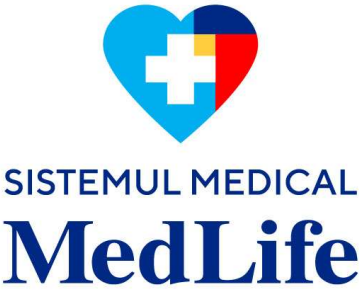

SUSTAINABILITY STATEMENT OF MEDLIFE GROUP 2024

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Note:

In this document, the term "sustainability" is used instead of "durability" and "materiality/material" instead of "significance/significant", when they appear in the expressions "double materiality analysis" and "significant impacts, risks and opportunities", as terms mentioned in MFP Order no. 85/2024 and ESRS Standards.

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I. ESRS 2 - GENERAL INFORMATION

[BP-1] - General basis for preparation the sustainability statement

The 2024 Sustainability Statement is prepared on a consolidated basis, including the parent company, Med Life S.A. and all its subsidiaries. Med Life S.A. is the only entity in the Group that is subject to the CSRD[1] ("Corporate Sustainability Reporting Directive") on an individual basis for the financial year 2024, being a large listed company (i.e. a public interest entity). The other companies in the Group do not have an individual reporting obligation for the financial year 2024 as they are not public interest entities. However, Med Life S.A., as the parent company of a large Group, prepares consolidated annual financial statements[2] and, starting in the financial year 2024, is also required to prepare a consolidated sustainability statement that will be part of the Annual Report prepared on a consolidated basis for the financial year 2024. With respect to the consolidation of the sustainability disclosures presented they are consolidated according to the same principles as the financial statements, unless otherwise specified. The complete list of subsidiaries included in the Sustainability Statement is reported in the *Note 1 Description of the business* to the *Consolidated Financial Statements of the Group.*

The Group's Sustainability Statement has been prepared, for the period January 1 - December 31, 2024 for the first time, in line with CSRD requirements and ESRS standards therefore it does not include comparatives with any prior periods. The statement also integrates the upstream and downstream value chain in the process of assessing the materiality of the impacts, risks and opportunities (IROs) identified in these segments. Where the company's policies and actions also extend to the value chain, this is explicitly mentioned in the corresponding reporting requirements in the thematic ESRS standards and in the MDR under ESRS 2. In terms of metrics, the value chain information refers exclusively to greenhouse gas (GHG) emissions, in line with ESRS E1-6.

The Group has not exercised the option to omit information that corresponds to intellectual property, know-how or innovation results, as set out in section 7.7 of ESRS 1 on classified and sensitive information. The company also did not use the exception provided for in Article 19a(3) or 29a(3) of Directive 2013/34/EU transposed by MFP Order No 85/2024, which allows the exclusion of information relating to imminent developments or matters under negotiation.

Therefore, the Group Sustainability Statement covers the upstream and downstream value chain in line with the requirements of ESRS 1, section 5*.1 Reporting Undertaking and Value Chain.*

Accounting policies have been consistently applied in the financial year 2024 and are included in detail within this Sustainability Statement. The Company will periodically re-evaluate the use of estimates and judgments made based on experience in applying the accounting policies, the development of sustainability reporting and other factors. Changes in the preparation or presentation of sustainability disclosures are recognized in the period in which the estimate in question is revised. For additional information on the key estimates, judgments and assumptions applied, please refer to the sustainability disclosures quantitative data tables pages within this Statement.

In preparing the Sustainability Statement, the Group received support from an independent consultant, Sustainability Lens SRL.

[1] transposed by MFP Order No 85/2024

[2] According to ESRS 1.62 "if the reporting undertaking is a parent company that is required to prepare consolidated financial statements, the sustainability statement shall be for the group".

[BP-2] - Disclosures in relation to specific circumstances

The Group has adopted the short-term, medium-term and long-term time horizons as defined in section 6.4 of ESRS 1, without deviation. According to these standard definitions, the short term is considered to be up to one year, similar to the reporting period used for the 2024 financial statements, the medium term extends from the end of the short-term reporting period to five years and the long term covers a period exceeding five years. These timeframes have been consistently used in the reporting, reflecting a standardized approach aligned to ESRS 1 requirements, with no adjustments required.

The metric reported for the upstream and downstream value chain refers exclusively to greenhouse gas (GHG) emissions under Scope 3. It is the only metric used to reflect the impact on the value chain according to the established reporting standards. The GHG emission estimates in Scope 3 have been made in accordance with the GHG Protocol, using indirect sources such as sector average data or other relevant sources of information reflecting value chain activities. These estimates are based on standardized methodologies that allow assessing the indirect impacts of the company's activities. Scope 3 emission estimates have been made with a level of accuracy considered appropriate under the GHG Protocol. However, as they are based on indirect sources and sector average data, there is a certain degree of uncertainty associated with these estimates. Their level of accuracy is clearly specified in the Sustainability Statement under reporting requirement E1-6 of ESRS E1. In order to improve the accuracy of Scope 3 emissions estimates, the company will work more closely with suppliers and value chain partners to obtain direct and accurate data, rather than relying solely on sector average estimates. These actions will be planned over the next three years to ensure greater accuracy in the future and reduce uncertainty in the estimates. These measures and estimates are presented in the report as required by ESRS E1 and reflect the company's commitment to transparency and accuracy in reporting its climate change impacts.

The Group has also used estimates to calculate the following quantitative metrics and monetary values: energy consumption and the energy mix in E1-5, GHG emissions in Scope 1 and Scope 2 in E1-6, the amount of municipal waste presented in E5-5, the weight of material inputs presented in E5-4, the water consumption presented in E3-4, the number of pollutants in water and the amount of microplastics generated presented in E2-4. Information on the sources of uncertainty, assumptions, proxy and reasoning applied by the Group in the measurement of these metrics is detailed within each relevant topical standard that includes such quantitative data.

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

Further information	Standard	Place
GRI 202-2 Proportion of senior management employed from the local community **GRI 201-1** Direct economic value generated and distributed	GRI Standards	ESRS S3 - [S3] - Presentation of Group specific information: - Market presence - Economic value generated and distributed
HC-DY-270a.1. Description of policies or initiatives to ensure that patients are adequately informed of the price before undergoing a procedure	SASB	ESRS G1 [G1] - Presentation of Group specific information: *- pricing and billing transparency* *- fraud and unnecessary procedures* *- competitive behavior*
HC-DY-270a.2. Discussion on how price information for services is made public		

Further information	Standard	Place
HC-DY-510a.1. Total amount of monetary losses as a result of legal proceedings associated with medical fraud		
GRI 206-1 Legal actions for anticompetitive behavior, antitrust and monopoly practices		

The following information is incorporated by reference to other sections of the current Sustainability Statement and to other sections of the 2024 Consolidated Financial Statements:

Information included by reference	Reporting section	Page
ESRS 2 BP-2 10 b) and c)	E1-6 of ESRS E1	59
ESRS 2 BP-2 11 b) i, ii	E2-4 of ESRS E2	68
	E3-4 of ESRS E3	74
	E5-4 of ESRS E5	78
	E5-5 of ESRS E5	81
E1 GOV 3	GOV 3 within ESRS2	14
G1 GOV 1	GOV 1 within ESRS2	7
SBM-1 40 b)	Note 19 Revenue from contracts with customers	
SBM-3 48 d)	E2.IRO-1 within E2	64
SBM-3 48 d)	E3.IRO-1 within E3	72
SBM-3 48 d)	E5.IRO-1 under E5	76
SBM-3 48 d)	S1.SBM-3 of S1	83
SBM-3 48 d)	S4.SBM-3 within S4	119
E2.IRO-1	E2.IRO-1 within E2	64
E3.IRO-1	E3.IRO-1 within E3	72
E3.IRO-1	E5.IRO-1 under E5	76
G1.IRO-1	G1.IRO-1 within G1	136
S1.SBM-3	S1.SBM-3 of S1	83
S2.SBM-3	S2.SBM-3 of S2	104
S3.SBM-3	S3.SBM-3 in S3	111
S4.SBM-3	S4.SBM-3 within S4	119
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) on Sustainability Policy in ESRS sections E2, E2-1	E1-2 of ESRS E1	55
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) on Sustainability Policy in ESRS sections E3, E3-1	E1-2 of ESRS E1	55
MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) on Sustainability Policy in ESRS sections E5, E5-1	E1-2 of ESRS E1	55

Information included by reference	Reporting section	Page
MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) on Sustainability Policy in ESRS sections S1, S1-1	E1-2 of ESRS E1	55
MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) on Sustainability Policy in ESRS sections S2, S2-1	E1-2 of ESRS E1	55
MDR-P 65 a) regarding the monitoring mechanism, c), d) and f) on Sustainability Policy in ESRS sections S2, S2-1	S1-1 of ESRS S1	87
MDR-P 65 a) regarding the monitoring mechanism, c), d) and f) on Sustainability Policy in ESRS sections S3, S3-1	E1-2 of ESRS E1	55
MDR-P 65 c), e) and f) on Sustainability Policy in ESRS sections S4, S4-1	E1-2 of ESRS E1	55
MDR-P 65 c), d), e) and f) on Sustainability Policy in ESRS sections G1, G1-1	E1-2 of ESRS E1	55
G1 - 3	Reported within G1-1	138

The Statement of Sustainability for the period January 1 to December 31, 2024, part of the Annual Report has been subject to a limited assurance engagement performed by the Company's auditor, Deloitte Audit SRL. Please refer to the Limited Assurance Report, which includes a description of the assurance activities conducted by the external auditor.

[GOV-1] – The role of the administrative, management and supervisory bodies

Board of Directors

According to the Articles of Incorporation of the Company, Med Life S.A. is managed in a unitary system, by a Board of Directors consisting of seven members appointed by the Ordinary General Meeting of Shareholders for a term of 4 years, with the possibility of re-election for subsequent terms of 4 years. The CVs detailing the professional experience and qualifications of the candidates proposed for the position of director are published on the company's website and made available to the public and all interested parties, thus ensuring transparency and consultation of these third parties throughout the selection process.

Information table showing the composition, diversity and expertise of the members of the BoD

Member	Gender	Function	Role	Sustainability expertise		
				E	S	G
				E1, E2, E3, E5	S1, S2, S3, S4	G1
Mihail MARCU	M	BoD President	Executive	✓	✓	✓
Nicolae MARCU	M	BoD Member	Executive	✓	✓	✓
Dorin PREDA	M	BoD Member	Executive	✓	✓	✓
Dimitrie PELINESCU-ONCIUL	M	BoD Member	Non-exec.			✓
Ana Maria MIHĂESCU	F	BoD Member	Indep.non-exec.	✓	✓	✓
Voicu CHEȚA	M	BoD Member	Indep.non-exec.			✓
Ovidiu FER	M	BoD Member	Indep.non-exec.			✓

Categories	Female	Male	Independents
Gender representation and independent members	14%	86%	43%

The Group takes into account gender diversity in the structure of the Board of Directors, calculating the percentage as the average ratio of female to male Board members. The percentage of independent members of the Board of Directors is also an important metric, calculated as the proportion of independent members of the Board of Directors. This percentage refers to non-executive members of the Board. The Board has three executive and four non-executive members.

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

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

The Remuneration Committee has the following main responsibilities:

- Decisions on the remuneration of Executive Committee members and other non-executive Board members. In making such decisions, the Remuneration Committee shall take into account the long-term interests of shareholders, investors and other stakeholders in MedLife's business;
- Enforcement of Board of Directors decisions falling within the scope of the Committee.

At the level of the Audit Committee, which supports the activity of the Board of Directors, responsibilities are assigned regarding the oversight of financial matters, internal control, and risk management. These activities include, indirectly, also the management of financial risks associated with sustainability issues. Responsibility for the operational activity of the Group is delegated to the Executive Committee, in accordance with the limits and regulations laid down in the Articles of Incorporation and the Internal Rules of the Board of Directors.

Executive Committee

According to the Articles of Incorporation, the Board of Directors appoints a maximum of ten directors for a period of 4 years, who shall exercise the duties and have the responsibilities specific to the office held, and shall perform their duties within the Executive Committee. In 2024 there were two structures for the Group Executive Committee. Accordingly, from January 1 to October 21, 2024, the Executive Committee consisted of ten members made up of a group of executive managers, with an active role in managing the Group's functions, business lines and central units. As of October 21, 2024, by the decision of the Board of Directors, the structure of the Executive Committee became more flexible, with the number of members being reduced from ten to five, with four appointed members and one position remaining vacant. The new Executive Committee will serve a four-year term, until October 20, 2028.

Information table showing the composition, diversity and expertise of the Executive Board members

Member	Gender	Function	Sustainability expertise		
			E	S	G
			E1, E2, E3, E5	S1, S2, S3, S4	G1
Mihail MARCU	M	Chief Executive Officer (CEO)	✓	✓	✓
Nicolae MARCU	M	Chief Healthcare and Operations Officer	✓	✓	✓
Dorin PREDA	M	Deputy Chief Executive Officer	✓	✓	✓
Oana-Alina Irinoiu	F	Chief Financial Director			✓

Categories	Female	Male
Gender Representation	25%	75%

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

Skills and expertise

The Group is committed to maintaining a balanced structure of the Board of Directors, Advisory Committees and Executive Committee to ensure both the relevant skills and level of experience and an appropriate degree of independence. All members of these structures have experience in the geographical areas in which the Group operates, and some of them also have experience in other parts of Europe. Within MedLife's Board of Directors, Mr. Nicolae Marcu and Prof. Dr. Dimitrie Pelinescu-Onciul are the two members who bring specific expertise and education in the medical sector, with a strong academic background and direct experience in the health sector. Their presence on the Board of Directors also ensures that the legal requirements for a minimum number of physicians on the Board are met.

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

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

Dr. Nicolae Marcu is a specialist in psychiatry with more than 20 years of experience, with an outstanding career in both medical practice and health services management. A graduate of UMF "Carol Davila" in Bucharest, he has been involved in academic activities, international clinical trials and specialized publications. Between 2005 and 2016, he was General Manager of MedLife S.A., playing a key role in the company's development into the largest private healthcare operator in Romania. He contributed to the

expansion of the network of clinics, hospitals and laboratories, implementing standards of excellence and innovative services.

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

Prof. Dr. Dimitrie Pelinescu-Onciul is a renowned specialist in obstetrics-gynecology, with an outstanding career in medical practice, academic activity and health services development. A graduate of UMF "Carol Davila" in Bucharest, he completed his training with a PhD in Medical Sciences and international courses in ultrasonography, gynecologic oncology and maternal-fetal medicine. A university professor and mentor to many generations of physicians, he has published more than 150 scientific papers and contributed to the drafting of reference treatises. He was a leader in multiple scientific societies and national coordinator of obstetric ultrasonography education for over a decade. As a consulting physician at Life Memorial Hospital and a member of the Board of Directors of MedLife S.A., he has significantly influenced standards of care, the development of innovative programs, and the expansion of private medical services offered by the Company.

Ms. Ana-Maria Mihăescu is a leading banking and finance professional and a recognized leader in corporate governance, ESG and sustainability. With a career spanning more than three decades, she has contributed significantly to the development of key financial institutions including Eximbank and the World Bank Group. She was instrumental in the founding of Eximbank, where she held senior positions such as Director, Vice President and President, developing tools to support Romanian exporters. Subsequently, she spent 25 years with the World Bank Group, where she was involved in various strategic projects and initiatives in the areas of finance, education and corporate governance.

Since 2017, she has focused on board leadership roles, holding positions as non-executive director and chair of the Audit Committee at MedLife SA, where she contributed to corporate governance and ESG integration. She was also Chairman of the Board of OMV Petrom Foundation, supporting education, health and environmental initiatives. Through her expertise in ESG risk management and sustainability, Ana-Maria Mihăescu promotes the integration of social responsibility and environmental protection in companies' strategy, having a significant impact on the sustainable development of the business environment in Romania and the region.

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

Mr. Ovidiu Fer is an investment and capital market expert with over 15 years of experience in fund management and strategic consulting. Currently, he is co-founder and Managing Director of Alpha Quest Funds Sicav, managing assets of approximately EUR 150 million, and a member of the Advisory Board

of GapMinder VC Fund, a EUR 40 million venture capital fund. Since 2022, he is a member of the Board of Directors of MedLife SA, contributing to the strategic direction and development of the Group. Previously, he was involved in the management of the IJC Funds, facilitating a successful exit with a 33% return in 20 months. He also held key roles at WOOD & Company and coordinated major capital market transactions in Romania, including secondary public offerings for Transgaz and OMV Petrom. Ovidiu Fer holds an MBA from INSEAD, with additional studies at Harvard Business School and Wharton. He is an active investor in fintech, medtech and RPA startups. In addition, he is the founder of the Education through Rugby Foundation, supporting underprivileged children, and an advocate of capital market regulation through the OPPC.

The seven members of the Board of Directors were voted by the General Meeting of Shareholders on December 15, 2020, for a four-year term and reconfirmed by the General Meeting of Shareholders on November 21, 2024, for a new four-year term starting on December 22, 2024.

The Executive Committee includes both people with education and experience in the healthcare sector acquired both within the Group and in the public healthcare environment (Dr. Nicolae Marcu), as well as people with financial and managerial education and experience gained within the Group, but also in international financial-banking and auditing institutions (Mr. Mihail Marcu, Mr. Dorin Preda and Mrs. Alina-Oana Irinoiu).

Ms. Oana-Alina Irinoiu is CFO of Group and member of the Executive Committee since October 2022. A graduate of the Bucharest Academy of Economic Studies, Faculty of International Economic Relations, Alina has extensive experience in financial audit, mergers and acquisitions (M&A) and investor relations. Between 2018 and 2022, she coordinated the Investor Relations function at MedLife, playing a key role in strengthening the company's relationships with investors and financial analysts, ensuring transparent communication about the Group's financial performance. In parallel, she has been actively involved in the Group's M&A activity, contributing to the Group's accelerated development, opportunity assessment and post-acquisition integration, having a significant impact on the expansion of MedLife's portfolio. Previously, Alina worked for 5 years in financial audit, specializing in performance analysis of financial institutions and audit of complex transactions. This experience has strengthened her analytical and strategic skills, essential in her current role. As MedLife's CFO, Alina contributes to the development and implementation of the Group's financial strategies, playing a key role in supporting the company's sustainable growth and expansion in the local and international markets.

The Board of Directors conducts an annual self-assessment process, based on a guideline that sets out the purpose, criteria and frequency of this assessment. The level of independence of the members of the BoD is assessed in accordance with the criteria set out in the Corporate Governance Code of the Bucharest Stock Exchange in force for the year 2024. Also, in order to ensure continuous professional training and development, with direct effects in the activities and roles held within the Group, the members of the BoD have access to training and education programs in the areas managed, to specialized events and conferences, as well as to the expertise of external consultants, as appropriate. During 2024, MedLife did not have any formal training sessions at Board or Executive Committee level on topics in the area of sustainability that would enhance the expertise and skills of its members in sustainability matters, but they did benefit during the course of the double materiality analysis (DMA) process and the preparation of the sustainability statement from the services of a sustainability consultant with extensive experience in this area. The Group intends to organize at least one information/training session in the field of sustainability for members of the Board of Directors and the Executive Committee by 2025.

Sustainability roles and responsibilities

The Board of Directors together with its Advisory Committees play a key role in setting the business and sustainability strategy, including long-term objectives and resource requirements, and in ensuring good

corporate governance at Group level. During 2024, MedLife did not have in its corporate governance structure a committee with dedicated responsibilities for managing sustainability issues. These duties are currently managed by the Board of Directors and by assimilation by the Audit Committee, the Executive Committee as well as the Operational CEX. As such, the Board of Directors, under the Articles of Incorporation, has overall responsibility for the management of the Group, including subsidiaries and investments. This responsibility may be extended to include oversight of the Sustainability IROs as they have the potential to influence the Group's overall performance and strategy. In carrying out its functions, the Board of Directors ensures that sustainability issues are taken into account, including the IROs generated by its own activities and value chain. At the same time, in order to enhance the resilience of the organization, the Board of Directors will in the future develop specific mechanisms to manage IROs that are considered material and to which the Group may be exposed.

The Group's Board of Directors also plays a key role in defining and implementing the Code of Ethics and Code of Conduct, not only through its own actions, but also by appointing and supervising the executive management. High ethical standards are an integral part of the Group's strategy and are applied in both current business and long-term objectives to ensure a responsible and transparent business environment. The Audit Committee plays a central role in monitoring the effectiveness of internal control systems and risk management, including financial reporting and compliance with applicable regulations. Its regular assessments provide a robust framework for identifying, preventing and managing risks, while ensuring accurate and accountable reporting.

Responsibility for the implementation of the Code of Ethics is shared at all levels of the organization, with each department having the role of ensuring that these principles are respected and applied. Group's management facilitates a climate of open communication, ensuring that ethical rules are communicated and consistently applied throughout the organization. All employees have an obligation to comply with applicable legislation and to report any misconduct, thus contributing to an ethical and responsible business environment.

The Board of Directors, the Audit Committee and the Executive Committee are the structures responsible for upholding the highest standards of professional conduct at Group level. The members of these structures have extensive experience in areas such as management, finance, medicine, law and corporate strategy, thus contributing to the promotion of an organizational culture based on business ethics, transparency and accountability. In terms of business ethics, MedLife places particular emphasis on: business integrity and ethics, through internal policies that combat corruption, bribery and by adhering to strict corporate governance principles; whistleblower protection, encouraging the reporting of any ethical misconduct and providing protection to whistleblowers; managing relationships with suppliers, by promoting fair payment practices and transparent collaboration with its partners; and ensuring transparent and compliant interactions with authorities.

The Executive Committee and the Operational CEX are responsible for implementing and monitoring the application of MedLife's Code of Ethics and Code of Conduct, Sustainability Policy, Code of Social Responsibility, Protection of Public Interest Whistleblowers, Remuneration Policy, Code of Conduct, Policy on Preventing and Combating Discrimination and Harassment in the Workplace, and Occupational Health and Safety Policy, thus ensuring rigorous management of sustainability issues and IROs. They ensure that these principles are adhered to by maintaining constant communication with the Board of Directors and advisory committees. Any breach of the Code of Ethics and Conduct, the Sustainability Policy or other professional conduct policies is treated seriously and may result in disciplinary sanctions and, in serious cases, legal action. At the operational level, each department within the Group is responsible for the application of these policies, and employees are required to comply with the regulations in force and to promptly report any non-compliance identified.

Oversight of sustainability impacts, risks and opportunities is delegated to the Executive Committee, while the Operational CEX is in charge of the achievement of sustainability objectives and targets, under the close monitoring of the Board of Directors.

The way in which the Executive Committee reports to the Board of Directors and the Operational CEX managers' report to the Executive Committee ensures continuous monitoring of performance and risks, including all relevant aspects of sustainability issues.

The Operational CEX, through weekly meetings, monitors business risks and market opportunities, activities which also include sustainability topics relevant to the Group's financial performance and impact. The team develops an annual budget that includes key performance indicators (KPIs) and financial targets, which are subsequently approved by the Executive Committee and the Board of Directors. Although the budget does not include explicit references to sustainability themes, the financial and operational targets set may indirectly cover such issues, such as operational efficiency or reducing reputational risks.

The medical management system also plays an additional role by implementing protocols and monitoring medical risks, thus contributing to the achievement of health sustainability objectives. This system tracks and manages the impacts on patients resulting from medical activities by regularly assessing cases, reviewing existing protocols and adopting new procedures to ensure the safety and quality of care. This approach reflects the Group's concern for the responsible management of medical risks and impacts on its patients.

Although the company's Articles of Incorporation and internal regulations do not contain explicit references to the impacts, risks and opportunities related to sustainability issues, the overall responsibilities of the Board of Directors, the Audit Committee, the Executive Committee and the Operational CEX - allow to address these issues, in particular by:

- Tasks related to the management of financial risks and opportunities may also include sustainability risks and opportunities, given their influence on overall economic performance as well as sustainability impacts.
- The monitoring and control systems in place are relevant for identifying and managing the impacts of the Group's activities as well as sustainability risks and opportunities.

The Group does not currently have specific material IRO targets associated with sustainability themes. However, the existing governance structures - the Board of Directors, Audit Committee and Executive Committee - have roles and responsibilities that create the necessary framework for setting and monitoring these targets in the future. For greater clarity and alignment with reporting requirements, in 2025, the Group will consider revising some internal regulations, policies and procedures to include sustainability responsibilities.

[GOV-2] - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In 2024, an internal methodology has been developed at Group level to carry out the DMA process in accordance with ESRS 1 and ESRS 2. This process will be resumed annually for updating. Responsibility for the implementation of this internal methodology has been assigned to a member of the Executive Committee, the CFO.

In this endeavor, the CFO is supported by two teams: the Coordinating Sustainability Team and the Extended Sustainability Team made up of selected members from the main Group companies. End of 2024, the position of Sustainability Manager has been created at Med Life S.A., the parent company, position that coordinates the activities of the entire Group. This person is coordinating the Sustainability

Team and will be responsible for the implementation of the whole process of preparing the Sustainability Statement, including setting/reviewing policies, action plans and targets needed to manage all aspects of sustainability for the Group. In 2025, the Group aims to align its internal control tools with the requirements of the CSRD and ESRS standards based on the results of the double materiality process conducted in 2024, thereby strengthening the integration of these processes into the overall Group management framework.

For the realization of the 2024 Sustainability Statement, there have been briefings to the Board of Directors and Audit Committee from the Coordinating Sustainability Team on the status of preparation of the Sustainability Statement, as well as on the material IROs identified through the DMA process. In 2024, the internal methodology for the DMA allowed for a detailed assessment of the IROs correlated to the sustainability matters mentioned in ESRS 1. The Audit Committee was briefed twice during the DMA process on the progress made: while the process was ongoing and at the end when the DMA report was presented. The DMA report contains the list of significant IROs, the results of the assessment process and details of the stakeholder consultation process. The DMA Report was reviewed and approved by the Board of Directors.

The Executive Committee will present in 2025, based on the proposal of the Sustainability Coordinating Team, the Audit Committee and the Board of Directors, the policies, action plans, metrics and targets required for the effective management of all IROs that have emerged as material as a result of the DMA process. In addition, during 2025, until the start of a new DMA process, the Executive Committee will receive from the Sustainability Coordinating Team at least a briefing on the results and effectiveness of the policies, actions and metrics adopted to manage these issues. This briefing will then be presented to the Audit Committee and the Board of Directors to support strategic decisions in line with the Group's business objectives.

From 2025 onwards, sustainability IROs resulting from the annual DMA process will be reviewed and analyzed by MedLife's management and, where appropriate, decisions on the Group's development strategy will be revised. In this regard, a robust risk management framework will be developed to enable early identification of emerging risks and assessment of opportunities for innovation and growth. Stakeholder perspectives will be taken into account throughout this process and will be consulted as part of each DMA process, including to assess how the Group's strategic decisions affect communities, employees and the environment. Managing sustainability-related IROs will be an important part of the decision-making process for the realization of major projects and the implementation of a new strategic sustainability goal.

In 2024, the Group conducted the DMA process for the first time and the results of this process were presented to the Audit Committee and the Board of Directors in early 2025. Therefore, for the 2024 reporting period, a list of significant IROs reviewed by the governing bodies during the year was not available. Starting in 2025, the Group will integrate the annual DMA process into its reporting and governance processes and the list of identified IROs will be discussed and approved by the management and supervisory bodies at the finalization of each annual DMA process. This practice will enable full alignment with CSRD and ESRS requirements and a more effective integration of sustainability issues into the Group's decision making.

[GOV-3] - Integration of sustainability-related performance in incentive schemes

During 2024, MedLife did not have in place any incentive schemes related to sustainability performance for members of the Board of Directors or Executive Committee, respectively members of the Operational CEX responsible for the day-to-day operations of the company. Furthermore, at Group level there is no specific mechanism in place whereby the remuneration of members of the administrative and management bodies is directly linked to greenhouse gas (GHG) emission reduction targets.

Main features of MedLife incentive schemes

At the General Meeting of Shareholders held on October 10, 2024, a new Remuneration Policy ("Amended Remuneration Policy") was approved, aimed at supporting MedLife's business strategy, as well as the long-term sustainability and interests of the Company. This objective is achieved by establishing, within the Remuneration Policy, a set of clear and transparent rules that the Company will adhere to regarding the remuneration of its Executives, in order to ensure an appropriate and competitive remuneration system that attracts, retains, encourages performance, and motivates the Company's management personnel. This policy is developed by the Board of Directors on the recommendation of the Remuneration Committee, and once approved, it is the responsibility of the Board to ensure that its provisions are properly implemented throughout the organization.

The Directors receive a fixed remuneration component in the form of a fixed monthly remuneration, which is determined by the MedLife GSM. All Directors receive the same fixed monthly remuneration, with the exception of the Chairman of the Board of Directors, for whom the GSM may set a higher fixed monthly remuneration. No additional allowances will be granted to Directors in charge of specific functions within the Board.

Board Members do not benefit from a variable remuneration component and also have the following benefits: the equivalent in RON of EUR 12,500 per year (medical subscription in the MedLife network, professional training courses/coverage of study expenses for the Administrator or for a first degree relative, subscription or membership fee to a gym/sports club for the Administrator and family members (spouse, children)). With the exception of participation in the public pension system and, implicitly, in pillar II of the Romanian pension system (i.e. privately managed pension funds), the Administrators do not benefit from MedLife's contributions to voluntary pension schemes. Directors' remuneration is set by the BoD, in compliance with the general limit of Directors' remuneration approved in advance by the GSM. The remuneration package includes

- fixed remuneration component in the form of a fixed monthly allowance,
- a variable remuneration component (with a short-term and a long-term incentive component),
- other benefits.

The monthly fixed allowance is set for each individual Director, based on relevant professional experience, organizational responsibility, complexity of duties, level of complexity of duties compared to similar positions in the market, specifics of the company and similar entities listed in the general remuneration framework in MedLife, in order to avoid situations where non-Director employees (except for physicians) receive significantly higher monthly fixed allowances than Directors.

In addition, the fixed monthly allowance of any Director shall not exceed the level of the fixed monthly allowance granted to the Chief Executive Officer and between the minimum and maximum fixed allowances approved for MedLife Directors (excluding the fixed allowance of the Chief Executive Officer), there shall not be a difference of more than 30%. In addition, the monthly fixed remuneration of the Executive Directors in their two capacities within MedLife may be cumulated.

Variable remuneration includes both a short-term incentive component, which may be granted for each financial year in the form of a one-off annual payment (annual performance bonus), and a long-term incentive component, consisting of the grant of MedLife shares, the actual grant of which is subject to the fulfillment of certain specific conditions.

The total variable remuneration of each Director shall not exceed the maximum ceiling of 70% (maximum variable remuneration opportunity) of the amount of the annual fixed allowance (i.e. as a ratio of the monthly fixed allowance multiplied by 12). Within the variable remuneration, the short-term incentive component may be up to 30% of the maximum total variable remuneration opportunity and the long-

term incentive component may be up to 70% of the total variable remuneration opportunity. The short-term incentive component aims at each Director being directly co-interested in the achievement of the Company's objectives in the short term (1 year) and incentivizing the performance of duties at a higher qualitative level, with direct involvement in the achievement of targets and represents a fixed amount, settled in cash, which may be granted in the year following the end of the financial year of reference, in whole or in part, based on an objective assessment, endorsed by the Nomination and Remuneration Committee, of the degree of achievement of pre-set objectives (i.e. key performance metrics) set out in an annex to the Director's contract of office.

For Directors and the CEO, 3 to 5 key performance metrics are set for the entire 4-year term of office. These are aligned with MedLife's strategy and shareholder interests and are approved by the BoD on the recommendation of the Nomination and Remuneration Committee. The performance metrics taken into account for the annual performance bonus can be of 3 categories: financial metrics (can have a weighting of up to 40%), functional metrics, directly related to the area of activity of the Directors (can have a weighting of up to 40%) and non-financial metrics (can have a weighting between 10%-30%). The maximum threshold for the achievement of the metrics can be 100% for which 100% of the variable compensation will be granted. The BoD may, for reasoned reasons, decide not to include the short-term incentive component in the remuneration structure for certain Director positions. Without being exhaustive, such reasons may include, but are not limited to, the Director's level of responsibility, the cumulative length of the Director's tenure with the Company and the Director's past performance.

The long-term incentive component is the grant, free of charge, of MedLife shares, on the basis of a corresponding plan approved by the Board of Directors (the Long-Term Incentive Plan), at the end of each interim vesting period, as well as at the end of the total vesting period, a number of MedLife shares corresponding to the respective vesting period. With respect to the vesting period, vesting is both intermediate, i.e. after each year from the grant date, and full, i.e. after 4 years from the grant date. In the case of an intermediate vesting, it implies the distribution for each intermediate cycle (i.e. for each of the 4 successive years) of 25% of the shares allocated to the Director, subject to the vesting conditions set out in this Policy.

In addition, the Directors have a professional liability insurance, the costs of which are covered by MedLife, with a maximum aggregate indemnity value of €5,500,000.

Currently, performance within the Group is not measured against specific sustainability targets and/or impacts. Furthermore, sustainability-related performance metrics are not considered as benchmark performance metrics and are not integrated into the Group's remuneration policies. The variable remuneration of the Group's staff and management does not, at this stage, include a component conditional on the achievement of sustainability targets and/or impacts. This reflects the current state of integration of sustainability criteria into management and remuneration policies, but the Group is exploring the possibility of including such metrics in the future as the sustainability strategy is developed and strengthened.

[GOV-4] - Statement on the due diligence process

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

Table on the main elements of the due diligence process

Main elements of the Due Diligence Process	Sustainability Statement
A) Embed due diligence in governance, strategy and business model	ESRS 2 GOV-2
	ESRS 2 GOV-3
	ESRS 2 SBM-3
B) Working with affected stakeholders at all key stages of the due diligence process	ESRS 2 GOV-2
	ESRS 2 SBM-2
	ESRS 2 IRO-1, ESRS G1 G1-1, ESRS G1 G1-2
	ESRS E1 E1-1, ESRS E2 E2-1, ESRS E3 E3-1, ESRS E5 E5-1
	ESRS S1 S1-1, ESRS S1 S1-2, ESRS S1 S1-3, ESRS S2 S2-1, ESRS S2 S2-2, ESRS S2 S2-3
C) Identification and assessment of negative impacts	ESRS S3 S3-1, ESRS S3 S3-2, ESRS S3 S3-3, ESRS S4 S4-1, ESRS S4 S4-2, ESRS S4 S4-3
	ESRS 2 IRO-1
D) Taking action to address these negative impacts	ESRS 2 SBM-3
	ESRS E1 E1-1, ESRS E1 E1-3, ESRS E2 E2-2, ESRS E3 E3-2, ESRS E5 E5-2
E) Monitoring the effectiveness of these efforts and communicating	ESRS S1 S1-4, ESRS S2 S2-4, ESRS S3 S3-4, ESRS S4 S4-4, ESRS G1 G1-2, ESRS G1 G1-3
	ESRS E1 E1-4, ESRS E1 E1-5, ESRS E1 E1-6, ESRS E2 E2-3, ESRS E2 E2-4, ESRS E2 E2-5, ESRS E3 E3-3, ESRS E3 E3-4, ESRS E5 E5-3, ESRS E5 E5-4, ESRS E5 E5-5
	ESRS S1 S1-5, ESRS S1 S1-8, ESRS S1 S1-9, ESRS S1 S1-10, ESRS S1 S1-14, ESRS S1 S1-16, ESRS S1 S1-17

[GOV-5] - Risk management and internal controls over sustainability reporting

Risk management and internal control processes and systems for sustainability reporting

In order to ensure effective risk management and a sound internal control system, a robust internal governance framework needs to be implemented at Group level, including the process of preparing the sustainability statement. In line with the requirements of the CSRD Directive and ESRS, the Sustainability Statement is integrated into the Consolidated Annual Report, which also includes the consolidated financial statements. Therefore, the review and approval process for the 2024 Sustainability Statement followed the same rigorous procedures applicable for the approval of the consolidated financial statements. Thus, the Board of Directors is the governance body that reviews and approves the Sustainability Statement. Prior to Board approval, the Executive Committee is responsible for monitoring the process, including the effectiveness of corporate governance, internal control systems.

The Executive Committee is the structure that establishes operational level roles and responsibilities for the implementation of risk management policies, processes and systems, including those arising from the preparation of the Sustainability Statement. The Sustainability Statement at consolidated level is prepared annually by the Sustainability Manager, with the support of the Coordinating Sustainability Team and the Extended Sustainability Team. The Sustainability Manager coordinates the Sustainability Reporting process and reports to the Executive Committee whether the departments and teams involved have sufficient resources, tools or training to fulfill their tasks, including contributing to the preparation of the Sustainability Statement.

In accordance with the provisions of the Operating Regulation, the Audit Committee carries out an independent assessment of the financial statement preparation process. The Executive Committee, through the Chief Financial Officer, is responsible for the preparation of the sustainability statement according to ESRS standards, thus contributing to the monitoring and reporting to the Board of Directors of identified deficiencies and internal controls implemented. The internal framework on reporting, including financial reporting, have a common objective to provide relevant information to investors and other stakeholders, which means that information considered material from the perspective of the sustainability statement is analyzed and evaluated in the process of preparing the financial statements. The Group applies the same level of rigor to the assessment and reporting of financial information and the assessment and reporting of sustainability issues. Both the annual financial statements and the sustainability statement are externally audited by an independent audit firm and both audit reports are reported to the Board of Directors

Risk assessment and prioritization methodology

Given that 2024 is the first year in which the CSRD Sustainability Statement has been drafted, a formalized risk analysis specific to the process of drafting the CSRD has not been carried out at Group level. At present, there is no specific procedure in place to identify and assess the risks related to the process of the Sustainability Statement.

However, recognizing the importance of a robust risk management process to ensure the integrity and quality of reporting, the Group is considering the development of a specific risk analysis methodology for the sustainability reporting process. This will include:

- Identify potential risks associated with the process of collecting, processing and reporting sustainability data (e.g. data integrity and completeness, accuracy of estimates, availability of value chain data).
- Establish a risk prioritization system based on the potential impact on the sustainability claim and regulatory requirements.

Starting in 2025, the Executive Committee will be responsible for defining and approving a formalized procedure for the risk analysis of the sustainability reporting process. Under the direction of the Executive Committee, the Sustainability Manager and the sustainability team will work together to implement this procedure and to identify the necessary resources (human, technical or financial) to carry out this process efficiently.

Subsequent to the implementation of the methodology, the findings resulting from the risk analysis will be systematically integrated into the relevant internal functions and processes. The Audit Committee and the Board of Directors will receive regular reports on:

- Assessment of identified risks and mitigation measures;
- Status of internal controls in place to manage risks in the reporting process;
- Recommendations for continuous improvement of the sustainability reporting process.

This approach will ensure a robust internal governance framework, contributing to increased transparency and reliability of the sustainability reporting process. Pending the establishment of the formalized risk analysis and management system described above, the verification process of the data collected for this year's reporting was carried out in two steps. Initially, the Sustainability Manager conducted an internal review of the information collected from Group companies to identify any errors, inconsistencies or gaps. Subsequently, an external consultant provided an additional level of verification,

ensuring that the data complied with regulatory requirements and industry best practice. This transitional approach was adopted to manage reporting risks, prevent potential errors and ensure the reliability and transparency of the information provided.

[SBM-1] - Strategy, business model and value chain

MedLife is active in the Romanian private healthcare market, owning the largest number of medical facilities in the country. In addition to its local presence, the company has also expanded internationally, with three medical facilities in Budapest, Hungary. The Group provides medical services both to individuals - including pay-per-service patients, individual subscription patients and patients receiving services through NHIH - and to legal entities - including mandatory occupational health services as well as prevention-oriented health plans provided by companies to their employees.

The significant groups of products and services offered by the Group:

- **Medical consultations** - consultations with general practitioners and specialists, provided through the extensive network of clinics and hyperclinics.
- **Imaging services** - comprehensive and highest quality imaging services, from radiology, ultrasound and endoscopy to MRI, CT and mammography, investigations provided in hyperclinics and hospitals.
- **Laboratory investigations** - highly accurate tests, certified by international quality standards, offered to help clinicians, facilitate diagnosis and the choice of optimal treatment for patients.
- **Medical treatments and procedures** - including complex surgery in the Group's hospital facilities.
- **Comercialization of prescription and non-prescription pharmaceutical products**, OTCs, laboratory-prepared products and other related medical products through its own pharmacies, as well as **distribution of pharmaceuticals** through Pharmachem.
- **Telemedicine consultations** - delivered through digital platforms, extending access to healthcare.
- **Wellness services** - through the Sweat gym chain.
- **Stem Cell Bank** - provides advanced technologies for stem cell processing and storage.
- **Sanopass** - Integrative platform for health and fitness services.
- **Medical optics services and products** - ophthalmologic consultations, surgery, optometric consultations, medical optics and eyeglasses.

There were no changes in the categories of products or services offered during 2024.

The Group does not carry out activities in the sectors referred to by the ESRS in disclosure requirement 40 d). Specifically, MedLife does not generate revenues from the fossil fuel sector, including exploration, mining, extraction, production, processing, storage, refining or distribution of fossil fuels (coal, oil and natural gas), nor from taxonomy-aligned economic activities related to fossil gases, as applicable. Furthermore, the Group is not active in the manufacture of chemicals falling under Division 20.2 of Annex I to Regulation (EC) No 1893/2006 and is not involved in controversial weapons, such as anti-personnel mines, cluster munitions, chemical or biological weapons, nor in the cultivation or production of tobacco.

All revenues generated by the Group derive exclusively from activities aligned solely with its core business segment, which is medical, pharmaceutical and related services, not including any of the aforementioned segments, as presented in the consolidated financial statements for the year ended December 31, 2024.

Table on significant groups of customers served

Customer Category	Description
Companies's employees	Beneficiaries of HPP packages and corporate services.
Individual patients	Access consultations, investigations and treatments through direct payment, subscriptions or NHIH.
Families	Clients of stem cell banking services and maternity hospitals.
Customers interested in prevention and wellness	Access nutrition, fitness and wellness services.
Customers of the medical optics market	Buy glasses and access ophthalmologic check-ups.

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

Aspect	Description
Increasing the number of corporate customers	Diversify employee benefit packages.
Expanding access for individual patients	Launching new hyper-clinics and clinics in smaller cities

Table on the number of employees by geographical region:

Region	Number of employees at 31.12.2024
Romania	7,335
Hungary	58

Development Strategy

The Group focuses its development strategy on strengthening its leading position in the Romanian private healthcare market and expanding its presence nationally and internationally. The strategy is structured along the following key directions:

- **Expanding geographical coverage and diversifying services.** MedLife aims to expand its network of facilities and services, ensuring profitable national coverage. The Group's strategy aims to: strengthen its presence in large cities (with more than 150,000 inhabitants) and expand into medium and small towns through its two brands, MedLife and St. Mary's; develop its core business lines - clinics, laboratories, hospitals, dentistry centers and corporate subscriptions; create new centers of excellence increase and diversify the range of services offered nationwide to cater to an increased number of patients, increasing revenues and profitability.
- **Organic growth and operational optimization.** The Group aims to constantly develop existing facilities by optimizing the mix of services tailored to the local market; digitizing processes and implementing advanced IT solutions to improve patient experience and operational efficiency; investing in research, oncology, radiotherapy and other specialties that can respond to market demand.
- **Selective acquisitions and integration of other market players.** MedLife pursues an active acquisition strategy to expand its service offering and geographic coverage. The main objectives are: to acquire regional or complementary companies that bring synergies within the Group; to

fully integrate the acquired units into the MedLife system, ensuring uniformity of services and cost optimization; to encourage the founders of the acquired companies to remain involved in order to retain know-how and market knowledge.

- **Continuous improvement in patient safety and quality of service.** The Group remains committed to providing safe and high-quality medical treatment. It balances medical risks and opportunities with commercial objectives by: creating preventative and prophylactic medical programs; optimizing services to meet individual patient needs, promoting patient satisfaction and loyalty.
- **Digitalization and innovation.** MedLife strengthens its leadership position by implementing digital transformation and innovation, pursuing: digitization of medical records, administrative and operational processes; creation of digital platforms and advanced technologies to improve access to healthcare services and information.
- **Horizontal integration and strengthening profit margins.** The Group continues to pursue horizontal integration by: centralizing support functions (human resources, finance, marketing) to reduce costs and increase efficiency; leveraging the acquired medical facilities' foundations through their organic development and integration into the MedLife model.
- **Financial responsibility and sustainability:** The Group is in a sound financial position and benefits from constant access to finance. The Group's strategy focuses on strengthening profit margins, sustaining a return and leverage policy calibrated to investors' expectations and maximizing economic efficiency through sustainable investments.

The table below highlights the correlation between the Group's strategic directions for 2024 and the sustainability matters identified as material from the DMA process conducted during the year, including an explanation of each correlation.

Table linking strategic directions to material sustainability matters

Strategic direction	Significant sustainability issues	Explanation
Extend geographical coverage and diversify services	ESRS S3 - Communities' economic, social and cultural rights	Extending geographical coverage involves adapting to the needs of local communities, including ensuring social inclusion and respect for economic and social rights.
	ESRS S4 - Social inclusion of consumers and/or end-users	
Organic growth and operational optimization	ESRS E1 - Energy efficiency	Operational optimization means increasing energy efficiency, careful management of resources and working ethically with suppliers, including meeting payment deadlines.
	ESRS E3 - Water consumption; ESRS E5 - Resources inflows, including resource use	
	ESRS G1 - Management of relationships with suppliers including payment practices	
Selective procurement and integration of other operators	ESRS G1 - Corruption and bribery	Integrating other operators requires ensuring compliance with ethical standards, avoiding corruption and respecting working conditions for employees and value chain partners.
	ESRS S1 - Working conditions	
	ESRS S1 - Other employment rights	

Strategic direction	Significant sustainability issues	Explanation
	ESRS 2 - Working conditions ESRS 2 - Other employment rights	
Improving patient safety and quality of services	ESRS S4 - Personal safety of consumers and/or end-users	Better safety and quality of services means protecting patients, providing clear information and supporting their social inclusion.
	ESRS S4 - Information-related impacts for consumers and/or end-users	
	ESRS S4 Social inclusion of consumers and/or end-users	
Digitization and innovation	ESRS 1 - Other employment rights	While digitization increases efficiency, it also means protecting employee and patient data and developing innovative solutions to better inform patients and customers.
	ESRS S4 - Personal safety of consumers and/or end-users	
	ESRS S4 - Information-related impacts for consumers and/or end-users	
Horizontal integration and strengthening profit margins	ESRS G1 - Management of relationships with suppliers including payment practices	Horizontal integration involves improving relationships with suppliers, adopting ethical practices and sustainable use of resources to strengthen profit margins.
	ESRS G1 - Corruption and bribery	
	ESRS E1- Energy efficiency	
	ESRS E3- Water Resources	
Financial accountability and sustainability	ESRS E1 - Climate change adaptation and mitigation	Financial responsibility requires adopting sustainable practices, reducing environmental impacts and promoting equality and inclusion in the workforce.
	ESRS E1 - Energy efficiency	
	ESRS E3 - Water resources	
	ESRS E5 - Waste	
	ESRS S1 - Equal treatment and opportunities for all	

The Group's development strategy does not cover all sustainability impacts, risks and opportunities. It will be revised in 2025 by including an action plan that complements and revises the actions already implemented in 2024 for some of the sustainability aspects, as well as setting associated targets. The revised strategy will be approved by the Board in FY 2025.

Group business model

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

Key resources to carry out the activities include the infrastructure of hospitals and clinics, medical equipment, state-of-the-art technologies (including telemedicine platforms), specialized medical staff, but also strategic partnerships with equipment and service providers, which are essential for the delivery of quality services.

The distribution channels for the Group's services include the physical locations of MedLife facilities (hospitals, clinics, laboratories, dentistry centers, pharmacies), but also online channels such as telemedicine platforms, which extend the accessibility of services to a wider audience and contribute to reducing the Group's carbon footprint.

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

The healthcare sector faces a range of impacts, risks and opportunities that have the potential to influence both the current business and the long-term development of the Group. The medical sector has a considerable impact on the environment, natural resources and public health, with both positive and negative effects. With regard to the environment, the activities generally carried out by hospitals and clinics involve significant consumption of resources such as energy, water and materials, as well as the generation of a significant amount of waste, including medical waste. The proper management of this waste is essential to prevent adverse effects on the environment. Activities in healthcare facilities also contribute to greenhouse gas emissions and the widespread of single-use products puts additional pressure on the ecosystem.

From a social point of view, the healthcare sector plays a crucial role in meeting the diverse health needs of the population, helping to improve the quality of life and to prevent and treat chronic diseases. However, there are significant risks related to inequalities in access to healthcare services, particularly in rural and deprived areas where resources are more limited. At the same time, the constant pressure on healthcare workers, due to intense work demands and the risks associated with often demanding working environments, can affect both their health and the quality of services provided to patients.

Regarding the risks faced by the sector, rising costs are a major challenge to its financial sustainability as medical equipment, drugs and staff salaries are increasing. In this context, stringent safety compliance requirements and strict regulations can lead to additional expenses for organizations like Group. Digitization of healthcare services also adds another layer of complexity and is associated with significant cybersecurity risks. Protecting patients' personal data and preventing security breaches are becoming key priorities, as any vulnerabilities in this area can severely damage patient trust and the reputation of the institutions involved. In addition, changes in healthcare and environmental legislation may require significant adjustments to operational procedures and cost structures. These changes require additional resources to implement new regulations and adapt existing infrastructure.

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

In parallel, the expansion of preventive and wellness services is becoming an important opportunity to diversify the portfolio, given the increasing demand for such services. Health education initiatives, regular screenings and health management programs not only improve patients' quality of life, but also contribute to long-term cost savings by preventing the onset of chronic conditions.

Research and development in personalized medicine, including stem cell therapies or genomic treatments, is another significant opportunity. Collaboration with universities and research institutes to develop innovative solutions can address complex conditions and contribute to scientific progress, thereby improving available treatments and having a positive impact on public health. In addition, the growing awareness of environmental issues and corporate social responsibility provide opportunities to implement sustainable health practices. Recycling programs, waste and the adoption of green strategies can not only improve the reputation of companies, but also attract patients and investors who emphasize sustainability.

The Group, with a significant scale, with 83 companies as of December 31, 2024, has demonstrated steady growth and diversification of the services offered, generating important benefits for patients and customers, as well as for investors, employees and suppliers. The analysis of the activities carried out by the Group's companies in 2024 reflects the positive impact on the Romanian healthcare sector, indicating a sustainable business model with favorable results for all stakeholders.

Benefits for patients and customers

Group continues to provide high quality medical services through its extensive network of hospitals, clinics, laboratories, dentistry centers, pharmacies and complementary services, covering a wide geographical area in Romania and expanding internationally with clinics in Budapest, Hungary. In 2024, MedLife has expanded and diversified its portfolio of services offered contributing significantly to improving the accessibility and quality of healthcare by integrating innovative services that add considerable value to the experience of the Group's patients and customers. The benefits are reflected in increased levels of patient satisfaction and reduced waiting times for diagnosis and treatment, thereby improving their health and well-being.

Benefits for investors

On the investor side, Group has demonstrated strong financial performance and efficient resource management. In 2024, the Group continued to expand its network, opening new facilities and diversifying its service portfolio. At the end of 2024, MedLife owned a network of 35 hyperclinics, 74 clinics, 17 hospitals, 3 maternity hospitals and a Stem cell bank, 42 laboratories, 20 pharmacies and 18 dentistry centers, making it the largest private healthcare provider in Romania. These achievements have helped strengthen the Group's financial position, providing investors with long-term stability and opportunities for continued growth. In addition, strategic acquisition decisions and organizational developments have improved operational and financial efficiencies and provided a solid platform for continued business development. The positive results for investors are reflected in the Group's increased market value and high level of confidence in its future.

Employee benefits

Group employees benefit from a dynamic work environment and continuous professional development opportunities. The Group offers a comprehensive benefits package that includes competitive salaries, training and specialization opportunities and a constant focus on employee well-being. Employees also benefit from employment in a market-leading healthcare services company with extensive exposure to healthcare innovation. Network growth and service diversification provide opportunities for career advancement, contributing to staff retention and satisfaction.

Benefits for suppliers

MedLife maintains strong and long-term business relationships with its suppliers of medical equipment, pharmaceuticals, advanced technologies and more. Close collaboration with suppliers is essential to ensure a continuous flow of quality products and services needed to carry out day-to-day activities. The Group also collaborates with technology providers to integrate digital and innovative solutions into the

delivery of healthcare services, which helps optimize internal processes and improve operational efficiency. In this way, suppliers benefit from stable business relationships and opportunities for long-term collaboration amid constant demand for quality products and technologies.

Community benefits

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

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

Group value chain

The Group's value chain is a complex and integrated network comprising a wide range of activities and business relationships, all essential to the provision of comprehensive healthcare services. The value chain includes both upstream and downstream components. In the upstream segment, the Group relies on suppliers of the highest quality pharmaceuticals, suppliers of medical equipment, and other supplies and materials specific to the delivery of healthcare services. These relationships are typically long-term and involve strict quality control and adherence to regulatory standards to ensure the safety and effectiveness of MedLife services. Partnerships with technology providers are also crucial to the integration of advanced technology into healthcare delivery. These collaborations facilitate the delivery of telemedicine services, diagnostic equipment and health IT systems, improving efficiency and ensuring high quality standards of care. MedLife also works closely with like-minded companies, such as private clinics to provide services in areas where it does not have full coverage, as well as with stated-owned hospitals that perform specific blood tests for the Group that cannot be done in-house or other investigations for which there is no equipment or expertise.

The downstream segment of the value chain involves activities and business relationships that enable the delivery of healthcare services to end-users. Patients are the primary recipients of MedLife services and are at the center of the downstream value chain. Their satisfaction and health outcomes are key metrics of the Group's success. Collaborations with insurance companies enable patients to access services through various private and state health insurance plans, increasing their access to healthcare services. An important player in MedLife's value chain is the National Health Insurance House, which reimburses part of the costs from the national budget, making healthcare services more accessible to patients. In accordance with the agreement with the National Health Insurance House, the Group provides primary health care services to insured patients of the National Health Insurance House. MedLife also collaborates with companies (through its corporate business line) to offer their employees' health

programs, including occupational healthcare services, medical check-ups, preventive or wellness subscriptions, thus encouraging a healthy workforce

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

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

Also included in this stage of the value chain are waste management service providers who ensure that medical and hazardous waste is disposed of in an environmentally responsible manner, thereby minimizing the environmental impact of MedLife's operations. Medical specialists and healthcare professionals who are not directly employed but provide services for MedLife, such as some physicians, are assimilated to their own workforce, even if they do not have an individual employment contract but a service contract

Governmental and regulatory agencies and bodies ensure the legal and ethical functioning of MedLife's operations, while funders, including capital market lenders, provide the necessary financing for the Group's activities.

Thus, the main categories of value chain actors for the Group include:

- Patients: the primary recipients of MedLife services, whose satisfaction and health outcomes are crucial.
- Clients (companies): they offer health programs to their employees, including health check-ups, occupational health services and health subscriptions.
- Pharmaceutical customers: individuals who purchase medicines and health products from PharmaLife pharmacies, ensuring continuity of care, as well as companies that purchase these medicines and health products through the national distributor Pharmachem.
- Upstream suppliers: suppliers of medical equipment, pharmaceuticals and medical supplies, technology and R&D partners.
- National Health Insurance House and other insurance companies: partners offering various health insurance plans.
- Private clinic partners: partners who provide services for MedLife in areas where the Group does not yet have all its services available.
- State-owned hospitals: institutions that carry out or for which MedLife carryies out specific tests and investigations necessary for MedLife activities
- Community and public health organizations, including NGOs: these partners support public health initiatives and contribute to the health and well-being of communities
- Waste management providers: essential for responsible disposal of medical and hazardous waste.
- Government Agencies and Regulatory Bodies: entities that regulate and ensure the legal functioning of health facilities.
- Funders: credit institutions and capital market participants.

Overall, the Group's value chain is a comprehensive and interconnected system that ensures the delivery of high-quality healthcare services.

The material sustainability topics identified at Group level are detailed in the ESRS 2 IRO-1 section of the *Sustainability Statement*.

[SBM-2] - Stakeholder interests and views

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

- Class I: Stakeholders directly or indirectly affected by the company's activities. This category brings together groups whose lives or activities are influenced by MedLife's operations, either through the direct impact of healthcare services or through business relationships that cross the value chain. They include: Employees and workers who are the backbone of the organization's operations; Customers and patients who benefit from the health care services provided; Suppliers and value chain workers who provide the resources and materials needed to operate; The local community that benefits from MedLife's health and wellness initiatives, as well as those in the vicinity of its operations;
- Class II: Users of sustainability information. This category includes primary users of financial reporting as well as users of sustainability reporting. These include: Shareholders and investors interested in the financial performance and sustainability of the organization; National and international professional / industry associations, including patients; Civil society and non-governmental organizations assessing the social impact of MedLife's activities; Central and local authorities regulating the Group's activities; Financial institutions interested in the Group's activities and investments; Capital market participants; Media communicating the company's results and initiatives to the general public.

In 2024, the Group implemented a consultation process with affected stakeholders to understand and integrate their interests and views on the Group's current and potential, positive and negative impacts on them, including its employees, patients, customers and suppliers. This process has been conducted in accordance with the *Sustainability Materiality Assessment Methodology* developed by the Group's Sustainability team in conjunction with external consultants. Sustainability team members were selected to cover Group companies, thus ensuring a comprehensive IRO assessment.

The consultation process included the submission of specific questionnaires to each stakeholder category with the aim of identifying the Group's current and potential impacts on them, assessing stakeholder perceptions of the extent of these impacts and gathering information on other impacts not initially identified. Stakeholder ratings of the magnitude of each impact were integrated into the internal assessment conducted by the Group's sustainability team, resulting in a score reflecting both internal and external perspectives. Through this process of consultation and validation, the Group has been able to effectively identify and assess sustainability impacts, which inform the preparation of the Sustainability Statement and the update of the Group's strategic sustainability objectives.

In the process of identifying risks and opportunities, the Group has analyzed how its activities are affected by its dependence on natural, human and social resources, taking into account external influences such as stringent environmental and social regulations as well as the volatility of raw material and energy prices. Sustainability impacts that may generate financial risks were also an important source of analysis. In order to ensure a sound basis for decision-making, the Group used a number of assumptions and applied the UNEP FI Radar methodology at sector level, validating the results for a representative sample of suppliers and customers through a consultation process. This approach was necessary as the consultation process did not allow for the inclusion of all suppliers and customers of the Group. Increasing

expectations from investors, authorities, customers and patients to adopt sustainable practices and services influence the Group's market strategies and investments.

The results of these consultations were centralized and analyzed by the Coordinating Sustainability Team, which then presented them to the members of the Executive Committee. The governing bodies of the Group are informed annually about the results of the stakeholder consultation process. These briefings are carried out by the Sustainability Manager, part of the Sustainability Coordinating Team and include:

- Presentation of the results of questionnaires and consultations.
- Analysis of identified impacts and sustainability risks/opportunities.
- Recommendations for updating the sustainability strategy and targets.

In addition to this process, the Group's governance structures are regularly informed in detail about the number and nature of complaints received through the formal complaint's channels, which are accessible to patients, customers and other relevant stakeholders. This information is essential to monitor direct feedback and to quickly identify possible areas for improvement. Furthermore, these structures receive regular information on alerts of irregularities through the whistleblowing channel, which is managed by a specialized external entity. This channel provides a transparent and independent channel through which any irregularities or concerns can be raised in a confidential setting, thereby supporting accountable and integral governance. These additional measures and information flows are designed to support and complement the stakeholder consultation process, in particular in the due diligence process. They thus enable the views and interests of the various stakeholders to be taken into account, as this process is essential to reflect transparency and accountability at all stages of the Group's decision-making.

In parallel, the Group conducts annual systematic processes to measure patient satisfaction, which are essential for the evaluation and continuous improvement of the quality of the healthcare services offered. These processes allow the collection of valuable data on patients' experiences and their level of satisfaction, and are a key tool in ensuring a proactive and responsible approach to patients' needs and expectations. In this way, Group ensures that all stakeholders benefit from open communication and continuous dialog, which supports the implementation of best practices and long-term sustainable strategies.

The Group considers its workforce a key pillar and recognizes the importance of protecting employee and human rights as a strategic priority. Their views, interests and rights are integrated into the company's strategy and business model, directly influencing operational and development decisions. By promoting constant dialog and actively involving employees in key decision-making processes, MedLife ensures that their needs are better understood and respected. In addition, the company continuously invests in providing safe and fair working conditions, training programs and employee skills development, thus contributing to the productivity and long-term sustainability of its business model.

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

Through these measures, the Group ensures the integration of value chain worker considerations into its strategy, while maintaining an ongoing commitment to respect for human rights and the development of fair and sustainable employment relationships.

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

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

Through this structured process, the Group ensures the integration of stakeholder interests in strategic and operational decision-making, thereby enhancing organizational transparency and accountability. The information obtained through the consultation process conducted in 2024 for the DMA process will be used to adjust and update the Group's strategic sustainability objectives that will take place in 2025, thus ensuring constant alignment with stakeholder expectations and sustainability requirements. Therefore, no measures have yet been identified that relate to the update of the Group's strategy and business model. These will be communicated in the next Sustainability Statement for FY 2025.

[SBM-3] - Material impacts, risks and opportunities and their interaction with strategy and business model

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

This analysis assessed the areas of concentration of material impacts, both positive and negative, as well as the risks and opportunities associated with each segment across the value chain. These included the Group's internal activities, interactions with suppliers, distribution to customers and impacts on

communities and the environment. In addition, this strategic approach enables the company to anticipate and respond appropriately to challenges and capitalize on opportunities that contribute to sustainable value creation.

The table below details the significant IROs identified, as well as their distribution in the business model, own operations and value chain, both upstream and downstream.

Table on material sustainability IROs and topics – Environment (refer to Annex 1 Abbreviations and symbols)

ESRS Standard	Sub-topic	Sub-sub-topic	#	Short description	IRO	A / P	Level	Value chain	Time horizon
E1 Climate change	Climate change adaptation		M1	The potential effect of climate risks on own operations	In	P	Medium	Op	5 years
			RO2	Climate change may affect the Group's infrastructure and activities, disrupting service continuity and increasing operational costs	R		Critical	Op/Us/Ds	1-5 years
			RO4	The increased frequency and severity of extreme weather events may lead to an increased demand for medical services	O		Sever	Op/Us/Ds	5 years
	Climate change mitigation		M2	GHG emissions from own activities	In	A	Seminificativ	Op	
			M3	GHG emissions from value chain activities	In	A	Seminificativ	Us/Ds	
			RO1	Additional regulations on greenhouse gas (GHG) emissions and climate transition by 2050	R		Sever	Op	5 years
	Energy efficiency		M4	Non-renewable energy consumption in own activities	In	A	Seminificativ	Op	
			M5	Non-renewable energy consumption in upstream and downstream value chain activities	In	A	Medium	Us/Ds	
E2 Pollution	Micropastics		M10	Generation of microplastics through wear and tear of plastic medical devices, equipment and supplies.	In	A	Medium	Op	
			RO9	Increasing public and regulatory concerns about microplastics.	R		Critical	Op	5 years
	Water pollution		M8	Accidental water pollution by chemicals and pathogens	In	P	Medium	Op	1 year
	Substances of concern		M9	Use and storage of substances of concern	In	P	Medium	Op	1 year
E3 Water and marine resources	Water resources	Water consumption	M12	Water consumption	In	A	Seminificativ	Op	
E5 Circular Economy	Waste		M17	Waste management in own activities	In	P	Medium	Op	1 year
			M18	Waste management in upstream and downstream value chain activities	In	P	Medium	Us/Ds	1 year
	Resources inflows, including resource use		M15	Use of raw materials and materials in own activities	In	A	Seminificativ	Op	
			M16	Use of raw materials and materials in upstream and downstream value chain activities	In	A	Seminificativ	Us	

Table on material sustainability IROs and topics – Governance (refer to Annex 1 Abbreviations and symbols)

ESRS Standard	Sub-topic	Sub-sub-topic	#	Short description	IRO	A / P	Level	Value chain	Time horizon
G1 Professional conduct	Political influence and lobbying		G7	Promoting a user-friendly legislative framework	Ip	P	Medium	Op	1-5 years
	Corruption and bribery	Corruption and bribery: Incidents	G13	Absence of confirmed cases of corruption and bribery in own operations	Ip	A	Seminificativ	Op	
		Prevention and detection including training	G12	Lack of measures to prevent and detect corruption and bribery	In	P	Medium	Op	1 year
	Corporate culture		G1	Creating a positive and attractive working environment, governed by fair and transparent policies and procedures	Ip	A	Seminificativ	Op	
		Prices and billing transparency	G2	Promote transparency in the pricing and billing of healthcare services.	Ip	A	Very big	Op	
		Fraud and unnecessary procedures	G3	Absence of fraud and elimination of unnecessary procedures in the provision of healthcare services.	Ip	A	Seminificativ	Op	
		Anti-competitive behavior	G4	Promoting competitive behavior	Ip	A	Seminificativ	Op	
	Management of relationships with suppliers including payment practices		G8	Promotion and development of local providers	Ip	A	Seminificativ	Op/Us/Ds	
			G9	Quality control in the supply chain for the distribution and marketing of pharmaceuticals	Ip	A	Seminificativ	Op	
			RO34	Inadequate management of environmental and social impacts by suppliers - risk to the Group's reputation	R		Critical	Op/Us/Ds	1-5 years
	Protection of whistle-blowers		G5	Protecting the rights of whistleblowers	Ip	A	Medium	Op/Us/Ds	

Table on material sustainability IROs and topics – Social (refer to Annex 1 Abbreviations and symbols)

ESRS Standard	Sub-topic	Sub-sub-topic	#	Short description	IRO	A / P	Level	Value chain	Time horizon
S1 Own labor force	Working conditions	Secure employment	S1	Wage benefits provide economic and social protection for employees.	I p	A	Very big	Op	
		Working time	S2	Potential work-intensive programs in own activities	I n	P	Seminificativ	Op	1 year
		Adequate wages	S3	Wages paid at a minimum level	I n	A	Very big	Op	
		Social Dialogue / Freedom of Association	S4	Absence of employee representatives	I n	P	Seminificativ	Op	1-5 years
		Collective bargaining, including % of workers covered by collective agreements	S5	Absence of collective bargaining at Group level or at the level of large companies within the Group	I n	P	Seminificativ	Op	1-5 years
		Health & Safety	S6	Potential health and safety incidents in your own activities	I n	P	Seminificativ	Op	1 year
		Health & Safety	S7	Own activities can cause occupational diseases.	I n	P	Seminificativ	Op	1-5 years
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	S8	Gender pay inequality	I n	A	Very big	Op	
		Training and skills development	S9	Training programs that support professional development.	I p	A	Seminificativ	Op	
		Employment and inclusion of people with disabilities	S10	Employing people with disabilities promotes inclusion.	I p	A	Seminificativ	Op	
		Measures against violence and harassment in the workplace	S11	Absence of a specific policy and training against workplace violence and harassment	I n	P	Seminificativ	Op	1 year
	Other work-related rights	Privacy	S12	Protection of employees' and customers' personal data	I n	P	Seminificativ	Op	1 year
		Privacy	RO21	Fines in case of security breaches regarding the management of employees' personal data.	R		Critical	Op	1 year
S2 Value chain workers	Working conditions	Secure employment	S13	Labor practices that may generate social inequalities in upstream and downstream activities	I n	P	Medium	Us/Ds	1 year
		Adequate wages	S14	Minimum wage practices in upstream and downstream activities	I n	A	Very big	Us/Ds	
		Health & Safety	S15	Potential health and safety incidents in upstream and downstream activities	I n	P	Very big	Us/Ds	1 year
	Other work-related rights	Child abour	S15 Bis1	Insufficient measures to prevent and communicate the Code of Conduct to suppliers on the prohibition of child labor	I n	P	Seminificativ	Us/Ds	1-5 years
		Forced labor	S15 Bis2	Insufficient measures to prevent and communicate the Code of Conduct to suppliers on the prohibition of forced labor	I n	P	Seminificativ	Us/Ds	1-5 years
S3 Affected communities	Communities' economic, social and cultural rights	Security-related impacts	S16	Potential incidents that may affect communities in close proximity to hospitals	I n	P	Medium	Op	1-5 years
		Security-related impacts	S17	Disrupting the life of communities in the vicinity of medical facilities	I n	P	Medium	Op	1 year
		Market presence (entity specific)	S18	Contributing to the development of local communities	I p	A	Seminificativ	Op	
		Direct economic value generated and distributed (entity specific)	S19	Contributing to economic growth and improving people's living standards	I p	A	Seminificativ	Op/Us/Ds	
S4 Consumers and end-users	Information-related impacts for consumers and/or end-users	Access to (quality) information	S21	Access to quality information about the healthcare services offered by the Group	I p	A	Medium	Op	
		Freedom of expression	S21a	Freedom of expression through appropriate channels for complaints	I p	A	Medium	Op	
		Privacy	S20	Protection of patients' personal data	I n	P	Very big	Op	1-5 years
		Privacy	RO24	Fines for security breaches in the management of patients' and clients' personal data	R		Critical	Op	1 year
	Social inclusion of consumers and/or end-users	Non-discrimination	S29	Access to healthcare for patients in rural and remote areas and other vulnerable groups	I p	A	Medium	Op	
		Access to products and services	S28	Increasing access to health services for the community as a result of organic development	I p	A	Seminificativ	Op	
		Access to products and services	S27	Social inclusion of low-income patients	I p	A	Medium	Op	
		Access to products and services	RO29	Increasing the number of low-income patients by offering affordable services	O		Sever	Op	1-5 years
		Access to products and services	RO31	Increasing access to healthcare through investment in health infrastructure and national expansion	O		Critical	Op	1-5 years
	Personal safety of consumers and/or end-users	Child protection	S26	Improving the experience of children's patients through regular training for nurses	I p	A	Medium	Op	
		Health and safety	S22	Potential medical errors or negligence.	I n	P	Very big	Op	1 year
		Health and safety	S23	Potential contribution to the development of antimicrobial resistance and nosocomial infections	I n	P	Medium	Op	1 year
		Security of a person	S24	Potential health and safety incidents that may affect patients	I n	P	Seminificativ	Op	1 year
		Child protection	S25	Potential violations of children's rights	I n	P	Seminificativ	Op	1 year
		Health and safety	RO26	Antimicrobial resistance and the impact on hospital reputation.	R		Sever	Op	1-5 years

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

The financial effects of the Group's material risks and opportunities in relation to ESRS S1 Own workforce, S4 Consumers and end-users and G1 Business conduct are presented in the thematic sections under: S1.SBM-3 in S1, S4.SBM-3 in S4. For the year 2024 the Group has not identified any current financial effects of material risks and opportunities in relation to, ESRS S2 Value chain workers, ESRS S3 Affected communities.

The 2024 risks and opportunities were included in the DMA process considering two categories: current and anticipated, ensuring a comprehensive approach in assessing their financial materiality. In terms of material risks and opportunities, the Group has not identified any current financial effects on financial position, financial performance and cash flows. There were also no significant risks identified that would result in material adjustments to the carrying amounts of assets and liabilities reported in the financial statements for the next reporting period. Instead, potential financial effects have been identified that could affect the Group's position, performance and cash flows in the short, medium and long term. Anticipated risks and opportunities have been identified and assessed in terms of their short-, medium- or long-term financial impact, providing an understanding of how they may affect the Group's financial position, performance and cash flows in the period subsequent to the reporting period for the financial year then ended.

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

With regard to significant IRO changes compared to the previous reporting period, it is important to note that this is the first double materiality analysis performed by the Group under the European Sustainability Reporting Standards (ESRS). As this is an inaugural process of assessing risks and opportunities based on the principles of double materiality, no changes can be reported compared to the previous reporting period. This analysis is at an early stage of implementation and the process will continue to evolve as

the Group strengthens its risk and opportunity management strategies in line with the ESRS framework. In the future, as assessments become more detailed and are integrated into strategic plans, changes and adjustments to significant impacts and risks may be identified compared to previous reporting periods

Additional entity-specific disclosures

In relation to ESRS disclosure requirements it is important to note that certain significant impacts and risks, which are subject to ESRS requirements, are integrated into the corresponding sub-topic under G1 - "Professional Conduct" and ESRS S3 sub-topic "Economic, Social and Cultural Rights of Communities". These are:

- Impact G2 - Promote transparency in the pricing and billing process of health care services which is part of the sub-topic "Pricing and Billing Transparency" (entity specific);
- Impact G3 - Absence of fraud and elimination of unnecessary procedures in the provision of healthcare services associated with the sub-topic "Fraud and unnecessary procedures" (entity specific);
- Impact G4 - Promoting competitive behavior part of the sub-sub-topic "Anti-competitive behavior" (entity specific).
- Impact S18 - Contribution to the development of local communities associated with the sub-topic "Market presence".
- Impact S19 - Contribution to economic growth and improved living standards of the population associated with the sub-sub-topic "Economic value generated and distributed".

These sub-sub-topics are integrated into the Corporate Culture sub-topic under G1 - Business Conduct. For reporting on these sub-sub-topics, the Group will use the metrics provided by the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) standards, as these are considered relevant for assessing and reporting on the impacts and risks associated with these entity-specific issues. Thus, the difference between the ESRS requirements and the additional entity-specific disclosures is that the sub-topics mentioned above are included in the ESRS reporting, while the GRI and SASB metrics will be used for further detail on these issues.

[IRO-1] - Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The double materiality process has been conducted in accordance with the requirements set out in Chapter 3 of ESRS 1 (3. *Double materiality as a basis for sustainability reporting)*. The Group has conducted the assessment in accordance with the principle of double materiality, taking into account the two dimensions:

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

The results obtained through the double materiality process are integrated, in accordance with the provisions of the CSRD Directive, in the Sustainability Statement.

Med Life S.A. is the only entity in the Group that falls within the scope of the CSRD on an individual basis for FY 2024, being a large listed company (public interest entity), and as a parent company of a Group it prepares annual consolidated financial statements, and according to ESRS 1 "*if the reporting enterprise is a parent company required to prepare consolidated financial statements, the sustainability statement will be for the Group*". In this context, the assessment of significant IROs has been carried out on a Group-wide basis, including all companies in the review process, so that it is possible to objectively and

impartially identify significant matters. Given the fact that at the date of the analysis, the financial year for 2024 had not been completed, the analysis was based on the results for the financial year 2023 and partial results for the financial year 2024 and it was estimated that the financial results for the full financial year 2024, both for Med Life S.A. and its subsidiaries at consolidated level, will not fall below the limits set by MFP Order no. 85/2024, and Med Life S.A. as the listed parent company of the Group will continue to be required to prepare annual consolidated financial statements.

In terms of the time horizon used in the DMA process, this is aligned with ESRS standards and is presented in ESRS Section 2 BP-2. The DMA process has been structured in the following steps:

- Identifying relevant sustainability issues;
- Identify sustainability IROs corresponding to each relevant sustainability topic;
- Validate the Sustainability IROs with stakeholders;
- IROs sustainability assessment**.**

At the Group level, a *DMA methodology* document has been developed which sets out how this process is to be carried out and who is responsible. The identification of the relevant sustainability topics has taken into account the list of sustainability issues as required by ESRS 1.

Identification of impacts and their validation by stakeholders

At this stage, the Coordinating Sustainability Team and the Extended Sustainability Team with the support of an external consultant analyzed the information necessary to understand the business model and the services offered, the structure of the business lines, the type of customers, the geographic areas in which the Group operates, the structure of revenues and expenses as well as other information relevant to understanding the activities carried out by the Group. In the process, analysis of similar companies, as well as specific requirements of GRI and SASB & IFRS standards were also included

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

- Upstream activities: activities that precede the Group's activities, such as the manufacture of medical equipment, the manufacture of drugs, the manufacture of medical supplies, the manufacture and supply of other goods and services, the development, procurement and implementation of medical software and applications, the provision of utilities and the movement of patients and customers to the Group's locations.

- Own activities: medical consultations, diagnostic services, treatment services, prevention and education services, commercialization and distribution of medicines, wellness services realized in fitness rooms and through the SanoPass platform, stem cell storage, ophthalmologic consultations, rental and administration of premises, internal activities related to the renovation of existing or newly acquired buildings, management and administrative activities. These activities have been divided in the DMA process into the following categories (business lines): Corporate (covering all the Group's administrative activities and support functions); Clinics; Hospitals; Laboratories; Pharmacies; Other (covering all other Group activities).

- Downstream activities: activities involving the settlement and reimbursement of medical costs, the movement of patients/customers from the Group's locations by own or public means of transportation, the use of medicines sold by patients, the collection and transportation of waste.

An important aspect in the process of identifying risks and opportunities was to understand the Group's dependencies on the availability of natural, human and social resources, as well as the influence of environmental and social regulations, volatility in raw material and energy prices. A relevant source in

the identification of risks and opportunities has been sustainability impacts that could result in risks with a financial impact on the Group.

As part of the DMA process, the Group also conducted a consultation process with key stakeholders. This process also aimed to validate and complete the list of IROs identified internally by the Group. The consultation process was conducted through questionnaires to several categories of stakeholders: suppliers, customers, employees, physicians, patients and NGOs.

Mai multe informatii despre procesul de consultare se regasesc in SBM-2.

Impact Assessment

The impact assessment process - actual (actual) or potential, positive or negative impacts - was carried out by assessing the factors of Severity and Likelihood based on assessment grids established according to the DMA Methodology. The impacts analyzed were those resulting from the Group's activities and products as well as those to which it may contribute directly or indirectly through its business relationships.

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

Identifying risks and opportunities

To identify risks and opportunities, the impacts identified and assessed in the previous step, critical dependencies on natural, human and capital resources, market risks from rising energy and natural gas costs, and other risk itpures were taken into account.

Risks and opportunities were assessed using two factors: financial impact and likelihood of occurrence. Two grids were used to assess the financial impact, depending on the availability of information: quantitative and qualitative. Another grid was used to assess the likelihood of occurrence.

Setting the materiality threshold and prioritizing significant risks and opportunities

After assessing the risks and opportunities, the financial materiality threshold has been set for those risks and opportunities categorized as "Severe" and "Critical". This threshold represents the point at which a risk or opportunity is considered important enough to influence the company's financial and strategic decisions. The threshold was determined based on professional judgment, which considered a medium, high or very high financial impact, but in conjunction with an acceptable degree of probability of occurrence. Thus an impact of medium level becomes significant if it has a probable level of occurrence, and a very high impact becomes significant if its probability of occurrence is rare. In this way, the materiality threshold makes it possible to manage those risks and opportunities that present a sufficiently relevant financial impact for the Group.

Assumptions applied in the DMA process

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

- Climate Change - It is expected that global climate change may generate significant physical hazards, including extreme weather events that may affect the Group's operations, and the Group will continue to contribute to climate change through GHG emissions that will continue to impact

the environment. At the same time, adaptation to climate change will become crucial to reduce vulnerabilities and increase the resilience of the Group, its workforce and supply chain to natural hazards.

- Energy and raw material price volatility - Fluctuations in energy and raw material prices will continue to generate financial risks for the Group, with a direct impact on operating costs and investment plans.
- Regulatory Framework - Ongoing changes in sustainability regulations, including those related to greenhouse gas emission reductions, hazardous waste management and the use of plastic consumables, will impose additional reporting and compliance requirements. These changes will impact Group's operational and financial strategies.
- Organic development of the Group and diversification of services - The Group's organic development strategy, which involves expanding the existing network and diversifying healthcare services, will influence both the Group's internal performance and its positioning in the regional healthcare market, which may have positive or negative impacts on the environment, people and relations with local communities.
- Complexity of the value chain - The impact analysis was based on the assumption that the results validated for a representative sample of suppliers and customers can be extrapolated to most of them, given the limitations of the stakeholder consultation process.
- Access to resources - The natural resources used by the Group, such as energy, natural gas and water, are sufficient for current operations, but their continued use can cause negative impacts in the medium and long term, requiring careful management for sustainability.

IRO monitoring

In 2024, the Group implemented an ESRS-compliant DMA process for the first time, marking a significant change in its approach to assessing sustainability IROs. This represents a major update from previous practices, which were not formally aligned with ESRS requirements. For some of the sustainability matters, the Group has a number of general policies and actions in place, but these will be updated to include specific measures to monitor and manage material impacts in line with the requirements of the sustainability standards.

IRO decision-making and internal control procedures are managed through a hierarchical system involving all relevant stakeholders: The Sustainability Coordinating Team, of which the Sustainability Manager is a member, the Extended Sustainability Team with representatives from Group companies, Executive Committee, Audit Committee and Board of Directors. The Sustainability Manager centralizes the results of the consultations, analyzes the IROs identified and initially presents them to the Executive Committee, which approves or adjusts the process and the results obtained. In parallel, the Audit Committee is informed about the results of the consultations and provides feedback. The final results are presented to the Board of Directors for integration into risk management strategies, and internal control procedures include mechanisms for monitoring the implementation of decisions and progress against set objectives. Transparency of the process is ensured through annual reporting and regular internal updates. The decision-making process is guided by a prioritization analysis based on qualitative and quantitative thresholds, set in line with ESRS requirements, and the prioritization of risks is determined by a comparative assessment with other risk categories. Opportunity monitoring is also included in the overall management process and is geared towards capitalizing on sustainability prospects in line with market requirements and stakeholder expectations. The process includes detailed input parameters, such as

data received from questionnaires, consultations and sector research, which are calibrated to reflect the breadth of the Group's operations and relevant details. Regular review of this process is ensured by an internal calendar, with updates made based on new information, changes in the operating context and reporting requirements. The most recent significant change to the process took place in 2024, as a result of the adaptation to the updated materiality assessment methodology and the extension of consultation to a wider range of stakeholders. The review timetable is set to include annual assessments, with the next one planned for 2025. This dynamic framework enables Group to integrate sustainability into all aspects of risk and opportunity management, ensuring constant alignment with external expectations and regulatory requirements.

Starting in 2025, Group will conduct annual assessments to review and update assessment methodology and metrics, ensuring continuous alignment with reporting requirements and stakeholder expectations. This review frequency allows for rapid adaptation to external changes and new sustainability requirements.

[IRO-2] - Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The table below sets out all disclosure requirements met in the preparation of this sustainability statement resulting from the materiality assessment. The Group has determined the material information to be reported in relation to significant impacts, risks and opportunities based on a rigorous analysis using two fundamental criteria: the significance of the information in relation to the issue it explains or describes and its ability to meet the decision-making needs of users. This approach sought to identify information that contributes substantially to the understanding of critical sustainability issues, with a focus on its clarity, relevance and decision value. The process was structured to meet both the expectations of investors and other primary users of the overall financial reporting as well as the requirements of stakeholders concerned about the Group's economic, social and environmental impacts. Although no distinct qualitative or quantitative thresholds were applied, the analysis was based on a consistent application of these criteria, thereby ensuring validation and consistency of the information included in the reporting. This methodology reflects MedLife's commitment to align reporting with best practice and to provide relevant and useful information to all stakeholders.

Reporting requirements in the ESRS 2 Sustainability Statement

ESRS 2	Disclosure Requirement	Page no.
BP-1	General basis for preparation of sustainability statements	4
BP-2	Disclosures in relation to specific circumstances	5
GOV-1	The role of administrative, management and supervisory bodies	7
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	13
GOV-3	Integration of sustainability-related performance in incentive schemes	14
GOV-4	Statement on due diligence	16
GOV-5	Risk management and internal controls over sustainability reporting	17
SBM-1	Strategy, business model and value chain	19
SBM-2	Interests and views of stakeholders	27
SBM-3	Material IROs and their interaction with strategy and business model	30
IRO-1	Description of the processes to identify and assess material IROs	34
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	38

Reporting requirements in the Sustainability Statement on ESRS E1

ESRS E1	Disclosure Requirement	Page no.
ESRS 2 GOV-3	Integrating sustainability performance into incentive schemes	14
E1-1	Transition plan for climate change mitigation	55
ESRS 2 SBM-3	Material IROs and their interaction with strategy and business model	45
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related IROs	51
E1-2	Policies related to climate change mitigation and adaptation	55
E1-3	Actions and resources in relation to climate change policies	56
E1-4	Targets related to climate change mitigation and adaptation	57
E1-5	Energy consumption and mix	57
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	59

Reporting requirements in the ESRS E2 Sustainability Statement

ESRS E2	Disclosure Requirement	Page No.
ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related IRO's	64
E2-1	Policies related to pollution	65
E2-2	Actions and resources related to pollution	67
E2-3	Targets related to pollution	68
E2-4	Pollution of air, water and soil	68
E2-5	Substances of concern and substances of very high concern	70

Reporting requirements in the ESRS E3 Sustainability Statement

ESRS E3	Disclosure Requirement	Page Nr.
ESRS 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related IROs	72
E3-1	Policies related to water and marine resources	72
E3-2	Actions and resources related to water and marine resources	73
E3-3	Targets related to water and marine resources	74
E3-4	Water consumption	74

Disclosure requirements reported in the ESRS E5 Sustainability Statement

ESRS E5	Disclosure Requirement	Page Nr.
ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	76
E5-1	Policies related to resource use and circular economy	77
E5-2	Actions and resources related to resource use and circular economy	77
E5-3	Targets related to resource use and circular economy	78
E5-4	Resource inflows	78
E5-5	Resource outflows	81

Disclosure requirements reported in the Sustainability Statement on ESRS S1

ESRS S1	Disclosure Requirement	Page Nr.
ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model	83
S1-1	Policies related to own workforce	87
S1-2	Processes for engaging with own workers and workers' representatives on impacts	91
S1-3	Processes to remedy negative impacts and channels through which own workers can raise concerns	92
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	93
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	97
S1-6	Characteristics of the undertaking's employees	98
S1-8	Collective bargaining coverage and social dialogue	98
S1-9	Diversity metrics	99
S1-10	Adequate salaries	100
S1-14	Health and safety metrics	101
S1-16	Compensation metrics (pay gap and total compensation)	101
S1-17	Incidents, complaints and severe human rights issues and incidents	102

Reporting requirements in the ESRS S2 Sustainability Statement

ESRS S2	Disclosure Requirement	Page Nr.
ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model	104
S2-1	Policies related to value chain workers	107
	Processes for engaging with value chain workers about impacts	109
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	109
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	110
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	110

Reporting requirements in the ESRS S3 Sustainability Statement

ESRS S3	Disclosure Requirement	Page Nr.
ESRS 2 SBM-3	Significant IRO's and their interaction with the strategy and business model	111
S3-1	Policies related to affected communities	112
S3-2	Processes for engaging with affected communities about impacts	113
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	115

ESRS S3	Disclosure Requirement	Page Nr.
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	116
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	117
S3	Presentation of entity specific information	117

Reporting requirements in the Sustainability Statement on ESRS S4

ESRS S4	Disclosure Requirement	Page Nr.
ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model	119
S4-1	Policies related to consumers and end-users	123
S4-2	Processes for engaging with consumers and end-users about impacts	127
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	128
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	130
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	135

Reporting requirements in the ESRS Sustainability Statement G1

ESRS G1	Disclosure Requirement	Page no.
ESRS 2 IRO-1	Description of processes for identifying and assessing significant IROs	136
G1-1	Corporate culture and business conduct policies and corporate culture	138
G1-2	Management of relationships with suppliers	142
G1-3	Prevention and detection of corruption and bribery	143
G1-4	Confirmed incidents of corruption or bribery	143
G1-5	Political influence and lobbying activities	143
G1	Presentation of entity specific information	144

Also, Annex 2 presents data points deriving from other EU legislation listed in Appendix B of ESRS 2, indicating the page where they can be found in the Sustainability Statement, as well as those that have been assessed as not material.

II. EU ENVIRONMENTAL TAXONOMY

This section presents the information necessary to comply with the requirements of EU Regulation 852/2020 on establishing a framework to facilitate sustainable investment and related delegated acts. The consolidation perimeter is the same as that presented in the consolidated financial statements of the MedLife S.A. Group. In the reporting year, the Group recorded a turnover of 2,715,574,711 RON.

In order to report the information required by Regulation (EU) 2020/852 on environmentally sustainable economic activities, the Group has conducted an analysis to identify eligible economic activities based on the CAEN codes and their description in the EU Taxonomy Delegated Acts:

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

Given that the Group falls under the scope of Article 29a of Directive 2013/34/EU, the Group is required to disclose the eligibility and alignment of its economic activities with the taxonomy for the financial year 2024.
As a result of this analysis, the Group carried out the following eligible activities for which it reports in Annexes 3, 4 and 5 the financial KPIs Turnover, CapEx and OpEx, in accordance with the provisions of EU Regulation 852/2020 and Delegated Act 2021/2178 and with the subsequent communications of the European Commission on the interpretation and implementation of certain requirements of the Taxonomy Regulation: OB1 Climate Change Mitigation (CCM), as per the Climate Delegated Act 2021/2139:

- *7.7. Acquisition and ownership of buildings* carried out by RUR Medical, which operates in the field of renting buildings, having as secondary object of activity CAEN code 6810 - "Purchase and sale of own real estate";
- 7*.1. Construction of new buildings* carried out by Medicis, a company that provides healthcare services and owns a newly constructed building in which a hospital operates and which has an energy performance at least 10% below the NZEB threshold.
- *7.2. Renovation of the existing buildings* of the companies Sama Medical Center and Provita Diagnostic and Treatment Center providing healthcare services and having carried out major renovation works.[3]

For CCM activity 7.7, the Group recorded revenues, and for CCM activities 7.1. and 7.2. the Group recorded CapEx expenses of type c) in accordance with the provisions of Article 1.1.1.2.2. of Annex I of Delegated Act No 2021/2178.

No OpEx operating expenses were identified for any of the eligible activities. The Group conducted an analysis to assess the technical criteria for aligning these activities, concluding that all eligible activities are misaligned to the taxonomy.

The methodology for calculating the key performance indicators (KPIs) for alignment with the Taxonomy is based on data extracted from the Group's consolidated financial statements, which are prepared and presented in accordance with International Financial Reporting Standards (IFRS). Revenues are measured in accordance with IFRS 15, recognized at the time of transfer of control to

[3] According to Law No 372/2005 works carried out on the building envelope and/or its technical systems, the costs of which exceed 25% of the taxable value of the building, excluding the value of the land on which the building is situated.

the customer, while capital expenditure (CapEx) follows IAS 16 (Property, Plant and Equipment), IFRS 16 Leases and IAS 38 (Intangible Assets) and operating expenses (OpEx) are recorded in accordance with IFRS cost recognition guidelines. The amounts so determined are allocated to the economic activities as defined by the EU Taxonomy to determine the proportion of turnover, capital and operating expenses that are eligible or aligned, while ensuring that the reported metrics accurately reflect both IFRS-based financial results and compliance with sustainability objectives.

The Group has implemented measures to prevent double counting by ensuring that revenue and expense allocations between taxonomy-eligible economic activities are carried out in a consistent and transparent manner, accurately reflecting the performance of each economic activity.

The economic activities carried out in 2024 by the subsidiaries of the Group that were deemed eligible following the evaluation contribute to a single environmental objective. The Group does not present a disaggregation of the indicators, as CapEx expenses are associated with a single activity – the provision of medical services.

The turnover indicator was calculated as follows:

- For the financial year ended December 31, 2024, based on the accounting policies presented in Note 3 Material accounting policies representing a total of 2,715,574,711 RON. The turnover is reconciled with the Consolidated Financial Statements for the financial year ended December 31, 2024, Note 19 Revenue from Contracts with Customers.

in the numerator we have included the incomes of the company RUR MEDICAL which come from royalties, management leases and rents thus resulting in an eligible and unaligned turnover of 636,676 RON for the activity 7.7. The amount is identified through the use of accounting accounts.The activity corresponds both from the point of view of CAEN code and from the point of view of description, with activity 7.7 Buying real estate and exercising the right of ownership over real estate, foreseen in Annex I of the Delegated Act 2021/2139, being an activity that contributes substantially to the environmental objective *Mitigation of climate change*.

Table on turnover in RON

Turnover	2024	2023	Activity as per Taxonomy
RUR MEDICAL	636,676	554,233	7.7

Eligible turnover represents 0,02% of the total turnover achieved by the Group. Turnover realized in 2024, which is not eligible accounted for 99,98% of the total.

The CapEx indicator has been calculated as follows:

- The denominator is recognized in the Consolidated Financial Statements for the financial year ended December 31, 2024, based on the accounting policies presented in Note 5 'Property, Plant and Equipment and Intangible Assets'. Capital expenditures (CAPEX) are reconciled with the amounts presented in the Consolidated Financial Statements for the financial year ended December 31, 2024, in Note 5.1 'Property, Plant and Equipment', under the lines 'Additions' and 'Additions from business combinations', and in Note 5.2 'Intangible Assets', under the lines 'Additions' and 'Additions from business combinations'. The value of the CAPEX denominator in 2024 was RON 387,905,704 for the calculation of the numerator we took into account the additions of tangible and intangible fixed assets related to the purchase of products from economic activities aligned with the taxonomy and individual measures to facilitate the target activities aimed at reducing carbon emissions or leading to reductions in greenhouse gas emissions, namely 7.*1. Construction of new buildings* in the amount of 37,151,561.59 RON related to Medicis and *7.2. Renovation of existing buildings* in the amount of 20,413,167 RON related to Sama Medical Center and Provita Diagnostic and Treatment Center.

Below is the situation of capital expenditure of type c), identified and analyzed in accordance with Annex I of Delegated Act No. 2021/2178, for the construction of new buildings and renovation of existing ones:

Table on Type C CapEx expenditure in RON

CapEx type C	**2024**	**2023**	**Activity according to Taxonomy**
Medicis	37,151,562	1,660,325	7.1
Sama Medical Center	14,467,473	709,351	7.2
Provita Diagnostic and Treatment Center	5,945,694	-	7.2
Total	**57,564,729**	**2,369,676**	

In the reporting year, the Group made significant investments in the construction of a new hospital (Medicis), which complies with the energy efficiency requirements set by the NZEB standards, and invested in the renovation of existing buildings by upgrading two hospitals, meeting the criteria for major renovations. These modernization investments are aimed at improving the energy performance of the buildings and meeting minimum energy efficiency requirements, contributing to the reduction of greenhouse gas emissions and increasing the sustainability of the medical infrastructure.

The percentage of eligible and not aligned CapEx is 14.8% and the percentage of not eligible CapEx is 85,2% of the total CapEx.

The OpEx operating expenditure indicator has been calculated as follows:

- in the denominator we have included the total operating expenses for the specified functions set by Delegated Act No. 2178/2021, amounting to 38,505,512 RON for fiscal year 2024.
- We have included one 0 RON in the numerator as no eligible expenditures were identified for the specified functions established by Delegated Act No. 2178/2021.

The percentage of eligible and non-eligible OpEx expenditure is 0% and the percentage of non-eligible OpEx expenditure is 100% of the total eligible OpEx expenditure.

Total OPEX consists of non-capitalized direct costs related to research and development, building renovation measures, short-term leasing, maintenance and repairs, and any other direct expenses related to the daily servicing of assets, properties, facilities, and equipment, as well as staff training.

III. ESRS E1 - CLIMATE CHANGE

[E1.SBM-3] - Material impacts, risks and opportunities and their interaction with strategy and business model.

The following table lists the climate change-related impacts, risks and opportunities that MedLife has identified and assessed as material in its DMA, including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

Table on climate change impacts, risks and opportunities ESRS E1

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
M1	The potential effect of climate risks on own operations	✓							✓	✓	✓	✓	✓	✓	
RO2	Climate change may affect the Group's infrastructure and activities, disrupting service continuity and increasing operational costs							✓	✓	✓	✓	✓	✓	✓	✓
RO4	The increased frequency and severity of extreme weather events may lead to an increased demand for medical services									✓	✓	✓	✓		
M2	GHG emissions from own activities					✓	✓		✓	✓	✓	✓	✓	✓	
M3	GHG emissions from value chain activities				✓		✓	✓							✓
RO1	Likelihood of additional regulations on greenhouse gas (GHG) emissions and climate transition by 2050							✓	✓	✓	✓	✓	✓	✓	✓
M4	Non-renewable energy consumption in own activities					✓	✓		✓	✓	✓	✓	✓	✓	
M5	Non-renewable energy consumption in upstream and downstream value chain activities				✓		✓	✓							✓

These negative impacts generate the following effects:

- *potential negative impact on the workforce through inadequate preparation of its operations to cope with the natural hazards of climate change due to failure to develop an adaptation plan.*
- *contributes to long-term climate change and human impacts through the generation of GHG emissions, in its own activities and those in the upstream and downstream value chain.*
- *contributes to environmental impacts as a result of the consumption of energy from non-renewable sources in its own activities and in upstream and downstream value chain activities.*

The risks and opportunities identified may have the following financial implications:

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

For the Group, material IROs related to climate change mitigation, climate change adaptation and energy efficiency are closely linked to the Group's strategy and business model. These manifest themselves both in the Group's own activities, such as the operation of the medical facilities and

other premises in which the Group operates, and in its business relationships with suppliers. The Group's resilience to these is influenced by renewable energy regulations, but also by working effectively together across the value chain to achieve our commercial and sustainability objectives.

Impact M1 refers to the potential effect of climate risks on the Group's internal operations and workforce caused by insufficient preparedness to cope with climate change risks in the absence of an adaptation plan. Although there is currently no imminent or direct risk to the safety of employees, collaborators or those accessing the Group's premises, climate risks could in the future affect the integrity of buildings and the conditions in which activities are carried out against the backdrop of the increasing effects of climate change. The Group's activities involve a significant number of employees and collaborators who work in various locations that could be exposed to climatic risks, which could jeopardize their safety in the event of extreme events. In addition, the Group's business model involves direct interaction with patients and customers in its premises and they could also be vulnerable to extreme weather events that could affect the integrity of the buildings owned.

Impacts M2 relate to the Group's contribution to climate change through Scope 1 and 2 greenhouse gas (GHG) emissions from its own activities and impact M3 relate to the Scope 3 emissions from the value chain activities. Scope 1 emissions come from direct sources, such as thermal power plants and fuel consumption for service vehicles, and Scope 2 emissions come from electricity consumption to operate the Group's premises and equipment. The Scope 3 emissions are indirect and come from suppliers, transportation of raw materials, distribution of final products, patients, etc.

In parallel, the M4 and M5 impacts target the consumption of non-renewable energy in the Group's own operations and value chain activities, coming from conventional sources such as gas, oil or coal. These sources are used in internal processes, operation of equipment and in heating or cooling systems in buildings. Upstream, this consumption refers to the energy used by suppliers to produce raw materials, and downstream, to the energy consumed for the distribution and use of products by customers.

The impact of additional regulations on greenhouse gas (GHG) emissions and the climate transition to 2050 (RO1) pose the risk of substantial investments to align operations with new sustainability standards. These investments may include upgrading infrastructure to reduce non-renewable energy consumption, transitioning to green energy sources, and further digitization of processes to optimize resource use. Compliance costs will become significant, impacting operational performance, but at the same time, the measures put in place can reduce energy consumption and therefore costs in the long term.

The increase in the frequency and severity of extreme weather events may also create an opportunity for the Group (RO4) through greater demand for medical services, including treatments for heatwave-related illnesses, respiratory conditions aggravated by pollution and water and airborne infections. In the long term, this opportunity can contribute to revenue growth by attracting more patients and diversifying the Group's medical services. The adaptation of infrastructure and the development of specialized medical solutions will enable the Group to respond effectively to new needs, strengthening its market position and reinforcing its financial resilience.

In its climate risk analysis, MedLife identifies two major categories of climate risks (RO2): physical risks[4] and transition risks.

Acute physical risks

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

[4] Acute or chronic

Table on acute physical risks

Type of risk	Description SSP2-4.5	Description SSP5-8.5	Impact
Heat waves	Increasing frequency of heat waves, especially in urban areas, with extreme temperatures exceeding 40°C in coming summers.	Heat waves are becoming more intense and frequent, with temperatures above 45°C, particularly affecting vulnerable people.	Increase in the number of patients with heatstroke, cardiovascular problems and dehydration. High air conditioning costs
Storms and extreme precipitation	More intense precipitation within a short time frame, but regionally variable. Some areas may experience longer droughts, others may experience heavy downpours.	More frequent extreme storms, increased risk of flooding in low-lying areas and damage to infrastructure.	Possible damage to clinics and hospitals, difficulties in transportation of patients and medical staff, difficulties in supply chains or disruptions in the supply of utilities.
Urban flooding	Increased risk of flooding in cities along large rivers, but limited impact nationwide.	Frequent and higher intensity floods, including significant risk to urban infrastructure.	Additional costs for reconstruction and adaptation.
Drought and availability of water resources	Risk of dry summers, which may affect the availability of public water resources	Severe water stress, which may impact continuity of care.	Increased costs associated with water procurement, possible interruption of services in case of severe droughts. Impact on hygiene in hospitals.

Heat waves. Increasing frequency of heat waves puts pressure on medical infrastructure. Extreme high temperatures can affect the thermal comfort and safety of patients and staff and can lead to an increased incidence of medical emergencies (heat stroke, dehydration, cardiovascular complications). For MedLife, heat waves impose increased operational costs for MedLife in cooling buildings (clinics, hospitals) and protecting temperature-sensitive medical equipment (e.g. laboratory or imaging equipment needs to be maintained at optimal intervals). Healthcare facilities will consume more electricity for air conditioning, leading to higher energy bills and energy efficiency challenges. Thus, the risk of extreme heat is present in the short term (heat waves occur annually in Romania) and will become even more severe in the medium and long term amid continued global warming.

Storms and extreme weather. Historical observations and climate forecasts based on these indicate an increase in the frequency of weather phenomena such as large hail, lightning, intense winds and tornadoes. In terms of large and very large hail, the southern part of Romania, especially Oltenia and Muntenia are the most prone to this phenomenon. It can cause significant damage to buildings, cars and other property. Climate change increases the likelihood of violent storms, extreme precipitation in a short time and local flooding. These events can cause destruction or damage to MedLife buildings (flooded roofs, flooded basements, damaged IT infrastructure) and can interrupt the normal functioning of medical facilities. In addition, extreme events can disrupt transportation and utility networks: power outages, water supply interruptions or blocked access to certain clinics.

Flooding. The urban environment is prone to this risk, as the possibility of taking significant amounts of rainfall is reduced due to the size of sewerage systems and dry soil that does not allow water infiltration or large concrete surfaces. Flooding is a particular risk for locations in low-lying areas or along rivers: water can damage expensive equipment and impose repair, reconstruction and emergency costs. For example, a flooded hospital or clinic may need to relocate patients and interrupt operations while repairs are being made.

Therefore, the risk of physical damage from storms and floods is already current (short term 2025 - 2030) - Romania regularly experiences severe floods - and is expected to increase in the medium (2030 - 2040) and long term (2040 - 2050), as intense precipitation episodes become more frequent under pessimistic climate scenarios.

Drought. Prolonged droughts have the potential to increase the cost associated with water consumption, due to a reduction in the amount available. Both scenarios considered may affect MedLife's current business. Although less immediately visible, changes in precipitation patterns may lead to prolonged droughts and water shortages in certain regions. MedLife facilities depend on running water for sterilization, hygiene, air conditioning (cooling towers), laboratories and other services. Severe drought can put pressure on drinking and domestic water resources, requiring investment in alternative systems (e.g. rainwater harvesting systems or boreholes).

Chronic physical risks

Chronic risks refer to long-term climatic changes that influence temperature, precipitation and environmental conditions. These can have cumulative effects on public health, health infrastructure and the resources needed to run the health system.

Table on chronic physical risks

Type of risk	Description SSP2-4.5	Description SSP5-8.5	Impact
Rising average temperatures	Increase in average temperature by about 2-3°C by 2100, with longer and warmer summers.	Temperature rise of over 4.4°C, extremely hot summers, heat waves lasting for weeks.	Higher operational costs for air conditioning, risk to the health of patients and medical staff.
Changing precipitation patterns	Moderate droughts in some regions, while others receive more rain.	Severe and prolonged droughts, alternating with heavy rains causing landslides and floods.	Impact on water resources used in hospitals and clinics. Need for rainwater harvesting systems.
Affecting water resources	Moderate risk to water resources during dry periods.	Severe water stress, with potential crisis in some regions.	Increased costs to ensure stable water consumption in medical facilities.
Changes in the distribution of infectious diseases	New outbreaks of vector-borne diseases. Emergence of new viruses as ancient glaciers melt.	Expansion of tropical disease hotspots, increased risk of gastrointestinal diseases due to contaminated water. High risk of several new viruses emerging at the same time.	Increasing demand for healthcare services , the need for more advanced epidemiologic training.

Transition risks

European and national climate change regulations are imposing stricter standards on energy efficiency and greenhouse gas emission reduction, with a direct impact on the private healthcare sector, including MedLife.

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

At the same time, the transition to a low-emission economy brings significant **technological risks**, as some medical equipment can be energy-intensive and efficiency solutions require substantial investment. The adoption of more energy-efficient medical technologies and digitization of processes are essential to remain competitive. MedLife could be harmed if it does not invest in innovative solutions, such as smart energy management systems, energy-optimized medical equipment or digital platforms that reduce the need for physical resources.

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

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

The European Urban Waste Water Treatment Directive (UWWTD) requires the pharmaceutical and cosmetics industry to finance the upgrading and operation of waste water treatment plants to remove micropollutants. This measure could significantly increase costs for generic manufacturers, thereby affecting the availability of essential medicines on the market.

Resilience analysis

In the case of MedLife, the resilience analysis focused on identifying significant climate risks that could affect the company's operations and value chain, including activities in its clinics, hospitals, laboratories and centers of excellence. For the purpose of this analysis, certain significant physical risks, such as flooding in locations near rivers or heat waves in large cities, were included in the risk analysis, while others, such as risks related to more rare or localized weather events, were excluded if their impact was considered insignificant. In terms of transition risks, MedLife analyzed European regulations requiring sustainability reporting and carbon reduction.

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

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

- In the first step, climate data were collected and analyzed using the SSP2-4.5 and SSP5-8.5 scenarios to assess the evolution of temperature, precipitation and frequency of extreme weather events and by integrating data from the *Romanian State of Climate 2024* to identify vulnerable regions in Romania. This information allowed to outline an initial list of potential hazards. More information is presented in ESRS 2 IRO-1 in this section.
- In the second stage, the risks relevant to MedLife were identified from the list of hazards, by correlating each phenomenon with MedLife's presence in the exposed areas, taking into account exposure (MedLife's locations to identify whether they are in risk areas - e.g. flood plains or congested urban centers) and vulnerability (determining the degree of

preparedness or fragility of the infrastructure in the face of the identified risks). For example, the "flooding" hazard was considered relevant because MedLife has units in riverside cities (Galati, Braila on the Danube; Iasi on the Bahlui; Budapest on the Danube, etc.), so exposure exists and vulnerability depends on the existing protection measures. Subsequently, in the same phase, the qualitative and quantitative assessment of the identified risks was carried out, each identified climate risk being evaluated based on three main criteria: probability - how likely a specific climate risk is to occur in a given time horizon; magnitude of impact - the extent of the impact that the risk may have on MedLife's operations and assets; and duration of hazard - the time period during which the effects of a climate risk are felt, both as direct impact and as secondary effects on infrastructure and operations.

- The third step consisted in assessing the following categories of climate risk impacts on MedLife:
  - ✓ impact on infrastructure: medical units located in areas of high climatic risk (e.g.: Bucharest, Cluj-Napoca, Timisoara for heat waves; Moldova and south-western Romania for floods).
  - ✓ Operational impact: risks related to the availability of essential resources (water, energy), increased maintenance and air conditioning costs.
  - ✓ Financial impact: additional costs for ESG compliance, carbon taxes and investments needed for adaptation.
- Phase 4 identified adaptation and risk reduction strategies: modernization of infrastructure for climate risk resilience; transition to renewable energy sources and reduction of resource consumption; creation of contingency plans for continuity of operations in extreme weather events that may affect critical infrastructure.

Climate risks require a number of strategic investments to minimize losses and improve operational resilience. This chapter analyzes the financial impact of these risks on MedLife's operations in the short, medium and long term. MedLife needs to consider both the direct and indirect costs generated by climate risks on infrastructure, providers and demand for healthcare services.

Table on the potential financial impact of physical climate risks

Risc	Potential financial impact
Frequent and intense heat waves	Increased costs of cooling medical spaces and protecting temperature sensitive equipment. Impact on energy efficiency and increased energy bills.
Extreme weather events (storms, floods)	Damage to hospital infrastructure, reconstruction and maintenance costs, operational interruptions.
Increasing incidence of diseases caused by climate change	Increased demand for medical services related to respiratory diseases, cardiovascular diseases and vector-borne diseases.
Supply chain disruptions	Increased costs for raw materials and medical equipment due to transportation affected by extreme events.

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

Table on the potential financial impact of transitional climate risks

Regulation/Factor	Financial impact for MedLife
Carbon taxes and emission-related costs	Increased energy and fuel costs, especially if infrastructure is not energy optimized.
Directive 2022/2464 (CSRD)	Administrative costs for calculating and reporting emissions and implementing compliance measures, including auditing of sustainability statements.
Transition to renewable energy	The need for initial investments in solar systems, heat pumps and energy optimization of medical facilities.

Changes in consumer demand	Increasing competition in the healthcare sector from the perspective of clinics with well-defined ESG strategies and shifting patient interest towards sustainable providers.

For a fair assessment of the financial impact, MedLife considered two climate scenarios *SSP2-4.5* and *SSP5-8.5*

Table on climate scenarios used in climate risk analysis

Time horizon	SSP2-4.5 - Moderate impact	SSP5-8.5 - Severe impact
2025 - 2030	Moderate regulatory compliance costs, initial investments in green energy and energy efficiency.	Accelerated costs of adapting to extreme temperatures, immediate investment in resilient infrastructure.
2030 - 2040	Cost stabilization, but with the need for continued investments in energy optimization and waste management.	Accelerated growth in operational expenses, supply disruptions and high costs of natural disaster management.
2040 - 2050	EU-wide climate neutrality achieved, operating costs stabilized, competitiveness in sustainable healthcare market.	Severe economic impact, high costs for adaptation to extreme events and increased risk of legislative penalties.

[E1.IRO-1] - Description of the processes to identify and assess material climate-related impacts, risks and opportunities

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

In order to identify and assess the risks and opportunities related to climate change, the Group has analyzed all activities in Romania and Hungary, as well as the main operations in the value chain, both upstream and downstream. Internal experts from various departments were also consulted to provide insights on the magnitude, scope, likelihood of occurrence and irreparability of the identified impacts. As of 2024, the Group is monitoring and managing greenhouse gas (GHG) emissions from its activities and value chain using methodologies compliant with international standards such as the Greenhouse Gas Protocol.

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

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

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

The physical risk assessment was conducted by analyzing the vulnerability of the company's critical infrastructure and business activities to the identified climate events. This allowed Group to better understand the potential impact of climate change on its assets. As part of the analysis, MedLife assessed the exposure of its infrastructure and activities to these risks, taking into account the locations of its facilities (e.g. hospitals and clinics located in areas vulnerable to flooding or heat waves). It also assessed how these risks affect the availability of resources, taking into account the reliance on energy and water suppliers that may be affected by climate change. Value chain activities were thus implicitly included in the analysis. The risks identified include disruptions to water and energy supplies, increased maintenance costs, and the need for investment in infrastructure adaptation to meet these challenges. The assessment considered the physical impact of the hazards on the company's activities and assets, creating physical risks that may affect MedLife's current and future operations.

The vulnerability assessment was carried out based on geographical location within the country, describing for each risk the most vulnerable areas of Romania. For example, coastal cities or urban areas exposed to heat waves or floods were identified. This assessment briefly detailed what impact each risk could have on infrastructure, such as possible damage or malfunctioning of medical facilities. However, the specific vulnerability of asset types has not been subject to a detailed assessment at this stage.

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

Linking time horizons to assets, strategic plans and capital allocation

Assets: the period of use of MedLife's infrastructure, medical equipment and technologies before they need to be replaced, modernized or adapted to new climatic and technological conditions.

Correlation table between time horizons and Group assets

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

The influence of climate risks on the lifetime of assets is shown in the table below.

Table on the influence of climate risks on the lifetime of the Group's assets

Horizon	Measures
Short-term (2025-2030)	The need to adapt existing equipment to cope with higher temperatures and energy efficiency
Medium-term (2030-2040)	Investments in modernizing buildings to reduce energy consumption and climate impact.

Long-term (2040-2050)	Decisions on relocation or closure of units vulnerable to flooding or prolonged drought.

Strategic planning: integrating climate risks to maintain continuity of services and sustainability of operations.

Table linking time horizons to the Group's strategic planning

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

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

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

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

Capital Allocation: MedLife's decisions on capital allocation must take into account the need to invest in sustainable infrastructure and reduce long-term operating costs.

Table correlating time horizons with Group capital allocation

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

The influence of climate risks on capital allocation is shown in the table below.

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

Horizon	Measures
Short-term (2025-2030)	MedLife needs to allocate capital for energy audit, ESG reporting, energy efficient equipment.
Medium-term (2030-2040)	Major investments in thermal rehabilitation of hospitals, solar panels, heat pumps.
Long-term (2040-2050)	Capital allocation must support fully decarbonized hospitals and technological innovation.

In the next step of identifying climate risks relevant to MedLife, the process involved linking the identified hazards to the company's locations and activities. This involved analyzing the exposure of MedLife facilities in areas exposed to various climatic hazards, assessing the vulnerability of infrastructure to these hazards, taking into account existing protective measures. The assessment

of the identified[5] risks was carried out through a qualitative and quantitative approach, using three main criteria: the likelihood of occurrence of a climate risk within a given time horizon, the magnitude of the impact on MedLife's operations and assets, and the duration of its effects. Each criterion was rated on a scale of 1 to 5, providing a detailed estimation of risks based on these dimensions. For example, for likelihood, risks were ranked in terms of their estimated frequency, from 'very low' to 'very high', while the magnitude of impact was assessed in terms of financial costs and operational effects. The duration of the impacts was measured in terms of time periods, ranging from short impacts of a few days to longer lasting impacts that may affect infrastructure and operations in the longer term. The final score given to each risk represented the average of the three assessments, thus allowing a prioritization of climate risks relevant to MedLife in order to implement effective mitigation and adaptation strategies.

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

- **SSP2-4.5**: The "middle path" scenario, which projects a global temperature increase of about 2.7°C by 2100 if greenhouse gas emissions stabilize in the second half of the century.
- **SSP5-8.5**: The "business-as-usual" scenario, in which the extensive use of fossil fuels and accelerated emissions growth lead to a global temperature increase of more than 4.4°C by 2100.

In the analysis carried out, there is no differentiation between the impact assessments of these two scenarios, but a cumulative approach, integrating the identified climate risks into a composite score for both scenarios. This means that the assessment of climate risks[6] is done at the aggregate level, based on an overall score, without differentiating the impacts of each scenario individually. The analysis thus provides a general overview of climate risks without detailing the specific impacts of each emission trajectory.

The scenarios were chosen to reflect both the opportunities for transitioning to a greener economy (through SSP2-4.5) and the extreme physical risks associated with continued greenhouse gas emissions (through SSP5-8.5). The assessment has been carried out within a clear time frame, according to defined time horizons: short (2025-2030), medium (2030-2040) and long (2040-2050). In this analysis, not only physical risks such as heat waves, droughts and floods have been considered, but also transition risks related to regulation and technological changes, including impacts on MedLife's infrastructure and supply chains.

MedLife has applied a detailed screening methodology of relevant legislation to assess the risks and opportunities related to the climate transition. In doing so, the company took into account the European and national legislative framework, taking into account regulations that directly influence the private sector as well as those that apply to the whole economy.

Among the relevant EU regulations, MedLife assessed the European Climate Law (targets to reduce greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels, and to set a climate neutrality target by 2050). In addition, the Renewable Energy Directive (RED II) requires Member States to achieve a minimum of 32% of energy consumed to come from renewable sources by 2030, thus influencing the company's decisions on the energy sources used in its operations. Furthermore, MedLife has analyzed Romania's long-term strategy for reducing greenhouse gas emissions - "Romania Neutral in 2050", which details the measures needed to achieve climate neutrality. These measures include promoting renewable energy, decarbonizing the transport sector and buildings, and prioritizing recycling and waste management systems. The National Integrated National Energy and Climate Change Plan 2021-2030 was also assessed in light of its energy efficiency and emission reduction targets, which are essential for mainstreaming climate objectives into economic activities and the private sector.

[5] Professional judgment based on reviewed sources
[6] The same goes for the transitional ones

To assess transition opportunities, MedLife has applied a screening methodology that considers societal and technological trends relevant to the healthcare sector. This methodology includes analyzing global and local trends in green technologies, such as energy efficiency solutions and renewable energy sources, to identify their impact on the company's operations and activities.

For the methodological analysis, MedLife took into account international guidelines and best practices such as the Operational Framework for Building Climate-Resilient and Low-Carbon Health Systems (WHO, 2023), which emphasizes the need for health systems to invest in the development of health workforce competencies. These competencies are essential not only to respond to climate risks, but also to facilitate the transition to a low-carbon operating model.

In analyzing transition risks and opportunities, MedLife has identified relevant transition events in the short, medium and long term, but has not fully followed the detailed format of the ESRS. Although it focused primarily on the legislative framework, which is a significant component of the transition risk assessment, the time horizons for identifying transition risks largely coincide with those used in the physical risk assessment, i.e. 10 years or more, in line with public climate goals. Thus, MedLife has addressed transition risks in the context of European and national regulations, such as the European Climate Act and the National Health Strategy, which have a significant impact on the company's activities in the medium and long term. While not following exactly the structure of the ESRS, the overall approach follows the same fundamental principles of integrating climate objectives into long-term strategies, thus contributing to an overall framework for climate change adaptation and the transition to a low-carbon economy.

In assessing the exposure of MedLife's businesses and assets to the identified transition events, the company applied the same scoring methodology used for physical risks. This took into account factors such as the magnitude, likelihood and duration of the transition events, assessing in detail their impact on the company's operations and activities. This approach enabled a clear estimation of MedLife's exposure and sensitivity to transition risks in a similar way to that used for physical risks, providing a consistent framework for analyzing and managing climate risks in both contexts.

In the assessment, MedLife has identified assets and activities that are incompatible with the transition to a climate-neutral economy or that require significant efforts to become compatible with this transition. For example, some of its assets may be considered " locked-in GHG emissions", having significant greenhouse gas emissions already locked in infrastructure or being incompatible with the EU Taxonomy alignment requirements (Commission Delegated Regulation (EU) 2021/2139). These assets and activities require careful review and adjustment measures to comply with long-term climate goals. An example of such assets are old buildings and infrastructure that use conventional energy sources and need to undergo significant renovation or retrofitting to meet emission reduction requirements.

Given that climate scenarios refer to future periods, the Group has analyzed the potential impact on the consolidated financial statements as of December 31, 2024, and has not identified any impact. Therefore, it considers that no additional disclosures in the consolidated financial statements are necessary, and no reconciliation is required between the climate scenarios used in this section and the corresponding assumptions.

[E1-1] - Transition plan for climate change mitigation

At this stage, the Group does not yet have a Transition Plan in place, but is considering the establishment of an appropriate plan in the medium term (up to 2030).

[E1-2] - Policies related to climate change mitigation and adaptation

MedLife Sustainability Policy

The Group's **sustainability policy** applies to all its internal activities, including its own operations, but also to the entire value chain in order to reduce environmental impacts and adapt to climate change. It has been developed under the guidance of MedLife SA's Sustainability Coordinating Team

and has been approved by the company's CEO. Within the Group, the Sustainability Coordinating Team will support line management in the implementation and monitoring of this sustainability policy. This policy has been developed in accordance with the sustainability standards in force at the time of writing, including the requirements of environmental permits, Directive 2008/98/EC and EU action plans such as the Circular Economy Action Plan (CEAP) and the Zero Pollution Action Plan. The policy is applicable within the framework of the relevant legislation and regulations in force for the companies included within its scope.

In establishing its Sustainability Policy, MedLife has considered the interests of its stakeholders, taking into account economic responsibilities as well as social and environmental impacts. Patients, as the main beneficiaries, have high expectations regarding the safety and accessibility of healthcare services. Local communities also have an interest in the development of an efficient health network and nature plays a key role in sustaining ecosystem balances essential for human health. These interests have been identified through regular consultation and feedback processes, including satisfaction surveys and dialogues with local communities, patients, clients and providers. The double materiality process helped prioritize impacts, risks and opportunities, aligning policy with stakeholder needs.

This policy will in the future be communicated to all employees, non-employee workers, our patients and customers and all external stakeholders, including suppliers, through specific communication measures (e.g. seminars, events, etc.) to ensure consistency and buy-in during the implementation process. The policy is currently publicly available on the MedLife website (www.medlife.ro)

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

The policy refers to a number of impacts and risks relevant to the Group. These include the potential impacts of climate risks on the Group's own operations (M1), GHG emissions from own and value chain activities (M2 and M3), and non-renewable energy consumption in internal and external activities (M4 and M5). The Group also identifies a number of specific risks and opportunities related to climate change. The risks identified include RO1, which refers to the likelihood of additional greenhouse gas emissions regulations and climate transition by 2050, and RO2, which addresses the physical risks from climate change, including acute and chronic risks that may affect the Group's infrastructure and operations, disrupting continuity of services and increasing operational costs. In parallel, opportunities that may result from climate change are also addressed, such as RO4, which emphasizes the increased demand for healthcare services, including treatment for heat-related illnesses, pollution and other conditions, as a result of intensifying extreme weather events.

The policy outlines actions planned to reduce climate change impacts, including measures to quantify greenhouse gas (GHG) emissions, improve energy efficiency and raise awareness among customers, patients and employees.

In terms of adaptation to climate change, the Group recognizes the physical risks of extreme climatic events such as droughts, fires and floods, which can affect infrastructure and business continuity. MedLife is working to develop an adaptation plan, which includes assessing climate risks and implementing adaptation solutions, such as diversifying water sources and installing recirculation systems. The Group is also placing particular emphasis on working with stakeholders, including suppliers and customers, to reduce emissions and promote sustainability throughout the value chain.

Currently, the Group does not have a formalized mechanism for monitoring the implementation of the Sustainability Policy. However, MedLife aims to develop clear processes and mechanisms in the future for its evaluation and monitoring.

[E1-3] Actions and resources in relation to climate change policies

Starting in 2024, the Group has calculated its carbon footprint and started an extensive process of analyzing the factors influencing this environmental impact. Although MedLife did not have a

dedicated plan of formal actions aimed at reducing its carbon footprint and building resilience in the face of climate change, there were some initiatives in place since previous years that directly or indirectly aimed at these goals. However, the lack of a carbon footprint analysis has not allowed the Group to formally establish a detailed action plan for reducing GHG emissions.

At the end of 2024, the Group outlined the first set of actions aimed at managing the IRO on climate change.

Table on climate change actions ESRS E1

# IRO	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
M1	Modernization of buildings to increase resistance to extreme temperatures and storms and to implement efficient technologies (heat pumps, efficient ventilation systems)	Continuous	All targeted business lines	Planned	To be identified	TBD
RO2	Analyzing risks and developing adaptation plans where locations are at high risk of exposure over time horizons	Continuous	All targeted business lines	Ongoing	Resources allocated	TBD
RO4	Developing mobile clinics, adapted to climate crises (e.g. heat waves, pandemics caused by biological vectors) and integrating prevention programs for climate change-related diseases.	Continuous	All targeted business lines	Ongoing	Resources allocated	TBD
M2	Renovating buildings to improve insulation and using energy-saving equipment	Continuous	All targeted business lines	Planned	To be identified	TBD
M3	Selection of suppliers with strict environmental policies and preference for those using renewable energy sources	Continuous	All targeted business lines	Planned	To be identified	TBD
RO1	Continuous monitoring and analysis of the impact of regulations on activities and assets	Continuous	All targeted business lines	Ongoing	Resources allocated	Imapct studies
M4	Group explores options to buy renewable energy sources	Continuous	All targeted business lines	Ongoing	Resources allocated	GHG reporting
	Using energy suppliers with a lower energy label	Continuous	All targeted business lines	Ongoing	Resources allocated	
M5	Selection of suppliers with strict environmental policies and preference for those using renewable energy sources	Continuous	All targeted business lines	Planned	To be identified	TBD

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In this context, the Group will strive to reduce its carbon footprint by making energy consumption more efficient, optimizing internal processes and choosing energy suppliers that can provide a higher percentage of renewable energy. The Group is also exploring options to use renewable energy sources, thus contributing to the reduction of GHG emissions in line with EU and Romanian sustainability objectives.

To address this impact, the Group will work closely with suppliers to identify solutions to reduce emissions throughout the value chain, including selecting suppliers with strict environmental policies and preference for those using renewable energy sources. It will also encourage greener transportation practices, such as the use of low-emission vehicles.

The Group is already implementing energy efficiency measures, including the renovation of buildings to improve insulation and the use of energy efficient equipment. It will also consider a range of measures aimed at more efficient resource management by reducing energy consumption through the use of LED lighting, thermal insulation and energy efficient equipment, optimizing the supply chain, reducing dependence on suppliers affected by climate risks.

Since last years, MedLife has implemented the "Mobile Caravan" program as a pandemic response to the need for access to healthcare services for people in disadvantaged areas. This program can be replicated and expanded for risks involving adaptation to climate change.

[E1-4] Targets related to climate change mitigation and adaptation

At present, the Group has not set targets related to climate change mitigation and adaptation, but in the coming period, in parallel with the finalization of the transition plan, it will set such targets.

Although there is not yet a structured process in place to monitor performance in this area, the Group is tracking its sustainability impact by measuring its carbon footprint and publishing a sustainability report. The Sustainability Policy has been set in 2024 and specific actions to implement it are to be developed in the coming period.

[E1-5] Energy consumption and mix

The following table presents the energy consumption and energy mix for all activities of the Group, including those related to high climate risk sectors, as outlined in *Annex 5 – Economic activities considered.*

Energy consumption and energy mix table

Energy consumption and energy mix (Mwh)	Consolidated 2024
(1) Consumption of coal fuel and coal products	-
(2) Fuel consumption of crude oil and petroleum products	10,329.53
(3) Natural gas fuel consumption	18,917.69
(4) Other fossil fuel consumption	-
(5) Consumption of electricity, heat, steam and cooling energy purchased or obtained from fossil sources	8,942.56
(6) Total fossil energy consumption (sum of rows 1-5)	**38,189.78**
Share of fossil fuels in total energy consumption	*72.65%*
(7) Consumption from nuclear sources	**4,560.34**
Share of nuclear in total energy consumption (%)	*8.67%*
(8) Consumption of fuel from renewable energy sources, including biomass	-
(9) Consumption of electricity, heat, steam and cooling purchased or obtained from renewable energy sources	9,819.3
(10) Consumption of energy from renewable sources other than fuels from own production	-
(11) Total renewable energy consumption (sum of rows 8-10)	**9,819.3**
Share of renewables in total energy consumption (%)	*18.68%*
Total energy consumption (sum of rows 6, 7 and 11)	**52,569.21**

Methodological principles used in calculating the energy mix

- **Using primary data on fuel and energy consumption.** For the calculation of the carbon footprint and the realization of this section, primary data on fuel, electricity and heat consumption were used. These were collected directly from relevant sources, including invoices, but there were also estimates. As data reliability is critical to the accuracy of the results, an assessment of the uncertainty and methodology of data collection was undertaken. The percentage of directly measured data was compared with estimates to identify possible sources of variability. Further details on these issues can be found in section E1-6 Carbon footprint methodology.
- **Conversion of consumption units into energy (MWh).** For the volumetric conversion of fuels into energy units, the Net Calorific Value (NCV) was used, according to the reference values defined by Defra UK. This method allows a standardized conversion, ensuring comparability of results. The choice of NCV over Gross Calorific Value (GCV) reflects a more accurate approach to the actual usable energy from fuels, excluding inherent heat losses and respecting the ESRS principles. For the conversion of natural gas consumption units, the average gross calorific value for Romania was used.
- **Classification of LPG as predominantly of natural gas origin.** Although Liquefied Petroleum Gas (LPG) can be obtained from both crude oil refining and natural gas processing, globally, about 60% of LPG production comes from natural gas processing, the remaining 40% being a by-product of oil refining[7]. In Romania, there are no specific data indicating the exact proportion of LPG from each source. However, given the structure of the national energy market and the domestic production of natural gas, it was considered appropriate to classify LPG as a natural gas fuel. This classification allows for a more realistic allocation of

[7] Where does LPG come from? Retrieved February 26, 2025, from https://www.worldliquidgas.org/about-liquid-gas/what-is-liquid-gas/where-does-lpg-come-from/

emission factors and a more robust estimation of the carbon impact associated with LPG consumption.

- **Definition of green energy.** In the analysis, green energy was defined as the share of renewable energy in the national electricity mix. This includes sources such as hydro, wind, solar and biomass. The determination of the share of renewable energy was based on official reports on the national energy structure, which are regularly updated by the competent authorities.
- **Using the national mix emission factor.** The national mix emission factor was used to calculate the weights associated with energy consumption. This choice introduces a degree of uncertainty, as the actual distribution of energy sources may vary by supplier, region and time of consumption. At the time of the analysis, not all contractual situations were available, and the frequent changes of supplier, together with the diversity of energy purchase schemes, complicated the process of accurately allocating the energy sources used by each location. The analysis adopted a top-down approach, taking into account the complexity of tracking individual energy sources for each of the more than 400 sites analyzed. A bottom-up methodology, in which each location would be analyzed separately to determine the exact energy source used, would have exceeded the threshold of a reasonable effort relative to the resources available. Estimating the uncertainty of this process is difficult, as percentage variations in the share of renewables in supplier labels are not the only influencing factor. The distribution of energy consumption plays a crucial role, as the actual impact depends on the proportion of each consumption in the total mix at Group level. Thus, the ultimate uncertainty is not only about the differences between suppliers, but also about the relative weights of the consumption of each analyzed entity.

Regarding the requirements related to activities in sectors with high climate impact, the situation is presented in the table below.

Table on energy intensity in sectors with high climate impact

Energy intensity of sectors with high climate impact

Total energy consumption from activities in sectors with high climate impact	*Mwh*	8,767.16
Net income from activities in sectors with high climate impact	*kRON*	410,677.26
Net income from activities other than high climate impact sectors	*KRON*	2,304,778.14
Total net income from contracts with customers, see consolidated financial statements	*KRON*	2,715,574.7
Energy intensity of activities in sectors with high climate impact (total energy consumption per net income)	*percent*	2.1%

[E1-6] Gross Scopes 1, 2, 3 and Total GHG emissions

Carbon Footprint Analysis

MedLife has applied the operational control method in calculating the carbon footprint. Thus, the analysis includes all consolidated subsidiaries covering all business lines, ensuring a complete representation of the environmental impact. Emissions from all three categories have been included in the carbon footprint analysis according to international standards.

- Scope 1 covers direct emissions from the Group's activities, including fuels used by the vehicles operated or generating them, natural gas consumption for the company's facilities and fugitive refrigerant emissions from cooling equipment.
- Scope 2 refers to indirect emissions from purchased energy, including both electricity and heat, with electricity accounting for the majority.
- Scope 3 covers indirect emissions associated with the company's value chain, including categories such as purchased goods and services, purchased capital goods, upstream transportation and distribution, employee commuting, waste generated in operations,

business travel, leased goods both upstream and downstream, end-of-life treatment of products, and fuel and energy activities. For some categories, a breakdown has been made between upstream activities (from suppliers to the company) and downstream activities (from the company to customers).

Table on GHG emissions in tCO_2e

	MedLife
Scope 1 GHG emissions	
Total Target 1 GHG emissions	**6,189.7**
% GHG Target 1 of ETS schemes	-
Scope 2 GHG Emissions	
Total GHG emissions (location-based) Scope 2	**4,094.8**
Total GHG emissions (market-based) Scope 2	**3,486.5**
Scope 3 GHG emissions	
Total gross indirect GHG emissions (Scope 3)	**178,220.7**
- Goods and services purchased	111,973.0
- Capital goods	41,843.9
- Fuel and energy activities	2,423.9
- Upstream transportation and distribution	71.0
- Waste generated in operations	2,327.4
- Business travelers	122.2
- Employee commute	4,111.0
- Upstream leased assets	184.0
- Downstream transportation	15,067.0
- Processing of products sold	-
- Use of products sold	-
- End-of-life treatment of products sold	88.2
- Downstream leased assets	9.0
- Francize	-
- Investments	-
Total GHG emissions (location-based)	**188,505.2**
Total GHG emissions (market-based)	**187,896.8**

The Group has no other investments such as joint ventures, unconsolidated subsidiaries etc with or without operational control for which it would be required to disclose the carbon footprint calculation. Disaggregation of data per source of emission is presented in the table below:

Table on GHG emissions disaggregation in tCO_2e

	MedLife 2024
Total direct GHG emissions (Scope 1)	**6.189,7**
Stationary combustion	3.667,7
Mobile combustion	2.472,5
Process emissions	-
Fugitive emissions	49,5
Total GHG emissions (location-based) Scope 2	**4.094,8**
Total GHG emissions (market-based) Scope 2	**3.486,5**
Total emisii GES indirecte brute (Scope 3)	**178.220,7**
Total GHG emissions (location-based)	**188,505.2**
Total GHG emissions (market-based)	**187,896.8**

Results are presented in tons of CO_2 equivalent (tCO2e), this unit of measure reflecting emissions of carbon dioxide (the largest share), methane (CH4), nitrous oxide (N2O), sulphur hexafluoride (SF6), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and nitrogen trifluoride (NF3), as per the calculation requirements set out in the GHG Protocol standard. There are no individually expressed results showing the contribution of each greenhouse gas, i.e. CO_2, CH4, N2O, HFCs, PFCs, SF6 and NF3. This approach is due to the specificity of MedLife's business, which does not include any industrial or production processes that would generate significant emissions of greenhouse gases other than CO_2 from fossil fuels. Thus, aggregate reporting in CO_2 equivalent is considered sufficient to reflect the company's impact.

Detailed presentation of results on carbon footprint calculation

The baseline year for reporting (2024) is considered as the **base year**, which means that future carbon footprints will be compared against this baseline. Therefore, any changes in the Group's structure do not affect the comparability of greenhouse gas emissions reported for previous years, but will only be relevant for future analysis.

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

Within Scope 1 two emission categories have been determined:

- emissions generated by the company's equipment, i.e. natural gas consumption resulting in 3.667,7 tCO2e);
- emissions related to the fuel consumption of vehicles operated by the company, resulting in 2.472,47 tCO2e;
- fugitive refrigerant emissions from cooling equipment, resulting in 49.5 tCO2e.

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

For Scope 1, CO_2 emissions from the combustion of natural gas for heating were calculated based on invoiced consumption and standard emission factors for natural gas as per *UK Government GHG Conversion Factors for Company Reporting 2024*.

Under Scope 2, according to the calculation standard, only one emission category is applicable, namely purchased energy. The result of 3,486.5 tCO2e for the Group includes electricity and thermal energy. Considering the small share of thermal energy purchased from local district heating systems (75 tCO2e), electricity is the most important source of Scope 2 emissions. Emissions from purchased electricity have been calculated by applying both national and supplier-specific emission factors.

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

For Scope 2 (indirect emissions from purchased energy use), emissions from purchased electricity have been calculated based on electricity consumption, using information from suppliers' invoices, emission factors set for the national grid[8] or adjusted according to the available energy mix[9] .

There are no biogenic CO_2 emissions from combustion or biodegradation of biomass included in the GHG emissions from this purpose.

Emissions Scope 3. To collect greenhouse gas emissions data, the organization used a variety of sources, including energy and fuel invoices (Fuel and Energy Activities) as well as internal records

[8] Location-based
[9] Market-based

of expenditures for goods and services. In calculating GHG Scope 3, the Group did not use primary data obtained from suppliers or other value chain partners.

For the categories **Purchased Goods and Services, Capital Goods, Business Travel, Upstream Transportation and Distribution**, the Group used the SPEND based method to estimate the carbon footprint. *The Spend-based* method was applied in combination with the EXIOBASE (2022) database. This method involves estimating emissions based on the expenditures made by the organization for goods and services, business travel and upstream transport, and investments for capital goods. The relevant emission factors in EXIOBASE were adjusted for inflation and local currency (RON), and for data quality, uncertainties were assessed according to the GHG Protocol guidance on uncertainty in GHG inventories.

With respect to the carbon footprint generated by **upstream fuel and energy-related activities**, the calculations are based on the volumes of energy and fuel used in the estimation of Scope 1 and Scope 2 emissions. These were estimated using data on fuel or energy consumption from invoices, as well as the types of fuels used (diesel, petrol, LPG), by applying the appropriate emission factors for each fuel type, in accordance with the UK Government GHG Conversion Factors for Company Reporting 2024.

For the calculation of the carbon footprint of **waste generated from operations**, the Group generally used data provided by suppliers, as also presented in E5-5 Resource Outputs. The emission factors applied in estimating the impact of various waste types were sourced from the DEFRA UK emissions database.

In terms of **Employee, Physician and Downstream Transportation** (patient commute), this category depends on their transportation preferences and the locations served. The data was collected for all MedLife entities, locations with workstations, number of employees/physicians and number of days worked, number of patient visits at the location level. Based on this information, appropriate emission factors were applied to estimate transportation impacts. The figures are presented centralized for all MedLife locations. In determining the types of transport used and the distances traveled by employees, doctors or patients, information from various Sustainable Urban Mobility Plans from several cities in Romania, such as Bucharest, Targoviste, Braila, Deva, Oradea and others, was used. In cases where such city plans could not be identified, data from the respective or neighboring counties were used.

In the case of **upstream leased properties**, which include premises used for medical and administrative activities, emissions were estimated on the basis of the leased areas and the energy consumption of refrigeration equipment. These estimates also included the calculation of fugitive refrigerant emissions, taking into account factors such as refrigeration equipment capacity, refrigerant leakage, and conversion of energy into pounds of refrigerant.

Regarding the **end-of-life treatment of sold products** (business line pharmacy), the organization included the packaging of medicines placed on the Romanian market. Data on the quantities of products purchased and their packaging were centralized in order to estimate the emissions generated by their end-of-life management. The waste treatment estimates were based on data published by EUROSTAT, which provides detailed information on recycling rates for different types of packaging such as plastic, glass, cardboard and aluminum. In addition, it was assumed that waste that is not recycled is managed by final landfilling, which is the predominant waste treatment method in Romania according to the available data. The emission factors applied in the estimates for waste types and leases were taken from the DEFRA UK database.

In addition, for **downstream leased assets**, emissions were determined based on the office space leased by the organization and third parties, as well as their energy consumption. The emission factors applied in the estimates for downstream leases were taken from the DEFRA UK database.

All relevant greenhouse gases, as required by the GHG Protocol, including CO2, CH4, N2O, HFCs, PFCs, SF6 and NF3, have been included in the emissions assessment. Although there is not a direct breakdown of emissions by each GHG type in the final report, the emission factors used from the

DEFRA UK database focus primarily on CO2 equivalent (CO2e). Thus, the contribution of the other gases is reflected in the total emissions calculated as tCO2e, allowing a comprehensive assessment of the impact of the organization's activity on climate change.

Data quality is an essential element in the process of accounting and reporting GHG emissions. As part of this process, uncertainty assessments have been carried out using the IPCC guidelines and associated GHG Protocol tools. These assessments allowed the quantitative results to be organized on an ordinal scale, reflecting quantitative confidence intervals, providing an estimate of the uncertainty associated with each value. Thus, the estimated uncertainties for the collected data were taken into account to improve the reliability and transparency of the final report. The following Scope 3 emissions categories have been excluded from the Group-level analysis: 3.10 Processing of sold products, 3.11 Use of sold products, 3.14 Franchises, and 3.15 Investments, as they are not applicable to the Group's business activities.

Table on GHG emission intensity in tCO_2e

GHG intensity		
Total GHG emissions (location-based)	*tCO2e*	188,505.2
Total GHG emissions (market-based)	*tCO2e*	187,896.8
Total net income from contracts with customers, see consolidated financial statements	*KRON*	2,715,574.7
GHG emissions intensity by location (total GHG emissions per net income)	%	6.9%
Market-based GHG emission intensity (total GHG emissions per net income)	%	6.9%

IV. ESRS E2 - POLLUTION

[E2.IRO-1] - Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

In the process of identifying and assessing the significant pollution-related impacts, risks and opportunities, Medlife started from a list of potential IROs, in particular that derived from ESRS sub-sub-topics 1. The Group conducted a detailed analysis of the nature of its operations, geographies and active workplaces in 2024 to identify pollution-related impacts, risks and opportunities across its own activities and value chain. In this process, sites for which MedLife holds an integrated environmental permit were identified and assessed, identifying potential sources of pollution, activities where hazardous substances are used and how the Group's activities generate microplastics.

In terms of consultation, the Group has carried out an internal assessment process, involving experts from different departments to understand the extent of the environmental impacts, without direct consultation with external affected parties.

Also, to assess the impact of microplastics generation, a detailed analysis of the lines of business that use plastic consumables was conducted. Based on existing scientific studies, the amount of microplastics generated was quantified in order to conclude on the materiality of this issue. Also in 2024, MedLife conducted a comprehensive analysis of the substances used in its operations, in accordance with the CLP Regulation (Classification, Labeling and Packaging of Chemicals) and the CSRD Directive (Corporate Sustainability Reporting Directive), to assess the risks and impacts on health and the environment. The aim of this review was to identify substances of concern and their materiality in the potential impacts generated. It is important to note that the Group has not identified and does not use Substances of Very High Concern (SVHC).

Wastewater monitoring bulletins were analyzed to determine the type of pollutants emitted and possible exceedances of permissible limits. The methodologies used in this process allow Group to identify the impacts and risks associated with water pollution, the use of hazardous substances and the generation of microplastics, helping to develop strategies to reduce environmental impacts and increase the sustainability of its operations.

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

Table on pollution impacts, risks and opportunities ESRS E2

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
M10	Generation of microplastics through wear and tear of plastic medical devices, equipment and supplies.	✓		✓			✓			✓	✓	✓		✓	
RO9	Increasing public and regulatory concerns about microplastics.									✓	✓	✓		✓	
M8	Accidental water pollution by chemicals and pathogens					✓	✓					✓			
M9	Potential impact through use and storage of substances of concern					✓	✓				✓	✓			

These negative impacts generate the following effects:

- *It can lead to pollution and health risks to employees and patients through microplastics generated from the use and wear and tear of medical devices, equipment and supplies.*
- *Accidental chemical pollution of water through the use of disinfectants and other biocides in cleaning and disinfection processes and pathogenic microbes.*

- *Potential negative impacts on the environment and/or humans through improper use and storage of hazardous substances used in the Group's activities.*

As for the RO9 risk, this risk is related to increasing public and regulatory concerns about microplastics. The Group may face over time, in a medium time horizon, the risk of increased demand for alternatives to plastics in medical consumables, although these are not yet strictly regulated. If public interest and regulatory pressure continue to grow, MedLife may have to invest in medical consumables made of more environmentally friendly, plastic alternatives. This would mean additional costs for procurement, testing and possible certification of new materials. In addition, a delayed response to patient concerns about microplastics could damage the Group's image as the public becomes increasingly aware of the environmental and health impacts of products used in healthcare

[E2-1] - Policies related to pollution

MedLife Sustainability Policy

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

To ensure effective implementation in line with both internal and external developments, Group's policy will be reviewed annually or whenever necessary. The Group's sustainability policy applies to all its internal activities, including its own operations, with the aim of reducing environmental impact, in particular in relation to the generation of microplastics, water pollution, including as a result of the use of substances of concern.

With respect to microplastics, the policy contains targets to increase the rigor of the analisys process and reduce the amount of microplastics. MedLife plans to implement innovative solutions to mitigate microplastic pollution, including the use of alternative and biodegradable medical materials and plastics recycling. In addition, it will promote employee education and work with suppliers to minimize the use of products that contribute to the generation of microplastics. Material selection criteria will also be revised to include stricter standards on the use of materials that generate microplastics, thereby reinforcing MedLife's commitment to environmental protection and public health.

With regard to the use of substances of concern, the policy outlines the process for identifying the main substances of concern in use and replacing them in the future, where possible, with safer alternatives, which is a key objective of the policy. MedLife SA has implemented procedures that regulate the methodologies applied in the laboratories to ensure the safety and biosafety of staff, patients, the environment as well as equipment under normal working conditions, but also in case of incidents or emergency situations. Further, MedLife aims to identify and monitor the use of these hazardous substances and to consider, as far as possible, safer alternatives that pose lower risks to health and the environment. The policy does not specifically address substitution or minimizing the use of substances of concern. Although it includes measures to prevent and manage accidental pollution, they focus on the identification of hotspots, infrastructure inspection, incident response and collaboration with authorities and specialized units. In the absence of clear commitments to reduce the use of substances of concern or to implement sustainable alternatives, the policy's contribution to achieving zero pollution remains limited to incident management.

The Group's Sustainability Policy makes reference to the Accidental Pollution Prevention and Control Policy, reaffirming the commitment to the effective management of the risks associated with contamination of water streams. The information required by MDR-P 65 a) regarding the monitoring mechanism c), d), e) and f) is reported under section E1-2 Policies related to climate change mitigation in ESRS E1.

The Accidental Pollution Prevention and Control Plan

The Accidental Pollution Prevention and Control Plan (Plan) is assimilated at the policy level for managing pollution-related impacts for hospitals and manages the identified impacts of accidental water pollution by chemicals and pathogens (M8). The preparation of this plan is mandatory for any user of water resources carrying out potentially polluting activities, as required by Order 278/1997. In the case of hospitals (subject of this impact - M8), which use the urban sewerage network, compliance with the quality parameters of the discharged wastewater is regulated and monitored by the water and sewerage service provider.

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

The Accidental Pollution Prevention and Control Plan focuses on key measures to effectively manage the risks associated with contamination of water resources. This includes objectives such as identifying potential sources of accidental pollution, analyzing where spills or uncontrolled releases may occur. It also sets out the types of response actions, defining specific response methods for each situation. The policy also sets out the means of response, i.e. the equipment and materials needed to limit the effects of pollution. In addition, it designates who is responsible for each type of action, ensuring clear coordination of interventions. Last but not least, it specifies the institutions that must be notified in the event of accidental pollution in order to ensure a rapid response in accordance with the regulations in force.

This applies to all points of activity that fall into the category of objectives with environmental impact - for which the Environmental Authorization has been issued, i.e. MedLife hospitals. The highest authorized organizational level of the company responsible for the implementation of the policy is the CEO. The plan can be made available to potentially affected stakeholders and interested parties who are to contribute to its implementation through consultation at MedLife's headquarters.

In the case of Med Life SA, the Accidental Pollution Prevention and Control Plan, prepared by Apa Nova Bucuresti SA, complies with the provisions of HGR no. 188/2002-NTPA 002 and HGR no. 351/2005. Stakeholders involved in the consultation process for compiling the plan were Apa Nova Bucuresti SA and the following environmental authorizations:

- Environmental Authorization 333/2023 - Bucharest Branch, sector 1, Str. Zagazului, nr.7
- Environmental Authorization 221/2022- Str. Liviu Rebreanu nr. 8, sector 3, Bucuresti
- Environmental Authorization 119/2022- Calea Grivitei nr. 365, sector 1, Bucharest
- Environmental Authorization 450/2023 - Bd. Ferdinanad, nr. 98-100, sector 2, Bucuresti[10]

The plan effectively addresses the mitigation of negative impacts related to water pollution through a structured approach that includes risk identification, prevention and emergency response. A key aspect is the identification of critical points in the facility where accidental pollution is most likely to occur, thereby ensuring the implementation of specific preventive measures. These measures include regular inspections of parking decks, PFP systems and hazardous substances storage areas, as well as maintenance of the internal sewage network to prevent leakage and contamination. The plan also establishes clear response protocols in case of accidental pollution, involving immediate notification of facility management, mobilization of response teams. To ensure an effective response, workers in critical areas and response teams are trained in pollution prevention and management, and designated personnel have clear responsibilities for incident monitoring and prevention. The plan also includes collaboration with external specialized units, such as Apa Nova București S.A., the Bucharest National Environmental Guard, SGA Ilfov - Bucharest and specialized pumping units, thus ensuring quick and efficient support when needed. In addition, continuous monitoring and

[10] The scenario presented is for MedLife S.A. At group level, each entity determines this type of plan and the frequency of monitoring in view of agreements with local water companies, where it is foreseen by the Environmental Authorization.

communication with the authorities play an essential role, ensuring regular reporting on the measures implemented and their effectiveness in controlling pollution.

Biosafety procedure

The biosafety procedure is a policy that regulates the methodology applied in Medlife Medical Laboratories (ML) to ensure the safety and biosafety of the ML staff, the patients who address the ML, the environment and the equipment. This procedure is applied in Medlife Medical Laboratories belonging to Medlife SA, Policlinica de Diagnostic Rapid SA, Policlinica de Diagnostic Rapid Medis, Genesys Medical Clinic, Biotest Med SRL, Solomed Clinic SA, Medici's SA, Clinica Polisano SRL, by the laboratory management and the personnel responsible for reporting results. SR EN ISO 15189:2023 Medical laboratories. Particular requirements for quality and competence and SR ISO 15190:2005 - Medical laboratories. Requirements for safety, ISO 14971:2019, Medical devices - Application of risk management to medical devices, ISO 14155:2020, Clinical investigation of medical devices for human subjects - Good clinical practice; 3.9 SR BS 31100:2013, Risk management. Code of practice and guidance for the implementation of SR ISO 31000. It is approved by the Medlife Medical Director and is disseminated internally through specific training to laboratory staff. This procedure addresses measures, how to react to incidents and emergency situations caused by substances of concern (SOC) within Group.

Also, substances of concern, such as formaldehyde and methanol - the only substances of concern (SOCs) used by the company - are managed according to the requirements of Safety Data Sheets (SDS). Safety Data Sheets are mandatory documents for hazardous chemicals under European legislation and contain detailed information about the physicochemical, toxicological and ecotoxicological properties of the substance. They include instructions on safe handling, first-aid measures, fire prevention, reaction in case of spillage or contamination, as well as measures necessary to protect human health and the environment.

The policies implemented by Group[11] contribute to the European Union's Action Plan on Zero Pollution of Air, Water and Soil through proactive measures to monitor and reduce environmental impacts.

[E2-2] - Actions and resources related to pollution

MedLife responsibly conducts wastewater quality monitoring at all of its sites that fall into the category of objectives with environmental impact, for which Environmental Authorization has been issued. It ensures rigorous control of environmental factors in accordance with legal regulations. The test reports, which are essential for verifying the quality of the wastewater, are carried out by RENAR accredited laboratories, thus ensuring accuracy and compliance with international standards.

Table on pollution actions ESRS E2

# IRO	Short description	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
M8	Accidental water pollution by chemicals and pathogens	Wastewater quality monitoring in all its locations falling under the category of objectives with environmental impact, for which the Environmental Authorization was issued	Continuous	Hospitals	Ongoing	Resources allocated	Monitoring reports

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In terms of wastewater quality monitoring, MedLife follows a number of key metrics to ensure environmental compliance. These include: pH, suspended solids, chemical oxygen consumption CCO-Cr, biochemical oxygen consumption (BOD5), organic solvent extractables, biodegradable anion-active detergents, free residual chlorine, total coliform bacteria, fecal coliform bacteria, fecal streptococci and salmonella. These metrics are monitored and verified on a monthly/bi-annual/annual basis, in accordance with the issued intake agreement and issued environmental

[11] Policy 1, Policy 2

permits, ensuring that all wastewater discharge processes comply with the highest quality and environmental protection standards.

The impacts analyzed are of a potential nature, and the measures adopted are aimed at prevention and risk management, not at remedying impacts already produced.

Table on pollution actions ESRS E2

# IRO	Short description	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
M10	Generation of microplastics through wear and tear of plastic medical devices, equipment and supplies.	Identification of alternative and biodegradable medical materials.	TBD	All targeted business lines	Planned	TBD	TBD
		Work with suppliers to minimize the use of products that contribute to the generation of microplastics.	TBD	All targeted business lines	Planned	TBD	TBD
RO9	Increasing public and regulatory concerns about microplastics.	See M10	TBD	All targeted business lines	Planned	TBD	TBD
M9	Potential impact through use and storage of substances of concern	Identify and monitor the use of these risky substances and explore safer alternatives that pose lower risks to health and the environment	TBD	All targeted business lines	Planned	TBD	TBD

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In the context of the pollution mitigation hierarchy, the monitoring of wastewater metrics falls under the pollution reduction layer. Although it does not directly prevent pollution, monitoring enables the identification of pollutants and ensures that wastewater emissions are controlled to meet legal and environmental standards. Measuring and monitoring metrics thus helps to reduce the impact of pollution on the environment by taking prompt action when permitted limits are exceeded.

Regarding the impacts related to microplastics and the use of substances of concern (SOCs), no concrete measures were implemented in the reporting year, as it was dedicated to preliminary analysis to identify these topics. The purpose of the analyses was to highlight these issues and to provide the necessary input for the development of management and reduction strategies in the coming period.

[E2-3] - Targets related to pollution

The targets set so far at the Group level are not specifically aligned to all the significant sustainability issues identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented and time-bound objectives. For this reason, we do not include such specific targets in our current reporting. However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies.

[E2-4] - Pollution of air, water and soil

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

Table on the amount of water pollutants at headquarters and centralized level, 2024, kg.

Quality metric	UM	Maximum permitted values, concentration	Maximum permitted values, kg/year *	Consolidated (kg)
Total phosphorus	mg/dm3	5	5 000	123.88
Zinc	mg/dm3	1	100	18.55
Nickel	mg/dm3	1	20	0.81
Lead	mg/dm3	0,5	20	0.81
Copper	mg/dm3	0,2	50	0.81
Total chrome	mg/dm3	1,5	50	0.40

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

The total amount was determined by a calculation method based on real data, in accordance with the methodological standards set by ESRS E2. This approach involves collecting and analyzing reported data on discharged water on a monthly/quarterly/annual frequency for each hospital, and then multiplying the concentration values obtained by the volume of water discharged to determine the total mass of pollutants. As part of the reporting process, report cards were received from nine hospitals in the group. However, due to differences in laboratory analysis methodologies between these entities, statistical estimation was required. Where the same variable was available for more than one entity, the arithmetic mean of the values was used. If a particular variable was present in only one analysis bulletin, it was considered representative. Thus, for nickel, lead, copper and chrome, five separate values were used, for zinc one value and for total phosphorus four values. The calculated average of these concentrations was then multiplied by the volume of water discharged by the hospitals.

The initial concentrations of the pollutants in the analysis reports were determined in the laboratory according to SR EN ISO 15586:2004 and SR EN ISO 6678:2005, and the uncertainty of the analysis performed was less than 10% for the measured concentrations. However, it should be noted that the overall uncertainty of the results comes from extrapolation of the data - a process necessitated by the variations between the analytical methods used by the group entities. Even under these conditions, the determined mass of the pollutants is well below the limits imposed by European legislation, as required by Regulation 166/2006.

Regarding the amount of microplastics generated, it is presented in the following table and the calculation methodology is detailed below the table.

Microplastics analysis table (pcs)

		Microplastics / sqm			Microplastics in year		
Business lines	**SQM**	**Best scenario (lower limit)**	**Medium scenario (medium limit)**	**Worst case scenario (upper limit)**	**Best scenario (lower limit)**	**Medium scenario (medium limit)**	**Worst case scenario (upper limit)**
Total	**220,679**						
Hospital	90,935	1,144.0	1,216.5	1,289.0	37,970,927,165.60	40,377,301,483.35	42,783,675,801.10
Clinics	104,688	267.0	303.0	339.0	7,043,856,324.12	7,993,589,761.08	8,943,323,198.04
Other	25,056						
				Total	45.014.783.489,72	48.370.891.244,43	51.726.998.999,14
				Error	**6,94%**		**6,49%**

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

In order to analyze the amount of microplastics generated within the Group, the following methodology was applied:

- Literature Review - Identify relevant academic studies that report the amount of microplastics generated, correlated with the total surface area of facilities similar to Group facilities, to ensure comparability of data, as follows:

- Al-Hussayni, R. S., Al-Ahmady, K. K., & Mhemid, R. K. S. (2023). *Assessment of Indoor Microplastic Particles Pollution in Selected Sites of Mosul City*. *Journal of Ecological Engineering*, 24(9), 322-332.
- Leslie, H. A., van Velzen, M. J. M., Brandsma, S. H., Vethaak, D., Garcia-Vallejo, J. J., & Lamoree, M. H. (2022). Discovery and quantification of plastic particle pollution in human blood. *Environment International*, 107199.

- Analysis and prioritization of surface typologies - Examination of the different categories of surfaces within the facilities surveyed, with a focus on their frequency of use and their potential to contribute to the generation of microplastics. Hospitals and clinics together account for the majority of the group's surfaces, giving them a significant role in the analysis of microplastic impacts. Moreover, these establishments are more likely to generate and accumulate microplastics than office spaces, dental surgeries or pharmaceutical establishments.
  This trend can be explained by several factors. First, hospitals and clinics frequently use disposable equipment and materials, such as latex or nitrile gloves, plastic gowns, syringes and infusion sets, which contribute to the fragmentation and release of microplastics into the environment. Second, these facilities require rigorous cleaning and disinfection procedures, involving the use of industrial detergents and high-pressure water, which can accelerate the degradation of plastics and the dispersion of particles into air and water.
  In addition, specific processes in hospitals, such as activities in operating theatres, medical laboratories or intensive care units, involve the intensive use of synthetic textiles (e.g. protective gear made of synthetic fibers), which favors the release of microplastics through friction. In contrast, office spaces, pharmaceutical units and warehouses tend to generate lower amounts of microplastics, as processes in these locations involve a more limited use of disposable plastics and synthetic textiles, and the frequency of washing and intensive cleaning is considerably lower.
  Even if we were to take into account 100% of the total surface area of the group's establishments, the remaining 14% (offices, pharmaceutical establishments, etc.) would not be able to compensate for the level of microplastic generation attributed to the 86% represented by hospitals and clinics, so 14% of the surface area not taken into account does not translate into a 14% error.

- Application of proxies - Use of relevant metrics to extrapolate the analyzed data, ensuring an adequate estimation of the amount of microplastics generated in the specific context of the Group.

- Scenario development - Generate scenarios for estimating the amount of microplastics, including minimum, average and maximum scenarios to reflect the potential variability in the results.

Calculation of the amount of microplastics - Determination of the total amount of microplastics generated over the entire area analyzed, reported over a time interval of one year. Microplastic values per square meter were multiplied by the spaces, by space categories, then multiplied by 252 working days per year for clinics and 365 for hospitals. Differences between ranges were calculated. The middle interval differs by about 7% from both ends, showing that this value is indeed representative of the center of the distribution. Thus, in the best case, the Group generates 43.7 billion microplastics per year, and in the worst case, 50.2 billion microplastics per year

[E2-5] - Substances of concern

MedLife uses the relevant regulatory compliant methodology for the identification of substances of concern in accordance with the requirements of ESRS E2 and REGULATION (EC) No 1272/2008. Following detailed analysis based on the provided Safety Data Sheets, we have identified the following conclusions:

- MedLife does not work with substances of very high concern (SVHC).

- The mixture of formaldehyde and methanol does not fall under SHVC, but according to the hazard phrases, this mixture falls into the Substances of Concern (SOC) category. Methanol used in the EMSURE® ACS, ISO, Reag. Ph Eur also falls under SOC.
- The identification of substances has been done on the basis of CAS number, and the substances falling under SOC are those with CAS numbers 67-56-1 (Methanol), 50-00-0 (Formaldehyde) and their combinations (mixture).

The reported (mass) data were obtained by applying the density of the identified substances to the quantities purchased by the group in 2024.

Table of substances of concern (kg).

	Hazard class H371	**Hazard class H350**
	2024	**2024**
The total quantity of SOC that are generated or used during production or that are procured	26.1	21,808.3

The Group does not manage substances of concern that leave facilities as emissions, as products or as part of products or services.

V. ESRS E3 - WATER AND MARINE RESOURCES

[E3.IRO-1] - Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

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

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

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

In terms of positive impacts following the DMA analysis related to the sub-topic *Water Consumption*, no positive impacts were identified at Group level. On the other hand, the DMA analysis for this sub-topic resulted in a negative impact M12, which *generates a negative impact on the environment and on people through the use of water resources in its own operational activities.*

This environmental impact generated by water consumption is a result of the business model of the Group which is mainly active in the medical sector covering a large geographical area in Romania, but also in Hungary. According to the analysis in *Annex 6 Water Risk Assessment*, it results that a large part of the areas in which the Group operates are facing both current and future water stress. Water consumption is highest particularly in hospitals, where water is used for patient care, carrying out medical procedures, sterilizing equipment and maintaining hygienic conditions. In clinics, water is used for medical activities, cleaning and sanitation, ensuring compliance with sanitary standards. In laboratories, water is essential for reagent preparation, sample dilution and cleaning of analytical equipment, and is used especially in biochemistry and microbiology tests, where high water quality is required for accurate results. In contrast, water use is lower in pharmacies, where it is needed mainly for sanitary consumption, as well as in administrative or "Other" business line premises, where water is used mainly for routine staff needs, maintenance of premises and sanitary consumption in offices.

In order to determine whether water consumption is an important environmental impact of the Group, an analysis of the geographical areas in which the Group operates was carried out. Thus, according to the analysis in *Annex 6 - Water Risk Assessment*, most of the Group's headquarters are located in water-stressed areas, resulting in a competition that will increase over time between different types of consumers in those regions, which may generate significant pressure on water resources, reducing its availability for the population, but also for ecosystems, especially in regions with intense agricultural activities or high population concentration.

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

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

recognizes the importance of the sustainable use of this resource and will consider water optimization initiatives in the coming period.

[E3-1] - Policies related to water and marine resources

MedLife Sustainability Policy

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

The policy includes measures to assess and monitor water consumption, along with targets to improve water use efficiency. Key strategic directions include reducing consumption by implementing water-intensive technologies and promoting sustainable practices among employees and visitors/patients.

The Group recognizes the importance of responsible water management and aims to explore various measures to optimize consumption and reduce the impact on water resources. Thus, the Group is considering the implementation of water consumption monitoring and reporting strategies in its facilities, which could facilitate the identification of areas of heavy use and the adoption of appropriate solutions. MedLife is also exploring the use of modern technologies to help reduce water consumption, such as equipment with optimized water use systems. In addition, regular maintenance of sanitary installations is an aspect that the company is considering to prevent possible water losses. These directions are part of a broader approach that reflects MedLife's concern for sustainability and responsible use of water resources.

In terms of water usage and sources, MedLife understands the importance of diversifying resources and seeks to explore opportunities to optimize consumption. Issues being considered include the possibility of using rainwater in certain activities that do not require strict standards of potability, as well as exploring solutions for reusing water in internal processes. The company also aims to evaluate measures that could reduce reliance on conventional water sources, thereby ensuring continuity of medical operations and minimizing environmental impact.

The policy does not address sustainability practices related to water treatment directly, but does include provisions related to water pollution prevention and reduction. MedLife considers investing in technologies that could help reduce pollutants in wastewater. MedLife implements processes to monitor the quality of effluent resulting from its activities. The company conducts regular wastewater analyses, ensuring that wastewater complies with applicable regulations and constantly exploring ways to improve. In this respect, collaboration with the authorities plays an important role in maintaining high standards and minimizing the impact on terrestrial and aquatic ecosystems.

In designing products and services, MedLife aims to explore ways to help conserve water resources. Among the solutions being considered are the adoption of equipment and technologies that could contribute to water efficiency, as well as the integration of modern water-saving solutions into the infrastructure of its medical facilities.

In terms of reducing water consumption in areas at water risk, the Sustainability Policy does not provide for exclusions of purpose, so it is covered to Group. The Policy does not target sustainability practices related to oceans and marine resource conservation.

[E3-2] - Actions and resources related to water and marine resources

The year 2024 was dedicated to strengthening the analytical framework and identifying the most relevant measures that can be integrated in the future, taking into account the diversity of activities and the specific requirements of each unit.

Table on actions related to water and marine resources ESRS E3

IRO no	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
M12	Measures to save water by investing in modern equipment that uses less water, such as washing machines and medical equipment that reduce the amount of water used.	Continuous	All targeted business lines	Ongoing	Resources allocated	Regular reporting of water consumption with monitoring of progress and identification of areas for improvement.
	Water saving measures: monitoring consumption by installing meters to measure water consumption in different sections of hospital wards, laboratories, kitchens, etc.) to identify areas of high consumption and take corrective measures.	Continuous	All targeted business lines	Ongoing	Resources allocated	
	Organize training sessions for hospital staff on the importance of saving water and how they can each contribute to reducing consumption.	Continuous	All targeted business lines	Planned	TBD	TBD
	Measures to collect, recycle and reuse water, including by promoting a system for the reuse of water from processes that do not require drinking water.	Continuous	All targeted business lines	Planned	TBD	TBD

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

The Group recognizes the importance of monitoring water consumption and implementing specific actions to reduce it for all Group entities without exception. The initiatives are part of a complex process that requires a detailed assessment of operational needs and the most efficient technological solutions. Since 2024, the Group has initiated a series of measures:

- Monitor consumption by installing meters to measure water consumption in different sections of hospital wards, laboratories, kitchens, etc.) to identify areas of high consumption and take corrective action. Regular reporting and creation of an internal system for regular internal reporting of water consumption to monitor progress and identify areas for improvement.
- Implement simple saving measures such as replacing with sensor taps.
- Maintenance and planned maintenance of equipment to prevent leaks or breakdowns.

[E3-3] - Targets related to water and marine resources

The targets set so far at the Group level are not specifically aligned to all the material sustainability issues identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented objectives within a clear time horizon. For this reason, we do not include such specific targets in our current reporting. However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies.

[E3-4] - Water consumption

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

Table on water consumption in 2024, consolidated (in m^3)

Metric	UM	Values
Total water consumption	m3	160,062.4
Total water consumption in high-risk areas*	m3	79,915.5
Total water recycled and reused	m3	-
Total stored water	m3	-
Changes in stored water	m3	-
Water intensity ratio	%	4%
Net profit	1MEUR	3,367,931.5

** Water availability risk, including areas of high-water stress [1]*

As regards the calculation method used to centralize water consumption within the Group, out of the total:

- a volume of 57,933 cubic meters represents the consumption determined by metering during the whole year representing 36% of the total.
- a volume of 84,334 cubic meters represents the consumption determined by metering during the first 11 months and extrapolated to 2024, representing 53% of the total.
- The remaining 11% of the water volume was calculated using as proxy the average of monthly measurements.

VI. ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY

[E5. IRO-1] - Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

In the process of identifying and assessing significant pollution-related impacts, risks and opportunities, Medlife started from a list of potential IROs, in particular that derived from ESRS sub-sub-topics 1, appendix A. The Group has conducted a detailed analysis of all locations of its operations to identify impacts, risks and opportunities related to resource use and waste generation in its own activities and value chain. In this process, the sites for which the Group holds an integrated environmental permit were also assessed, identifying the types of waste generated and the commitments undertaken. Subsequently, the nature of the waste generated by the activities, the related legislation and all waste reporting at Group level was analyzed. Using information obtained from the Finance and Procurement Department, the type of materials, products and equipment purchased and used were analyzed to assess the impact of the use of resources and materials, an analysis presented in section *E5-4 - Resource inputs*.

In terms of consultation, the Group has carried out an internal and external assessment process involving experts from different departments as well as suppliers to understand the extent of the environmental impacts across the value chain.

The methodologies used in this process allow Group to identify the impacts associated with the use of waste and the generation of waste, contributing to the development of strategies to reduce environmental impacts and increase the sustainability of its operations.

The following table lists the impacts, risks and opportunities related to Resource Use and the Circular Economy that MedLife has identified and assessed as significant in its DMA, including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

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

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
M17	Waste management in own activities					✓	✓			✓	✓	✓	✓	✓	
M18	Waste management in upstream and downstream value chain activities				✓	✓	✓	✓							✓
M15	Use of raw materials and materials in own activities						✓		✓	✓	✓	✓	✓	✓	
M16	Use of raw materials and materials in upstream and downstream value chain activities				✓		✓	✓							

As regards the negative impacts (M15, M16, M17 and M18) identified following the DMA analysis related to the sub-topics *Resource inputs, including resource use* and *Waste*, at Group level they generate the following effects:

- *Potential negative impact on the environment and humans in the event of an incident related to the management of hazardous waste generated.*
- *Negative impact on the environment and human health generated in the value chain by the way hazardous and non-hazardous waste is stored, treated and disposed of.*
- *Contribute to the reduction/exhaustion of resources by purchasing products and materials made from virgin materials and used in its own activities.*

- *Contributes through its business relationships to the depletion/ depletion of natural resources in the value chain.*

[E5-1] - Policies related to resource use and circular economy

MedLife Sustainability Policy

Group's sustainability policy includes commitments related to the management of environmental impacts, including those associated with resource inputs and circular economy. The information required by MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) is reported under section E1-2 Policies related to climate change mitigation in ESRS E1. The policy aims to align with the waste hierarchy, which prioritizes prevention, reuse, recycling and recovery of materials, thereby reducing environmental impacts. The Group is committed to minimizing waste generation by optimizing material flows, promoting resource efficiency and implementing sustainable solutions such as replacing non-recyclable materials and extending the life of equipment.

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

Furthermore, the policy addresses the relevant impacts on the Group's own activities and value chain, addressing issues such as the use of raw materials and materials (M15, M16), as well as waste management both within the internal activities (M17) and in the value chain (M18).

Group's policy addresses the transition away from virgin resource extraction by integrating circular economy principles into its activities. The Group aims to reduce dependence on raw materials by promoting the reuse and recycling of materials. It prioritizes the use of recyclable and biodegradable materials, replacing, where possible, disposable materials with sustainable alternatives. In addition, the Group engages its suppliers to adopt sustainable practices and use renewable resources, emphasizing their selection based on sustainability criteria.

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

[E5-2] - Actions and resources related to resource use and circular economy

At present, the Group has already started a series of actions aimed at waste management derived mainly from legal obligations in the field or assimilated to existing environmental permits. In parallel, the Group has established a series of actions related to resource utilization and circular economy, and in the coming period, after the finalization of the transition plan, will formally set the allocated budgets and time horizons.

Resource use and circular economy actions table ESRS E5

IRO no	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
M17	Partnerships with specialized companies to recycle plastics and textiles from recycling activities	Continuous	All targeted business lines	Ongoing	Resources allocated	Report the amount of waste generated and the measures taken to reduce it.
	Separate collection system with separate containers for different types of waste.	Continuous	All targeted business lines	Ongoing	Resources allocated	
	Adopt effective practices to reduce wastage of sanitary materials and medicines where safety permits.	Continuous	All targeted business lines	Planned	TBD	
M18	Involving staff and patients through information and education campaigns	Continuous	All targeted business lines	Planned	TBD	
M15	Adopt effective practices to reduce wastage of sanitary materials and medicines where safety permits.	Continuous	All targeted business lines	Planned	TBD	Report the amount of biological and technical material input and the measures taken to reduce it.
	Digitization - implementation of digital solutions to reduce paper consumption (as a biological material).	Continuous	All targeted business lines	Ongoing	Resources allocated	
	Use of biological/biodegradable materials where possible	Continuous	All targeted business lines	Planned	TBD	
M16	Sustainable procurement by prioritizing reusable, recyclable and biodegradable products over single-use products, where safety permits.	Continuous	All targeted business lines	Planned	TBD	Report the amount of biological and technical material input and the measures taken to reduce it.
	Redistribution of used (but functional) medical equipment to other health facilities or NGOs where possible.	Continuous	All targeted business lines	Planned	TBD	
	Selection of suppliers based on sustainability criteria: meeting environmental standards, using biodegradable materials or renewable energy sources for production.	Continuous	All targeted business lines	Planned	TBD	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

[E5-3] - Targets related to resource use and circular economy

The targets set so far at the Group level are not specifically aligned to all the material sustainability issues identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented and time-bound objectives. For this reason, we do not include such specific targets in our current reporting. However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies.

[E5-4] - Resource inflows

In terms of technical and biological materials managed, the Group does not carry out production activities and therefore does not use raw materials or packaging. The Group only uses finished products as auxiliary materials to facilitate its healthcare service activities. The only packaging managed is for purchased products.

Ancillary materials essential to support medical and administrative operations include general and laboratory consumables, reagents essential for medical tests and procedures, as well as sanitary materials, medicines and vaccines necessary for treatment and prevention. Cleaning supplies also ensure that strict hygiene standards are met. In addition, the daily work, both medical and administrative, is supported by stationery, inventory items, paper and printed forms, essential for managing documentation and administrative processes.

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

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

Within the company's own operations, water is essential for various processes, ensuring both the optimal functioning of medical activities and compliance with strict hygiene and safety standards. The main uses include sanitation of premises and equipment, necessary to prevent contamination and maintain a sterile environment, as well as consumption in medical processes such as the preparation of solutions, the use of autoclaves for sterilization and procedures requiring high-purity water. In addition to these aspects, water consumption is also present in administrative facilities, including for the sanitary needs of employees and visitors.

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

The Group owns and uses a wide range of fixed assets that are essential to the conduct of its health and well-being activities. These include:

- Buildings and related infrastructure, including transportation, are constantly maintained to ensure compliance with safety and quality standards. The investment policy aims at continuous modernization of buildings to meet the needs of our patients and users.
- Advanced medical equipment, digitized operating theaters, diagnostic and treatment equipment used in hospitals, laboratories as well as clinics. In the area of medical imaging, the Group has state-of-the-art lines, including nuclear magnetic resonance (NMR) and computed tomography (CT) machines, which provide accurate diagnoses. Cutting-edge technology is also integrated through the Carl Zeiss Kinevo 900 visualization system, intended for complex neurosurgical interventions and in robotic surgery, through the acquisition of the da Vinci Xi and da Vinci X systems, available in MedLife hospitals, allowing complex surgical interventions to be performed with increased precision and rapid recovery for patients.
- In the sphere of dentistry services, modern dentistry units, advanced digital imaging technologies, BIOLASE dentistry lasers and electron microscopes are used, thus ensuring precise and minimally invasive treatments for patients.
- In the pharma line business, we use equipment, furniture and means of transportation for distribution.
- For fitness facilities, the gyms are equipped with professional equipment designed for medical recovery and physical health maintenance.

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

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

There are the following definitions that need to be mentioned in order to meet the ESRS requirement E5, 5-4 art 31:

- The products used in the operations of the group companies are materials purchased by MedLife for the provision of services. While for entities that carry out production activities, this disclosure may be easy to make, for a Group operating in the medical field, the number of items that qualify under the materials category is in the tens of thousands. In this respect, it is extremely difficult to quantify their weight since the units of measurement are expressed in pieces, boxes without having information on the quantity (i.e. in the context where purchases are mainly local and there is no obligation to mention the weight in the available documents).
- Technical materials are considered as primary resources according to environmental permits, i.e. those materials that enter the production process and are retained as outputs in the production

process. This field of the environmental authorization is explicitly defined in the category "resource inputs", thus complying with the purpose of the standard. For MedLife, this category is not applicable.

- Biomaterials are defined according to the academic literature as: "Biological material or renewable energy source derived from living or recently living organisms, consisting mainly of carbon, oxygen, hydrogen and nitrogen[12]". Biological materials are considered to be those derived from a naturally occurring resource with the ability to re-enter the natural stream without extensive treatment[13] . This definition excludes materials of synthetic/industrial origin that can re-enter the economic cycle (not to be confused with recyclable plastics/metals, which can be processed in a sustainable way, but are not, in terms of their constituent substances, biodegradable). For MedLife, these materials are paper and latex and the products reported are those that contain them as main materials, e.g. gloves.

The numerical data (weight expressed in tons) is limited to that information that could be extracted and estimated at the 2024 level and is visible in the table below:

Table on numerical information on inputs (consumption) of material resources

#	Information revealed	Categories / Formula	Categories	Weight (t) in reporting period
1	Total weight of technical and biological products and materials used	2+3+4		28,568.97
2	Total weight of products used	Secondary auxiliary materials	Consumables Laboratory consumables Miscellaneous Cleaning materials Sanitary materials Medically Inventory items Reagents Vaccines	25,463.87
3	Total weight of technical materials used	Main raw materials according to the Environmental Authorization	Not the case	Not the case
4	Total weight of biological materials used*	Defined as materials that originate from natural sources and return to nature at the end of their life cycle without	Latex Typized (paper) Paper	2,853.31 140.76 111.03
5	Percentage of biological materials (and biofuels used for non-energy purposes)	= 4/ 1		11%
6	Absolute weight of reused or recycled secondary components, secondary intermediates and secondary materials used in the manufacture of the enterprise's products and services (including packaging)		Not the case	Not the case
10	Percentage of reused or recycled secondary components, secondary intermediate products and secondary materials	= 6/1	0%	0%

** calculated for a share of Group companies representing X% of turnover in 2024*

The reported quantities for biological materials are obtained through a series of information requests related to entries in internal inventories, sourced from the Group's accounting programs. For the biological materials received during 2024, the weight was available from online sources for this analysis. To determine the weight, the Group used online information regarding the quantity per item, which may affect the accuracy of the data. An exact measurement could result in differences compared to the

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

[13] Not to be confused with being compostable, since there are also polymers of fossil origin that are biodegradable

estimate made as of December 31, 2024. During 2025, the Group will implement additional measures to improve the accuracy of this indicator.

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

[E5-5] - Resource outflows

Information on waste

Table on waste information in tons

Metrics	In 2024
Total waste generated	**5,965.70**
Hazardous waste diverted from disposal	**4.75**
Hazardous waste diverted from disposal due to preparation for re-use	0
Hazardous waste diverted from disposal due to recycling	4.75
Hazardous waste diverted from disposal due to other recovery operations	0
Non-hazardous waste diverted from disposal	**555.45**
Non-hazardous waste diverted from disposal due to preparation for re-use	0
Non-hazardous waste diverted from disposal due to recycling	431.84
Non-hazardous waste diverted from disposal due to other recovery operations	123.61
Hazardous waste diverted to disposal	**705.51**
Hazardous waste diverted to disposal by incineration	169.40
Hazardous waste diverted to landfill	478.75
Hazardous wastes diverted to disposal by other disposal operations	57.36
Non-hazardous waste diverted to disposal	**4,700.00**
Non-hazardous waste diverted to disposal by incineration	44.68
Non-hazardous waste diverted to landfill by landfilling	4,651.84
Non-hazardous waste diverted to disposal by other disposal operations	3.48
Non-recycled waste	**5,529.1**
Percentage of waste not recycled	93%
Total amount of hazardous waste	**719.26**
Total amount of radioactive waste	**1.10**

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

- Hazardous waste includes materials contaminated with biological or chemical substances, such as medical waste (18.01.06*, 18.01.08*), packaging that has come into contact with hazardous substances (15.01.10*) and infected biological waste (18.01.03*). These contain materials such as plastics (syringes, gloves, catheters), sanitary textiles (gauze, compresses), biological fluids and expired medicines.
- Also, Neolife Medical Center Romania, part of the Group, which provides radiotherapy and nuclear medicine services, generates in some cases low or medium level radioactive waste, similar to that generated in other medical institutions that use radioactive materials. This waste usually includes contaminated materials and spent radioactive sources. The management and disposal of this waste is carried out according to national and international regulations to ensure the safety of staff, patients and the environment.
- Non-hazardous waste consists of recyclable and common materials without significant biological or chemical risk. They include packaging made of plastic, paper, cardboard, glass, metal

(15.01.01 - 15.01.07), used electronic equipment (16.02.14) and various uncontaminated textiles or sanitary equipment (18.01.01, 18.01.04).

- MedLife also generates municipal waste (20.01.01 - 20.03.01), which includes food scraps, household packaging and paper, similar to household waste.

This diversity of waste requires specific management measures to minimize environmental impacts and comply with current regulations. The quantities in tons at 2024 are shown in the table below:

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

- For hazardous waste, all quantities are calculated on the basis of invoices issued by waste management operators, representing actual data, not estimates.
- Radioactive waste is also calculated on the basis of invoices issued by waste management operators, representing actual data, not estimates.
- In the case of municipal waste (recorded in the category Non-hazardous waste directed to landfill by landfill), the data are mostly taken from invoices, but also include estimates where necessary, based on monthly documents submitted by the operator to the municipality. The only exception is the waste associated with Genesys Medical Clinic SRL (620 tons), where the estimate of the amount of non-hazardous waste directed to disposal by landfilling is derived from a monthly average of invoices, issued by the collector. The conversion from volume to mass was done using a standard density of 350 kg/m³.

VII. ESRS S1 - OWN WORKFORCE

[S1.SBM-3] - Material impacts, risks and opportunities and their interaction with strategy and business model

The following table lists the impacts, risks and opportunities related to MedLife*'s Own Workforce* that MedLife has identified and assessed as significant as a result of its DMA, including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

Table on impacts, risks and opportunities related to own workforce ESRS S1

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
S1	Wage benefits provide economic and social protection for employees.	✓							✓	✓	✓	✓	✓	✓	
S2	Potential work-intensive programs in own activities	✓								✓	✓	✓			
S3	Wages paid at a minimum level	✓							✓	✓	✓	✓	✓	✓	
S4	Absence of employee representatives	✓							✓	✓	✓	✓	✓	✓	
S5	Absence of collective bargaining at Group level or at the level of large companies within the Group	✓							✓	✓	✓	✓	✓	✓	
S6	Potential health and safety incidents in your own activities	✓								✓	✓	✓			
S7	Own activities can cause occupational diseases.	✓							✓	✓	✓	✓	✓	✓	
S8	Gender pay inequality	✓							✓	✓	✓	✓		✓	
S9	Training programs that support professional development.	✓							✓	✓	✓	✓	✓	✓	
S10	Employing people with disabilities promotes inclusion.	✓							✓	✓	✓	✓	✓	✓	
S11	Absence of a specific policy and training against workplace violence and harassment	✓							✓	✓	✓	✓	✓	✓	
S12	Protection of employees' and customers' personal data	✓													
RO21	Fines in case of security breaches regarding the management of employees' personal data.								✓	✓	✓	✓	✓	✓	

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

- The first category, staff employed on individual employment contracts, includes nurses, physicians, rehabilitation specialists and administrative staff, who work in MedLife facilities, ensuring the stability and continuity of the services provided. These employees are an integral part of the Group's operational structures and are entitled to all the rights and obligations associated with this type of employment relationship.
- The second category is represented by self-employed workers who work with the Group on the basis of service contracts or as authorized natural persons (PFA). This category includes self-employed medical doctors and rehabilitation specialists who contribute to the expansion and diversification of MedLife's services

The Group's objective is to have a majority of its medical staff made up of full-time employees, even if certain specialties and functions are very difficult to fill in the current market conditions. In these circumstances, the Group enters into part-time or collaborative employment agreements with the staff concerned. The type of contractual arrangement between the Group and its medical staff depends on various criteria, such as the professional context or the time that the medical staff can devote to the services provided in the Group. Medical personnel in service contracts are regarded by the Group as

business partners, providing services to the Group as independent contractors in accordance with applicable law.

At December 31, 2024, the Group collaborates with a total of more than 4,200 physicians in its lines of activity, both employees working exclusively for the Group and collaborators, providing services as independent professionals.

As regards the positive impacts *S1, S9 and S10*) identified in the DMA analysis related to the sub-topics *Working Conditions and Equal treatment and opportunities for all*, at Group level they are correlated with three sub-sub-topics: *Secure employment, Training and Skills Development* and *Employment and Inclusion of People with Disabilities*. These impacts relate to three contributions:

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

These positive impacts extend all employees of the Group, including support and administrative staff as well as medical professionals, through individual employment contracts or service contracts.

With regard to the actual and potential significant negative impacts (S2, S3, S4, S4, S5, S6, S7) identified in the DMA analysis related to the sub-topic *Working Conditions*, at the level of Group they are correlated with five sub-sub-topics: *Working Time, Adequate Wages, Social Dialogue, Collective Bargaining, including the proportion of workers covered by collective bargaining agreements* and *Health & Safety*, they generate or may generate the following effects:

- *The health and well-being of employees and non-employed workers can be adversely affected by shift work schedules, including night shifts.*
- *Decreasing employee satisfaction and motivation at work by paying minimum wages*
- *Potential negative impact on respect for employees' rights and interests due to lack of designated employee representatives and absence of structured consultation processes*
- *The generation of a potential negative impact on the respect of the rights and interests of employees due to the lack of a collective labor agreement(s) at Group level or at the level of the large Group companies.*
- *Affecting the health and safety of employees and non-employee workers in the event of work-related accidents caused by exposure to hazardous substances, pathogens or the handling of certain equipment.*
- *Affecting the health and safety of employees by potentially developing work-related ill health.*

Group's strategy, business model but also the industry in which it operates, requires collaboration with medical staff in various health facilities and the adoption of digital solutions, generates or may generate direct impacts on the working time of the workforce (S2). Intense work schedules, long shifts and high physical and mental demands can be a consequence of the specific operational requirements of the healthcare sector.

However, differences in salaries between employees may arise as a result of the Group's expansion strategy, which includes the acquisition of companies of different sizes and in different geographical areas. These acquisitions entail the integration of different salary structures and working conditions, and the alignment process may take time until salary standards become uniform as the Group optimizes its

operations. Thus, it is normal that salary differences will initially arise between employees in different locations or acquired companies until administrative and operational processes are fully integrated (S3). The Group's business model, which includes both specialists in advanced medical fields as well as support staff, assumes a hierarchy of competencies which is reflected in the salary structure.
In terms of these significant negative impacts (S2, S3, S4, S5), they are widespread, occurring across most of the company's business lines and affecting a significant proportion of the workforce (S3 on underpayment of adequate wage, S4 and S5 on the lack of employee representatives and collective bargaining, and S8 on pay differentials affecting or potentially affecting a much larger number of people).

The lack of a formal framework for collective bargaining and the absence of collective bargaining agreements at Group level or at the level of the Group's larger companies are impacts arising from the Group's business model, which involves a diversified and complex structure. While the Group does not prevent employees' freedom of association to designate representatives to establish a mechanism for dialogue with management, employees fail to designate such representatives on an organization-wide basis. In the context of the Group's expansion through acquisitions, each entity may have its own labor relations practices, and without a common platform for negotiation, it becomes more difficult to ensure a uniform mechanism for communication between employees and management (S4, S5). This can limit the organization's ability to effectively address employee concerns and improve employee satisfaction, especially in a context where the organizational structure and culture are in constant alignment. Management supports employees' efforts to designate representatives and to take the necessary steps to create a formal framework for collective bargaining.

Risks related to employee health and safety are a direct consequence of the specific nature of the healthcare sector, where activities involve the handling of hazardous substances and the risk of exposure to pathogens or toxic agents. In this context, the Group's business model, which is based on the provision of complex healthcare services, requires strict protection and safety measures, including protective equipment and risk management protocols. These measures are part of the Group's strategy to ensure a safe working environment, but also to meet the requirements of healthcare-specific regulations (S6, S7). MedLife emphasizes continuous training of employees to deal with risks so that their health and safety is protected in a multi-challenging working environment. Potential impacts S6, S7 are individual in nature. For example, health and safety incidents (S6) can occur in isolation across most lines of business due to the handling of chemicals and biomedical waste, which can lead to accidental exposure to toxic substances or pathogens, as well as from improper use of equipment or electrical short circuits in medical facilities. Similarly, with regard to work-related ill health (S7), although exposure to pathogens and hazardous substances in the work environment can be a risk factor across all business lines, the incidence of cases may be low and isolated. Therefore, we consider that these impacts are of an individual nature and may not systemically affect the workforce at Group level.

Other significant actual and potential negative impacts (S8, S11 and S12) identified in the DMA analysis related to the sub-topics *Equal treatment and opportunities for all and Other work-related rights* are correlated with three sub-sub-topics: *Gender equality and equal pay for work of equal value, measures against violence and harassment in the workplace* and *Confidentiality*.

- *Reduced motivation and job satisfaction due to the gender pay gap.*
- *Increased employee stress and anxiety as well as increased risk of violence or harassment due to the lack of a specific policy and training against workplace violence and harassment and management of these behaviors.*
- *Generating potential negative impacts on its own workforce in case of cybersecurity breaches that would lead to disclosure or loss of personal data.*

The gender pay gap within the Group (S11) and specific to this sector stems from the fact that women occupy a significantly higher number of positions as nurses. As the skill levels and responsibilities are different, it is understandable that there are pay discrepancies between women and men, but also between different positions within the same business lines.

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

The management and security of personal data is an ongoing challenge within the Group, given the large amount of sensitive information that needs to be protected. In this regard, the Group's digitization strategy includes continuous investments in IT infrastructure and cybersecurity so that the risks associated with security breaches are minimized (S12).

In the process of analyzing the double materiality, the main categories of people in the workforce, which, due to the specific nature of the activities carried out, are or could be negatively affected are:

- healthcare staff working on shift work present an increased risk of harm to health and safety;
- healthcare workers involved in chemical handling, biomedical waste management or exposure to pathogens pose an increased risk to their health and safety.
- young employees, who are in the process of adapting to the demands of the healthcare sector, and female employees, in the context of work-life balance challenges, may face additional difficulties in working conditions.
- people with disabilities, by the nature of their specific needs, require special attention to ensure that the workplace is adapted to their requirements and to prevent any additional risks.

The DMA analysis resulted in only one significant risk (*RO21*) related to own workforce, correlated with the sub-topic *Other work-related rights,* sub-sub-topic *Confidentiality.* In the current context, where one of the major global risks is cyber security, the emergence of security breaches at company level is quite high. They may also lead to the disclosure of employees' personal data, which would expose the Group to legal fines and sanctions (under GDPR), legal costs and compensation for employees who would take one of the Group companies to court, as well as reputational risk that could affect revenues.

The risk of security breaches related to the management of this data (*RO21*) stems directly from the impact of *S12* and has a significant link to our business strategy and business model and may affect all categories in the workforce. Our business model involves the collection, processing and storage of employees' personal data.

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

Within our Group companies' operations, we consider the risk of forced or child labor to be extremely limited. During 2024, no incidents associated with these forms of exploitation were identified in our operations and in the geographical regions in which we operate.

[S1-1] - Policies related to own workforce

MedLife Sustainability Policy

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

In this context, the *Group Sustainability Policy* sets out clear measures to promote a safe, fair and inclusive work environment by prohibiting discrimination, forced labor, modern slavery, harassment and violence in the workplace, as well as respecting freedom of association and guaranteeing decent working conditions. The policy is also underpinned by the policy on health and safety at work, the policy to prevent discrimination and harassment at work and the data protection policy, ensuring an integrated approach to workers' rights.

Thus, MedLife is committed to comply with national and international human rights principles and legal requirements, which include, among others, the following acts:

- Forced Labor Convention No. 29/1930;
- Convention No 87/1948 on Freedom of Association;
- Convention No. 98/1949 on the Right to Organize and Collective Bargaining;
- Equal Remuneration Convention No 100/1951;
- Convention No 105/1957 on the Abolition of Forced Labor;
- Discrimination (Employment and Occupation) Convention No 111/1958;
- Minimum Age Convention No 138/1973;
- Convention 182/1999 on the Worst Forms of Child Labor.

The Group strongly denounces all forms of forced or compulsory labor, child labor, discrimination, modern slavery, harassment and violence in the workplace. In addition, MedLife, through this policy, pledges to work only with suppliers who comply with the same principles and regulations. In addition, MedLife is guided by the principle of fair and equitable remuneration, guaranteeing equal pay for work of equal value and implementing strict measures to protect employee data in compliance with GDPR. The regulation recognizes and respects the freedom of association, giving employees the right to join trade unions and participate in collective bargaining. MedLife also excludes any form of forced or compulsory labor, and employees work exclusively on the basis of individual employment contracts, in compliance with the law prohibiting the employment of minors under the legal age.

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

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

In setting its policy, MedLife integrates the interests of its stakeholders in a balanced way, taking into account issues such as occupational health and safety, pay equity, professional development and the protection of their rights. Feedback received from employees, along with other stakeholders, can influence the adjustment of the sustainability policy to address emerging concerns and changing expectations, ensuring a safe, fair and motivating work environment.

The Sustainability Policy promotes the following principles:

- zero tolerance policy for any form of harassment and/or discrimination in the workplace (S11) promoting a work environment based on respect, safety and equal treatment;
- equal rights and equal opportunities in the workplace for both women and men, based on professional competences and the fulfillment of internal requirements - hiring, internal recruitment, promotion, promotion, pay, benefits, access to managerial positions, etc., - regardless of ethnic origin, gender, race, religion, age, disability (S10), sexual orientation, political opinion, trade union membership or other similar;
- supporting the development and career development of all employees, with a constant focus on equal opportunities (S9);
- optimizing the relationship between work and family life, equally for women and men (S2);
- communication without gender stereotypes;
- equal treatment of all employees in employment relations, in the sense of ensuring non-discriminatory access to certain rights such as free choice or exercise of a profession or activity, employment on all vacant posts, equal pay for work of equal value (S8), evaluation of performance at work, conditions of employment that comply with health and safety at work, promotion at any hierarchical and professional level, vocational training programs, career counseling;
- respect for human dignity, all persons employed within the Group having the right to a working environment free from violence and harassment, being guaranteed the free and full development of their personality, in a work culture based on mutual respect and dignity (S11).
- "Zero risk" principle as a fundamental principle of the internal health and safety management system to control the risk of accidents in the workplace, to reduce risks at source and implement collective and individual protective measures, to improve well-being at work and to prevent psychosocial risks (S6, S7).
- respect for the right of association (S4, S5), recognizing the importance of social dialogue and employee participation in decision-making processes relevant to their working conditions.
- security of personal data of employees and non-employee workers (S12) through strict compliance with the General Data Protection Regulation (GDPR).

Internal Regulation

MedLife's Internal Regulation is intended to provide information about employment relations within the company, the rights and obligations of employees and the employer, as well as specific rules on occupational health and safety, discipline, non-discrimination, working time, employee appraisal, personal data protection and other relevant issues. The Internal Regulation apply to all employees of the company with individual employment contracts, both fixed-term and indefinite, full-time and part-time. It also applies to trainees and students on work experience, staff on secondment or secondment and other persons carrying out temporary activities within the company.

The Human Resources Department is responsible for the implementation of the Internal Regulation, which ensures compliance with its provisions, manages labor relations and resolves employee requests or complaints. The Regulation is available for consultation at the Human Resources Department and is made available to employees when they sign their employment contract. The internal regulation is aligned with the applicable regulations, complying with the Labor Code (Law no. 53/2003), the Occupational Health and Safety Law no. 319/2006, as well as the Regulation (EU) 2016/679 (GDPR) on the protection of personal data.

This document addresses the following sustainability matters:

- *working time (S2)* by clearly regulating working time, including keeping track of working hours through time clocks and respecting meal and rest breaks, minimizing the risks associated with intense work, promoting work-life balance.
- *fair remuneration* for work performed, adapted to the employee's skills and responsibilities, including criteria that prevent discrimination in setting salaries, reflecting the company's ethical principles.
- *health and safety*, establishing a well-defined set of mandatory rules and measures addressed to all employees, collaborators, and participants in the company's activities. The document emphasizes the importance of continuous training of employees in the field of H&S through general and regular introductory trainings, as well as constant assessment of workplace risks.
- prevent *work-related ill health* through regular risk assessments and training. Regulations encourage the use of personal protective equipment and constant checking of working conditions.
- *non-acceptance of* gender-based *wage discrimination*, promoting equal opportunities and equal rights for equal work. In addition, it emphasizes the obligation to regularly evaluate pay policies to prevent unfair differences from arising.
- the document explicitly prohibits any form of *harassment or violence in the workplace*, setting clear disciplinary sanctions. It is important for us to promote an environment based on mutual respect and safety. In addition, the regulation includes mechanisms for confidential reporting of incidents and protecting the employees involved.
- *protection of personal data* - procedures for controlled access to sensitive information and strict rules for data management are detailed.
- providing a salary benefits package that supports the financial and social stability of employees. Salary benefits are tailored to the complexity and responsibility of the job.
- the regulation defines vocational training as a priority, establishing the employer's obligation to offer training programs at least every two years. We are committed to supporting the development of employees' skills to meet the demands of the labor market. Programs are tailored to meet the specifics of each role and professional development needs.
- integration and adaptation of workplaces for people with disabilities, prohibiting any discrimination. The regulation refers to the removal of physical and organizational barriers to facilitate access and integration.
- integrates fundamental human rights principles, ensuring equal opportunities, fair treatment and protection of employees.
- by laying down clear rules, it prohibits any form of discrimination, harassment or violence at work, promotes diversity and inclusion, and guarantees employees' right to health and safety at work.
- compliance with national legislation on the protection of employees, including regulations prohibiting the employment of minors under the legal age.

Policy on preventing and combating discrimination and harassment in employment relationships.

The policy to prevent and combat harassment and violence, aimed at ensuring a safe and non-discriminatory organizational environment for all employees, aims to prevent, identify and sanction any behaviour that may constitute harassment, violence or unfair treatment, protecting employees and promoting a harmonious and professional working climate.

The policy is addressed to all Group employees, regardless of their position, as well as to collaborators and partners who carry out activities within the organization. Also, by providing clear reporting mechanisms that ensure that employees have the opportunity to submit complaints in a safe and

confidential manner, it implicitly reflects the degree of involvement of employees and other stakeholders in the process of developing and reviewing the policy.

The document is drafted in accordance with the Labor Code, the Romanian Constitution, Law no. 202/2002 on equal opportunities and equal treatment between women and men, Law no. 167/2020 on the prevention and sanctioning of all forms of harassment, as well as with the European Union Directives applicable in the field of preventing and combating harassment in the workplace. The policy is implemented and monitored by the Human Resources department, which ensures compliance with the measures laid down, manages referrals and coordinates preventive and remedial actions.

The main policy objectives are:

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

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

Occupational Safety and health policy and management plan

The purpose of this document is to set out measures to prevent and reduce the risks of work-related injury and illness, ensuring a safe working environment and compliance with occupational health and safety legislation. The OSH policy applies to all MedLife departments and workplaces. Through this policy, MedLife is committed to identifying and assessing all risks associated with its activities, ensuring that workplaces are adequately equipped and that staff are continuously trained to minimize health and safety incidents, thus contributing to the prevention and reduction of the effects of potential work-related incidents (S6). At the same time, it is a priority to implement strict measures to prevent work-related ill health, including continuous monitoring of employees' health, adapting workstations to ergonomic requirements and providing adequate personal protective equipment, thus reducing the risk of developing work-related ill health among employees (S7).

The overall responsibility for the implementation of the OSH policy rests with MedLife's CEO, who may delegate certain tasks to a designated representative, without being relieved of legal responsibilities. By implementing this policy MedLife complies with all applicable legal regulations and European Directives on occupational safety and health. The OSH policy is communicated to all employees through regular training, workplace postings and specific information.

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

The main responsibility for implementation lies with the Occupational Safety and Health Committee (OSHC), as well as with the designated managers in the establishments, who must ensure that the measures laid down are respected and properly applied. The responsibility also lies with the employees, who must comply with the rules and measures laid down to protect health and safety at work. The document is communicated to employees through internal information procedures and by involving the

structures responsible for health and safety at work. It is made known mainly through meetings of the Occupational Safety and Health Committee (OSHC), by posting it in the workplace and by official information sent to employees.

The document applies to all employees within the organization, with particular applicability to people exposed to occupational hazards in MedLife facilities such as clinics, laboratories and hospitals. It is also applicable to administrative staff and other employees who work in environments where occupational safety and health must be continuously monitored and improved.

[S1-2] - Processes for engaging with own workers and workers' representatives about impacts.

At MedLife, there are no trade union organizations or designated employee representatives. Collaboration with employees on workforce impacts does not take place in a formalized framework. The Group plans to develop and implement a comprehensive collaboration process over the coming years, including mechanisms dedicated to collecting feedback from employees.

The operational responsibility for ensuring collaboration between employees and the company lies with the Human Resources Department, which analyzes employee complaints and implements measures to improve the working environment.

Currently, MedLife does not have comprehensive framework agreements or other formal agreements with workers' representatives on human rights for its own workforce. There are also no trade union organizations or designated employee representatives within the company that participate in collective bargaining

MedLife does not have a formalized mechanism for evaluating the effectiveness of working with its own workforce, as there are no collective agreements or employee representatives.

Evaluation of the effectiveness of collaboration is mainly done through internal mechanisms:

- Permanent direct channels of communication between employees and their hierarchical superiors, allowing concerns about working conditions to be voiced and appropriate solutions identified.
- The role of the Human Resources Department, which analyzes employees' requests and complaints, providing feedback and implementing measures to improve the working environment.
- Confidential reporting mechanisms, such as the *Protection of Public Interest Whistleblowers*, whereby employees can report issues related to working conditions, discrimination or other ethical issues through confidential internal reporting channels. The responsibility for managing this mechanism lies with the Board and the independent third party appointed.
- Exit interviews organized by the Human Resources Department to understand how to improve working conditions or the causes that led to those situations.
- Biannual training and sessions on health and safety at work organized by the H&S Responsible, where employees can give feedback on their working conditions.

These collaboration mechanisms are permanently available to all Group employees and collaborators, being accessed by them whenever needed. Currently, the Group does not have a formal evaluation of internal collaboration mechanisms with its own workforce in place, and will analyze the possibility of implementing such a process in the coming period. The collaborative processes outlined above cover all categories of employees, regardless of gender, race, religious affiliation, sexual orientation, age, social origin or any other criteria that could lead to discrimination. The Group has not yet taken specific steps

to understand the perspectives of people in its own workforce who may be particularly vulnerable to impact or marginalized, such as women, migrants or people with disabilities.

[S1-3] - Processes to remediate negative impacts and channels for own workers to raise concerns.

The Group has a mechanism for dealing with complaints or grievances in relation to personnel matters. *The Internal Regulation* provide for a clear procedure whereby employees can lodge complaints about employment relations, working conditions, job evaluations or other problems encountered within the company. For individual complaints or requests from employees, the procedure involves submitting a written complaint to the Human Resources Department. Complaints are recorded in a register and analyzed according to the rules set by the company. They are dealt with by designated persons in the Human Resources department, who examine the complaint and propose remedial action. There is also the possibility of conciliation of individual labor disputes, which means that before more drastic measures are taken, there is an internal mediation mechanism where the employee and the company can reach an amicable solution.

In addition, for occupational health and safety issues, MedLife has set up an *Occupational Health and Safety Committee (OHSC),* where employees can directly report any problems related to their working conditions or risks to which they are exposed to the designated representatives. The role of the OHSC is to monitor and propose measures to improve safety at work.

MedLife considers the Integrity Whistleblower Form available on the company's website to be the primary formal confidential channel in the process of remedying potential negative impacts on employees. Through it, complaints and referrals, reporting of irregularities or unethical or unlawful practices may be submitted by any interested party by following the steps outlined in this form.

The whistleblowing reports received are recorded in an electronic register which includes information such as the date of receipt of the report, the full name of the whistleblower and the contact details of the whistleblower, if known, the subject of the report and the proposed method of resolution. With regard to the resolution process, a designated independent external team will analyze the report and make proposals for follow-up action to MedLife's relevant persons. To the extent that the referral relates to matters that are significant to MedLife's business, the Board of Directors shall be informed immediately. No later than three months after acknowledgement of receipt of the report, the whistleblower shall be informed by the designated team of the status of the follow-up and subsequently whenever there are any developments in the follow-up, unless the information could jeopardize the follow-up. Following the investigation, if the report is substantiated, MedLife's management may take actions such as: disciplinary investigation, refer the matter to criminal investigative authorities, or improve MedLife's policies and regulations to prevent recurrence of the risks and misconduct. Subsequently, depending on the outcome of the investigation, the designated person will prepare a report on whether the report has been resolved or closed and communicate it to the whistleblower. The policy also covers when the report is closed for just cause or what the rights of the persons concerned by the report are. Special care is taken to protect whistleblowers from retaliation and their confidentiality is guaranteed. MedLife prohibits any form of retaliation, such as suspension of employment, salary reduction, harassment or discrimination.

To facilitate employees' access to these resources, relevant policies and procedures are available from the Human Resources Department, are made known upon hiring or are published on the Group's website.

In order to monitor and ensure the effectiveness of our complaint and feedback channels, we regularly analyze issues raised through these mechanisms, tracking how they are resolved and identifying opportunities for improvement. MedLife does not currently conduct regular surveys to assess employee

satisfaction with these channels, but plans to implement such surveys in the future as part of a continuous improvement process.

[S1-4] - Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions.

Within the Group, the process by which we identify and determine the necessary and appropriate actions in the face of an actual or potential negative impact on workforce is based on the existing legislative framework and international best practices. We identify the necessary and appropriate actions to manage actual or potential negative impacts on the workforce through a structured process involving continuous monitoring of working conditions, analysis of data collected from timekeeping systems, training sessions and regular consultations with employees. To this end, we use internal communication channels, discussions with the Human Resources Department, as well as confidential reporting mechanisms, which allow employees to report any issues related to working conditions, working hours or the organizational environment. Corrective actions and preventive measures are established in accordance with applicable legislation, internal regulations and best practices in the field.

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S1	Maintaining and extending benefit packages	Continuous	All employees	Planned	Resources allocated	Employee surveys
S2	Active monitoring of working time through time clocking systems to prevent employees from exceeding legal working limits and overwork	Continuous	All employees	Ongoing	Resources allocated	HR Department quarterly reporting and legislative alignment
S3	Adjusting salaries in line with applicable legislation	Continuous	All employees	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

With regard to *S1 Salary Benefits provides economic and social protection for employees, the* employee compensation structure (applicable to the entire workforce in all our operating entities) includes a base salary, variable remuneration linked to performance or aligned with overtime-related incentive pay regulations, as well as fringe benefits such as meal vouchers and gift vouchers, designed to support their financial balance and well-being. Other benefits relate to the minimum number of vacation days (21 days), holiday allowances, self-service platforms, teleworking where the position allows, other benefits in the form of discounts on services, as well as salary agreements with partner banks, referral programs. In terms of share development, we intend to monitor labor market trends and internal feedback to identify potential improvements in compensation and benefits policies to ensure a stable and sustainable work environment for all our employees.

In order to reduce the impact generated by intense work schedules, clear working time and rest regulations have been implemented in accordance with the Internal Regulations and related legislation, ensuring compliance with the legal rules on working hours and mandatory rest periods. These measures are monitored by the Human Resources Department in order to contribute to mitigating the effects associated with the impact of *S2 Potential intense work schedules* in own activities. We periodically evaluate the data collected and promptly intervene to adjust the work schedule, redistribute tasks and reorganize activities. In the long term, we aim to optimize our monitoring and prevention mechanisms so that we can identify and address potential imbalances before they affect the health and safety of our staff. The actions implemented apply to the entire MedLife workforce.

The actions taken are an integral part of the Occupational Health and Safety Policy (OHS) and Internal Regulation, documents that provide clear measures to prevent overwork, monitor working time and protect the health of employees, as well as methods of remuneration for overtime worked. These

measures are implemented at all Group entities, including clinics, laboratories, hospitals and other administrative units.

In terms of the current impact associated with *S3*, we are committed to ensuring an appropriate level of remuneration, commensurate with the responsibilities and complexity of each role, for both clinicians and other team members. While there are employees who are compensated at minimum wage, they are generally in entry-level or administrative positions without significant responsibilities. MedLife implements measures to support their economic security by providing fringe benefits, support for professional development through training programs, and access to career advancement opportunities. In order to ensure the effectiveness of corrective measures, MedLife constantly monitors employee retention levels, analyzes feedback collected during periodic evaluation processes and adjusts salary policies in accordance with labor market dynamics, applicable legislation and organizational requirements

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S4	Respect the right of association through appropriate policies	Continuous	All employees	Ongoing	Resources allocated	Measured through direct collaborative processes and subsequent survey engagement mechanisms
	Dialogue and direct consultation	Continuous	All employees	Planned	Resources allocated	
	Clear non-discrimination and non-retaliation policies	Continuous	All employees	Ongoing	Resources allocated	
	Access to information and resources on relevant legislation	Continuous	All employees	Ongoing	Resources allocated	
	Promoting a climate of respect and cooperation	Continuous	All employees	Ongoing	Resources allocated	
S5	See S4	Continuous	All employees	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

For sustainability topics S4 and S5, until now, MedLife does not have elected employee representatives to negotiate employee rights, nor collective bargaining agreements that establish a unified framework for negotiation. The reasons why these structures do not exist include among others the specifics of the business sector, the current geographical structure of the workforce, but also the structure of the Group entities. MedLife recognizes the importance of these issues and, through its Internal Regulation, is pursuing initiatives to reduce or prevent the effects of these impacts.

Annually, Medlife informs employees about the relevant legislation and provides employees with all necessary information, officially recognizing the right of employees to form or join a trade union without fear of retaliation. There is clear communication in the Internal Regulation and Sustainability Policy that employees have freedom of association in accordance with labor law.

However, the Group maintains a working environment based on communication and transparency, encouraging open dialog between employees and management. The Human Resources Department actively manages employee requests, collects constant feedback and implements measures to improve working conditions. In addition, through its *Protection of Public Interest Whistleblower Policy*, MedLife provides a confidential mechanism through which employees can report any issue related to working conditions, guaranteeing protection against retaliation. In 2024, there were no reports of complaints from the workforce.

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S6	Organize regular safety training sessions for staff.	Continuous	Employees hospitals, clinics, laboratories	Ongoing	Resources allocated	Measured directly at the operational level through indicators such as: realization of maintenance plans, existence and/or impact of incidents, number of people trained.
	Ensuring appropriate protective equipment	Continuous		Ongoing	Resources allocated	
	Implementation of a health and safety risk management system in healthcare facilities.	Continuous		Ongoing	Resources allocated	
	Regular assessment of hospital equipment and infrastructure to reduce risks.	Continuous		Ongoing	Resources allocated	
S7	Organize regular safety training sessions for staff.	Continuous	All employees	Ongoing	Resources allocated	Measured directly at operational level through indicators such as: # reported occupational illnesses
	Regular medical assessments through occupational health services	Continuous	All employees	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

To prevent work-related incidents *(S6),* we have implemented an Occupational Health and Safety Management Plan (OHSMP), which includes specific measures such as regular risk assessment, continuous employee training and the application of relevant European standards. We also apply strict rules on the use of personal protective equipment, the handling of hazardous substances and accident prevention. Within the Occupational Safety and Health Committee (OSHC), the causes of work-related incidents were analysed and preventive measures were updated and aligned with organizational needs and requirements, following consultations with the OSHC representatives. The actions taken to manage the impacts related to potential health and safety incidents in own activities (S6) are limited in scope, covering mainly clinics, laboratories and hospitals.

In terms of prevention of work-related ill health *(S7),* we have continued to provide regular medical assessments through occupational healthcare services, thus ensuring the monitoring of employees' health and minimizing the impact that occupational risk factors may have on them. In addition, we are committed to continuously adapting working conditions to ergonomic requirements and provide continuous training of employees to recognize and prevent work-related ill health. As regards the impact of activities on employee health, including the risk of work-related ill health (S7), the measures implemented are applicable to all Group units, regardless of the type of activity carried out.

The implementation of these measures did not require financial resources, as the processes are integrated into the internal regulations and carried out with the support of existing structures.

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S8	Clear non-discrimination policies	Continuous	All employees regardless of gender	Ongoing	Resources allocated	HR Department quarterly reporting and legislative alignment
S9	Implementation of the e-learning platform	Continuous	All employees	Ongoing	Resources allocated	Measured through direct collaboration processes, cost of training and subsequently survey engagement mechanisms
	Strengthening and expanding Life Academy and Good Practice programs - Nurses School	Continuous	All employees	Ongoing	Resources allocated	
	Facilitating access to continuing vocational training	Continuous	All employees	Ongoing	Resources allocated	
S10	Clear non-discrimination policies	Continuous	All employees	Ongoing	Resources allocated	
S11	Continued use of dedicated channels for incident reporting	Continuous	All employees	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

At MedLife, we apply clear and comprehensive policies to prevent discrimination, combat harassment and promote a fair and inclusive work environment. The Group's *Sustainability Policy* and *Internal Regulation* contain key provisions that contribute to the elimination of discrimination and respect for the principles of equal opportunity in accordance with international human rights standards.

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

We also implement the *Policy on Preventing and Combating Harassment and Violence in the Workplace*, which commits us to protect the rights of employees and prevent any discriminatory treatment. Our policies prohibit any form of direct or indirect discrimination based on race, nationality, ethnicity, gender, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin and any other criteria covered by national and European legislation. Respect for human rights at MedLife is ensured through clear reporting mechanisms so that employees can raise any concerns about their rights.

MedLife evaluates the effectiveness of corrective actions by analyzing referrals received and staff retention rates. In 2024, there were no employee referrals of workplace harassment or violence. All these actions are supported from the Group's operating budgets and do not require the allocation of additional resources.

MedLife supports the professional development of employees through continuing education programs aimed at improving skills and enhancing the quality of care. In 2024, key actions include strengthening and expanding Life Academy and Good Practice - Nurses School type programs, which provide educational resources for the development of medical staff, as well as facilitating access to continuing professional development courses, essential for the renewal of certificates of practice and the development of specific competencies in each field. Actions target the entire workforce, including both medical and administrative staff. Financial resources, detailed in the table below, have been allocated to continuing training programs

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S12	Appointment of a Data Protection Officer (DPO) and application of GDPR policy	Continuous	All employees	Ongoing	Resources allocated	Measured directly not only by the number and/or impact of data privacy incidents, but also indirectly as the number of people trained and the number of employees with GDPR agreement in place.
	Training staff on GDPR compliance and good data protection practices.	Continuous	All employees	Ongoing	Resources allocated	
	Implementation of cyber security systems to protect data (encryption, multi-factor authentication).	Continuous	All employees	Ongoing	Resources allocated	
	Adopt a regular audit system to verify compliance with patient data privacy rules.	Continuous	All employees	Ongoing	Resources allocated	
RO21	See S12	Continuous	All employees	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In 2024, we continued the implementation of measures started in previous years to ensure the confidentiality and security of employees, preventing the risks associated with the improper management of sensitive information. Employees are informed of their obligations related to data processing and express their consent by signing an Information Agreement on the use of personal data, attached to their individual employment contract. They are also required to respect the confidentiality of the information they become aware of in the performance of their duties, any breach of which is considered a serious infringement of the Regulation.

In order to prevent security incidents, we implement appropriate technical and organizational measures, which include restricting access to data, use of cybersecurity protocols and continuous monitoring of information systems. In the event of security breaches, employees are obliged to report the incident to the Data Protection Officer and their line manager within 24 hours, so that we can react promptly and limit the impact.

To avoid double reporting, we note that the measures put in place to manage the impact of *S12* also aim at mitigating *RO21* risks.

These measures apply to all employees and non-salaried workers. To assess the effectiveness of corrective measures, we monitor compliance with internal procedures, regularly analyze the risks associated with data processing and review security systems as required by law. We also ensure that any data protection requests are handled in accordance with the law and that employees have access to clear mechanisms to exercise their rights, including the right to access, rectify or delete data. To implement and reinforce these measures, MedLife has allocated sustained financial resources from the Group's operating budgets.

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

[S1-5] - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets set so far at the Group level are not specifically aligned to all the significant sustainability issues identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented and time-bound objectives. For this reason, we do not include such specific targets in our current reporting.

However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies. This will ensure greater transparency and make it easier to assess the real impact of the initiatives implemented on our employees, contributing to the consolidation of a sustainable business model.

Although no specific quantifiable targets are yet specifically set for the sustainability issues identified in the Double Materiality process, we constantly track the impact of our actions through a structured monitoring system. This system includes:

- Regular analysis of operational metrics, including employee turnover or retention rate, gender structure, minimum wage level, number of reported work-related incidents, etc..
- Collect and analyze employee feedback, using direct channels, complaints and suggestions, to understand and improve the consumer and end-user experience.
- Internal audits and controls carried out in our medical facilities to ensure compliance with quality, safety and medical ethical standards.
- Reporting and analyzing sustainability data by monitoring our activities and initiatives that contribute to improving access to healthcare and reducing negative impacts.

- We also regularly analyze labor market trends and our operational performance to identify areas for optimization and intervention.

[S1-6] - Characteristics of the undertaking's employees

At the end of 2024, the Group has a workforce of 7,393 employees, of which 6,148 are women and 1,245 are men, showing a majority female representation within the company, specific to the sector.

Total number of employees	Headcount
Male	1,245
Female	6,148
Other	-
Undeclared	-
Total employees	**7,393**

The total number of employees is also presented in Note 23 to the Consolidated financial statements for the year 2024.The Group has a significant presence in Romania, where 7,335 people are employed, and in Hungary, where 58 employees are active, thus consolidating its regional expansion.

The Group maintains a stable and efficiently structured workforce, with over 98% of employees on permanent contracts and 93% working full-time, demonstrating a strong commitment to employee retention and operational continuity, which are essential for the efficiency and quality of healthcare services provided. Below is the situation of employees by type of contract:

	Total number	Female	Male
Total number of employees ENI/FTE	**6,637.74**	**5,576.63**	**1,061.11**
Number of permanent employees	6,520.21	5,478.35	1,041.86
Number of temporary employees	117.52	98.275	19.25
Number of full-time employees	6,189.0	5,233.00	956
Number of part-time employees	448.73	343.62	105.11

Between January and December 2024, the Group recorded an employee turnover rate of 31%, with a total of 2,281 departures from the company, reflecting the dynamics of the workforce in a competitive healthcare sector that is constantly adapting to market demands.

The total number of employees for the year 2024 was determined based on the number of people in the company at the end of the reporting period (i.e. December 31, 2024). For the analysis of employees by type of contract, the FTE metric (full-time equivalent / FTE), calculated at the end of the reporting period, was used, thus providing a clear picture of the actual employment rate.

Employee turnover was measured by the number of employees who left the company during the reporting period (January through December 2024), including both voluntary and involuntary departures (layoffs, retirements, deaths). Employee turnover rate was calculated as the ratio of the total number of employees who left the company to the total number of employees in existence at the end of the reporting period. The reported metrics are not certified by an independent external body, but the Group uses specialized software solutions for the management of human resources and financial processes, ensuring the accuracy and transparency of the analyzed data.

[S1-8] - Collective bargaining coverage and social dialogue

At the Group level, there are no constituted trade union organizations and employees are not affiliated to internal union structures. Furthermore, there is no collective bargaining agreement within the Group, labor relations are governed by individual employment contracts and internal company policies.

[S1-9] - Diversity metrics

Employee diversity is presented in the following table:

Number of employees FTE/ENI	U.M.	The year 2024
Number of employees under 30 years of age	No	1,605
Percentage of employees aged under 30	%	21.71%
Number of employees aged 30-50	No	4,254
Percentage of employees aged 30-50	%	57.54%
Number of employees aged over 50	No	1,534
Percentage of employees aged over 50	%	20.75%
Total Employees		**7,393**

In the year 2024, the Group has a demographically balanced workforce, with 57.54% of employees aged between 30 and 50, reflecting a majority of experienced and stable professionals. At the same time, 21.71% of employees are under 30 years of age, highlighting a strategy of attracting and integrating the younger generation, while 20.75% of employees are over 50 years of age, ensuring an optimal mix of expertise and innovation within the team. For the presentation of employees by age, the number of employees expressed as FTE (full time equivalent) at the end of the reporting period (31.12.2024) was used. The percentage of employees in each age category was determined as the ratio between the total number of employees in that age category and the total number of FTE employees at the end of the reporting period.

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

The Group has two leadership structures, of which four members are part of the Executive Committee, with a male representation of 75% and female representation of 25%, and another 14 members form the Operational Management Team, with a balanced distribution between men and women (50% each), reflecting a diversified and well-structured leadership model.

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

[S1-10] - Adequate wages

The reference level used for the appropriate salary has been allocated in accordance with *ESRS S1-10 AR 73. (a),* taking as reference 50% of the average gross earnings per country (Romania and Hungary) in December 2024, in line with the approach used in the absence of a minimum wage set by collective bargaining or specific legislation applicable in the EEA.

In order to determine the metric related to the number and percentage of full-time employees paid below the level considered adequate salary (i.e. 4626 RON for Romania and 363,850 HUF for Hungary), the Group applied the following methodology and assumptions:

- The total number of employees used in the analysis represents the number of full-time employees at the end of the reporting period (12/31/2024).
- The percentage of employees paid below the adequate salary threshold has been calculated by dividing the total number of employees with guaranteed salaries below this threshold by the total number of employees.
- Elements included in the calculation of the appropriate salary: the analysis took into account the basic salary and any additional fixed payments guaranteed to all employees.

Within the Group, 779 full-time employees (representing 10.5% of the total workforce) are paid below the level considered to be an adequate salary. Among them, 778 are from Romania and one from Hungary. The Group constantly strives to provide employees with competitive salary conditions in line with industry standards and to keep pace with economic developments and labor market requirements. This analysis should be seen in the context that the appropriate salary at December 2024 is 25% higher than the minimum gross wage for the same period (to which the Group has aligned itself each time). There are also a total of 4,212 collaborating doctors (non-salaried workers), who are not counted in the total number of employees, which would significantly change the reported percentages.

The limitations of the methodology also relate to the definition of the amounts that are considered eligible as per ESRS (i.e. guaranteed under the individual employment contract). The Group has implemented a performance-related variable remuneration system that has not been taken into account in the calculation of the guaranteed amounts, even though these amounts are consistently granted to eligible employees.

To determine the metric on the number and percentage of part-time employees paid below the level considered to be an adequate salary, the Group applied the following methodology and assumptions:

- The total number of employees used in the analysis represents the number of persons employed part time at the end of the reporting period (31.12.2024).
- The percentage of employees paid below the adequate salary level was calculated by relating the hourly rate of the adequate salary to the hourly rate of part-time employees calculated on the basis of the guaranteed salaries.
- Elements included in the calculation of the appropriate salary: the analysis took into account the basic salary and any additional fixed payments guaranteed to all employees.

Within the Group, 397 part-time employees (representing 5.3% of the total workforce) from Romania are paid below what is considered to be an adequate salary. The Group is constantly striving to offer its employees competitive salary conditions even for part-time employees.

[S1-14] - Health and safety metrics

Health and safety at work	**Group**
Percentage of persons in own workforce covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines	100%
Percentage of non-salaried workers in own workforce covered by the health and safety management system	100%

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

The percentage of employees covered by the health and safety management system has been determined by relating the total number of employees covered by this system to the total number of active employees at the end of the reporting period

The number of non-salaried workers (4,212 collaborating physicians) covered by the occupational health and safety management system (OHSMS) represents the total number of non-salaried workers to whom the company's OHS policies and measures apply, in accordance with the specific OHS agreements concluded between them and the Group company. According to these agreements, the Group company may either assume its responsibilities in the field of HSE or transfer these obligations entirely to the non-employee. The calculation was made by relating the number of non-employee workers covered by the health and safety management system to the total number of non-employee workers working in the Group.

In 2024, there were no work-related accidents and no cases of work-related illnesses reported within the Group.

[S1-16] - Compensation metrics (pay gap and total compensation)

Remuneration metrics	**The year 2024**
Gender pay gap	18.23%
Ratio between total annual remuneration for the highest paid employee and median remuneration	18.2

For reporting year 2024 the gender pay gap at Group level was 18.23%. The "Gender pay gap" metric was calculated based on the average gross hourly pay level, determined by relating the total amounts of gross earnings paid to each gender to the total number of hours worked in the reporting period (December 2024). The formula used to determine the percentage was (*Men's average gross hourly pay level - Women's average gross hourly pay level)/Men's average gross hourly pay level*100.* The components of the formula were determined as follows:

- The average gross hourly remuneration level of all employees was determined as the ratio between the total amount of gross earnings paid in the reporting period and the total number of hours worked by all employees.
- Men's average gross hourly earnings were calculated by the total amount of gross earnings paid to men divided by the total number of hours worked by men in December 2024.
- Women's average gross hourly earnings were calculated by relating the total amount of gross earnings paid to women to the total number of hours worked by women in December 2024.

In presenting this metric, the Group considers:

- Salary elements included, i.e. basic salary and any other guaranteed gross payments.
- Reporting period, with data processed to end 2024.
- Data sources, extracted from internal HR and payroll systems.

For the 2024 reporting year ratio of total annual compensation for the highest paid employee to median compensation was 18.2. For the calculation of the metric "Ratio total annual remuneration for the highest paid employee to median remuneration", the Group includes all employees and takes into account all forms of remuneration applicable according to internal policies. The following formula was used to determine the level of the metric: *Total annual remuneration of the highest paid employee/ Total annual median remuneration for all employees (excluding the highest paid employee)*. The components of the formula were determined by considering the following aspects:

- The total annual remuneration for the highest-paid employee includes all salary and non-wage benefits laid down in the individual employment contract.
- The sum of the remuneration paid to all employees, excluding the highest paid employee, was used to determine the median wage.
- The median total annual median compensation was calculated by dividing the total gross compensation paid to all employees (excluding the highest paid employee) by the total number of employees expressed in FTE (full-time equivalent) at the end of the reporting period 31.12.2024

It is important to note that pay differentials are not just a reflection of salary structure, but are influenced by several factors, such as:

- Sector - The healthcare industry is characterized by significant differences in remuneration across professional specializations, levels of expertise and managerial positions, which influence the distribution of earnings and the ratio of the highest to the median pay.
- Employment strategy - The Group uses a mixed employment model, including full-time staff as well as non-salaried and part-time employees, which can have an impact on the overall income distribution and pay ratio.
- Influencing factors - the distribution of employees by position, level of experience and working hours.

[S1-17] - Incidents, complaints and severe human rights impacts

During 2024, no complaints were received through the Group's workforce channels to report issues or complaints (including dispute resolution mechanisms), nor to the OECD MNE National Contact Points, related to the violation of human rights. In addition, there have been no reported incidents of discrimination, harassment or other violations of employees' fundamental rights, including those related to forced labor, human trafficking or labor exploitation of minors. There were also no complaints

registered through internal reporting mechanisms and no sanctions, fines or compensation for damages were imposed in relation to such situations. This reflects the effectiveness of the measures implemented by the Group to prevent and manage human rights risks, as well as the Group's commitment to maintaining a safe, fair and inclusive work environment.

In terms of serious human rights incidents, there were no such incidents during the reporting period, including no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises. Therefore, no fines, penalties or compensation for damages were imposed in relation to such incidents.

VIII. ESRS S2 - WORKERS IN THE VALUE CHAIN

[S2.SBM-3] - Material impacts, risks and opportunities and their interaction with strategy and business model

The negative impacts identified as a result of the Double materiality process on workers in the value chain stem from the Group's strategy and business model and are related to the way the company works with its suppliers and partners.

A first factor that may generate impacts is MedLife's value proposition, which entails providing high quality medical services, an objective that requires operational efficiency and cost optimization, which may put pressure on upstream and downstream suppliers in terms of working conditions, wages and safety measures offered to workers. MedLife's value chain including suppliers of medical equipment, medicines and sanitary consumables is exposed to risks related to product sourcing and transparency on working conditions. In the absence of robust mechanisms to verify suppliers' social compliance, there is a risk that suppliers may fail to comply with rigorous standards on employee rights, including prohibition of child or forced labor. In addition, the cost structure and revenue model may contribute to some negative impacts on the value chain workforce. Pressures on efficiency and competitiveness may lead suppliers to keep wages at a minimum or to adopt labor practices that generate social inequalities. Also, upstream and downstream activities, in particular the production and distribution of medical equipment, collection and disposal of hazardous waste, can expose workers to health and safety risks.

These impacts are prompting MedLife to adapt its strategy and business model, strengthening due diligence measures in the supply chain and establishing stricter criteria for supplier selection and monitoring. In order to understand the economic, social and environmental impacts on our partners and suppliers, MedLife conducted a double materiality analysis at the Tier 1 level, assessing relationships with direct suppliers who have a contractual relationship with the company to our business. The following table lists the impacts, risks and opportunities related to *Value Chain Workers* that MedLife has identified and assessed as significant as a result of its DMA (DMA), including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

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

		Stakeholders							Business lines					
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other
S13	Labor practices that may generate social inequalities in upstream and downstream activities				✓			✓						
S14	Minimum wage practices in upstream and downstream activities				✓			✓						
S15	Potential health and safety incidents in upstream and downstream activities				✓			✓						
S15 Bis1	Insufficient measures to prevent and communicate the Code of Conduct to suppliers on the prohibition of child labor				✓			✓						
S15 Bis2	Insufficient measures to prevent and communicate the Code of Conduct to suppliers on the prohibition of forced labor				✓			✓						

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

On the upstream side, business relations are mainly with domestic suppliers, but we also work with a small number of international partners. Partnerships include the manufacture and distribution of medical equipment, drugs and health supplies, as well as the provision of other essential goods and services, such as the development and implementation of medical software and applications, the provision of utilities and transportation services for patients and customers. These collaborations directly impact workers in upstream value chain entities involved in the manufacture, distribution and maintenance of medical equipment and resources. In this context, MedLife enforces quality, safety and health regulatory compliance standards both through supplier procurement documentation and through contractual clauses, influencing working conditions and imposing strict requirements for health protection, hygiene compliance and the implementation of sustainable practices.

Downstream, we collaborate with private and state insurers, who play a key role in managing contractual relationships and processing claims. Our transportation partners also ensure the movement of patients and clients after accessing medical services, facilitating continuity of care. Another significant category of partners is represented by operators specialized in the collection, transportation and disposal of medical waste, whose activity is essential for maintaining high standards of health safety and environmental protection. Thus workers in downstream value chain entities include employees in logistics, distribution and waste management.

Categories of workers in the value chain:

- Workers in upstream value chain entities - these include personnel engaged in the manufacture and distribution of medical equipment, drugs, medical supplies and other products and services necessary to carry out healthcare activities. Impacts on these workers may be influenced by MedLife's required standards for occupational safety, environmental protection and health regulatory compliance.
- Workers in downstream value chain entities - these include staff involved in health insurance, patient transportation and medical waste management. They include employees of medical transport companies and ancillary staff, who have to comply with patient safety and comfort regulations. Staff in the medical waste collection, transportation and disposal sector are also exposed to significant occupational risks.
- Workers vulnerable to negative impacts - there are categories of workers who are more at risk, either because of poor working conditions or lack of access to social benefits and adequate protection. These include workers involved in upstream activities, especially those engaged in the production and distribution of medicines and medical equipment, where exposure to chemicals, specialized equipment and demanding working conditions can increase the risk of work-related accidents and occupational health problems. Also in downstream activities, workers involved in the management of hazardous waste are exposed to significant risks, such as accidents on route, contamination with pathogens or toxic substances and other unforeseen events that can lead to injury, loss of life and property damage.

Thus, through the business relationships and partnerships developed, MedLife has a significant influence on working conditions in its value chain, and the double materiality analysis provides us with the necessary insight to assess the impacts and develop specific actions to ensure an ethical, safe and sustainable working environment.

The Group operates predominantly in Romania, with a supply chain consisting mainly of national suppliers, with a small percentage of international partners. A small part of the activity is also carried out in Hungary, where there is also a local supply chain. Although the European legislative framework and specific labor regulations set strict standards for the protection of employees' rights, and Romania and Hungary are not high-risk countries, the assessments carried out in the Double materiality process highlighted the existence of potential negative impacts associated with our supply chain, mainly due to the lack of a formal *Code of Ethics and Conduct* communicated to and agreed by our suppliers.

Regarding the significant negative, actual and potential significant impacts (S13, S14, S15, S15bis, S15bis2) identified in the DMA analysis related to the sub-topics *Working Conditions* and *Other work-related rights* they are correlated with five sub-sub-topics: *Secure Eemployment, Adequate Wages, Health & Safety*, *Child Labor and Forced Labor* they generate or are likely to generate the following impacts

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

Labor practices that may generate social inequalities in the value chain represent a potentially significant widespread and significant potential impact on workers in the upstream supplier and downstream partner sectors of the Group. Affected areas include the production and distribution of medical equipment, medicines and sanitary supplies, as well as utilities supply and medical waste management, where employees may be exposed to wage differentials and unequal working conditions, particularly for workers employed on temporary contracts, day laborers or PFAs.

Wage practices at the level of the minimum wage in our value chain represent a widespread significant negative impact, given the structure of the Romanian labor market and the wage policies of suppliers. This impact may be systemic, influenced by remuneration practices in the production and distribution sectors, where subcontracting and outsourcing of services may contribute to low wages, especially for workers with temporary contracts, day laborers or PFAs. Areas affected include the production and distribution of medical equipment, medicines and medical supplies, as well as the provision of utilities and medical waste management, where there is a risk that some employees may be paid at the minimum level allowed by legislation, without additional benefits to ensure an adequate standard of living.

The negative impact of *Health and Safety Incidents in upstream and downstream activities* is mainly related to individual incidents, such as route accidents, injuries, loss of life or property damage, which may occur in the production and distribution of medical equipment, medicines and health supplies, and in the management of hazardous waste. The areas most at risk include the production and supply of essential goods and services, the development and implementation of medical software and applications, and the provision of utilities and services for the transportation and management of medical waste. In particular, workers involved in the handling of hazardous materials and the transportation of waste are exposed to significant risks that require stringent preventive and safety measures.

Insufficient measures of prevention and communication of the Code of Conduct to suppliers on the prohibition of child labor and Insufficient measures of prevention and communication of the Code of Conduct to suppliers on the prohibition of forced labor may become systemic in the absence of clear prevention and control measures. These impacts are relevant in the sectors of production and distribution of medical equipment, medicines, health consumables, as well as in the provision of utilities and medical waste management, where subcontracting of labor and lack of verification mechanisms may lead to child labor being practiced in certain regions or by suppliers that do not apply strict standards to protect the rights of employees.

MedLife did not identify any risks and opportunities associated with ESRS 2 Workers in the value chain.

[S2-1] - Policies related to value chain workers

Group Sustainability Policy

Group's Sustainability Policy reflects the company's commitment to provide a strategic framework for managing the economic, social and environmental impacts of the company's activities, ensuring compliance with applicable regulations and promoting good practices in the field of sustainability. Through this policy, the Group has set several key objectives for integrating sustainability into its development strategy. These include the Group aiming for a safe and fair working environment, reducing environmental impact through responsible resource management, complying with GDPR regulations and promoting ethical governance, professional development of employees through continuous training, and strengthening relationships with communities and partners through active dialog and social initiatives.

The information required by MDR-P 65 c), e) and f) is reported under section E1-2 Policies related to climate change mitigation of ESRS E1.

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

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

Thus, MedLife is committed to comply with national and international human rights principles and legal requirements, which include, among others, the following acts:

- Forced Labor Convention No. 29/1930;
- Convention 87/1948 on Freedom of Association;
- Convention No 98/1949 on the Right to Organize and Collective Bargaining;
- Equal Remuneration Convention No 100/1951;
- Convention No 105/1957 on the Abolition of Forced Labor;
- Discrimination (Employment and Occupation) Convention No 111/1958;
- Convention No 138/1973 concerning Minimum Age;
- Convention 182/1999 on the Worst Forms of Child Labor.

The Group strongly denounces all forms of forced or compulsory labor, child labor, discrimination, modern slavery, harassment and violence in the workplace. In addition, MedLife, through this policy, pledges to

work only with suppliers who comply with the same principles and regulations. Furthermore, MedLife is guided by the principle of fair and equitable remuneration, guaranteeing equal pay for work of equal value. The policy recognizes and respects freedom of association, giving employees the right to join unions and participate in collective bargaining. MedLife also excludes any form of forced or compulsory labor, and the work of employees and value chain workers is carried out exclusively on the basis of individual employment contracts, in compliance with the law prohibiting the employment of minors under the legal age.

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

In setting its policy, MedLife integrates the interests of its stakeholders in a balanced way, taking into account issues such as occupational health and safety, pay equity, professional development and the protection of their rights. Feedback received from employees, along with other stakeholders, can influence the adjustment of the sustainability policy to address emerging concerns and changing expectations, ensuring a safe, fair and motivating work environment.

The Sustainability Policy promotes the following principles:

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

Currently, Group does not have formalized mechanisms for monitoring the compliance of suppliers and partners in the value chain with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. However, MedLife aims to develop, in the future, clear processes and mechanisms for evaluating and monitoring the compliance of its partners with these international standards. This will include periodic supplier assessments and the collection of feedback from workers in the value chain to ensure adherence to ethical and social principles at all levels of the supply chain.

The Group does not currently have any other formalized policies on significant sustainability issues in relation to value chain workers, but we recognize the importance of a structured and responsible approach in this area. Within one year, MedLife aims to develop and implement a policy on social responsibility in the supply chain, setting out clear requirements for working conditions, social rights and

ethical compliance by suppliers and partners. This initiative will include the introduction of a formal Code of Conduct, communicated to and taken on by suppliers as a firm commitment to the Group's ethical and sustainability standards.

[S2-2] - Processes for engaging with value chain workers about impacts

The Group recognizes the importance of integrating the perspectives of value chain workers into the decision-making process for managing actual and potential impacts on them. Although there is currently no formalized internal mechanism for collaboration, MedLife has carried out a structured process of consultation with suppliers and value chain partners as part of the Double materiality analysis. The lack of a specific framework is driven by the complexity of our value chain and the diversity of suppliers in the supply chain, as well as the need for detailed analysis to identify the most effective mechanisms for dialog and collaboration.

To this end, MedLife aims to initiate a process to establish clear mechanisms to engage with value chain workers and their representatives in order to better understand the perspectives, challenges and risks they face. This will include developing channels of communication, integrating social criteria into supplier relations and developing codes of conduct in line with international principles on labor rights and sustainability.

[S2-3] - Processes to remediate negative impacts and channels for value chain workers to raise concerns

Our Group makes available to everyone, including value chain workers, the Group *Protection of Public Interest Whistleblowers Policy*, through which they can raise their concerns or needs directly to the company, ensuring that they are properly considered and addressed. It aims to encourage reporting of violations of the law by employees and other stakeholders, ensuring that whistleblowers are protected from retaliation. This policy is published on the Group's official website and is available to employees, suppliers, contractors and other stakeholders.

Alternatively, reports can also be made through external channels, namely to the competent authorities, such as the National Integrity Agency (ANI) or other public institutions with relevant powers

Currently, the Group does not have a formalized assessment of the level of knowledge and confidence of value chain workers in the structures and mechanisms available for voicing their concerns or needs.

During 2024, no referrals were received from value chain workers through existing reporting mechanisms, but in the coming period, we plan to explore the possibility of implementing mechanisms to monitor utilization and trust in these structures through regular consultations with our providers and partners, as well as improving proactive communication about available rights and protections.

[S2-4] - Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

At present, the Group has not yet implemented specific actions for all the sustainability topics identified as material in the double materiality process, but we recognize their importance and we are committed to integrating them into our future strategies. The lack of concrete actions so far is due to several key factors. First, the double materiality process has been an essential analytical and diagnostic step, allowing a thorough understanding of the impacts, risks and opportunities associated with our activities and value

chain. This assessment highlighted priority areas that require immediate action, but also issues that, while relevant, require a broader strategic approach and additional resources to manage effectively.

IRO No	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S13	Establish clear contractual clauses on social protection with selected suppliers and partners	Continuous	Tier 1	Planned	To be identified	Operational indicators: % selected suppliers who signed / total selected suppliers and number of incidents reported
	Create a feedback mechanism where employees can report violations of social rights.	Continuous	Tier 1	Planned	To be identified	
S14	Establish clear contractual minimum wage clauses with selected suppliers and partners	Continuous	Tier 1	Planned	To be identified	Operational indicators: % selected suppliers who signed / total selected suppliers and number of incidents reported
	Create a feedback mechanism where employees can report violations of social rights.	Continuous	Tier 1	Planned	To be identified	
S15	Qualification of selected suppliers based on the existence of an SSM management system	Continuous	Tier 1	Planned	To be identified	Operational indicators: % selected suppliers that have ISO / total selected suppliers and number of reported incidents
	Create a feedback mechanism where employees can report violations of social rights.	Continuous	Tier 1	Planned	To be identified	
S15 Bis1	Implement and communicate a Code of Conduct - as a contractual clause for selected suppliers	Continuous	Tier 1	Planned	To be identified	Operational indicators: % selected suppliers who signed / total selected suppliers and number of incidents reported
	Create a feedback mechanism where employees can report violations of social rights.	Continuous	Tier 1	Planned	To be identified	
S15 Bis2	Implement and communicate a Code of Conduct - as a contractual clause for selected suppliers	Continuous	Tier 1	Planned	To be identified	Operational indicators: % selected suppliers who signed / total selected suppliers and number of incidents reported
	Create a feedback mechanism where employees can report violations of social rights.	Continuous	Tier 1	Planned	To be identified	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In the coming period we intend to develop and formalize specific actions for sustainability issues that require further intervention, with the aim of integrating them into a coherent strategy based on international standards and industry best practices. This will include the definition of a formalized Code of Conduct for suppliers imposing clear criteria on the respect of labor rights, the establishment of clear criteria for the selection of partners, the identification of suppliers considered strategic, the adoption of standard contracts and the establishment of monitoring mechanisms and active stakeholder consultation, thus ensuring a structured and accountable approach.

[S2-5] - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets set so far at the Group level are not specifically aligned to all the significant sustainability topics identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented objectives with a clear time horizon. For this reason, we do not include such specific targets in our current reporting. However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies.

IX. ESRS S3 - AFFECTED COMMUNITIES

[S3. SBM3] - Material impacts, risks and opportunities and their interaction with strategy and business model

The following table lists the impacts, risks and opportunities related to the Affected Communities that MedLife has identified and assessed as significant in its DMA (DMA), including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

Table on impacts, risks and opportunities related to affected communities ESRS S3

		Stakeholders						Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
S18	Contributing to the development of local communities	✓			✓				✓						
S19	Contributing to economic growth and improving people's living standards	✓			✓	✓		✓	✓	✓	✓	✓	✓		✓
S16	Potential incidents that may affect communities in close proximity to hospitals			✓		✓						✓			
S17	Disrupting the life of communities in the vicinity of medical facilities					✓			✓			✓			

Regarding the positive impacts (S18 and S19) identified in the DMA analysis related to the sub-topic *Economic, social and cultural rights of communities*, at Group level they are correlated with two specific sub-sub-topics of the Group: *Market presence* and *Economic value generated and distributed*. These impacts relate to two contributions that are entity specific:

- *making a positive contribution to the economic development of local communities by creating jobs and employing local manpower to carry out their activities*;
- *contribution to economic growth* and *to improving the standard of living of the population as a whole through the economic value generated and distributed, including at local level, through its own operations*.

Both positive impacts generated derive directly from Group's expansion strategy and business model. As the Group has expanded its healthcare network in recent years not only through acquisitions, but also through the investments it has made, it has generated within its own operations an increase in the number of new jobs nationally and internationally through the hiring of medical and administrative staff. The impact is therefore a positive one for several categories of stakeholders, namely employees, workers and the community of which they are part.

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

As a private healthcare provider, we actively contribute to the well-being of society by delivering high-quality medical services that complement and alleviate the public healthcare system. By absorbing a

significant share of the demand for medical services, we reduce the pressure on public hospitals and clinics, enabling patients to access timely and efficient medical care.

The communities that are positively affected by these impacts are those that live or work in close proximity to MedLife sites, as well as more distant communities located in the same county that benefit from MedLife's job creation. Another beneficiary of the Group's positive impacts is the communities along the value chain. Through payments made to its suppliers, as well as contributions in the form of taxes and fees, MedLife supports economic development along its entire value chain, facilitating the creation of new jobs and sustaining living standards in these communities. There are no indigenous populations in the areas where MedLife operates.

Two negative impacts (S16 and S17) related to the sub-topic *Security Impacts* were identified from the DMA analysis at Group level.

- *Possible negative effects caused by explosions and fires resulting from improper use of equipment, flammable substances or electrical short circuits in medical facilities*;
- *Generation of discomfort and disruption to the daily life of the community due to noise generated by cooling plant, construction or landscaping activities at the owned units.*

The Group's strategy and business model are continually being adjusted to accommodate and mitigate identified potential negative impacts. The communities potentially affected by these negative impacts include residents and workers in residential areas in close proximity to MedLife's clinics, hospitals and other medical facilities.

This impact may occur due to the risk of fires caused by flammable equipment and substances in hospitals, including oxygen facilities, improper use of equipment or electrical short circuits in medical facilities and are not widespread impacts, which may materialize only in certain lines of business, We are also aware that certain vulnerable groups, such as the elderly or those with pre-existing medical conditions, may be more exposed to the impacts identified, but we have not yet fully assessed these in terms of the specific characteristics of the communities in the vicinity of the sites that may generate such impacts. However, we will continue to track these issues and integrate them into our impact planning and management processes in the future.

The Group's DMA analysis did not reveal any significant opportunities or risks related to the affected communities.

[S3-1] - Policies related to affected communities

MedLife Sustainability Policy

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

This policy includes aspects of identifying, assessing, managing and remedying significant impacts on the sustainability criteria, as well as addressing related risks and opportunities. It sets out MedLife's commitments to creating a healthy and equitable environment and for the community in which it operates.

In setting the policy, particular importance has been given to the interests of all stakeholders, including MedLife communities, ensuring transparency in communicating with patients, employees, authorities, the community and other relevant parties. Their interests are known to MedLife both as a result of direct outreach through events, projects and the application of questionnaires in previous years, and through the available referral channels, which allow for the transmission of their concerns and expectations. However, no formal stakeholder consultation process was carried out for the development of this policy.

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

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

- Fundamental principles of the UN Guiding Principles on Business and Human Rights;
- ILO Declaration on Fundamental Principles and Rights at Work;
- Universal Declaration of Human Rights;
- The OECD Guidelines for Multinational Enterprises, thus ensuring that employees' rights are respected, protected and remedied, freedom of association is promoted, any form of forced or discriminatory labor is eliminated, and a fair and safe working environment is guaranteed.

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

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

It should also be noted that the Group does not operate on territories owned or leased to indigenous peoples, and consequently has not prepared a policy to prevent and address impacts on indigenous peoples.

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

Policy on safety and health at work (CSSM Regulation)

The Occupational Safety and Health Policy (OHSMS Regulation) detailed in section S1-1 of ESRS S1 is primarily aimed at protecting employees in the workplace, but through the preventive and protective measures put in place, it also has an indirect impact on the communities in the vicinity of Group sites. While the policy does not directly address negative impacts on these communities, such as disruption to daily life due to potential incidents or safety risks, through the prevention of workplace accidents and the management of occupational risks, it does help to reduce impacts that could indirectly affect these communities. Thus, although there is no separate policy that focuses solely on impacts on external communities, the CSSM policy indirectly contributes to managing these impacts by preventing workplace accidents and providing a safer working environment, which can lead to a reduction in potential negative impacts on communities in the vicinity of its sites."

[S3-2] - Processes for engaging with affected communities about impacts

The Group maintains an ongoing dialog (formal and informal) with local authorities, employees, community representatives and other relevant stakeholders, including customers, suppliers, investors, academics and representatives from other relevant industries. These dialogs provide the Group with

insight into community expectations regarding the impact of its own and/or value chain operations and facilitate the identification of measures needed to build and maintain the trust of affected communities.

The CEO and at the same time Chairman of the Board of Directors is the highest position and role within the Group, responsible for ensuring collaboration with affected communities on impacts and for integrating the results of this collaboration into the organization's strategic approach.

The group is responsive to stakeholder questions and concerns, initiates social or specialized dialogues and participates in consultations with affected parties when a new consultation process is initiated. Dialogue with the community may involve and is not limited to: receipt of referrals and complaints, petitions, sponsorships, requests for material assistance, requests for employment, initiatives and partnerships in or with the community and/or relevant community representatives, health improvement programs, and facilitation of volunteer and internship activities.

The Group has received various requests from local communities, which it has successfully handled without complaints. In 2024, the Group received only one claim from affected communities related to the parking places. To date, the dialog with the local community has taken all forms: participation, consultation or information, with no set frequency. Examples of dialog with local communities initiated as appropriate are:

- in the situations mentioned/required under the applicable legislation - certain investment projects promoted and implemented by MedLife have been subject to public debate - in accordance with the applicable legislation;
- in situations where they have been requested by the community in relation to certain interests, concerns and/or needs expressed and requested by the community through written requests or hearings;
- in decision-making or advisory bodies at local or county level, including MedLife representatives;
- in partnerships with various associations and foundations, decentralized public institutions for the organization of actions of public interest;
- through local and national media - important MedLife events are popularized in the local community and campaigns with national impact are communicated as such.

As part of the DMA process, the Group has initiated a consultation process with stakeholders, including community representatives in their capacity as affected stakeholders, in order to identify and validate actual and potential impacts in the areas of concern, in line with ESRS sustainability reporting standards.

There are also tools in place at MedLife to gather information on local communities' concerns about the Group's operations so that they are managed in a transparent and accountable manner. Thus, there are external communication channels that are published on MedLife's website in the contact section: *Satisfaction Questionnaire* and *Integrity Whistleblower Form*, through which complaints and complaints can also be submitted by any interested party by following the steps outlined in each of the forms. Through these easily accessible communication tools, freedom of expression of opinion is promoted and encouraged, in particular for clients/patients, but they are available to all stakeholders, thus including communities. The implementation of appropriate and accessible channels for the transmission of complaints and grievances is thus ensured, thus facilitating open and constructive communication with a view to continuously improving the Group's operations.

Submission and registration of complaints can be made in writing, by telephone, electronically or through MedLife's website. Also in 2024, there have been no reported cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and

Rights at Work or the OECD Guidelines for Multinational Enterprises Involving Affected Communities in its operations

However, the Group does not currently have a formal process in place to evaluate the effectiveness of its engagement with affected communities, but is constantly monitoring the feedback received through existing communication and referral channels to improve interaction with them. The Group does not have an overall formalized process for consultation with affected communities, but is in the process of improving its mechanisms for dialogue and monitoring community impact in line with the requirements of the sustainability standards. The Group has also not implemented a dedicated process for obtaining specific perspectives from vulnerable or marginalized communities, but in its public health initiatives and partnerships with local organizations, it responds to the expressed needs of diverse groups, including disadvantaged groups. More information on the Group's initiatives for different social groups is mentioned in section S4-4 of ESRS S4. The Group does not operate in territories owned by or leased to indigenous peoples and therefore has not developed a specific consultation process with indigenous peoples.

[S3-3] - Processes to remediate negative impacts and channels for affected communities to raise concerns

Within MedLife, there are several channels through which stakeholders, including affected communities, can voice their concerns, which demonstrates MedLife's commitment to providing them with effective and easily accessible means to submit complaints and/or complaints or other requests, as well as MedLife's concern to identify and address the negative impacts that may result from such reports.

In conformity with the Protection Public Interest of Whistleblower Policy, MedLife considers the *Integrity Whistleblower Form*, available on the company's website, to be the primary formal channel in the process of remedying potential negative impacts on communities. Through it, complaints and referrals, reporting of irregularities or unethical or illegal practices may be submitted by any interested party by following the steps outlined in this form.

The whistleblowing reports received are recorded in an electronic register which includes information such as the date of receipt of the report, the full name of the whistleblower and the contact details of the whistleblower, if known, the subject of the report and the proposed method of resolution. With regard to the resolution process, a designated independent external team will analyze the report and make proposals for follow-up action to MedLife's relevant persons. To the extent that the referral relates to matters that are significant to MedLife's business, the Board of Directors shall be informed immediately. No later than three months after acknowledgement of receipt of the report, the whistleblower will be informed by the designated team of the status of the follow-up and subsequently whenever there are any developments in the follow-up, unless the information could jeopardize the follow-up. Following the investigation, if the report is substantiated, MedLife's management may take actions such as: disciplinary investigation, refer the matter to criminal investigative authorities, or improve MedLife's policies and regulations to prevent recurrence of the risks and misconduct. Subsequently, depending on the outcome of the investigation, the designated person will prepare a report on whether the report has been resolved or closed and communicate it to the whistleblower. The policy also covers when the report is closed for just cause or what the rights of the persons concerned by the report are. Special care is taken to protect whistleblowers from retaliation and their confidentiality is guaranteed. MedLife prohibits any form of retaliation, such as suspension of employment, salary reduction, harassment or discrimination.

In addition to this communication channel, another form called *Satisfaction Questionnaire* is also available and easily accessible on the MedLife website, in the same *Contact* section. This form is used to submit evaluations on MedLife services, but there are also fields where additional information can be included in addition to the predefined questions of this questionnaire. This form is available to the public, including affected communities or their representatives, and is easy to access. Also, as mentioned in the previous

section, other submissions and complaints can be made in writing, by telephone, electronically or by accessing the MedLife website. With the exception of the Whistleblower form, the resolution mechanisms associated with each of the concern submission tools are not formalized in formal documents.

MedLife encourages its business partners to implement similar mechanisms for reporting and remedying negative impacts on communities, but there is currently no formalized process for the Group to monitor these issues across the value chain. MedLife intends to explore future methods for evaluating the level of awareness and trust of affected communities in these mechanisms, including the eficiency of these channels through periodic consultations, surveys, or other forms of structured feedback.

[S3-4] - Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

The Group does not currently have a policy specifically dedicated to affected communities, which means that a comprehensive action plan to achieve its objectives in this area has not yet been established. However, this document provides information on actions of a general nature that the Group is implementing in relation to its general occupational health and safety policies (CSSM Regulation) and other risk prevention measures. These actions are designed to address, indirectly, some of the risks that may affect the communities in the vicinity of its establishments, helping to reduce potential negative impacts on them.

The Group has implemented and continues to improve strict safety measures to prevent explosion and fire risks. These measures include:

- Regular training and instruction of medical and technical staff on the correct use and storage of flammable substances and handling of electrical equipment.
- Preventive maintenance and regular inspections of electrical installations and medical equipment to reduce the risk of short circuits and other malfunctions.
- Implementation of a modern fire detection and extinguishing system, including smoke detectors and automatic sprinklers, which are regularly checked.
- Work with local authorities and emergency services to ensure a rapid response in the event of an incident and organize regular evacuation drills.
- Updating and compliance with current rules and regulations on fire safety and handling of hazardous substances.

The Group has not recorded any current negative impacts, but is prepared to take action to remedy them by:

- Immediate assessment of the damage and the causes of the incident, with the support of experts and competent authorities.
- Provide assistance and support to the affected community, including free medical services for those injured or indirectly affected.
- Implement immediate corrective measures to prevent recurrence, such as reviewing safety procedures and intensifying staff training.
- Transparency and active communication with the public and authorities on measures taken and future prevention plans.
- Provide compensation or material support to affected persons, where necessary and in accordance with applicable regulations.

By expanding its geographic presence, MedLife is opening clinics and medical centers in several urban localities in various counties of the country, thus facilitating access to healthcare services for people in neighboring rural areas who traditionally had limited access to medical services, requiring them to travel to the big cities to receive them. The Group's expansion process reduces the distance that patients in

these areas have to travel to reach a clinic or hospital, thus facilitating their access to quality and diversified healthcare. In addition, by offering such varied and high-quality healthcare services in these areas, MedLife contributes to improving the health and well-being of rural communities, reducing the disparities in access to healthcare services between urban and rural areas. This increased accessibility to healthcare services for patients in rural and remote areas, as well as for other vulnerable groups, promotes preventive care and health education and is a real pillar to support the development and prosperity of local communities by ensuring a healthier and therefore more productive population, thus having a direct impact on improving their quality of life.

As for investments in local communities, according to internal procedures, such requests are reviewed and approved by the company's nominated committees. Involvement in the local community is carried out through several methods, namely: free investigative or specialized campaigns on specific health topics, charitable contributions, donations, earmarked funds for local community needs (social, medical, educational, sports), etc.

Partnerships are also established with various local educational institutions (high schools, vocational schools and universities) to facilitate internships and fact-finding visits for students and pupils. For example, MedLife collaborates with institutions such as the University of Medicine and Pharmacy "Carol Davila" in Bucharest and other prestigious universities to support the professional training of future specialists.

[S3-5] - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunitie

To date, the Group has not formally committed to defining medium and long term sustainability targets aimed at managing negative impacts or promoting positive impacts generated from the relationship with communities.

By extension, the short-term (i.e. annual) targets related to entity-specific positive impacts can be considered as those financial values reported for the coming year in the Group's consolidated budget (economic value generated, value of salaries and social contributions, etc.).

The Group intends to avoid any significant negative impacts on communities and this can be considered as its short-, medium- and long-term target.

[S3] - Presentation of Group specific information

As presented above in section S3-SBM3, following the double materiality process, two impacts - S18 and S19 - were identified at Group level, which were associated with different sub-sub-topics but as part of the sub-topics *Economic, social and cultural rights of communities*: *Market Presence* and *Direct economic value generated and distributed.*

Economic value generated and distributed* (*GRI Standards

Table on economic value generated and distributed

GRI 201-1 Economic value generated and distributed	2024
Economic value generated (kRON)	2,718,387
Economic value distributed (kRON)	1,483,392
Economic value retained (kRON)	1,234,995

Methodology and significant assumptions

The Direct Economic Value Generated and Distributed (EVG&D) is calculated on an accrual basis as required by GRI 201-1. The "economic value generated" component includes total reported revenues, and the "economic value distributed" includes operating costs, employee salaries and benefits, payments to capital providers, taxes paid to government, and community investment. 'Economic value retained' is determined by the difference between economic value generated and economic value distributed. Where some data are presented on a cash basis, this is duly justified.

The financial data used to calculate EVG&D are taken from the Group's audited financial statements. Currently, there is no specific validation of this metric by an external body other than the financial auditor reviewing the Group's financial statements.

The metric is called "Economic Value Generated and Distributed" (EVG&D), in accordance with GRI 201-1, and reflects the Group's economic impact on its stakeholders through the distribution of revenues to different categories of beneficiaries. The reported values are expressed in the Group's presentation currency, i.e. in RON, thus ensuring consistency and comparability of financial data.

Table on the proportion of management employed in the local community

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

Management employed in the local community includes those individuals who are domiciled in the same county as the companies' operations. Within this metric, the Group has included Level 1 and Level 2 senior management.

X. ESRS S4 - CONSUMERS AND END-USERS

[S4.SBM-3] - Material impacts, risks and opportunities and their interaction with strategy and business mode

The actual and potential impacts on consumers and end-users are intrinsically linked to our strategy and business model, determining both the directions of development and the mechanisms by which we ensure that the services we provide meet the highest standards of quality and safety. These impacts derive from our business model, but also continuously influence its adaptation through initiatives designed to mitigate risks and maximize opportunities.

We are constantly adapting our business model to meet both regulatory requirements and rising consumer expectations, which requires a dynamic and excellence-oriented approach. Thus, by integrating the identified impacts into our growth strategy, we ensure that MedLife's services remain accessible, safe and tailored to the diverse needs of patients.

The relationship between the significant risks and opportunities arising from consumer impacts and dependencies and our business model is grounded in the need to balance managing operational challenges with harnessing the potential for sustainable growth. Identified risks, such as vulnerabilities related to patient data protection or the potential impact of antimicrobial resistance on reputation and medical safety, require rigorous compliance and prevention measures. These risks are managed by strategically integrating specific regulations into our operational processes and by adopting advanced technological solutions that ensure both information security and optimization of healthcare. On the other hand, the opportunities arising from consumer impacts are integrated into our growth strategy through targeted investments and by continuously adapting our business model to the evolving needs of patients.

The following table lists the impacts, risks and opportunities related to consumers and end-users (referred to herein as "patients and customers") that MedLife has identified and assessed as significant in its DMA (DMA), including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

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

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
S21	Access to quality information about the healthcare services offered by the Group		✓	✓						✓	✓	✓	✓	✓	
S21a	Freedom of expression through appropriate channels for complaints		✓	✓						✓	✓	✓	✓	✓	
S20	Protection of patients' personal data		✓	✓					✓	✓	✓	✓	✓	✓	
RO24	Fines for security breaches in the management of patients' and clients' personal data								✓	✓	✓	✓	✓	✓	
S29	Access to healthcare for patients in rural and remote areas and other vulnerable groups		✓	✓						✓	✓	✓	✓		
S28	Increasing access to health services for the community as a result of organic development		✓	✓					✓	✓	✓	✓			
S27	Social inclusion of low-income patients		✓	✓					✓	✓	✓	✓			
RO29	Increasing the number of low-income patients by offering affordable services									✓					
RO31	Increasing access to healthcare through investment in health infrastructure and national expansion									✓	✓	✓			
S26	Improving the experience of children's patients through regular training for nurses			✓						✓	✓	✓			
S22	Potential medical errors or negligence.		✓	✓						✓	✓	✓	✓		
S23	Potential contribution to the development of antimicrobial resistance and nosocomial infections			✓								✓			
S24	Potential health and safety incidents that may affect patients		✓	✓						✓	✓	✓			
S25	Potential violations of children's rights			✓						✓	✓	✓			
RO26	Antimicrobial resistance and the impact on hospital reputation.									✓	✓	✓			

As regards the positive impacts (S21 and S21 bis) identified in the DMA analysis related to the sub-topic Impacts related to information for consumers and/or end-users, at Group level they are correlated with two sub-sub-topics: Access to Information and Freedom of Expression. These impacts relate to:

- *Increasing the level of information to patients and clients about available healthcare services and treatment options, providing varied and comprehensive sources of information about the services offered.*
- *Positive impact on clients and patients generated by promoting freedom of expression, by providing appropriate channels for complaints.*

The Group, through its business, is committed to informing and educating its patients and customers through a wide range of communication sources and channels, ensuring that they have access to accurate, up-to-date and easy-to-understand information on healthcare services and treatment options. This approach not only supports patients in making informed decisions about their health, but also helps to create an environment of trust and transparency. The means of information are: information provided by doctors during consultations and investigations, written consents, receptionists and nurses, website and platform Doctor's Advice, articles for patient health education, etc.

The promotion of freedom of expression of opinion for clients and patients is ensured by implementing appropriate and accessible channels for submitting complaints, thus facilitating open and constructive communication in order to continuously improve the services offered.

The positive impacts (S27, S28 and S29) identified from the DMA analysis related to the sub-topic social inclusion of consumers and/or end-users, at Group level these are correlated with two sub-sub-topics: Non-Discrimination and Access to products and services. These impacts relate to:

- *Facilitating access to the Group's healthcare services for low-income patients, ensuring that they have access to quality health care without being discriminated against or marginalized on financial grounds.*
- *Increasing access to healthcare services for the community, through the Group's investment in health infrastructure, work to expand its national presence and provide quality services*
- *Increase accessibility to healthcare services for patients in rural and remote areas and other vulnerable groups and promote preventive care and health education.*

MedLife offers a variety of options for low-income patients, including clinics under the Sfânta Maria brand umbrella, where rates are more affordable. This enables these patients to benefit from quality care at lower costs. Also, through its participation in the national health insurance system, MedLife provides services that are subsidized by the state budget for insured patients, ensuring their access to medical care without being affected by their limited financial resources. According to, the 2024 Annual Report, 32% of the Group's sales came from the treatment of patients insured by NHIH, which demonstrates that the medical services provided by MedLife can also be accessed by people with lower income under public health insurance. The Group's strategy is not only aimed at consolidation in large cities with over 150,000 inhabitants through the MedLife brand network, but also in medium and small cities through Sfânta Maria brand, given the large number of acquisitions in recent years.

The expansion of the Group's coverage area has enabled access to community healthcare services. The Group has also expanded its regional sales teams over the years to respond to this market. Significant investments have also been made, including the opening of the large-scale Provita-Nord hospital in Bucharest, the modernization and expansion of the Medical Park hospital, the opening of new hospitals in both Craiova and Timisoara. Advancing in the field of precision surgery, the Group has invested in surgical robots, strategically placed in different locations across the country.

By expanding its geographic presence, MedLife is opening clinics and medical centers in several medium-sized urban towns in different counties across the country, allowing easier access to the rural populations in the surrounding areas, which traditionally have more limited access to medical services, requiring transportation to the major cities. The Group's expansion process reduces the distance that patients from these areas would have to travel to reach a clinic or hospital, facilitating their access to medical care. In addition, by offering high quality and varied medical services in these areas, MedLife contributes to the

health and well-being of rural communities, reducing the disparities in access to healthcare services between urban and rural areas.

With regard to the positive impact S26, identified from the DMA analysis for the sub-topic Personal safety of consumers and/or end-users, at Group level it is correlated with the sub-sub-topic: Child Protection. This impact relates to:

- *Improving the experience of minor patients by implementing regular specific training programs for nurses.*

Minor patients represent a special category of clients and end-users of the Group. Therefore, the specific approach involves appropriate communication and interaction between nurses and child patients in order to reduce their anxiety and fear of medical treatment.

Five negative impacts (S20, S22, S23, S24 and S25) have been identified from the Group DMA analysis related to the sub-topics *Information related impacts for consumers and/or end-users and Personal safety of consumers and/or end-users and are correlated with four sub-sub-themes: Privacy, Health and Safety, Security of a Person and Child Protection:*

- *Generating potential negative impacts on patients and clients in case of cybersecurity breaches that would lead to disclosure or loss of personal data.*
- *Impact on patient health and safety due to medical errors or negligence.*
- *Impact on patients' health and safety through healthcare services with potential for the development of antimicrobial resistance and nosocomial infections.*
- *Possible negative effects caused by explosions and fires resulting from improper use of equipment, flammable substances or electrical short-circuits in medical facilities*
- *Potential violation of children's rights by failing to follow procedures for verifying parent-child relationships that could allow outsiders to gain access to medical information.*

In presenting this section, we include all consumers and end-users who are at risk of being materially affected by the activities we carry out in our own operations, including through the medical services we provide and business relationships. MedLife operates in an industry with a direct impact on patient health and safety, and our business model integrates preventive and protective mechanisms to minimize risks and maximize benefits for end users.

Our services are not inherently harmful to consumers, but potential impacts include risks associated with medical care, such as medical errors or negligence, antimicrobial resistance and healthcare-associated infections, and other health and safety incidents that may affect patients. To minimize these risks, we implement rigorous medical protocols, continuing education programs for medical staff, and quality oversight mechanisms.

Consumers and end-users of our services may be affected by issues related to the privacy of personal data, including the protection of patient data and the right to freedom of expression through appropriate channels of complaint. To this end, we adopt advanced cybersecurity measures, comply with GDPR regulations and provide patients with secure mechanisms for filing complaints and complaints.

Our patients depend on accurate and accessible information about their healthcare services and need complete transparency about treatments, costs and care options. We ensure this by providing clear and accessible information at all patient touch points, including on our digital platforms, through direct medical advice and personalized information guides.

An important category of end-users are vulnerable patients, including children and people with low incomes. Children's rights can be affected, and to improve their experience, we are implementing regular training programs for medical staff dedicated to the care of minors. In addition, we support low-income

patients' access to healthcare services and expand infrastructure to serve remote or disadvantaged communities, helping to reduce inequalities in access to health.

The protection of patients' personal data (*S20)* represents a significant systemic impact across all our facilities - clinics, laboratories, hospitals, pharmacies and corporate structures. Any security breach can affect any consumer or user of healthcare services, impacting privacy, patient trust and GDPR compliance. In this context, the protection of patient data is not only a necessity, but also a firm commitment, with cybersecurity measures being implemented in compliance with privacy regulations.

Medical errors or negligence (S22) can have direct effects on patients accessing services in clinics, laboratories, hospitals and pharmacies. These individual incidents can impact patients' health and create legal and reputational risks for the Group, which is why we implement medical protocols, continuously train staff and apply effective error prevention and remediation mechanisms.

Antimicrobial resistance and healthcare-associated infections (S23) constitute a significant risk in hospital units, affecting hospitalized patients and contributing to an increase in post-treatment complications. To effectively manage this risk the Group implements the controlled use of antibiotics, strict monitoring of nosocomial infections and the implementation of strict hygiene protocols, with a direct impact on the Group's reputation and operational efficiency.

Health and safety incidents that may affect patients (S24) are a key concern in our clinics, laboratories and hospitals, having a direct impact on the safety of healthcare beneficiaries. Preventive measures implemented include compliance with safety standards, investment in proper maintenance, modern infrastructure and equipment, and optimization of processes to reduce the risk of accidents or medical complications.

Violations of children's rights (S25) are a sensitive risk in pediatric care facilities, with clinics and laboratories directly responsible for the protection and safety of minor patients. To minimize this impact, strict child protection procedures, specialized pediatric care staff, and effective reporting and intervention mechanisms in cases of vulnerability are in place.

The analysis of significant impacts on consumers and end-users is based on a thorough understanding of how certain categories of patients may be at greater risk of harm, given the specifics of the healthcare services we provide. In doing so, we identify patient segments that require additional safeguards and service adaptations to ensure their equitable access to care and to minimize the risks associated with healthcare.

- Patients with chronic conditions and those with compromised immunity have an increased vulnerability to the risks of healthcare-associated infections and antimicrobial resistance *(S23)*
- In addition, children and minors are a group with special needs, exposed to risks related to children's rights in the medical environment *(S25),* and to ensure a proper experience for them, we have implemented training programs dedicated to medical staff *(S26*) and we adapt medical premises to provide them with a friendly and safe environment.
- In addition, patients from disadvantaged backgrounds and those from rural or remote areas have less access to quality health care and may have financial difficulties in obtaining necessary treatment (*S27, S28, S29)*
- At the same time, the protection of personal data and confidentiality of medical information remains a major concern for all categories of patients, but especially for those who require sensitive medical services, such as treatments for psychological conditions or rare chronic diseases *(S20).*

In analyzing significant risks and opportunities, we have assessed our impacts and dependencies on consumers and end-users, considering both internal factors and external influences. We analyzed how

patients' requirements and expectations influence our activities, as well as the impacts generated by stringent consumer protection regulations, data privacy and medical safety standards. In this sense, the risks and opportunities identified at Group level (RO24, RO26, RO29, RO31) resulting from the DMA analysis derive from all three sub-topics related to the standard and cover all categories of consumers and end-users:

- *Risks of fines in case of security breaches in the management of patients' and clients' personal data.*
- *Antimicrobial resistance risks and impact on hospitals' reputation.*
- *Increase the number of low-income patients by offering affordable services*
- *Increasing access to healthcare through investment in health infrastructure and national expansion*

In analyzing the significant risks and opportunities arising from consumer and end-user impacts and dependencies, we have identified the targeted patient groups according to their characteristics:

- Personal data protection risks (RO24) relate to all the Group's healthcare beneficiaries, given the importance of confidentiality and security of health information.
- The risk of antimicrobial resistance and the impact on hospital reputation (RO26) relates specifically to hospitalized and chronically ill patients, who are more vulnerable to healthcare-associated infections.
- In terms of opportunities, increasing access to healthcare for low-income patients (RO29) directly targets people from vulnerable socio-economic groups,
- Expansion of infrastructure and organic development of the Group (RO31) relates in particular to
- patients in rural or remote areas where access to services is limited.

[S4-1] - Policies related to consumers and end-users

MedLife Sustainability Policy

MedLife's Sustainability Policy addresses among others the impacts on customers and end-users presented in section S3-SBM3. This policy includes aspects of identifying, assessing, managing and remedying significant impacts on the sustainability criteria as well as addressing related risks and opportunities. It sets out MedLife's commitments to creating a healthy and equitable environment and for the customers and end-users who are beneficiaries of its services.

In setting policy, particular importance has been given to the interests of all stakeholders, including MedLife's customers and end-users, ensuring transparency in communicating with patients, employees, authorities, the community and other relevant parties. Their interests are known to MedLife both as a result of direct outreach through events, projects and the application of questionnaires in previous years, and through the available referral channels, which allow for the transmission of their concerns and expectations. However, no formal stakeholder consultation process was carried out for the development of this policy. The information required by MDR-P 65 a) regarding the monitoring mechanism, c), e) and f) is reported under section E1-2 Policies related to climate change mitigation in ESRS E1.

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

- Fundamental principles of the UN Guiding Principles on Business and Human Rights;
- ILO Declaration on Fundamental Principles and Rights at Work;

- Universal Declaration of Human Rights;
- The OECD Guidelines for Multinational Enterprises, thus ensuring that employees' rights are respected, protected and remedied, freedom of association is promoted, any form of forced or discriminatory labor is eliminated, and a fair and safe working environment is guaranteed.

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

Thus, MedLife is committed to comply with national and international human rights principles and legal requirements, which include, among others, the following acts:

- Forced Labor Convention No. 29/1930;
- Convention 87/1948 on Freedom of Association;
- Convention No 98/1949 on the Right to Organize and Collective Bargaining;
- Equal Remuneration Convention No 100/1951;
- Convention No 105/1957 on the Abolition of Forced Labor;
- Discrimination (Employment and Occupation) Convention No 111/1958;
- Convention No 138/1973 concerning Minimum Age;
- Convention 182/1999 on the Worst Forms of Child Labor.

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

The main impacts, risks or opportunities managed in the Sustainability Policy regarding patients are:

- Data privacy. The principles of the General Data Protection Regulation (GDPR) applicable to healthcare are essential to protect patient data. These principles ensure confidentiality, integrity and transparency in the management of personal data. Group fully applies the General Data Protection Regulation and has a dedicated policy in this regard. The policy covers the collection, use, storage, processing, disclosure and destruction of this information, in accordance with legal requirements and best practices in the field.
- Transparency and communication of healthcare prices. The policy covers both informing patients about the costs of procedures and how to publish information about the prices of services. MedLife implements policies and initiatives to ensure transparency in the pricing of medical procedures and to clearly communicate relevant information to patients prior to treatment.
- The access to information in line with the laws and regulations in force concerns the right to information, in an accessible language, about the diagnosis, treatment and medical progress, access to the medical file on request, the right to receive information about hospital procedures, costs of services and their rights within the medical facility, etc.
- Freedom of expression and communication is encouraged either directly to staff or through the Group's feedback mechanisms. MedLife encourages open and constructive communication, but prohibits offensive, discriminatory speech or misinformation that could affect patient safety or the integrity of the Group. MedLife provides formal channels for the submission and resolution of patient and employee complaints. All complaints are investigated in a transparent manner and responses are provided within the legal timeframe.
- Patient health and safety. In this sense, Medlife affirms its commitment to protecting the health and safety of patients by implementing a true risk management, with compliance with the rules and legislation in force and continuous focus on continuous improvement.

By the nature of its work, the focus of existing policies and procedures targets the sub-topics: *Access to Quality Healthcare services Information* and *Personal Safety of Consumers and/or End Users.*

Operational procedure for obtaining informed consent

The operational procedure on obtaining informed consent aims to ensure that patients are correctly informed about the investigations, treatments and medical interventions they are about to undergo, and to obtain their consent in a conscious and assumed manner (S21). The main objectives of the policy are geared towards ensuring that patients' rights are respected and promoting effective communication between patients and healthcare professionals. To this end, the policy aims to provide clear, accessible and detailed information on the nature and purpose of investigations, the benefits and risks of treatments and the alternative options available, to protect vulnerable groups and to ensure rigorous documentation of informed consent.

The procedure is applicable to all patients accessing MedLife medical services, regardless of whether they are hospitalized as day inpatient or as inpatient. It is also implemented in all MedLife facilities. However, there are also exceptional cases where the policy cannot be applied, such as emergency situations where medical intervention is necessary to save the patient's life and prior consent cannot be obtained. Also, patients who expressly refuse to be informed about their medical condition, as they are entitled to be by law, are exempted from this procedure.

The informed consent procedure covers several relevant aspects of ESRS S4 - Consumers and End-users, addressing both the protection of patients' personal data (S20, RO24) and their access to essential information about healthcare services.

As well as the Sustainability Policy, the Informed Consent Procedure covers: impacts and risks related to data confidentiality, access to information and freedom of expression as patients have the right to refuse certain treatments and to express their opinion about the medical act. At the same time, the procedure also addresses the personal safety of minors by following strict procedures when dealing with minors, and the policy clarifies when the consent of their legal representatives is required.

The implementation of this procedure is the responsibility of the General Manager, the Medical Director, the Medical Directors, the senior doctors in charge of the wards/departments, as well as the senior nurses and medical registrars. To ensure correct implementation, the procedure is communicated to medical staff through internal mailing lists and all doctors, nurses and medical registrars are regularly trained on their obligations.

The procedure is developed in accordance with national legislative regulations, including Law 95/2006 on Health Care Reform, Law 46/2003 on Patient's Rights, Order 1410/2016 on the Implementing Rules of the Patient's Rights Law and Order 1411/2016 on Emergency Healthcare. It also complies with the international rules on the civil liability of medical personnel, in accordance with Law 95/2006.

Operational procedure for the judicious use of antibiotics

The operational procedure on the judicious use of antibiotics is mainly aimed at regulating and optimizing the process of prescribing and administering antibiotics in the Group's health units (S23, RO26). It aims to prevent the inappropriate use of antimicrobial treatments, reduce the risk of bacterial resistance and limit healthcare-associated infections. Through the implementation of rigorous antibiotic therapy practices, MedLife aims to improve patient prognosis, reduce the length of hospitalization and minimize healthcare costs without compromising the quality of care.

The main objectives of the procedure are oriented towards ensuring responsible and effective use of antibiotics by implementing mechanisms to monitor and control their prescription. Priorities include the promotion of strict protocols for the use of antibiotics in the treatment of infections and perioperative prophylaxis, the reduction of unwarranted antibiotic consumption and the implementation of preventive measures to limit antimicrobial resistance. The procedure also foresees the creation of an internal regulatory framework to allow for the endorsement of the use of reserve and last resort antibiotics.

This procedure addresses the significant risks associated with the inappropriate use of antibiotics, which derive directly from the specifics of healthcare work and infection management in healthcare facilities. The main risks and impacts covered are *Risks related to antimicrobial resistance and the impact on the reputation of hospitals*, *Potential medical errors or negligence, and Potential contribution to the development of antimicrobial resistance and infections.* The procedure aims to reduce the incidence of prescribing errors, limit the inappropriate use of antibiotics and prevent the development of healthcare-associated infections.

The procedure is applied in all MedLife hospitals and outpatient departments and covers all doctors, nurses and staff involved in prescribing and administering antibiotics, ensuring rigorous control over their use. The responsibility for implementing the procedure lies with the Group's medical management, managed by the Health and Operations Director who coordinates its application, monitors compliance with internal and national regulations and ensures that the measures implemented contribute to achieving the objectives set.

In applying the procedure, MedLife aligns with relevant national and international regulations and standards for the control of antibiotic use and prevention of antimicrobial resistance. These include Law 185/2017 on quality assurance in the healthcare system, Law 95/2006 on healthcare reform, as well as Law 3/2021 and HG 1005/2023, which regulate the prevention and control of healthcare-associated infections. Also, to ensure compliance with international practices, MedLife follows World Health Organization (WHO) standards, European Union guidelines and the recommendations of the National Institute of Public Health.

To ensure effective implementation, the procedure is communicated and made available to all relevant departments and wards in MedLife units according to an internal distribution list. Compliance with the procedure is monitored on a semi-annual basis by assessing antibiotic consumption and the incidence of healthcare associated infections.

Operational procedure perioperative antibiotic prophylaxis

The operational procedure Perioperative Antibiotic Prophylaxis aims primarily to reduce the risk of postoperative infections through the rational use of antibiotics in surgery in MedLife units (S23, RO26). It aims to decrease the morbidity associated with surgical infections, reduce the overuse or inappropriate use of antibiotics, limit the emergence of bacterial resistance and prevent healthcare associated infections.

This procedure aims to implement a rigorous protocol for the use of antibiotics in perioperative prophylaxis, with the main objective of optimizing the use of antimicrobials to prevent infections and minimize the development of bacterial resistance. Its objectives include applying strict criteria for selecting patients requiring antibiotic prophylaxis, determining the type of antibiotics used according to the specifics of the surgical intervention and monitoring their effectiveness.

The procedure covers several significant impacts and risks identified, such as *risks related to antimicrobial resistance*, *potential medical errors or negligence, potential contribution to the development of antimicrobial resistance and infections.*

The procedure applies to all wards and surgical departments in MedLife hospitals, according to the internal mailing list. It covers surgeries requiring antibiotic prophylaxis, taking into account the type of surgery, the microorganisms involved and the patient's risk factors. The protocol also includes specific measures for patients with chronic conditions, immunosuppressed patients and those with increased risk factors for postoperative infections.

Responsibility for the implementation of the procedure rests with Group's medical management and is managed by the Director of Health and Operations who coordinates its implementation and monitors

compliance. The procedure aligns with multiple national and international standards on the use of antibiotics in perioperative prophylaxis. The main reference documents include the Order of the Minister of Health No. 1528/2013 for the approval of the Guidelines for Antibiotic Prophylaxis in Surgery, as well as international guidelines such as ASHP Clinical Practice Guidelines for Antimicrobial Prophylaxis in Surgery (2022) and European Centre for Disease Prevention and Control (ECDC) - Guidance on Perioperative Antibiotic Prophylaxis. MedLife also complies with the recommendations of the National Institute of Infectious Diseases "Prof. Dr. Matei Balş" and the guidelines developed by the National Institute of Public Health on antimicrobial resistance and healthcare-associated infections.

The procedure is distributed internally to all surgical departments and wards in MedLife units. It is made available to physicians, pharmacists and nurses involved in the administration of antibiotics and is included in internal protocols for the management of healthcare associated infections.

Other policies

We promote an open and transparent relationship with patients and clients through a series of policies and mechanisms designed to facilitate collaboration and their active involvement. **Our Code of Ethics and Conduct** emphasizes our commitment to treating patients fairly (S25, S26), building trust and applying best medical practices. At the same time, through our **Code of Social Responsibility**, we undertake to comply with consumer protection regulations (S20, RO24) and to maintain high standards of quality and safety in the services we provide.

Also, through **our Protection of Public Interest Whistleblowers Policy**, we ensure that anyone who reports concerns about our services is protected from retaliation. In this way, we contribute to a climate of trust and confidence (S21bis) and ensure that any irregularities reported by patients are treated seriously and dealt with appropriately.

A key element of our collaboration with patients is **our Call-Center Feedback and Complaints Procedure**, which establishes a structured system for receiving, reviewing and resolving complaints about our services (S21bis). We have implemented multiple communication channels, such as phone calls, e-mail, online forms and direct interactions in our medical units, ensuring accessibility and transparency. We constantly analyze the feedback we receive and implement improvement measures to best meet the needs of patients and end-users. MedLife has implemented the Call-Center Department's Feedback and Complaints Procedure, supporting the right to freedom of expression and petition, contributing to service improvement and effective management of patient feedback.

Currently, for some of the significant impacts, risks and opportunities identified within the Group, there are not yet formalized and dedicated supportive policies in place, but these are already informally integrated into our business model and Group development strategy. For example, IRO 26 - *Improving the experience of pediatric patients through regular dedicated training for nurses* is supported through our continuing education programs for nurses, which ensure that the quality of pediatric services is enhanced. Other initiatives, such as *IRO S27, S28, S29*, reflect our organic development strategy, through which we are expanding medical infrastructure and increasing access to healthcare services for disadvantaged communities, low-income patients or people in rural and remote areas. These are also supported by *RO29 and RO31,* strategic opportunities that allow us to strengthen our leadership in the provision of affordable and efficient healthcare.

[S4-2] - Processes for engaging with consumers and end-users about impacts

The Group maintains ongoing engagement with consumers and end-users through both direct mechanisms and indirect engagement with their representatives. These dialogs provide the Group with insight into community expectations regarding the impact of its own and/or value chain operations and facilitate the identification of measures needed to build and maintain the trust of affected communities.

The CEO and at the same time Chairman of the Board of Directors is the highest position and role within the Group, responsible for ensuring collaboration with affected communities on impacts and for integrating the results of this collaboration into the organization's strategic approach.

Direct collaboration takes place through satisfaction questionnaires, which are distributed to patients after accessing healthcare services, and through the complaints and complaints mechanisms. These tools allow patients to voice their concerns and offer suggestions, helping to improve the quality of services.

Collaboration takes place at different stages of the patient experience, including post-service assessment through questionnaires and real-time reporting of problems through complaint channels. The frequency of feedback collection is ongoing and feedback is analyzed periodically to identify trends and possible improvements. In the case of indirect collaboration, meetings with NGOs and associations are carried out at strategic level, according to specific needs and initiatives.

The responsibility for implementing and monitoring these collaborations lies with the Director of Quality and Patient Experience, who coordinates the activities of collecting and analyzing feedback, and the Medical Director, who ensures the integration of the findings into the strategies for improving healthcare.

The effectiveness of the collaboration is evaluated by periodically analyzing the results of satisfaction questionnaires and complaints and by monitoring the implementation of corrective measures resulting from these processes. In this way, MedLife ensures a constant dialog with consumers, integrating their perspectives into decisions and strategies to improve healthcare services.

[S4-3] - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

MedLife manages negative impacts on consumers through a remediation strategy based on transparency, prevention and continuous improvement, aligning with quality and medical safety standards as follows:

- As regards the protection of patients' personal data (*S20), the* Group implements strict cybersecurity and data access monitoring measures, and in case of identified breaches, immediate corrective action and notification are taken as required by law, preventing reputational risks and financial penalties.
- In terms of patient safety *(S22, S23, S24),* MedLife applies strict protocols to prevent medical errors and infections, including perioperative antibiotic prophylaxis. When incidents occur, they are investigated internally and corrective measures are implemented to prevent recurrence.
- Also, in the case of possible violations of children's rights *(S25), the* Group places particular emphasis on training medical staff and on the application of the informed consent procedure to ensure that the rights of minor patients are respected. Evaluation of the effectiveness of remedial measures is carried out through continuous monitoring of complaints, internal audits and consultations with patients to adapt strategies to prevent and remedy negative impacts.

MedLife considers the *Integrity Whistleblower Form* available on the company's website to be the main formal channel in the process of remedying potential negative impacts on customers and end users. Complaints and referrals can be submitted through it by following the steps outlined in this form.

The whistleblowing reports received are recorded in an electronic register which includes information such as the date of receipt of the report, the full name of the whistleblower and the contact details of the whistleblower, if known, the subject of the report and the proposed method of resolution. With regard to the resolution process, a designated independent external team will analyze the report and make proposals for follow-up action to MedLife's relevant persons. To the extent that the referral relates to matters that are significant to MedLife's business, the Board of Directors shall be informed immediately. No later than three months after acknowledgement of receipt of the report, the whistleblower shall be informed by the designated team of the status of the follow-up and subsequently whenever there are

any developments in the follow-up, unless the information could jeopardize the follow-up. Following the investigation, if the report is substantiated, MedLife's management may take actions such as: disciplinary investigation, refer the matter to criminal investigative bodies, or improve MedLife's policies and regulations to prevent recurrence of the risks and misconduct. Subsequently, depending on the outcome of the investigation, the designated person will prepare a report on whether the report has been resolved or closed and communicate it to the whistleblower. The policy also covers when the report is closed for just cause or what the rights of the persons concerned by the report are. Particular care is taken to protect whistleblowers against retaliation and their confidentiality is guaranteed.

MedLife also provides multiple other channels through which consumers and end-users can voice their concerns and needs, managing them in a structured and efficient way. Thus, there are external communication channels that are published on MedLife's website in the contact section: *Satisfaction Questionnaire* and *Contact Form*, through which complaints and complaints can also be submitted by any interested party, following the steps mentioned in each of the forms. Through these easily accessible communication tools, the freedom of expression of opinion is promoted and encouraged, in particular for customers/patients. Also, the handling and resolution of patients' complaints by offering several communication options, including by phone, e-mail (sesizari@medlife.ro ,programarionline@medlife.ro), in the medical facilities, online forms or via the mobile app. These mechanisms enable transparency and accessibility, providing patients with an open channel of communication with the organization. Patients also receive automated feedback forms through which they can express their satisfaction with the services accessed and offer suggestions for improvement.

These channels operate through a well-defined process for collecting, analyzing and resolving complaints and suggestions. Incoming complaints are automatically routed to the Customer Relations team, which analyzes them and redirects them, if necessary, to the relevant departments, such as reception, doctors, medical directors or the quality department. Responses are provided to patients within an optimal timeframe of 5-7 days, in accordance with Internal Regulation, although the legislation allows up to 30 days for resolution. In addition, feedback reports are updated on a bi-monthly basis and the data is analyzed by the management of each unit and centrally to identify areas for improvement and implement corrective measures. This system enables MedLife to maintain a high level of patient satisfaction, optimize healthcare services and strengthen consumer confidence in the quality of care.

In order to ensure the availability of these mechanisms, MedLife supports an integrated complaint and referral management system, working in collaboration with the Customer Relations Department, the Quality Department and the network medical facilities. The Group allocates essential resources for the effective functioning of the communication channels, including specialized staff responsible for their administration, modern IT infrastructure and monitoring systems, which ensure transparency and efficiency in the management of consumer feedback.

Clear rules and procedures are also implemented to guarantee the confidentiality and safety of employees and patients using these channels, promoting an open and inclusive communication environment.

The monitoring of issues raised by consumers is done by centralizing and analyzing complaints on a regular basis, using internal dashboards to assess trends and implement necessary measures. In addition, MedLife conducts semi-annual and annual reviews of patient satisfaction levels, using metrics such as retention rates, complaint resolution efficiency and customer loyalty.

We assess our patients' awareness of and confidence in our complaint handling structures and processes through satisfaction questionnaires sent to all patients, including the vulnerable ones, semi-annual reviews, and monitoring feedback received through our complaint channels such as call-center, email, and mobile app. The data collected allows us to identify the level of use of these mechanisms and the effectiveness perceived by patients in resolving the issues raised. We also update the feedback reports

regularly and analyze them at management level so as to constantly improve the transparency and accessibility of these processes.

[S4-4] - Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Within the Group, the process by which we identify and determine the necessary and appropriate actions in the face of an actual or potential negative impact on customers and end-users is based on the existing legislative framework, but also on international best practices.

Table on consumer and end-user actions

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S20	Continuing the application of the GDPR procedure	Continuous	All patients	Ongoing	Resources allocated	Measured directly not only by the number and/or impact of data privacy incidents, but also indirectly as the number of people trained and or number of patients with GDPR agreement in place.
	Implementation of cyber security systems to protect data (encryption, multi-factor authentication).	Continuous	All patients	Ongoing	Resources allocated	
	Train healthcare staff on GDPR compliance and good data protection practices.	Continuous	All patients	Ongoing	Resources allocated	
	Adopt a regular audit system to verify compliance with patient data privacy rules.	Continuous	All patients	Planned	Resources allocated	
RO24	See S20	Continuous	All patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In 2024, we continued to implement the legislative provisions on the *protection of personal data*, complying with Law No. 46/2003 on Patient's Rights, as well as the objectives set by the *Procedure for Obtaining Informed Consent*. We thus continued to implement data security measures in laboratory procedures, using unique codes to identify samples and restricting access to results only on the basis of the access code and the patient's Personal Identification Number (PIN). We have also strengthened authentication of staff managing patient data, relying on individual usernames and passwords to prevent unauthorized access. For the coming period, we will continue to modernize the IT infrastructure and further automate processes for accessing and managing personal data. These measures have been implemented in all the Group's healthcare facilities and target both patients and the medical and administrative staff who manage this information, as well as the IT service providers responsible for the digital infrastructure.

Actions are implemented on an ongoing basis, aiming to continuously improve the way we manage patient data. In the event of security breaches or unauthorized access, we have implemented a clear GDPR-compliant rapid notification and intervention protocol, ensuring an effective and transparent response in such situations. In the last year, there have been no reported incidents of data breaches in our medical facilities which reflects the effectiveness of the prevention and control measures in place. We continue to constantly monitor data protection processes and enhance security systems to maintain the highest standards of compliance and patient safety.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S22	Implement strict protocols for verification and double validation of treatments and procedures.	Continuous	All patients	Ongoing	Resources allocated	This potential negative impact is directly measured by the number of recorded incidents, nosocomial infection rates, but also by the number of malpractice complaints and litigation.
	Continuous training of medical staff to improve the quality of care and reduce errors.	Continuous	All patients	Ongoing	Resources allocated	
	Set up anonymous internal reporting systems to identify and prevent errors.	Continuous	All patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In 2024, we continued to implement internal procedures and medical protocols designed to prevent medical errors and negligence by reinforcing safety and quality standards throughout the Group. These measures are applied in all our medical facilities, aiming to optimize medical acts, reduce operational risks and improve control and monitoring processes.

The actions implemented cover all MedLife facilities - clinics, hospitals, laboratories and pharmacies, involving doctors and nurses as well as quality control and risk management departments. We also work with suppliers of medical equipment and technology to ensure compliance with safety standards throughout the healthcare network.

In recent years, the measures implemented have led to a reduction in reported incidents and improved compliance with medical protocols. We monitor the effectiveness of our actions through regular audits, analyzing quality metrics and collecting feedback from patients and medical staff.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S23	Monitor antibiotic use and promote a rational use program.	Continuous	Hospital patients	Ongoing	Resources allocated	The effectiveness of actions is measured and reported directly at the level of each hospital through the operational indicator on the number of cases identified.
	Create and implement strict hygiene and disinfection policies in healthcare facilities.	Continuous	Hospital patients	Ongoing	Resources allocated	
	Monitoring and reporting nosocomial infections so that rapid preventive measures can be taken.	Continuous	Hospital patients	Ongoing	Resources allocated	
RO26	See 23	Continuous	Hospital patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In 2024, we continued to meet the objectives set out in the *Perioperative Antibiotic Prophylaxis Procedure and the Operational Procedure for the Judicious Use of Antibiotics*, ensuring the implementation of stringent measures to combat antimicrobial resistance and prevent healthcare-associated infections. These measures are implemented in all MedLife facilities, including hospitals, clinics and laboratories, and cover both the medical staff responsible for administering treatments and the patients, who benefit from safe and effective therapeutic approaches. In addition, we collaborate with drug suppliers and regulatory authorities to ensure that the use of antibiotics complies with the latest scientific and legislative recommendations.

When cases of antibiotic misadministration or healthcare-associated infections are identified, we implement immediate corrective measures, including reviewing treatment protocols, reassessing affected patients and adjusting prevention strategies. We also investigate each incident through dedicated medical committees, ensuring restorative measures for patients and continuous optimization of clinical processes.

In terms of the evolution of the implementation of measures over the years, we have seen an improvement in compliance with antibiotic use protocols, reflected in a decrease in unwarranted use and a reduction in the incidence of healthcare-associated infections. We monitor the effectiveness of these actions through internal audits, consumption analysis and epidemiologic studies, thus ensuring a sustainable and effective approach to antibiotic stewardship.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S24	Regular assessment of hospital equipment and infrastructure to reduce risks.	Continuous	All patients	Ongoing	Resources allocated	Measured directly at the operational level through indicators such as: realization of maintenance plans, existence and/or impact of incidents, number of people trained.
	Implementation of a health and safety risk management system in healthcare facilities.	Continuous	All patients	Ongoing	Resources allocated	
	Organize regular safety training sessions for staff.	Continuous	All patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In the reporting year, we continued to implement measures dedicated to risk management of health and safety incidents that may affect patients. In doing so, we developed and updated emergency plans, reinforcing safety measures in the event of natural disasters, fires and critical situations in healthcare facilities. We have stepped up simulation exercises, including complex scenarios such as fires, critical medical situations and unauthorized access to restricted areas such as ICU or sterilization wards. In the coming period, we aim to automate emergency response processes through digital early warning systems and extend intervention protocols to all Group units.

Actions are implemented across the entire MedLife network, including hospitals, clinics, laboratories and imaging centers, and are applicable to both medical staff and patients. We also actively collaborate with protective equipment suppliers and regulatory institutions to align with the highest standards in managing safety risks.

Measures are implemented on an ongoing basis, with annual reviews and audits of safety systems. In the event of an incident, we apply a clear reporting and intervention protocol, which includes immediate assessment of the situation, analysis of contributing factors and implementation of corrective measures. Internal committees analyze each case and propose solutions to prevent similar situations from occurring in the future, ensuring compensatory measures for the affected patients.

We have strengthened clinical audit systems, constantly assessing compliance with protocols and the effectiveness of safety measures. We monitor risk metrics and reported incidents, implementing proactive measures to reduce operational vulnerabilities. In 2024, there were no significant incidents reported that put patients at risk.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S25	Ensure children's access to adequate health care without discrimination.	Continuous	Minor patients	Ongoing	Resources allocated	Measured by questionnaire results, Satisfaction Index and Net Promoter score indicators. A measure of success is the level of referrals and complaints.
	Training medical staff in ethics and children's rights in health care.	Continuous	Minor patients	Ongoing	Resources allocated	
	Implement rapid reporting and intervention mechanisms in cases of abuse or neglect.	Continuous	Minor patients	Ongoing	Resources allocated	
S26	See S25	Continuous	Minor patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

In 2024, we applied strict measures to inform and validate consent for all treatments administered to minor patients, training medical staff in standardized procedures for obtaining consent, thus implementing the objectives set out in the *procedure on obtaining informed consent* and ensuring the protection of children's rights in the medical act.

For the future, we aim to optimize the consent flow by integrating it into digital platforms accessible to parents and legal guardians, thus facilitating better transparency and accessibility.

The actions are implemented in all MedLife facilities, including clinics, hospitals and laboratories, and are applicable to both minor patients and the medical and administrative staff who handle consent documents. We also collaborate with regulators and child protection organizations to align with best practices.

We implement these measures on an ongoing basis, with annual process reviews and optimizations to adapt to new legislative requirements. In the medium term (1-3 years), we will extend the full digitization of documentation and introduce automated consent validity checking systems, and in the long term (over 3 years), we aim to automate administrative flows related to the protection of minors.

There were no significant incidents involving minor patients in 2024. We intend that where irregularities in obtaining consent are identified, we will implement internal audit mechanisms, review procedures and, if necessary, inform the relevant authorities.

During 2024, we continued to conduct periodic training programs dedicated to nurses with the goal of improving the experience of minor patients. These training sessions are designed to develop nurses' communication and interaction skills, enabling them to apply techniques adapted to the age and developmental level of children, thereby reducing their anxiety and fear of medical treatment.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S21	Constantly creating and updating the website (details of medical services offered, specialties and doctors available, dedicated sections for appointments, patient guides and information on costs and insurance)	Continuous	All patients	Ongoing	Resources allocated	Measured by questionnaire results, Satisfaction Index and Net Promoter score indicators. A measure of success is the level of referrals and complaints. For digital channels, a measure of success is the adoption rate, the number of digitally enrolled customers. The Call Center system is evaluated on operational indicators such as response time and response rate, abandon rate, etc.
	Development of a digital patient application (secure online portal where patients can access their medical history, test results and appointments, chat functionalities or online support, etc.)	Continuous	All patients	Ongoing	Resources allocated	
	Transparent information through educational materials (blog, medical dictionary, editorials, podcasts or live sessions with specialists, social media awareness campaigns, etc.)	Continuous	All patients	Ongoing	Resources allocated	
	Implementation of an efficient Call Center and helpline system (dedicated helplines where patients can quickly get information about services, appointments and procedures)	Continuous	All patients	Ongoing	Resources allocated	
	Media and community partnerships (i.e. working with the media, publications to disseminate information about new services, technologies and health campaigns)	Continuous	All patients	Ongoing	Resources allocated	
S21bis	Procedures aimed at obtaining informed consent	Continuous	All patients	Ongoing	Resources allocated	Measured by questionnaire results, Satisfaction Index and Net Promoter score indicators. A measure of success is the level of referrals and complaints.
	Implementation of an efficient system of physical and digital contact channels (public email addresses, call center, dedicated helplines where patients can quickly get solutions, physical receptions, etc.)	Continuous	All patients	Ongoing	Resources allocated	
	Existence of a public and confidential communication channel for whistleblowers	Continuous	All patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

We utilize a variety of channels and initiatives to ensure *patient freedom of expression*, as well as *consumer access to accurate*, up-to-date and easy-to-understand *information* about treatments, procedures and healthcare professionals, thereby building patient trust and brand loyalty.

To this end, we have focused on developing effective communication mechanisms, including direct information to patients by doctors, nurses and reception staff during consultations and medical investigations, complemented by detailed written consents clarifying the nature of procedures and treatments. In addition, patients benefit from online access to essential information through the MedLife website, where a list of services offered, prices, doctors' profiles and available facilities are presented, facilitating informed decision-making. The Doctor's Advice platform and published medical education articles contribute to increasing medical literacy among consumers, supporting prevention and early diagnosis.

The obligation of healthcare professionals to provide complete and detailed information to all patients is a priority in our transparency and medical ethics policy. We aim to extend these initiatives by automating communication and personalizing patient information, using advanced digital solutions to enhance the user experience and ensure a higher level of trust in our healthcare services.

To achieve and promote meaningful positive impacts on our patients, we focus on creating and maintaining effective channels of communication that enable them to access information quickly, express their opinions and make complaints in a transparent and secure manner. This strategy contributes to increasing patient satisfaction, building trust and loyalty to the Group's healthcare services.

Through the concept "Together We Make Romania Better" we support medical education by constantly publishing informative materials on the various editorial platforms with which we have partnerships. The topics covered are primarily about prevention and how we should take care of our health, but also advice and recommendations from MedLife specialists for different conditions. As of 2024, this editorial project has seen the following results: 321 articles, over 4 million views, over 8.6 million impressions. In addition, TV and radio partners, with the same role of medical education of the public, cumulated more than 80 appearances of MedLife doctors on the programs with a total audience of more than 20 million people.

In order to ensure a high level of accessibility and real-time support, we have strengthened our Call Center service, where patients can obtain information about services, appointments and medical recommendations. We also provide patients with an open feedback channel where they can voice their concerns, complaints and suggestions, helping to continuously improve their experience.

Also, through our Whistleblower Protection Policy, we have ensured a safe and confidential mechanism for reporting any irregularities, enhancing transparency and accountability in our relationship with patients. We constantly monitor feedback received and the results are integrated into our continuous improvement processes, ensuring that patient experience remains a central priority in the Group's development strategy.

IRO no.	Actions	Target as time	Aim of the action	Status	Budget	Efficiency
S29	Continuing the strategy of organic growth nationwide with coverage of medium residential areas in order to facilitate access to quality health services in neighboring areas	Continuous	Rural/low income patients	Ongoing	Resources allocated	The efficiency of positive impact or opportunities is measured by operational indicators such as: number of patients/locations; types of new medical services/procedures; regional coverage; etc.
S28	Continuing the strategy of organic growth nationally and internationally to facilitate community access to quality health services	Continuous	Rural/low income patients	Ongoing	Resources allocated	
S27	Continuing the organic growth strategy of the Sfanta Maria chain in order to facilitate access to quality medical services for low-income patients	Continuous	Rural/low income patients	Ongoing	Resources allocated	
RO29	Continuing the organic growth strategy of the Sfanta Mary's chain in order to facilitate access to quality medical services for low-income patients	Continuous	All patients	Ongoing	Resources allocated	
RO31	Continuing the strategy of organic growth nationally and internationally to facilitate community access to quality health services	Continuous	All patients	Ongoing	Resources allocated	

**Resources allocated - no dedicated financial resources have been allocated, as the measures implemented are part of the Group's ongoing operations and are integrated into existing organizational and compliance processes.*

During 2024, we continued to implement social inclusion initiatives, providing low-income patients with access to quality healthcare through a combination of affordable facilities, partnerships with the public healthcare system and pricing policies tailored to the needs of vulnerable communities. To support this initiative, we offer healthcare services at more affordable rates through clinics in the Sfata Maria network, thus providing a quality alternative for patients in small and medium-sized towns. In addition, by participating in the national health insurance system, we provide treatments and investigations that are reimbursed by the state for insured patients, eliminating financial barriers in accessing medical care. By opening new clinics, hospitals and medical centers in several regions of the country, we have focused on reducing geographic barriers that limit patients' access to quality health care. These initiatives have had a significant positive impact, making it easier for people in remote areas and vulnerable communities to access modern healthcare without having to travel long distances for treatment.

In addition, MedLife runs community projects, providing medical solutions tailored to local problems, strengthening its presence in communities and contributing to the development of public health.

Through our expansion strategy, we continue to strengthen our presence in large cities, through the MedLife network, but also in medium and small towns, through the Sfanta Maria brand, thus expanding access to healthcare for diverse socio-economic groups, which has enabled rural patients to access local healthcare services.

In the long term, we intend to expand these initiatives, investing in medical infrastructure, affordable technologies, to ensure equitable access to healthcare for all patients, regardless of their financial situation. This strategic approach not only supports the public health approach nationwide.

Another process through which MedLife manages to address negative impacts on the communities affected by its operations is by implementing various actions and campaigns aimed at supporting local communities and ensuring equitable access to quality health care.

Also starting in 2023, MedLife launched the "*Hope Doesn't Die of Cancer*" program, offering free genetic testing for children with oncological conditions and thus ensuring access to personalized treatments for a significant number of children, contributing to improving their prognosis and quality of life. In 2024, 247 patients were enrolled in the program and benefited from free testing, bringing the total number to 517 children who benefited from the program.

In addition, MedLife organizes prevention and medical education programs, such as the "*Testat e hot*" campaign, through which the Group aimed to raise yet another alarm about young people's attitudes and behavior on sexual health, thus contributing to the health and well-being of communities.

In addition, MedLife launched prevention and health education initiatives such as free medical consultations for children from disadvantaged backgrounds and environmental education programs. Through the "Mobile Caravan" program, MedLife has provided access to medical services for people in disadvantaged areas and facilitated access to health care for more children from disadvantaged backgrounds through free consultations. Through the "*Mobile Caravan*" program, MedLife has provided access to medical services for people in disadvantaged areas and facilitated access to health care for more children from disadvantaged backgrounds by providing free consultations. By 2024 - we had about 200 beneficiaries.

In 2024, the Group continued to implement rigorous measures to prevent and mitigate negative impacts on patients and end-users, balancing commercial objectives with ethical responsibility to consumers. Our strategy includes protecting personal data, preventing medical risks, communicating services transparently and strengthening feedback and redress mechanisms. Where tensions arise between preventing negative impacts and commercial pressures, we prioritize patient safety and satisfaction in decision-making.

[S4-5] Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets set so far at the Group level are not specifically aligned to all the significant sustainability issues identified in the Double Materiality process. They also do not fully meet the requirements of the ESRS to define measurable, result-oriented objectives with a clear time horizon. For this reason, we do not include such specific targets in our current reporting.

However, we recognize the importance of setting clearly defined, measurable and ESRS-aligned objectives to monitor sustainability performance. In the coming period, we aim to develop a structured framework for setting targets so that they are relevant, measurable and integrated into our development and reporting strategies. This will ensure greater transparency and make it easier to assess the real impact of the initiatives implemented on consumers and end-users, contributing to the consolidation of a sustainable business model.

However, we monitor the effectiveness of our policies and actions through regular evaluations, analyzing the impact of the services provided, operational risks and opportunities for improvement. In this way we ensure that our strategic decisions are informed and adapted to market realities, even in the absence of precise numerical targets, while maintaining a firm commitment to continuous improvement of healthcare services. This monitoring process is achieved through:

- Regular analysis of operational metrics, including the number of patients treated, the evolution of demand for certain medical services and the utilization of our medical infrastructure.
- Collecting and analyzing patient feedback, using satisfaction questionnaires, complaints and suggestions, to understand and improve the consumer and end-user experience.
- Internal audits and controls carried out in our medical facilities to ensure compliance with quality, safety and medical ethical standards.
- Reporting and analyzing sustainability data by monitoring our activities and initiatives that contribute to improving access to healthcare and reducing negative impacts.
- Regular consultations with stakeholders, including authorities, health organizations and civil society, to adapt development strategies and respond effectively to community needs.

XI. ESRS G1 - BUSINESS CONDUCT

[G1.IRO-1] - Description of the processes to identify and assess material impacts, risks and opportunities

The following table lists the impacts, risks, and opportunities related to Professional Conduct that MedLife has identified and assessed as significant as a result of its DMA (DMA) including the categories of affected stakeholders and the business line impacted. This disclosure should be read in conjunction with ESRS 2, in particular IRO-1 and SBM-3, GOV-1 in accordance with the CSRD. Abbreviations (if applicable) are in Appendix 1.

Table of impacts, risks and opportunities related to professional conduct

		Stakeholders							Business lines						
#	Short description	Employees & Workers	Customers	Patients	Suppliers	Community	Silent stakeholder	Upstream	Corporate	Clinics	Laboratories	Hospital	Pharmacies	Other	Downstream
G7	Promoting a user-friendly legislative framework		✓	✓		✓			✓						
G13	Absence of confirmed cases of corruption and bribery in own operations		✓	✓	✓				✓	✓	✓	✓	✓	✓	
G12	Lack of measures to prevent and detect corruption and bribery	✓	✓	✓	✓	✓			✓	✓	✓	✓			
G1	Creating a positive and attractive working environment, governed by fair and transparent policies and procedures	✓							✓						
G2	Promote transparency in the pricing and billing of healthcare services.		✓	✓					✓	✓	✓	✓	✓	✓	
G3	Absence of fraud and elimination of unnecessary procedures in the provision of healthcare services.		✓	✓					✓	✓	✓	✓	✓		
G4	Promoting competitive behavior		✓	✓					✓						
G8	Promotion and development of local providers				✓			✓	✓	✓	✓	✓	✓	✓	✓
G9	Quality control in the supply chain for the distribution and marketing of pharmaceuticals		✓	✓					✓				✓	✓	
RO34	Inadequate management of environmental and social impacts by suppliers - risk to the Group's reputation							✓							✓
G5	Protecting the rights of whistleblowers	✓						✓	✓						✓

The positive impacts identified from the DMA analysis are related to several sub-topics:

- G1, G2, G3, G4 related to the sub-topic *Corporate Culture.* At the Group level G2, G3, and G4 are correlated with two sub-sub-topics specific to the Group: *Market Presence* and *Economic Value Generated and Distributed*. These impacts relate to two contributions that are entity specific:
  - ✓ *Increasing the level of information to patients and clients on transparency in the pricing and billing process for healthcare services.*
  - ✓ *Improving the quality of care and reducing costs for patients by preventing fraud and eliminating unnecessary procedures in the provision of healthcare services.*
  - ✓ *Ensuring patient access to diverse choices and fair prices through the absence of anti-competitive behavior*
- G13 related to the sub-topic *Corruption and Bribery,* refers to the contribution to *improving the trust and satisfaction of partners, clients and patients, due to the absence of confirmed cases of corruption and bribery in its own operations.*
- G5 related to the sub-topic *Protection of Whistleblowers,* refers to the contribution on *protecting the rights of whistleblowers by developing a specific policy and outsourcing it to a third party*.
- *G7* under the sub-topic *Political Commitment,* refers to the contribution on *active participation in the processes of developing a more favorable legislative framework for health activities.*
- G8 and G9 related to the sub-topic *Managing relationships with suppliers, including payment practices,* refers to the contribution to the *promotion and development of local suppliers in*

different regions, including local producers of medicines and medical supplies, and to *protecting the health of patients and delivering safe and high quality products by implementing effective quality control measures in the supply chain for the distribution and marketing of pharmaceutical products*

From the DMA analysis at the Group level, only one negative impact (G12) related to the sub-topic *Corruption and Bribery* was identified. This impact generates the following negative effect

- *a possible decrease in the trust of employees, patients and partners in the company, as well as an* increased risk of unethical practices.

The DMA analysis at Group level resulted in one significant risk (RO34) related to professional conduct, linked to the sub-topic *Managing relationships with providers, including payment practices*. It may generate the following impacts:

- *damage to the Group's reputation can occur as a result of a lack of concern about how suppliers manage negative impacts on the environment and people. If suppliers do not comply with sustainability and social responsibility standards, this may reflect negatively on the Group, compromising public image and trust.*

Through the Group-wide process of identification, analysis and assessment of significant IROs carried out in 2024, those IROs that address the sustainability theme of business conduct were also identified. Thus, detailed assessments of actual and potential impacts on the environment and people, such as corporate culture, supplier relationship management, prevention and detection of corruption and bribery, compliance cases of corruption or bribery, exercising political influence and lobbying activities and payment practices, were conducted across the Group.

The analysis process aimed to identify the IROs related to this theme, both in the company's own operations and in the value chain, covering all business lines carried out by the company, both in Romania and in Hungary. According to the information presented in ESRS 2 IRO-1, in order to identify these IROs, several internal workshops were organized with the participation of experts from the Coordinating Sustainability Teamand the extended sustainability team formed by selected members from the main companies of Group. They analyzed all the sustainability sub-topics and sub-sub-topics included in ESRS 1 for ESRS G1, taking into account the following information: the geographical areas in which the Group operates, the type and country of origin of suppliers, whether or not there have been cases of corruption or bribery, the existence and description of complaints received from suppliers, employees or other stakeholders on business ethics issues, complaints from patients and customers on issues related to the way services are provided that may be related to business conduct, the existence and details of irregularity alerts, and other information specific to the healthcare sector. In addition, the Group's existing policies and procedures on the topic of business conduct were analyzed. The result of this analysis was that all the sub-topics and sub-sub-topics considered potentially relevant by ESRS 1 for the professional conduct theme are relevant to the Group.

In addition, the sector analysis, which analyzed some of the sustainability reports of similar companies as well as sector specific standards as described in the ESRS 1 IRO-1 section, resulted in the following sub-sub-topics that are also relevant for the Group and which are not covered by the themes in ESRS 1, being considered entity specific themes: Pricing and billing transparency, Fraud and unnecessary procedures, Anti-competitive behavior. All these sub-sub-topics have been linked to the sub-topic Corporate Culture.

For each sub-sub-topic, actual or potential, positive or negative IROs were identified. The IROs entered the evaluation process by external as well as internal stakeholders. IROs on the Professional Conduct

theme were also included in a consultation process with the following stakeholders: employees, providers, customers and patients, community.

[G1-1] - Policies related to business conduct and corporate culture

The Group has implemented a governance system to support and promote appropriate professional conduct, which is an essential component to ensure effective and responsible management of its human and financial resources. This system is document based:

- MedLife Code of Ethics and Code of Conduct;
- Code of Social Responsibility;
- Protection of Public Interest Whistleblowers;
- Sustainability policy;
- Remuneration policy;
- Rules of internal order;
- Anti-Bullying Policy
- Corporate governance charter.

Each of these policies and codes sets clear standards of behavior, promotes integrity, transparency and accountability, and contributes to a safe and fair work environment. They apply to all employees and anyone working for or on behalf of Medlife (including healthcare professionals and providers, research institutions and patient organizations).

These procedures are evaluated, updated and supplemented when necessary in accordance with the dynamic legal and regulatory context and risks associated with Medlife's activities. They are not designed to exhaustively address all circumstances that may arise. If a particular situation is not covered or the provisions of the procedures are not clear to an employee, they should consult their manager and/or the Legal Department.

MedLife Code of Ethics and Code of Conduct

MedLife's Code of Ethics and Conduct ("Code") addresses the following impacts, risks and opportunities: G1, G4, G8 and G13. The Code of Ethics and Code of Conduct explicitly prohibits all forms of bribery and corruption, including promising, offering, accepting or soliciting bribes and is aligned with the general international principles on corruption. It also requires employees to report any unethical or illegal behavior, contributing to the effective prevention and detection of corruption. Through this document, the Group undertakes to promote free and fair competition and not to enter into any agreements with its competitors. Also, through the Code, the Group encourages compliance with the rules of fair competition in the financial market and the prevention of anti-competitive practices by all employees, who are prohibited from engaging in market manipulation activities in connection with securities issued by MedLife, including entering into transactions or issuing orders that give or may give false or misleading signals as to their demand, supply or price. At the same time, the document outlines MedLife's commitment to treat suppliers fairly, selecting and contracting them on the basis of merit and objective business standards, avoiding favoritism (G8). These documents establish the principle of zero tolerance for corruption and provide clear mechanisms for reporting and investigating misconduct.

The Code establishes a set of rules of conduct and standards of behavior applicable to MedLife and all its subsidiaries. It includes: compliance with applicable laws and regulations; accountability to customers, suppliers and competitors; dealing with colleagues, ensuring a safe and respectful working environment; managing conflicts of interest; zero tolerance of corruption; information management and confidentiality; preventing market abuse; and open and transparent external communication. The Code emphasizes the Group's commitment to treat patients, competitors and suppliers fairly, to maintain mutually beneficial relationships with patients, and to select suppliers on the basis of merit and objective business standards.

Further, by implementing the provisions of this Code, MedLife is committed to treating all employees with respect and fairness, recognizing their diversity. The Code applies to all hierarchical levels within MedLife, including directors, executive officers, directors, employees, and subcontractors or consultants, whether they are permanent or temporary employees. The Code does not apply to upstream and downstream value chain activities and entities. The Board of Directors shall be responsible for its implementation and compliance. The Code shall refer to compliance with applicable laws and regulations in any country in which MedLife operates, including industry standards and internationally accepted best practices. In developing this framework, the Group has not followed a formal stakeholder consultation process, but has relied on experience and a thorough understanding of stakeholder expectations and needs. The Code is available to all MedLife colleagues, who are required to comply with its provisions in the conduct of their work upon employment. The Code is available for consultation on the intranet, in the Human Resources offices and on the company website.

Code of Responsibility

The Code of Social Responsibility ("the SRC Code") sets out the Group's commitments to comply with environmental, health, fire prevention and safety legislation. The document includes references to the environmental and social guidelines of the World Bank ("WB") and the environmental and social policies of the International Finance Corporation ("IFC"). It also specifies prohibited activities such as the production of weapons, alcohol, tobacco, radioactive materials and other harmful activities. As such, this code addresses G1 impacts by creating a positive and attractive work environment as a result of established internal regulations and compliance with the law as referenced in the CSR Code, as well as the environmental and social impacts that are detailed in specific sections within this sustainability statement. G8 is also addressed by the SRC Code through its commitment to comply with all legal requirements and to maintain ethical and responsible relationships with all its partners. The SRC Code applies to all MedLife affiliates, directors, executive directors, employees, subcontractors and consultants, regardless of their employment status (permanent or temporary), but does not address upstream and downstream value chain activities and entities. Exclusions include the prohibited activities mentioned above, such as the production of weapons, alcohol, tobacco and other harmful activities. Responsibility for how this document is implemented rests with the Board of Directors. In developing this Code, the Group has not followed a formal stakeholder consultation process. The Code is available on the company's website.

Sustainability Policy

The Sustainability Policy defines several commitments of the Group, including sound economic governance to achieve lasting financial competitiveness. The policy addresses legal and ethical compliance by strictly adhering to local and international medical and environmental regulations and ensuring transparency in communicating with patients, employees, authorities and other stakeholders (G1 and G2). The Policy also promotes responsible procurement and encourages collaboration with suppliers that have clear sustainability policies, as well as the adoption of green medical and administrative products (G8 and RO34). The information required by MDR-P 65 a) regarding the monitoring mechanism, c), d), e) and f) is reported under section E1-2 Policies related to climate change mitigation in ESRS E1.

Remuneration policy

MedLife's Remuneration Policy sets out the rules and principles for directors' and executives' remuneration, with the aim of contributing to the company's business strategy, sustainability and long-term interests. The policy is part of the regulatory framework established at Group level and relates to the G1 impact by contributing to a positive and attractive working environment regulated by fair and transparent policies and procedures. The policy applies to MedLife Board members and Directors. Policy

developed by the Board of Directors on the recommendation of the Nomination and Remuneration Committee. The Board of Directors is responsible for overseeing the application of the policy and the Remuneration Committee makes recommendations on its implementation. The Policy complies with the provisions of Law no. 24/2017 on issuers of financial instruments and market operations and the Corporate Governance Code of the Bucharest Stock Exchange. In addition, the recommendations of the Romanian Association for Investor Relations at the Romanian Stock Exchange (ARIR) were also taken into consideration when drafting this policy. The policy takes into account the interests of shareholders and other stakeholders by establishing clear and transparent rules on remuneration, thus ensuring a competitive and fair system. The policy also discourages risky or inappropriate behavior, aligning with MedLife's long-term business strategy. The policy is communicated externally through the Remuneration Report publised on the website. In this way, stakeholders have access to the relevant remuneration information and can express their views on the disclosures included in it.

Corporate governance charter

The Corporate Governance Charter establishes the corporate governance framework in accordance with the applicable legislation, including the Companies Law no. 31/1990, the Capital Market Law no. 297/2004, the secondary legislation adopted by the Financial Supervisory Authority ("ASF"), the Bucharest Stock Exchange Code ("BVB") and the BVB Corporate Governance Code. The document details the structure and the AGM, BoD, Advisory Committees and Executive Committee. The document relates to the impact of G1, contributing to the creation of a positive and attractive working environment governed by fair and transparent policies and procedures. The policy applies to all governance and management structures of the Group, including the AGM, the Board of Directors and the Executive Committee and does not apply to the upstream and downstream value chain. The Policy is available on the MedLife website.

Investor communication policy

The Investor Communication Policy defines the principles and practices for ensuring transparent, accurate and timely communication with shareholders, potential investors, analysts and other capital market stakeholders. The policy serves as a guideline for approaching investor relations, complying with legal and regulatory requirements, best practice guidelines set out in the BVB Corporate Governance Code and MedLife's corporate governance standards, relating to G1 impact, developing a positive and attractive working environment governed by fair and transparent policies and procedures. The policy applies to all employees, directors, board members and authorized spokespersons involved in external communication with investors. The guiding principles are designed to promote transparency, fair disclosure and proper handling of inside information. The Investor Relations function, headed by the Investor Relations Manager, is responsible for implementing this policy. The Policy complies with all applicable regulatory guidelines issued by the BVB, ASF and other relevant bodies, including full compliance with the Market Abuse Regulation. MedLife also follows the best practice guidelines set forth in the BVB's Corporate Governance Code. The policy considers the interests of shareholders and other stakeholders by ensuring transparent, prompt and fair communication. MedLife ensures that access to information will not be influenced by analysts' recommendations or shareholders' investment decisions. All requests from investors are handled by the Investor Relations team to ensure consistent communication and in accordance with applicable laws and best practices. The policy is available on the MedLife website, where investor contact details can also be found. MedLife communicates with the investment community through multiple channels, including the company's website, newsletters, BVB and ASF platforms, presentations and conferences, conference calls and direct requests from investors.

Med Life S.A. policy on the protection of whistleblowers in the public interest

Med Life S.A.'s policy on the protection of whistleblowers in the public interest is the Whistleblowing Policy. It sets out the principles and rules for reporting and investigating whistleblowing, as well as whistleblower safeguards against retaliation. The policy applies to the entire Group, including all companies controlled by or in which MedLife has a majority stake. It is addressed to group employees, associates, shareholders, members of management bodies, partners, contractors, customers and suppliers, as well as to trainees, interns and recruits. The whistleblowing channel is managed externally by a third party to ensure the impartiality of the registration and resolution process. The resolution committee may also involve persons internal to the Group but who are independent of the case in question.

The Whistleblowing Policy complies with Law No. 361/2022 on the protection of whistleblowers in the public interest, European Union regulations and other relevant international standards. The document also addresses G1, G3, G5 and G13 impacts through measures to protect whistleblowers, prevent fraud and avoid unnecessary procedures in the provision of healthcare services. The Board of Directors is responsible for its implementation and has designated a third party to record, review and resolve referrals. The policy is available on MedLife's website, where whistleblowers can use a dedicated form for internal reporting or can turn to external channels represented by competent authorities.

Through the Whistleblowing Policy, MedLife establishes clear procedures for reporting whistleblowing, ensuring confidentiality, impartiality and protection against retaliation, including prohibiting suspension of employment, reduction in pay or discrimination against whistleblowers. Whistleblowers may report irregularities through the internal channel, using the form available on the MedLife website, or through external channels represented by competent authorities, the National Integrity Agency and other public institutions. Whistleblowing reports must contain relevant details, including the data of the whistleblower (if applicable), a description of the fact and possible evidence, and anonymous reports are only analyzed if they include complete indications of misconduct. All referrals are recorded in an electronic register kept for 5 years and the designated person reviews each report and may propose measures such as disciplinary investigation, referral to criminal investigation or review of internal regulations. Within 3 months of receipt of the report, the whistleblower is informed of the progress of the investigation and subsequently of the measures taken, unless informing the whistleblower could jeopardize the investigation. MedLife protects whistleblowers by guaranteeing confidentiality and prohibiting retaliation, thereby reinforcing an ethical and transparent environment.

In order to maintain an ethical and transparent business environment, MedLife is committed to investigating all good-faith referrals and taking appropriate action if confirmed, including disciplinary investigation and referral to the appropriate bodies. It also commits to train employees on retaliation and commitments. The policy provides for training employees, including senior management, on the prohibition against retaliation, thereby strengthening a climate of trust in the organization. Upon receipt of a report, the designated person reviews the referral and proposes follow-up action, ensuring that the principles of impartiality and confidentiality are respected. In significant cases, the investigation is escalated to the Board of Directors and, depending on the outcome, measures such as disciplinary investigation, referral to criminal investigation or improvement of internal policies to prevent similar incidents may be ordered. All investigations are conducted in compliance with applicable legislation and internal ethical rules.

MedLife ensures that whistleblowers are protected against any form of retaliation in accordance with applicable law and Directive (EU) 2019/1937. The company guarantees the confidentiality of the whistleblower, prohibiting the disclosure of the identity of the whistleblower without consent, except as required by law. Any person who reports violations of Internal Regulation or applicable legislation shall be protected against disciplinary sanctions, reduction of salary, change of contract, dismissal, intimidation, discrimination or any other measures that could affect his/her professional status.

Retaliation is prohibited even if the report is not confirmed, as long as the report was made in good faith and on the basis of information believed to be true at the time of reporting.

In order to prevent such risks, MedLife aims to review existing documents, develop additional measures and carry out an analysis to identify the functions most at risk of corruption and bribery and set specific actions for them. In addition, although MedLife has not yet implemented a formalized due diligence procedure to assess business partners and suppliers from the perspective of corruption risks, this measure is being considered for the future.

Currently, there is no dedicated training program for employees on corruption and bribery, but MedLife is considering the development of a specialized program, especially for those functions most at risk.

The Group has not established specific policies for the following impacts: G7 and G12, but recognizes their importance and is considering the development of appropriate frameworks in the future. Currently there are no dedicated policies for:

- G7: Potential positive impacts on people through active participation in the development of a more favorable legislative framework for the health sector. Although MedLife contributes to these initiatives, it has not yet formalized a specific policy in this regard.
- G12: Potential negative impacts on people due to failure to identify the functions most at risk of corruption, bribery or bribery and lack of structured training on these issues.

The Group recognizes the need to strengthen these issues and is considering the development of compliance policies and programs for these areas and will establish an action plan in line with evolving legislative requirements and the Group's strategic priorities.

[G1-2] - Managing relations with suppliers

As a result of the DMA process, the Group has identified two significant positive impacts related to *Supplier Relationship Management*, namely G8 and G9. The Group has not established specific policies for the G9 impact, but recognizes its importance and is considering the development of appropriate frameworks in the future.

At a corporate level, within MedLife the management of supplier relationships are included in MedLife's Code of Social Responsibility and Ethical Code of Conduct documents which outline MedLife's commitment to comply with all legal requirements and to maintain ethical and responsible relationships with all its partners, including suppliers, to treat suppliers fairly (including through fair payment behavior), selecting and contracting them on the basis of merit and objective business standards, avoiding favoritism. This code also states that MedLife will not employ or invest in persons or entities engaged in illegal or harmful activities.

MedLife's collaboration with local suppliers of medicines, medical supplies and pharmaceuticals has a significant positive impact on the local economy and innovation in various regions of Romania, contributing to the sustainable development of regional communities by providing access to quality medical products and services and reducing environmental impact. Following consultation with suppliers, they have reported an increase in turnover and jobs due to working with the Group. The Group selects its suppliers based on criteria of quality, price and their ability to deliver, aiming to establish strong long-term relationships.

In the coming period, the Group aims to implement a supplier code of conduct that will include key aspects of managing environmental and social impacts, and is also analyzing the potential for implementing sustainability criteria in the procurement process. In this way the risks associated with suppliers' inadequate management of environmental and social impacts that may damage the Group's reputation will be better considered. Non-compliance with sustainability and social responsibility

standards by suppliers may have negative repercussions on the public's image and trust in the Group. This risk highlights the need for rigorous selection and monitoring of suppliers to ensure their compliance with ethical and environmental standards, thereby protecting the reputation and integrity of the organization (RO34).

[G1-3] - Prevention and detection of corruption and bribery

MedLife manages whistleblowing and bribery referrals and complaints through its Code of Ethics and Conduct and Whistleblowing Policy. Therefore, the mechanisms for filing complaints and referrals on bribery and corruption, as well as those for resolution, are the same as those for unethical or illegal behavior described under disclosure requirement G1-1.

The governing bodies that deal with bribery and corruption issues within MedLife include the Board of Directors and the Audit Committee, which has specific duties in assessing the internal control system and monitoring the application of legal standards as detailed in MedLife's Corporate Governance Charter. These management structures are responsible for overseeing compliance with internal policies and legal regulations.

In terms of prevention procedures, these include internal communication through training sessions, documents accessible on the company intranet and through regular briefings, continuous monitoring of transactions and risk assessment.

To date, the Group has not carried out an analysis to identify the functions most at risk of corruption and bribery, but will do so by the end of 2025. During 2024, MedLife has not implemented a formal anti-corruption and bribery training program.

[G1-4] - Confirmed cases of corruption or bribery

In FY 2024, there were no incidents of corruption and bribery or bribery at Group level.

[G1-5] - Political influence and lobbying

In the DMA process, the Group has identified a significant positive impact **-** G7 - related to *Political Commitment* at the level of the parent company, Med Life S.A. by generating potential positive impacts on people through active participation in the processes to develop a more favorable regulatory framework for health activities. The active involvement of Med Life SA in the regulatory processes in the healthcare sector can bring significant improvements in the quality of healthcare services and ensure equitable and safe access for patients. This impact will be felt at the national level, directly influencing the legislative and operational framework in the health sector, thus facilitating the creation of a more favorable environment for the entire healthcare industry.

This sub-topic can represent a significant opportunity for MedLife. Through active involvement in professional associations that support the stability and regulation of the healthcare sector, the company can contribute to a more stable, predictable and well-regulated business environment. By participating in consultation processes initiated by various organizations and institutions to develop new policies and regulations, the Group can facilitate more favorable conditions for business development. This would improve the predictability and stability of the sector while ensuring a more appropriate regulatory framework for the efficient operation of the organization.

At present, the Group has not set specific actions for these impacts and risks, but recognizes their importance and is considering the possibility of developing appropriate actions in the future, such as: continuing to organize training programs on business conduct issues and analysis to identify the functions most at risk of corruption and bribery.

At MedLife, there is no policy or specific mention of political influence and lobbying activities. The company focuses on ethical and compliance standards and does not engage in political influence or lobbying activities. This approach reflects MedLife's commitment to maintain integrity and transparency in all of its operations, ensuring that all actions are aligned with the organization's values and principles.

Med Life SA, Clinica Polisano SRL, Personal Genetics SRL, Anima Specialty Medical Services SRL, MNT Healthcare Europe SRL, Centrul Medical Sama SA and Almina Trading SA are part of PALMED, the Patronatul Furnizoratul de Furnizorilor de Servicii Medicale Private - the main national "voice" for lobbying and advocacy, the main promoter supporting private healthcare providers in Romania and the right of patients to quality healthcare at an affordable price. Through this professional association it has been involved in taking position in particular on the Framework Contract on Medical Services and any other legislative proposals aimed at changes in the national health system.

None of the Group companies is registered in the EU Transparency Register or equivalent. Furthermore, none of the members of the existing Board of Directors or committees has held comparable positions in public administration in the previous two years. During the financial year 2024, MedLife was not involved in lobbying activities and did not support political parties.

[G1] - Presentation of Group specific information

Pricing and Billing Transparency (*SASB Health Care Delivery HC-DY)*

Pricing and billing transparency is a sustainability issue specific to the healthcare sector under the SASB Health Care Delivery HC-DY standard. In the context of the healthcare industry, concerns about transparency in these areas have led to increased regulatory attention and compliance requirements in some jurisdictions. As such, entities that adopt transparent and compliant billing practices can reduce the risks associated with potential penalties and better protect shareholder value.

Promoting transparency in the pricing and billing process has a direct positive impact on Group's patients and customers. By providing clear and accessible information about the costs of services, patients can make informed decisions about their healthcare and avoid unpleasant billing surprises.

In a healthcare sector where price perceptions can influence the decision to access services, ensuring transparency and fair billing practices becomes an essential element of corporate responsibility. The SASB standard requires the reporting of the following metrics on the theme of pricing and billing transparency**:**

- HC-DY-270a.1. Description of policies or initiatives to ensure that patients are adequately informed of the price prior to having a procedure and
- HC-DY-270a.2. Discussion on how information about service prices is made publicly available.

The Group complies with the commitments set out in its Sustainability Management Policy, which includes ensuring transparency in communicating with patients by providing them with clear information about the prices of healthcare services. To facilitate patient access to detailed and accurate information, MedLife has implemented a number of internal procedures and dedicated initiatives:

- Written communication: Patients can view the fee schedule for medical services through the official MedLife website and mobile app. These sources provide them with cost details before scheduling and accessing services.
- Personalized advice: Medical and administrative staff in MedLife facilities and the Call Center are trained to provide patients with clear information on the costs of procedures, both for those who pay in full and for those with medical insurance. In the case of insured patients, MedLife works with insurers to determine the amounts covered by the insurance policy and the patient's contribution, providing a detailed estimate of the costs incurred.

- Internal information procedures: MedLife has internal procedures in place to inform patients of costs before services are provided. These procedures apply in all network facilities and cover both outpatient and inpatient services.

In terms of differentiating between full-paying and insured patients, MedLife works closely with insurers to determine what patients pay and what is covered by insurance. This way, patients receive accurate information about their personal contribution and the portion covered by insurance, allowing them to make informed decisions. MedLife provides patients with detailed cost estimates, which may include the exact total price, a price range, or other relevant information, such as the percentage or amount of payment for which the patient is responsible. This transparent approach allows patients to effectively manage their financial resources and plan appropriately for needed medical care.

This information is available for both inpatient and outpatient services, providing complete transparency regarding the costs associated with health care. By providing these details, MedLife demonstrates its commitment to transparency and to the right of patients to be accurately and fully informed before making decisions about their health.

Fraud and Unnecessary Procedures (*SASB Health Care Delivery HC-DY)*

Another relevant sustainability issue under the SASB Health Care Delivery HC-DY standard is Fraud and Unnecessary Procedures. In the healthcare sector, preventing fraud and eliminating unnecessary procedures are essential to maintaining professional ethics and protecting patients. Healthcare entities may be subject to significant penalties if their staff engage in fraudulent practices, such as overbilling, performing unwarranted treatments to obtain revenue, or misreporting services rendered. This theme is relevant for MedLife because, as the leader in the private healthcare market in Romania, the Group has a responsibility to maintain the highest standards of integrity and transparency. Moreover, a part of the medical services provided by MedLife are reimbursed by the National Health Insurance House (NHIH), which makes this aspect all the more important, given the use of public funds.

The Group has identified the positive impact G3 *Absence of fraud and elimination of unnecessary procedures in the provision of healthcare services* as a result of the implementation of effective measures to prevent these risks. Initiatives implemented include:

- Sustainability policy, which includes commitments to comply with ethical and legal standards, as well as corporate governance measures aimed at eliminating the risks associated with medical fraud.
- The Code of Ethics and Conduct, applicable to all employees and collaborators, which explicitly prohibits any form of fraud, such as upcoding, billing for services not performed or justifying unnecessary medical procedures.
- Whistleblower reporting and protection mechanisms established by the Whistleblowing Policy, whereby employees can confidentially report any suspicious practices without risk of retaliation, in accordance with whistleblower legislation.
- Strict internal control and audit procedures to verify that the medical act and the billing process comply with the regulations in force, thus preventing the risk of fraud and abuse.

As this sub-topic is an entity-specific issue, to understand performance in relation to this spect, Group has selected a metric from the SASB standards. *SASB* metric *HC-DY-510a.1 - Total financial losses resulting from legal proceedings associated with medical fraud*, Group did not experience any cases of medical fraud or related litigation during the reporting period.

Anti-Competitive Behavior (*GRI Standards)*

Group has identified positive impact G4 *Promoting competitive behavior* in line with the Global Reporting Initiative Standards (GRI Standards). This aspect addresses behaviors such as price fixing, market restriction, supply coordination, customer sharing and monopoly practices, which can have a negative impact on the market and clients. Free and fair competition ensures innovation, improved quality of services and increased accessibility for patients.

The management of this issue is governed by *MedLife's Code of Ethics and Code of Conduct*, a document that sets out clear principles for the competitive behavior of employees and the entire organization. Through this Code, MedLife is committed to comply with national and international competition laws and not to enter into any agreements with its competitors that could affect free competition in the market. The Group also promotes ethical business practices and ensures that its business partners follow the same principles.

To date, MedLife has not engaged in unfair competition or anti-competitive behavior and has not received any sanctions, fines or adverse decisions from the Competition Council or other competent competition authorities (*GRI 206-1 - Legal Actions for Antitrust, Antitrust and Monopoly*).

Targets linked with Business Conduct

The targets established so far for Business Conduct IRO's (including Group-specific information) do not fully meet the requirements set out by the ESRS regarding the definition of measurable, outcome-oriented objectives within a clear time frame. For this reason, such specific targets are not included in the current reporting.

However, we acknowledge the importance of setting clearly defined, quantifiable objectives aligned with ESRS requirements, which would allow for the monitoring of sustainability performance. In the upcoming period, we aim to develop a structured framework for setting objectives so that they are relevant, measurable, and integrated into our development and reporting strategies. This approach will ensure increased transparency and will facilitate the assessment of the real impact of the implemented initiatives on consumers and end users, contributing to the strengthening of a sustainable business model.

XII. ANNEXES

Annex 1 – Abbreviations and symbols

Abbreviation / symbol	Abbreviation name
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
MFP	Ministry of Public Finance
IFRS	International Finnacial Reporting Standards
ESG	Environment, Social and Governance
GRI	Global Reporting Initiative
SASB	Sustainability Accounting Standards Board
DMA	Double-meaning analysis
IRO	Impacts, risks and opportunities
UNEP-IF	United Nations Environment Program Finance Initiative
KPI	Key performance indicators
AGEO	Ordinary General Assembly
AGA	General Meeting of Shareholders
CA	Administrative Board
CEX	Executive Committee
GES	Greenhouse gas emissions
CNAS	National Health Insurance House
I p	Positive impact
I n	Negative impact
R	Risc
O	Opportunity
A / P	Actual / Potential
Up	Upstream value chain
Op	Own operations
Ds	Downstream value chain
✓	Indicate aspects affected/targeted
TBD	Action, a measure not yet defined by the Group
SSP2-4.5	The scenario projects a global temperature increase of about 2.7°C by 2100 if greenhouse gas emissions stabilize in the second half of the century
SSP5-8.5	Scenario in which extensive use of fossil fuels and accelerated emissions growth lead to a global temperature increase of more than 4.4°C by 2100
FTE / ENI	Full Standard Equivalent
MDR-P	Minimum Disclosure Requirements - Policies
MDR-A	Minimum Disclosure Requirements - Actions
SSM	Health and safety at work
CCM 1	Climate Change Mitigation
PNIESC	National Integrated Energy and Climate Change Plan
UWWTD	Urban Waste Water Treatment Directive
TCFD	Task Force on Climate-related Financial Disclosures
IPCC	Intergovernmental Panel on Climate Change
WHO	World Health Organization
REDII	Renewable Energy Directive
CEAP	Circular Economy Action Plan
Mwh	Megawatt-hour
GPL	Liquefied Petroleum Gas

Abbreviation / symbol	Abbreviation name
NCV	Net calorific value
GCV	Gross calorific value
kRON	thousand lei (Ron)
MEUR	million
tCO2e	tons (t) of carbon dioxide (CO2) equivalent (e)
CO2	Carbon dioxide
CH4	Methane
N2O	nitrous oxide
SF6	Sulphur hexafluoride
HFC	Hydrofluorocarbons
PFC	Perfluorocarbons
NF3	Nitrogen trifloride
GHG	Green House Gases
PPP	Power Purchase Agreement
GoO	Certificate de Origine / Guarantee of origin
DEFRA UK	Department for Environment, Food & Rural Affairs
CLP	Classification, Labeling and Packaging
SVHC	Substances of Very High Concern
SOC	Substances of Concern
HGR	Government Decision
NTPA	Technical Standard on Air Protection
SPP	Security Protection Service
SGA Ilfov	Water Management System
LM	Medical Analysis Laboratories
SDS	Safety Data Sheets
mg/dm3	Milligrams / cubic decimeters
m3	Cubic meter
PFA	Authorized natural persons
CAS	Social Insurance House
CASS	Social Health Insurance House
CAM	Employment Insurance Contribution
GDPR	General Data Protection Regulation
UN	United Nations
IOM	International Organization for Migration
OECD	Organization for Economic Cooperation and Development
CSSM	Occupational Safety and Health Committee
HC-DY	Healthcare - Diagnostics
EVG&D	Economic value generated and distributed
ECDC	European Center for Disease Prevention and Control
ASHP	American Society of Health-System Pharmacists
IFC	International Finance Corporation

Annex 2 - Data points deriving from other EU legislation listed in Appendix B of ESRS 2

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
ESRS 2 GOV-1 Gender diversity in governing bodies point 21(d)	Metric No 13 in Table 1 of Annex 1	N/a	Commission Delegated Regulation (EU) 2020/1816(5), Annex II	N/a	Material	7
ESRS 2 GOV-1 Percentage of members of the governing bodies who are independent point 21(e)	N/a	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	7
ESRS 2 GOV-4 Statement on due diligence process point 30	Metric No 10 in Table 3 of Annex 1	N/a	N/a	N/a	Material	16
ESRS 2 SBM-1 Involvement in fossil fuel activities point 40(d)(i)	Metric No 4 in Table 1 in Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6)Table 1: Qualitative environmental risk information and Table 2: Qualitative social risk information	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS 2 SBM-1 Involvement in activities related to the manufacture of chemicals point 40(d)(ii)	Metric No 9 in Table 2 of Annex 1	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS 2 SBM-1 Involvement in activities related to controversial arms point 40(d)(iii)	Metric No 14 in Table 1 of Annex 1	N/a	Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS 2 SBM-1 Involvement in activities related to tobacco growing and production point 40(d)(iv)	N/a	N/a	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS E1-1 Transitional plan for achieving climate neutrality by 2050 paragraph 14	N/a	N/a	N/a	Regulation (EU) 2021/1119, Article 2(1)	Material	55
ESRS E1-1 Undertakings excluded from the application of benchmarks aligned to the Paris Agreement point 16(g)	N/a	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 1: Banking book - Climate change transition risk: credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 12(1)(d) to (g) and 12(2)	N/a	Immaterial	
ESRS E1-4	Metric No 4 in Table 2 in Annex 1	Article 449a	Delegated Regulation (EU) 2020/1818, Article 6	N/a	Material	57

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
Greenhouse gas emission reduction targets paragraph 34;		Commission Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 3: Banking Portfolio - Climate Change Transition Risk: Alignment Metrics				
ESRS E1-5 Consumption of fossil energy from sources disaggregated by source (high climate impact sectors only) paragraph 38	Metric No 5 in Table 1 and metric No 5 in Table 2 in Annex 1	N/a	N/a	N/a	Material	58
ESRS E1-5 energy consumption and energy mix point 37	Metric No 5 in Table 1 of Annex 1	N/a	N/a	N/a	Material	58
ESRS E1-5 Energy intensity associated with activities of sectors with high climate impact Paragraphs (40)-(43)	Metric No 6 in Table 1 of Annex 1	N/a	N/a	N/a	Material	58
ESRS E1-6 Gross values from 1, 2, 3 and total GHG emissions point 44	Metrics 1 and 2 in Table 1 in Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 1: Banking book - Climate change transition risk: credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)	N/a	Material	59
ESRS E1-6 Gross GHG emission intensity Paragraphs (53)-(55)	Metric No 3 in Table 1 in Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) No 2022/2453 Model 3: Banking Portfolio - Climate Change Transition Risk: Alignment Metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	N/a	Material	59
ESRS E1-7 GHG removals and carbon credits paragraph 56	N/a	N/a	N/a	Regulation (EU) 2021/1119, Article 2(1)	Immaterial	
ESRS E1-9 Exposure of the benchmark's portfolio to physical climate risks paragraph 66	N/a	N/a	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	N/a	Immaterial	
ESRS E1-9 Disaggregation of monetary values by acute and chronic physical risk point 66(a) ESRS E1-9 Location of significant assets that are subject to significant physical risk paragraph 66(c).	N/a	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) No 2022/2453, paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: exposures subject to physical risk.	N/a	N/a	Immaterial	

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
ESRS E1-9 Breakdown of the book value of buildings assets by energy efficiency classes point 67(c).	N/a	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) No 2022/2453 point 34; Form 2: Banking Portfolio - Climate Change Transition Risk: Loans Secured against Real Estate - Energy Efficiency of Collateral.	N/a	N/a	Immaterial	
ESRS E1-9 Portfolio exposure to climate-related opportunities paragraph 69	N/a	N/a	Delegated Regulation (EU) 2020/1818, Annex II	N/a	Immaterial	
ESRS E2-4 The quantity of each pollutant listed in Annex II of the European Pollutant Release and Transfer Register (E-PRTR) Regulation emitted to air, water and land, point 28	Metric No 8 in Table 1 in Annex 1 Table 1 in Annex 1 Metric No 2 in Table 2 in Annex 1 Metric No 1 in Table 2 in Annex 1 Metric No 3 in Table 2 in Annex 1	N/a	N/a	N/a	Material (emissions to water)	68
ESRS E3-1 Water and marine resources point 9	Metric No 7 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E3-1 Specific policy point 13	Metric No 8 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E3-1 Sustainable oceans and seas paragraph 14	Metric No 12 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E3-4 Total water recycled and reused point 28(c)	Metric No 6.2 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E3-4 Total consumption of water consumed in m3 per net revenue from own operations paragraph 29	Metric No 6.1 in Table 2 of Annex 1	N/a	N/a	N/a	Material	74
ESRS 2- IRO 1 - E4 point 16(a)(i)	Metric No 7 in Table 1 of Annex 1	N/a	N/a	N/a	Immaterial	
		N/a	N/a	N/a	Immaterial	
ESRS 2- IRO 1 - E4 point 16(b)	Metric No 10 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS 2- IRO 1 - E4 point 16(c)	Metric No 14 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E4-2 Sustainable land/agriculture practices or policies point 24(b)	Metric No 11 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E4-2	Metric No 12 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
Sustainable oceans/seas policies or practices point 24(c)						
ESRS E4-2 Policies to combat deforestation paragraph 24(d)	Metric No 15 in Table 2 of Annex 1	N/a	N/a	N/a	Immaterial	
ESRS E5-5 Non-recycled waste point 37(d)	Metric No 13 in Table 2 of Annex 1	N/a	N/a	N/a	Material	81
ESRS E5-5 Hazardous waste and radioactive waste item 39	Metric No 9 in Table 1 of Annex 1	N/a	N/a	N/a	Material	81
ESRS 2- SBM3 - S1 Risk of incidents of forced labor point 14(f)	Metric No 13 in Table 3 of Annex I	N/a	N/a	N/a	Material	83
ESRS 2- SBM3 - S1 Risk of child labor incidents point 14(g)	Metric No 12 in Table 3 of Annex I	N/a	N/a	N/a	Immaterial	
ESRS S1-1 Human rights policy commitments paragraph 20	Metric No 9 in Table 3 and metric No 11 in Table 1 of Annex I	N/a	N/a	N/a	Material	87
ESRS S1-1 Due diligence policies with regard to the issues addressed by the fundamental Conventions 1-8 of the International Labor Organization paragraph 21		N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	87
ESRS S1-1 Processes and measures to prevent trafficking in human being's paragraph 22	Metric No 11 in Table 3 of Annex I	N/a	N/a	N/a	Immaterial	87
ESRS S1-1 Workplace accident prevention policy or management system point 23	Metric No 1 in Table 3 of Annex I	N/a	N/a	N/a	Material	87
ESRS S1-3 Complaints mechanisms point 32(c)	Metric No 5 in Table 3 of Annex I	N/a	N/a	N/a	Material	92
ESRS S1-14 Number of fatalities and number and rate of work-related accidents point 88(b) and (c)	Metric No 2 in Table 3 of Annex I	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	101
ESRS S1-14 Number of days lost due to injury, accident, death or sickness point 88(e)	Metric No 3 in Table 3 of Annex I	N/a	N/a	N/a	Material	101
ESRS S1-16 Unadjusted gender pay gap point 97(a)	Metric No 12 in Table 1 of Annex I	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	101

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
ESRS S1-16 An excessive level of the ratio between the remuneration of the managing director and that of the employees point 97(b)	Metric No 8 in Table 3 of Annex I	N/a	N/a	N/a	Immaterial	
ESRS S1-17 Incidents of discrimination point 103(a)	Metric No 7 in Table 3 of Annex I	N/a	N/a	N/a	Material	102
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 104(a)	Metric No 10 in Table 1 and metric No 14 in Table 3 of Annex I	N/a	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/a	Material	102
ESRS 2- SBM3 - S2 Significant risk of child or forced labor in the value chain point 11(b)	Metrics 12 and 13 in Table 3 of Annex I	N/a	N/a	N/a	Material	104
ESRS S2-1 Human rights policy commitments point 17	Metric No 9 in Table 3 and metric No 11 in Table 1 in Annex 1	N/a	N/a	N/a	Material	107
ESRS S2-1 Value Chain Worker Policies paragraph 18	Metrics 11 and 4 in Table 3 in Annex 1	N/a	N/a	N/a	Material	107
ESRS S2-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 19	Metric No 10 in Table 1 of Annex 1	N/a	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/a	Material	107
ESRS S2-1 Due diligence policies with regard to the issues addressed by the fundamental Conventions 1-8 of the International Labor Organization paragraph 19	N/a	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	107
ESRS S2-4 Human rights issues and incidents in its upstream and downstream value chain paragraph 36	Metric No 14 in Table 3 of Annex 1	N/a	N/a	N/a	Material	110
ESRS S3-1 Human rights policy commitments, point 16	Metric No 9 in Table 3 in Annex 1 and metric No 11 in Table 1 in Annex 1	N/a	N/a	N/a	Material (excluding indigenous populations)	112
ESRS S3-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Principles and/or the OECD Guidelines point 17	Metric No 10 in Table 1 of Annex 1	N/a	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/a	Material	112

Submission requirement and related data point	SFDR reference	Pillar 3 reference	Ref of the Benchmarks Regulation	EU Ref from Climate Law	Material/ Immaterial	Pag.
ESRS S3-4 Human rights issues and incidents paragraph 36	Metric No 14 in Table 3 of Annex 1	N/a	N/a	N/a	Material	116
ESRS S4-1 Consumer and end-user policies paragraph 16.	Metric No 9 in Table 3 and metric No 11 in Table 1 in Annex **1**	N/a	N/a	N/a	Material	123
ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 17	Metric No 10 in Table 1 of Annex 1	N/a	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	N/a	Material	123
ESRS S4-4 Human rights issues and incidents paragraph 35	Metric No 14 in Table 3 of Annex 1	N/a	N/a	N/a	Material	130
ESRS G1-1 United Nations Convention against Corruption, point 10(b)	Metric No 15 in Table 3 of Annex 1	N/a	N/a	N/a	Material	138
ESRS G1-1 Protection of warnings point 10(d)	Metric No 6 in Table 3 of Annex 1	N/a	N/a	N/a	Material	138
ESRS G1-4 Fines for violation of laws against corruption and bribery point 24(a)	Metric No 17 in Table 3 of Annex 1	N/a	Delegated Regulation (EU) 2020/1816, Annex II	N/a	Material	138
ESRS G1-4 Standards to combat corruption and bribery and bribery point 24(b)	Metric No 16 in Table 3 of Annex 1	N/a	N/a	N/a	Material	138

Annex 3 - Proportion of turnover generated by products or services associated with economic activities aligned to the taxonomy

Financial year 2024	Year			Criteria for substantial contribution						Criteria related to the "do no significant harm" principle									
Economic activities (1)	**Code (2)**	**Turnover (3)**	**Proportion of turnover,**	**Climate change mitigation**	**Adapting to climate change (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity (10)**	**Climate change mitigation**	**Adapting to climate change (12)**	**Water (13)**	**Pollution (14)**	**Circular economy (15)**	**Biodiversity (16)**	**Minimum guarantees (17)**	**Proportion of turnover taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) turnover, year 2023 (18)**	**Facilitation activity category (19)**	**Transition activity category (20)**
		RON	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	From facilitation	Transition
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (aligned to taxonomy)																			
Acquisition and ownership of buildings	CCM 7.7.	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%		Transition
Turnover of environmentally sustainable activities (aligned to taxonomy) (A.1)		*0*	0%	0%	0%	0%	0%	0%	0%								0%		
Of which facilitating		*0*	0%	0%	0%	0%	0%	0%	0%									*Facilitating*	
Of which transitional		*0*	0%	0%															*Transition*
A.2 Activities eligible under the taxonomy but which are not environmentally sustainable (non-taxonomy activities)																			
Acquisition and ownership of buildings	CCM 7.7.	636,676	0.02%	D	N/EL	N/EL	N/EL	N/EL	N/EL								0.03%		
Turnover from activities that are eligible under the taxonomy but are not sustainable in terms of environmentally sustainable (non-taxonomy activities) (A.2)		**636,676**	**0.02%**	**0.02%**	**0%**	**0%**	**0%**	**0%**	**0%**								0.03%		
A. Turnover of taxonomy eligible activities (A.1 + A.2)		**636,676**	**0.02%**	**0.02%**	**0%**	**0%**	**0%**	**0%**	**0%**								**0.03%**		
B. INELIGIBLE ACTIVITIES IN TERMS OF TAXONOMY		**0**	**0%**																
Turnover of ineligible activities in terms of taxonomy	**2,714,938,035**		**99,98 %**																
Total	**2,715,574,711**		**100%**																

Annex 3 - Proportion of CapEx from products or services associated with economic activities aligned to the taxonomy

Financial year 2024	Year			Criteria for substantial contribution						Criteria related to the principle of "not cause significant prejudice									
Economic activities (1)	**Code (2)**	**CapEX (3)**	**Share of CapEX, year 2024 (4)**	**Climate change mitigation (5)**	**Adapting to climate change (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity (10)**	**Climate change mitigation (11)**	**Adapting to climate change**	**Water (13)**	**Pollution (14)**	**Circular economy (15)**	**Biodiversity (16)**	**Minimum guarantees (17)**	**Proportion of turnover aligned to taxonomy (A.1.) or eligible under taxonomy (A.2.) CapEx, year 2023 (18)**	**Category activity de facilitation (19)**	**Category activity transitional (20)**
		RON	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	From facilitation	Transition
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (aligned to taxonomy)																			
Construction of new buildings	CCM 7.1	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%		
Renovation of existing buildings	CCM 7.2	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%		Transition
CapEx from environmentally sustainable activities (aligned to taxonomy) (A.1)		*0*	*0,00%*	*0.00%*	0%	0%	0%	0%	0%								0%		
Of which facilitating		-	0%	O%	O%	O%	O%	O%	O%									*Facilitating*	
Of which transitional		-	*0%*	*0%*															
A.2 Activities eligible under the taxonomy but which are not environmentally sustainable (non-taxonomy activities)																			
Construction of new buildings	CCM 7.1	37,151,562	9.58%	0.00%	0%	0%	0%	0%	0%								0%		
Renovation of existing buildings	CCM 7.2	20,413,167	5.26%	0.00%	0%	0%	0%	0%	0%								0%		
CapEx related to activities that are eligible under the taxonomy but are not environmentally sustainable (non-taxonomy activities) (A.2)		**57,564,729**	**14.8%**	**14.8%**	**0%**	**0%**	**0%**	**0%**	**0%**										
A. CapEx related to eligible activities in terms of taxonomy (A.1 + A.2)		**57,564,729**	**14.8%**	**14.8%**	**0%**	**0%**	**0%**	**0%**	**0%**								**0%**		
B. INELIGIBLE ACTIVITIES IN TERMS OF TAXONOMY																			
CapEx related to ineligible activities in terms of taxonomy		**330,340,975**	**85.2%**																
TOTAL		**387,905,704**	**100%**																

Annex 4 - Proportion of OpEx from products or services associated with economic activities aligned to the taxonomy

Financial year 2024	Year			Criteria for substantial contribution						Criteria related to the principle of "not cause significant harm									
Economic activities (1)	**Code (2)**	**OpEx (3)**	**Share of OpEx, year 2024 (4)**	**Climate change mitigation (5)**	**Adapting to climate change (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity (10)**	**Climate change mitigation**	**Adapting to climate change (12)**	**Water (13)**	**Pollution (14)**	**Circular economy (15)**	**Biodiversity (16)**	**Minimum guarantees (17)**	**Proportion of turnover aligned to the taxonomy (A.1.) or eligible in terms of taxonomy (A.2.) OpEx, year 2023**	**Facilitation activity category (19)**	**Transition activity category (20)**
		RON	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	From facilitation	Transition
A. ELIGIBLE ACTIVITIES UNDER THE TAXONOMY'S PDVE																			
A.1. Environmentally sustainable activities (aligned to taxonomy)																			
n.a		**0**	**0%**	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	D	D	D	D	D	D	D	0%		Transition
OPE related to environmentally sustainable activities (aligned to taxonomy) (A.1)		*0*	*0%*	0%	0%	0%	0%	0%	0%								0%		
Of which facilitating		*0*	*0%*	*0%*	O%	O%	O%	O%	O%									*Facilitating*	
Of which transitional		*0*	*0%*	*0%*															*Transition*
A.2 Activities eligible under the taxonomy but which are not environmentally sustainable (non-taxonomy activities) *0%*																			
n.a		0	0%														0%		
OPEX related to activities eligible under the taxonomy but which are not environmentally sustainable (non-taxonomy activities) (A.2)		0	0.00%																
B. INELIGIBLE ACTIVITIES IN TERMS OF TAXONOMY		38.505.512	**100%**																
TOTAL		**38.505.512**	**100.00%**																

Annex 6 - Economic activities considered (sectors with high climate impact)

CAEN	NACErev2	Cl	CAEN - Description
2110	21.10	C	Manufacture of basic pharmaceutical products
3250	32.50	C	Manufacture of medical and dental devices, appliances and instruments
4646	46.46	G	Wholesale of pharmaceuticals
4719	47.19	G	Other retail sale in non-specialized stores
4773	47.73	G	Retail sale of pharmaceutical products in specialized stores
4774	47.74	G	Retail sale of medical and orthopedic goods in specialized stores
5210	52.10	H	Deposits
6820	68.20	L	Renting and sub-letting of own or rented real estate

Annex 7 - Water risk assessment

Water stress is defined as the ratio between total water demand and available renewable water resources, both surface and groundwater. Water demand includes uses for domestic, industrial, irrigation and livestock, while renewable water resources take into account the impact of upstream users and the influence of large dams on downstream water availability. High values of water stress suggest intense competition for water between users, which can pose a significant risk to economic sectors and local communities, especially in regions with intensive agriculture or high population density. The analysis of the areas where MedLife operates is presented below. The methodology used is the WRI Aqueduct- Water Risk Filter.

			2030	**2050**	**2080**	**2030**	**2050**	**2080**	**2030**	**2050**	**2080**
#	**Legal Entity**	**Place of operation**	Business as Usual - SSP3 RCP7.0 (2.8°C to 4.6°C)			Optimistic - SSP1 RCP2.6 (1.3°C to 2.4°C)			Pessimistic - SSP5 RCP8.5 (3.3°C to 5.7°C)		
1	Rapid Diagnostic Polyclinic SA	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
2	Medapt SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
3	Histo SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
4	Diagnostic Polyclinic Rapid Medis SRL (indirect)*	Sfântu Gheorghe	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
5	Bahtco Invest SRL**	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
6	Med Life Ocupational SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
7	Pharmalife-Med SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
8	Med Life Insurance and Reinsurance Broker SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
9	Genesys Medical Clinic SRL (indirect)*	Arad	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
10	RUR Medical SRL (indirect)**	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
11	Biotest Med SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
12	Vital Test SRL	Iași	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High

#	Legal Entity	Place of operation	2030	2050	2080	2030	2050	2080	2030	2050	2080
			Business as Usual - SSP3 RCP7.0 (2.8°C to 4.6°C)			Optimistic - SSP1 RCP2.6 (1.3°C to 2.4°C)			Pessimistic - SSP5 RCP8.5 (3.3°C to 5.7°C)		
13	Medical Center Sama SA	Craiova	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high
14	Ultratest SA (direct and indirect)*	Craiova	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high
15	Prima Medical SRL	Craiova	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high
16	Stem Cells Bank SA	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
17	Dent Estet Clinic SA	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
18	Green Dental Clinic SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
19	Dent A Porter SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
20	Dentestet Kids SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
21	Aspen Laborator Dentar SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
22	Medical Center Panduri SA	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
23	Almina Trading SA	Targoviste	Low	Low	Low	Low	Low	Low	Low	Low	Low
24	Anima Specialty Medical Services SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
25	Anima Promovare si Vanzari SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
26	Valdi Medica SA	Cluj	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium
27	Polisano Clinic SRL	Sibiu	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
28	Solomed Clinic SA	Pitești	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
29	Solomed Plus SRL (indirect)*	Pitești	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
30	Doctor's advice SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
31	RMC Dentart (indirect)*	Budapest	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium

#	Legal Entity	Place of operation	2030	2050	2080	2030	2050	2080	2030	2050	2080
			Business as Usual - SSP3 RCP7.0 (2.8°C to 4.6°C)			Optimistic - SSP1 RCP2.6 (1.3°C to 2.4°C)			Pessimistic - SSP5 RCP8.5 (3.3°C to 5.7°C)		
32	RMC Medical (indirect)*	Budapest	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
33	RMC Medlife	Budapest	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
34	Badea Medical SRL	Cluj	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium
35	Oncoteam Diagnostic SRL**	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
36	Medical Center Micromedica SRL	Piatra Neamt	Low	Low	Low	Low	Low	Low	Low	Low	Low
37	Micromedica Targu Neamt SRL (indirect)*	Targu Neamt	High	Medium to high	High	High	High	High	Medium to high	High	High
38	Micromedica Bacau SRL (indirect)*	Bacău	Low	Low	Low	Low	Low	Low	Low	Low	Low
39	Micromedica Roman SRL (indirect)*	Roman	Medium to high	Medium to high	Low	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high
40	Medrix Center SRL (indirect)*	Roznov	Low	Low	Low	Low	Low	Low	Low	Low	Low
41	Lotus Hospital SRL	Ploiești	Low	Low	Low	Low	Low	Low	Low	Low	Low
42	Pharmachem Distributie SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
43	KronDent SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
44	Medica SA	Sibiu	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
45	Dent Estet Ploiesti SRL (indirect)*	Ploiești	Low	Low	Low	Low	Low	Low	Low	Low	Low
46	Stomestet SRL (indirect)*	Cluj	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium
47	Costea Digital Dental SRL (indirect)*	Oradea	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
48	Expert Med Irina Medical Center (indirect)*	Galati	Low	Low	Low	Low	Low	Low	Low	Low	Low
49	MNT Healthcare Europe SRL	Ilfov	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
50	MNT Asset Management SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high

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			Business as Usual - SSP3 RCP7.0 (2.8°C to 4.6°C)			Optimistic - SSP1 RCP2.6 (1.3°C to 2.4°C)			Pessimistic - SSP5 RCP8.5 (3.3°C to 5.7°C)		
51	Pro Life Clinics SRL (indirect)*	Iași	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
52	Onco Card SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
53	Onco Card Invest SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
54	Tomorad Expert SRL (indirect)*	Sfântu Gheorghe	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
55	IT Repair SRL (indirect)*	Targu Mures	High	Medium to high	High	High	High	High	Medium to high	High	High
56	Medici's SRL	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
57	Micro-Medic SRL (indirect)*	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
58	Sweat Concept One SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
59	OptiCristal Consult SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
60	Alinora Optimex SRL (indirect)*	Brasov	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	High
61	SC M-Profilaxis SRL (indirect)*	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
62	VitaCare Flav SRL (indirect)*	Pitești	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
63	Dent Estet Genesys SRL (indirect)*	Arad	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
64	Aspire Dental SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
65	Sanopass SA	Targoviste	Low	Low	Low	Low	Low	Low	Low	Low	Low
66	Muntenia Medical Competences S.A. (indirect)*	Pitești	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
67	Bios Diagnostic Medical Services SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
68	Diagnostic and Treatment Center Provita S.A.	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
69	Medical City Blue SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
70	Laborator Cuza Voda SRL (indirect)*	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high

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			Business as Usual - SSP3 RCP7.0 (2.8°C to 4.6°C)			Optimistic - SSP1 RCP2.6 (1.3°C to 2.4°C)			Pessimistic - SSP5 RCP8.5 (3.3°C to 5.7°C)		
71	Provita Pain Clinic SA (indirect)*	Suceava	Medium to high	Medium to high	Low to medium	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high	Medium to high
72	Policlinica Union SRL (indirect)*	Cluj	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium	Low to medium
73	Brol Medical Center S.A. (indirect)*	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
74	Provita 2000 SRL (indirect)	Constanța	Low	Low	Low	Low	Low	Low	Low	Low	Low
75	Nord Management Solutions SRL (indirect)	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
76	Med Varix SRL (indirect)*	Timisoara	Low	Low	Low	Low	Low	Low	Low	Low	Low
77	Personal Genetics SRL	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
78	Nord Soma SA (indirect)	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
79	Super Age by Nord SA (indirect)	Bucharest	High	High	Extremely high	High	High	Extremely high	High	High	Extremely high
80	VP-MED Kereskedelmi en Szolgaltato Korlatolt Felelossegu Tarsasag	Budapest	Low	Low	Low	Low	Low	Low	Low	Low	Low to medium
81	Medical Center Antares SRL	Piatra Neamt	Low	Low	Low	Low	Low	Low	Low	Low	Low
82	Euromedica Hospital SA	Baia Mare	Low	Low	Low	Low	Low	Low	Low	Low	Low
83	Euromedica Administrator SA	Baia Mare	Low	Low	Low	Low	Low	Low	Low	Low	Low