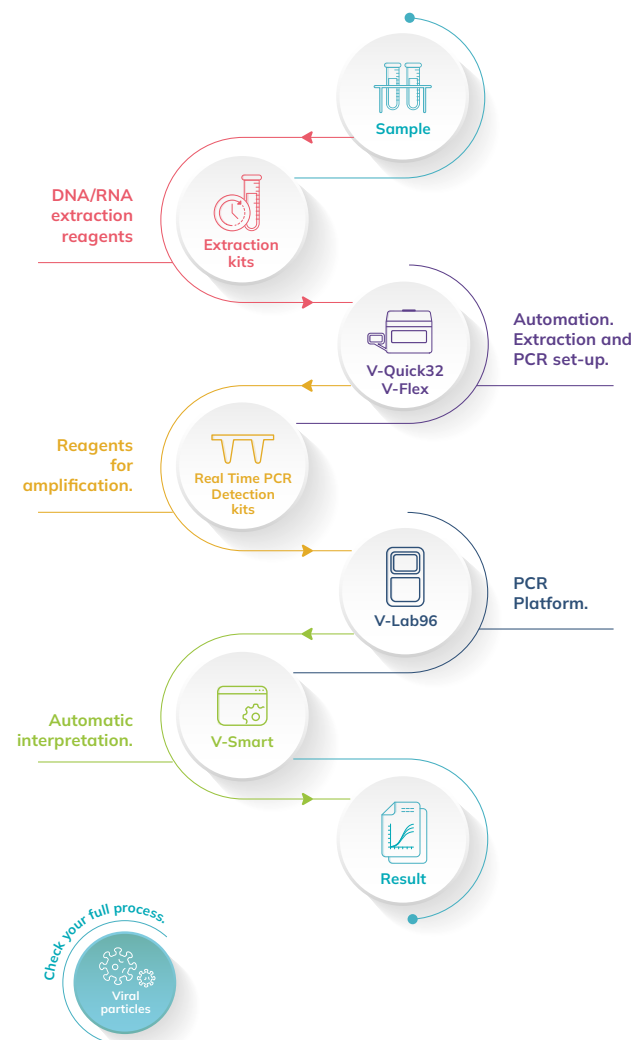
The VIASURE molecular diagnostic workflow offers a unique thermal protocol, making it possible to simultaneously detect multiple parameters in the same PCR. These are products validated according to ISO 13485 and with CE-IVD marking. They allow transport and storage at room temperature. They have a lyophilised reagent with a shelf life of 24 months.

Uses:

- Gastrointestinal infections
- Respiratory infections
- Tropical and vector-borne diseases
- STDs
- Meningitis and Immunosuppressed
- Antimicrobial resistance
- Human genetics

Products offered:

- *Helicobacter pylori* (Antigen)
- *Campylobacter* (Antigen)
- *Clostridium difficile* GDH (Antigen)
- Adenovirus (Antigen)
- Calprotectin (Antigen)



certest PHARMA

Founded in 2021 as a strategic expansion of Certest Biotec, Certest Pharma marked a pivotal step in our journey to transform the landscape of RNA-based vaccines and therapies. This new business unit was established following Certest Biotec's success during the COVID-19 pandemic, when it demonstrated strong leadership in the distribution of PCR and rapid virus detection tests.

Building on this success, we identified a crucial gap in the market for effective drug delivery solutions in RNA therapies. The rapid advances in lipid nanoparticles (LNPs) prompted us to act. While LNPs were already demonstrating their potential, we recognised the need for further enhancements to realise their full potential in drug delivery. This realisation led us to decide to develop and synthesise our own ionisable lipids and create optimised LNP formulations.

Today, thanks to the dedication and hard work of the entire Certest Pharma team, we have a **library of over 1,500 ionisable lipids** capable of achieving superior protein expression and targeted delivery to specific organs. Additionally, our thermostable LNP formulations, developed using our proprietary lyophilisation method, are setting new industry standards.

Recently, we embarked on an exciting new project to improve targeting capabilities by directly conjugating peptides to lipid nanoparticles and molecules. This innovation is expected to open new frontiers in precision medicine.

Finally, Certest Pharma offers a comprehensive RNA and oligonucleotide platform, including synthesis, development, scaling and evaluation services. Designed to be a one-stop solution for our customers, this platform offers a comprehensive suite of services to accelerate the development of RNA-based therapies.

Of particular note this year, Certest Pharma entered into a **strategic alliance with Emervax**, a leader in the development of RNA vaccines. This collaboration combines Certest Pharma's expertise in advanced ionisable lipids and lipid nanoparticle (LNP) formulation with Emervax's cutting-edge RNA vaccine technologies.

Under this collaboration, Certest will contribute its high-performance ionisable lipids and thermostable lipid nanoparticles, designed to ensure greater stability in RNA-based vaccines, while Emervax will provide its innovative approach to RNA therapy. This partnership will focus on creating next-generation RNA vaccines that are more stable and optimised for targeted delivery to ensure greater reach and more effective immunisation.

This collaboration highlights Certest Pharma's ongoing commitment to advancing RNA-based therapies and transforming vaccine delivery.

In July 2025, Certest signed a co-development agreement with **Aston sci**, a South Korean biotechnology company specialising in therapeutic cancer vaccines, to develop a **new cancer vaccine**.



POLICIES AND MANAGEMENT OF RISKS AND OPPORTUNITIES

At Certest, we define sustainability as the comprehensive and ethical management of all our impacts. This is based on a robust internal framework designed to protect our human capital, ensure operational excellence, and guarantee transparency throughout our processes.

Below, we detail the key policies that govern our responsible behaviour:

- **Digital Disconnection Policy:** We promote a healthy work culture that respects rest time and work-life balance. This policy guarantees our employees' right not to respond to work communications outside their working hours, thereby mitigating technological stress and promoting their well-being.
- **AI Use Policy:** We embrace technological innovation based on ethical and responsible principles. Our policy establishes a framework for the ethical use of artificial intelligence, minimising the realisation of risks at CERTEST and ensuring compliance with current legislation.
- **Quality, Environment and Prevention Policy:** We integrate excellence in management through a triple approach. We are committed to continuously improving our processes, minimising our environmental impact, using resources efficiently, and guaranteeing safe working environments that protect the health of our team.
- **Privacy Policy:** The purpose and legitimacy of the processing of personal data form the basis of this policy. Certest complies with the highest legal standards to ensure that the information of our customers, employees and suppliers is treated with absolute confidentiality, security and control.
- **Internal Information System Policy:** This policy governs the Internal Information System in relation to the implementation of the TARGATIS Communication Channel. This is the only internal channel at Certest and is therefore the preferred

channel for reporting actions or omissions that may constitute a criminal offence, a serious or very serious administrative offence, or a breach of European Union law, as set out in the Whistleblower Protection Act.

These policies demonstrate our commitment to operating with integrity and foresight in an increasingly complex global environment.

Risk management policies are established by the Board of Directors of Certest Biotec, integrating the Company's capabilities, so that **risks of all kinds are adequately identified, measured, managed and controlled** based on the following principles:

- Segregation of duties, at operational level, between decision-making areas and areas for analysis, control and supervision.
- Ensuring business and financial stability in the short- and long-term, maintaining the appropriate balance between risk, value and return.
- Compliance with current regulations and legislation on risk control, management and supervision.
- Transparency in information on the company's risks and the functioning of the control services.

The main risks potentially incurred by the Group and the control mechanisms in place to manage them are analysed in more detail below:



Risks arising from business relationships

One of the fundamental principles on which Certest bases its activity is the establishment of stable relationships based on loyalty and trust with its distributors, ensuring that their values are consistent and aligned with the company's values.

With regard to suppliers, Certest builds its activity on the basis of ethics, loyalty and trust and tries to ensure that relationships with all its suppliers respect these principles.

The following mechanisms have been developed to adequately manage the potential risks arising from business relationships to which the Certest Group is exposed:

- **Code of Conduct for suppliers** of Certest Biotec.
- **Code of Conduct for distributors** of Certest Biotec.

By adhering to the **Code of Conduct for suppliers**, each supplier assumes the following obligations from the moment they start their business, trade or service relationship with the company. Specifically:

1. **To provide the information** requested by Certest to understand the initial position in relation to compliance with this Code of Conduct.
2. To ensure **compliance at all levels** and by all those potentially affected by this Code.
3. To establish measures for the **training, dissemination and awareness** of this Code among its employees and, in particular, those who interact with and/or perform activities for Certest.
4. **To notify Certest** (Regulatory Compliance Area, Legal Department, or through Certest's Ethics Channel) of any information that may be directly

or indirectly related to compliance with this Code, or with the interests and/or image of Certest in the market.

5. To facilitate and participate in **activities to verify compliance** with this Code and/or audits that may be established or required by Certest.

For their part, distributors must adhere to the **Code of Conduct for distributors** from the moment any type of business and/or trade relationship between the companies begins. From that moment on, all Certest Distributors formally undertake to:

1. Formalise and send, within the established deadlines, the questionnaire provided by Certest in relation to the **data that affect or may affect the Distributor's conduct and action policies** in the territory in which it operates and in its relationship with Certest.
2. Respect and **ensure compliance with the Code of Conduct**, and must inform Certest of any conduct that may constitute a breach thereof.
3. Inform its **employees, collaborators and/or agents** involved in any way in the relationship with Certest about the content of this Code, accepting liability for any action or omission by them that may involve a breach thereof.
4. **Notify** Certest (Regulatory Compliance Area, Legal Department, or through Certest's Ethics Channel) of any information related to this Code that could directly or indirectly affect Certest's legal or financial position, as well as its image.
5. Facilitate and participate in **activities to monitor compliance** with this Code and/or audits that may be established or required by Certest. In the event of failure to cooperate with Certest, it will be understood that there is a breach that may affect decision-making regarding the existing relationship between the parties.



Environmental risks.

The Certest Group coordinates activities to manage and control environmental risk based on the legal requirements that apply to it.

The company operates under an Environmental Licence for Classified Activity granted by the Municipal Council of San Mateo de Gállego on 25 January 2017. It is registered with the Aragonese Institute of Environmental Management (INAGA), as a small producer of hazardous waste in the Autonomous Community of Aragón. The latter has been modified based on the resolution of INAGA dated 21 September 2022, which extends the waste and quantities declared in the previous communication.



Financial risks.

The main risks arising from the Company's financial instruments are cash flow interest rate risk, liquidity risk and credit risk.

The Board of Directors reviews and agrees the management policies for each of these risks, which are summarised below:

— **Credit risk.** This is caused by the possible loss caused by breach of the contractual obligations of the Company's counterparties. The company maintains its cash and cash equivalents with financial institutions with high credit ratings and has mechanisms in place to control customer credit risk, with a very low risk of customer insolvency and default.

— **Market risk.** This arises from the potential loss caused by changes in the fair value or future cash flows of financial instruments due to changes in market prices, and includes:

- › **Interest rate risk.** This arises from the possible loss caused by changes in the fair value or future cash flows of a financial instrument due to changes in market interest rates
- › **Exchange rate risk:** This arises from the possible loss caused by changes in the fair value or future cash flows of financial instruments due to exchange rate fluctuations.

In order to minimise exchange rate risk, the Company conducts its trading activity in various currencies. As the company operates in both US dollars and euros, exchange rate differences are mostly unrealised, that is, they are due to the valuation of US dollar positions at closing exchange rates.

— **Liquidity risk.** The Company's policies include the establishment of minimum liquidity limits to be maintained at all times while maintaining positive working capital. Due to the company's liquidity generation capacity, as a result of the good management of working capital and the profitability of the activity, the company's liquidity risk is very low.

Finally, the management of **short-term risks and opportunities** has a formal approach consisting of:

1. Establishing the scope, context and criteria.
2. Risk assessment. This includes hazard identification, risk analysis and risk assessment which allows risks to be prioritised into high, medium and low, based on the expected benefit in each aspect analysed and the degree to which it offsets the specific risk analysed.
3. Treatment of risks. This includes the establishment of measures to reduce, mitigate, transfer, avoid or accept the risk.

The Group currently has a management process for "Risks associated with Certest products" (POC-19), as well as an operating procedure for "Risk Management in Processes" (POC-53), that form part of its Quality Management System based on the following standards:

- UNE-EN ISO 13485:2016. Medical Devices. Quality management systems. Requirements for regulatory purposes.
- UNE EN ISO 14971:2012 Medical devices. Application of risk management to medical devices.
- GHTF SG3/N15R8 Implementation of risk management principles and activities within a quality management system.

CERTEST GROUP IN FIGURES. MAIN INDICATORS

The main indicators that allow the Certest Group's contribution to society through its activity in 2025 to be assessed, as well as how this is evolving, are as follows:

1. Economic indicators	2023	2024	2025
Consolidated Turnover	35,186,660	38,880,498	36,937,050
Consolidated profit for the financial year after tax	11,530,843	15,010,331	9,741,370
Corporation tax	-1,514,899	-2,189,668	232,344
2. Key sustainability indicators			
No. employees	330	333	326
% Women / total workforce	79%	78%	79%
No. of PhD holders and/or university graduates	+ 45%	+ 50%	50
No. of scientific publications ⁽¹⁾	48	59	64
No. of training hours per employee	13	28	32
Hazardous waste generated (t)	22.1	25.6	29.8
Direct GHG emissions (Scope 1) ⁽²⁾ kg CO ₂ eq	4,723	12,453(*)	17,209
Indirect GHG emissions (Scope 2) ⁽³⁾ kg CO ₂ eq	705,640	767,000	881,545
Indirect GHG emissions (Scope 3) ⁽⁴⁾ kg CO ₂ eq	83,455	90,440	92,385
Emissions avoided by renewable electricity generation ⁽³⁾ kg CO ₂ eq	396,760	393,840	580,433

NOTES: (*) 2024 figures restated after spotting an error in fuel consumption

(1) Scientific publications are posters presented at trade fairs and congresses. (Cumulative data)

(2) Scope 1 emissions refer to the petrol used in van journeys to the workplace and by sales representatives in the course of their work. In 2025, they also include emissions from leaks in the cold room

(3) As the electricity emission factor, emissions from electricity generation take the national energy mix updated to the date of preparation of the 2024 report: 0.260 kg CO₂e/kWh and 2025 0.283 kg CO₂e/kWh.

(4) Scope 3 emissions refer to fuel used in the bus service outsourced by the company for employees' journeys to the workplace.

MATERIAL TOPICS

Certest Group has been analysing the materiality of sustainability aspects since 2021, the year before the first Non-Financial Information Statement was reported. In 2024, this approach evolved to incorporate the Double Materiality perspective, and this approach has been maintained this year.

The analysis took into account the requirements of the ESRS sustainability reporting standards published in Commission Delegated Regulation (EU) 2023/2772. These standards require that sustainability information contain relevant and accurate information on all impacts, risks, and opportunities (IRO) relating to environmental, social, and governance matters identified as material from the perspective of impact materiality, financial materiality, or both.

Based on the Double Materiality Assessment carried out at Certest, material information on IROs in the area of sustainability has been identified, along with the material topics and disclosures that must be reported.

The analysis considered whether the material impact results from activities carried out directly by the Group or within its value chain. In other words, the process included a review of both upstream and downstream impacts, in addition to Certest's own operations. The assessment also examined whether the impact affects the environment or people, and whether it occurs or may occur in the short, medium or long term.

The materiality of impacts was assessed for reporting purposes using severity and likelihood criteria, through the establishment of quantitative and/or qualitative thresholds. Severity was determined based on the magnitude, scope and irremediable nature of negative impacts, and the magnitude and scope of positive impacts.

Financial materiality was assessed based on the expected financial effects on results, financial position, cash flows and access to finance, including the cost of capital, arising from the issues analysed. Reputational impact and strategic implications for Certest were also taken into account.

The analysis process incorporated the perspective of key stakeholders, specifically:

- Environment and Regulators
- Internal employees
- Suppliers
- Clients
- Nature

The analysis process was carried out in a participatory manner, with the involvement of senior management alongside those responsible for managing relationships with Certest's key stakeholders. Each representative contributed the perspective of the stakeholders they represented.

The process involved 18 participants based on these roles, specifically:

- Management and heads of business lines and innovation, who contributed the perspective of the external environment and regulators
- Marketing and Sales Management, representing customers
- Procurement, representing suppliers
- Human Resources, representing internal staff
- Quality and Environment, representing silent stakeholders: Nature

In identifying relevant topics, consideration was given to those previously found to be material, ensuring alignment with the topics and subtopics set out in the thematic ESRS. In addition, sector-specific issues deemed most relevant were reviewed based on the Sustainability Accounting Standards Board (SASB) framework.

Stakeholder engagement channels

Certest also maintains its traditional communication channels to ensure ongoing dialogue with the stakeholder groups it interacts with in the course of its activities. This approach supports open, responsible and transparent engagement with them.

The channels and methodologies implemented to identify their needs and expectations, which are key to ascertaining their points of view in the process of determining the material issues, are set out below:

Stakeholder	Channels and methodologies Expectations and needs
Distributors and customers	Market research, meetings, visits, trade fairs and events, monitoring, analysis, surveys, complaints, audits.
Staff, interns, temporary employment agency staff (and their relatives)	Climate surveys, specific surveys, meetings, works council, whistleblowing channels.
Management Committees (Company, Safety)	Collective Bargaining Agreement, Regular meetings.
Suppliers	Visits, surveys, development of projects and alliances, commercial interaction
Partners (shareholders)	Regular shareholder meetings, communications.
End users of the products	Visits, meetings, communications. Audits.
Public administrations and public bodies	
Health Authorities Governments (certification body/Notified Body)	Meetings, calls, review of requirements and regulations. Audits.
Educational centres: Universities, Institutes, Training Centres	Evaluation of agreements.
Competition (and general market)	Market study, sector studies, research, etc.
Sectoral associations	Meetings, communications, publications.
Financial institutions	Meetings, review requirements.
Local community and non-governmental organisations.	Meetings, visits, projects.
Society	Analysis of relevant information, publications, etc.

Identification of sustainability issues

Based on the process described, the identified aspects that were evaluated to determine the material IROs are as follows:

Id	Sustainability issues identified
1	GHG emissions
2	Energy management
3	Hazardous waste and materials management
4	Human rights and community relations
5	Data security
6	Access and affordability
7	Product quality and safety
8	Sales practices and product labelling
9	Labour practices
10	Employee health and safety
11	Employee engagement, diversity and inclusion
12	Product design and life cycle management
13	Resilience of the business model
14	Supply chain management
15	Supply and material efficiency
16	Business ethics
17	Competitive behaviour
18	Legal and regulatory environment management
19	Critical incident risk management

Prioritisation

To determine the prioritisation of material issues, an assessment of the aspects was carried out, analysing both the relevance of the social, economic and environmental impact, as well as the financial relevance (Double materiality). Following this analysis, the Group's priority areas were determined, resulting in the 15 priority material issues (with very high or high materiality), listed in order of priority below:

No.	Priority material topics	Materiality
1	GHG emissions	
2	Energy management	
3	Hazardous waste and materials management	
4	Human rights and community relations	
5	Data security	
6	Access and affordability	
7	Product quality and safety	
8	Sales practices and product labelling	
9	Labour practices	
10	Employee health and safety	
11	Employee engagement, diversity and inclusion	
12	Product design and life cycle management	
13	Resilience of the business model	
14	Supply chain management	
15	Supply and material efficiency	
16	Business ethics	
17	Competitive behaviour	
18	Legal and regulatory environment management	
19	Critical incident risk management	

Where:

VERY HIGH materiality	
HIGH materiality	
MODERATE materiality	

The **material aspects** (those with high or very high materiality) were validated by Management and considered when determining the content of this Report.

Moreover, and within the framework of the application of **Spanish Law 11/2018 on non-financial information and diversity**, the Certest Group's Non-Financial Information Statement report covers other environmental and social issues: environmental and social matters, respect for human rights, the fight against corruption and bribery, and staff-related matters, as set out in these regulations.

Management of material issues

The key initiatives implemented by the Certest Group to manage each material issue are described below.

No.	Material topic	Commitments in relation to the material topic
1	Resilience of the business model	Since the Covid pandemic, Certest has been promoting a strategy of geographic and product diversification through new projects in sectors and markets where Certest was not previously operating. As a result, the Pharma division was established, along with the diagnostic technique known as NGS – next-generation sequencing diagnostics.
2	Occupational health and safety	The management of our employees’ health and safety has been identified as a material priority. Its management requires a permanent process of awareness and training, together with risk identification and control measures . For occupational health and safety management, the Group has an External Prevention Service for all Group companies.
3	Product quality and safety	Customer satisfaction is one of the factors that allows us to be confident that our economic performance will be sustained in the future. That is why this aspect is ranked as priority 1 in the materiality analysis. The group has formal systems to guarantee the quality of the products and services offered and for the implementation of improvement actions based on their results. It is worth highlighting the ISO certification 13485, “Medical Devices. Quality management systems”, for the design, development, manufacture and distribution of <i>in vitro</i> diagnostic medical devices, and more recently with the EU Quality System certificate under Regulation (EU) 2017/746, Annex IX, Chapters I and III.
4	Data security	The Certest Group has a Privacy Policy reflecting the company’s strong commitment to ensuring data privacy, which is implemented in formal customer and supplier information management processes. All Certest employees commit to complying with these principles through their adherence to the Employee Code of Conduct.
5	Sales practices and product labelling	The Marketing Area is responsible for the management and processing of product information and the channels through which it is provided, based on formalised guidelines of honesty and transparency set out in Certest’s Code of Conduct .
6	Labour practices	One of Certest’s main assets is having a motivated and trained workforce. Talent management, as a strategic management approach, aims to gain a competitive advantage by recruiting and retaining talent through various measures in areas such as training, equality, work-life balance, career development and social benefits, as well as corporate social responsibility (CSR). Qualification, specialisation and improving employability are key drivers in the management of its team, and systems have been implemented to understand and analyse the expectations and needs of the workforce, as well as their levels of satisfaction. Certest is also committed to the principle of equal opportunities, with measures set out in its Equality Plan - currently under review - and a protocol aimed at ensuring a harassment-free working environment, where all employees are required to respect the integrity and dignity of others in both professional and personal spheres. Certest regularly runs a work-life balance programme that supports the personal and work balance of its workforce, which has been recognised nationally. The Group’s human resources policies promote the running of initiatives to develop employees, as well as a firm commitment to internal training as an incentive to have a highly specialised and committed team. On this point, Certest designs an annual Training Plan in which the entire workforce participates, through their managers, and which is approved by the Works Committee. Continuous training plans are managed for the workforce. It also performs different actions with a social impact, aimed at promoting, identifying, attracting talent and improving employability: Internship Programmes, Scholarships, etc.
7	Business ethics and good governance	Certest promotes Good Corporate Governance mechanisms, which are reflected in its values, its Compliance and Crime Prevention Manual and its codes of conduct for workers, distributors and suppliers , aimed at promoting compliance with the Group’s ethical standards.

No.	Material topic	Commitments in relation to the material topic
8	Competitive behaviour	In the biotechnology sector, where innovation, intellectual property and research play a crucial role, Certest’s main commitments regarding competitive conduct focus on strict compliance with competition regulations , the ethical management of intellectual property , participation in public-private partnerships based on transparency, fair knowledge sharing, and benefit distribution, as well as responsible product development .
9	Legal and regulatory environment management	The Certest Group has a legal department responsible for handling damages incurred by the Group as a result of third-party legal breaches. Each year, the company continues to strengthen its compliance model , providing regular training and awareness-raising activities for employees whose roles involve greater risk of causing harm to the Group through internal non-compliance.
10	GHG emissions	The Certest Group shares the challenge of combatting global warming and as a result is committed to annually measuring its carbon footprint in order to implement actions aimed at reducing it. This year, these objectives are reflected in the Reduction Plan, in compliance with Royal Decree 214/2025, which requires the carbon footprint to be calculated and reduction plans drawn up. Notable actions include the geothermal installations and solar panels installed in the group, helping to reduce emissions from electricity consumption from non-renewable sources.
11	Energy management	These initiatives launched in 2023 to minimise electricity consumption from non-renewable sources remain a key focus. They include geothermal energy, solar panels with an installed capacity of 310 kW, heat recovery systems, and passive strategies for insulation, ventilation and solar control. Electric vehicle charging stations with a capacity of 247.2 kW were also installed.
12	Hazardous waste and materials management	Similarly, the Certest Group has a formal waste management protocol and adopts organisational and operational measures aimed at reducing the quantity and hazardous nature of waste to financially and technically feasible levels, always based on the principle of exhaustive compliance with current legislation.
13	Product design and life cycle management	The management of product design and life cycle is a key aspect of sustainability at Certest, as it directly affects environmental impact, safety, resource efficiency and the ethical and social perception of the products we bring to market. In 2024, we carried out an environmental evaluation to identify the main environmental aspects resulting from our activities and to minimise their potential negative impacts.
14	Supply chain management	Responsible supply chain management is a critical area, both due to the technical and regulatory complexity of its processes and to the growing expectations in terms of sustainability, traceability and human rights. To manage potential risks arising from commercial relationships, Certest has developed both a Code of Conduct for Suppliers and a Code of Conduct for Distributors . In 2024, the process of adopting distributor codes of conduct began, along with the dissemination of our own customer code of conduct where applicable.
15	Critical incident risk management	In the biotechnology sector , risk management for critical incidents is particularly sensitive due to the nature of the products, processes and environments involved. Certest has an Emergency Plan in place covering risks such as fire, bomb threats, chemical spills, gas leaks and accidents. A formal Emergency Team has been appointed, and emergency evacuation routes are clearly signposted. In addition, annual drills are carried out to improve the management of a possible emergency.



Environmental issues

ENVIRONMENTAL MANAGEMENT

The environmental policy, like the rest of the Certest Group's policies, is based on the **precautionary principle of risk management**, both in relation to operational planning and in the development and introduction of new products.

The mechanisms put in place by the Group on the basis of this principle are focused on strict **compliance with the applicable legal and regulatory requirements** in the field of environmental management. A focus on minimising the consumption of natural resources required by the fleet of commercial vehicles, and the maintenance of the facilities with the best possible practices to prevent pollution.

The most relevant figures on the environmental aspects covered by Spanish Law 11/2018 are set out below, specifically: pollution, circular economy and waste prevention and management, sustainable use of resources, climate change and protection of biodiversity.

POLLUTION

The Group's main source of pollution under its control is that derived from the transportation of people. On this point, Certest has a company bus as a measure to minimise this aspect.

The pollution figures collected are as follows:

POLLUTION	2024	2025
Emissions of CO _{2(e)} , t CO ₂ eq	870 ^(*)	991
Light pollution	N/A	N/A
Noise pollution	N/A	N/A

NOTE (*) 2024 data restated due to an error in the calculation of fuel consumption affecting the CO₂ emissions generated

The carbon footprint calculator of scope 1+2 for organisations from the Spanish Ministry for Ecological Transition has been used as the source for emission factors.

Emissions resulting from electricity consumption have been calculated based on the energy mix in force at the time of preparing the report: 0.260 kg CO_{2e}/kWh for 2024 and 0.283 kg CO_{2e}/kWh for 2025.

In compliance with Royal Decree 214/2025, the medium- and long-term reduction targets for greenhouse gas emissions, and the means implemented to achieve them, have been compiled in a Reduction Plan for the period 2026–2030, promoted by Certest.

The plan was drawn up using the official MITECO documentation for calculating the organisation's carbon footprint and preparing reduction plans as a reference, as well as the GHG Protocol's methodological principles for identifying, classifying and reporting greenhouse gas emissions. The following measures have been set out to achieve this:

Certest has set itself the quantified target for the 2026-2030 period of reducing the intensity of greenhouse gas emissions corresponding to the presented footprint, made up of scopes 1 and 2, compared to the 2025 base year.

The main monitoring indicator is Scope 1 + Scope 2 emissions per operational floor area, expressed in kg CO_{2e}/m² of floor area, specifically:

Baseline 2025 = 51.79 kg CO₂ e/m² of floor area

The target for 2030 is to reduce the emissions ratio by at least 15%: (Scope 1 + Scope 2) per m² of floor area compared to the 2025 base year.

To achieve this, Certest will mainly focus on reducing Scope 2 emissions by contracting renewable electricity with a Guarantee of Origin. This will be complemented by energy efficiency measures, corporate mobility and avoiding fugitive emissions, as well as offsetting emissions.

Progress will be assessed using this relative indicator and the annual absolute footprint to differentiate between real efficiency improvements and variations in activity or possible increases in consumption associated with extensions or new facilities.

Although Certest's reduction plan covers the period 2026–2030, its milestones are organised by implementation stage rather than as closed annual commitments. An intermediate review is planned two years after implementation, as some measures depend on the availability of disaggregated consumption data and the evolution of new facilities and the technical and economic feasibility of actions.

Nevertheless, the main actions to be taken in 2026 are listed below:

- Consolidation of the monitoring of electricity, fuel and fugitive emissions.
- Assessment of the implementation of network analysers for data analysis.
- Identification of low-cost operational measures and staff awareness-raising actions in offices, common areas, lighting and non-critical air conditioning.
- Review of set points, schedules and zoning of air conditioning in non-critical areas.

Emissions avoided through the use of internal renewable generation will serve as an additional indicator of environmental performance and will be reported separately from the Scope 1 and Scope 2 inventoried footprint.

These avoided emissions will not be deducted from the gross footprint, but will be presented as additional information to reflect the positive effect of the renewable generation and energy efficiency measures already implemented by Certest.

Regarding noise pollution, Certest Group's activities generally do not generate noise, and therefore no organisation activities that generate noise pollution have been identified.

This is also applicable to light pollution and no activity of the organisation has been identified that generates such pollution either.

Lastly, it should be noted that there is no record of any significant spillage in 2025.



Author of the image: Iñaki Bergera.

CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

With regard to the environmental effects of waste generation, the Certest Group has formalised waste management systems, specifying the waste to be disposed of in containers that will subsequently be treated by authorised waste managers.

In the case of hazardous waste, the following classification is carried out internally:

- Biosanitary waste
- Packaging containing traces of hazardous substances or contaminated by them
- Halogenated solvents, washing liquids and organic mother liquors
- Laboratory chemicals consisting of or containing hazardous substances, segmented into laboratory water and other products;
- Other waste: gases from pressure vessels, and discharge, non-LED and fluorescent lamps.

The quantities of hazardous waste produced at the Group's facilities by waste type are as follows:

WASTE (kg)	EWC	2024	2025
Biosanitary waste	18 01 03	12,658	11,905
Packaging containing traces of hazardous substances	15 01 10	1,806	2,253
Solvents, cleaning liquids and organic mother liquors	07 01 04	1,535	1,539
Halogenated solvents, washing liquids and organic mother liquors	07 01 03	771	1,631
Chemicals consisting of or containing hazardous substances. Laboratory reagents (liquids and solids) (*)	16 05 06	1,556	1670
Chemicals consisting of or containing hazardous substances. Laboratory waters	18 01 06	6,711	10,269 ^(*)
Chemicals consisting of or containing hazardous substances	18 01 06	518	517
Gases in pressure vessels	16 05 04	6	0
Discharge, non-LED and fluorescent lamps	200121-31	0	0

NOTE. (*) The increase this year is due to the Oligotherapeutics project in the Pharma division.

If we include non-hazardous waste and non-hazardous waste that is recovered in the analysis, the quantities produced give the following data:

WASTE (t)	2024	2025
HAZARDOUS waste produced at the facility	25.6	29.8
NON-HAZARDOUS waste produced at the facility	445.8	145.1
NON-HAZARDOUS waste RECOVERED	30.5	18.6

The significant reduction in non-hazardous waste is justified by a stock item that had to be disposed of in 2024, which increased the amount of non-hazardous waste.

The work centres do not have community canteens, so no formal actions have been taken to combat food waste.

SUSTAINABLE USE OF RESOURCES

At the Certest Group, we approach the sustainable use of resources from the viewpoint of the economic and environmental impact of limiting consumption, of both energy and water and materials.



Energy consumption

Below are the aggregate consumption figures for the Certest Group in 2024 and 2025.

	2024	2025
Electricity Consumption, MWh/year	2,950	3,115
Petrol consumption of company vehicles, Litres/year	5,537 ^(*)	4,794
Fuel consumption of employee commuter bus, Litres/year	37,200	37,992

NOTE. (*) The 2024 petrol consumption figure has been restated due to an error in its calculation.

The Certest Group has a geothermal and photovoltaic renewable energy production facility, which in 2025 produced a total of 2,051 MWh/year (1,515 MWh/year in 2024).

RENEWABLE ENERGY PRODUCTION	2024	2025
Photovoltaic, MWh/year	288	282
Geothermal, MWh/year	1,227	1,769
TOTAL, MWh/year	1,515	2,051



Water consumption

The supply of water for the Group's facilities is primarily for human consumption and gardening, with no other process in the organisation requiring this type of consumption.

In addition, the processes carried out at Certest do not generate industrial discharges, meaning that the discharges produced coincide with the consumption, and are always comparable to urban waste that is discharged into the public sewage system.

CONSUMPTION AND DISCHARGES	2024	2025
TOTAL (m³)	7,963	4,326

Both figures are provided by the San Mateo de Gállego Town Council. The difference between the two years is due to the fact that, in 2025, the Town Council switched to a telematic meter system. Previously, this process was manual and did not accurately reflect the company's actual consumption.



Materials used

The main materials used at the Certest Group are paper and cardboard. The latter are managed for their recycling and reuse. The aggregate quantities of plastic, paper, cardboard and wood consumed by the Group in 2024 and 2025 are shown below:

MATERIALS (t)	2024	2025
Total Plastic	25	29
Total Paper/Cardboard	86	71
Total Wood	3	3

For their part, the tonnes avoided by using recycled and/or reused materials are provided below:

MATERIALS RECYCLED/REUSED (t)	2024	2025
Total Plastic	2	3
Total Paper/Cardboard	56	39
Total Wood	3	3

CLIMATE CHANGE

To analyse the Group's impact on climate change, the direct emissions generated by those sources owned by the Group, both in its fixed installations and in its commercial vehicles, are obtained, specifically including emissions derived from the consumption of petrol (Scope 1):

Direct GHG emissions (scope 1) in kg of CO ₂ eq	2024	2025
Petrol(*)	12,453 _(*)	10,783
Fugitive – air conditioning and refrigeration	-	6,426
TOTAL		17,209

Note. (*) Calculation made for E5 petrol fuel. 2024 data restated due to an error in the calculation of fuel consumption

The carbon footprint calculator of scope 1+2 for organisations from the Spanish Ministry for Ecological Transition has been used as the source for emission factors.

Scope 2 indirect greenhouse gas (GHG) emissions are related to electricity consumption at the different production centres. The calculation based on the Group's electricity consumption gives the following result:

Indirect GHG emissions (scope 2) in kg of CO ₂ eq	2024	2025
Electricity consumption	767,000	881,545

Note. Both in 2024 and 2025, the national energy mix in force at the time of preparation of the report in each year was taken as the emission factor for electricity: 0.260 kgCO₂e/KWh and 0.283 KgCO₂e/kWh respectively.

Scope 3 indirect greenhouse gas (GHG) emissions, meanwhile, relate to indirect emissions produced in the value chain. Certest currently measures the emissions produced by the fuel consumption generated by the bus hired to transport employees to their workplace:

Indirect GHG emissions produced in the value chain (Scope 3) in kg CO ₂ eq	2024	2025
Fuel consumption of employee bus	90,440	92,385

Note. Calculation made for B10 diesel fuel

Lastly, GHG emissions avoided by renewable electricity generation are calculated:

Emissions avoided by renewable electricity generation in kg CO ₂ eq	2024	2025
Generation of renewable electricity	393,840	580,433

Note. The national energy mix in force at the time of preparing the report has been used as the electricity emission factor for 2024 and 2025: 0.260 kgCO₂e/KWh and 0.283 KgCO₂e/kWh respectively.

The Group has had no GHG emission allowances in the period of validity of the National Allocation Plan and its annual distribution.

The two buildings are designed to minimise energy consumption, incorporating the most advanced energy efficiency technologies. These include geothermal energy, as well as solar panels, with an installed capacity of 310 KW; heat recovery systems and passive strategies for insulation, ventilation and sun control. There are also electric vehicle chargers with a capacity of 247.2 kW.

PROTECTION OF BIODIVERSITY

The Certest Group's commitment to biodiversity is aimed at establishing mechanisms to ensure the protection and conservation of environmental values in the activities it performs, especially in sensitive natural environments. None of the Certest Group's facilities are located in areas covered by any type of natural protection (Natura 2000 Network, Protected Natural Areas or others).

II Social and staff-related issues

EMPLOYMENT

The Certest Group experienced rapid growth during the pandemic, achieving a high degree of international expansion and expanding its distribution network. A major milestone was reached with growth of 80% between 2019 and 2021. This was followed by a consolidation phase, during which growth moderated, reflecting our retention capacity and solid structure. A slight technical adjustment was made in 2025, aimed at optimising profitability and productivity.

Certest's people management is centralised in the Human Resources Management and Talent Development Department, which was established in 2017. One of Certest's Principles of Conduct is "Respect for People" as an essential condition for their individual and professional development. The company has recruitment processes that are activated when there is a need to hire new professionals and that are designed to ensure a highly qualified, motivated and specialised team committed to Certest's principles of conduct.

Talent management is approached from a strategic perspective, based on the conviction that a constantly developing and well-managed team is a source of sustainable competitive advantage. To this end, we promote initiatives to attract and retain talent through various measures in areas such as training, equality, work-life balance, career development, social benefits and Corporate Social Responsibility.

The workforce of Certest and Vitassay Healthcare, Corp. (USA) as at 31 December 2025, and its evolution compared to 2024, is as follows:

No. workers	Certest		Vitassay Healthcare, Corp. (USA)		TOTAL	
	2024	2025	2024	2025	2024	2025
WOMEN	252	253	5	5	257	258
MEN	75	67	1	1	76	68
TOTAL	327	320	6	6	333	326

Note. Vitassay Healthcare does not have any employees.

Of the total number of employees, **305 are Spanish**, representing **94%** of the total workforce.

Structure of the workforce

For the analysis of aspects related to employment and generally all information on social and staff-related issues, the data has been segmented based on the following parameters:

- **Gender.** Women and Men
- **Professional categories.** The information has been divided into seven categories, since these allow a more accurate analysis of the Group's position.

They are as follows:

- › Directors
- › Managers
- › Salespeople
- › Researchers / Specialists
- › Technicians. (This category includes laboratory technicians, warehouse technicians, administrative technicians and supervisors)
- › Operators
- › Interns

- **Age groups:** under 30 years old, between 30 and 50 years old, and over 50 years old.
- **Contract type:** permanent, temporary, full-time and part-time.



258
Women



68
Men

The employment results as of 31 December, in accordance with the above criteria, are as follows:

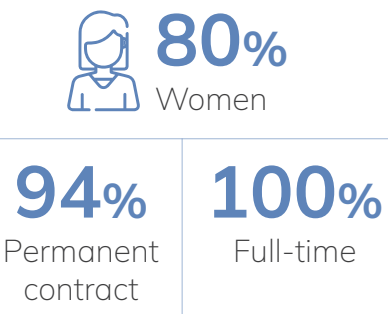
No. of employees by professional category	WOMEN		MEN		TOTAL	
	2024	2025	2024	2025	2024	2025
No. of Directors	0	0	2	2	2	2
No. of Managers	21	22	11	11	32	33
No. of Sales employees	6	5	9	7	15	12
No. of Researcher/Specialist employees	59	55	23	19	82	74
No. of Technician employees (tech.+warehouse+admin+supervisors)	105	104	26	25	131	129
No. of Operators	64	67	4	2	68	69
No. of Interns	2	0	1	2	3	2

No. of employees by age group and gender	WOMEN		MEN		TOTAL	
	2024	2025	2024	2025	2024	2025
Less than 30 years	74	66	28	22	102	88
Between 30 and 50 years	172	176	45	42	217	218
More than 50 years	11	16	3	4	14	20

No. of employees by contract type	WOMEN		MEN		TOTAL	
	2024	2025	2024	2025	2024	2025
Employees with permanent employment contracts	247	242	74	64	321	305
Employees with temporary employment contracts (excluding interns)	8	16	1	2	9	18
Employees with full-time employment contracts	257	258	76	68	333	326
Employees with part-time employment contracts	0	0	0	0	0	0

We can see that, of the total number of employees in the Group, almost **80% are women**.

It is also important to note that **94%** of employees, excluding interns, have **permanent contracts** and that **100% of workers are full-time**.



Job security

One of the greatest successes of the Certest Group is its contribution to society through the generation of stable and quality employment, an aspect on which we work every day to achieve the continuity and stability of the people who form part of the Group.

With regard to the **termination of the employment relationship**, in 2025 there have been a total of 15 dismissals (6 in 2024), which have affected the following by gender and age brackets:

No. of dismissals. Breakdown by gender	2024	2025
Women	5	9
Men	1	6

No. of dismissals. Breakdown by age group	2024	2025
Less than 30	1	3
From 30 to 50	4	12
More than 50	1	0

In turn, an analysis by gender and professional category offers the following results:

No. of dismissals. Breakdown by gender and professional category	Women		Men	
	2024	2025	2024	2025
Directors	0	0	0	0
Managers	0	1	1	1
Salespeople	0	3	0	1
Researchers/Specialists	1	1	0	1
Technicians (tech.+warehouse+admin+supervisors)	0	3	0	2
Operators	4	1	0	1
Interns	0	0	0	0
TOTAL	5	9	1	6

Remuneration policy

Below are the average remunerations and their evolution broken down by gender, age and professional classification. The report corresponds to **gross remuneration and includes a variable supplement, where applicable**.

Average remuneration	Women		Men		Wage gap ⁽¹⁾	
	2024	2025	2024	2025	2024	2025
Less than 30	24,463	27,738	26,049	27,407	6%	-1%
From 30 to 50	28,182	31,258	40,793	51,007	31%	39%
More than 50	30,183	35,946	44,699	56,429	32%	36%

(1) The wage gap is calculated as the ratio of the average pay of women to men

Average remuneration	Women		Men		Wage gap ⁽¹⁾	
	2024	2025	2024	2025	2024	2025
Directors	0	0	110,080	215,099	-	-
Managers	44,379	52,604	47,087	57,555	6%	9%
Salespeople	39,862	55,001	43,264	60,352	8%	9%
Researchers/Specialists	32,049	36,111	32,482	37,572	1%	4%
Technicians (tech.+warehouse+admin+supervisors)	24,732	29,043	24,269	26,118	-2%	-11%
Operators	19,654	21,723	19,238	22,801	-2%	5%
Interns	9,600	-	9,600	9,600	0%	0

(1) The gender pay gap is calculated by dividing the difference in salary between men and women by the salary of men.

As can be seen, the gender pay gap figures in the age-group analysis are adjusted in the professional category analysis, which is much closer to an analysis of jobs of equal value. The largest gap is found in the technical category: 11% in favour of women.

At Certest Biotec, senior management tasks are carried out by the Board of Directors and the Company's Managing Director.

The average remuneration received by the Board of Directors and Senior Management in 2025, including variable remuneration and any other remuneration in kind, is as follows:

Board Members and Directors	2024		2025	
	CERTEST	VITASSAY	CERTEST	VITASSAY
Women	0	0	0	0
Men	3	1	3	1
Average remuneration	817,320	88,052	1,209,047	95,650

(*) These figures include, in the case of Certest, the remuneration of the directors, as well as the salary paid (in terms of gross salary) to the Managing Director and the services paid to the holding companies for senior management services.

In the case of Vitassay, it corresponds to the remuneration received by its Sole Director (in terms of gross salary) who acts as Managing Director. The gross salaries received include variable salaries earned in the previous financial year (2024) and collected in 2025.

This information differs from that reported in the Annual Accounts, as in that case the accrued remuneration is shown, therefore in 2025 the variable from 2024 but collected in 2025 is eliminated and the provision for the 2023 variable collected in 2026 is added.

Disconnection from work policies

The right of employees to disconnect from work is a matter regulated by Spanish Organic Law 3/2018, of 5 December, on the Protection of Personal Data and the guarantee of digital rights. The developments introduced by this regulation included not only an update of the legal framework for the protection of personal data, but also a section dedicated to the regulation of every citizen's digital rights. This is particularly relevant and includes the right to disconnect from the workplace, rendering break times and respect for the personal and family privacy of workers effective.

In October 2025, CERTEST approved the [Digital Disconnection Policy](#), which includes measures to guarantee the right to digital disconnection applicable to the entire workforce, but especially to those employees who hold positions that involve having a team of people under their responsibility, such as

middle management or management positions, as they have a position of reference with respect to the teams they coordinate. The policy aims to respect employees' rest time outside working hours. To that end, emails now include the following message: *"My working hours may not be the same as yours. Please do not feel obliged to reply to this email outside your working hours."*

WORK-LIFE BALANCE AND WORK ORGANISATION

The Certest Group has promoted initiatives to encourage a work-life balance for its employees, promoting shared responsibility, equal opportunities and diversity.

Paid leave is granted in accordance with the legislation in force and the collective bargaining agreement: for marriage, birth of a child, death or illness of family members up to the second degree, moving home, unavoidable duty, preparation for childbirth, medical appointments and personal matters, among others.

The initiatives put in place to promote work-life balance include the option of flexible working hours in offices, adaptability of shifts and receiving additional days for days worked at the weekend, among others.

The people in the organisation who benefited from work-life balance measures in 2024 and 2025 are shown below.

% of full-time employees with benefits:	2024	2025
No. of employees who were entitled to maternity or paternity leave.		
Women	19	20
Men	2	5
No. of employees who exercised their right to maternity or paternity leave.		
Women	19	20
Men	2	5
No. of employees who returned to work after maternity or paternity leave.		
Women	18	20
Men	2	3
Return to work and retention rates of employees who took parental leave, by gender		
Women	95%	100%
Men	100%	60%
No. of employees who make use of existing work-life balance measures		
Women	259	253
Men	74	67
No. of employees who have taken advantage of reduced working hours		
Women	10	11
Men	0	1
% of the workforce who have flexible working hours in their position		
Women	78%	79%
Men	22%	21%
% of the workforce making use of remote working measures		
Women	4.3%	13.75%
Men	1.5%	7.5%

It should be noted that at Certest, all workers entitled to maternity or paternity leave have taken advantage of this measure. All of these people subsequently returned to work after the end of their maternity or paternity leave entitlement and were still employed 12 months later, unless the end of their contract

occurred in a shorter period or the employee voluntarily opted to take extended leave for childcare.

ABSENTEEISM

The following table shows the data on absenteeism segmented by gender.

To calculate absenteeism, the percentage rate was obtained by comparing the number of working days lost due to temporary incapacity or workplace accidents, and the total number of working days based on the General Collective Agreement for the Chemical Industry (1,752 hours). The data by gender are as follows:

Women		Men		TOTAL	
2024	2025	2024	2025	2024	2025
3.39%	5.97%	0.54%	0.17%	2.74% _(*)	5.08%

(*) 2024 figures restated after detecting an error in their calculation.

The analysis shows that, although the final figures are better than the general absenteeism figures in Spain, there has been a significant increase in absenteeism among women compared to 2024. Data for the fourth quarter of 2025 show that absenteeism due to temporary incapacity (TI) has led to the loss of 5.5% of the agreed hours, while the level of absenteeism has led to the loss of 7.1% of the agreed hours in the period in question.

Source: Quarterly report on labour absenteeism. Ranstad Research. March 2026.

OCCUPATIONAL HEALTH AND SAFETY.

At the Certest Group, we are committed to the safety of our employees, an aspect that has been identified as one of the most important in the materiality analysis conducted.

The development of the Occupational Health and Safety activity covers 100% of the workforce and is carried out at the different companies in the Group

through External Health and Safety Services, with the aim of ensuring adequate protection of the health and safety of the employees. This health and safety is promoted through the application of the appropriate measures and the completion of the necessary activities for the prevention of occupational risks, thus contributing to the reduction of accidents at work and occupational illnesses among company employees.

The actions taken by the Certest Group aimed at managing occupational risks include, among others:

- Information and training of employees.
- Investigation of accidents.
- Regular monitoring.
- Delivery, control and use of PPE (Personal Protective Equipment).
- Measures for action in the event of emergencies.
- Coordination of business activities.
- Job evaluation and preventive planning.

The data relating to the Health and Safety of the employees for the financial years 2023 and 2024 are reported below.

Work-related accident during working hours

Year	Women			Men			TOTAL		
	Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
2025	1	2.21	0.108	0	0	0	1	1.77	0.02
2024	3	6.86	0.26	0	0	0	4	5.38	0.30

Commuting accident

Year	Women			Men			TOTAL		
	Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
2025	5	11.08	0.16	0	0	0	5	8.86	0.18
2024	1	2.20	0.45	0	0	0	4	1.79	0.22

Occupational Diseases

Year	Women			Men			TOTAL		
	Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
2025	0	0	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0	0	0

NOTE. The average frequency rate is calculated as the number of accident days started in the period divided by the number of hours worked, all multiplied by 1,000,000, that is, the number of accidents per million hours worked.
The severity rate, on the other hand, is the number of total days lost due to accidents in the period divided by the number of hours worked, all multiplied by 1,000.

It should be noted at this point that, in 2025, there were a total of six occupational accidents, five of which were commuting accidents. The corresponding investigation into each accident was carried out.

SOCIAL RELATIONS

The Certest Group always guarantees the right to freedom of association and to be covered by the corresponding collective bargaining agreements applicable at each of the group's companies.

Relevant changes of an organisational nature are communicated through the different managers, who are responsible for disseminating them to lower levels, depending on the required deployment.

The minimum notice period granted to employees is managed according to the measures to be adopted and their scope. The minimum notification deadlines are nevertheless set within the framework of the collective bargaining, while always respecting the legally established minimums.

At the Certest Group, all the employees are covered by the **General Chemical Industry Agreement**. Likewise, all Certest Biotec employees are represented through the formal health and safety committees.

TRAINING AND PROFESSIONAL DEVELOPMENT

At the Certest Group, training is considered a key factor in the success of the organisation and a tool for the personal and professional development of the employees forming part of the Group; this aspect, together with the low turnover of the team, are driving elements that allow us to have committed and highly specialised staff.

All group companies have a system in place that incorporates the identification of training needs, the planning of training actions and the assessment of the effectiveness of these actions.

Training hours broken down by professional category are as follows:

Hours of training	2024	2025
Directors	53	60
Managers	2,644	2,390
Salespeople	201	261
Researchers/Specialists	2,322	2,994
Technicians (tech.+warehouse+admin+supervisors)	3,374	3,372
Operators	1,142	954
Interns	329	312
TOTAL	10,065	10,343

UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

The Certest Group is committed to the principle of universal accessibility, which guides decisions regarding spaces, products and services so that they are accessible and meet the functional and dimensional requirements, guaranteeing their autonomous and comfortable use by people with reduced mobility or any other limitation.

EQUALITY

The Certest Group's commitment to equality is based on respect for people's individuality, recognition that we are all different and the elimination of any exclusionary or discriminatory conduct. This is why there have been no discrimination cases brought against the Group during the period under review.

Certest Biotec has a Protocol for the prevention and handling of situations of sexual and gender-based harassment and discriminatory harassment, and an Equality Plan, in accordance with current legislation. Both plans have a four-year duration, starting from the approval of the diagnostic report on 12 January 2022. In 2025, negotiations began on the 3rd Equality Plan with the establishment of the corresponding Negotiating Committee to review and approve the Equality Plan in 2026.

The main conclusions of the equality report are set out below:

- The company is committed to gender equality and non-discrimination;
- The percentage of women is higher than the percentage of men in the workforce;
- The percentage of permanent contracts is higher than the percentage of temporary contracts;
- The company is committed to continuous staff training;

In turn, a total of 28 measures have been deployed through the implementation of the Plan, covering a total of 10 work areas that aim to achieve the following objectives:

1. Selection and Recruitment

- Training in selection processes
- Review of language and content, ensuring that staff selection is carried out using gender-neutral procedures.
- Principle of gender vision, promoting the incorporation of women and men to positions where there is under-representation of either gender, giving preference to the recruitment of candidates of the under-represented gender.

2. Professional classification

- Data management using statistical tools. Categorise and assess the different jobs on a non-discriminatory basis.

3. Training

- Access to training during working hours. Facilitate access for women and men to training in specialities that contribute to their professional development in the company in a balanced way.
- Annual training plan

4. Professional promotion

- Design information and motivation programmes
- Participate in raising awareness about female scientists
- Develop an inclusive procedure for internal promotion

5. Working conditions

- Work climate analysis

6. Balance of personal, family and work life.

- Facilitate and promote the exercising of work-life balance rights, ensuring that these rights are known and accessible.
- Promote measures that facilitate the compatibility of working time with personal and work life. Facilitating work/life balance/professional career
- Promote the continuous working day

7. Remuneration system

- Remuneration register and salary audit, supporting equal pay and finding a balance between responsibility and remuneration.
- Adherence to formal terms and conditions for sales commission.

8. Prevention of sexual and gender-based harassment

- Protocol for the prevention of sexual and gender-based harassment. Adapted to the new Spanish Equality Law (approved in 2023)
- Training for Management, HR, Equality Committee and company structure managers

9. Language and communication

- Dissemination of inclusive language guide
- Dedication and awareness raising- Science Week

10. Health prevention measures with a gender perspective

- Introduce the gender dimension into occupational health policy.

The measures have been formalised in specific sheets with indicators, objectives, target groups, people responsible, actions, costs and deadlines, in order to monitor, and learn from, them.

This year, the workplace climate was once again assessed through a company-wide survey, which provided insights into the company's situation in this area. The results were shared with all employees in the form of a global summary.

Another significant aspect is the Review of the Harassment Protocol – currently called the **Protocol for the Prevention and Treatment of Sexual Harassment**- based on Royal Decree 1026/2024. This specifically sets out the measures planned to promote equality and prevent discrimination against LGTBI people in companies, including action protocols, as well as the new General Collective Agreement for the Chemical Industry. Training on equality, prevention of harassment and LGTBI issues was provided to the entire workforce.



The Certest Group is aware that respect for human rights is a duty on every individual, but that organisations, within the scope of their competencies, have the obligation to promote, respect, protect and guarantee the human rights enshrined in favour of the individual.

Since 2015, the company has had an **Employee Code of Conduct** approved by Management, which is reviewed and adapted according to the needs of the organisation, with the latest update having been communicated and sent to all employees in August 2023.

This Code formalises the organisation's commitments regarding compliance with the law and respect for human rights and civil liberties. The Code of Conduct is shared with the Works Committee and is delivered to and agreed by Certest employees when they join the organisation. It is available and accessible to employees on the intranet, regardless of their contractual relationship.

With its acceptance, Certest employees accept the commitment to always comply with the law in force at any given time, to pursue any violations of this and to cooperate with the justice system and public bodies in the event of possible violations of the law from which the Company could derive direct criminal liability, in accordance with the provisions of article 31 bis of the Spanish Criminal Code in force or any other provision in this regard that may replace and/or supplement it in the future.

Actions or instructions and orders given by a director or member of the Certest management team that are contrary to the law do not exonerate employees who act in accordance with such instructions or orders from liability. No orders or instructions that contravene the provisions of a legal rule should be obeyed.

Likewise, all actions or orders issued by Certest staff will scrupulously respect the Human Rights and Civil Liberties included in the United Nations Universal Declaration of Human Rights.

Respect for professional ethics and acting in accordance with standards of integrity, honesty, loyalty, efficiency and responsibility, both personally and professionally, are fundamental and essential values for Certest, as has already been stated, and will contribute decisively to compliance with the law and respect for human rights and civil liberties.

The Code of Conduct does not therefore replace any legal regulations that may be applicable to the Certest Group in each case and in each territory. In all cases, the human rights internationally recognised in the Universal Declaration of Human Rights and in the fundamental Conventions of the International Labour Organisation are complied with through strict obedience of national and European regulations.

The ultimate objective of the Code of Conduct is therefore to develop models and guidelines for professional, ethical and responsible behaviour that should guide all those who interact with the Certest Group in the exercise of their activity. In addition, to prevent the committing of criminal behaviour and any illegal behaviour by those people bound by this Code in the performance of their professional activity and to establish the necessary monitoring and control mechanisms to ensure compliance with the Code.

The monitoring and control mechanisms envisaged include a monitoring and control system to verify compliance with the Code of Conduct.

Moreover, any person linked to the Code of Conduct who may be aware of any possible irregularities, improper acts and/or behaviour constituting an infringement or who may have reasonable suspicions can report them through the Certest Group's Ethics channel.

Since its implementation, no reports of non-compliance have been received.

III. Respect for human rights

Also during this year:

- There have been no reports of human rights violations.
- There have been no **cases of discrimination during the reporting period.**
- There have been no cases submitted to dispute resolution mechanisms.

In 2025, operations with suppliers outside the EU accounted for 35% of total supplies (33% in 2024), in terms of the amount. The Certest Group has established approaches to minimise the risk of operations and suppliers where either the right to freedom of association and collective bargaining may be at risk, or where there is a significant risk of child labour, forced labour or compulsory labour.

At this point, in accordance with the list of “Jurisdictions under Increased Monitoring” (commonly known as the “grey list”) published by the Financial Action Task Force (FATF), which highlights jurisdictions being monitored due to deficiencies in their anti-money laundering and counter-terrorism financing systems, Certest carried out transactions with Bulgaria totalling €10,294. This amount represents 0.15% of the company’s total purchase volume. On the other hand, Certest has not carried out any transactions with countries included on the blacklist of this list.

As a control mechanism, Certest Biotec has implemented a Supplier Code of Conduct whose purpose is to establish, promote and communicate the principles of conduct and responsible behaviour expected of the company’s suppliers.

Compliance with this is an essential part of the selection and evaluation of suppliers, regardless of where they have their registered office and/or main centre of activity. This Code is in addition to any verbal or written agreement that the Supplier may have with the Certest Group.

By accepting it, all of the Certest Group’s suppliers undertake to:



- Respect the principles of the Universal Declaration of Human Rights and its implementing conventions, as well as the recommendations of the International Labour Organisation with regard to the rights of workers in the performance of their activities.
- Ensure that there are no forms of child labour or any types of forced or compulsory labour.
- Comply with all international, national and local laws, regulations and declarations concerning the minimum working age (according to ILO Convention 138 on the minimum age).
- Comply with the labour regulations applicable to them at all times.

Additionally, as a means of creating visibility for the commitments made by Certest management, in 2019 the company obtained the Aragon Social Responsibility recognition, which subsequently evolved to the RSA+ recognition.

This recognition includes the annual renewal of the declaration of commitment in which the company’s senior management assumes, among others, the following principles:

- **Respect for employees.** Always promoting professional relationships based on respect for the dignity of others, collaboration, fairness and communication, which foster a good professional environment.
- **Relationship with suppliers.** For everyone at the company, and specifically for those involved in the selection or decision on the purchasing of supplies or services or the negotiation of rates or other conditions, an ethical and responsible relationship with suppliers is required, avoiding any interference that could affect impartiality in this matter.

Finally, it is worth highlighting the existence of the **Protocol for the prevention and handling of situations of sexual harassment**, the scope of which extends to all types of harassment, whether for reasons of gender and/or discriminatory harassment.

IV

Fight against corruption and bribery

At Certest Group, relationships with stakeholders are based on the following corporate values: professional ethics, integrity, honesty, loyalty, efficiency and responsibility. These values are detailed in the Employee Code of Conduct, which establishes general guidelines for Certest personnel to follow in their professional activities.

The following are the measures implemented in the organisation to manage potential risks and avoid undesirable behaviour and conduct.

Measures to avoid the irresponsible use by the employees of the resources made available by Certest.

The Certest Group provides its employees with a series of technical and electronic devices (PCs, laptops, scanners, printers, photocopiers, fax machines, etc.), all owned by the company, in order to guarantee the efficient provision of services by them.

Security in the use of electronic devices is regulated in the Code of Conduct by establishing a series of guidelines and principles aimed at uniformly regulating their use, regardless of their location or type, and the proper use of the Certest Group's technical and IT resources.

It also sets out the terms and conditions under which employees must treat the data and information exchanged with the Certest Group as confidential, as well as respecting the Certest Group's data protection policy.

Computer security in the workplace is controlled by means of passwords that must be stored in a place that cannot be accessed by third parties.

In relation to the corporate network, employees are obliged to use the corporate network and the Certest intranet and its data without engaging in activities that may be considered illicit or illegal, that violate the rights of Certest or third parties, or that may go against the rules of conduct of electronic networks.

The Code of Conduct expressly prohibits activities that compromise the corporate network because they may constitute a risk to the responsible use of the corporate network's data.

Certest also has the necessary codes and procedures in place to ensure that access to the monitoring of the employee's activity does not violate the rights of the worker affected by the monitoring at any time.

Certest also undertakes to cooperate with the State security forces and bodies, informing or responding to their requests for information on any circumstance that may help in the investigation of a crime, misdemeanour or administrative violation.

Confidentiality Measures

The Code also includes confidentiality obligations. Therefore, during the term of the employment relationship, as well as after the termination of the Employment Contract, the employee undertakes to treat as strictly confidential any Confidential Information and/or document in any medium that contains this and to which they have had access during the length of their employment relationship with Certest, undertaking not to make direct and/or indirect use thereof by any means.

Personal data protection

Personal data obtained from employees, customers, suppliers, public administrations, the general public or any other entity or organisation are a necessary element of our work. For this reason, extreme care must be taken to avoid the disclosure of such data outside the environment in which it is permitted by the applicable law and by the Company's internal rules and regulations.

Certest is committed to ensuring the privacy of the personal data of customers, suppliers, employees or any other natural person or legal entity whose data may have been supplied to it. To this end, it has a Privacy Policy which explicitly sets out this commitment.

The Code of Conduct also sets out how relationships with customers and suppliers must be managed. Firstly, these should show the highest standards of integrity, especially with regard to the making of statements about the quality and safety of the products or services offered, reinforcing the added value that Certest can offer.

In 2024, standardised data protection processes and continuous training for employees were implemented, while continuous monitoring processes were maintained.

Relationships with customers and suppliers

With regard to relationships with suppliers, they must also be governed by the principles of integrity and honesty and the choice of supplier must be based on the principles of merit and ability, and be in line with Certest’s commitment to not engage in practices that may be considered irregular in its relationships with customers, providers, suppliers, competitors, authorities, etc., including those related to money laundering. The Certest Group categorically rejects any commercial action aimed at positioning itself as a preferential company in any administrative procedure run by any National or International Public Body through irregular payments or financial compensation.

Within the framework of professional relations, Certest establishes specific guidelines that limit or prohibit gifts and invitations, whether given or received by its staff. The following guidelines must be applied:

- No gifts or invitations are to be offered or received in the course of business.
- Exceptionally, it may be possible to offer and/or accept gifts or invitations to/from customers/suppliers, when the following three conditions are met simultaneously:
 - a) They are permitted under the legislation in force and cannot be interpreted as an incentive to act in a certain way, affecting professional impartiality and objectivity.
 - b) They are given or received as a matter of generally accepted business practice or social courtesy, without having been solicited.
 - c) They have a symbolic or financially insignificant value.

When a person covered by this rule has doubts as to whether or not an offer is acceptable, they must first consult the Compliance Officer or, failing this, reject it.

Certest employees will reject or return gifts or invitations offered or received that do not meet the above requirements, provided that this does not constitute a legal violation and does not involve serious offence being taken by the person or entity offering the gift, in which case the Compliance Officer must be informed.

During 2025, adherence to the codes of conduct of our distributors was maintained, and in such cases, our own code of conduct was disseminated. Additionally, the sales area is provided with ongoing information on contract management, fraud, bribery and unlawful conduct, while new employees receive compliance training.

With regard to Criminal Compliance, ongoing training has been provided to internal staff certified as Compliance Officers, and progress has been made in developing the Criminal Risk Map related to the company’s activities.

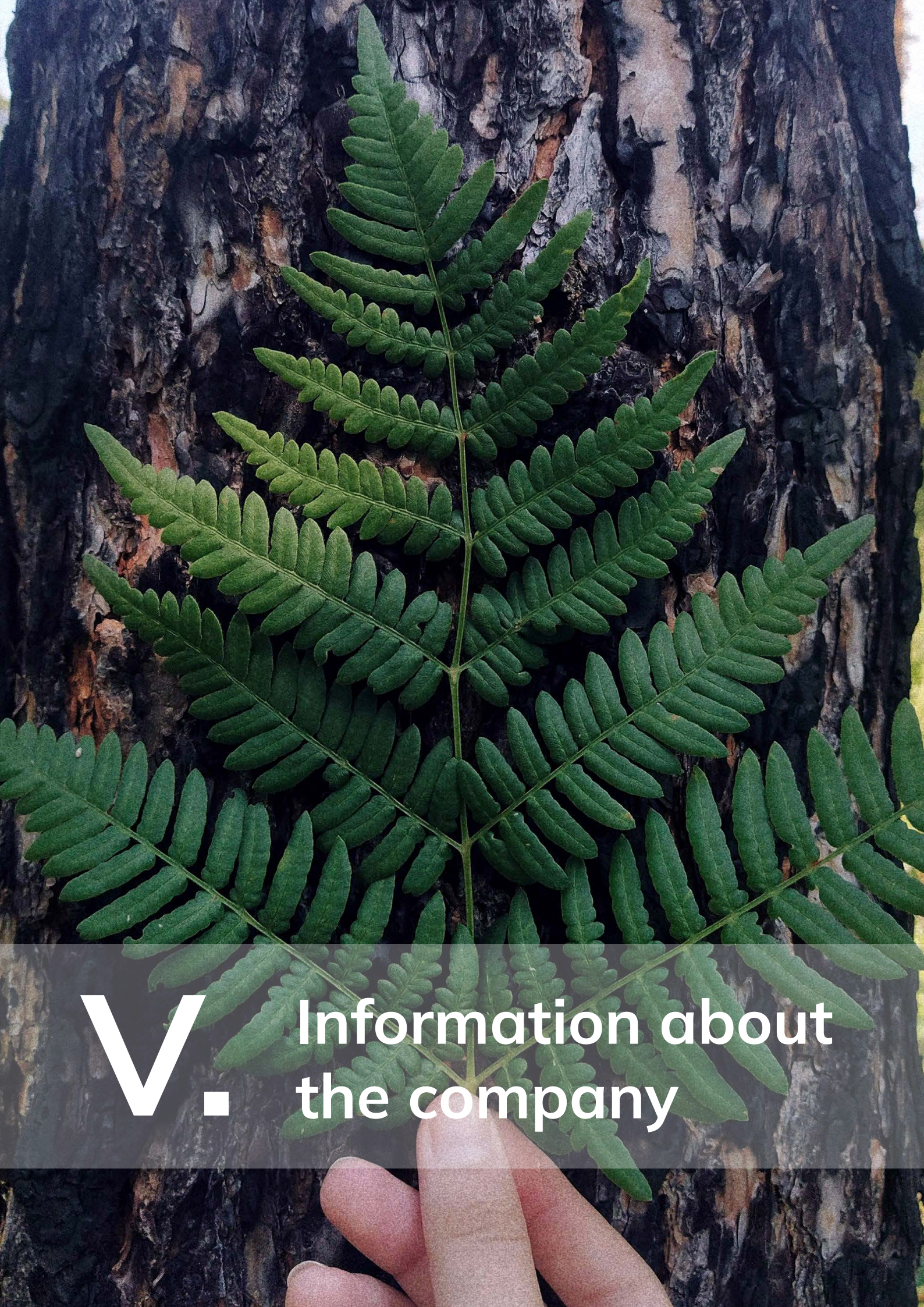
The results relating to corruption and bribery in 2025 are reported below:

Results	
Total no. and nature of confirmed corruption cases	0
Total no. of confirmed cases where employees have been dismissed for corruption or disciplinary action has been taken.	0
Total no. of confirmed cases where contracts with business partners have been terminated or not renewed due to violations related to corruption	0
Public legal cases related to corruption brought against the organisation or its employees during the reporting period, and the results of those cases.	0
Contributions to political parties and/or representatives (financial or in-kind) that the organisation has made directly or indirectly by country and recipient/beneficiary (€)	0

CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANISATIONS

In 2025, donations and contributions to various types of foundations and non-profit organisations amounted to €40,221 (€41,564 in 2024).

The choice of beneficiaries of these contributions has been made following objective and impartial criteria and ensuring that there is no conflict of interest affecting any employee of the Certest Group.



V ■ Information about the company

COMMITMENT TO SUSTAINABLE DEVELOPMENT

CERTEST’s mission is to develop, manufacture and market innovative, high-quality solutions for detecting and diagnosing viruses, bacteria, parasites, tumour markers and inflammatory markers in vitro. Its strategic positioning throughout the entire value chain of the process associated with diagnosing and treating human diseases is undoubtedly one of the Group’s main contributions to a healthier and more resilient society.

The company’s commitment to research and development of increasingly personalised medicine is key to offering better diagnoses, prognoses and more precise therapies for the benefit of people’s health.

This is why Certest Group’s activities and its contribution to the biotechnology ecosystem in its operating markets, driven by research and the development of alternative approaches to tackling diseases, generate shared value for society.

Certest’s priority R&D areas are provided below:

Results	Purpose and main stakeholders
Infectious diseases	Helping the health sector with the control of pathogens, including emerging variants, and combating antimicrobial resistance through the development of novel IVD products and advanced therapies based on RNA.
Human genetics	With a dedicated emphasis on personalised medicine, our efforts revolve around forging groundbreaking diagnostic solutions based on qPCR and Next Generation Sequencing techniques, coupled with the innovation of nucleic acid therapies, that redefine diagnostics and treatment approaches, ushering in a new era of precision care.
Oncology	The aim is to find solutions that enhance the healthcare of cancer patients. Our approach involves conducting precise and sensitive analyses of genetic alterations linked to cancer, to improve the accuracy of diagnosis, treatment, and prognosis, tailoring medical interventions to the individual patient's unique genetic profile.
Biomarkers	We develop innovative and user-centric solutions designed to detect biomarkers with exceptional accuracy, both within hospital settings and beyond, ensuring seamless applicability in various environments.
Advancing nucleic-acid-based therapies	We contribute to the evolution of cutting-edge therapeutic nucleic acids by developing novel RNA sequences (short and long RNA). We are also pushing beyond the boundaries of the current state-of-the-art in drug delivery with lipid nanoparticles (LNPs), focusing on ionizable lipids and refined formulations. These accomplishments will not only improve delivery efficiency, but also enable precise targeting for enhanced therapeutic outcomes.

The impact on stable, quality employment is another of the important positive contributions the Certest group makes to society. Certest's growth and the R&D projects undertaken by the company's different divisions would not be possible without the work of a highly qualified team of professionals. In parallel, the Certest Group has a positive impact on the local development of the markets in which it operates indirectly through all the suppliers and collaborators with which it works.

The visibility of the Certest Group's commitment to society is reinforced by its active involvement in different forums that have boosted the communication and dissemination of the projects and practices carried out by Certest in the field of sustainability. Its activity involves a broad collaborative environment with people and organisations in the biotechnology and research sector.

The different organisations with which the Certest Group has collaborated with the aim of promoting and maximising the company's R&D activities are listed below:

- **Universities:** University of Zaragoza, University of Navarre, Complutense University of Madrid, University of Salamanca, University of Valencia.
- **Research Institutes:** Instituto de Salud Carlos III, Instituto Aragonés de Ciencias de la Salud (IACS), Instituto de Investigación Sanitaria de Aragón (IISA), Instituto de Nanociencia y Materiales de Aragón (INMA), Instituto de Biocomputación y Física de Sistemas Complejos (BIFI), Fundació Institut de Recerca Biomèdica (Barcelona), Centro de investigaciones biomédicas Margarita Salas.

In the area of sustainability, Certest Biotec is a signatory to the United Nations Global Compact and promotes the 2030 Agenda for Sustainable Development. This agenda is implemented through the Sustainable Development Goals (SDGs), which Certest has adopted as guiding principles for its sustainability strategy.

The principles of responsible action that contribute to the SDGs prioritised by the Certest Group are set out below.



Sustainable Development Goals (SDGs)



SDG 3. Good health and well-being.

- Regular training
- Information pills
- Promotion of healthy habits. Promotion of an employee sports group
- Other initiatives aligned with SDG 3 include:
 - Sponsors of Run for Science – UNIZAR
 - Sponsors of the Runizar Run – UNIZAR
 - Participation in the Padel Tournament - Company Sport Programme
 - Participation in the ESIC Business Race
 - Company recognised by the Aragonese Network of Healthy Companies (RAES)
 - Participation in the SALUDABLEMENTE (HEALTHILY) project
 - Employee event -Certest Cruise Night-
 - NGO Una sonrisa por Navidad (A Smile for Christmas)
 - Organisation of sample collection with gifts
 - Sponsorship of Club San Mateo



SDG 4. Quality education.

- Incorporation of students in internships
- Scholarship programme
- Alliances with universities and training centres
- Development of career plans
- Development of doctorate programmes
- Other initiatives aligned with SDG 4 include:
 - Sponsors of the graduation ceremony for the Master's in Science at the Faculty of Veterinary Science
 - Sponsorship of the BIFI 2025 conference
 - Sponsorship of the European Rotavirus Meeting
 - Sponsorship of the 24th Virology Conference
 - Participation in Special young talent with ESIC
 - Participation in the Talente Group of ASEBIO
 - Participation in various talks
 - Sponsorship of the Academy of Science
 - Participation in a day of chemists with DENIOS and MAZ
 - Master Science Embroidery (Veterinary Faculty)
 - 2025 Pint of Science.

Sustainable Development Goals (SDGs)



SDG 5. Gender equality.

- Equality Plan
- Work-life balance measures
- Remuneration policies
- Use of inclusive language
- Participation in ASEBIO Biotech women



SDG 8. Decent work and economic growth.

- Promotion of young people working at the company
- Promotion of R&D+i
- Promotion of economic growth and job creation
- Providing decent working conditions
- Participation in the Executive Committee and Labour Committee of the Aragonese Federation of Chemical and Plastics Companies (FEQPA)
- Participation in the ASEBIO Talent Committee.



SDG 13. Climate action.

- Improving facilities following the principles of sustainability
- Energy efficiency initiatives
- Investment in R&D+i
- Adherence to the United Nations Global Compact
- Involvement in the development of UNE Standard 343 "Management system for the United Nations Sustainable Development Goals"



SDG 17. Partnerships to achieve the goals.

- Promotion of partnerships with companies in the same sector, universities, the public sector, associations and clusters
- Encouraging employee participation in achieving the SDGs
- Other initiatives aligned with SDG 17 include:
 - Participation in the Impulsa awards (Chamber of Commerce)
 - Participation in the Peón award
 - Participation in the campaign 'Una sonrisa por Navidad' (A Smile for Christmas) by the NGO Cooperación Internacional
 - Sponsorship of the Atades Calendar
 - Sponsorship of the Fundame Calendar
 - Membership of the Spanish Association of Sustainability Managers (ESG), DIRSE
 - Coordination of the Sustainability Committee
 - Participation in the 4th Sustainability Conference

In 2025, the Certest Group continues to make progress in implementing actions aimed at minimising its environmental impacts, specifically:

1. The new portal, docs.certest.es, has been fully implemented to address two identified needs within the company. Firstly, to provide an e-labelling platform that facilitates compliance with the new IVDR regulation, which requires the elimination of paper instructions and ensures that end users can access them online. This portal guarantees the download of the Instructions for Use (IFU) for each product in the language assigned to their country of origin. Secondly, the portal includes a Private Area, available exclusively to Certest Group distributors, from which they can access all product IFUs, technical documentation, and commercial materials relevant to their daily operations.

This digital system has eliminated the need for paper versions, helping to reduce paper consumption within the company by 15 tonnes in 2025 compared to 2024.

2. At the same time, work is being carried out to minimise the use of plastics in product design and to analyse alternatives such as recyclable materials, such as cardboard. The size of the packaging is also being optimised by adjusting the kits to the content, thus contributing to better logistics performance.

In the regulatory field, the application of the CBAM regulation has been analysed. This regulation encourages global decarbonisation by setting carbon prices for imported products. In this case, the focus is on aluminium. However, it has been verified that the import is exempt as it involves volumes of less than 50 tonnes per year.

Finally, the new obligations related to SCRAPS (Collective Systems of Extended Producer Responsibility), derived from Royal Decree 1055/2022 on packaging and packaging waste, came into force this year. Certest complies with these obligations by registering with IMPLICA, the SCRAP system

for industrial and commercial packaging, and by submitting annual reports on the packaging placed on the market.

Membership of associations

The Certest Group actively participates in important associations at the national, regional and local levels, forums designed to share knowledge with other professionals in the sector and to constantly advance in order to offer the best solutions to our customers.

In 2025, Certest is present in the following:

- Spanish Bioindustry Association (ASEBIO),
- Aragón Health Cluster Association
- Pint of Science Spain Scientific Dissemination Association
- Spanish Association for Commercial Coding (AECOC),
- Spanish Association for Standardisation (AENOR),
- Federation of Chemical and Plastics Companies of Aragon (FEQPA)
- Zaragoza Chamber of Commerce
- DIRSE, Spanish Association of Sustainability Managers (ESG)

At the same time, the Certest group encourages the participation of part of the team in management associations, such as the Association of Managers and Executives of Aragón (Adea), the Association for the Progress of Management (APD), or the Council of Science, Technology and Innovation, of the Government of Aragón, of which Certest has been a member since 2022.

Transparency of information about the product or service

One of the commitments comprising the Quality and Occupational Health and Safety Policy is to guarantee the quality and safety of all products, in order to fully meet the requirements of customers, regulations, applicable laws and standards and patient safety. A key aspect in meeting this commitment is the level of information provided to stakeholders about the products offered to customers.

Within its organisational structure, there is a Marketing Area in charge of managing and processing information on products and the channels in which they appear. There are formalised guidelines on its actions, which are set out in the Code of Conduct:

- In addition to complying with current legislation, the contents of marketing and advertising campaigns must be ethical and respectful of society. Campaigns must be legal, truthful and honest and must respect the rights of consumers and also those of the organisation’s competitors.
- It has made a commitment to being honest, always providing complete, truthful, clear, useful and accurate information about products or services.
- The good faith of the recipient of the advertising or communication will not be abused, nor will arguments be used that play on the fear, concerns or superstitions of the recipients.
- The promotion of violence or illegal behaviour, encouraging dangerous practices or discrimination, violating the dignity of the person or, in general, including content that violates the prevailing criteria of good taste and social decency, as well as good manners, will be avoided.
- Imitating other competitors’ advertisements or discrediting these will also be avoided.

Numerous channels or media with important information content are available for each of the products that Certest offers to its customers, developed jointly by the Sales, Marketing and Quality Departments. Certest also provides several tools containing detailed product information, which are available in Spanish, English and other languages depending on customer needs or requirements.

These tools are shown in the following table:

Tool	Channel
Product specifications: Information on selected key product features.	www.certest.es
Product instructions: This is detailed information of a technical nature. It includes information on the pathogen tested, the technique used and the development of the procedure.	Physical. Delivered with the order. Website
Product data sheet: Technical-commercial summary with essential product information.	Website
Product application notes: Information on product families, specifying the use of the product with different market equipment.	Website
Product presentations: Diverse content on products, company and general aspects according to needs.	YouTube According to the customer’s shipping needs
Box and product labelling: The labelling includes information about the product, family, diagnosis and special storage conditions.	Packaging
Sales catalogues: Introduction of the diagnostic technique and list of product portfolio.	Website Physical
Special development sheets: Description of a specific product tailored to the customer’s individual needs.	Website Physical

As a complement to these initiatives, actions are carried out to interact with potential users of the products:

- Training.
- Articles (many on the corporate website).
- Events.
- Trade fairs.
- News on the corporate website.
- Social media such as LinkedIn, Instagram, YouTube.
- Customer audits.
- Answering of product queries.

Indicator	2023	2024	2025
No. of visits to the website. Product information. (*)	647.00	616,244	423,265
Updated technical data sheets	159	109	147

(*) The figure corresponds to the total number of visits to both the Certest website www.certest.es and the pharma.certest.es website.

At this point, it is worth noting the formalised policy and guidelines that underpin marketing campaigns and product information, as well as the quality and level of up-to-date content provided on the website.

OUTSOURCING AND SUPPLIERS

In December 2022, the Certest Group internally approved its Code of Conduct for suppliers, which applies to any person, professional, company or institution involved in any way in the provision of goods or services to the company.

By adhering to it, all Certest suppliers assume the following obligations from the moment they start their business, trade or service relationship with the company:

- To provide the information requested by Certest to understand the initial position in relation to compliance with this Code of Conduct.

- To ensure compliance at all levels and by all those potentially affected by this Code.
- To establish measures for the training, dissemination and awareness of this Code among its employees and, in particular, those who interact with and/or perform activities for Certest.
- To notify Certest (Regulatory Compliance Area, Legal Department) of any information that may be directly or indirectly related to compliance with this Code, or with the interests and/or image of Certest in the market.
- To facilitate and participate in activities to verify compliance with this Code and/or audits that may be established or required by Certest.



With regard to the protection of **HUMAN RIGHTS**, all Certest suppliers undertake to:

- Respect the principles of the Universal Declaration of Human Rights and its implementing conventions, as well as the recommendations of the International Labour Organisation with regard to the rights of workers in the performance of their activities.
- Ensure that there are no forms of child labour or any types of forced or compulsory labour.
- Comply with all international, national and local laws, regulations and declarations concerning the minimum working age (according to ILO Convention 138 on the minimum age).
- Comply with the labour regulations applicable to them at all times.



With regard to **RESPECT FOR PEOPLE**, all Certest suppliers undertake to:

- Not subject their employees to any type of physical or verbal abuse or any other form of intimidation.
- Ensure a working environment free of harassment and inappropriate behaviour.
- Respect the right to take a break, as well as the minimum wages established by law and international conventions.
- Guarantee freedom of association and collective bargaining rights for their employees.
- Adopt the principles of equal opportunity and non-discrimination, based on professional merit and objective evaluations in people management processes.
- Not allow any type of discrimination associated with ethnic or cultural origin, sex, gender identity, sexual choice, disability, nationality, religion, age, social origin or ideology, among others.



With regard to considerations of **ETHICS AND GOOD GOVERNANCE**, all Certest suppliers undertake to:

- Avoid situations that may generate potential conflicts between the personal interests of their employees and those of Certest.
- Maintain mechanisms to ensure compliance with applicable legislation by themselves or through their employees.



With regard to the **HEALTH AND SAFETY** of their employees, all Certest suppliers undertake to provide the appropriate resources and means to:

- Comply with applicable labour legislation and international agreements regarding the safety, health and well-being of their employees.
- Provide a safe and healthy workplace, taking appropriate action to reduce the occupational risks to employees. Provide employees with appropriate information and training on health, safety and well-being, so as to ensure the safety of the activity in the workplace.
- Establish mechanisms for the appropriate management of risks that could affect the safety of their employees.
- Oblige their employees to comply with Certest's occupational health and safety regulations when activities are performed at Certest's facilities.
- Assess and encourage the adoption of preventive measures to minimise the risk associated with the performance of its activity in terms of safety, health and well-being.



Finally, in the field of protecting the **ENVIRONMENT**, all Certest suppliers undertake to:

- Guarantee compliance with the applicable environmental regulations in all locations where they perform their activities.
- Work to achieve a rational and efficient use of energy and natural resources.

- Work to minimise the direct negative impact of their activity on the environment.
- Apply, as far as possible, environmental criteria in the selection and evaluation of suppliers, extending these good practices to their own supply chain.
- Guarantee, in the development of their activities, the application of the necessary preventive and corrective measures to minimise and, where appropriate, correct possible impacts on ecosystems and biodiversity.

In 2025, seven supplier audits were conducted, compared with two in 2024, complemented by documentary evaluations of all suppliers considered critical.

In both cases, the audits were aimed at guaranteeing the capacity of suppliers and subcontractors to supply products or services in accordance with the requirements of the Certest Group's Quality System.

An analysis of the operations and suppliers of the Certest Group companies shows that 65% took place within the European Union (67% in 2024). Of these, 80% were with Spanish companies, up from 77% in 2024.

CONSUMERS / CUSTOMERS

Certest does not directly work with end consumers, as its sales take place through distributors. Even so, the company's management is committed to establishing initiatives to determine the needs and expectations of the end consumer, which are transformed into internal requirements which are then fulfilled.

The Certest Quality Policy is consistent with this approach. Its implementation takes place through the Quality System at Certest Biotech, S.L., which since 2011 has been certified in accordance with the ISO 13485 standard, *"Medical devices. Quality management systems. Requirements for regulatory purposes"*, for the following scope: Design, development, manufacture and distribution of medical devices for in vitro diagnostics.

In 2022, as part of the plan to adapt to the new EU Regulation 2017/746 on in vitro diagnostic medical devices, the quality system certification under ISO 13485 was transferred to a new Notified Body: CISQ, member of IQNET.

Certest also holds the MDSAP certification, *"Medical Device Single Audit Programme"*, which allows for a single audit of a medical device manufacturer's quality management system (QMS) that meets the requirements of multiple regulatory jurisdictions, and complies with the standard and regulatory requirements of up to five different markets: Australia, Brazil, Canada, Japan and the United States.

This international standard sets out the requirements for a quality management system that enables organisations to demonstrate their ability to consistently provide medical devices and services that meet customer and regulatory requirements.

- Risk management approach
- Legal and regulatory compliance
- Supplier and Subcontractor Control
- Document and Record Management
- Monitoring and Measurement Equipment Control: approach to software validation
- Focus on Continuous Improvement
- Staff Training and Awareness

This year, it is particularly noteworthy that the company obtained the **CE IVDR Quality System Certification** under Regulation (EU) 2017/746 Annex IX, Chapters I and III, for a total of 46 products, equivalent to 575 catalogue references. This was later joined by 18 new products, equivalent to 101 new catalogue references. This means that at the end of 2025, **64 Certest products** had this certification, which is equivalent to **776 catalogue references**.

In terms of marketing and after-sales service, these processes are managed by the sales teams in each Business Unit.

- Customer service and follow-up carried out by the sales departments of the Business Units. This includes actions such as dealing with incidents, technical advice, responding to any technical queries and training and education for users.
- Management of customer complaints. As a company certified in accordance with the ISO 13485 standard, there is a procedure for complaints management. It includes the receipt and logging of information, analysis, processing and resolution, response, follow-up and closure.
- Post-sale product analysis: the performance of the product in the market is monitored.

Among others, the control initiatives implemented in the field of product/service quality and the management system itself are worth highlighting:

- Internal controls and surveillance systems, for the mandatory assessment and reporting of adverse incidents to the competent health authorities, notified bodies and third parties.
- Conducting of third-party audits of Certest, either by regulatory bodies or by customers.

Throughout Certest's history, there have been no recalls of manufactured products, no adverse incidents reported to Health Authorities and no fines imposed by these.

Within the framework of its Quality System, the Certest Group also has different processes that allow it to understand the opinion its customers and end users have about the products and processes it offers. The information obtained is used in the review processes of the organisation's objectives by its senior management.

Thus, **information is obtained on sales management**, based on the interaction of the sales team, meetings, visits to customer and user or end-user facilities, external visits to customers, trade fairs and congresses, meetings, analysis of products on the market, regular monitoring and review of agreements, analysis of the management of complaints, etc.

In addition, **customer satisfaction studies** are carried out on a regular basis. A series of factors to be evaluated (product, time, service, etc.) are included, as well as an open section for any comments, suggestions, proposals, etc., that may be appropriate. The results are analysed by the Management, incorporating them into the organisation's objectives and proposing the appropriate actions.

The results obtained in terms of customer complaints and their resolution for 2024 and 2025 are given below.

Indicator	2024	2025
No. of customer complaints	233	230
No. of complaints resolved satisfactorily	212	146
Percentage	91%	63.5%

TAX INFORMATION

The main tax figures for 2024 and 2025 are set out below:

	Year 2024	Year 2025
Consolidated result for the financial year	15,010,331	9,741,370
Corporation tax	2,189,668	232,344
Public subsidies received € (*)	1,319,342	1,794,418

(*) Of the total subsidies received in 2025, €1,720,547 correspond to capital subsidies and €73,870 to operating subsidies.

For the posting in the accounts of non-refundable subsidies received from third parties who are not partners, the group of companies follows the criteria below:

Capital subsidies: these are measured at the amount received or the fair value of the good obtained, and are recognised as income in the profit and loss account in proportion to the amortisation/depreciation charge in each year for the subsidised items or, where applicable, when they are disposed of or when there is a valuation adjustment for impairment.

Operating subsidies: these are subsidies received from social security and they are charged to profit or loss when they are granted, unless they are intended to finance operating deficits in future financial years, in which case they are recognised directly in equity and charged to profit or loss in those financial years. If they are granted to finance specific expenses, they are recognised in profit or loss as the expenses financed are accrued.

Where applicable, grants received from partners or owners are recognised directly in equity and do not constitute income in the profit and loss account.

VI. Key subsequent events

At the date of preparing this non-financial information statement, no significant subsequent events have occurred that would indicate circumstances that might make it necessary to modify any aspect of the statement or that could affect the application of the going concern principle.

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