



ESG-Factbook 2025

of the Rottendorf Group

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www.rotteendorf.com





Rottendorf Pharma
The science of making it work

ESG-Factbook 2025

Rottendorf Pharma

December 2025

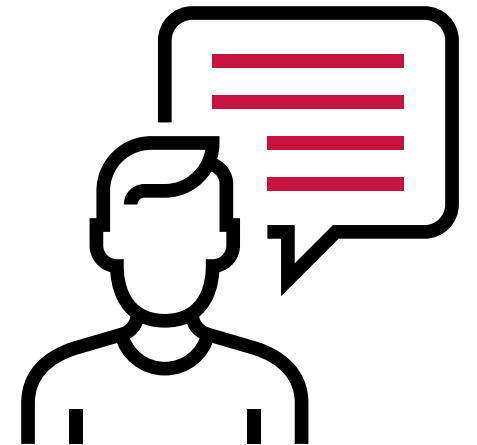
Agenda



- Foreword
- General Information
- Business model, strategy and sustainability initiatives
- Environmental indicators
- Social indicators
- Governance indicators



Foreword



Foreword by the Management

ESG Factbook 2025



"2024 was a year of consistent development for us – environmentally, socially and in business terms. The progress we have made shows that sustainable action is not only possible but also makes good business sense. We are proud to take responsibility together with our team and to play an active role in shaping the future."



For Rottendorf Pharma GmbH, sustainability is a central component of responsible corporate governance. As an established service provider in the pharmaceutical industry with many years of experience in the development, manufacture and packaging of medicinal products, we bear a special responsibility towards our employees, business partners, society and the environment.

Our business activities are based on a holistic understanding of quality that combines efficiency, ethical principles and social responsibility. The continuous development of our processes and structures takes into account international standards and objectives for sustainable development.

Rottendorf Pharma GmbH is committed to the principles of the United Nations Global Compact¹ and actively supports the implementation of the Sustainable Development Goals (SDGs)².

¹The principles of the Global Compact are outlined on page 19.

²The 17 interlinked Sustainable Development Goals (SDGs) were adopted by the United Nations in 2015 as a universal call to action to, among other things, end poverty, protect the planet and ensure that by 2030 all people can live in peace and prosperity.

Respect for human rights, the promotion of fair working conditions and the protection of natural resources are central guiding principles in this regard.

Within our supply chains, we take responsibility for compliance with social and environmental standards. Through internal guidelines, transparent processes and an established whistleblower system, we ensure that risks are identified at an early stage and addressed appropriately.

This report documents our progress, challenges and goals on the path to sustainable corporate development. We invite you to shape this journey together with us.

Yours

Marco Niemann

(Managing Director)

Erich Scheibner

(Managing Director)

Foreword by the Sustainability Department

ESG Factbook 2025



As Head of Sustainability and Technical Compliance, my team and I are particularly committed to presenting our company's responsibility towards the environment, society and economic activity in a transparent and comprehensible manner. For us, sustainability means not only compliance with legal requirements, but also the conscious decision to act today in such a way that future generations will find a world worth living in.

This ESG Factbook highlights the progress we have already made on this journey and the challenges that still lie ahead. It provides insights into our strategic goals, our measures to reduce our environmental impact, and our commitment to social responsibility and sustainable value creation.

I would like to thank everyone involved who has contributed to the creation of this ESG Factbook, and I look forward to actively driving our transformation process forward in the years to come.

Kind regards,

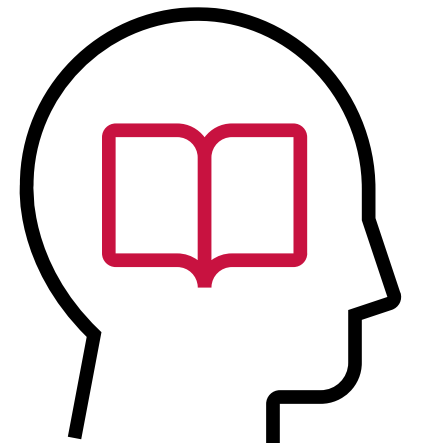
Dr Jane Gleißberg
(Head of Sustainability and Technical Compliance)

Rottendorf Pharma GmbH





General information





Basis for preparation

ESG Factbook 2025

We, Rottendorf Pharma GmbH, have prepared this sustainability report in accordance with the voluntary sustainability reporting standard of the EFRAG (European Financial Reporting Advisory Group), the VSME Standard (Voluntary Standard for Small and Medium-sized Enterprises). In doing so, we have applied Option B of the VSME framework, consisting of the core module and the relevant parts of the comprehensive module.

As part of the reporting process, we have carried out a Double Materiality Assessment (DMA) to prepare for future reporting in accordance with the requirements of the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD).

The topics identified as material in this analysis form the basis for the subsequent report content. The Core Module is supplemented by the requirements of the Comprehensive Module. The DMA served as an indicator for selecting the relevant disclosures from the Comprehensive Module (see slides 'Results of the Double Materiality Assessment').

The reporting period covers 1 January 2024 to 31 December 2024, unless otherwise stated. Where available, data from previous years has been included to provide context for developments. Figures from previous years and appendices are not subject to audit within the scope of the VSME report. The balance sheet total has been excluded from the report for reasons of confidentiality.

We are a privately held company based in Ennigerloh (Germany) and are subject to German company law. The company is registered in the commercial register of the Münster Local Court.

Together with our subsidiary, we operate internationally in the pharmaceutical industry, focusing on the development, manufacture and packaging of solid dosage forms. Our services include, among other things, pharmaceutical development, process optimisation, GMP-compliant production and logistics solutions for customers worldwide.

Subsidiary included in the report

ESG Factbook 2025



Rottendorf Inc.

One Marina Park Drive
Suite 1410
Boston, MA 02210



Supports sales activities in the
North American market



Company overview

Financial year 2024



NACE code*: 2120

Manufacture of specialised
pharmaceutical products and other
pharmaceutical products

*:Statistical classification of economic activities in the EU



Total assets (in €):

N/A



Turnover:

€318,161,848



Country of main business activity

Germany



Number of employees (absolute figure):

1,387 (31 December 2024)

Geographical location of the sites covered in the ESG Factbook 2025 report



Description (Type of asset)	Street and house number	Postcode	Town	Country	Coordinates
Headquarters with administration, quality control, production and development centre	Ostenfelder Str. 51-61	59320	Ennigerloh	Germany	51.84248, 8.036628
Packaging site comprising an existing building (No. 3) and a new building including staff car park (No. 3a)	Am Fleigendahl 3 & 3a	59320	Ennigerloh	Germany	51.851016, 8.034906
Premises of a former nursery / community centre	Ludgerusstraße 2-5	59320	Ennigerloh	Germany	51.841689, 8.033461
Sampling (within the storage site of B Logistik GmbH Pharmazie Logistik Centrum Ennigerloh (PLC))	Westkirchener Straße 62	59320	Ennigerloh	Germany	51.844108, 8.028406

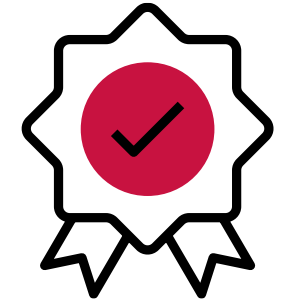
As part of sustainability reporting in accordance with the VSME standard, the transparent presentation of the geographical location of all our operational sites, which are classified as significant assets, is an essential component. This information serves to ensure the traceability of business activities and forms the basis for assessing location-based environmental impacts, social conditions and regulatory requirements. Leased or rented premises that are not recognised as assets in the balance sheet are not included in the table opposite.








Sustainability certifications

Overview

External audits and certifications strengthen the credibility and effectiveness of our sustainability measures. In this report, we disclose which sustainability certificates and environmental labels we have obtained or renewed in the financial years 2024 and 2025. These credentials demonstrate our compliance with recognised standards in areas such as environmental management, energy efficiency, occupational safety and social responsibility.

The following overview transparently presents the relevant certifications and labels. They underline our commitment to sustainable business practices and serve as a guide for our stakeholders and business partners. On the following pages, we provide further details on the individual certifications and labels.



Certification or label				 		
Status	Certified in May 2025	Committed (61/100 total points)	Active	Active	Confirmed	Certification valid until 22 December 2027



Sustainability certifications

Pharmaceutical Supply Chain Initiative

The Pharmaceutical Supply Chain Initiative (PSCI) is a group of pharmaceutical and healthcare companies that shares a common vision of excellence in safety, environmental and social performance across the entire value chain.

The PSCI has developed the PSCI Principles for Responsible Supply Chain Management to articulate what the industry expects from the supply chain. These principles address five areas of responsible business practices: ethics, labour, health and safety, the environment, and management systems. In each area, the Principles set out the relevant practices that every company operating within the pharmaceutical supply chain is expected to adhere to.

We are proud to be a PSCI supplier partner, to commit to the PSCI Principles, and to contribute to a community dedicated to responsible practices throughout the value chain. In May 2025, we were audited by TÜV Rheinland on the topics of health, safety, the environment, human rights and ethics, with no critical or significant findings identified.





Sustainability certifications

EcoVadis

The EcoVadis rating is a globally recognised sustainability rating for companies. EcoVadis medals and badges are awarded to companies that have completed the EcoVadis assessment process and demonstrated a relatively strong management system that takes into account the sustainability criteria set out in the EcoVadis methodology. EcoVadis medals and badges recognise performance relative to other assessed companies in the EcoVadis database.

On 5 April 2024, we received the EcoVadis 'Committed' badge. We are continuously working to further improve our sustainability performance in the areas of the environment, ethics, labour and human rights, and sustainable procurement.





Sustainability certifications

Integrity Next

Using the IntegrityNext platform, we connect seamlessly with our suppliers and can develop sustainability throughout our supply chain in a targeted and scalable manner. On the platform, we create a sustainability profile that specifically reflects compliance with regulatory requirements and relevant sustainability standards.

Our sustainability profile is shown in the adjacent figure and can also be viewed directly in a web browser via the link provided.





Sustainability certifications

ISO 50001

The ISO 50001 standard defines the requirements for an energy management system (EnMS) and has been recognised since 2011 as a standard for companies of various sizes and across different sectors.

In 2015, we introduced an energy management system in accordance with DIN EN ISO 50001:2018 and underwent a further audit and assessment by TÜV NORD CERT GmbH in 2024. The successful certification is valid for three years until the end of 2027.

With our energy management system, we continuously monitor, evaluate and optimise our energy consumption. Key components include the systematic recording of all significant energy flows, the definition of clear energy targets and the regular analysis of potential savings. In addition, we focus on transparent reporting, internal training and the continuous improvement of our technical systems. Through these structured processes, we make an active contribution to reducing our CO₂ emissions and increasing our energy efficiency.





Sustainability certifications

United Nations Global Compact

The United Nations Global Compact (UNGC) is a voluntary initiative that aims to promote universal principles in the areas of human rights, labour, the environment and anti-corruption through the active involvement of the business community in collaboration with civil society and trade union representatives. The aim is to strengthen the global impact of responsible businesses by adhering to the ten principles of the UNGC and contributing to the implementation of the United Nations Sustainable Development Goals.

We are a member of the UNGC and align our actions with its ten principles. We integrate these principles into our strategies and processes, thereby supporting human rights, fair labour practices, environmental protection and the prevention of corruption. Furthermore, we take measures to actively advance broader societal goals, in particular the Sustainable Development Goals. In doing so, we focus on collaboration and innovation.



United Nations
Global Compact



Sustainability certifications

United Nations Global Compact Germany e.V.

The UN Global Compact Network Germany e. V. (UNGC Germany) brings together German signatories to the UN Global Compact from the business community, civil society, academia and the public sector.

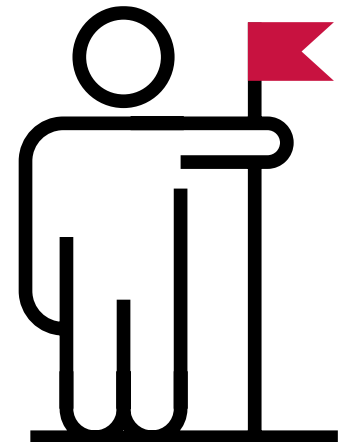
Based on ten universal principles and the Sustainable Development Goals, the UN Global Compact pursues the vision of a more inclusive and sustainable economy for the benefit of all people, communities and markets – today and in the future. The initiative does not see itself as a certifiable standard or regulatory instrument, but rather as an open forum for initiating change processes and sharing ideas. In national and regional networks, participants develop concrete solutions and thus contribute to the global vision of the UN Global Compact.

We are also a member of UN Global Compact Germany and are therefore committed to adhering to the ten principles of the UNGC.



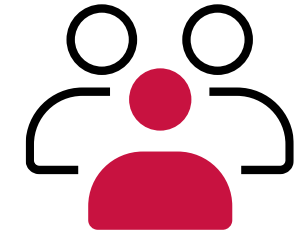
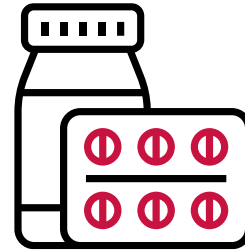


Business model, strategy and sustainability initiatives



Business model

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We are a leading contract development and manufacturing organisation (CDMO), drawing on our expertise in the manufacture, packaging and formulation development of solid oral dosage forms for the global pharmaceutical industry. By focusing on manufacturing efficiency, quality management and regulatory compliance, we are committed to providing excellent service and promoting sustainable practices, as well as integrating advanced technologies into the pharmaceutical sector.

We specialise in the manufacture and packaging of solid dosage forms such as tablets, capsules and coated tablets. In addition, we offer comprehensive services in the fields of pharmaceutical development, analytics and quality control. These enable our clients to bring innovative, high-quality medicines to market efficiently and safely.

We market our products and services worldwide. The company's international focus is reflected in long-standing partnerships with globally active pharmaceutical companies.

Our key business relationships include long-standing partnerships with clients in the pharmaceutical industry, suppliers of active ingredients and excipients, and service providers in the fields of logistics and quality management. The business model is primarily based on B2B business. Our collaboration is characterised by high quality standards, regulatory compliance and mutual trust.

Key markets

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The map shows the key markets for us. Our products and services are sold in several geographical regions, including Europe, the USA and China. Activities in these markets are subject to regular inspections by national and international medicines regulatory authorities.

Bezirksregierung
Münster



وزارة الصحة
Ministry of Health



Strategy and initiatives

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Our corporate strategy is closely linked to the concept of sustainability. We view sustainability as an integral part of our business operations and take environmental, social and economic factors into account. We continuously optimise our production processes, use resources responsibly and promote innovation in order to actively contribute to environmental and climate protection. At the same time, we are committed to fair working conditions, promoting diversity and upholding ethical standards throughout the entire value chain. These principles guide our strategic direction as well as our day-to-day business decisions and strengthen our competitiveness and long-term viability. Our management team is responsible for implementing these sustainability initiatives.



Sustainability goals

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1.

Scope 1 & 2

- Reduce the total CO₂ e* emissions from Scope 1 and 2 by 60% by 2030. The base year is 2023.
- 2023: 10,166 t CO₂ e (= 100%)
- 2030: 4,066 t CO₂ e (= 40%)
- Forecast for 2025:
5,210 t CO₂ e,
- GAP 2030: 1,114 t CO₂ e

*: CO₂e stands for CO₂ equivalent. Emissions of greenhouse gases other than carbon dioxide (CO₂) are converted into CO₂ equivalents (CO₂ = 1) according to their global warming potential to allow for better comparability.

2.

Scope 3

- Record the total CO₂ e emissions from Scope 3 up to the base year 2027.
- Reduce Scope 3 emissions by 5% by 2030 compared to the base year.

3.

Product Carbon Footprints

- Record 50% of the product-specific CO₂ footprints of the products we manufacture by 2030.

With our sustainability goal of “Balanced Sustainability”, we pursue a responsible and impact-oriented approach. We pursue sustainability initiatives that are technically sound, can be implemented efficiently and are in line with our business performance. In doing so, we ensure that environmental and social improvements remain in balance with economic stability and long-term business success.

Double materiality assessment process

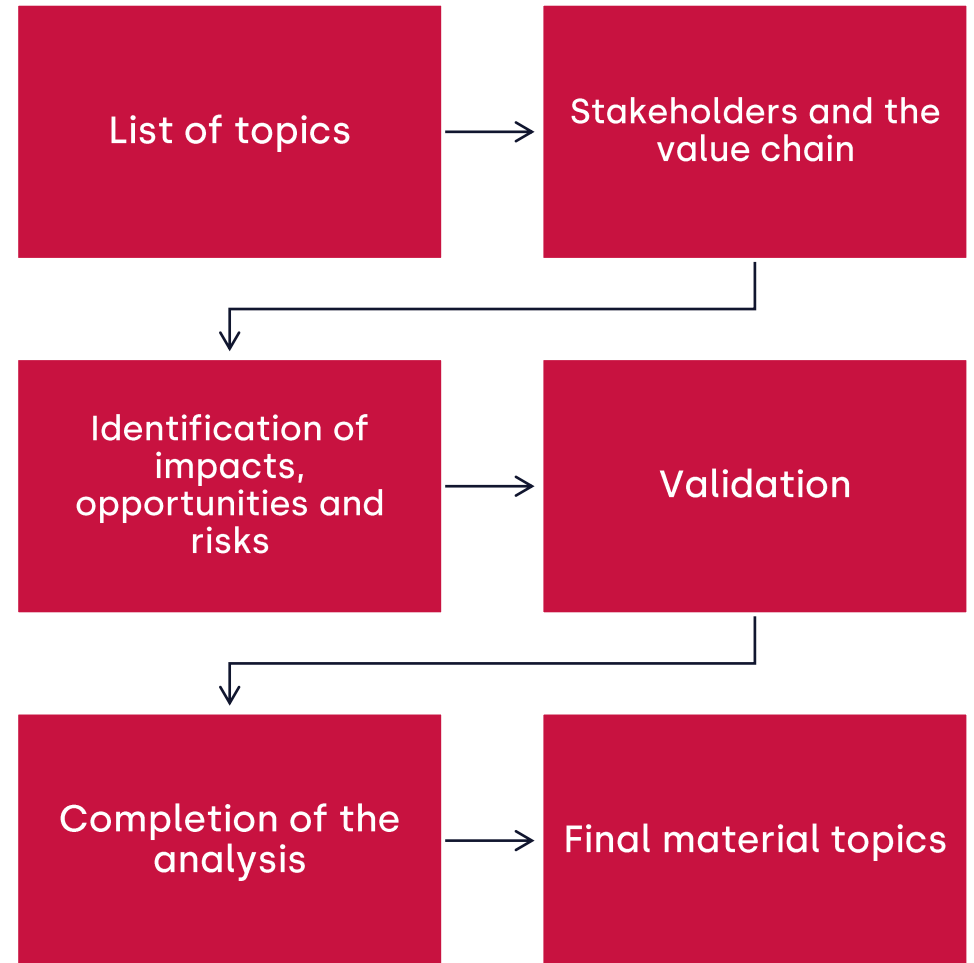
ESG Factbook 2025



We follow a structured approach to identifying and assessing material impacts, risks and opportunities in the context of sustainable corporate governance. This process is based on the regular conduct of a double materiality assessment that involves both internal and external stakeholders.

In the first step, we identify relevant sustainability issues across the entire value chain. This is done by evaluating internal data, analysing regulatory requirements and engaging in ongoing dialogue with stakeholders such as employees, customers, suppliers and public authorities. We then assess the identified issues in terms of their potential impacts on the environment, society and corporate governance. Qualitative and quantitative methods are used to determine both the likelihood of occurrence and the magnitude of potential risks and opportunities.

The results of this assessment are visualised in a materiality matrix and serve as the basis for prioritising areas for action. Regular review and updating of the process ensures that new developments, changing conditions and stakeholder feedback are taken into account in a timely manner. In this way, we ensure that the sustainability strategy remains aligned with the key challenges and opportunities.



Stakeholder engagement

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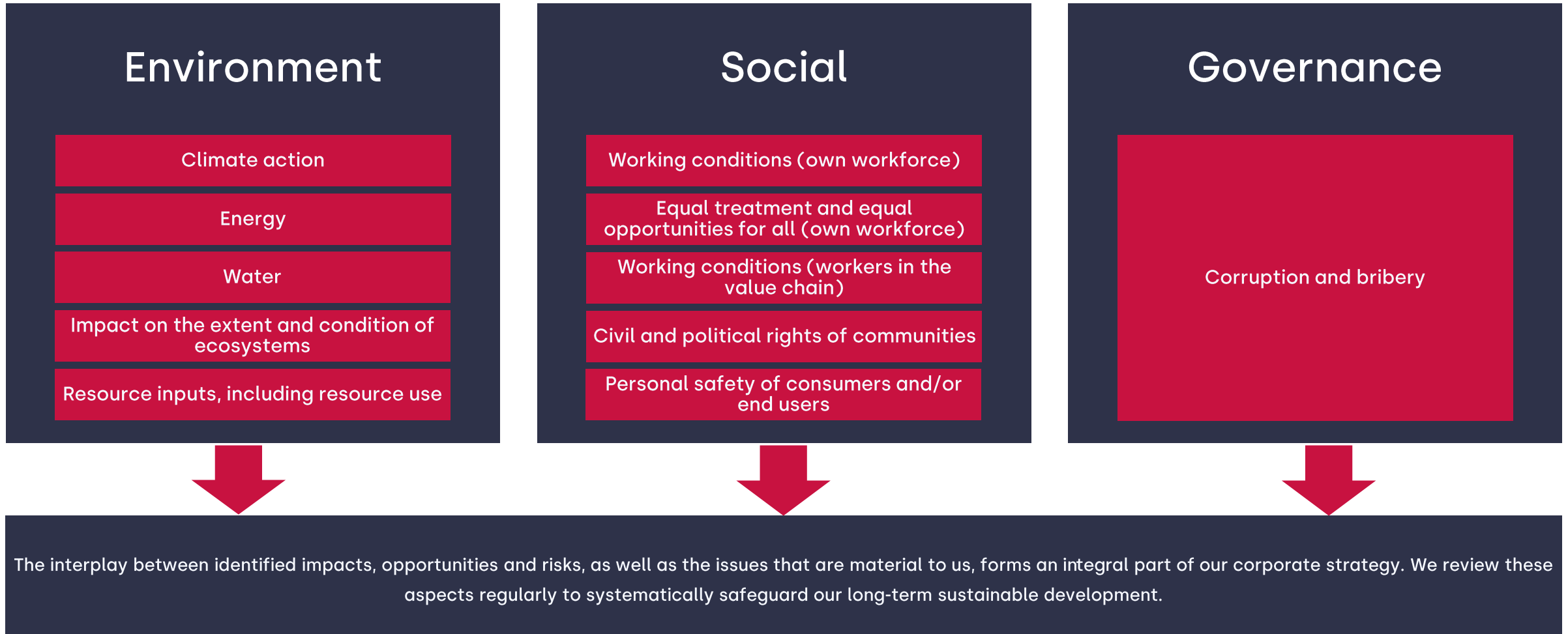


We attach great importance to the active engagement of our stakeholders. As part of our sustainability management, we systematically identify the relevant stakeholders and involve them in the development and implementation of our sustainability strategy. Our aim is to identify expectations, needs and concerns at an early stage and integrate them into our decision-making processes.

Our key stakeholders include, in particular, our employees, customers, suppliers, business partners, owners, public authorities and the local community. We maintain dialogue through various channels, including regular meetings, surveys, workshops and direct communication. Through this ongoing exchange, we ensure that we address key issues and develop sustainable solutions together.

Results of the double materiality assessment

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Results of the double materiality assessment

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Impact

We are aware of the wide-ranging impacts our business activities have on the environment, the society and the economy. Our focus is on the development and manufacture of pharmaceutical products in compliance with the highest quality and safety standards. Significant impacts arise in particular from our use of resources, energy consumption, emissions, and our responsible treatment of our employees and the local community. Through continuous process optimisation and investment in modern technologies, we reduce our environmental impact and strengthen our social responsibility.

Risks

As part of our sustainable corporate governance, we regularly identify risks arising from our own activities as well as from external factors. These include regulatory changes, potential supply chain disruptions, increasing environmental and occupational safety requirements, and potential reputational risks. We address these risks through comprehensive compliance management, the diversification of our supplier relationships and the promotion of an open corporate culture focused on prevention and continuous improvement.

Opportunities

Our increasing focus on sustainability opens up various opportunities for us in the long term. These include potential competitive advantages through more efficient processes or by further developing our service portfolio towards more sustainable solutions. Furthermore, the continuous development of our sustainability activities can enhance our appeal to skilled professionals. Together with our customers and partners, we are working to develop viable solutions that support environmental, social and economic added value in the medium term.

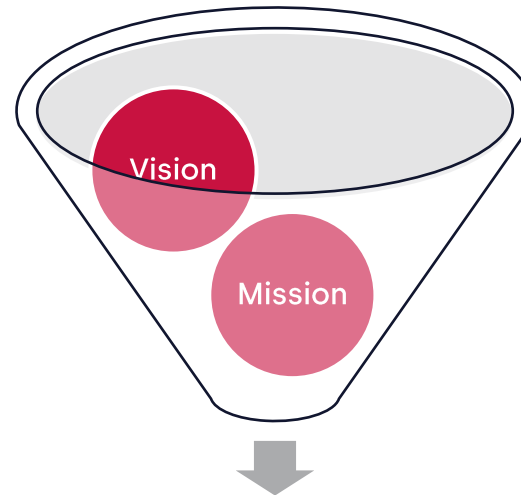
Sustainability vision and sustainability mission

ESG Factbook 2025



Vision

We develop local solutions to global problems and take responsibility for people and the environment to ensure healthcare, life and quality of life for patients and future generations.



**Positioning of
Rottendorf
Pharma**

Mission

We develop and produce innovative and pragmatic solutions in collaboration with our customers and guarantee the highest quality through compliance with standards. By optimising our value chain and processes, we minimise our environmental footprint, with our employees and their expertise being key to this.

Strategic priorities of our sustainability strategy



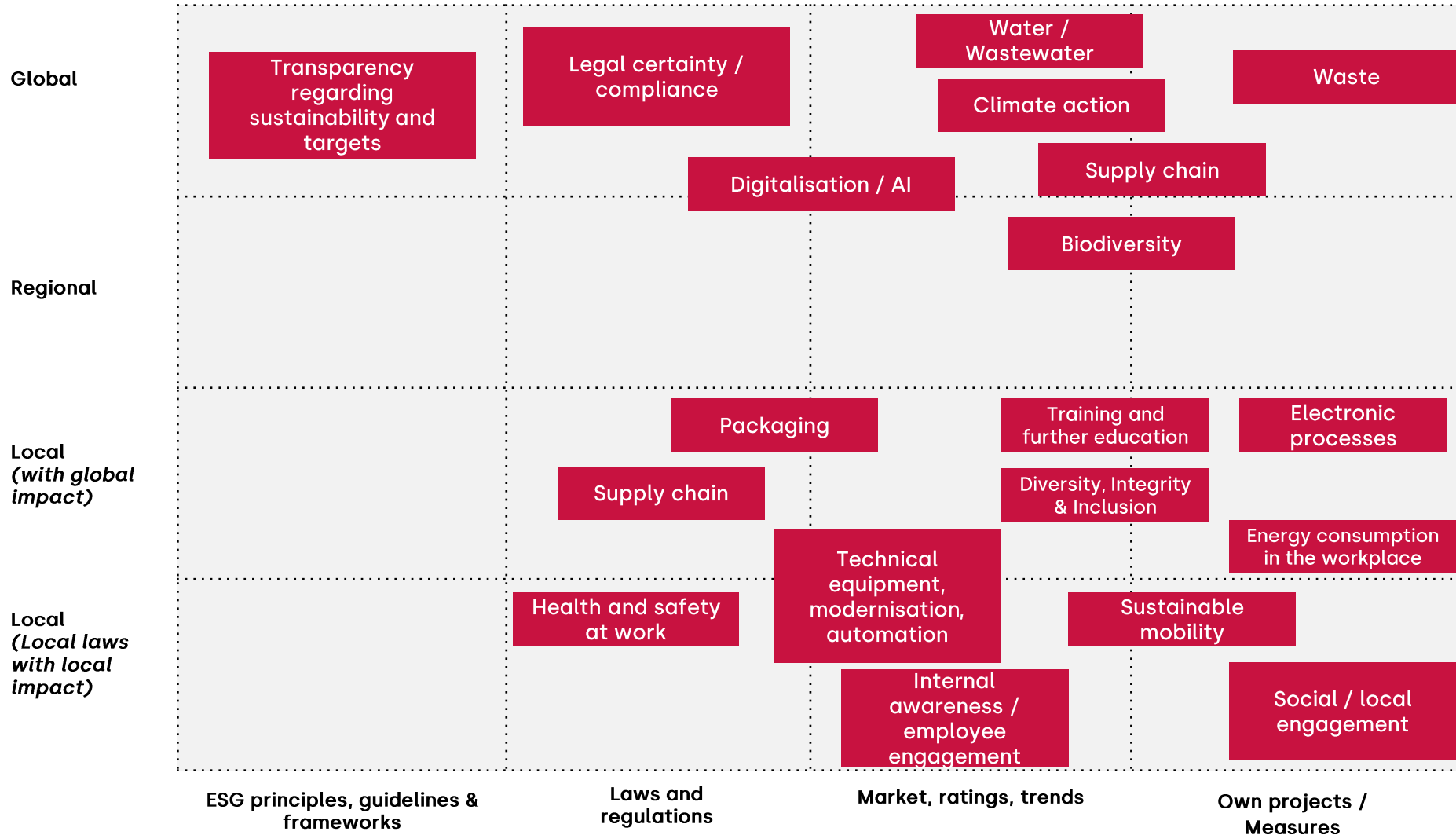
Compliance / Transparency	Resources	Synergies in Transformation / Innovation	Employees	Regional / Local
Legal certainty / Compliance	Waste	Digitalisation / AI	Training and development	Tree sponsorship
Certifications	Biodiversity	Technical equipment	Diversity, Integrity & Inclusion	Community Forest
GMP	Packaging	Modernisation	Commitment	Engagement of former employees
Supply chain	Water / Wastewater	Sustainable mobility	Empowerment	Enninger helps children
Code of Conduct	Climate protection	LEAN Management	RP Health	Electric charging stations
Customer requirements	Energy	Continuous improvement processes	RPH* Academy	Rottendorf Foundation
	Energy consumption in the workplace	Customer requirement	Mobile working	
	CSR criteria in procurement strategy	Energy Management System	CareFlex insurance	
		Electronic processes	Employee development	
		Automation		

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*:RPH stands for Rottendorf Pharma

Local and global sustainability efforts

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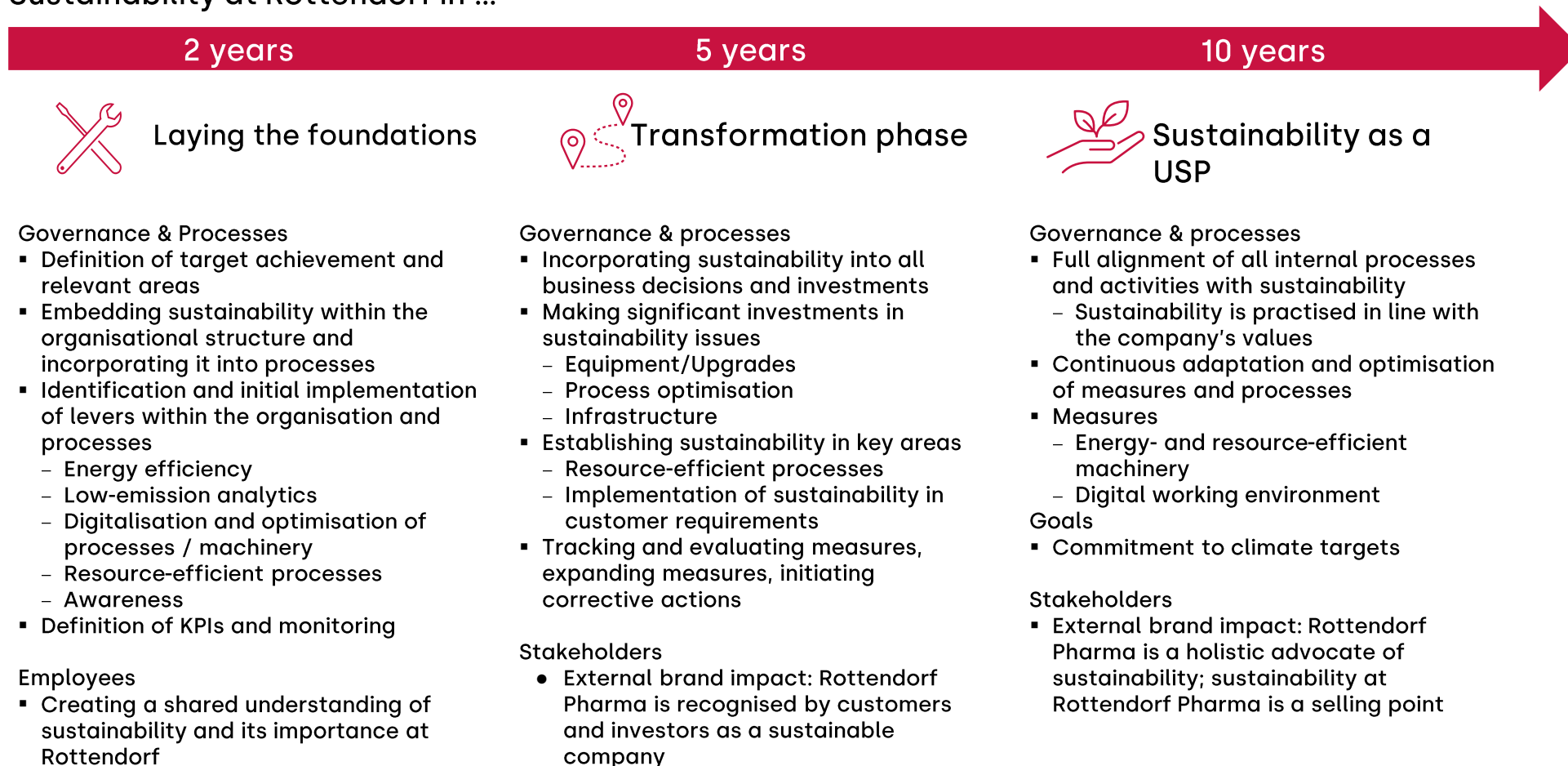
Our sustainability efforts can be categorised along two axes: from local to global, and from regulatory requirements to our own initiatives. Our focus is primarily on the local level, as this is where processes and structures are optimised to achieve a long-term global impact. At the same time, we fulfil global obligations in various areas, including transparency, compliance, climate protection and digitalisation. In doing so, we strengthen our position within the international sustainability landscape. It is evident that local action forms the basis for taking responsibility and is therefore a key factor in actively shaping global sustainability goals.

Sustainability roadmap

ESG Factbook 2025



Sustainability at Rottendorf in ...





Environmental indicators





Procedures, guidelines and future initiatives for the transition to a more sustainable economy

Environment

As part of our sustainable corporate development, we place particular emphasis on the continuous improvement of our environmental performance. We are systematically refining existing practices and processes to optimise their environmental impact. We currently have a number of individual environmental regulations and measures in place, which we will gradually expand into a more comprehensive system. In this report, we present our current status, the initial measures already implemented, and our planned further development, including the formulation of future environmental targets and guidelines. The following sections provide a transparent overview of the current state of development and the steps planned on the path towards a more systematic environmental performance.

Environmental guidelines

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Policy	Purpose and content
Energy Policy	In this energy policy, we commit to operating the energy management system in accordance with DIN EN ISO 50001 in an appropriate manner for all sites in Germany, as well as to continuously improving energy performance. The energy policy also defines the energy-related guidelines of the top management.
Waste Management Policy and Disposal	The waste management concept governs the classification and handling of the waste generated at our sites, the associated disposal routes in both the pharmaceutical and non-pharmaceutical sectors, and the responsibilities and measures to be taken in the event of non-conformities at all sites.
Wastewater management	The wastewater management policy describes wastewater treatment, the monitoring concept, wastewater analysis and the rationale behind the necessity of these procedures at Rottendorf Pharma, as wastewater may contain pharmaceutical residues due to production losses. This policy also sets out the relevant responsibilities.
Assessment and Classification of Materials	The guideline on the assessment and classification of materials within the Rottendorf Pharma hazardous substances system specifies how pharmaceutical starting materials, intermediates, supplied bulk goods, laboratory chemicals and reference substances are systematically assessed and classified in terms of their hazards.
Supplier Code of Conduct	This Code of Conduct sets out our requirements regarding responsible business practices, human rights and labour standards, environmental protection and product safety. We take responsibility for implementing ethical, social and environmental standards within our own company and expect our suppliers to adhere to the principles of this Code of Conduct and to apply them accordingly within their own supply chains.

Rottendorf Pharma GmbH is committed to the continuous improvement of its environmental performance and to compliance with all relevant legal requirements.

Furthermore, Rottendorf Pharma GmbH's energy policy provides for the systematic recording and analysis of energy consumption and its reduction through targeted measures.

These guidelines apply across the entire group and are regularly reviewed and further developed.

Energy and greenhouse gas emissions

Transition Plan

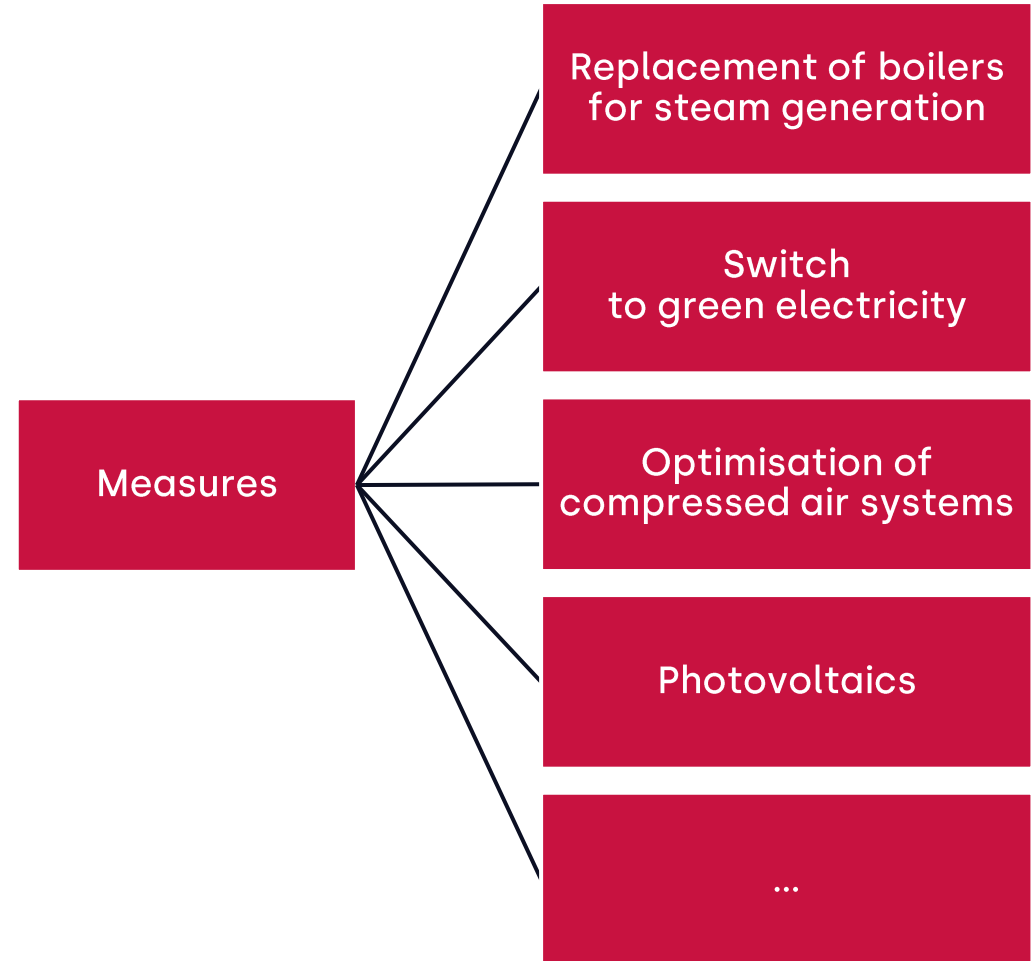


We recognise the importance of strategic decarbonisation measures for achieving climate targets. Although there is currently no formalised transition plan in place, we are in an internal evaluation phase to develop such a plan. The aim is to adopt a structured roadmap in the medium term that supports our transformation towards climate-neutral operations.

We are currently reviewing the timeframe for the introduction of this plan and intend to finalise it in one of the coming reporting years.

Regardless of this, we have already identified a number of key measures designed to contribute to the reduction of greenhouse gas emissions in the Scope 1, Scope 2 and Scope 3 categories. These measures are intended to form the operational basis of a future climate strategy and are being continuously refined.

Further information on these measures follows on the following pages.



Energy and greenhouse gas emissions

Measures taken in recent years

In recent years, we have implemented several energy- and emissions-related measures that improve our operational efficiency. These include:

- the **replacement of two steam-generating boilers**, which contribute to reducing energy consumption through their more efficient operation.
- the **switch to electricity from renewable sources**, based on certified guarantees of origin.
- the **installation of a photovoltaic system on the staff car park at the packaging site in Ennigerloh** (see photo), the electricity from which is fed entirely into our own power grid and used on-site.

In addition, we are continuously optimising our systems and processes to reduce energy losses and tap into further potential for savings.

Further measures to improve our energy performance are currently being planned.





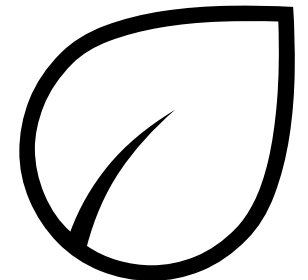
Future initiatives

Environment

As part of our future environmental strategy, various initiatives are being planned, each of which is intended to make a specific contribution to resource efficiency, emissions reduction or process optimisation.

These include, amongst others:

- **CO₂ reduction programme across the value chain:** Implementation of a package of measures to further reduce emissions – including optimisation of supplier management and logistics processes.
- **Ongoing review of further sustainability projects:** Identification of additional potential in the areas of the environment and energy efficiency (feasibility and concept phase).
- **Harmonisation of raw materials:** Analysis and standardisation of materials used with the aim of pooling resources, increasing efficiency and reducing waste generation.
- **Testing of air change rates in cleanrooms:** Pilot project to review and potentially reduce air change rates in operational cleanroom areas in order to lower energy consumption.
- **Tree-planting campaign as part of the multi-generational 'Bürgerwald' project:** Participation in a local reforestation initiative to promote biodiversity and strengthen regional environmental education.



Energy and greenhouse gas emissions

Energy Key Figures



Energy sources	Year	Renewable	Non-renewable	Total energy consumption
Electricity (as per electricity bill)	2024	10,161 MWh	7,667 MWh	17,828 MWh
Solar Power Generation	2024	96 MWh	0 MWh	96 MWh
Natural gas (own generation)	2024	0 MWh	18,688 MWh	18,688 MWh
Heating oil	2024	0 MWh	348 MWh	348 MWh
Petrol	2024	0 MWh	125 MWh	125 MWh
Diesel	2024	0 MWh	86 MWh	86 MWh

The table shows our total energy consumption, broken down by energy source and energy type.

This data forms the basis for assessing our energy efficiency and for deriving strategic measures to reduce energy consumption and promote renewable energy within the operational context.

According to our energy supplier's electricity mix, 57 per cent of the energy mix comes from renewable sources with a guarantee of origin (market-based). We have consumed all the electricity generated by our own photovoltaic system ourselves; this supplements our total energy consumption as per the electricity bill.



Energy and greenhouse gas emissions

Greenhouse gas emissions – Scope 1 & 2

Category	Current reporting period (2024)	Base year (2023)	Target year	Percentage reduction in the target year compared to the base year
Scope 1	3,979.42 t CO ₂ e	4,059.99 t CO ₂ e	2030	N/A
Scope 2, location-based	6,632.12 t CO ₂ e	6,957.72 t CO ₂ e	N/A	N/A
Scope 2, market-based	5,954.64 t CO ₂ e	6,105.75 t CO ₂ e	2030	N/A
Scope 3	N/A	N/A	2030	- 5%
Scope 1 and Scope 2 (location-based)	10,611.54 t CO ₂ e	11,017.71 t CO ₂ e	N/A	N/A
Scope 1 and Scope 2 (market-based)	9,934.06 t CO ₂ e	10,165.75 t CO ₂ e	2030	- 60%

As part of our strategic sustainability goals, we take a systematic approach to recording, assessing and reducing greenhouse gas emissions throughout our value chain. The table shows the gross greenhouse gas emissions for the 2024 financial year, broken down by the internationally recognised scopes in accordance with the GHG Protocol in tonnes of CO₂-equivalents (t CO₂ e). These data form the basis for deriving specific reduction targets.

We plan to reduce our Scope 1 and market-based Scope 2 emissions by 60 per cent by 2030 compared to the base year 2023.

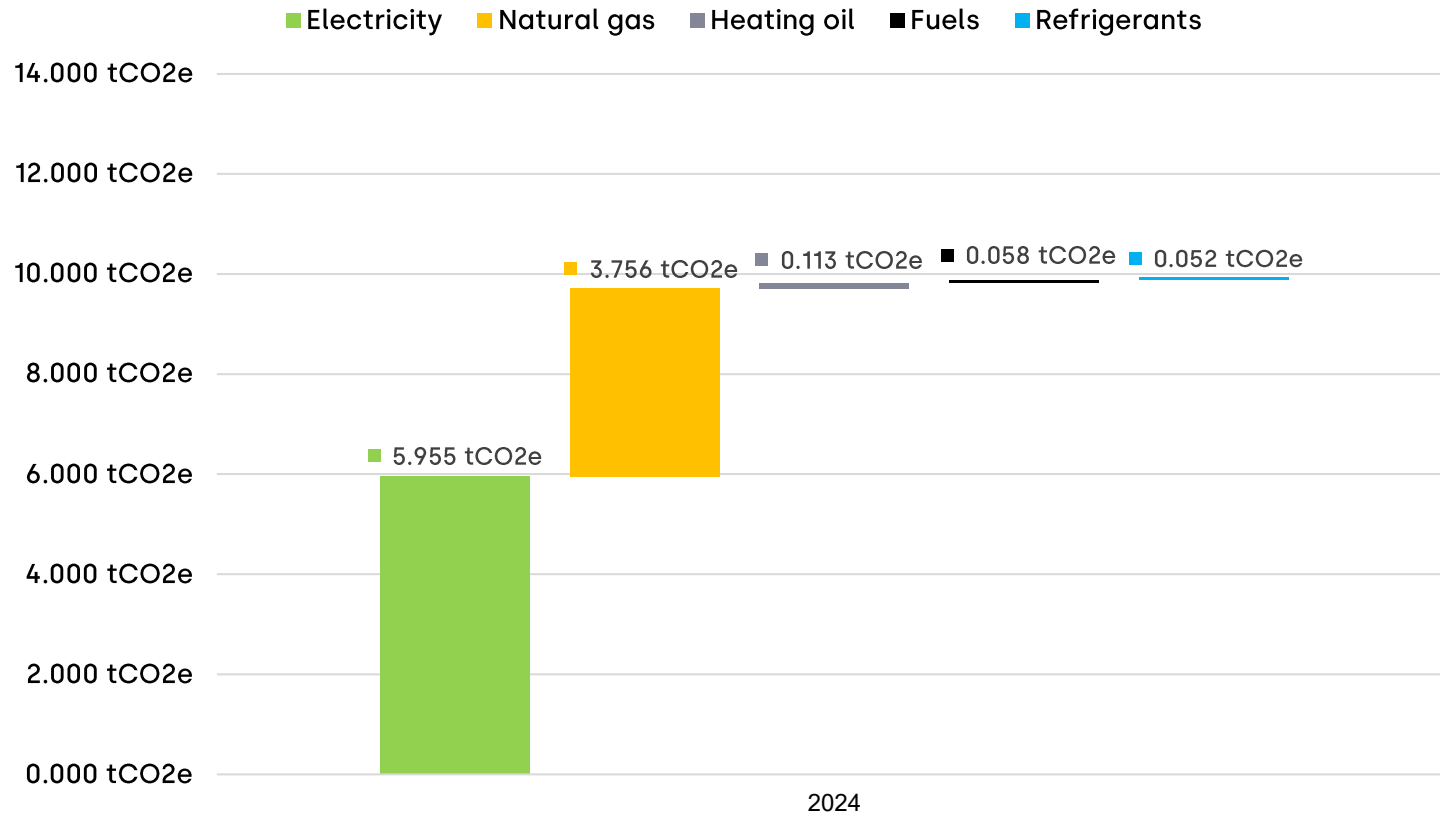
No data is currently available for Scope 3. Our aim is to capture the total emissions of the relevant Scope 3 categories by 2027 at the latest. Based on this data, we aim to reduce Scope 3 emissions by 5 per cent by 2030.

Energy and greenhouse gas emissions

Corporate Carbon Footprint in the 2024 financial year



Rottendorf Pharma GmbH
Corporate Carbon Footprint Scope 1+2 (excluding Scope 3)



In the 2024 financial year, we emitted a total of 9,934.06 tonnes of CO₂ e.

The figure shows the detailed breakdown of these emissions. The corporate carbon footprint currently covers only Scopes 1 and 2 of Rottendorf Pharma GmbH.



Energy and greenhouse gas emissions

Greenhouse gas intensity

To assess our environmental efficiency, we use the greenhouse gas emissions intensity metric. This metric compares the greenhouse gas emissions generated with the turnover generated, enabling a comparable representation of the climate impact in relation to economic performance.

The calculation is carried out in accordance with the VSME standard by dividing total greenhouse gas emissions (in t CO₂e) by turnover:



Greenhouse gas emission intensity per turnover	
Turnover (in EUR)	€318,161,848
Total greenhouse gas emissions from Scope 1 & 2 (location-based) (in t CO ₂ e)	10,611.54 t CO ₂ e
Total greenhouse gas emissions intensity from Scope 1 & 2 (location-based) (in t CO ₂ e)	0.000033 t CO ₂ e / €

Energy and greenhouse gas emissions

Climate-related risks

We are currently developing a systematic approach to identifying and assessing climate-related risks. A comprehensive climate risk analysis and a transition plan are currently being prepared.

A key focus is on assessing our exposure and sensitivity to potential physical and transitional climate risks at our sites and throughout our value chain. The relevant time horizons and potential impacts are currently being defined and will subsequently be integrated into the further development process. On this basis, we will derive appropriate measures for adaptation and risk management in the future.

We will provide transparent information on progress and potential impacts on our business activities and financial performance in future reporting periods.



Air, Water & Soil Pollution

ESG Factbook 2025

In accordance with the VSME standard, we systematically record and publish our operational pollutant emissions. The aim is to identify and minimise potential environmental impacts at an early stage and to meet both regulatory and societal requirements.

For the 2024 financial year, we have documented emissions into the air, soil and water. The quantities are shown in the table and comply with the applicable legal limits.

Pollutant	Emissions to air	Emissions to water	Emissions to soil
SO ₂ emissions	3.2 kg	N/A	0
VOC solvent emissions	3,988 kg	N/A	0
Total annual wastewater volume (rainwater and wastewater)	N/A	60,815 m ³	N/A



Biodiversity

Areas with biodiversity in need of protection

The protection of ecologically sensitive areas is a key part of our environmental responsibility. As part of our VSME reporting, we have assessed whether our sites are located within or in the immediate vicinity of areas with biodiversity in need of protection.

For the financial year 2024, we can confirm that none of our sites, whether owned, leased or managed, are located in or adjacent to such areas.



Biodiversity

Sealed area



The spatial extent and design of our operational sites influence the local ecosystem and represent a key aspect of our environmental responsibility. As part of our sustainability reporting, we are gradually expanding our data set to ensure a complete and transparent presentation in the medium term, in accordance with the requirements of the VSME standard.

At present, we are only able to report building areas as sealed surfaces. These comprise all structurally covered areas at our sites. We are not yet able to fully record other sealed surfaces, such as traffic areas, nor the total area of all sealed surfaces. We are working to supplement this data and enable a detailed breakdown of all sealed surfaces in future.

Similarly, there is currently no reliable data available on total land use, on near-natural areas on our premises, or on external near-natural areas that we maintain or support. We intend to systematically supplement this information as we further develop our data collection; the relevant processes are currently being established.

Type of land use	Previous year (2023)	Reporting year (2024)	Change
Total sealed area	Buildings: 33,158 m ² Remaining: unknown	Buildings: 33,158 m ² Remaining: unknown	N/A
Total semi-natural area on the site	N/A	N/A	N/A
Total semi-natural area outside the site	N/A	N/A	N/A
Total land use	N/A	N/A	N/A

Water

ESG Factbook 2025

Responsible management of water resources is central to our operations. As part of our sustainability reporting, we systematically record and assess our water consumption to ensure transparency regarding our use of resources and to identify potential environmental risks at an early stage.

In our pharmaceutical production processes, we use water primarily as a process medium, cleaning agent or cooling water. It is neither bound in products nor irreversibly consumed to any significant extent through evaporation or irrigation. We do not currently operate any water storage or retention systems of our own.

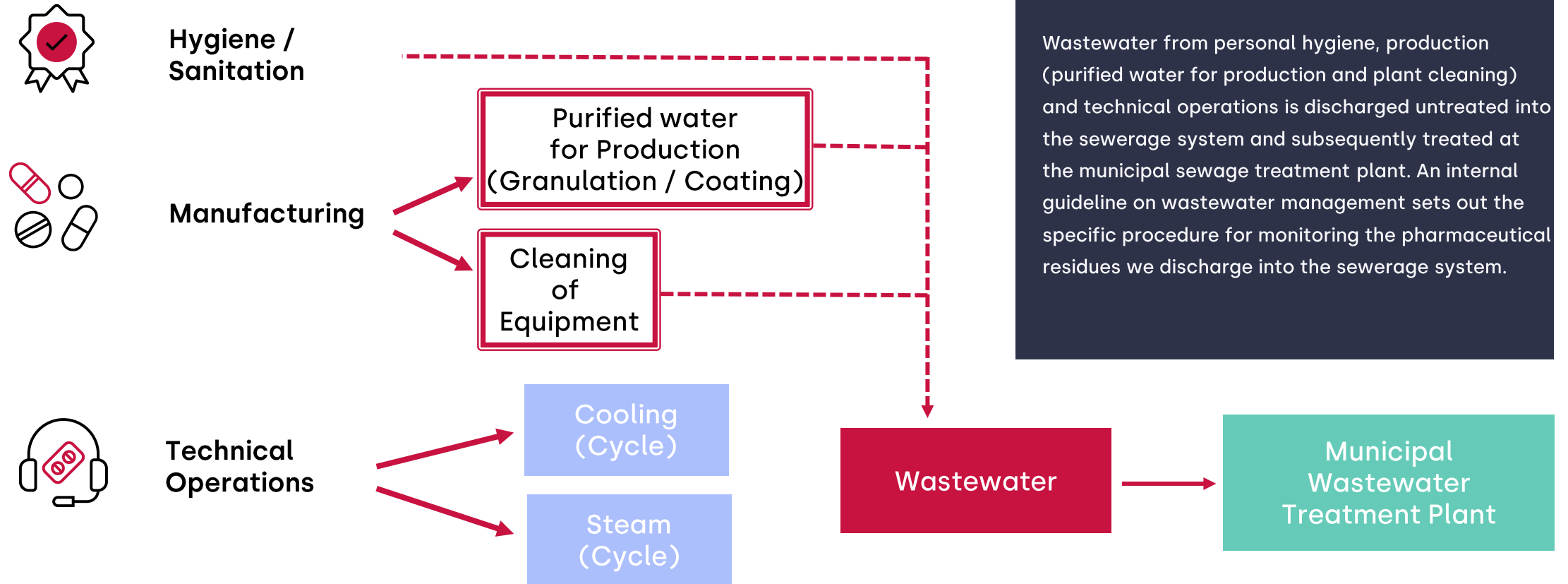
We discharge all the water we withdraw – apart from minor evaporation losses from drying processes – into the municipal sewage system. Therefore, there is no additional water consumption beyond the water withdrawn, which is why this figure is not reported.

Locations	Water withdrawal	Water consumption	Water discharge (from production processes)
All sites	60,815 m ³	N/A	60,815 m ³
Sites in areas with water stress	0	0	0



Water

Water and Wastewater System



Resource use, circular economy and waste management



Mass of materials

Our aim is to combine environmental responsibility with economic efficiency. A central component of our strategy is the application of circular economy principles: we want to keep resources in the economic cycle for as long as possible, avoid waste and reduce environmental impact.

We implement these principles at several levels. This includes the targeted selection of durable and recyclable materials, the return of suitable production waste to internal recycling loops, and collaboration with suppliers who support resource-efficient processes. Furthermore, we continuously review and optimise our packaging concepts with regard to their environmental compatibility.

To provide a transparent overview of our material usage, we record the mass flow of the relevant materials used annually and present it in the table below.

Material	Total mass flow in 2024	Unit
Solvents	107,790	kilograms
API - Active ingredients	89,492	kilograms
EXC - Excipients	1,228,761	kilograms
Aluminium foil	29,413,899	metres
PVC/PVDC film	12,273,442	metres
Labels	24,616,930	pieces
Package leaflets	86,860,077	pieces
PE bags	415,670	pieces
Folding boxes	88,576,799	units
Blanks	388,115	pieces
Cartons	1,367,777	units
Barrels/buckets/bottles/ cans/lids	25,740,990	units

Resource use, circular economy and waste management



Waste – Breakdown by disposal type and hazard level

We report the annual waste generation in the table below by type of waste, distinguishing between non-hazardous and hazardous waste. In addition, we show the total quantity of waste that is sent for recycling or reuse. This key figure serves as an indicator of our resource efficiency and shows the extent to which we keep materials in the cycle.

Through continuous process optimisation and raising awareness among our employees, we aim to steadily increase the recycling rate and thus make an active contribution to the implementation of the circular economy.

We act solely as a waste producer. Our external service providers handle the practical implementation of the circular economy: they sort mixed waste, process it and send it for thermal waste treatment or recycling. We sort our waste according to the waste types shown in the table and have the relevant containers collected and processed on a regular basis.

Disposal type	Non-hazardous waste in tonnes	Hazardous waste in tonnes
Thermal waste treatment	756,014	51,75025
Recycling	414,826	0.432
Material recovery	80.534	0.000
Disposal (D5, landfill)	0.000	1,000
Total quantity excluding reconditioning	1,251.374	53,182
Total quantity of non-hazardous and hazardous waste excluding reconditioning		1,304,556
Reconditioning	0,000	7,295
Total quantity of non-hazardous and hazardous waste with reconditioning		1,311.851

Resource use, circular economy and waste management



Waste – detailed list

Waste	Aggregate Status	Waste EAK No.	Quantity	Disposal method	Classification
Expired medicines (waste not otherwise specified)	Solid	07 05 99	313.400 t	Thermal waste treatment	Non-hazardous waste
Waste paper / cardboard	Solid waste	15 01 01	234.072 t	Recycling	Non-hazardous waste
Commercial waste similar to household waste / municipal waste	Solid waste	20 03 01	202.024 t	Thermal waste treatment	Non-hazardous waste
Mixed municipal waste Thermal waste treatment VP	Solid	15 01 06	240.590 t	Thermal waste treatment	Non-hazardous waste
Films	Solid waste	15 01 02	0.114 t	Material recovery	Non-hazardous waste
Halogen-free solvents	Liquid	07 01 04	50.719 t	Thermal waste treatment	Hazardous waste
Halogenated solvents	Liquid	14 06 03	0.389 t	Thermal waste treatment	Hazardous waste
Oil-contaminated materials (wipes, etc.)	Solid waste	15 02 02	0.080 t	Thermal waste treatment	hazardous waste
Sludge from wastewater treatment	Liquid	19 08 14	10,500 t	Material recovery	Non-hazardous waste
Halogen-free machine oils	Liquid	13 02 05	0.432 t	Recycling	Hazardous waste
Documents	Solid waste	15 01 01	151.63 t	Recycling	Non-hazardous waste
Other plastics	Solid waste	19 12 04	23.52 t	Recycling	Non-hazardous waste
Waste wood/wooden pallets	Solid waste	15 01 03	68.02 t	Material recovery	Non-hazardous waste

Resource use, circular economy and waste management

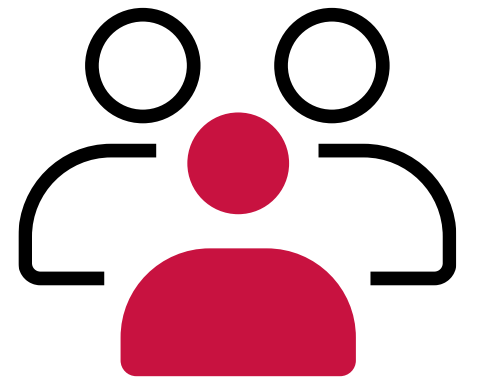


Waste – detailed list

Waste	Aggregate Status	Waste EAK No.	Quantity	Disposal method	Classification
Eudragit metal drums	Solid	15 01 10	0.21 t	Reconditioning	hazardous waste
200 L metal drums	Solid	15 01 10	0.000 t	Reconditioning	Hazardous waste
IBCs	Solid	15 01 10	7,090 t	Reconditioning	Hazardous waste
VP plastics	Solid	19 12 04	0.000 t	Thermal waste treatment	Non-hazardous waste
Glass	Solid waste	20 01 02	5,100 t	Recycling	Non-hazardous waste
Scrap metal	Solid waste	17 04 07	0.50 t	Recycling	Non-hazardous waste
Electronic equipment (IT, etc.)	Solid	20 01 35	1.90 t	Material recovery	non-hazardous waste
Insulation material	Solid	17 06 03	1.00 t	Disposal (landfill)	hazardous waste
Laboratory chemicals, inorganic	Solid	16 05 07	52.25 kg	Thermal waste treatment	Hazardous waste
Laboratory chemicals, organic (solid)	Solid	07 05 99	Not separately collected	Thermal waste treatment	hazardous waste
Acid / acid mixtures	Liquid	06 01 06	95.00 kg	Thermal waste treatment	Hazardous waste
Lyes / lye mixtures	Liquid	11 01 07	415.00 kg	Thermal waste treatment	hazardous waste



Social indicators





Procedures, guidelines and future initiatives for the transition to a more sustainable economy

Social

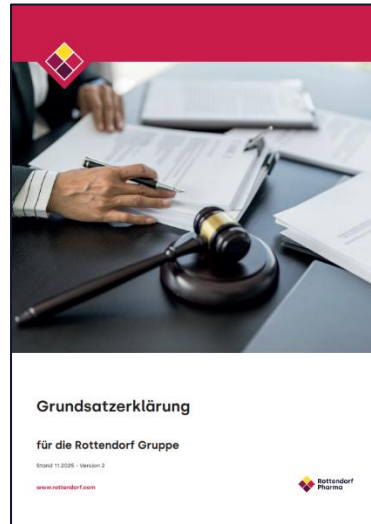
We view social responsibility as an integral part of our corporate strategy. As part of our sustainable development efforts, we transparently outline both existing practices to promote good working conditions and the underlying social policies and objectives.

Policies: Social

ESG Factbook 2025



We are committed to a corporate culture characterised by respect, diversity and equal opportunities. Our guidelines promote the health and safety of our employees and ensure that we respect human rights in all areas of the company and throughout our entire value chain. In this way, we create a reliable framework for sustainable, ethical and integrity-driven corporate governance.



Policy

Purpose and content

Health Monitoring in the GMP Environment

This Standard Operating Procedure sets out how and by whom the health status of persons working in GMP areas is monitored within our organisation. No one known to be suffering from a contagious disease, to be a carrier of such a disease, or to have open wounds on uncovered parts of the body may be employed in the manufacture of medicinal products. Staff employed in manufacturing must undergo regular health checks. To prevent health risks arising from the handling of hazardous or highly potent substances, staff must wear protective clothing (shoes, caps, dust masks, etc.) where necessary.

Human Rights Strategy

The Human Rights Strategy outlines our governance structure for safeguarding human rights throughout the entire value chain. It also describes our digital risk monitoring and other processes, such as our whistleblower and complaints management system.

Policy Statement

The Policy Statement sets out our vision, mission and values. This includes our commitment to and corporate guidelines for the respect of human rights. It also outlines our procedures for implementing internal processes such as risk analysis, preventive measures and remedial actions, our whistleblower system and our governance structure.

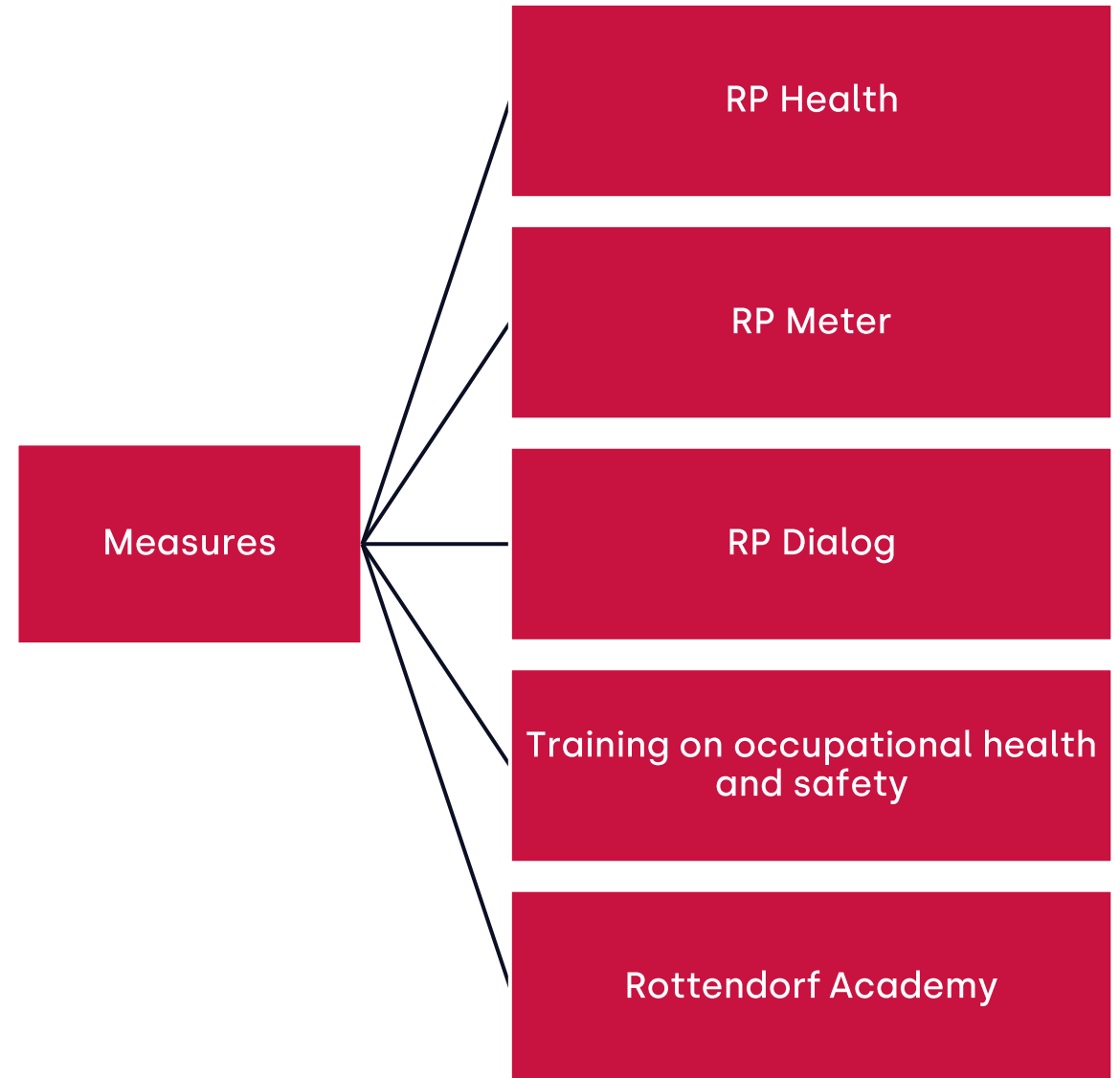
Initiatives

Social

We rely on a wide range of social initiatives to continuously promote the working environment, equal opportunities and the personal development of our employees:

- **RP Health:** Regular training and programmes to promote health, safety and well-being in the workplace.
- **RP Meter:** Annual, anonymous employee survey to measure engagement, job satisfaction and the effectiveness of measures implemented.
- **RP Dialog:** Personal staff appraisals to support individual development, set targets and strengthen the leadership culture.
- **Health and Safety:** Ongoing training and preventive measures to ensure a safe and healthy working environment.
- **Rottendorf Academy:** Structured training programmes for the continuous development of our employees

More information on the individual measures follows on the next pages.





RPHealth is our holistic health programme for all employees. With practical services, on-site initiatives and encouragement for exercise, mental resilience and physical wellbeing, we create an environment where health is consciously prioritised – day in, day out. Our goal: to sustainably improve health outcomes and stay strong together.

Health begins with each individual – and it deserves our full attention. According to the motto '**Protect today what matters tomorrow**', we are setting an example of personal responsibility and prevention. Together, we want to shape a healthy future in which we remain productive, satisfied and protected.

RPHealth offers the following services:

Health Days

- Practical workshops on nutrition, exercise, stress management and mental health. The programme is complemented by individual initiatives and services designed to help you integrate healthy routines into your daily life.

Sportnavi

- With just one membership, our employees can access thousands of sports and wellness activities at various locations.

Break Time

- Regularly updated, fascinating facts on health topics, from nutrition and mental wellbeing to self-care, in just a few minutes.

Beginner Fit

- At our Welcome Day, new colleagues can look forward to healthy meals, short exercise sessions and a chance to get to know one another as part of our **Beginner Fit** programme. The focus here is, among other things, on how each individual can maintain their energy levels in their daily working life and look after their mental and physical health.



RPMeter

ESG Factbook 2025

Since 2023, we have been conducting an annual voluntary and anonymous employee survey (RPMeter), implemented in collaboration with the independent market and opinion research institute Gallup. The protection of personal data is our top priority: all responses are evaluated exclusively in anonymised and aggregated form. Rottendorf does not receive any individual data. Results are only provided at team or departmental level if at least four employees have taken part; otherwise, they are reported at the next higher organisational level to always ensure anonymity.

The survey helps us to assess the effectiveness of existing measures and to initiate further improvements in the working environment. The results of the survey form a key basis for the further development of our company and are incorporated into both company-wide initiatives and specific measures at team and departmental level. In this way, we make an important contribution to creating an attractive, healthy and performance-enhancing working environment for all employees.



RPDialog

ESG Factbook 2025

The RPDialog is a central component of our leadership culture and serves as a structured forum for dialogue between employees and managers. The aim of this annual meeting is to identify individual development opportunities, agree on objectives, and establish a shared understanding of expectations, achievements and career prospects.

During a face-to-face dialogue, employees and managers reflect together on which aspects of their collaboration are working well, in which areas further development is desired, and what steps are required to achieve the agreed objectives. The RPDialog thus supports both the strengthening of individual skills and the sustainable development of our organisation.

Standardised discussion documents are available to aid preparation, enabling a structured and transparent process. In addition to the mandatory annual meeting, employees have the opportunity to initiate a discussion on their own initiative at any time.

The RPDialog is based on openness, trust and mutual respect. It creates space for continuous, high-quality dialogue and plays a key role in fostering a motivating, learning-oriented and healthy working environment at Rottendorf.



Rottendorf Academy

ESG Factbook 2025

The Rottendorf Academy supports the ongoing professional and personal development of our staff through a structured programme of training and qualification courses. This includes practical learning formats as well as programmes designed to strengthen key competencies and leadership skills.

The **programmes** include, amongst other things:

- **In-house training** delivered by our own specialist trainers
- **In-house training** in collaboration with external training partners
- **External training programmes** with qualified training partners
- **Tailored training programmes** for specific roles or development needs
- **Targeted development programmes** for managers and employees



Rottendorf
Akademie



Target

ESG Factbook 2025

Gender equality targets

- **Improving gender balance:** We are committed to further advancing gender equality in management and supervisory roles.
- **Supervisory Board:**
 - Set target: at least 33% women
 - As of 31 December 2024: Target achieved
- **Management:**
 - Target: at least 33% women
 - Status as of 31 December 2024: Target achieved, vacant at the time of publication of the report
- **Timeframe:**
 - Targets are binding until 31 December 2026



Human rights incidents

ESG Factbook 2025

During the reporting period, no confirmed incidents involving child labour, forced labour, human trafficking, discrimination or similar violations were identified amongst our workforce. Nor are we aware of any confirmed incidents within our supply chain, in affected communities, or amongst consumers or end-users. For these reasons, no corrective measures were required.

Incidents relating to human rights (2024)	
Has the company identified confirmed human rights incidents among its employees relating to:	(YES / NO)
Child labour	No
Forced labour	No
Human trafficking	No
Discrimination	No
Accident prevention	No
Other	No

Is the company aware of any confirmed incidents affecting workers in the supply chain, affected communities, consumers and end users? No



Supply Chain Due Diligence Act

ESG Factbook 2025

The Supply Chain Due Diligence Act (LkSG) requires companies based in Germany to comply with human rights and environmental due diligence obligations throughout their global supply chains. It has applied to us since 2024.

To meet the requirements of the Act, we have implemented **all the measures required by the LkSG**, including:

- **Establishment of a risk management system** to identify, prevent, mitigate and address human rights and environmental risks
- **Appointment of an internal body responsible for this: appointment of a Human Rights Officer and establishment of a Human Rights Committee**
- **Establishment of an effective complaints mechanism (RPHint)**
- **Conducting regular and ad hoc risk analyses**
- **Issuing a policy statement on respect for human rights and a human rights strategy**
- **Implementation of preventive measures**
 - **Mandatory Supplier Code of Conduct**
 - **Code of Conduct**





Abstract and concrete risk analysis (Prewave)

Results for direct and indirect suppliers

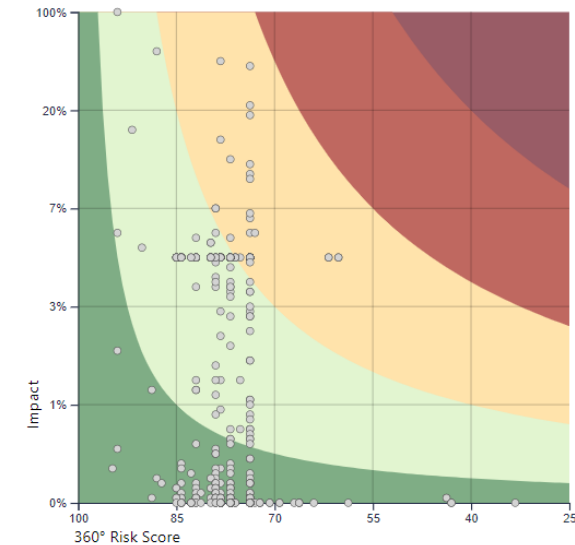
Abstract risk analysis

- 1,435 suppliers within scope, of which 357 have an identified abstract risk
- Assessment methodology:
 - Country Risk (11 indices)
 - Commodity Risk (type and scope of business activity)
 - Automated web screening

Specific risk analysis

- Risk assessment of the 357 suppliers based on the 360° Risk Score (see chart):
 - Severity
 - Reversibility and likelihood of a breach
- Additional factors:
 - Influence (share of turnover, customer-specific classification)
 - Contribution to the cause
- Action priorities are derived from the 360° Risk Score (see table)

New Risk Analysis Risk Matrix



Action priority	Number of suppliers
No priority	171
Low priority	122
Medium priority	64

Guidelines on Respect for Human Rights

ESG Factbook 2025



Our Code of Conduct and our Human Rights Policy are key instruments for ensuring ethical business practices and are binding on the entire workforce.

Both policies cover key issues such as the explicit prohibition of child labour, forced labour and human trafficking. We do not tolerate any form of discrimination or harassment and have clear guidelines on accident prevention and occupational health and safety. Other key areas include data protection, fair remuneration, freedom of association and equal opportunities.

Employees can report breaches anonymously and confidentially via the **RPHint** reporting system. In this way, we ensure that compliance with ethical and human rights standards is continuously monitored.

Human rights in the Code of Conduct

Does the company have a Code of Conduct or a human rights policy for its own employees?	Yes
-----------------------------------------------------------------------------------------	-----

Are the following aspects covered? (YES / NO)

Child labour	Yes
--------------	-----

Forced labour	Yes
---------------	-----

Human trafficking	Yes
-------------------	-----

Discrimination	Yes
----------------	-----

Accident prevention	Yes
---------------------	-----

Other	Data protection, fair pay, freedom of association, protection of privacy
-------	--------------------------------------------------------------------------

Does the company have a complaints channel/complaints procedure for its own employees?	Yes
----------------------------------------------------------------------------------------	-----



Workforce

General characteristics

We report the number of our employees broken down by gender and type of employment contract. These figures enable a well-founded assessment of gender diversity within our workforce and form the basis for the further development of our measures to promote equal opportunities.

The table shows the absolute numbers of employees as well as the breakdown by fixed-term and permanent employment contracts by gender. One person is employed by our US subsidiary Rottendorf Inc., with all other employees based in Germany.

The employee turnover rate describes the ratio of employees who left the company during the reporting period to the average total number of employees. It includes voluntary departures, redundancies, retirement or deaths.

We are constantly working to further develop working conditions and corporate culture in order to reduce staff turnover in the long term and retain qualified employees.

In addition to permanent staff, we also employ external workers, whose deployment is also disclosed in the report: 5 freelancers and 9 temporary workers.

Absolute headcount (31 December 2024)	Male	Female	Total
Permanent	738	458	1196
Fixed-term	142	49	191
Total	880	507	1387
Staff turnover	N/A	N/A	7.08%

Workforce

Ratio of women to men in management positions

Promoting gender diversity in leadership roles is a key priority for us. As part of our sustainability reporting, we disclose the numerical ratio of women to men at management level.

Our formal governing body, the Management Board, is responsible for the strategic management and oversight of our corporate activities. We regularly review its composition, including with regard to gender diversity.

The following table shows the current distribution.

Managers (2024)	Male	Female	Ratio
Management	2	1	2:1





Workforce

Health and Safety

We give the highest priority to the health and safety of our employees. As part of our sustainability reporting, we collect all relevant occupational safety indicators to present risks transparently and enable continuous improvement.

For the current reporting period, the necessary data on the number of reportable occupational accidents, the resulting accident rate, and work-related fatalities and illnesses has already been collected. However, at the time of publication of the report, some of the key figures were not yet available in a fully consolidated form. Providing a reliable and compliant data foundation is of great importance to us; we are therefore currently subjecting the recorded information to a final review and reconciliation process.

We are committed to complying with all legal requirements in occupational health and safety and promote a safety culture based on prevention, training and continuous risk assessment. The key figures mentioned will in future be reported in full and transparently as intended.

Key figures on health and safety

Number of employees

Number of reportable occupational accidents involving our own employees during the reporting period

20

Total number of hours worked by all employees during the reporting period

1,504,514

Rate of reportable accidents involving the company's own employees during the reporting period

2.66

Number of fatalities resulting from work-related injuries and work-related illnesses among the company's own employees

0



Workforce

Remuneration and collective bargaining

We ensure that all employees receive remuneration that is at least equal to the applicable collective agreement minimum wage – and thus at least the statutory minimum wage. Our remuneration systems are designed to be transparent and are based on binding collective agreement provisions, which we regularly review and adjust.

A significant proportion of our workforce is covered by the IG BCE collective agreement. The corresponding percentage is shown in the table.

The survey of the percentage pay gap between female and male employees has not yet been completed. In the current reporting year, the data required for this is not yet available in a consolidated and analysable form. We are actively working on the introduction of an internal reporting procedure that complies with data protection regulations, so that we can report this key figure fully and reliably in future in accordance with legal requirements.

Key figures on remuneration and collective bargaining coverage (2024)

Percentage of employees covered by collective agreements	97.06%
Average gross hourly wage for male employees	N/A
Average gross hourly wage for female employees	N/A
Pay gap between female and male employees at the company	N/A

Workforce

Training



The continuous professional development of our staff is a central component of our HR strategy. We promote professional and personal development through regular training programmes, which include both internal and external formats.

We currently record the total number of training hours, the number of participants and the number of sessions. Gender-specific analyses and separate data on external and other subject-specific internal training courses cannot yet be provided. However, we are continuing to develop our database and systems so that we can also report these key figures broken down by gender in future.

Our aim is to offer all employees equal opportunities for development, to strengthen the learning culture within the company in the long term, and to report comprehensively on training metrics in the future.

The figures opposite show the extent to which our internal training programmes at the Rottendorf Academy were utilised in 2024. The training types listed represent a selection of the full range on offer.

Rottendorf Academy	Number
Total hours	739.5
Participants	1116
Dates	132

Type of training	Number of employees trained
First aiders	191
Fire safety assistants	65
Evacuation assistants	56



Governance indicators





Procedures, guidelines and future initiatives for the transition to a more sustainable economy

Governance

We regard responsible corporate governance and compliance with legal and ethical standards as central pillars of sustainable business practice. As part of our sustainability reporting, we provide a transparent overview of our existing governance and compliance structures, key policies, and the monitoring and further development of these processes. In addition, we provide information on planned initiatives to further strengthen integrity and on defined targets for measuring progress.

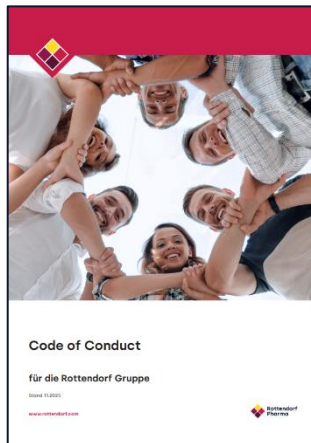


Guidelines: Governance

ESG Factbook 2025

To ensure ethical principles, integrity and compliance with the law, a binding Code of Conduct applies across the Group, including to all employees and managers. This covers, for example, anti-corruption and sustainable responsibility in the areas of environment, health and safety.

The documents listed in the table set out the company-wide requirements in detail and support the practical implementation of our governance principles. They ensure that legal requirements are met, risks are addressed at an early stage and a high level of accountability is embedded across all business areas.



Guideline	Purpose and content
Code of Conduct	The Code of Conduct (CoC) contains guidelines and requirements regarding the ethical conduct of all employees, managers, contractors, partners and the management of Rottendorf Pharma GmbH. The CoC defines the values of Rottendorf Pharma GmbH and applies to all activities and operations of all Rottendorf companies, regardless of location, and reflects the principles of the United Nations Global Compact.
Policy on Sustainable Responsibility for Environmental Protection, Health and Safety within the Rottendorf Group	This policy sets out the Rottendorf Group's principles and obligations regarding environmental protection and the health and safety of our employees, partners and the public.
IT Security Awareness	This Standard Operating Procedure (SOP) describes the approach to IT security awareness at Rottendorf Pharma. It outlines the platform used to deliver training and how this can be utilised by all Rottendorf employees. Overall, the aim is to foster greater security and risk awareness within the company, thereby minimising the risk of a successful cyberattack.



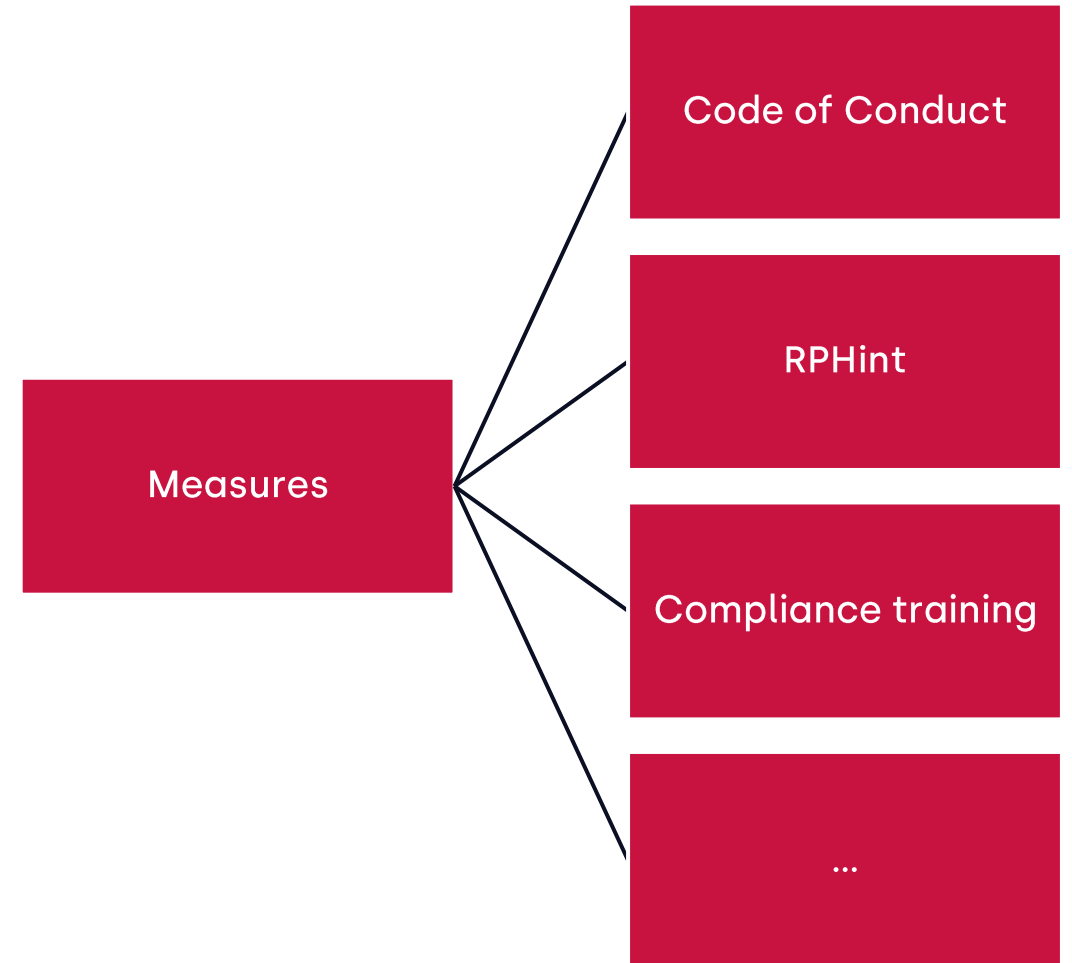
Measures

Governance

We are strengthening our governance structures through targeted measures to ensure compliance, transparency and integrity, including:

- **mandatory staff training**: Systematic promotion of awareness of legal and ethical requirements.
- **Whistleblower system (RPHint)**: Enables confidential and anonymous reporting of breaches by employees and external partners.
- **Code of Conduct**: Guidelines and requirements for the ethical conduct of all employees, managers, contractors, partners and the management of Rottendorf Pharma GmbH.

Further information on individual measures follows on the following pages.





RPHint

ESG Factbook 2025

For Rottendorf, responsible, ethical and legally compliant corporate governance is a central component of our sustainable business practices. Integrity is one of our fundamental corporate values and forms the basis for a culture of respectful, transparent and compliant conduct. We are expressly committed to complying with all applicable laws, guidelines and ethically recognised standards, and view compliance as a prerequisite for long-term corporate success and a trustworthy corporate image.

To effectively embed these values, we encourage all employees to actively contribute to strengthening corporate integrity. To this end, [RPHint](#) is an internal and external whistleblowing system through which potential breaches, irregularities or malpractices can be reported securely and confidentially. RPHint is available online and by telephone 24 hours a day, 7 days a week, thus providing easy access regardless of location or working hours.

The reporting process is clearly structured and ensures that incoming reports are handled confidentially and appropriately. The accompanying diagram illustrates the process.

RPHint thus makes an important contribution to strengthening our compliance structures and supports the continuous development of an open, responsible and legally compliant corporate culture.



Protection of whistleblowers

ESG Factbook 2025

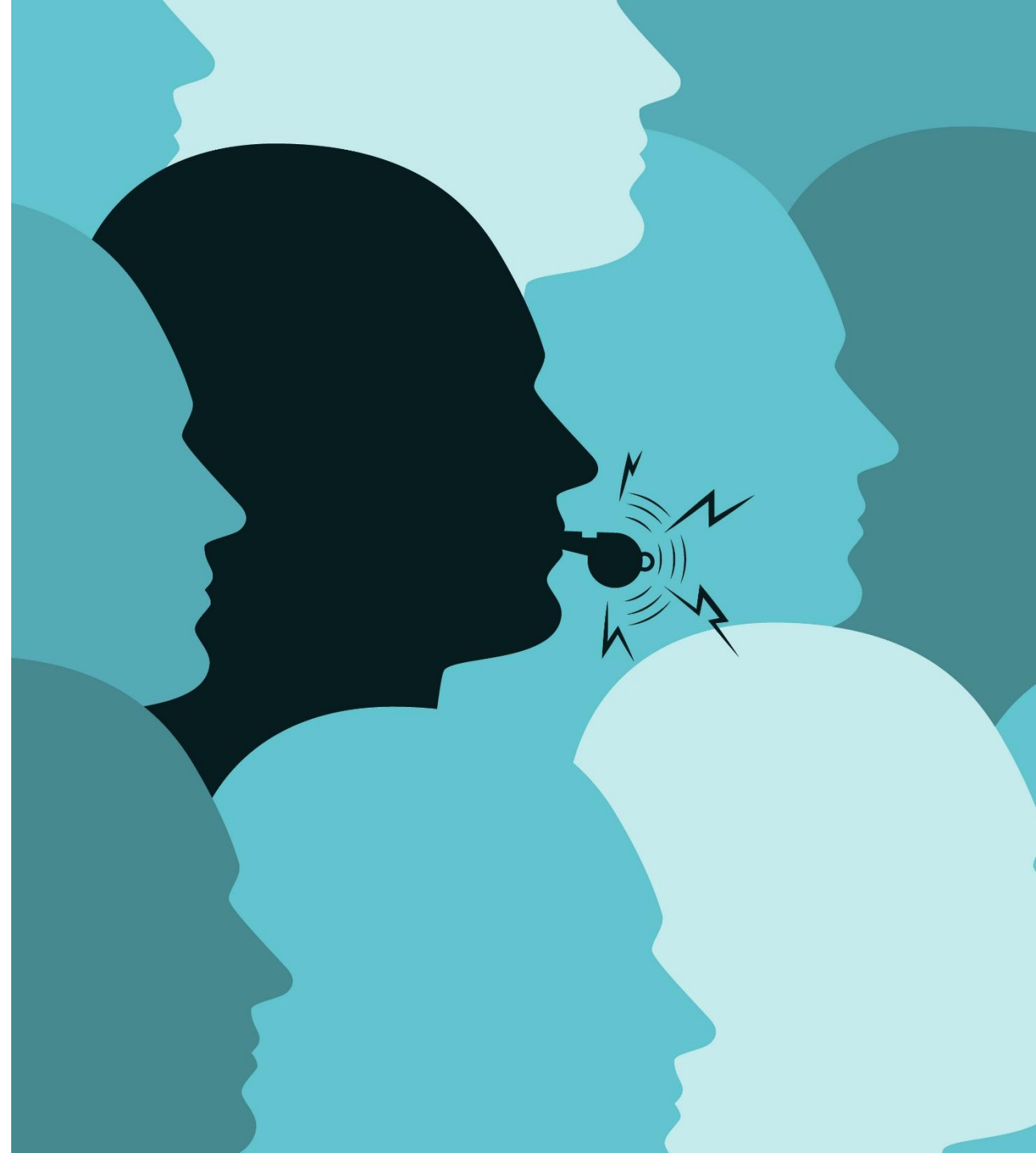
We recognise the vital importance of whistleblowers to the integrity and legal compliance of our actions. The protection of individuals who, in good faith, report misconduct, breaches of legal requirements or ethical principles is an essential part of our compliance and governance structure.

Our aim is to create an environment in which reports can be submitted at any time confidentially, securely and without fear of reprisals. Our internal reporting channels enable structured and protected communication – either anonymously or by name. Reports are handled by independent bodies that are obliged to maintain confidentiality and conduct objective investigations.

Whistleblower protection includes, in particular:

- the prevention of disadvantages under employment law or discrimination,
- ensuring anonymity, where desired,
- transparent and traceable handling of incoming reports,
- compliance with legal requirements, such as those under the Whistleblower Protection Act or EU Directive 2019/1937.

We view the protection of whistleblowers not merely as a legal requirement, but as an expression of a values-driven corporate culture based on openness, responsibility and integrity.



Future initiatives

Governance

We are consistently developing our governance structures and have planned several targeted initiatives for the coming years, aimed at ensuring transparent, compliant and forward-looking corporate governance:

- **Expansion of digital compliance tools:** We intend to further develop our existing compliance tools to monitor breaches of guidelines more efficiently, document them systematically and improve their handling. The aim is to consistently ensure compliance with internal and external regulations and to increase the traceability of all compliance-related processes.
- **Expansion of the risk management system:** A key project is the development of an enhanced risk management system that identifies, assesses and manages risks at an early stage. This is intended to foster a proactive risk culture and help to manage strategic, operational and regulatory risks efficiently.
- **Awareness-raising:** To strengthen responsible corporate governance, we are planning training courses and awareness-raising measures for all employees, which will impart knowledge of compliance, risk management and governance principles, raise awareness of regulatory compliance and further promote a culture of integrity.

In addition, we are continuously developing further initiatives to expand our governance framework in a needs-based and forward-looking manner. We base this on internal analyses, feedback from staff, as well as external requirements and best practices.



Corruption and bribery

ESG Factbook 2025

We are committed to corporate governance based on integrity and to complying with all applicable legal requirements for combating corruption and bribery. Our internal guidelines and control mechanisms serve to identify corruption-related risks at an early stage and prevent them effectively. The relevant information on corruption and bribery can be found in the table below.

Convictions and fines for corruption and bribery (2024)

Did the company receive any convictions or fines during the reporting period?	No
Total number of convictions for breaches of anti-corruption and anti-bribery legislation	€0
Fines for corruption and bribery	€0





Revenue from sensitive sectors

ESG Factbook 2025

We do not **operate** in **any of the sensitive sectors listed below** and do not generate any revenue in these areas:

- We are not involved, either directly or indirectly, in the field of **controversial weapons** (e.g. anti-personnel mines, cluster munitions, chemical or biological weapons).
- We do not cultivate or produce **tobacco** and do not generate revenue from this industry.
- We are not active in **the fossil fuel sector** and do not generate revenue from the exploration, extraction, processing, storage, refining or trading of fossil fuels.
- We do not produce **pesticides** or **other agrochemical products** and do not generate revenue from them.

In doing so, we contribute to a responsible and sustainable corporate strategy and clearly position ourselves outside these sensitive areas.

Furthermore, we are not excluded from EU reference benchmarks that are consistent with the Paris Agreement, as described in paragraph 241 of the relevant guideline.



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