

NEUCA GROUP
SUSTAINABILITY
REPORT FOR 2024

GRUPA **NEUCA**



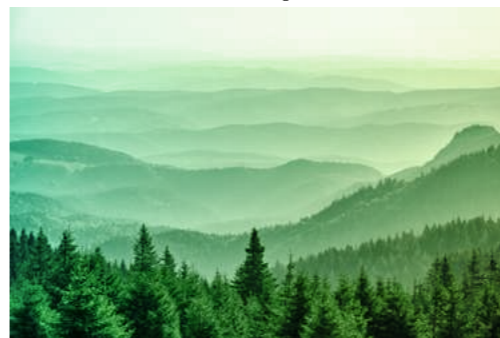
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GENERAL
INFORMATION

01.1 ESRS 2 GENERAL DISCLOSURES

01.1.1 BP-1 GENERAL BASIS FOR PREPARATION OF SUSTAINABILITY STATEMENTS

THIS REPORT HAS BEEN PREPARED IN ACCORDANCE WITH ARTICLE 14(5) OF THE ACT OF 17 DECEMBER 2024 AMENDING THE ACCOUNTING ACT, THE ACT ON STATUTORY AUDITORS, AUDIT FIRMS AND PUBLIC SUPERVISION AND CERTAIN OTHER ACTS. IN THE REPORT, DISCLOSURES WERE MADE IN ACCORDANCE WITH THE PROVISIONS OF REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF JUNE 18, 2020 ON THE ESTABLISHMENT OF A FRAMEWORK TO FACILITATE SUSTAINABLE INVESTMENT.

This report has been prepared in accordance with the ESRB standards introduced by Commission Delegated Regulation (EU) 2023/2772.

The information, data, indicators and statements contained in the report refer to NEUCA Group, unless otherwise indicated. Where respective data were not available, an estimation method was used. The report covers information and data for the period from January 1, 2024 to December 31, 2024. In this report, the scope of consolidation is the same as in the consolidated financial statements for 2024. All subsidiaries are included in the consolidation in the scope of this report

As at December 31, 2024 the Group was made up of 62 entities (NEUCA S.A., 60 subsidiaries and 1 foundation). In 2024, the exemption under Article 19a (9) and Article 29a (8) of Directive 2013/34/EU was not used

This report applies to the value chain at the level of our own operations as well as upstream and downstream.

NEUCA Group does not provide information regarding intellectual property, know-how or innovation effects.

NEUCA Group has not benefited from the exemption under Articles 19a (3) and 29a (3) of Directive 2013/34/EU

01.1.2 BP-2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

TIME HORIZONS

In the materiality assessment, NEUCA Group did not depart from the time horizons adopted by the ESRS standards.

The following were accepted:

- short-term time horizon: 2024,
- medium-term time horizon: 2025-2030,
- long-term time horizon: above 2030.

VALUE CHAIN ESTIMATION

The metrics contained in this report do not include data from the NEUCA Group's value chain.

SOURCES OF ESTIMATION AND OUTCOME UNCERTAINTY

The metrics presented in this report come from the Group's own operations. Where respective data were not available, an estimation method was used.

The following indicators are subject to a high level of measurement uncertainty:

- E5-4

The uncertainty of the outcome presented in Table E5-4 results from the lack of data

in the organisation regarding the weights of products introduced into the organisation and the need to estimate the weights based on the assumptions made about the weights of a given assortment. Details of the estimation method used are disclosed in Chapter 2.2.5

- E5-5

The uncertainty of the outcome presented in Table E5-5 results from the lack of data in the organisation regarding the weights of products discharged from the organisation and the need to estimate the net weights based on the assumptions made. Details of the estimation method used are disclosed in Chapter 2.2.5.

CHANGES IN PREPARATION OR PRESENTATION OF SUSTAINABILITY INFORMATION AND DISCLOSURE OF INFORMATION IN ACCORDANCE WITH OTHER REGULATIONS

NEUCA Group publishes its eighth edition of the Non-Financial Report which has been known as Sustainability Report since this year. This year, in connection with the introduced Commission Delegated Regulation (EU) 2023/2772, which obliged NEUCA Group to prepare a report based on the ESRS standard from 2025 (report for 2024), the report was prepared in accordance with the ESRS

standards. As this is our first report fully consistent with the ESRS standards, NEUCA Group does not report any changes in the way we prepare or present the sustainability statement or errors from previous periods.

NEUCA Group does not disclose information in the report on the basis of other or generally accepted interpretations and standards regarding sustainability reporting.

INCORPORATION BY REFERENCE

NEUCA Group does not include information by reference to another section of the report or financial statements.

USE OF PHASED-IN PROVISIONS IN ACCORDANCE WITH APPENDIX C TO ESRS 1

NEUCA Group benefits from gradually implemented regulations in accordance with Appendix C to ESRS 1 in the following scope: E1-9, E5-6.

The topics covered by ESRS E1, ESRS E5, ESRS S1, ESRS S2, ESRS S4, ESRS G1 were considered relevant as a result of the materiality assessment process and are reported in this report. The topics covered by ESRS E2, ESRS E3, ESRS E4 and ESRS S3 were considered irrelevant as a result of the materiality assessment process.

THIRD-PARTY VERIFICATION

This sustainability report of NEUCA Group for the year 2024 was subject to a third-party verification which was carried out by the audit company Forvis Mazars Audyt Sp. z o.o. in accordance with the National Standard for Sustainability Reporting Attestation Services 3002PL and the National Standard for Attestation Services Other than Audit and Review 3000 (Z), respectively

01.1.3 GOV-1 ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

SUPERVISORY BOARD

THE NUMBER OF (NON-EXECUTIVE) MEMBERS OF THE SUPERVISORY BOARD IN 2024 AMOUNTED TO 6 PEOPLE OF WHICH 50% WERE WOMEN (3 PEOPLE) AND 50% WERE MEN (3 PEOPLE).

Table 1-1. Expertise and skills of members of the Supervisory Board:

<p>Kazimierz Herba Chairman of the Supervisory Board</p>	<p>Graduate of the Faculty of Trade at the University of Economics in Poznań. Founder of Torfarm S.A. (today NEUCA S.A.), in the years 1994-2008, he held the position of the President of the Board of Directors. Main shareholder of NEUCA S.A. He actively supports the Company with regard to setting and following strategic development directions.</p>
<p>Wiesława Herba Member of the Supervisory Board, Member of the Audit Committee</p>	<p>She graduated from the University of Economics (formerly the Academy of Economics) in Poznań. Along with Kazimierz Herba she founded and managed Torfarm S.A. (today NEUCA S.A.) progressing through all levels of the organisational structure. In the years 2001-2003, she was the General Director and then the Operations Director (2003-2004). Until January 2004, she was a proxy of Torfarm S.A. From March 2004 to January 2009, she was appointed the Chairwoman of the Supervisory Board. Founder of the Audit Committee and its Chairwoman until December 2017, currently a Member of the Audit Committee. Significant shareholder of NEUCA S.A. Assists in corporate governance matters.</p>
<p>Tadeusz Wesółowski Member of the Supervisory Board</p>	<p>Ph.D. in technical sciences, graduate of the Warsaw University of Technology. Having received the diploma, he continued academic work at the University as a lecturer. In 1990, he established and managed Prosper which, for more than a dozen years, was one of the leaders in pharmaceutical distribution in Poland. The company started from importing pharmaceuticals and OTC drugs from Western European countries, and then gradually extended its assortment and the scope of operations with distribution of pharmaceuticals. Many times he advised on and participated in new projects on the pharmaceutical market. He advises the Company with regard to strategic issues.</p>

Bożena Śliwa
Member of the Supervisory Board

Graduate of the Medical University of Warsaw, major in retail pharmacy. She was the President of Kielce Regional Pharmaceutical Chamber and member of the Supreme Pharmaceutical Council. She completed a course for candidates for members of supervisory boards in the companies with participation of the State Treasury and in commercial law companies. Member of the Supervisory Boards at Radix SA, Optima Radix SA, chaired the Supervisory Board at Optima Radix Vita Plus Tadanko S.A. Co-owner of pharmacies, manager in one of them.

Iwona Sierzputowska
Member of the Supervisory Board, Chairwoman of the Audit Committee (independent member)

economist and lawyer by education, graduate of Master's and Doctoral studies at the Warsaw School of Economics, SWPS of the University of Humanities and Social Sciences in Warsaw and Université Paris Dauphine in Paris. She is a member of the Polish Chamber of Statutory Auditors and has the qualifications of a statutory auditor. She has over 20 years of professional experience as a financial director in large corporations, including over 7 years as a member of the Board of Directors. She was also a member of the Board of Administrators in the reinsurance company Yole S.A. with its registered office in Luxembourg. In recent years, she worked at Leroy Merlin Polska Sp. z o.o. where she was responsible for the entire area of finance, controlling and investments.

Piotr Borowski
Deputy Chairman of the Supervisory Board, Member of the Audit Committee (independent member)

Graduate of the University of Economics in Poznań, postgraduate studies in finance and corporate taxation at the Warsaw School of Economics, postgraduate studies at the Academy of Leadership Psychology at the Warsaw University of Technology School of Business and MBA studies.

Since the beginning of his professional career, associated with the capital market and the stock exchange, he has a securities broker license.

Independent Member of the Supervisory Board and Audit Committee in the following companies: Dino Polska S.A. with its registered office in Krotoszyn and Towarzystwo Ubezpieczeń Zdrowie S.A. with its registered office in Gdynia.

In 2018-2022, Member of the Board of the Warsaw Stock Exchange responsible for the Operations Division, and from March 2020 also for the WSE Finance Division. During this period, he also held supervisory functions in the bodies of companies from the Warsaw Stock Exchange Group.

In 2017-2018, ran an advisory practice in the field of investor relations and the capital market. In 2007-2016, worked on managerial positions at the Warsaw Stock Exchange, among others as the director of the following departments:

In 2024, the Supervisory Board included 2 independent members.

The Supervisory Board of NEUCA S.A.

supervises issues related to sustainable development throughout the Group, and assesses the operating mechanisms, among others, through the Audit Committee established within the same the roles and tasks of which are described later in this chapter. The Supervisory Board supervises the implementation of the Group’s business strategy and Responsible Business Strategy for the creation of which the Board of Directors is responsible, and the senior management is responsible for their ongoing implementation.

Representatives of the Supervisory Board, the Board of Directors and the management staff participate in regular strategic workshops and ESG workshops devoted to ongoing monitoring of progress in achieving strategic goals.

The Supervisory Board is responsible for monitoring and evaluating processes related to sustainable development throughout the Group. It also plays a role in assessing the effectiveness of the strategy and has the prerogatives to review the register of ESG risks and opportunities.

AUDIT COMMITTEE

THERE IS AN AUDIT COMMITTEE WITHIN THE SUPERVISORY BOARD WHICH SUPPORTS THE SUPERVISORY BOARD IN THE PERFORMANCE OF ITS REGULATORY AND STATUTORY CONTROL AND SUPERVISORY DUTIES. AS AT DECEMBER 31, 2024 THE COMPOSITION OF THE AUDIT COMMITTEE WAS AS FOLLOWS:

- Iwona Sierzputowska, Chairwoman of the Audit Committee (independent member),
 - Wiesława Herba, Member of the Audit Committee,
 - Piotr Borowski, Member of the Audit Committee (independent member).
- The Audit Committee’s tasks include:
- monitoring of financial reporting processes as well as of the effectiveness of internal control systems, internal audit and risk management systems, including ESG.
 - active participation in the selection of an audit firm responsible for auditing sustainability reports,
 - supervision over financial audits,
 - controlling and monitoring the independence of the statutory auditor and the audit firm carrying out audits of the financial statements,
 - informing the Supervisory Board about the results of the audit of financial statements, including aspects related to the implementation of the ESG strategy.

NEUCA S.A. BOARD OF DIRECTORS

THE BOARD OF DIRECTORS IS RESPONSIBLE FOR THE ADMINISTRATION AND SUPERVISION OF THE IMPLEMENTATION OF THE RESPONSIBLE BUSINESS STRATEGY OF NEUCA GROUP, MAKING KEY DECISIONS IN THIS REGARD. AT THE LEVEL OF THE BOARD OF DIRECTORS, DECISIONS ARE MADE REGARDING THE INTEGRATION OF ESG PRINCIPLES WITH THE OPERATIONAL ACTIVITIES AND INDIVIDUAL BUSINESS AREAS OF THE ORGANISATION. THE BOARD OF DIRECTORS IS ALSO ACTIVELY INVOLVED IN THE WORK ON THE SUSTAINABILITY REPORT, SUPPORTING THE TRANSPARENCY OF THE GROUP’S ACTIVITIES AND ENSURING COMPLIANCE WITH APPLICABLE ESG STANDARDS AND REGULATIONS.

As at 31 December 2024, the Board of Directors of NEUCA S.A. consisted of 6 people (executive members) of which 16.7% were women (1 person) and 83.3% were men (5 people). In total, the percentage of women in the Supervisory Board and the Board of Directors was 33.3%.

As at December 31, 2024 and as at the date of approval of this report for publication, the Board of Directors worked in the following composition:

- **Piotr Sucharski**,
President of the Board of Directors,
- **Grzegorz Dzik**,
Vice-President of the Board of Directors,
- **Krzysztof Miszewski**,
Vice-President of the Board of Directors,
- **Julita Czyżewska**,
Vice-President of the Board of Directors,
- **Daniel Wojtkiewicz**,
Vice-President of the Board of Directors,
- **Roman Dudzik**,
Vice-President of the Board of Directors.

In 2024, there was no employee representative in the Board of Directors.

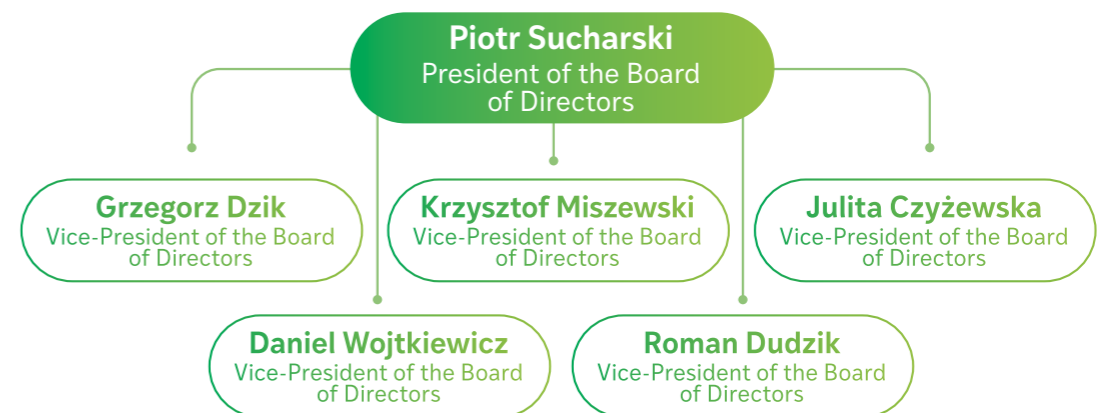


Table 1-2. Expertise and skills of members of the Board of Directors**Piotr Sucharski**

President of the Board of Directors,
General Director



He graduated from the Faculty of Management, AGH University of Science and Technology in Krakow. Since then he has pursued his professional career in finance divisions of the following companies: Huta Sendzimira (1993-1994); PLC Leasco S.A. (1995-1998; as Finance Director), Press Glass sp. z o.o. (1999, as Finance Director), Mostostal Kraków SA (2000, as Finance Director). From 2001, in NEUCA S.A. as the Finance Director; from March 2005, in the Board of Directors of NEUCA S.A. From January 2009, on the office of the President of the Board of Directors.

Grzegorz Dzik

Vice-President of the Board of Directors



Graduated from the Faculty of Economics of Maria Skłodowska-Curie University in Lublin and from MBA program of the Business School of Warsaw University of Technology and London Business School. Graduated from INSEAD and Duke University management programmes, he has qualifications of the British Association of Chartered Certified Accountants (FCCA). He worked for Lafarge Group, recently as a Board Member responsible for finance and supply chain. Earlier, was employed in the global headquarters of NKT CABLES in Germany and in the Department of Audit and Business Consulting at Andersen. Since August 2010, he has been a member of the Board of Directors of NEUCA Group. Responsible for managing the entire Group's business support area, including finance, IT and controlling.

Krzysztof Miszewski

Vice-President of the Board of Directors



He graduated from the faculty of Management at the University of Gdańsk and postgraduate studies in finance and production efficiency at the University of Banking in Gdańsk. He started his professional career at Polpharma S.A. as a specialist for technological processes and engineering analyses. He then took over the role of project manager. In 2009, he joined the Company as a Project Manager. From mid-2010, as the Director of the Project Office, he was developing the portfolio of project initiatives and the competences of project management in the Company. From 2011, he was the Director of the Department of Sales Support and Service Quality, responsible for sales support and defining the parameters of the logistics service. At that time, he coordinated the processes of process integration with subsidiaries in the wholesale area. From 2013, he was responsible for customer service structures and processes. At the beginning of 2018, he assumed responsibility for logistics and transport operations as the Director of the Supply Chain Division.

Julita Czyżewska

Vice-President of the Board of Directors



She graduated from the Higher School of Economics in Warsaw, postgraduate studies in project management and integrated information systems in the Warsaw School of Economics, MBA at the Gdańsk Foundation for Management Development and the Erasmus University. A graduate of many development programmes, e.g. The Innovative Health Care Leader at the Stanford University Graduate School of Business and Innovation and Transformation in Health Centre as part of Kaiser Permanente International. She started her professional career in 2000 at PZU Group where, among others, she built and managed PZU Zdrowie, carried out transformations of product and claim adjustment areas. At the same time, she was the chairwoman of the Health and Accident Insurance Commission at the Polish Chamber of Insurance. She received the Polish Chamber of Insurance badge "For services to insurance". She joined the NEUCA Group at the beginning of 2022 as Director of Insurance and Medical Services. Since November 2022, she has been a member of the Board of Directors of NEUCA S.A. Responsible for the development and management of the patient area, i.e. for the sales of health products and services, patient healthcare, patient marketing, digital transformation.

Daniel Wojtkiewicz

Vice-President of the Board of Directors



He obtained an engineering degree at the ATR in Bydgoszcz in the field of business organization management and a master's degree at the Nicolaus Copernicus University in Toruń in the field of quantitative methods and computer science in management as well as an EMBA diploma from SGM in Warsaw. He has over 20 years of experience in managing sales teams in the pharmaceutical, advertising, office and construction industries. He has been involved in the pharmaceutical market since 2003, and with the NEUCA Group since 2010. Initially responsible for training of salespeople, in March 2011 he was member of the Management Board of HA Galenica-Panax Sp. z o.o. From September 2011, he was Director of the Central Sales Department in the Modern Segment, and from 2015, Director of the Sales Division.

COMPETENCES AND KNOWLEDGE ON SUSTAINABLE DEVELOPMENT

Sustainability governance is a very important aspect of life of the organisation. As the leader in the Polish wholesale pharmaceutical distribution market, NEUCA Group recognises the importance

Roman Dudzik

Vice-President of the Board of Directors



He graduated in finance and banking from the University of Banking in Wrocław and management and computer science from the University of Economics in Wrocław. He is a graduate of MBA studies at the Leon Kozminski Academy. Over 20 years of professional experience in creating and implementing business strategies, organizational transformations, managing programmes and projects implementing comprehensive organizational and technological changes gained in companies such as: TETA, Prokom, ENERGA Group, Orange Group as well as SAB Miller and Pfeleiderer. In NEUCA Group for the past 6 years he was the Director of IT and Data Management Division. Since November 2022 – as Vice-President of the Board of Directors-he has been responsible for the Area of Technology and Data.

of carrying out our business in a socially, ethically and environmentally responsible manner.

Therefore, the Board of Directors in its daily work and when implementing the processes regularly refreshes and expands its knowledge in the ESG area on the business impact of new sustainability reporting standards (under

the CSRD Directive). In 2024, both the Board of Directors and the Supervisory Board actively developed competences and expertise in the field of sustainable development. Representatives of the Board of Directors also took an active part in the preparation of the NEUCA Group's Sustainability Report for 2024. Recognising the importance of the above issues, last year the Board of Directors actively used the experience and competences of the Area of Investor Relations and Sustainable Development Reporting. The Board of Directors and representatives of the Supervisory Board also regularly participate in strategic workshops in the ESG area where the current status of the implementation of the set goals of the Responsible Business Strategy and directions of development in the future are discussed.

Members of the Supervisory Board participated in conferences, courses and trainings on sustainable development, reporting standards and the role of Supervisory Boards, including those held, among others, by the Education Centre of the National Board of Statutory Auditors, the industry portal Nadzorkorporacyjny.pl., the Association of Stock Exchange Issuers and consulting companies. In addition, as part of their professional and business activities, they took part in the implementation and promotion of solutions in the field of sustainable development such as corporate governance rules, investments in green energy or support for employee initiatives that are closely related to social and environmental responsibility, while creating a safe and comfortable workplace and a customer-friendly space.

The Board of Directors and representatives of the Supervisory Board regularly monitor progress in achieving the sustainable development goals. In 2024, three such meetings were held with the participation of the management staff. Regardless of recurring meetings, when

necessary, consultative meetings are held with the Board of Directors.

Also, managerial staff and employees of various levels who are substantive support or are directly involved in the implementation of projects and processes related to sustainable development systematically improve their skills by:

- a wide access to expert knowledge of a third-party consulting company, in the form of consultation meetings, project training related to the update of the materiality assessment, analysis of climate risks and opportunities, assessment and analysis of ESG risks and opportunities, taxonomy of sustainable activities, due diligence,
- participation in webinars of the Association of Stock Exchange Issuers (SEG),
- targeted trainings and webinars, e.g. on issues related to the circular economy, waste management, energy transformation.

AREA OF INVESTOR RELATIONS AND SUSTAINABILITY REPORTING

Since 2023, NEUCA Group has also operated a separate Area of Investor Relations and Sustainability Reporting whose tasks in all issues related to sustainable development include:

- reporting on the level of implementation of measures resulting from the ESG strategy,
- coordination of non-financial data reporting from individual areas across the Group,
- preparation of disclosures in the field of EU Taxonomy,
- monitoring and ensuring consistency of reporting rules with the current legal status,
- preparing reports (periodic and annual) and periodic reporting of results and progress of work.

The area of Investor Relations and Sustainability Reporting and key directors are involved in the preparation of the Sustainability Report. The Board of Directors, on the other hand, accepts its structure, main assumptions and verifies the chosen directions and compliance with the strategy.

INTERNAL AUDIT AREA

The Internal Audit Area operates on the basis of the Internal Audit Regulations, ensuring compliance with processes, regulations, procedures and, if necessary, can support the work on sustainability reporting.

RESPONSIBILITY FOR ESG IMPACTS, RISKS AND OPPORTUNITIES

Responsibility for sustainability issues is spread among various bodies in NEUCA Group.

THE BOARD OF DIRECTORS IS RESPONSIBLE FOR:

- defining the strategy,
- development and implementation of policies, including risk management policy
- assessment of the impact on the business activities of the organisation,
- identifying risks at the operational level,
- deciding on preventive and remedial actions taken,
- implementing sustainable development issues in everyday activities while managing risks and taking advantage of opportunities,
- supervision over the activities of senior management.

Based on market, technological, operational analyses and changes in regulations, the Board of Directors also assesses the organisation's ability to take actions aimed at maximising business opportunities.

THE SUPERVISORY BOARD IS RESPONSIBLE FOR:

- supervision over such activities
- approving the overall risk management framework, policies and strategies.

SENIOR MANAGERIAL STAFF IS RESPONSIBLE FOR:

- implementing actions at the operational level.

All these areas work closely together to effectively minimise risks, take advantage of opportunities and effectively manage sustainability issues.

OPERATIONALISATION OF ESG ACTIVITIES AT THE MANAGERIAL LEVEL

Due to the fact that sustainable development concerns many areas of the Group's operations, key directors are also involved in processes related to ESG impacts, risks and opportunities, i.e. they act as substantive experts in the process of updating the materiality assessment and in the assessment and analysis of ESG impacts, risks and opportunities. They also participate in the work on the Sustainability Report. In addition, in 2024, they took part in the launched project related to the analysis of climate risks and opportunities.

At the same time, directors of operational and organisational units are responsible for the implementation and reporting of individual measures resulting from the Responsible Business Strategy of NEUCA Group:

- Communication and Public Affairs Director,
- Investments and Administration Director,
- Human Resources Policy Director,
- Compliance and Administration Director,
- Improvement and Development of Independent Pharmacies Director,
- Manufacturer Relations Director,
- Purchasing Director.

01.1.4 GOV-2 INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Board of Directors and the Supervisory Board make business decisions based on a number of external and internal factors such as operational, regulatory and financial risks, guided by the assumptions contained in the company's strategy, including the ESG strategy, which intertwines with the business strategy. In the decision-making process, they pay attention to changing legal regulations, innovations, stakeholder needs, technology development, market condition and relationships with suppliers and external entities. The activities carried out in NEUCA Group are planned and structured so

there is no need to make changes to previously intended projects.

Significant ESG impacts, risks and opportunities were identified in the first quarter of 2025, therefore the processes for informing the Board of Directors and the Supervisory Board will be designed in the current reporting year. Regardless of this, both the Board of Directors and the representatives of the Supervisory Board are regularly informed about the progress in the field of sustainable development, including due diligence processes, policies, activities,

metrics and objectives related to sustainable development.

- Representatives of the Supervisory Board are informed by the management during the strategic business workshops six times a year and during the ESG workshops of which three were held last year, as well as during the current quarterly result meetings with the Board of Directors.
- The Board of Directors is informed during business and ESG workshops and during current status meetings with the managerial staff responsible for specific areas of activity.

The Supervisory Board is regularly informed about the processes related to sustainability reporting.

In 2024 and at the beginning of 2025, the Board of Directors was involved in the process of materiality assessment at various stages of its implementation. The Board of Directors validated each time the results of tests and analyses which can be found later in the report.

Due to the fact that NEUCA Group for the first time identified and named in detail the material impacts, risks and opportunities for sustainable development that may occur throughout the value chain, it has not yet determined the responsibilities in terms of individual impacts, risks and opportunities. Assigning responsibilities will be the next stage of work in this area.

In 2024, the Board of Directors and representatives of the Supervisory Board also monitored the progress of work on the implementation of the ESG strategy, regularly meeting with people responsible for individual areas. In 2024, three such meetings were held

(summary of 2023, summary of 1Q and 2Q/1H 2024). Specifically, the following issues were discussed:

in the environmental area (pillar of the NEUCA Group’s Responsible Business Strategy: **Healthy environment**)

During the workshops with the Board of Directors held three times a year, environmental issues and initiatives taken to achieve the goals of reducing emissions, including issues related to waste, packaging, utilities consumption and transport, were comprehensively discussed.



In 2024, issues related to renewable energy (own RES*) were also discussed in detail due to projects implemented in this area. The first product in the Group in FSC-certified packaging, designed for recycling, was also piloted. Topics related to green transport were also discussed, as well as closing the circulation of containers used as packaging in the transport of orders to the customer.

NEUCA Group paid significant attention to the aspect of building environmental awareness of its employees by holding training sessions

available on the online platform, monitoring attendance and encouraging the participation of the entire employee community.

in the social area (pillar of the NEUCA Group’s Responsible Business Strategy: **Healthy society**)

Last year, NEUCA dla Zdrowia Foundation, established by NEUCA S.A., continued the implementation of the National Sugar Level Survey (NBPC) launched in 2022 under the slogan “Cukrzyca – sprawdzam”. In addition to free of charge nationwide research, an information campaign was carried out in mobile outpatient medical care clinics to increase the awareness of Poles regarding the risk associated with abnormal sugar levels. In 2024, one of the important elements of the NBPC was a partnership



in innovative research on the early detection of type 1 diabetes in the asymptomatic phase in children – a project of the University Children’s Clinical Hospital in Białystok and the screening testing at 1,400 children.



* Renewable energy sources are sources using wind, solar radiation, geothermal energy, waves, currents and tides, river decline and energy obtained from biomass and biogas in the processing process. Many RES technologies do not generate emissions of harmful substances in the energy generation process but some (e.g. biomass and biogas) may cause emissions during combustion or fermentation.

in the governance area (pillar of the NEUCA Group’s Responsible Business Strategy: **Responsible organisation**)

In 2024, as part of NEUCA Group’s concern for the health of employees, associates-workers and their families, private medical care “Świat Zdrowia” was introduced. The medical offer is constantly improved and adapted to the needs of employees. The Group also conducts a number of initiatives, such as the NEUCA Dbamy programme, lectures as part of the LiderON leader development programme (meetings with inspiring people from the world of business, science or law who share knowledge, experience and good practices), the Masters development programme addressed to individual business areas or the “Diversity is in us” campaign.



in the synergistic area for all the others (pillar of the NEUCA Group’s Responsible Business Strategy: **Partnership for responsibility**)

In response to the growing requirements in terms of sustainable development, the Group was developing initiatives launched in 2023. As a result of the partnership activities, the Group prepared and implemented together with pharmaceutical manufacturers the campaign “Leki do Apteki – Świat w Twoich rękach”, the first action in the country uniting patients, pharmacists and pharmaceutical manufacturers around a common, socially important goal which is the proper disposal of medicines. The campaign aims at a long-term and lasting change in the knowledge and awareness of the public about the proper disposal of medicines as well as proposing specific solutions that will serve pharmacies for years.

01.1.5 GOV-3 INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

REMUNERATION OF MEMBERS OF THE BOARD OF DIRECTORS AND OF THE SUPERVISORY BOARD

Rules regarding the granting and payment of remuneration for the members of the Board of Directors and of the Supervisory Board of NEUCA S.A. have been regulated in the “Remuneration Policy for the Members of the Board of Directors and of the Supervisory Board of NEUCA S.A.” The intention of this policy is to have a positive impact on the motivation of the members of the Board of Directors and of the Supervisory Board to support the implementation of the market missions of the organisation. Members of the Supervisory Board, for their membership in the Supervisory Board, receive a monthly remuneration in the amount laid down in a resolution of the General Meeting.

The Board of Directors and key managers (about 30 people) are the beneficiaries of the incentive scheme based on the value of the Company’s shares which is the main strategic measure.

One of the important factors influencing the perception and assessment of NEUCA Group on the capital market (and consequently affecting the share price) is how the Group defines, manages, implements and reports on ESG-related objectives.

In addition, the Board of Directors is responsible for the overall implementation of the objectives set out in the ESG strategy as strategic directions and assumptions in the development of the Company. Individual directions and underlying assumptions are operationalised and cascaded onto managers in the form of quarterly and annual goals. Managers responsible for individual areas of the ESG strategy report them on a quarterly basis to the Board of Directors and to a representative of the Supervisory Board.

A variable part of their remuneration – the incentive bonus – depends on performance of the set goals.

SUSTAINABLE DEVELOPMENT ISSUES AND REMUNERATION OF THE BOARD OF DIRECTORS AND THE SUPERVISORY BOARD

The remuneration policy and the incentive scheme for the governing bodies are not related to sustainable development.

01.1.6 GOV-4 STATEMENT ON DUE DILIGENCE

Table 1-3. Elements of the due diligence process:

Basic elements of the due diligence process	Points in the Sustainability Report
Including due diligence in governance, strategy and business model	1.1.8., 3.1.3., 3.2.3., 3.3.3., 4.1.3.
Cooperation with the affected stakeholders at all key stages of the due diligence process	1.1.9., 3.1.4., 3.2.4., 3.3.4., 4.1.4.
Identification and assessment of adverse effects	1.1.11., 1.1.10
Taking action to reduce the identified adverse effects	2.1.6., 2.2.3., 3.1.5., 3.2.5., 3.3.5., 4.1.5.
Monitoring the effectiveness of these efforts and providing relevant information in this regard	2.1.9., 2.2.5., 2.2.6., 3.1.19. 3.2.6., 3.3.6.

01.1.7 GOV-5-RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

The purpose of the risk management and internal control system in relation to sustainability reporting is to ensure the reliability, transparency and compliance of information provided in reports containing data related to the organisation’s activities in the social, environmental and corporate governance context.

The risk management process consists of identifying, assessing, monitoring and managing risks related to how the environment, society and corporate governance principles affect the organisation. The process of identifying risks covers the value chain of the core business and activities within other segments.

In the area of sustainability, the organisation identifies the following types of risks:

- environmental risks: related to the impact of the natural environment on the organisation, e.g. climate change, pollution,
- social risks: regarding respect for human rights, labour standards, diversity and the inclusion of social responsibility,
- regulatory and legal risks: changing environmental regulations, labour laws, ESG reporting regulations,
- financial risks: financial severity of penalties in the event of non-compliance with regulations.

In terms of ESG risks, the organisation conducted a materiality assessment process where it defined the most significant ESG risks. The process consisted of the following stages:

1. Comprehensive identification of ESG risks and opportunities

The expert team established in the organisation carried out the identification of ESG opportunities and risks in relation to material issues resulting from the materiality assessment, taking into account the specificity of the industry of activity and significant external factors. The outcome of the work of the appointed team was a list of 62 potential ESG risks and 20 potential ESG opportunities for the Group.

2. Verification of identified ESG risks and opportunities

The expert team discussed and verified the identified ESG risks and opportunities. The outcome of this stage was an update of the list of risks and opportunities which ultimately included 55 potential ESG risks and 8 potential ESG opportunities for the Group.

3. Evaluation of the identified ESG risks and opportunities

The identified ESG risks and opportunities were evaluated by representatives of the business areas. During the meetings, individual area teams reviewed, verified and assessed all the ESG risks and opportunities. The assessment was made on a five-point scale (1-5) in three time horizons (up to one year, up to five years and up to ten years). The Group adopted such an approach due to the similar scale applicable in the organisation when assessing business risks and specified in the Risk Management Policy of NEUCA Group. Risks and opportunities were assessed in terms of financial significance. The organisation adopted a risk materiality threshold from the average level (risk score in the range of 7 to 25, for the scale:

small – from 1 to 6; medium – from 7 to 14; large – from 15 to 20; very large – from 21 to 25.

Area work teams described and assessed all the 55 risks and 8 opportunities. In addition, the outcome of the work was subject to consultation with third-party experts. The result is a list of 2 material sustainability risks and 4 material sustainability opportunities. A detailed description of the material risks and opportunities is provided under SBM-3.

4. Validation and acceptance by the Board of Directors

The principal risks that defined in the organisation following the update of the dual materiality assessment are:

- risk of financial penalties and civil claims resulting from violations of privacy and disclosure of personal data,
- financial risk related to damages and losses caused by the departure of patients of the Świat Zdrowia Medical Operator resulting from the failure to provide them with an adequate level of personal safety.

THE ORGANIZATION APPLIES THE FOLLOWING STRATEGY FOR DEFINED AND MONITORED RISKS:

- prevention,
- risk transfer (outsourcing),
- risk avoidance,
- risk acceptance.

The choice of risk management depends on the defined external or internal impact and the ability of the organisation to mitigate the defined risk. Defined risk mitigation activities and the risk management process are subject to audit and internal control processes.

The entity integrates the identified ESG risks into the company-wide risk system and is in the process of preparing the process of their managing. Currently, risks related to sustainability reporting are not included in the internal control system. The Company identifies such risks and considers them as insignificant. At the same time, the Company does not exclude the introduction of appropriate control measures if it considers that there are reasons to raise the risk assessment related to sustainability reporting.

The Board of Directors participated in the process of analysing ESG risks and opportunities and validated the results. The process was carried out in accordance with the Risk Management Policy, approved by the Board of Directors. Since only in 2024 NEUCA Group identified significant risks and opportunities in the area of sustainable development, the Board of Directors so far was not regularly informed in this regard. The Supervisory Board is regularly informed about the implemented processes related to sustainability reporting and materiality assessment.

The internal audit was not involved in the process of identifying significant ESG risks and opportunities, however, in accordance with the above Policy, the risk management system in place in the organisation is verified by the Internal Audit and Internal Control as control units supervising the compliance of system elements.



01.1.8 SBM-1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ABOUT NEUCA GROUP

NEUCA Group has been active in the field of health care for over 30 years, combining in a synergistic way the needs of pharmacists, manufacturers and patients. It is the market leader in the wholesale distribution of pharmaceuticals in Poland. NEUCA does not have its own pharmacies and therefore it does not compete with its customers. The Group's strategy is based on the satisfaction of each customer which results in a strong customisation of the offer. In order to maintain the market balance between independent and chain pharmacies, NEUCA Group creates partnership tools and programmes that directly and favourably affect on the competitiveness and profitability of independent pharmacies. Cooperation with chain pharmacies develops thanks to the best service and properly selected elements of the offer. NEUCA keeps its market leadership position by ensuring the highest satisfaction of all customers, including chain customers.

NEUCA Group is a leader in the market of wholesale of medicines. Other activities include:

- its own partnership programmes for independent pharmacies,
- a range of our own Rx medicines, OTC drugs, dietary supplements, medical devices, cosmetic products and contracted manufacturing,
- clinical trials,
- patient care coordinated by the Świat Zdrowia Medical Operator,
- health insurance, developed and distributed by the insurer, TU Zdrowie,
- wholesale of pharmaceuticals for hospitals,
- advertising and marketing services offered to the pharmaceutical market entities,
- logistics services for pharmaceutical manufacturers.

The list below shows the shareholders holding, directly or indirectly, large blocks of shares in NEUCA S.A. (as the parent entity in the Group) together with the number of shares held by these entities and their percentage share in the total number of votes at the General Meeting of NEUCA S.A.

Data as at December 31, 2024:

Kazimierz Michał Herba*	1,224,195 shares	27.24% of votes
Wiesława Teresa Herba	1,117,018 shares	24.85% of votes
Augebit FIZ*	471,459 shares	10.49% of votes
Funds managed by TFI Alianz Polska S.A.	307,437 shares	6.84% of votes

* together with related entities



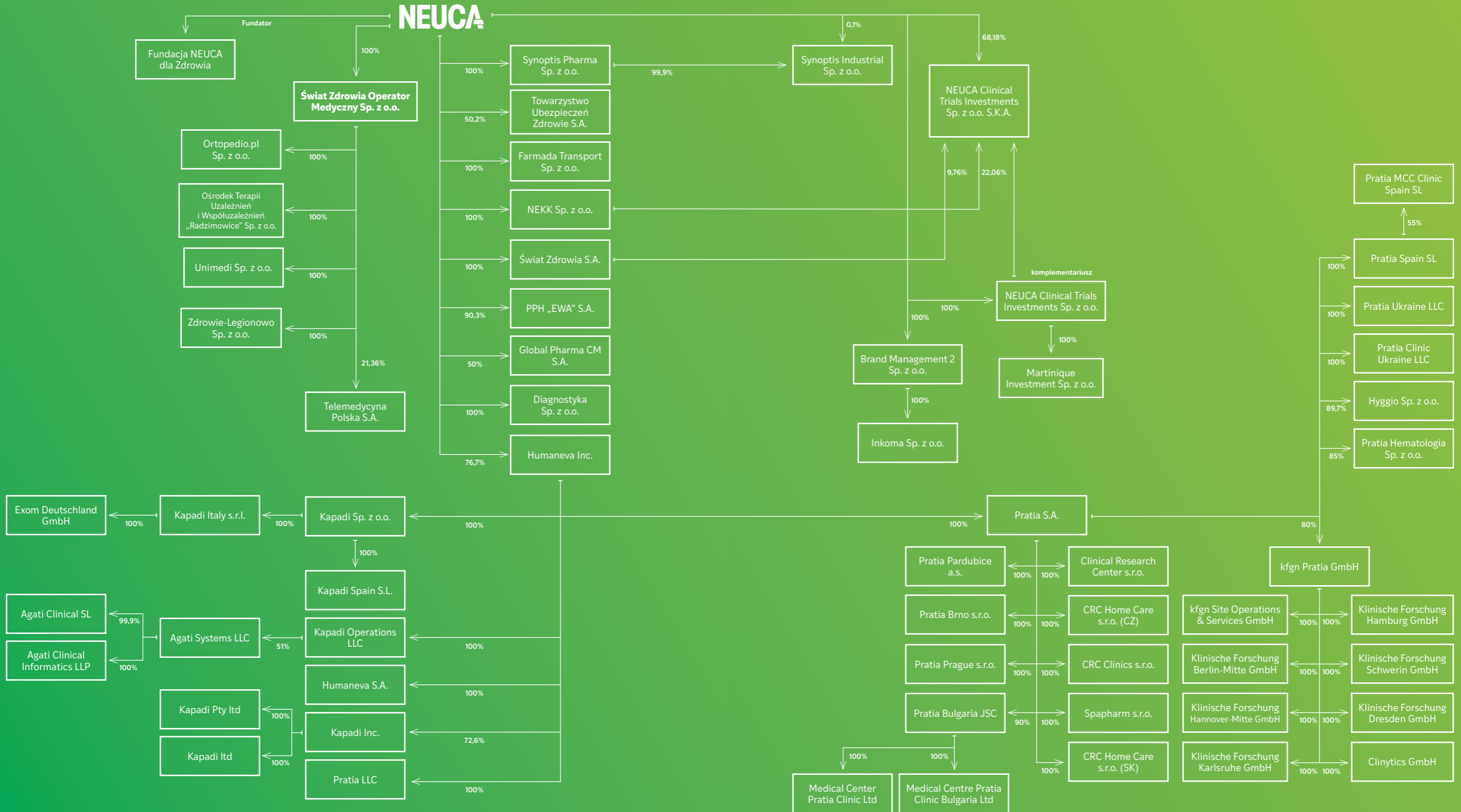


Table 1-4. Share of individual operating segments in the consolidated revenues of NEUCA Group for the financial year 2024

	Wholesale distribution of medicines	Manufacture of pharmaceuticals	Medical operator	Clinical trials	Insurance activities
Share	91.31%	0.99%	2.59%	3.58%	1.53%
Description	<p>NEUCA Group’s core business is the wholesale distribution of pharmaceuticals. In this area, the Group has maintained its leadership position for many years. In relations with customers, particular importance is attached to building long-term cooperation and customer satisfaction. The Group is focused on constantly looking for new solutions which are a response to the real needs of pharmacists which is why it expands the support offer and implements tools that build profitability and competitiveness of independent pharmacies on the market in line with its core mission: We provide a better future to all independent pharmacies in Poland.</p>	<p>NEUCA Group grows its own portfolio of products (through the manufacture of pharmaceuticals) that support independent pharmacies in margin-building efforts. The Group has three manufacturer brands:</p> <ul style="list-style-type: none"> • Synoptis Pharma – a dynamically developing pharmaceutical manufacturer whose mission is to provide pharmacists, medical doctors and patients with products bringing health value. Here, the Group offers product brands appreciated by pharmacists and patients such as: APTEO, GENOPTIM, CERA+ Solutions, Kic Kic, Świat Zdrowia, Equil, Iglessy, Genoptim Cannabis Hub, Paramig Fast, • Global Pharma CM is focused on conducting research and development (R&D) activities for the development, research and registration of new dietary supplements and medical devices, as well as on the contract production of dietary supplements and medical devices. • Przedsiębiorstwo Produkcyjno-Handlowe “EWA” deals with contract manufacturing in the field of production of medicines, medical devices and dietary supplements. It carries out research and development (R&D) in the field of dietary supplements and medicinal products and supports the registration of medicinal products on behalf of contractors. <p>The development of this segment has made the Group an important pharmaceutical manufacturer. NEUCA Group also builds relationships with patients in order to gain knowledge about their needs and develop a portfolio of relevant products and services.</p>	<p>NEUCA Group operates in the healthcare segment. It offers a unique model of patient care at every stage of health care, i.e. prevention, diagnosis and treatment. The Świat Zdrowia Medical Operator develops medical and pharmaceutical care, creating an offer for three segments of patients: individual, corporate and business partners’ patients (insurance companies, medical entities), providing such services as:</p> <ul style="list-style-type: none"> • outsourcing of a medical helpline, • remote consultations, • in-patient visits, • diagnostic tests, • occupational medicine services. <p>The operator develops a model of patient care based on personalisation, proactivity and coordination. It provides access to a wide and constantly expanding network of medical facilities. It offers high standards of patient service and standards of cooperation with facilities, access to the medical helpline, the Digital Outpatient Medical Care Clinic and IT tools such as: Mój Świat Zdrowia patient account, employer portal, system integration in the field of availability of on-line schedules or panel for billing with facilities.</p> <p>As at the end of 2024, the Świat Zdrowia Medical Operator had a network of 83 medical centres, the Digital Outpatient Medical Care Clinic with a team of over 100 medical doctors and a network of partner institutions consisting of about 3,700 outpatient medical care clinics. An important element is its own medical helpline with a dedicated team of patient account managers as well as a large team of medical doctors available 24 hours a day 7 days a week. Continuous efforts are being made to improve IT tools and service processes with a view to an individual approach to the patient and an even faster response to their needs.</p>	<p>The clinical trials area consists of closely related segments: SMO (network of clinical research centres) and CRO (clinical project management).</p> <p>SMO is a network of clinical trial centres associated under the Pratia brand. It includes more than 90 dedicated and hospital research centres in six countries, making it the largest independent network of research centres in Europe, carrying out more than 500 clinical trials per year. This network covers nearly 80% of all therapeutic indications in clinical trials. In turn CRO refers to management of clinical projects. It focuses on services related to data management and outsourcing of project teams and clinical monitors.</p> <p>Technology is the third segment of businesses in clinical trials. It combines the activities of SMO and CRO areas. In this area, there is Hyggio which integrates areas, starting from patient acquisition, cooperation with medical doctors through standardisation and data quality management. This is where we have a research and development department which introduces innovations, artificial intelligence and machine learning solutions.</p> <p>A comprehensive approach combined with parallel technology development and process integration has resulted in this area providing customers with unique market value.</p>	<p>The segment is formed by Towarzystwo Ubezpieczeń Zdrowie S.A. (TU Zdrowie S.A.), carrying out insurance activities in the field of private health insurance and intermediation in claims settlement on behalf of other insurance companies.</p> <p>TU Zdrowie provides services for over 270,000 insured persons covered by Polisa Zdrowie, Polisa Telerefundacyjna, Medycyna Pracy as well as health programmes: Mój Onkolog, Mój Ortopeda, Leczenie po Wypadku Drogowym or Mój Dietetyk. In addition, TU Zdrowie as an expert in the field of the health offer cooperates with other insurance companies, carrying out the claim liquidation process for them.</p>

Wholesale distribution of medicines	Manufacture of pharmaceuticals	Medical operator	Clinical trials	Insurance activities
Description				
			<p>The Świat Zdrowia Medical Operator provides medical care regardless of the form of financing. It offers treatment within the framework of the National Health Fund in the field of primary health care, occupational medicine services, preventive programmes for companies as well as provides services as part of cooperation with insurers. Świat Zdrowia follows a coordinated model of care. 67,000 patients are already covered by this model of care. In order to support the treatment process, the Apteline.pl booking portal was created, operating on a “click and collect” basis. The platform offers about 19,000 medicines, including prescription drugs, dietary supplements and cosmetics, and provides the possibility of free pick-up of orders in over 2,600 pharmacies throughout Poland.</p>	
Significant groups of products or services				
<ul style="list-style-type: none"> Pharmaceuticals wholesale distribution service Partner programmes for pharmacies (Świat Zdrowia, Partner, IPRA, RPM Online), Pharmaceutical supply chain services: <ul style="list-style-type: none"> import of products, product customisation (packaging, labelling, serialisation), QC/QP laboratory services (transfer of AMT analytical methods, quality control, audits, batch certification), clinical trial logistics, storage and consignment of APIs and pharmaceutical raw materials, transport and distribution. Offer and information and educational tools for pharmacy owners (Pharmacy School of Management, “Magazyn Aptekarski”, Aptekarski.com), Click and collect distribution service within the Apteline.pl portal (portal service implemented in the patient area). 	<ul style="list-style-type: none"> Rx and OTC drugs, dietary supplements, medical equipment and medical devices as well as cosmetic products of the following brands: APTEO, GENOPTIM, CERA+ Solutions, Kic Kic, Świat Zdrowia; Equil, Iglessy, Genoptim Cannabis Hub, Paramig Fast. Contract manufacturing of medicinal products, dietary supplements, medical devices (PPH “EWA”) Contract manufacturing of dietary supplements, medical devices (Global Pharma CM) Development research service and support in the registration of new pharmaceutical products – OTC drugs and medical devices (PPH “EWA”) Service for the development, testing and registration of new medical devices (Global Pharma CM) 	<ul style="list-style-type: none"> Medical and pharmaceutical care for our own patients and for patients of our partners – insurance companies and medical entities – as part of medical helpline outsourcing services (TPA), remote consultations, on-site visits, diagnostic tests, occupational medicine services. Publishing activities (“Świat Zdrowia”, “Moje Zdrowie”, “Zdrowa Wiedza”). 	<ul style="list-style-type: none"> SMO, at the request of CRO or sponsor companies, examines the effectiveness and safety of specific therapies. CRO manages clinical projects, including data management and outsourcing of project teams. Sales and implementation of Hyggio technology for conducting clinical trials (Hyggio). 	<p>Sales of health insurance</p>

Wholesale distribution of medicines	Manufacture of pharmaceuticals	Medical operator	Clinical trials	Insurance activities
ESG objectives for significant products/services				
<ul style="list-style-type: none"> • Healthy environment pillar: We cut emissions, introduce green solutions for packaging, • Partnership for responsibility pillar: We carry out partnership activities with pharmacies, We carry out partnership activities with health market manufacturers and suppliers, We carry out activities in cooperation with social partners. 	<ul style="list-style-type: none"> • Healthy environment pillar: We introduce green solutions for packaging. 	<ul style="list-style-type: none"> • Healthy society pillar: We improve access to health knowledge and prevention. 		
Significant markets or customer groups				
<ul style="list-style-type: none"> • Pharmacies and pharmacy outlets • Outpatient medical care clinics and hospitals • Pharmaceutical companies (pharmaceutical manufacturers, marketing authorisation holders, manufacturers, distributors and entities conducting clinical trials) 	<ul style="list-style-type: none"> • Pharmaceutical wholesalers (Synoptis Pharma) • Pharmaceutical companies, distribution companies, other industry companies trading in dietary supplements and medical devices, companies conducting clinical trials (Global Pharma, PPH "EWA") 	<ul style="list-style-type: none"> • Enterprises (employers) • National Health Fund • Third-party insurers 	<ul style="list-style-type: none"> • Sponsor – biotechnology/pharmaceutical company/CRO company 	<ul style="list-style-type: none"> • Enterprises (employers), including various forms of employment of employees • Individual customer • Insurance companies
ESG objectives for significant markets/customer groups/ stakeholders				
<ul style="list-style-type: none"> • Healthy environment pillar: We promote pro-ecological attitudes of employees. • Healthy society pillar: We care about the health of employees. • Responsible organisation pillar: We create an engaging work environment, We unleash the potential of diversity, We promote ethical attitudes among employees. 	<ul style="list-style-type: none"> • Healthy environment pillar: We promote pro-ecological attitudes of employees. • Healthy society pillar: We care about the health of employees. • Responsible organisation pillar: We create an engaging work environment, We unleash the potential of diversity, We promote ethical attitudes among employees. 	<ul style="list-style-type: none"> • Healthy society pillar: We are oriented on patients and effective treatment, We care for health of employees. • Healthy environment pillar: We promote pro-ecological attitudes of employees. • Responsible organisation pillar: We create an engaging work environment, We unleash the potential of diversity, We promote ethical attitudes among employees. 	<ul style="list-style-type: none"> • Healthy environment pillar: We promote pro-ecological attitudes of employees. • Healthy society pillar: We care about the health of employees. • Responsible organisation pillar: We create an engaging work environment, We unleash the potential of diversity, We promote ethical attitudes among employees. 	<ul style="list-style-type: none"> • Healthy environment pillar: We promote pro-ecological attitudes of employees. • Healthy society pillar: We care about the health of employees. • Responsible organisation pillar: We create an engaging work environment, We unleash the potential of diversity, We promote ethical attitudes among employees.

The Group is not active in the following sectors: fossil fuels (including coal, oil and gas), chemical manufacturing, production of controversial weapons (cluster munitions, anti-personnel mines, chemical and biological weapons and nuclear weapons), cultivation and production of tobacco.

Information on the number of employees by geographical area can be found in Chapter 3, Tables 3-3 and 3-5.

VALUE CREATION MODEL AND CAPITALS

To create value, NEUCA Group uses financial capital that comes from shareholders and

banks, human and intellectual capital, including the work of its employees and relational capital resulting from business relationships built for years with business partners and stakeholders. The main result desired by NEUCA Group is the security of the Polish society in terms of access to medicines, providing a stable workplace enabling development for employees, increasing shareholder value and profits paid in the form

of a dividend to shareholders. In addition, by supporting independent pharmacies, NEUCA Group strengthens the position and social role of the pharmacist profession, and the activities of the NEUCA dla Zdrowia Foundation affect social health.

RESPONSIBLE BUSINESS STRATEGY

A complementary and integral part of the business strategy is the Group's Responsible Business Strategy. These strategies intertwine to create a single value for NEUCA Group. The organisation does not focus on business effects only but look for opportunities to produce additional social and environmental effects.

RESPONSIBLE BUSINESS STRATEGY PILLARS

As a national leader in the wholesale distribution of pharmaceuticals and a comprehensive partner in the health segment, the Group is aware of its special impact on the environment and society which is why sustainability issues are integrated into its daily activities.

In 2021, the Group decided to structure its operations as a consequence of which it drafted and adopted the Responsible Business Strategy for 2021-2025. It is a complete and complementary document, integral to the business strategy, containing measured objectives and describing our ambitions in four areas of responsibility:

- Healthy society,
- Healthy environment,
- Responsible organisation,
- Partnership for responsibility – resulting from the three previous areas.



GOALS OF AGENDA 2030

THE NEUCA GROUP'S RESPONSIBLE BUSINESS STRATEGY

HEALTHY SOCIETY

WE FACILITATE ACCESS TO HEALTHCARE, INCREASE THE QUALITY OF LIFE AND A SENSE OF PATIENTS' SAFETY AND SECURITY

STRATEGIC METRIC
Level of outreach to patients with education and prevention programs



HEALTHY ENVIRONMENT

WE CARE ABOUT THE ENVIRONMENT

STRATEGIC METRIC
Reducing carbon footprint




RESPONSIBLE ORGANISATION

WE NURTURE A POSITIVE EMPLOYEE EXPERIENCE BY CREATING AN ENGAGING WORK ENVIRONMENT

STRATEGIC METRIC
Employees' NPS



PARTNERSHIP FOR RESPONSIBILITY

WE ENGAGE OUR PARTNERS AND SUPPLIERS IN SOCIAL AND ENVIRONMENTAL ACTIVITIES

STRATEGIC METRIC
Number of partners involved in cooperation



WE INCREASE ACCESS TO KNOWLEDGE AND PREVENTIVE HEALTHCARE	WE ARE ORIENTED BOTH ON PATIENTS AND EFFECTIVE TREATMENT	WE CARE ABOUT EMPLOYEES' HEALTH
	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We provide broad access to reliable health knowledge We promote and facilitate access to preventive examinations We conduct educational programs and preventive examinations in selected therapeutical categories <p>KEY METRICS</p> <ul style="list-style-type: none"> Number of patients examined Number of people benefiting from educational programs 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We examine and meet patients' needs We efficiently guide patients through the diagnostic and treatment process By selecting the right mix of services and products, we create standards for coordinated care We look for new solutions to facilitate the treatment process and support the patient during treatment We facilitate access to modern therapies <p>KEY METRICS</p> <ul style="list-style-type: none"> Number of diagnoses given to patients
WE REDUCE EMISSIONS	WE INTRODUCE GREEN SOLUTIONS FOR PACKAGING	WE PROMOTE ENVIRONMENTALLY FRIENDLY ATTITUDES AMONG EMPLOYEES
<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We reduce greenhouse gas emissions into the environment We reduce the negative impact of road transport on the environment We reduce energy consumption and use green energy We increase energy efficiency and reduce the negative impact of the NEUCA Group' s facilities on the environment We reduce water consumption We manage waste efficiently <p>KEY METRICS</p> <ul style="list-style-type: none"> Greenhouse gas emissions in scope 1 (direct), 2 (indirect) Greenhouse gas emissions in scope 3 (other indirect) Percentage of waste recycled or reused 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We strive for a closed loop of containers in the logistics service We prefer recyclable packaging We implement the packaging of the NEUCA Group' s products having the lowest possible impact on the environment <p>KEY METRICS</p> <ul style="list-style-type: none"> Percentage of packaging in closed loop in a given year Percentage of recyclable NEUCA' s packaging placed on the market 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We build environmental awareness among employees We involve employees in environmentally friendly activities We support our employees' green initiatives <p>KEY METRICS</p> <ul style="list-style-type: none"> Percentage of people involved in educational and activation activities Number of employee-targeted communication activities carried out
WE CREATE AN ENGAGING WORKING ENVIRONMENT	WE UNLEASH THE POTENTIAL OF DIVERSITY	WE PROMOTE ETHICAL ATTITUDES AMONG EMPLOYEES
<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We develop leaders We improve the package of benefits from cooperation We develop employees' knowledge, competencies and skills We promote and support cooperation within the organisation We improve processes We support employee volunteering We involve employees in responsible business activities <p>KEY METRICS</p> <ul style="list-style-type: none"> Management evaluation Unwanted fluctuation level Career and staff development evaluation Employee engagement 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We build a positive working atmosphere, acceptance of differences and openness to manifestations of diversity We raise awareness about diversity We promote attitudes based on values of respect for diversity We ensure equal rights in access to all aspects of employment <p>KEY METRICS</p> <ul style="list-style-type: none"> Evaluation of the "cooperation" and "diversity" areas in the Employee Opinion Survey Ratio of remuneration of women to men in similar positions 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We promote attitudes consistent with NEUCA values We educate employees on how to apply and support ethical principles in the organisation We monitor compliance with ethical principles in the company <p>KEY METRICS</p> <ul style="list-style-type: none"> Percentage of employees who answered affirmatively to the question "I believe my colleagues respect my opinions and feelings" in the satisfaction survey Percentage of employees receiving annual ethics training
WE WORK IN PARTNERSHIP WITH PHARMACIES	WE WORK IN PARTNERSHIP WITH HEALTH MARKET PRODUCERS AND SUPPLIERS	WE CARRY OUT ACTIVITIES IN COOPERATION WITH SOCIAL PARTNERS
<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We increasing the role of a pharmacist and pharmacy in the health care system We introduce green solutions in cooperation with pharmacies We ensure the highest ethical standards in our relations with pharmacists and pharmacies <p>KEY METRICS</p> <ul style="list-style-type: none"> Number of pharmacies involved in joint actions for the benefit of society and the environment Number of patients involved in joint pharmacy activities Number of pharmacies providing pharmaceutical care services 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We work with manufacturers to spread awareness and preventative health care, and together we increase access to health services and products for the patient We engage and cooperate in producer initiatives in the field of environmental protection We work with manufacturers and suppliers in the area of supply chain optimisation We apply responsible business criteria in our non-drug purchasing process We follow established ethical standards in our relationships with manufacturers and suppliers and communicate our standards <p>KEY METRICS</p> <ul style="list-style-type: none"> Number of partners involved in pro health projects (commercial and non-commercial projects) promoting health knowledge, prevention or optimising the diagnostic and therapeutical pathway Number of initiatives in the area of environmental protection involving NEUCA and its partners Percentage of non-core suppliers meeting NEUCA Group' s responsible business standards 	<p>STRATEGIC DIRECTIONS</p> <ul style="list-style-type: none"> We increase public knowledge and health awareness through joint intersectoral activities in selected therapeutical categories <p>KEY METRICS</p> <ul style="list-style-type: none"> Number of social partners in the initiatives Number of projects implemented in cooperation with social partners Number of patients covered

The Group's Responsible Business Strategy supports the implementation of the goals of the Paris Agreement and the goals resulting from the Agenda for Sustainable Development (SDGs) adopted by the Member States of the United Nations. NEUCA Group contributes to the implementation of the following objectives:



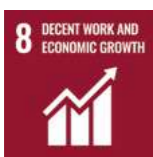
Good health and quality of life



Innovation, industry, infrastructure infrastruktura



Responsible consumption and manufacturing



Economic growth and decent work

Last year, NEUCA Group continued to implement the objectives of the Responsible Business Strategy, focusing on the key issues described in detail in the individual thematic chapters. The Group completed the third full cycle of implementing the Strategy

which is another step towards strengthening the position of a responsible business leader.

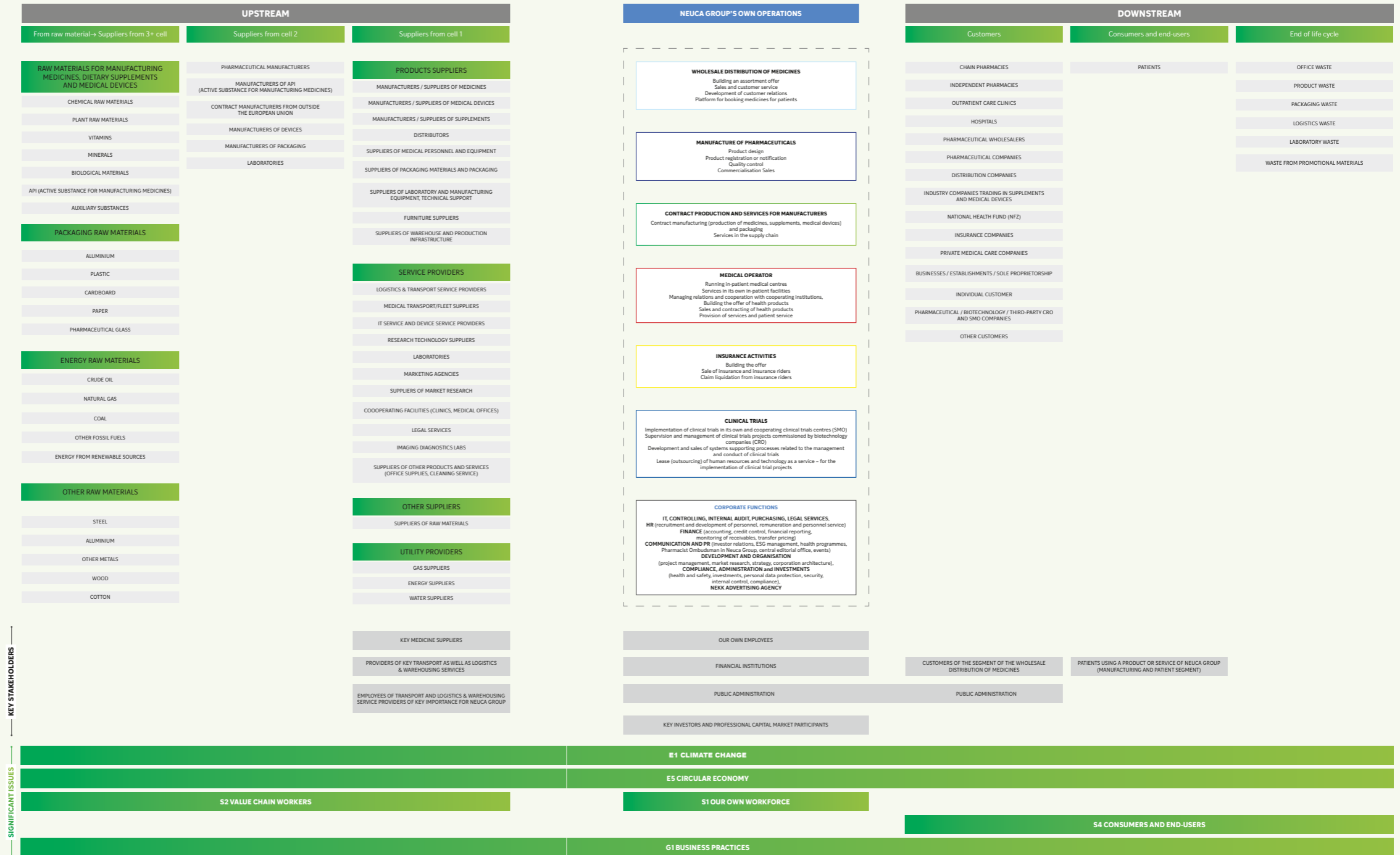
Sustainable development activities are constantly and on an ongoing basis adapted to EU and international directions and strategies as well as legal regulations. In this respect, the last two years have been exceptional. The CSRD Directive adopted by the European Commission in 2023 presented the Group with challenges related to comprehensive preparation for the obligation of non-financial disclosures, in accordance with the new European Sustainability Reporting Standards (ESRS). The Group is in the process of transformation adapting the organisation to the newly introduced requirements. The axis of the NEUCA Group's activities in this area was a number of processes carried out in 2024 the most important of which are:

- updating the double materiality assessment, defining important issues for sustainable development in NEUCA Group,
- updating the list of significant stakeholders,
- analysis of sustainability impact, risks and and opportunities,
- starting the process of analysing climate risks and opportunities.

The outcome of the materiality assessment were presented in detail in this chapter and constitute the basis for determining the content of this report.



DESCRIPTION OF THE NEUCA GROUP'S VALUE CHAIN



The Group distinguishes five operating segments, however, for the purposes of the process of identifying the Group's value chains, the following division was used, illustrating the mutual relations between segments and areas of activity.

The value chain of NEUCA Group was developed as part of the work on the materiality assessment. This value chain model presents a set of the most important links in the value chain of the entire Group, i.e. the main business areas:

- wholesale distribution of medicines,
- manufacture of pharmaceuticals – Synoptis Pharma,
- manufacture of pharmaceuticals – contract production and services for manufacturers,
- insurance activities,
- medical operator,
- clinical trials.

Our own operations

A core part of the value chain are our own operations that vary due to the division of business areas in the Group. NEUCA Group's core business is the wholesale distribution of pharmaceuticals. In this area, services are provided for the construction of an assortment offer, sales and customer service, development of customer relations and running a platform for booking medicines for patients.

In the area of pharmaceutical manufacturing, product design, product registration or notification, quality control, commercialisation and sales services are provided.

In the area of manufacturing, we can distinguish contract production and services for manufacturers where services such as: production of medicinal products, dietary supplements and medical devices as well as packaging and services in the supply chain are provided.

The Świat Zdrowia Medical Operator provides medical care for its own patients as well as patients of its partners (e.g. insurance companies, medical entities). It offers services such as: running on-site medical centres, providing services in its own on-site facilities, managing relationships and cooperation with cooperating institutions, building a range of health products, selling and contracting health products, providing services and patient service, including arranging inpatient visits and teleconsultations, imaging and laboratory diagnostics and pro-health education.

Insurance activities include building an offer, selling insurance and insurance riders, liquidating claims from insurance riders.

On the other hand, the area of clinical trials consists of closely related areas of SMO (a network of clinical research centres associated under the Pratia brand), CRO (clinical project management which focuses on services related to data management and outsourcing of project teams and clinical monitors) and a technology system where innovations, artificial intelligence and machine learning solutions are introduced.

The most important areas of corporate functions in the organisation are HR, IT, controlling, internal audit, purchasing, legal services, finance, communication and PR, development and organisation, compliance, administration and investments, and the marketing agency NEKK.

Upstream

The earlier stages of the value chain, i.e. the so-called upstream, consists of all earlier operations carried out by other entities, starting from the acquisition of raw materials and materials used in the production of pharmaceuticals, through the production of pharmaceutical substances (API) and auxiliary substances, products and their packaging, as well as the necessary equipment, to their transport to NEUCA Group, as well as activities related to the production of electricity purchased by the Group or the supply of water necessary for production.

Suppliers from the NEUCA Group's Cell 1 area include:

- a group of product suppliers which include manufacturers/suppliers of medicines, medical devices and dietary supplements, distributors, suppliers of medical personnel and equipment, suppliers of packaging materials and packaging, suppliers of laboratory and production equipment, technical support and furniture suppliers,
- service providers, i.e., among others, medical transport/fleet providers, IT service and device service providers, technology providers, marketing agencies, laboratories, warehouse infrastructure providers, cooperating facilities, legal services, procurement providers,
- suppliers of raw materials,
- utility providers (gas, energy, water).

On the other hand, suppliers from the Cell 2 area are mainly manufacturers of pharmaceuticals, manufacturers of APIs (active substances for the production of medicines), contract manufacturers from outside the European Union, manufacturers of equipment and packaging as well as laboratories.

The principal raw materials and materials obtained throughout the Group's value chain include but are not limited to: raw materials for the production of medicinal products, dietary supplements and medical devices, packaging raw materials, energy raw materials and others. A detailed description of the inputs entering the organisation can be found in the environmental chapter under E5 section.

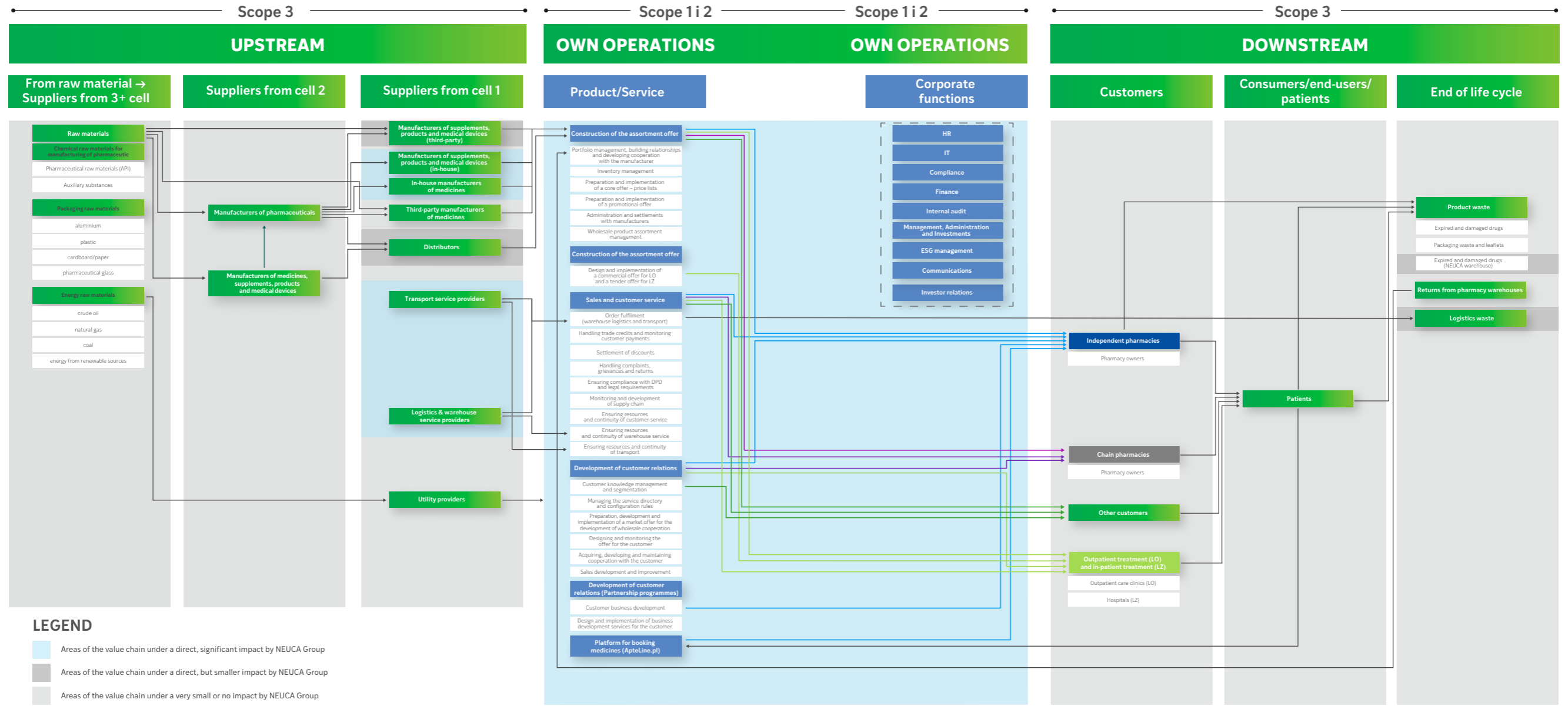
Downstream

The next stage, downstream, involves everything that happens to products and services when they leave NEUCA Group. Products and services reach a group of customers belonging to specific business areas of the Group. The strategic customers are independent pharmacies to whom NEUCA provides support in the form of sophisticated programmes and solutions that increase competitiveness as well as its own pharmaceutical products and services at the highest market level. NEUCA builds partnerships understood as non-competition represented by the lack of pharmacies of its own and supporting independent pharmacists' interests in different institutions and organisations. By providing assistance to independent pharmacists, the Group contributes to the return of the market balance between chain and independent pharmacies. In addition, the customers of NEUCA Group are also outpatient medical care clinics and hospitals.

In the manufacture of pharmaceuticals, customers are pharmaceutical wholesalers. In contract production, customers also include pharmaceutical and distribution companies as well as industry companies trading in dietary supplements and medical devices. In the area of the medical operator, we distinguish the National Health Fund, medical operator services for a third-party insurer and other customers. In the insurance business, customers

VALUE CHAIN OF NEUCA GROUP

AREA: WHOLESALE DISTRIBUTION OF MEDICINES



are companies, associations, foundations, insurance firms as well as individual customers. In clinical trials, however, these are: biotechnology, pharmaceutical or third party CRO (Contract Research Organisation) and SMO (Site Management Organisation) companies. In the case of NEUCA Group, in all the areas except clinical trials, the patient is the consumer and the end user. The last part of the value chain in the downstream area is the so-called end of the product life cycle, i.e. waste.

EACH OF THE GROUP'S COMPLEMENTARY BUSINESSES IN THE HEALTH MARKET HAS ITS OWN MISSION AND OBJECTIVES. THEY ALL CONTRIBUTE TO PURSUING THE OVERRIDING MISSION OF NEUCA GROUP.

Due to the fact that the core and prevailing activity of NEUCA Group is the wholesale distribution of pharmaceuticals, this report presents additionally a chain model developed for this very area. NEUCA Group provides support for independent pharmacies in the form of sophisticated programmes and solutions. The need to expand and strengthen the support offered to independent pharmacies resulted in the Group's development in areas that are synergistic with wholesale trade. Each of the Group's complementary businesses in the health

market has its own mission and objectives. They all contribute to pursuing the overriding mission of NEUCA Group.

The core part of the value chain in the segment of wholesale distribution of pharmaceuticals are our own operational processes, i.e. everything that happens in NEUCA Group in the segment of wholesale distribution of pharmaceuticals from the moment of purchase of products from pharmaceutical manufacturers and distributors to their delivery to our customers and their after-sales service. Our own operational processes include such processes as: logistics, transport and warehousing, offer management, commercial marketing and sales as well as customer relationship management. These processes also include marketing, manufacturing & logistics and transport services for manufacturers and other entities as well as providing patients with a platform for booking medicines.

The first upstream stage of our value chain includes all earlier operations preceding our own processes, carried out by other entities, starting from the acquisition of raw materials, through the production of pharmaceutical substances (API) and auxiliary substances, products and their packaging, to their transport to NEUCA Group. The upstream part also includes such activities as, for example, the generation of electricity purchased by the Group. In turn, the third part of the value chain, the so-called downstream, covers everything that happens to the product when it leaves NEUCA Group. This part of the value chain includes the resale to the patient, the use stage and the product end-of-life stage.

01.1.9 SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

KEY STAKEHOLDERS

Key stakeholders have an influence on adapting the activities of the entire Group to their needs. As a result of the materiality assessment, 9 key stakeholder groups were identified:

- customers of the segment of the wholesale distribution of medicines,
- our own employee resources (referred to as “employees and associates” later in the report),
- patients using a product or service of the NEUCA Group (manufacturing and patient segment),
- providers of key transport as well as logistics & warehousing services,
- key suppliers of medicines,
- employees of transport and logistics & warehousing service providers of key importance for NEUCA Group,
- public administration,
- key shareholders of NEUCA Group and professional participants of the financial market,
- financial institutions.

A materiality of each stakeholder was determined by examining the strength of influence in the bidirectional dimension, i.e. the strength of the influence exerted by NEUCA Group on the stakeholder and the strength of the stakeholder's influence on NEUCA Group.

The most important perspective for NEUCA is the customer's perspective. It sets the long-term direction of the company's development, makes the organisation constantly monitor the market, competition, and especially the customer's needs and the degree to which they are satisfied. At the same time, the Group is growing, building partnerships and lasting relationships with all key stakeholders. The Board of Directors and representatives of the Supervisory Board are informed about the feedback and interests of the interested parties. Communication in this regard takes place at organised business workshops and ESG workshops as well as during meetings between representatives of the Board of Directors and the Supervisory Board where important, current issues are discussed, including the opinions of stakeholders.

As a rule, the opinion of stakeholders has no direct impact on the strategy and business model of NEUCA Group. Nevertheless, the organisation is actively engaged in dialogue with them, taking into account their voice in the consultation process held for selected initiatives. This communication takes place through a variety of channels and mechanisms described below which allows for a better adaptation of activities to their needs.

The strategy and business model of the Group are consistent with the applicable regulations of public administration and take into account the opinions of other key stakeholders such as financial institutions, major shareholders and professional participants of the financial market.

In 2024, NEUCA Group did not make any changes to the strategy or business model that would affect the current way of taking stakeholder opinions into account.

The method of engagement and the objectives pursued in relation to the key stakeholders are presented in the table below:

Table 1-5. Key stakeholders and engagement method

Key stakeholders and definition of the stakeholder	Engagement method, including channels of communication with stakeholders		Topics discussed and the purpose of cooperation with stakeholders	
<p>Customers of the segment of the wholesale distribution of medicines Owners of pharmacies (pharmacists and non-pharmacists) and other entities to which NEUCA Group provides the service of wholesale distribution of pharmaceuticals.</p>	<ul style="list-style-type: none"> • Pharmacist Satisfaction Barometer, • Account Managers, Mobile Salesforce, Telemarketing, Customer Service, • Social media: Facebook, Instagram, • Industry and scientific conferences and symposia, • Pharmacy School of Management, 	<ul style="list-style-type: none"> • Portals, platforms and business applications for customers, • Industry press and portal, • Newsletters, • Świat Zdrowia Council, Synoptis Pharma Council, • Pharmacist Advocate and Customer Ombudsman, • ESG training and the “Leki do Apteki – Świat w Twoich rękach” campaign (see this chapter for a description of the campaign). 	<ul style="list-style-type: none"> • Keeping its leading position in the customer satisfaction ranking developed by Monitor Apteczny thanks to: • Monitoring customer satisfaction, • Professional duty matche customer service • Development of cooperation, • Comprehensive educational support, • Building synergies of medical professions, 	<ul style="list-style-type: none"> • Development of independent pharmacies, • Advisory voice of customers, • Access to business information, • Non-business support – interventions in situations difficult for the owner which do not concern cooperation with the Group but may affect the future of the pharmacy, • Involving customers in ESG projects.
<p>Patients using a product or service of NEUCA Group (manufacturing and patient segment) An individual using the NEUCA Group products or services, including an insurance product, digital product or NEUCA Group service in pharmacies, outpatient medical care clinics and via a platform for booking medicines and dietary supplements.</p>	<p>For the product:</p> <ul style="list-style-type: none"> • Helpline, e-mail contact, • Product research, • Websites, • Social media, • Marketing campaigns, • Medical personnel, • Publishing activities: “Świat Zdrowia”, “Moje Zdrowie”, “Zdrowa Wiedza”. 	<p>For the patient:</p> <ul style="list-style-type: none"> • Helpline, • Website form, • Mój Świat Zdrowia patient account, • Apteline.pl booking service, • Patient satisfaction surveys, • Google business cards, • Websites, • Medical personnel, • Newsletters, • Social media, • Publishing activities: “Świat Zdrowia”, “Moje Zdrowie”, “Zdrowa Wiedza”. 	<p>For the product:</p> <ul style="list-style-type: none"> • Caring for the well-being, safety and education of the patient, including by: • Dialogue in the context of product satisfaction, • Communication regarding reports related to product, composition, side effects, complaints, etc., • Acquisition of product information, • Communicating with the patient and obtaining as much information as possible about their needs and preferences. 	<p>For the patient:</p> <ul style="list-style-type: none"> • Access to health treatment, diagnosis and prevention for all groups of patients, including excluded groups, • Personalised, proactive and coordinated patient care, • Monitoring patient satisfaction, • Reach with reliable knowledge on health topics, • Building synergies of medical professions, • Improvement of the patient experience leading to growing trust and increasing satisfaction with services.

Key stakeholders and definition of the stakeholder	Engagement method, including channels of communication with stakeholders	Topics discussed and the purpose of cooperation with stakeholders
<p>Employees</p> <p>Individuals employed in NEUCA Group under employment contracts (UOP) and temporary employees as well as persons employed under: civil law contracts (mandate contract or contract for specific work), managerial contract (management contract), B2B.</p>	<ul style="list-style-type: none"> • Employee opinion survey, • Annual development talks, • Intranet, internal newsletter, mailing, screens, information boards, screen savers • Training and webinars, • Annual Non-Financial Report of NEUCA Group, • Website: www.neuca.pl/en, • https://roznorodnosc.neuca.pl/en, • Health events and family picnics, • Ethics Ombudsman. 	<ul style="list-style-type: none"> • Building an engaging work environment, • Individual approach to the employee based on the Group’s values such as honesty and integrity, respect and customer satisfaction, • Employee development, improving competences, • Building positive experiences at every stage of the employee’s life cycle, • Employee involvement in the implementation of the Group’s business strategies and ESG, • Ongoing communication, • Reporting violations.
<p>Key providers of transport as well as logistics & warehousing services</p> <p>Key providers of transport as well as logistics & warehousing service of key importance for the NEUCA Group wholesale segment. Transport service providers are companies (together with their staff) providing services: distribution of pharmaceuticals to pharmacies, transport between manufacturers and wholesalers, transport between individual wholesalers, forwarding. Providers of logistics and warehouse services are companies (together with their personnel) providing services of organisationally separated parts/fragments of warehouse processes such as: receipt of goods, storage, picking, release.</p>	<ul style="list-style-type: none"> • Regular meetings of the Group’s management and logistics and warehouse service providers, • Regular, on-going meetings of the Group’s management with transport and logistics & warehousing service providers, • Employee opinion surveys (transport and logistics & warehouse service providers), • Ethics Ombudsman. 	<ul style="list-style-type: none"> • Building long-term relationships, focused on achieving common goals, • Optimising processes, • Correct provision of services, • Mutual adherence to established values, norms, laws, codes and procedures, • Reporting violations.
<p>Key medicine suppliers</p> <p>Suppliers of medicines, supplements and medical devices cooperating with NEUCA Group.</p>	<ul style="list-style-type: none"> • Operational, workshop, annual, Joint Business Plan meetings, • Research into manufacturers’ needs and opinions • Pharmaceutical newsletter on the producent.neuca.pl/en/ website, • Posts on LinkedIn, • Conferences for manufacturers (e.g. Product Meetup), • Events and galas such as: Pharmacists’ Gala, Pharmacy & Business, Pharmacy School of Management and the Medical Academy of Competence, • Partnership ESG campaign under the name “Leki do Apteki – Świat w Twoich rękach”, uniting patients, pharmacists and pharmaceutical manufacturers around a common, socially important goal which is the proper disposal of medicines. 	<ul style="list-style-type: none"> • Building long-term relationships and developing multi-area cooperation, • Manufacturer support at every stage of business from supply chain services through distribution to sales marketing support, • Marketing tools supporting the resale of products to the pharmacy and to the patient, • Cooperation on socially and environmentally important projects, • Effectiveness of tools and cooperation, • Operational topics from all areas of cooperation.

Key stakeholders and definition of the stakeholder	Engagement method, including channels of communication with stakeholders	Topics discussed and the purpose of cooperation with stakeholders
<p>Employees of transport and logistics & warehousing service providers of key importance for NEUCA Group Employees of service providers of key importance for the Group’s wholesale segment: 1) employees of transport service providers, providing pharmaceuticals distribution services to pharmacies, transport services between manufacturers and wholesalers and transport services between individual wholesalers as well as forwarding services, 2) employees of logistics & warehouse service providers providing services as part of individual warehouse processes such as: receipt of goods, storage, picking, high storage, release of goods (dispatching).</p>	<ul style="list-style-type: none"> • Regular, ongoing meetings with service providers arranging work, • Regular meetings of the Group’s management with transport and logistics & warehousing service providers, • Employee opinion survey, • Training, • Ethics Ombudsman. 	<ul style="list-style-type: none"> • Building long-term relationships, focused on achieving common goals and based on common values, ethical norms and standards, • Ongoing communication, • Optimising processes, • Exchange of experience, • Reporting violations.
<p>Public administration Regulator at national and EU level and administrative bodies issuing decisions regarding NEUCA Group, e.g. legislator, government, provincial office, Polish Financial Supervision Authority, consumer supervision, tax chamber and the like.</p>	<ul style="list-style-type: none"> • Membership in organisations associating entrepreneurs: <ul style="list-style-type: none"> • “Farmacja Polska” Chamber of Commerce, Association of Stock Exchange Issuers, Association of Employers of Pharmaceutical Wholesalers, • Participation in problem teams appointed by the regulator’s institutions, • Regular contact through answers to current questions and clarifying the regulator’s concerns as well as providing data and analyses in specific cases and when implementing new regulations. 	<ul style="list-style-type: none"> • Cooperation with state authorities, • Compliance with regulations, • Building relations through organizations associating entrepreneurs.
<p>Financial institutions Institutions such as banks, insurers and rating agencies, supporting the day-to-day operations of the Group by providing credit, factoring and other forms of financing.</p>	<ul style="list-style-type: none"> • Communication through the corporate website www.necua.pl, • Direct meetings, • Earnings conferences, • Current, periodical reports • Non-financial reports 	<ul style="list-style-type: none"> • Information on financial results, • Compliance with legal regulations, • Transparent communication, • Ratings.
<p>Key shareholders of NEUCA Group and professional participants of the financial market Shareholders of NEUCA Group, holding more than five percent of shares, as well as stock exchange analysts, investment funds, brokerage houses, industry websites and platforms for investing in the financial market.</p>	<ul style="list-style-type: none"> • Investor relations and communication through the corporate website www.neuca.pl, • Current, periodical reports • Non-financial reports, • Earnings conferences/investor chats, • Investors’ newsletter, • General Meeting of Shareholders, • Direct meetings (on-site and on-line). 	<ul style="list-style-type: none"> • Transparent communication, • Financial results, • Development plans, • Strategy implementation, • Building the Group’s value and knowledge.

INVOLVEMENT OF STAKEHOLDERS IN THE MATERIALITY ASSESSMENT PROCESS

Key stakeholders were involved in the materiality assessment process, i.e. the process for

identifying material impacts, risks and opportunities for sustainable development and assessing their materiality for NEUCA Group. A total of 15 representatives of key groups of external stakeholders took part

in the questionnaire survey and structured interviews, and their voice was a component of the final results. Through participation in the survey, stakeholders also had the opportunity

to present their opinion on topics relevant to them, related to the activities of NEUCA Group

01.1.10 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Table 1-6. Materials sustainable development impacts

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
E1 Climate change	Impact related to the adaptation of buildings to progressive climate change involving exposure to physical hazards actual positive short-to long-term perspective	Adapting to climate change	our own operations	NEUCA Group takes care of the energy efficiency of the property by undertaking investment activities in the field of: improving thermal insulation, automation of heating and cooling systems management, modernisation of air conditioning and heating systems. Through the use of new technologies, the Group adapts to climate change. When making investments in the construction of a new facility or a thorough modernisation of an existing one based on a building permit, the Group is obliged to meet current regulations in the field of applicable technical standards (e.g. regarding the energy class of doors, windows, thermal insulation of walls, roofing, type of heating). In addition to the efficiency aspect, the business perspective is equally important which obliges us to guarantee the required temperature regime resulting from the provisions of the Pharmaceutical Law or health and safety regulations. The impact stems from the business model and ESG strategy.
	Impact on GHG emissions resulting from the consumption of fuels in transport and in buildings actual positive short-to long-term perspective	Climate change mitigation, energy	our own operations, upstream	The Group's core business is the distribution of medicines to pharmacies using road transport. The Group optimises the transport process by properly planning routes and taking care of the filling tonnage of cars. Despite monitoring the transport process, emissions from fuel consumption in transport constitute the largest percentage in the Group's carbon footprint. Due to the specificity of the transported goods, requiring the maintenance of appropriate temperatures, the length of routes to be covered, the available technologies of electric cars on the market do not currently allow for the replacement of the current fleet with electric cars, therefore the Group produces a negative impact on the environment in this respect. Emissions from heating buildings are not a significant figure in total GHG emissions but nevertheless contribute to the negative impact on the environment through greenhouse gas emissions. In order to mitigate the negative impact, the organisation effectively manages fuel consumption by conducting: a conscious temperature management policy in facilities, educating users on appropriate practices for the use of facilities, ongoing servicing and maintenance of heating systems or modernisation of obsolete heating sources. The impact stems from the business model, business strategy and ESG strategy.
	Impact on GHG emissions resulting from the Group's use of energy from RES and increasing energy efficiency in its operations actual positive short-to long-term perspective	Energy	our own operations	In the Environmental and Climate Policy and in the ESG Strategy, NEUCA Group undertakes to pursue activities related to increasing energy efficiency, reducing energy consumption and the use of green energy as well as the implementation of investments taking into account technological solutions supporting the reduction of electricity consumption and conducting investments aimed at the production of green energy. The Group's ambition was to have its own RES sources so it began investments in this area by building a photovoltaic micro-installation at warehouses in Katowice and Koszalin, and in 2024 it finalised the construction of PV installations at warehouses in Zielona Góra and Toruń and began the construction of carports covered with photovoltaic panels in the parking lot in Toruń. Emissions from energy consumption in the buildings of NEUCA Group are reduced to zero due to the purchase of green energy, however, the organisation conducts ongoing monitoring of such consumption and educates users on good energy use practices. It also undertakes activities in the field of current operation and repairs of energy receivers, optimising their consumption. The impact stems from the business model, business strategy and ESG strategy.

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
E5 Circular economy	Impact on the resources introduced into and discharged from the organisation through the implementation of activities and innovations supporting the circular economy actual positive short-to medium-term perspective	Introduced resources, including the use of resources, product and service-related discharged resources	our own operations, downstream	NEUCA Group treats the circular economy area as a space and an opportunity to make a positive impact. This happens by implementing innovations in the field of circular economy and closing the circulation of transport packaging used in pharmacy distribution. This is visible, among others, in cooperation with key drug suppliers as part of the “Ideal Supplier” approach where the Group uses pallet standardisation, customisation of collective packaging and reduction of empty runs. As part of the circular approach, in 2024 the organisation purchased only as many transport containers for pharmacies as it needed to replace ones destroyed and withdrawn from circulation. In addition, one of the strategic directions of ESG are environmentally friendly packaging solutions – recycled paper fillers, paper packaging in hand-packed orders. NEUCA Group supports pharmacy customers by arranging overdue drug collection campaigns related to pharmacy activities. The impact stems from the business model, business strategy and ESG strategy.
	Impact related to waste generation and management actual positive short-to long-term perspective	Waste	our own operations, downstream	Due to its distribution, manufacturing and service activities, NEUCA Group has an impact on waste generation. The Group mitigates this impact, i.e. each waste generated in the organisation is subject to recording in BDO/KPO. A quantitative report on generated waste is kept for each code separately, subject to ongoing monitoring to determine the progress in reaching the goal of reducing the amount of generated waste on the one hand, and increasing the share of segregated waste on the other. The Group mitigates the negative impact also through the education of employees, conducts initiatives related to: recycling of paper towels, reuse of packaging, tests of new solutions using cardboard waste as a filler in pharmacy distribution. The organisation segregates and sells plastic and paper packaging which is reflected in the documents confirming recycling. The impact stems from the business model, business strategy and ESG strategy.
	Impact related to the education of consumers and end users in the proper management of drug waste actual positive short-to medium-term perspective	Waste	downstream	NEUCA Group educates patients and pharmacists on the proper management of drug waste. In 2024, the Group prepared and implemented together with pharmaceutical manufacturers the campaign “Leki do Apteki – Świat w Twoich rękach”, the first action in the country uniting patients, pharmacists and pharmaceutical manufacturers around a common, socially important goal which is the proper disposal of medicines. Impact stems from the ESG strategy.
S1 Our own workforce	Impact related to ensuring a safe, stable, diverse working environment, enabling development actual positive short-to long-term perspective	Employment security, Working time, Work-life balance, Adequate pay, Training and development of employees, Gender equality and equal pay for work of equal value, Prevention of violence and discrimination in the workplace, Employment and integration of people with disabilities, Diversity	our own operations	The Group influences on the stability of employment conditions through the use of uniform standards of processes throughout the entire life cycle of the employee in the organisation – from their acquisition, introduction to the organisation through setting goals and their monitoring, evaluation, feedback, development and orientation of talents, rewarding and appreciating until the end of cooperation. It is a systematic approach within the Group, focused on creating a safe and supportive workplace where employees feel comfortable, develop their skills and willingly associate their career plans with the Group. Employees can develop their competences by using the training and development offer, from the most standard ones (adaptation training, on-the-job training) to system development programmes. The organisation offers flexible working hours, adapted to the scope of tasks and duties performed. The Group creates a competitive remuneration offer, applies a job evaluation methodology that precisely determines the value of each role in the organisation. It actively eliminates potential manifestations of discrimination and violence in the workplace by involving managers and employees in the construction of an open and friendly working environment and implemented and applied policies and procedures (Human Rights Policy, Code of Conduct, Procedure for reporting violations). NEUCA Group actively engages and educates all employees, encouraging them to co-create a culture of diversity (Diversity Manifesto). The organisation also takes care of the needs of people with disabilities by adapting workplaces within the framework of applicable health and safety regulations and standards. Impact stems from the business strategy, human resources policy and ESG Strategy

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
S1 Our own workforce	Impact on health and safety of employees potential negative short-to long-term perspective	Bezpieczeństwo i higiena pracy	operacje własne	In terms of the impact on the level of health and safety of employees, despite the procedures and policies applied and a number of activities in this area, an accident at work can not be excluded, even due to human error. The organisation mitigates the negative impact by implementing, in addition to health and safety training, additional training, e.g. on the practical use of handheld fire-fighting equipment, first aid and fire evacuations. Bearing in mind the safety and comfort of employees, the Group introduces machines and devices with additional protection systems against threats into the work processes, thus striving for continuous improvement of working conditions and arrangements. The management of health and safety at work at NEUCA Group is carried out in accordance with applicable regulations as well as internal documents such as company policies and procedures, and instructions describing all rules of conduct in the field of occupational health and safety. Impact stems from the business strategy and applicable laws.
	Impact related to the security of collected personal data of employees and associates potential negative short-to long-term perspective	Prywatność	operacje własne	The Group identifies the potential negative impact related to data leakage through independent activities such as a hacker attack or the use of data by unauthorised persons or the human factor. However, it works mitigatingly through the implementation of the Personal Data Protection Policy where the principle applies that the collection of data is limited to the necessary extent in accordance with existing regulations. At the same time, the Group regularly trains employees in the security of personal data and knowledge of applicable policies. The Group has also launched internal communication in this area, addressed to employees dealing with the issue of personal data protection – a platform containing training and information materials. Impact stems from the business strategy and applicable laws.
S2 Workers in the value chain	Impact related to occupational safety of employees of key services in the value chain potential negative short-to long-term perspective	Health and safety at work	upstream, our own operations	The Group identifies the potential negative impact in this respect related to the human factor and the possibility of an accident. However, the organisation implements and obliges suppliers of key logistics, warehousing and transport services to comply with their obligations under the Health and Safety Policy. Impact stems from the business strategy and applicable laws.
	Impact related to potential non-compliance with diversity norms and standards potential negative short-to long-term perspective	Diversity	our own operations, upstream	Despite the use of procedures resulting from the Diversity Manifesto, there may be cases of behaviour that does not comply with the adopted values and standards of the Group (the human factor). Therefore, NEUCA Group identifies the potential negative impact on the well-being and functioning of the discriminated service provider and on the atmosphere at the place of service provision, as well as the possible negative impact on the image and reputation of the organisation. NEUCA Group, in cooperation with key service providers, ensures that employees in the value chain know the approach resulting from the Diversity Manifesto. It also requires attitudes consistent with this most important document regulating the approach to the issue of diversity. The Group contributes to promoting the knowledge of the principles contained in the Manifesto by communicating them in the organisation (internal channels and the website https://roznorodnosc.neuca.pl/en). Impact stems from the Human Resources Policy.
	Impact related to the security of collected personal data of key service providers potential negative short-to long-term perspective	Privacy	upstream, our own operations	The Group identifies the potential negative impact in this respect related to the human factor. The negative impact may occur as a result of incidents of personal data leakage. However, the organisation mitigates the negative impact through the implementation of the Personal Data Protection Policy where the principle applies that the collection of data is limited to the necessary extent in accordance with existing regulations. The Group exercises its influence to the same extent as in the case of its own employees. At the same time, it regularly trains its own employees dealing with the issue of personal data protection in the field of personal data security and knowledge of applicable policies. The Group has also launched an internal platform containing training and information materials on the protection of personal data. Impact stems from the business strategy and applicable laws.

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
S4 Consumers and end-users	Impact related to the protection of personal data and medical data of patients of medical facilities in the Group actual positive short-to medium-term perspective	Privacy	our own operations, downstream	The negative impact occurs as a result of human error and leads to the disclosure of patient data. The Group mitigates this impact through continuous improvement of standards and a number of actions in accordance with applicable regulations and implemented standards as part of policies, procedures and instructions. NEUCA Group prevents negative impact and manages patient data in accordance with applicable regulations (the provisions of the so-called GDPR Act and the provisions of the Act on Patient Rights and the Patient Ombudsman and the Act on Medical Activity). At the same time, the Group has in place and follows the established and implemented policies, procedures, instructions, i.e. the personal data protection policy in the companies of NEUCA Group, the Information Security Policy in NEUCA Group, the IT Security Policy in the companies of NEUCA Group, the Patient Service Standard and the Regulations for the provision of services to patients of the outpatient medical care clinics. Impact stems from the patients area strategy.
	Impact related to the correct labelling of products through the instructions for use of the product label as well as marketing, advertising and communication information in other channels actual positive short-to long-term perspective	Access to (high quality) information, responsible marketing practices	our own operations, downstream	The Group identifies the positive impact in relation to dietary supplements and medical devices by implementing additional communication activities that complement the content contained in the manual or leaflet attached to dietary supplements and medical devices. These activities, carried out through carefully selected communication channels, are aimed at supporting patients in the correct understanding and use of the products. As part of these activities, the organisation uses a variety of educational forms, such as infographics on packaging and instructional videos that present the right methods of using products in an accessible way. Impact stems from the Synoptis Pharma strategy.
	Impact related to incorrect labelling of products potential negative short-to long-term perspective	Access to (high quality) information	our own operations, downstream	Incorrect labelling of the product may lead to negative impact and misinformation about the product and, as a result, may endanger the health or life of the patient. This impact is mitigated in the organisation by implementing a multi-level quality control system for packaging and leaflets, including compliance tests and regular document reviews. Training is regularly conducted for the teams responsible for creating and updating labels and leaflets to ensure compliance with the latest legal requirements. Impact stems from the Synoptis Pharma strategy.
	The Group's impact on patient drug safety by ensuring operational continuity actual positive short-to long-term perspective	Health and safety at work	our own operations, downstream	NEUCA Group ensures operational continuity in deliveries by using the OTIF (On Time In Full) indicator, measuring the timeliness and completeness of orders in a standard situation. In the event of a crisis, a Business Continuity Management (BCM) system is introduced which activates emergency measures to maintain continuity of supply and ensure the drug safety of patients in the country. The organisation has in place an appropriate distribution structure and emergency procedures that are regularly tested for operational efficiency. The impact results from the mission, business strategy, business model.
	Impact due to serious disruption of operational continuity of supply potential negative short-to long-term perspective	Health and safety at work	our own operations, downstream	Despite operational readiness, delays in delivery to pharmacies lasting more than a day are possible, caused by various factors, including technological ones, e.g. software failures and climatic anomalies. The impact results from the mission, business strategy, business model.
	Impact on patient health and safety by not ensuring adequate product quality potential negative short-to long-term perspective	Health and safety at work	our own operations, upstream	The impact of the Group is manifested in the likelihood of the occurrence of an abnormality related to the quality of the product which may result in a negative impact on the health and safety of the patient. The impact is mitigated by a number of implemented, systematised activities in the area of the product quality management system. Impact stems from the Synoptis Pharma strategy.

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
S4 Consumers and end-users	Impact on physical safety and availability of services for patients of the Group's medical facilities actual positive short-to long-term perspective	Personal safety	our own operations	The Group ensures the physical safety of patients through compliance with legal requirements for medical facilities and the applicable standards and regulations of the Świat Zdrowia Medical Operator facilities (Patient Service Standard, Procedure for reporting complaints, comments and conclusions), patient satisfaction surveys and other activities. All facilities have in place procedures for dealing with health and life-threatening conditions of the patient. The Group exceeds the regulatory requirements by adapting its offer to the needs of patients from excluded groups and implementing above-standard solutions for patients from groups such as: children, seniors, people with disabilities, and groups with special needs by introducing amenities in health facilities – magnifying glasses for the visually impaired, translators for patients using Polish sign language, low countertops for people in wheelchairs, induction loops for the hearing impaired, places for leaving crutches. The Group also provides access to websites and information materials created on the basis of an inclusive language. The Group influences on safety by providing medical personnel with appropriate training, including, among others, preparing pediatricians to conduct screening for autism or supporting care for patients with unique needs. Impact stems from the patients area strategy.
	Impact related to responsible marketing communication for the NEUCA Group products potential negative short-to long-term perspective	Responsible marketing practices	our own operations, downstream	In the scope of the system ensuring the safety and security of marketing communication for products, an incident resulting in misleading the patient is possible. The Group reduces the negative impact by implementing a number of procedures and standards, including monitoring marketing campaigns at the stage of their creation. In addition, it regularly trains employees in the scope of applicable regulations. The Group conducts education and marketing communication addressed to patients which is based on a unique approach and which is the recommendation of a pharmacist in a pharmacy who is the most accessible healthcare worker. In this way, the organisation shows patients the safest path for selection and purchase of products in pharmacies by pharmacists. Impact stems from the business model and strategy of Synoptis Pharma.
G1 Business conduct	Impact related to caring for employees' health actual positive short-to long-term perspective	Corporate culture	our own operations	The Group identifies the impact in the area of a healthy society of which employees and associates are an integral part. Impact is related to the ESG strategy. The organisation offers wide access to modern health products and services while encouraging employees to sports and health activities, also conducts educational activities in the field of health and facilitates the integration of work and private life. Impact stems from the ESG strategy.
	Impact related to procedures for protection of whistleblowers potential negative short-to long-term perspective	Protection for whistleblowers	upstream, our own operations, downstream	Despite the applicable and implemented procedures and policies, there may be a negative impact on the protection of whistleblowers, i.e. there may be a situation where the whistleblower is not heard or his/her identity is disclosed, and retaliation takes place against the whistleblower. However, NEUCA Group tries to counteract the possibility of such an event through the Procedure for reporting violations implemented in accordance with regulatory requirements which is aimed at increasing the effectiveness of detecting irregularities and taking measures to eliminate and mitigate risks at all organisational levels. Impact stems from the business strategy and ESG Strategy.
	Impact related to building lasting and satisfactory relationships with suppliers actual positive short-to long-term perspective	Managing supplier relations, including payment practices	our own operations, upstream	Shaping lasting and satisfying relationships for both parties is a particularly important issue, reflected in the business strategy and the Responsible Business Strategy. Therefore, the Group cares about improving the relationship, it also cares that its suppliers maintain standards in the field of ethics, health and safety, and the environment. The organization adopted the NEUCA Group Suppliers and Subcontractors Code of Conduct where it incorporated recommendations for this group of stakeholders. In addition, the Group has implemented a procedure for monitoring payments. This impact results in long-term and stable relations between the organisation and the supplier. Impact stems from the ESG strategy and the manufacturer strategy.

ESRS area	Impact name Characteristics of the impact (actual, potential, positive, negative) and time horizon	Issue to which material impact is related	Where within the value chain the impact emerges	Impact description
G1 Business conduct	Impact related to building lasting and satisfactory relationships with suppliers potential negative short-to long-term perspective	Managing supplier relations, including payment practices	upstream, our own operations	Lack of appropriate cooperation based on lasting and satisfactory relations for both parties may result in instability on the part of the organisation-supplier, and ultimately in the breakdown of cooperation and possible disruptions in the supply chain. The Group mitigates this impact through a number of activities: examination of manufacturers' needs, regular meetings with manufacturers, i.e. implementation of the underlying strategy assumptions with suppliers, ESG strategy and procedures. Impact stems from the ESG strategy and the manufacturer strategy.
	Impact of the Group on suppliers of key services for the training of employees of these suppliers and the provision of qualified staff actual positive short-to long-term perspective	Managing relations with suppliers, training and employee development	upstream	The Group attaches great importance to the competences and skills of employees of key suppliers whose work supports activities ensuring the drug safety of patients in the country. Therefore, the Group, in cooperation with key service providers, ensures that they provide properly trained service contractors. The organisation also systematically checks whether this requirement has been met. Impact stems from the Group's business strategy.
	Impact related to corruption or bribery potential negative short-to long-term perspective	Corruption and bribery	our own operations	The organisation has a number of safeguards thanks to which it mitigates the negative impact in this respect, however, a potential corruption incident is possible due to the type of activity. NEUCA Group counteracts the negative impact through the implemented Anti-Corruption Code, containing a list of rules in force in the organisation, a policy on accepting gifts from contractors, invitations to trainings, sponsored trips. The Group ensures that employees and associates are aware of these principles by conducting regular training in the knowledge of the Anti-Corruption Code. It has also built a separate reporting channel for corruption and bribery cases. Impact stems from the business model.





RISKS AND OPPORTUNITIES IN NEUCA GROUP

NEUCA Group has a strategy for managing risks at three levels: strategic, operational and process levels. Each level has owners of risks and areas who have expert knowledge and competence to make decisions. Our adopted management model allows NEUCA Group to manage incidents already at the time of occurrence of threat symptoms. The organisational structure ensures a flow of information, cascading decision-making and responsibility. The operating model within the adopted risk management strategy allows to assume that the materialisation of a risk that is critical to the financial situation is unlikely. NEUCA Group uses available information and consulting sources to support the search for business development opportunities. Managing the risk of losing an opportunity is based on ensuring high competences of the area owners and the Board of Directors which makes it possible to conclude that the risk of not taking advantage of the opportunity in question is low.

Material ESG opportunities were created in 2025, the organisation is at the stage of creating a management system for them.

The materiality assessment focuses not only on impact important from the Group's point of view but also on material risks and opportunities that may arise in the area of sustainable development. The materiality assessment, taking into account the analysis of the peer group, the opinions of internal experts of NEUCA Group as well as external stakeholders and experts, allowed for the identification of risks and opportunities material to our Group. In the next step, as a result of a detailed analysis, a list of risks and opportunities for the organisation was drawn up.

On this basis, two material risks and four material opportunities for the Group were distinguished which are described in the table below.

Table 1-7. Materials sustainability-related risks

Issue to which material risk is related	Name of the material risk	Description	
Impact of information on consumers and end-users	Risk of financial penalties and civil claims resulting from violations of privacy and disclosure of personal data	NEUCA Group identifies the risk of financial penalties and civil claims in processes for damages for unauthorised access to personal data and/or medical information of patients of the Świat Zdrowia Medical Operator which may significantly affect the image of the organisation, causing a decrease in trust among patients. The risk occurs especially when processing digital information as part of the current activities of the organisation, e.g. in external communication on on-line platforms. The development of digital tools increases the likelihood of risk. NEUCA Group introduces multi-level security of processed data the main purpose of which is to protect against unauthorised access or reading in the event of unauthorised disclosure of data. Before implementation, each system processing personal data is verified in the field of security by the Personal Data Protection Area and the IT Security Area which allows to minimize the risk of data leakage. The functioning of IT systems complies with the administration standards set out in the IT Security Policy of NEUCA Group.	In terms of the discussed risk, there is no threat of adjustment in the next reporting period of the carrying amounts of assets and liabilities. By managing the risk, the organisation minimizes the expected impacts in the short, medium and long term. The risk management strategy, based on taking measures to minimise the likelihood and severity for the organisation in the event of such risk, allows to assume that the risk appetite is limited and does not affect the financial position. Investments in the improvement of security elements as part of risk management are financed from the annual budget and do not pose a threat to the results, cash flow and financial position of the organisation. Risk is related to the business model.
Personal safety of consumers and/(or) end-users	Financial risk related to damages and losses caused by the departure of patients of the Świat Zdrowia Medical Operator resulting from the failure to provide them with an adequate level of personal safety	NEUCA Group identifies the risk of non-compliance with the conditions ensuring patient safety, including the rights and freedoms when handling the patient. In extreme cases, it may lead to unfair treatment or discrimination and financial and legal consequences for the organisation. The occurrence of the described risk has a direct impact on the loss of the reputation of the organisation and, consequently, the loss of trust of patients and business partners. As part of risk mitigation efforts, standards of patient service are in place in the organisation. The process is monitored and controlled by designated organisational units. All disclosed departures from the defined standards are subject to corrective actions, including training, designed to increase staff awareness of the patient's physical safety in medical centres.	In terms of the discussed risk, there is no threat of adjustment in the next reporting period of the carrying amounts of assets and liabilities. By managing the risk, the organisation minimizes the expected impacts in the short, medium and long term. The risk management strategy, based on taking measures to minimise the likelihood and severity for the organisation in the event of such risk, allows to assume that the risk appetite is limited and does not affect the financial position. Investments in the improvement of security elements as part of risk management are financed from the annual budget and do not pose a threat to the results, cash flow and financial position of the organisation. Risk is related to the business model.

Table 1-8. Material sustainability-related opportunities

Issue to which material opportunity is related	Name of the material opportunity	Description	
Personal safety of consumers and/(or) end-users	Increasing market competitiveness by offering higher quality products and introducing above-standard services for patients	NEUCA Group as a responsible entity, distributor of medical devices and manufacturer of dietary supplements ensures safety and quality standards required by law. In the case of dietary supplements, the Group's products exceed the regulatory requirements thanks to which the organisation provides the market with articles verified for compliance with the requirements and specifications. High quality standards have a positive impact on the rating of the Group's products which translates into their position on the market.	Introducing above-standard services, such as coordinated care or prevention programmes, increases the value of the offer and attracts new patients. These actions increase their trust, loyalty and attachment. Long-term benefits include increased patient market share, building the Świat Zdrowia Medical Operator brand which is distinguished by an inclusive approach and an above-standard range of medical services, and the opportunity to acquire new market segments which will strengthen the company's position in the industry and foster further development. Opportunity is related to the business model.
Social inclusion of consumers and/(or) end-users	Building patient trust and loyalty through health education and responsible marketing	NEUCA Group conducts education and marketing communication addressed to patients which is based on a unique approach and which is the recommendation of a pharmacist in a pharmacy who is the most accessible healthcare worker. In this way, the organisation shows patients the safest path for selection and purchase of products in pharmacies by pharmacists. The Group educates patients in health and well-being so that they can make informed therapeutic decisions with the support of medical professionals. By providing reliable knowledge, the organisation promotes attitudes of patient co-responsibility for their own health. The Group reaches patients, including those from excluded groups, such as people with disabilities, seniors, people on the autism spectrum or LGBTQ+ people, with reliable, understandable information and knowledge about health.	It adapts educational content to people with special needs, e.g. using formats that are friendly to people with visual impairments or providing sign language translations. This allows to reach a wide range of patients who often face restrictions in access to health information and services. The success of these activities may be measured by an increase in the number of views of educational content, an increase in the number of pharmacist recommendations and the level of customer satisfaction. Integrating marketing and educational activities with an inclusive approach to serving patients from excluded groups strengthens the image of the organisation as socially responsible and open to the diverse needs of its patients. Opportunity is related to the business model.
Managing supplier relations, including payment practices	Increasing the quality of services and operational stability by building long-term cooperation with logistics, warehousing and transport service providers and, through them, with the employees of these providers	Inspiring, sharing good practices and formulating expectations in the field of shaping an engaging work environment (equal treatment of employees, providing access to training and professional development opportunities) creates an opportunity to increase employee engagement and loyalty. In cooperation with logistics, warehousing and transport service providers, the Group holds regular employee opinion surveys which enables joint planning of activities leading to increasing job satisfaction. The Group defines expectations in terms of market conditions of employment.	High loyalty and satisfaction of employees in the value chain translates directly into keeping high quality, timeliness and efficiency of service implementation. Long-term benefits include increased operational stability and better control over the quality of service which positively affects customer satisfaction. Cooperation with loyal and stable service providers enables effective planning and implementation of activities which minimises the risk of disruptions in the value chain. Opportunity is related to the business model.
Personal safety of consumers and/(or) end-users	Opportunity to build trust and increase patient portfolio by ensuring the personal safety of patients from excluded groups and expanding the availability of medical care for people with special needs	The introduction of solutions improving the health and personal safety of patients from groups such as children on the autism spectrum, people with disabilities, seniors or LGBTQ+ people contributes to raising standards of service and strengthening the sense of security among patients. Creating a safe and friendly environment by installing facilities – special driveways, elevators, induction loops or crutches drop-off points, as well as providing websites and information materials accessible and understandable to all patients allows for better meeting a variety of needs.	This leads to building trust and, as a result, to increasing the portfolio of patients whose needs are met by the organisation. In addition, providing medical staff with appropriate training, including, among others, preparing paediatricians to conduct screening for autism or supporting the care of patients with unique needs, increases the quality of services provided and the level of personal safety of patients. Long-term benefits include increasing the number of patients, increasing satisfaction with services and building the Świat Zdrowia Medical Operator brand which is distinguished by an inclusive approach and the ability to adapt healthcare to the diverse needs of patients. Opportunity is related to the business model.

In this report, NEUCA Group took advantage of the possibility not to disclose the expected effects of material risks on the financial position and cash flows together with a monetary estimate in connection with the right to omit

the above information for the first three years of publication of the report. In the current period, no effects of material risks and opportunities related to sustainable development were recorded. As part of the analysis of risks and

opportunities completed, no actions were defined that could affect the correction or mitigation of risks. According to the Risk Management Policy of NEUCA Group and documents related to risk management, risks defined as medium do not

require any action. The organisation adopts a risk management method consisting in its monitoring.

01.1.11 IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

NEUCA Group conducted a comprehensive materiality assessment aimed at determining key stakeholder groups, material issues related to sustainable development and material risks and opportunities that may exist throughout the value chain.

The methodology for the materiality assessment was adapted to the requirements of the directive on corporate sustainability reporting (the so-called CSRD Directive) and the uniform European Standards on Sustainability Reporting (ESRS). The research methodology is based on a matrix analysis of the results of the assessment of individual impacts of risks and opportunities from the perspective of the significance of the impact and financial significance. The subject of the study were the impacts, risks and opportunities related to all 90 sustainability issues included in the table contained in AR16 ESRS 1.

The following sources of information were used:

- comparative analysis of 19 entities from the pharmaceutical sector from Poland and from abroad in terms of what material impacts, risks and opportunities these entities identify in their sustainability reports,
- questionnaire survey conducted on a group of representatives of all key areas of management in NEUCA Group (the group included, among others, representatives

of the Board of Directors and senior management of the Company),

- detailed questionnaire survey conducted with experts responsible for the key areas of the Group’s operational and management activities from the perspective of the issues examined,
- assessment of detailed parameters of the materiality of the impact and financial materiality carried out by three experts of a third-party consulting company,
- questionnaire survey and structured interviews with 11 representatives of key external stakeholder groups of NEUCA Group,

In the survey, each of the above-mentioned five sources of information received the same weight because in the course of the survey, no premises for increasing or decreasing the weight of any of the sources of information were established.

The materiality assessment was conducted from November 2023 to January 2024. Preliminary results of the matrix analysis were the subject of a validation workshop on January 23, 2024, attended by, among others, members of the Board of Directors of NEUCA S.A. The final results of the materiality assessment were approved by the Board of Directors. According to the requirements, the materiality assessment is reviewed and updated annually. Therefore, while preparing for 2024 reporting, NEUCA Group

reviewed and updated the double materiality assessment results in the second half of 2024. The scope of the review and its results are described in more detail later in this chapter.

PERSPECTIVE OF THE MATERIALITY OF IMPACT

The identification and assessment of impacts were closely related to the identified types of activities and business relationships of NEUCA Group throughout the entire value chain which formed the basis for the model prepared by a working group. The value chain formed the basis for the analysis of the actual and potential impacts exerted by the Group. Issues related to, among others, the Group’s suppliers (which also included the Group’s contractors and business partners), products and services offered, organisational structure, customers and end users of products and services offered by the Group as well as the end of life of products and waste management were analysed.

Activities, business relationships, geographic areas and other factors that cause the increased risk of impact were determined based on the structure of the Group which reflects the main business areas.

Four parameters of the materiality of impact were assessed, i.e. the strength of impact, the extent of impact and the irreversible nature of impact (together determining the severity of impact) and the likelihood of impact.

To assess the parameters, information obtained from our comparative analysis, interviews with representatives of external stakeholders, the questionnaire survey filled in by representatives of NEUCA and the assessment made by external experts were used. Data resulting from the evaluation of parameters from

each of these sources of information were then reduced to a five-point materiality scale (minimal, informative, important, significant, critical). Each issue for which impact was assessed as important, significant or critical was considered material from the perspective of the materiality of impact.

FINANCIAL MATERIALITY PERSPECTIVE

Financial materiality was determined by identifying and assessing risks and opportunities related to individual sustainable development issues using two parameters – the scale of the impact of a given risk (if it occurs) or opportunity (if it occurs and is used) and the probability of the occurrence of a risk or opportunity.

To assess the parameters, information obtained from our comparative analysis, the questionnaire survey filled in by representatives of NEUCA and the assessment made by external experts were used. Data resulting from the evaluation of parameters from each of these sources of information were then reduced to a five-point significance scale (in the case of risks: minimal or light, less than average, greater than average, serious, critical or very serious; in the case of opportunities: minimal or minor, less than average, greater than average, significant, very significant). Any issue that was associated with a risk at least greater than average or with an opportunity at least higher than average was considered material from the perspective of financial materiality.

DOUBLE MATERIALITY PRINCIPLE

Each sustainable development issue associated with a material impact, material risk or material opportunity was considered to be material from the perspective of double materiality,

and therefore subject to reporting using appropriate standards and disclosure requirements.

Finally, important sustainable development issues were prioritised, taking into account both the materiality of the impact, financial materiality and the degree of addressing these topics in the strategy and activities of NEUCA Group. Recommendations in the field of prioritisation were submitted to the Board of Directors which at further stages of its work makes its own prioritisation of issues and planned activities which are reflected, among others, in the Responsible Business Strategy and undertaken during regular strategic workshops and ESG workshops.

UPDATE OF THE MATERIALITY STUDY IN 2024

In 2024, NEUCA Group carried out an update of the double materiality study where significant areas for impacts, risks and opportunities were defined. In the next step, the Group assessed and analysed the materiality, and as a result, identified key ESG impacts, risks and opportunities within the areas considered material.

The scope of update processes included:

- review and adjustment of the results of the double materiality assessment obtained during the first double materiality assessment carried out by a working team with the participation of a representative of the Board of Directors of NEUCA S.A.,

- updating the list of key stakeholders and refining the definition,
- review of the expert evaluation of the results carried out by the team from the consulting agency,
- validation of results by the Board of Directors of NEUCA S.A.

In addition, an additional procedure supplementing the identification, analysis and assessment of ESG impacts, risks and opportunities was carried out at the beginning of 2025. After identifying the impacts and their characteristics (whether the impact is positive, negative, actual or potential), the Group assessed and analysed the materiality taking into account the following parameters: the scale of the impact, the range of the impact, the irreversible nature of the impact making up its severity and the likelihood of the impact actually occurring. Representatives of the Area of Investor Relations and Sustainable Development Reporting, area experts and external experts from the consulting agency were involved in the process. The process for updating the assessment of ESG risks and opportunities took place in two ways with the participation of, among others, representatives of the Security Area, Investor Relations Area and Sustainability Reporting as well as representatives of business areas. It was described in detail as part of the GOV-5 disclosures. In January 2025, a meeting was held with representatives of the Board of Directors where the results of the supplementary procedure were discussed. They were approved by the Board of Directors.

As a result of this analysis, the following were considered material:

- 26 impacts in the following areas: ESRS E1, ESRS E5, ESRS S1, ESRS S2, ESRS S4, ESRS G1,
- 2 ESG risks,
- 4 ESG opportunities.

Material impacts, risks and opportunities for sustainable development were described in detail in the SBM-3 disclosures.

NEUCA Group took into account the associations between impacts and dependencies with risks and opportunities that may result from them in the process of updating the materiality study by analysing the list of potential impacts, risks and opportunities.

A subsequent review and update of the materiality assessment is planned for 2025. NEUCA Group intends to carry out such reviews once a year.

HIERARCHY OF SUSTAINABILITY RISKS

NEUCA Group adopts one risk approach to both sustainability risks and other risks. The organisation, in accordance with the Risk Management Policy, implemented a risk management system that enables effective response to changing conditions and challenges. Thus, the company can adapt its activities to potential threats, e.g. related to cybersecurity or sustainable development.

The risk management system in the Group is based on a five-level risk classification:

- minimal (no risk),
- small,
- medium,
- large,
- very large.

This approach allows to precisely determine the level of risk and adjust risk management strategies accordingly. Sustainability is one of the key areas of risk analysis which means that the organisation takes into account its impact on the business and takes actions to reduce potential risks in this area.

The hierarchy of risks in the organisation is determined on the basis of the risk assessment (risk score) and the results of the Business Impact Analysis (BIA).

INVOLVEMENT OF THE INTERNAL AUDIT AREA IN THE MATERIALITY ASSESSMENT PROCESS

The Director of the Internal Audit Area was involved in the materiality assessment process. As a participant, he/she completed a general questionnaire.

01.1.12 IRO-2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY REPORT

Table 1-9. Standard compliance table

Disclosure no	Disclosure title	Chapter number
ESRS 2 General Disclosures		
BP-1	General basis for sustainability statements	1.1.1
BP-2	Disclosures in relation to specific circumstances	1.1.2
GOV-1	Role of administrative, management and supervisory bodies	1.1.3
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.1.4
GOV-3	Integration of sustainability-related performance in incentive schemes	1.1.5
GOV-4	Statement on due diligence statement	1.1.6
GOV-5	Risk management and internal controls over sustainability reporting	1.1.7
SBM-1	Strategy, business model and value chain	1.1.8
SBM-2	Interests and views of stakeholders	1.1.9
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.1.10
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	1.1.11
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	1.1.12

Disclosure no	Disclosure title	Chapter number
ESRS E1 Climate change		
E1-1	Transition plan to reach climate neutrality	2.1.2
E1-2	Policies related to climate change mitigation and adaptation	2.1.5
E1-3	Actions and resources in relation to climate change policies	2.1.6
E1-4	Targets related to climate change mitigation and adaptation	2.1.7
E1-5	Energy consumption and mix	2.1.8
E1-6	Gross Scopes 1, 2, 3 and total greenhouse gas emissions	2.1.9
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	2.1.10
E1-8	Internal carbon pricing	2.1.11
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	In 2024, the exemption was used
ESRS E2 Pollution		
E2-1	Policies related to pollution	Non-material
E2-2	Actions and resources related to pollution	Non-material
E2-3	Targets related to pollution	Non-material
E2-4	Pollution of air, water and soil	Non-material
E2-5	Substances of concern and substances of very high concern	Non-material
E2-6	Anticipated financial effects from pollution-related risks and opportunities	Non-material
ESRS E3 Water and marine resources		
E3-1	Policies related to water and marine resources	Non-material
E3-2	Actions and resources related to water and marine resources	Non-material
E3-3	Targets related to water and marine resources	Non-material
E3-4	Water consumption	Non-material
E3-5	Anticipated financial effects from water and marine resources-related risks and opportunities	Non-material

Disclosure no	Disclosure title	Chapter number
ESRS E4 Biodiversity and ecosystems		
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Non-material
E4-2	Policies related to biodiversity and ecosystems	Non-material
E4-3	Actions and resources related to biodiversity and ecosystems	Non-material
E4-4	Targets related to biodiversity and ecosystems	Non-material
E4-5	Impact metrics related to biodiversity and ecosystems change	Non-material
ESRS E5 Resource use and circular economy		
E5-1	Policies related to resource use and circular economy	2.2.2
E5-2	Actions and resources related to resource use and circular economy	2.2.3
E5-3	Targets related to resource use and circular economy	2.2.4
E5-4	Resource inflows	2.2.5
E5-5	Resource outflows	2.2.6
E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities	In 2024, the exemption was used
ESRS S1 Persons providing work for the company		
S1-1	Policies related to own workforce	3.1.3
S1-2	Processes for engaging with own workers and workers' representatives about impacts	3.1.4
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	3.1.5
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	3.1.6
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.7
S1-6	Characteristics of the undertaking's employees	3.1.8

Disclosure no	Disclosure title	Chapter number
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	3.1.9
S1-8	Collective bargaining coverage and social dialogue	3.1.10
S1-9	Diversity metrics	3.1.10
S1-10	Adequate wages	3.1.11
S1-11	Social protection	3.1.12
S1-12	Persons with disabilities	3.1.13
S1-13	Training and skills development metrics	3.1.14
S1-14	Health and safety metrics	3.1.15
S1-15	Work-life balance metrics	3.1.16
S1-16	Compensation metrics (pay gap and total compensation)	3.1.17
S1-17	Incidents, complaints and severe human rights impacts	3.1.18
ESRS S2 Workers in the value chain		
S2-1	Policies related to value chain workers	3.2.3
S2-2	Processes for engaging with value chain workers about impacts	3.2.4
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	3.2.5
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	3.2.6
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.7
ESRS S3 Affected communities		
S3-1	Policies related to affected communities	Non-material
S3-2	Processes for engaging with affected communities about impacts	Non-material

Disclosure no	Disclosure title	Chapter number
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Non-material
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	Non-material
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Non-material
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	3.3.3
S4-2	Processes for engaging with consumers and end-users about impacts	3.3.4
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.3.5
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	3.3.6
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.3.7
ESRS G1 Business conduct		
G1-1	Business conduct policies and corporate culture	4.1.3
G1-2	Management of relationships with suppliers	4.1.4
G1-3	Prevention and detection of corruption and bribery	4.1.5
G1-4	Confirmed incidents of corruption or bribery	4.1.6
G1-5	Political influence and lobbying activities	Non-material
G1-6	Payment practices	4.1.7

Table 1-10. List of data points included in cross-cutting standards and thematic standards that result from other EU regulations

Disclosure requirement and associated data point	Chapter number
ESRS 2 GOV-1 Board's gender diversity, paragraph 21 (d)	1.1.3
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)	1.1.3
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	1.1.6
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	1.1.8
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	1.1.8
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	1.1.8
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv	1.1.8
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14	2.1.2
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks, paragraph 16 (g)	2.1.2
ESRS E1-4 GHG emission reduction targets, paragraph 34	2.1.7
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	2.1.8
ESRS E1-5 Energy consumption and mix, paragraph 37	2.1.8
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	2.1.8
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	2.1.9

Disclosure requirement and associated data point	Chapter number
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	2.1.9
ESRS E1-7 GHG removals and carbon credits, paragraph 56	2.1.10
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	In 2024, the exemption was used
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)	In 2024, the exemption was used
ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)	In 2024, the exemption was used
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)	In 2024, the exemption was used
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69	In 2024, the exemption was used
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Non-material
ESRS E3-1 Water and marine resources, paragraph 9	Non-material
ESRS E3-1 Dedicated policy, paragraph 13	Non-material
ESRS E3-1 Sustainable oceans and seas, paragraph 14	Non-material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Non-material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations, paragraph 29	Non-material
ESRB 2 IRO1-E4, paragraph 16 (a) i	Non-material
ESRS 2 IRO1-E4, point 16 (b)	Non-material
ESRB 2 IRO1-E4, point 16 (c)	Non-material

Disclosure requirement and associated data point	Chapter number
ESRS E4-2 Sustainable land/agriculture practices or policies, paragraph 24 (b)	Non-material
ESRS E4-2 Sustainable ocean/seas practices or policies, paragraph 24 (c)	Non-material
ESRS E4-2 Policies to address deforestation, paragraph 24 (d)	Non-material
ESRS E5-5 Non-recycled waste, paragraph 37 (d)	2.2.6
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	2.2.6
ESRS 2 SBM-3-S1 Risk of incidents of forced labour, paragraph 14 (f)	3.1.2
ESRS 2 SBM-3-S1 Risk of incidents of child labour, paragraph 14 (g)	3.1.2
ESRS S1-1 Human rights policy commitments, paragraph 20	3.1.3
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	3.1.3
ESRS S1-1 processes and measures for preventing trafficking in human beings, paragraph 22	3.1.3
ESRS S1-1 workplace accident prevention policy or management system, paragraph 23	3.1.3
ESRS S1-3 grievance/complaints handling mechanisms, paragraph 32 (c)	3.1.5
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	3.1.15
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	3.1.15
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 (a)	3.1.17

Disclosure requirement and associated data point	Chapter number
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	3.1.17
ESRS S1-17 Incidents of discrimination, paragraph 103 (a)	3.1.18
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104 (a)	3.1.18
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain, paragraph 11 (b)	3.2.2
ESRS S2-1 Human rights policy commitments, paragraph 17	3.2.3
ESRS S2-1 Policies related to value chain workers, paragraph 18	3.2.3
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	3.2.3
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	3.2.3
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	3.2.6
ESRS S3-1 Human rights policy commitments, paragraph 16	Non-material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines, paragraph 17	Non-material
ESRS S3-4 Human rights issues and incidents, paragraph 36	Non-material
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	3.3.3
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 17	3.3.3

Disclosure requirement and associated data point	Chapter number
ESRS S4-4 Human rights issues and incidents, paragraph 35	3.3.5
ESRS G1-1 United Nations Convention against Corruption, paragraph 10 (b)	4.1.3
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	4.1.3
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	4.1.6
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 (b)	4.1.6

The information that is disclosed in this report with respect to material impacts, risks and opportunities was determined based on the results of the materiality assessment conducted the process of which is described in detail in the IRO-1 disclosures

02

ENVIRONMENT

02.1 E1 CLIMATE CHANGE

02.1.1 GOV-3 INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

A link between the remuneration of members of the Board of Directors and the Supervisory Board and issues of sustainable development, including climate change, is described in more detail in Chapter 1.1.5, under the Remuneration Policy section.

02.1.2 E1-1 TRANSITION PLAN TO REACH CLIMATE NEUTRALITY

In its activities, NEUCA Group follows the principles defined in two main documents: in the Environmental and Climate Policy of NEUCA Group and in the Responsible Business Strategy the objectives of which are set until the end of 2025. At the same time, NEUCA Group began work at the end of 2024 on the analysis of climate risks and opportunities and a scenario analysis; the process will be completed in 2025.

Having a comprehensively developed material and conclusions from the analysis, NEUCA Group will proceed to revise strategic objectives, among others in the area of the environment, including emission targets, and decide whether to create a transformation plan that it does not currently have.

02.1.3 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

NEUCA Group is aware of its impact on climate change, the impact of climate change on the functioning of the Group and the risks and opportunities resulting from these dependencies. As part of the materiality assessment, impacts, risks and opportunities in the area of climate change were identified and an assessment of their materiality was carried out. In the conducted materiality assessment, three material impacts were identified:

- Actual impact related to the adaptation of buildings to progressive climate change involving exposure to physical hazards

- Actual impact on GHG emissions resulting from the consumption of fuels in transport and in buildings
- Actual positive impact on GHG emissions resulting from the Group's use of energy from RES and increasing energy efficiency in its operations.

Detailed descriptions of impacts related to the issue of climate change can be found in Chapter 1.1.10.

NEUCA Group has not identified material risks or opportunities related to climate change.

02.1.4 IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS CLIMATE-RELATED MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

A detailed description of the identification and assessment of impacts, risks and opportunities in the area of sustainable development, including those related to climate change, is provided in Chapter 1.1.11 as part of the IRO-1 disclosures.

However, due to the comprehensive and dynamic nature of climate change issues, NEUCA Group decided to expand the scope of the analysis in the next period by conducting another in-depth analysis of risks and opportunities in the field of climate change and scenario analysis. The in-depth analysis launched in

2024 covers all categories of climate-related risks and opportunities, in accordance with the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures) and the requirements listed in ESRS E1 AR 9-12. As part of this activity, an analysis is planned to integrate the identified material climate risks and opportunities into the risk management system

in the organisation and to determine the state of resilience of the NEUCA Group's business model and strategy to changes in its physical, regulatory, market and social environment in connection with climate change and the mitigation of this change. The in-depth analysis is expected to be completed in the course of 2025.

02.1.5 E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The aim of the Environmental and Climate Policy of NEUCA Group is to define the key environmental principles and requirements that support the Group's approach to environmental management. As part of this policy, Group undertakes to:

- comply with applicable national and EU laws and standards and corporate environmental regulations (including: ESG strategy, procedures, instructions, internal policies),
- conduct rational waste management that does not pose a threat to the environment through their separate collection and transfer for recycling or disposal, with particular emphasis on medical waste,
- take actions to protect natural resources by reducing the consumption of raw materials, utilities, including: electricity and heat, water, fuels and paper,
- limit the use of chemicals (including hazardous ones) used, among others, in maintenance and sanitary procedures for rooms, equipment, etc.,

- prevent the risk of environmental failures by ongoing monitoring of company installations and equipment,
- popularise knowledge about pro-ecological attitudes, constantly raising the environmental awareness of employees, customers and partners and engaging them in promoting and applying environmental protection principles,
- keep devices in a state of high technical efficiency and modernise them to reduce harmful impact on the environment,
- use during the implementation of modernisation and investment tasks new available technologies that take into account environmental aspects,
- reduce greenhouse gas emissions to the environment,
- reduce the negative impact of road transport on the environment,
- improve energy efficiency, reducing energy consumption and using green energy,
- strive for a closed packaging circulation in the logistics service,

- use packaging with the lowest possible environmental impact and recyclable.

In order to meet the above assumptions, the organisation takes a number of initiatives. These include among others:

- continuous monitoring and analysis of the carbon footprint of any conducted activities,
- conducting regular energy audits,
- implementation of investments taking into account technological solutions supporting the reduction of electricity, heat and water consumption as well as conducting investments aimed at the production of green energy,
- mitigating the impact on the climate by reducing greenhouse gases, primarily by transforming transport, increasing the energy efficiency of NEUCA Group, including conducting maintenance and inspection activities of the infrastructure to prevent failures or damage to devices, investing in electricity from renewable energy sources and its use,
- reducing emissions in transport through effective route planning, using a remote form of meetings (e.g. teleconferences instead of delegations), co-financing urban bike stations and urban bike as part of employee benefits,
- educating and raising awareness in the area of pro-environmental attitudes and the impact of their activities on the climate and directly involving employees in activities for the environment,
- sealing the returnable transport packaging trading system within NEUCA Group,
- prevention of waste generation, recovery of raw materials and reuse of waste and environmentally safe final disposal of unused

waste or waste that NEUCA Group is obliged to dispose of (e.g. medical waste),

- ongoing monitoring of utilities consumption in order to systematically control possible deviations and assess the effectiveness of the investment activities undertaken and reduce their use,
- sharing educational materials in the field of environmental protection with business partners in the value chain,
- making available to the public environmental data and information on actions taken in the field of the environment and climate.

The Environmental and Climate Policy of NEUCA Group was approved by the Board of Directors and the tasks related to its implementation were entrusted to the Investment and Administration Director and the Communication and Public Affairs Directors. According to the above policy, various irregularities and violations that may pose a threat to the environment should be reported to the Ethics Ombudsman.

The policy applies to every employee and associate of the companies of NEUCA Group. The policy is available on the [neuca.pl](https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility) website at <https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility> and reports on its implementation are published in annual non-financial reports.

In addition, NEUCA Group has a set of rules of conduct for suppliers and subcontractors of NEUCA Group which informs suppliers and subcontractors about the applicable rules of conduct, including in the field of the environment. The document is available on the [neuca.pl](https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility) website at: <https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility> and the Group successively acquaints subsequent contractors with the same.

It constitutes an attachment in the form of an appendix to all new and extended contracts.

Through the environmental, social and human rights policies NEUCA Group applies the OECD Guidelines for Multinational Enterprises, including on respect for the environment, and declares compliance with the 10 principles of the UN Global Compact (including principles 7, 8, 9 on the environment) and strives to reach the UN Sustainable Development Goals under the environmental pillar within the Responsible Business Strategy. In addition, the Group applies

the UN Guiding Principles on Business and Human Rights, including due diligence principles, to prevent environmental damage. The Group also pursues the objective set by the Paris Agreement.

INCLUSION OF CLIMATE CHANGE IN THE RESPONSIBLE BUSINESS STRATEGY

One of the pillars of the Responsible Business Strategy is a healthy environment. In this pillar, the Group set a greenhouse gas emission reduction target and initiatives to support this goal.

**02.1.6
E1-3 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES**

In 2024, the Group pursued a number of activities related to climate change mitigation and adaptation.

- An important project implemented and continued in 2024 was the development of green energy. So far, the Group strived for zero emissions in this area by purchasing energy with guarantees of origin but its ambition was to have its own RES sources. An investment process was commenced in 2023 in this area by building a photovoltaic micro-installation in the warehouses in Katowice and Koszalin, and in 2024 the organisation finalised the construction of a PV installation (photovoltaic) in the warehouses in Zielona Góra and in the headquarters of the company in Toruń. The lack of official approvals prevented the implementation of

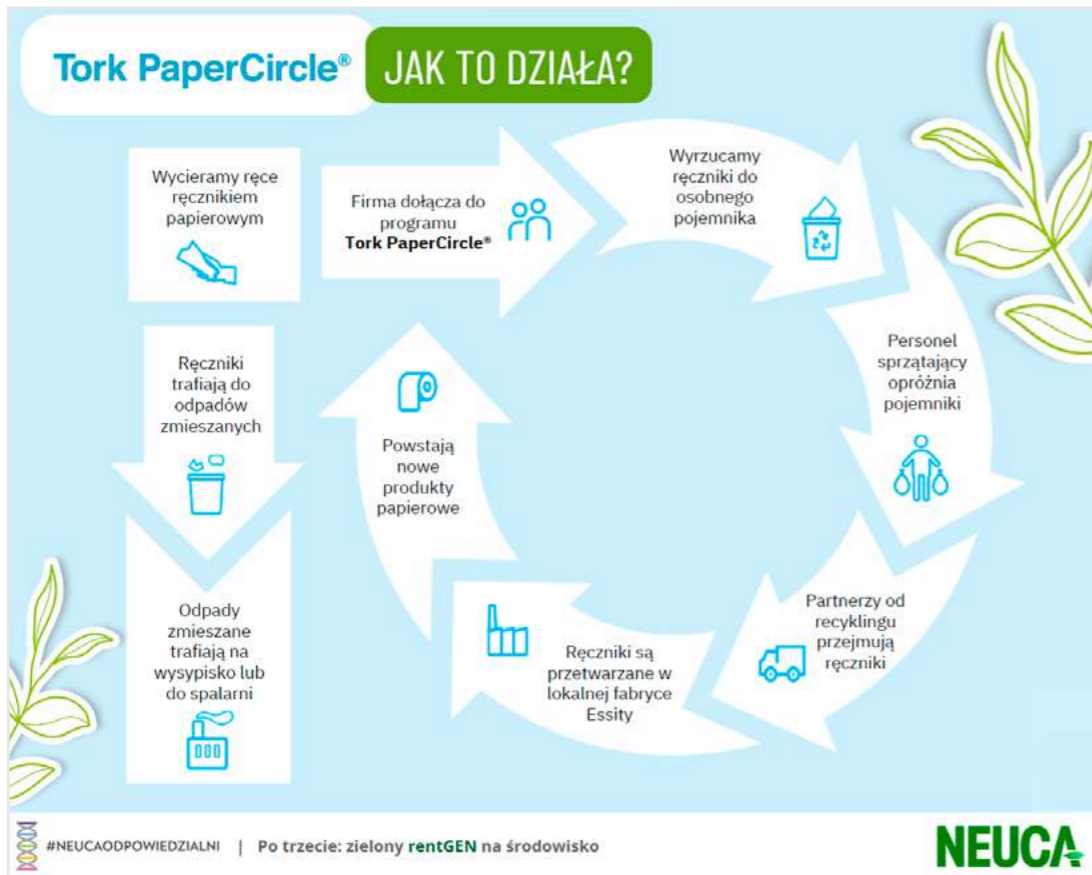
the planned investment in the field of RES in Warzymice and at the second address in Katowice. However, the Group launched the investment process for building carports (parking shelters with photovoltaic panels mounted on top) in the parking lot at the company's headquarters which should start generating green energy in 2025. The Group also started the implementation of an external farm project which is scheduled to be completed in 2025. As a member of the Polish Alternative Fuels Association (PSPA), NEUCA Group participated in the industry conference and, in cooperation with this association, carried out a detailed audit of its own fleet in the process of distribution of medicines to pharmacies in order to assess the possibilities for electrification of the current fleet of vans.



- The organisation continued to use good utilities practices in facilities, striving to optimise the consumption of electricity, heat, water and sewage.
- NEUCA Group consistently strived to reduce the generation of waste, and tried to segregate the generated waste as best as possible. In 2024, the closing of the circulation for paper hand towels began. Thanks to Tork PaperCircle® – the world’s first recycling service for hand towels – it was possible to move to a circular economy and thus achieve the goals inscribed in the Responsible Business Strategy. The service was implemented in

the headquarters and warehouse building in Toruń in all the bathrooms and kitchens. The towels are collected and stored separately by cleaning staff and recycling partners and then transported to a local Essity factory where they are processed into new batches of paper products. Thus, by reducing the carbon footprint and cutting the amount of waste, the Group contributes to the development of circularity.

- In addition to ongoing maintenance activities in the facilities aimed at keeping the infrastructure in high efficiency, investments aimed at improving energy



efficiency were also carried out. Among others, lighting replacement, installation of motion sensors, installation of air curtains, installation of high-speed gates as well as installation of the BMS building automation system (automatic building management system) in the warehouse in Ołtarzewo were carried out. Design work began on the same project in the warehouse in Gądk.

- In 2024, the Group started the implementation of the winning project of the third edition of

the Young Energy Europe (**Young Energy Europe 2023**), a comprehensive training programme that helps companies and institutions go through the energy transition.

- As part of building environmental awareness of its employees, NEUCA Group continued training sessions in the form of webinars which introduces the issues of carbon footprint, environmental policy and good practices in the use of utilities. In 2024, the organisation also conducted an ecological

awareness survey of employees, wanting to learn about the motivations of employees in order to involve them even more in joint activities for the environment.



- In 2024, NEUCA Group piloted the launch of one of its products (**APTEO Gardło miód-cytryna dietary supplement**) in a new packaging designed to make recycling as easy as possible. The supplement carton box was printed with mineral oil-free paints and water-based varnish, and the paper used for its manufacturing came from an FSC (Forest Stewardship Council) certified supplier.



- In 2024, the Group continued to use reusable packaging in transport to pharmacies, thus closing the closed circuit of containers.
- The Group also developed sustainable development initiatives launched in 2023. As a result of the partnership activities, the Group prepared and implemented together with pharmaceutical manufacturers the campaign “Leki do Apteki – Świat w Twoich rękach”, the first action in the country uniting patients, pharmacists and pharmaceutical manufacturers around a common, socially important goal which is the proper disposal of medicines. As problem-conscious representatives of the pharmaceutical industry as part of the campaign “Leki do Apteki – Świat w Twoich rękach”, NEUCA Group together with partners provided patients and pharmacists with educational materials on the correct disposal of medicines.

The above-mentioned measures are aimed at reducing greenhouse gas emissions generated by NEUCA Group. In general, the actions taken support the objectives of the strategy, contributing to their implementation. In relation to the actions taken, the reduction achieved or

expected was not specified. The Group does not have specific action plans, and therefore does not relate to the amounts of cash capital expenditures and operating expenses required to implement the undertaken and planned activities.



02.1.7 E1-4 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

One of the pillars of the Responsible Business Strategy is a healthy environment. In this pillar, NEUCA Group set a greenhouse gas emission reduction target and initiatives to support this goal.

The strategic objective is: We care about the natural environment, and its main measure is the reduction of the carbon footprint. Within the objective, three strategic directions are defined:



Goals related to climate change mitigation and adaptation are defined within the strategic direction “We cut emissions”. In order to monitor the effectiveness of reaching these goals, key measures have been defined.

NEUCA Group does not have any specific absolute reduction targets set. In 2025, the strategy’s operating horizon comes to an end and the Group intends to adjust the objectives in the strategy in a way that meets the requirements of the ESRS standards. In the revision of the Responsible Business Strategy, the Group also plans to formulate objectives in units comparable to those in which the results were measured in 2024. The objectives of the Group’s current Responsible Business Strategy for 2021-2025 in the medium and long term are qualitative (give directions to activities) and there are no specific intermediate goals, and in the short term they are quantified, and the progress measured in a given

WE CARE ABOUT THE NATURAL ENVIRONMENT

WE CUT EMISSIONS

STRATEGIC DIRECTIONS



- We reduce greenhouse gas emissions to the environment
- We reduce the negative impact of road transport on the environment
- We reduce energy consumption and use green energy
- We improve energy efficiency and reduce the negative impact of the NEUCA Group’s facilities on the environment
- We reduce water consumption
- We efficiently manage wastes



KEY METRICS

- Scope 1 (direct) and scope 2 (indirect) greenhouse gas emissions
- Scope 3 (other indirect) greenhouse gas emissions
- Percentage of waste recycled or reused

reporting year. Their target value, as well as the value of metrics for individual years covered by the strategy, is set every year, for the following year, on the basis of the assessment and analysis of the results achieved in the previous year.

Data for the purpose of measuring indicators are collected and monitored by NEUCA Group on an ongoing basis. The progress report on the implementation of the objectives is presented to the Board of Directors and to representatives of the Supervisory Board during regular workshops, and on an annual basis it is presented in the Sustainability Report of NEUCA Group.

Due to the continuous development of NEUCA Group, GHG emission intensity indicators showing a given metric per PLN 1 m of revenues obtained in a given year are also measured to determine the effectiveness of implementing the strategy assumptions.

When implementing the Responsible Business Strategy, NEUCA Group gradually implements solutions that allow to rationally use natural resources and minimise our negative impact on the environment and climate.

02.1.8 E1-5 ENERGY CONSUMPTION AND MIX

In 2024, the total energy consumption (from consumption of fuels, electricity, heat and cooling) in NEUCA Group amounted to 51,454.03 MWh of which 31,454.47 MWh (61.13%) came from fossil sources, and 19,999.56 MWh, (38.87%) come from renewable sources (including 19,783.2 MWh of purchased energy

and 216.36 MWh of produced energy). About 61% of the energy consumed was made up of fuels from coal and its derivatives, oil and petroleum products as well as natural gas. The remaining part is the consumption of purchased or acquired electric, heat and cooling energy.

Table 2-1. Energy consumption and mix

	Unit	2024
Consumption of fuels from coal and coal products	MWh	185.32
Consumption of fuels from crude oil and crude products	MWh	14,087.46
Consumption of fuels from natural gas	MWh	11,376.96
Consumption of fuel from other fossil sources	MWh	0.00
Consumption of purchased or acquired: electricity, heat, steam and cooling from fossil sources	MWh	5,804.72
Total consumption of energy from fossil sources	MWh	31,454.47
Share of fossil sources in total energy consumption	%	61.13%
Consumption of energy from nuclear sources	MWh	0.00
Share of energy from nuclear sources in total energy consumption	%	0.00%
Consumption of fuels from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	62.40
Consumption of purchased or acquired: electricity, heat, steam and cooling from renewable sources	MWh	19,720.80
Consumption of renewable energy produced without the use of fuels	MWh	216.36
Total consumption of energy from renewable sources	MWh	19,999.56
Share of renewable sources in total energy consumption	%	38.87%
Total energy consumption	MWh	51,454.03

Table 2-2. Total consumption of energy from fossil sources in a sector with a high climate impact in NEUCA Group

Energy intensity for net revenues	Unit	2024
Total energy consumption from activities in sectors with a high climate impact on net revenues from activities in sectors with a high climate impact	MWh/PLN 1 m	4.42

02.1.9 E1-6 GROSS SCOPES 1, 2, 3 AND TOTAL GREENHOUSE GAS EMISSIONS

Reported greenhouse gas emissions were calculated in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, as “revised”.

Boundaries of reported emissions (organisational boundaries):

- They include the Parent and all entities from NEUCA Group based on operational and financial control (100% of the emissions of each entity). Consolidation covers all levels of the Group.

Scope of reported emissions (operational boundaries):

- Scope 1 (direct emissions). Sources of greenhouse gas emissions were the combustion of natural gas, fuel oil, diesel oil, LPG, as well as hard coal in the buildings and installations of NEUCA Group, the use of refrigerants in air conditioning and the use of fuels (petrol, diesel and LPG) in company passenger vehicles.
- Scope 2 (indirect emissions resulting from the generation of electricity and heat purchased by the NEUCA Group companies). They were calculated using the location-based method and the market-based method.

Scope 3 (indirect emissions resulting from the company’s activities but arising outside its direct control, generated in the categories defined later in the report).

Greenhouse gas emissions as a result of the operating activities have been monitored since 2019 but in 2023, for the first time, they were collected and counted for the whole Group. For this reason, 2024 was considered the base year for reporting emissions in all the three scopes.

METHODOLOGY AND CALCULATIONS OF GHG EMISSIONS

Emissions were calculated using the tools provided by the GHG Protocol (<https://ghgprotocol.org/calculation-tools>). Calculations concerned seven greenhouse gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃) covered by the GHG Protocol. The emission values are given in tonnes (Mg) of the standard unit of carbon dioxide equivalent (CO₂e). The Global Warming Potential (GWP) coefficients used in the calculations are consistent with the IPCC Fifth Assessment Report (AR5).

In addition, the calculations were made on the basis of the following methodological assumptions:

- For Scope 1 emissions, they were calculated using emission intensity indicators for individual fuels and refrigerants derived from the following bases: DEFRA (2024), KOBiZE (2024), Schiessel.
- Scope 2 emissions were calculated using the location-based method and the market-based method. For Scope of 2 emissions, location-based calculations were made using average emission intensity indicators of electricity produced

in individual countries provided by the National Centre for Emissions Balancing and Management (2024) (for Poland) and the International Energy Agency (IEA 2023) (for energy purchased by subsidiaries outside Poland). In relation to thermal energy, indicators of the intensity of thermal energy produced were adopted in accordance with the data reported for Poland by the Energy Regulatory Office (2022). For Scope 2 market-based emissions, the consumption of thermal energy was taken into account because all electricity consumed in NEUCA Group came from renewable energy sources. To calculate emissions from thermal energy consumption, the emission indicators obtained from heat energy suppliers were used, and in the absence of them, the average indicators for Poland published by the Energy Regulatory Office (ERO) (2022) were applied.

- For Scope 3 emissions, they were calculated using emission intensity indicators derived from the following bases: DEFRA (2023), DEFRA Hotel Stay (2023), World Input-Output Database, Climate&Strategy 2023.

Detailed information on the calculation methods for each category is described later in this chapter.

STRUCTURE OF GHG EMISSIONS IN 2024

Table 2-3. Greenhouse gas (GHG) emissions in NEUCA Group

	Unit	Retrospective			Milestones and target years**			
		Base year (2024)	2024	y/y change (%)*	2025	2030	2050	y/y change (%)
Scope 1 greenhouse gas emission								
Scope 1 gross greenhouse gas emissions	Mg CO ₂ e	6,059.43	6,059.43	-	-	-	-	-
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading systems	%	0.00%	0.00%	-	-	-	-	-
Scope 2 greenhouse gas emission								
Scope 2 gross greenhouse gas emissions determined using the location-based method	Mg CO ₂ e	13,816.30	13,816.30	-	-	-	-	-
Scope 2 gross greenhouse gas emissions determined using the market-based method	Mg CO ₂ e	1,615.80	1,615.80	-	-	-	-	-
Significant Scope 3 greenhouse gas emissions								
Total indirect Scope 3 gross greenhouse gas emissions	Mg CO₂e	243,375.00	243,375.00	-	-	-	-	-
1. Purchased goods and services	Mg CO ₂ e	55,638.00	55,638.00	-	-	-	-	-
2. Investment goods	Mg CO ₂ e	23,028.00	23,028.00	-	-	-	-	-
3. Activities related to fuels and energy (not included in Scope 1 or 2)	Mg CO ₂ e	1,278.00	1,278.00	-	-	-	-	-
4. Upstream transport and distribution	Mg CO ₂ e	112,571.00	112,571.00	-	-	-	-	-
5. Operating wastes	Mg CO ₂ e	1,056.00	1,056.00	-	-	-	-	-

		Retrospective		Milestones and target years**				
6. Business travel	Mg CO ₂ e	576.00	576.00	-	-	-	-	-
7. Employee commuting	Mg CO ₂ e	5,561.00	5,561.00	-	-	-	-	-
8. Leased assets (upstream)	Mg CO ₂ e	-	-	-	-	-	-	-
9. Downstream transport and distribution	Mg CO ₂ e	23,778.00	23,778.00	-	-	-	-	-
10. Processing sold products	Mg CO ₂ e	-	-	-	-	-	-	-
11. Using sold products	Mg CO ₂ e	-	-	-	-	-	-	-
12. Handling of sold products at the end of their use	Mg CO ₂ e	19,889.00	19,889.00	-	-	-	-	-
13. Leased assets (downstream)	Mg CO ₂ e	Category is included in the Scope 1 + 2 emissions	Category is included in the Scope 1 + 2 emissions	-	-	-	-	-
14. Franchise	Mg CO ₂ e	-	-	-	-	-	-	-
15. Investments	Mg CO ₂ e	-	-	-	-	-	-	-
Total greenhouse gas emissions								
Total Scope 1 + 2 greenhouse gas emissions (location-based)	Mg CO ₂ e	19,875.73	19,875.73	-	-	-	-	-
Total Scope 1 + 2 greenhouse gas emissions (market-based)	Mg CO ₂ e	7,675.23	7,675.23	-	-	-	-	-
Total Scope 1 + 2 greenhouse gas emissions (location-based) + Scope 3	Mg CO ₂ e	263,250.7	263,250.7	-	-	-	-	-
Total Scope 1 + 2 greenhouse gas emissions (market-based) + 3	Mg CO ₂ e	251,050.2	251,050.2	-	-	-	-	-

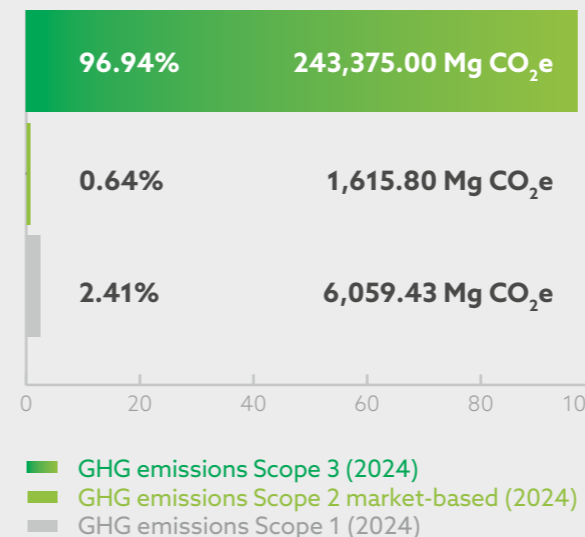
* 2024 was considered to be the base year so no y/y change was shown.

** So far, NEUCA Group had no milestones set for 2025, 2030 and 2050 in terms of the GHG emission reduction plan.

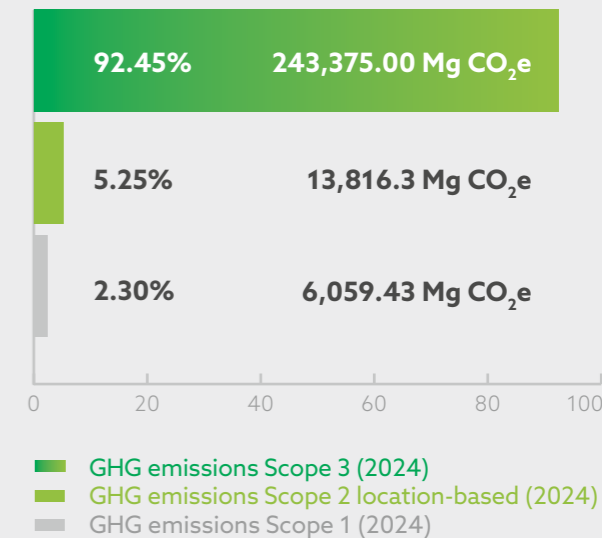
In 2024, biogenic emissions in NEUCA Group amounted to 0.7 Mg CO₂e.

Total GHG emissions of NEUCA Group in 2024 divided into Scopes and the percentage share of individual Scopes

Emissions scope in Mg CO₂e



Emissions scope in Mg CO₂e



SCOPE 1 AND 2 GHG EMISSIONS

In 2024, Scope 1 emissions, i.e. direct emissions resulting from the consumption of fuels in buildings and installations, the use of fuels by company cars in passenger transport and the use of refrigerants amounted to 6,059.43 Mg CO₂e which constituted ca. 30% of the total greenhouse gas emissions generated by operating activities (Scope 1 + 2 location-based). Emissions from fuel consumption in buildings and installations accounted for 44.6% of Scope 1 emissions whereas emissions originating from fuel consumption in transport corresponded to 51.5% of Scope 1 emissions. Less than 3.9% of Scope 1 emissions were due to the consumption of refrigerants in air conditioning.

Scope 2 location-based emissions, i.e. indirect emissions, which were entirely the result of the production of purchased electricity and heat, amounted to 13,816.3 Mg CO₂e which constituted ca. 70% of the total greenhouse gas emissions generated by operating activities (Scope 1 + 2 location-based). Emissions originating from electricity consumption accounted for 84.8% of Scope 2 location-based emissions and 58.9% of total Scope 1 + 2 location-based emissions. Emissions originating from consumption of heat energy accounted for 15.2% of Scope 2 location-based emissions and 10.6% of total Scope 1 + 2 location-based emissions.

Scope 2 market-based emissions amounted to 1,615.8 Mg CO₂e and came only from the consumption of heat energy. In 2024, all electricity used in NEUCA Group was the energy from renewable sources.

SCOPE 3 GHG EMISSIONS

The vast majority of emissions, i.e. as much as 92.45% of all emissions of NEUCA Group in 2024, were Scope 3 emissions, i.e. all indirect emissions throughout the entire value chain. In 2024, total Scope 3 emissions amounted to 243,375 Mg CO₂e.

The largest, and thus the most significant, Scope 3 emissions were emissions from category 4 related to transport and distribution (upstream). In 2024, they accounted for as much as 46.25% of Scope 3 emissions and at the same time they were responsible for 44.84% of the total emissions of NEUCA Group (Scope 1 + 2 market-based + 3).

The second largest category for Scope 3 in terms of tons of carbon dioxide equivalent (Mg CO₂e) is category 1. It was responsible for 22.86% of Scope 3 emissions (and 22.16% of total Scope 1 + 2 market-based + 3 emissions). These are emissions from products and services purchased.

The third largest category in terms of the share of emissions in Scope 3 are emissions from category 9. They accounted for 9.77% of Scope 3 emissions (and 9.47% of total Scope 1 + 2 market-based + 3 emissions). These are emissions from downstream transport and distribution.

In 2024, for the first time, NEUCA Group calculated Scope 3 greenhouse gas emissions for significant categories, i.e.: 1, 2, 3, 4, 5, 6, 7, 9, 12, 13 (category is included in the Scope 1 + 2 emissions). For categories 8, 10, 11, 14, 15, the emissions do not exist or their estimate indicates that their value is negligible.

The following assumptions were used in the calculation of Scope 3 emissions:

- Category 1 – includes emissions related to the purchase of medicines, manufacturing materials, paper and ink (for printed materials, documents), packaging (plastic, paper, wood, aluminium, glass), office supplies (including office, food, chemical), IT equipment and furniture (computers, monitors, desks, etc.), work clothing (protective clothing, gloves, etc.) taken into account based on their cost in PLN (data obtained from invoices). The World Input-Output Database indicator was used to calculate emissions. In addition, the item includes emissions resulting from data transmission (IT services, Internet) where the quantities are expressed in GB. Data obtained from reports from edge devices (firewall/Internet connections and “phone records” from Azure). Climate&Strategy 2023 indicators were used to calculate emissions;
- Category 2 – concerns issues related to the purchase of new property, plant and equipment. Data obtained from the records of property, plant and equipment. The World Input-Output Database indicators were used to calculate emissions.
- Category 3 – includes emissions resulting from the transport and extraction of fuels – consumption of energy carriers included in Scope 1 and 2 (applies to stationary fuels such as natural gas, fuel oil, diesel, pellets and coal; fuels burned by the transport fleet such as petrol, diesel and gas; and purchased energy carriers such as electricity and network heat);
- Category 4 – includes the transport of purchased products and raw materials, including information on the weight of transported goods and the number of kilometres driven by delivery vehicles. Data on the weight of purchased products and raw materials were calculated as the average pallet filling on each route, and then multiplied by the estimated weight of one pallet. Data on the number of kilometres were downloaded from the TMS system. DEFRA (2023) indicators were used to calculate emissions;
- Category 5 – includes emissions resulting from the disposal of pharmaceutical, medical, office, plastic, paper, glass and chemical waste. Data on the amount of waste generated taken from waste records cards from the BDO database (nationwide Database on Products and Packaging and on Waste Management), excluding municipal waste for which estimates are made based on the size of the container and the frequency of waste collection. DEFRA (2023) indicators were used to calculate emissions;
- Category 6 – emissions related to air, rail and road travel of employees. The number of business trip assignments in 2024 was taken from the database of business trips, broken down by individual means of transport. Employees who use their private car for business purposes prepare a record of kilometres travelled. For employees who travel in company cars, emissions are calculated under Scope 1. For employees using trains, the number of kilometres travelled was estimated based on the distance from the city to the city (Google Maps). For employees travelling by air, a report on the number of flights, places of departure/arrival and distance travelled was received. For buses and taxis, the distance was estimated based on the costs incurred by the employees. Based on the report from the company through which the hotel bookings are made, the number of person-nights by country counts. DEFRA (2023), DEFRA, Hotel stay (2023) indicators were used to calculate emissions;
- Category 7 – takes into account emissions resulting from the average distance to work and the type of transport (car, bicycle, public

transport). In order to calculate emissions from this category, it was assumed that the average distance travelled by employees on the way to work is 13 km, 46.6% of employees commute to work by car, 30.1% by public transport, 9.6% by bike, and 2.5% use carpooling. To calculate the number of employees commuting, from the total number of employees, the number of employees who work remotely and employees who have a company car were subtracted (emissions calculated under Scope 1). DEFRA (2023) indicators were used to calculate emissions;

- Category 9 – includes the transport of sold medicines, dietary supplements and other products to the customer (in particular to pharmacies). Data on the weight of transported goods and the average distance travelled by vans. DEFRA (2023) indicators were used to calculate emissions;
- Category 12 – includes emissions resulting from disposal, recycling or other handling of sold medicines, dietary supplements and other products. Information on the weight of packaging launched on the market after medicines, dietary supplements, other products, divided into plastic, paper, glass, wood packaging. DEFRA (2023) indicators were used to calculate emissions;
- Category 13 – category is included in the Scope 1 + 2 emissions.

INTENSITY OF GHG EMISSIONS

To assess the level of emission intensity, the greenhouse gas emission index per PLN 1 m of net revenues at the Group's level was used. In 2024, this indicator for total emissions calculated using the location-based method amounted to 20.87 Mg CO₂e/PLN 1 m and 19.91 Mg CO₂e/PLN 1 m for total emissions calculated using the market-based method.

Table 2-4. GHG emission intensity per net revenue in NEUCA Group

Greenhouse gas emissions intensity per net revenue	Unit	2024
Total Scope 1 + 2 greenhouse gas emissions (location-based) per net revenues	Mg CO ₂ e/PLN 1 m	1.58
Total Scope 1 + 2 greenhouse gas emissions (market-based) per net revenues	Mg CO ₂ e/PLN 1 m	0.61
Total Scope 1 + 2 greenhouse gas emissions (location-based) + 3 per net revenues	Mg CO ₂ e/PLN 1 m	20.87
Total Scope 1 + 2 greenhouse gas emissions (market-based) + 3 per net revenues	Mg CO ₂ e/PLN 1 m	19.91

Net revenues used for the calculations in the above table in the amount of PLN 12,611,751,074.

02.1.10 E1-7 GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

Table 2-5. Other energy-related indicators

	Unit	2024
GHG emissions covered by the Emissions Trading Scheme	Mg CO ₂ e	0.00

In 2024, NEUCA Group did not purchase offset units or carbon credits.

02.1.11 E1-8 INTERNAL CARBON PRICING

The Group does not apply an internal system for setting fees for greenhouse gas emissions.

02.2 E5 RESOURCE USE AND CIRCULAR ECONOMY

02.2.1 IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO USE OF RESOURCES AND CIRCULAR ECONOMY

Circular economy is becoming an increasingly important issue for each organisation. Its importance was also confirmed in the double materiality assessment and the its update in 2024.

During the materiality assessment, an analysis of issues in the field of resource use and the circular economy was carried out. The materiality assessment was based on the knowledge of internal teams and experts, external experts and representatives of key stakeholders.

A review of resources and activities to determine actual and potential pollution impacts, risks and opportunities within the operations as well as along the value chain was conducted in accordance with the processes described in Chapter 1.

The Group identifies a material positive actual impact in the context of increasing patient awareness and education, in 2024 we launched a campaign that raises patient awareness as well as motivates them to properly handle drug waste.

Issues related to the circular economy such as: resources introduced into the organisation and their use, resources discharged from the organisation related to its products and services, and waste, are important to us.

However, risks and opportunities related to the circular economy were not identified.

A detailed description of material impacts and their identification in this area can be found in Chapter 1.1.10 of this report.

The circular economy activities of the Group have no impact on the affected communities, the Group did not proceed with any consultations in this regard.

02.2.2 E5-1 POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Group does not have a circularity policy as those issues are included in the ESG Strategy and in the Environmental and Climate Policy. The Group is preparing to draft such a policy.

As part of the Environmental and Climate Policy, NEUCA Group undertakes to:

- conduct rational waste management that does not pose a threat to the environment through separate collection and transfer for recycling or disposal, with particular emphasis on medical waste,
- proceed with activities aimed at protecting natural resources by limiting, among others, the consumption of raw materials,
- strive for a closed packaging cycle within the logistics service, i.e. using recyclable packaging with the lowest possible environmental impact.

The Responsible Business Strategy recognises the circular economy in the context of packaging management.

In addition, since 2022 the Group has had the Waste Management Policy in place. The overriding objective of this policy is the prevention of waste, followed by the recovery of raw materials and the reuse of waste, and the environmentally safe final disposal of unused waste or waste that NEUCA Group is obliged to dispose of (e.g. medical waste).

Each user of the Group’s facilities is obliged to minimise the amount of waste generated, and if they are actually generated, they should be properly managed afterwards.

NEUCA Group applies the following waste hierarchy in accordance with the Waste Act and EU directives:

- Waste prevention – these are measures taken before a given substance, material or product becomes waste that reduces the amount of waste, including by reusing products or extending their service life;
- Preparing for re-use-these are recovery processes consisting in checking, cleaning or repairing by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing;
- Recycling – is a process aimed at reducing the consumption of natural resources. It is understood as a recovery method in which

waste is processed into products, materials or substances and then reused for the original or other purpose. Recycling does not include energy recovery and reprocessing into materials to be finally used as fuel;

- Other recovery processes – this is the entire spectrum of processes, methods, techniques and activities the main outcome of which is the reuse of waste generated as a result of human activity. It consists in the full or partial use of waste. The aim of recovery is to eliminate harmful and hazardous substances that can enter the atmosphere, soils or waters as a result of the decomposition of various types of waste. They are also activities consisting in recovering only selected substances, materials or energy from waste and reusing them in the manufacturing process;
- Disposal – it is the process of transforming waste in order to bring it to a state that does not pose a threat to human life, health and the environment.

02.2.3 E5-2 ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

ACTIONS AND INITIATIVES PURSUED IN 2024:

- Monitoring returns of containers from pharmacies and building our customers’ awareness of the importance of closing the circulation of containers in which medicines are delivered to pharmacies. In 2024, some of the destroyed containers were disposed of, supplementing their stock

with the purchase of new ones. The Group has been building customer awareness and the legitimacy of reusing containers for years, giving even greater priority to activities since 2022, including by making information material available to pharmacies and pharmacy customers on the website: farmaceuta.neuca.pl/pojemniki.

- In 2024, the organisation focused on the reuse of carton boxes from the supply of



02.2.4 E5-3 TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

One of the strategic sustainability directions in NEUCA Group are packaging solutions. In order to monitor the effectiveness of pursuit of that objective, the following metrics were adopted:

- percentage of waste recycled or reused,
- percentage of packaging in a closed circuit,
- percentage of NEUCA packaging placed on the market that is recyclable.

The implementation of the above objectives contributes to the reuse of materials, minimisation of the use of primary raw materials and waste management.

Data for the purpose of measuring the said indicators are collected and monitored on an ongoing basis. The Group, when pursuing those objective, ensures compliance with applicable legal requirements in terms of recycling rates, recovery of packaging placed on the market and waste segregation. The objectives related to closing the loop are voluntary. They refer to the following waste hierarchies: prevention, preparation for reuse, recycling. Objectives do not take into account ecological thresholds.

In 2025, the strategy's operating horizon comes to an end and the Group intends to adjust the objectives in the strategy in a way that meets

goods from the manufacturer, using them in internal logistics processes, including testing the possibility of using cardboard scrap as fillers in the distribution process.

- In addition, in order to increase the knowledge and competences of NEUCA Group employees in the field of circular economy in 2024, representatives of teams responsible for investment and administration, environmental management, sustainability reporting, logistics, strategic purchases participated in a series of workshops on the circular economy. They will try to use the acquired knowledge in 2025 by developing a roadmap for the circularity of NEUCA Group and taking concrete steps.

- In 2024, tests of a new application for handling internal mail sent between NEUCA Group facilities as part of inter-warehouse transport began, with the aim of eliminating paper consignment notes in favour of the transition to an electronic form of shipment confirmations. In 2025, the production implementation of a new application is scheduled which in effect will reduce paper consumption in the Group.

In 2024, the Group continued the process of optimising paper consumption, proposing an electronic form of accounting documents (invoices) and contracts with electronic signatures.

WE CARE ABOUT THE NATURAL ENVIRONMENT

WE INTRODUCE GREEN SOLUTIONS FOR PACKAGING

STRATEGIC DIRECTIONS



- We strive for closed circulation of containers in the logistics service
- We prefer recyclable packaging
- In NEUCA Group we launch product packaging with the lowest possible impact on the environment



KEY METRICS

- Percentage of closed-circuit packaging in a given year
- Percentage of NEUCA packaging placed on the market that is recyclable



the requirements of the ESRS standards. In the revision of the Responsible Business Strategy, the Group also plans to formulate objectives in units comparable to those in which the results were measured in 2024. The objectives of the Group’s current Responsible Business Strategy for 2021-2025 in the medium and long term are qualitative (give directions to activities) and there are no specific intermediate goals, and in the short term they are quantified, and the progress measured in a given reporting year. Their target value, as well as the value of metrics

for individual years covered by the strategy, is set every year, for the following year, on the basis of the assessment and analysis of the results achieved in the previous year.

A report on the progress implementation of the objectives in this respect is presented to the Board of Directors and the Supervisory Board during regular workshops. In 2024, three such workshop meetings were held. On an annual basis, however, it is presented in the Sustainability Report.

02.2.5 E5-4 RESOURCE INFLOWS

Based on operations undertaken in individual companies of the Group in 2024, a basket of purchases in terms of material resource inflows to the organisation was identified. These were among others:

- IT equipment (computers, monitors, printers, servers, UPS),
- logistics equipment (racks, system trolleys, pallet trucks),
- production equipment (pellet containers, weighing containers, small production equipment, trolleys in the measuring room),
- other products,
- medicines,
- dietary supplements,
- other products (other than medicines and dietary supplements),
- paper,
- raw materials for production,
- technical materials used for the manufacturing of packaging (plastics, paper, wood, glass, aluminium).

In 2024, the total weight of products and materials introduced into NEUCA Group amounted to 139,739.7 Mg of which 95% were products (132,744.06 Mg) and 5.27% were technical materials (6995.64 Mg). 0.03% of technical materials were reused materials. In 2024, no biological materials from sustainable sources were introduced or used.

Table 2-6. Resources brought into NEUCA Group

	Unit	2024
Total weight of products introduced into the organisation	Mg	132,744.06
Total weight of technical materials introduced into the organisation,	Mg	6,995.64
including the total weight of reused or used components, reused semi-finished products and secondary raw materials used to manufacture the company’s products and services (including packaging)	Mg	2.06
Total mass of biological materials introduced into the organisation,	Mg	0.00
including those originating from sustainable sources	Mg	0.00
Total weight of technical materials and biological materials introduced into the organisation	Mg	6,995.64
Total weight of products, technical materials and biological materials	Mg	139,739.70
Percentage of sustainably sourced biological materials	%	0.00%
Percentage of materials reused	%	0.03%

Data on the weight of resources introduced, i.e.:

- products used by the company (IT equipment, logistics equipment, production equipment),
- products obtained for resale (medicines, dietary supplements and other products),
- technical materials used to manufacture products and services (paper and raw materials for production), and
- technical materials for the production of the Group’s packaging (plastics, paper, glass, aluminium, wood and other technical materials)

obtained from: information from suppliers, invoices, SAP system, logistics records and the area of the manufacture of pharmaceuticals – Synoptis Pharma.

In the absence of data on the weight of resources introduced, an estimation was made assuming an average weight for a given assortment.



02.2.6 E5-5 RESOURCE OUTFLOWS

In 2024, data on resources discharged from the organisation (going beyond the waste data we have been monitoring for years) were collected and analysed. Resources discharged from the organisation are considered to include products manufactured or purchased that left our organisation. These resources are divided into products/product groups and packaging. Principal categories of products manufactured by the companies are:

- medicines,
- dietary supplements,
- medicinal products,
- medical devices,
- promotional products,
- other products.

In 2024, 41,558.14 Mg of products were discharged from the organisation of which 0% were recyclable due to restrictions resulting from legal regulations and the specificity of the industry.

The main categories of packaging that have left the Group are: packaging made of paper, plastics, glass, as well as packaging made of multi-material plastics and aluminium.

In 2024, the total weight of packaging that we discharged from the organisation amounted to 21,144.59 Mg.

0% of the content of materials in the packaging was recyclable. The reason is the provisions of pharmaceutical law and the complicated process of drug registration which constitute a significant limitation in the design of drug packaging taking into account the principles of circular economy.

Table 2-7. Resources discharged from NEUCA Group

	Unit	2024
Total weight of products	Mg	41,558.14
Total weight of recyclable products	Mg	0.00
Total weight of packaging	Mg	21,144.59
Total weight of recyclable packaging	Mg	0.00
Indicator of the content of recyclable materials in products	%	0.00%
Indicator of the content of recyclable materials in packaging	%	0.00%

Data on the resources discharged from the organisation and their weight were obtained from the SAP system and records of the Logistics Area and the manufacture of pharmaceuticals area – Synoptis Pharma. In the absence of data on product weights, an estimation was made and the following assumptions were made to determine the net weight of products/product groups:

1. actual data on raw materials were obtained for our own products and for products of the contract manufacturing area,
2. for products of other manufacturers, it was estimated on the basis of the average weight of equivalents of our own products,
3. for other products (for which there are no equivalents in our own products), data from point 1 and estimates from point 2 were used to determine the percentage composition of these products, divided into groups and types of packaging: medicines, dietary supplements, the rest converting percentages of the gross weight of the product into individual types of packaging.

As a result, the net weight of the product was calculated by subtracting the weight of the packaging from the gross weight of the product.

For 0.65% of products, the Group has no information about the gross weight of the product and these data were not included in the calculations.

For the activities of NEUCA Group, an important aspect of the environmental impact is the waste generated. Main streams of such waste come from:

- logistics and warehouse activities,
- medical activity,

- manufacturing,
- office work.

As part of its activities, in addition to municipal waste, the organisation produces **industrial waste**, i.e. waste that is generated as a result of economic activity and therefore cannot be completely avoided, including:

- Paper and plastic **packaging waste** generated primarily in warehouses and handling chambers. These are all packaging, including reusable packaging withdrawn from reuse, constituting waste within the meaning of waste regulations, with the exception of waste generated in the packaging production process. Packaging waste from paper (carton boxes) and plastics (stretch film) is collected in the facilities of NEUCA Group in containers, press containers or big-bags intended for this purpose and sent for recycling.
- **Medical waste** from the activities of outpatient medical care clinics and clinical trial centres. These are wastes generated in connection with the provision of health services and conducting research and scientific experiments in the field of medicine. Medical waste generated in the facilities of NEUCA Group is collected in dedicated containers and bags and subjected to the incineration process. The detailed process of medical waste management is governed by the following procedures: Waste management in the Świat Zdrowia outpatient medical care clinics and Waste management in clinical trial centres.
- **Wastes from the activities of the pharmaceutical wholesaler.** These are medicinal products and medical devices that have expired or have been damaged and withdrawn from the market. Waste from

the activities of the pharmaceutical wholesaler is collected in containers and carton boxes intended for this purpose and subjected to the incineration process. The detailed process of handling this waste is regulated by the procedure: Disposal of medicinal products and medical devices at NEUCA S.A.

- **Waste from ordered disposals**, i.e. third-party goods stored in warehouses. These are medicinal products and medical devices that have expired or have been damaged, withdrawn from the market. Waste from the ordered disposal is collected in containers and carton boxes intended for this purpose and subjected to the incineration process. The process of managing this waste is regulated by the following procedure: Implementation of the service of storage and delivery of medicinal products belonging to another entrepreneur and Disposal of medicinal products and medical devices at NEUCA S.A.
- **Waste from the laboratory** generated at Synoptis Industrial. These are laboratory and analytical chemicals, wastes from the production, preparation, marketing and use of pharmaceuticals. Waste from the laboratory's activities is collected in dedicated containers placed on pallets which are sent to companies authorised to collect them. The method of waste management is governed by the provisions of internal instructions in place in the laboratory.
- **Waste generated as a result of service and repair works**. These are wastes generated as a result of the provision of services in the field of construction, demolition, renovation of facilities, cleaning of tanks or equipment, maintenance and repairs. The entity that provides the service is responsible

for the management of waste generated as a result of service and repair works.

- **Office, medical and storage equipment waste**. This category includes all other waste not categorised in any of the above groups, including used computer equipment, telephone equipment, toners, other IT equipment, furniture, air conditioners, household appliances, other office equipment, fluorescent lamps, warehouse equipment. Waste is collected in containers on pallets and, whenever possible, sent for recycling. The detailed process of handling this type of waste is regulated by the procedure Disposal of property, plant and equipment, including medical equipment in NEUCA Group.

All waste, except municipal waste, generated in the organisation is subject to recording in BDO/KPO. A quantitative report of generated waste is kept for each code separately, subject to ongoing monitoring in order to determine the progress in reaching the goal of reducing the amount of generated waste on the one hand, and increasing the share of segregated waste on the other hand. Companies cooperating in the field of waste collection are subject to the supplier's qualitative assessment. The largest percentage of waste is paper and cardboard waste – 2,118.90 Mg (42% of all waste), mixed municipal waste – 1,787.79 Mg (35% of all waste), as well as plastic waste – 248.94 Mg (5% of all waste).

In 2024, NEUCA Group generated 5,042.41 Mg of waste, including:

- 70.55 Mg of hazardous waste of which 0% was recycled,
- 4,971.86 Mg of non-hazardous waste of which 54.58% was recycled.

70.55 Mg of hazardous waste (medical waste) and 2,258.11 Mg of non-hazardous waste were handed over for disposal. In 2024, 46.18% of waste was not recycled. In 2024, 1,787.79 Mg of waste was transferred to landfills. NEUCA Group carries out continuous monitoring of generated waste and analysis of data from previous years

which helps in identifying sensitive areas. In order to improve the management of the effective use of materials and raw materials, work is being carried out on projects that optimise the consumption of materials and reduce the amount of waste, thus reducing their negative impact on the environment.

Table 2-8. Hazardous and non-hazardous waste by management method in NEUCA Group

	Unit	2024
Waste for recovery	Mg	2713.76
Hazardous waste	Mg	0.00
Preparation for reuse	Mg	0.00
Recycling	Mg	0.00
Other recovery processes	Mg	0.00
Non-hazardous waste	Mg	2713.76
Preparation for reuse	Mg	0.00
Recycling	Mg	2713.76
Other recovery processes	Mg	0.00
Waste for disposal	Mg	2328.66
Hazardous waste	Mg	70.55
Combustion	Mg	51.19
Storage	Mg	0.00
Other disposal operations	Mg	19.36
Non-hazardous waste	Mg	2258.11
Combustion	Mg	201.48
Storage	Mg	1787.79

	Unit	2024
Other disposal operations	Mg	268.84
Total amount of hazardous waste	Mg	70.55
Total amount of non-hazardous waste	Mg	4971.86
Total amount of radioactive waste	Mg	0.00
Total waste generated	Mg	5042.41
Total amount of non-recycled waste	Mg	2328.66
Percentage of non-recycled waste	%	46.18%

02.3 EU TAXONOMY DISCLOSURES

02.3.1 INTRODUCTION

Challenges related to climate change and the need to protect the environment make actions for sustainable development more and more important. NEUCA Group is aware of its role and responsibility for the climate and for the fourth time presents a report revealing the degree of alignment of our activities with the EU Taxonomy.

The Regulation of the European Parliament and of the Council on Taxonomy, establishing framework enabling sustainable investments, defines the criteria for a classification system promoting environmentally-friendly economic activities. The taxonomy focuses on six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, protection and restoration of biodiversity and ecosystems. NEUCA Group reports key indicators relating to its operations, including data on revenues from sustainable operations (KPI Turnover), capital expenditures (KPI CapEx) and operating expenses (KPI OpEx).

The procedure for preparing the 2024 disclosures was carried out in accordance with the regulations and other documents,

including: EU Regulation 2020/852, Delegated Regulation 2021/2139 laying down technical qualification criteria, Delegated Regulation 2021/2178 concerning reporting in accordance with Article 8 of the Taxonomy, amendment to Delegated Regulation 2022/1214 concerning nuclear and natural gas activities, the European Commission’s notification concerning reporting pursuant to Article 8 of Taxonomy C/2023/305 (October 2023), Delegated Regulation 2023/2486 concerning technical screening criteria for the other four environmental objectives; amendment to Delegated Regulation 2023/2485 amending the existing technical screening criteria for two environmental objectives, the final report on minimum social safeguards (sustainability platform), the European Commission’s notification concerning technical screening criteria C/2023/267 (October 2023) and the Taxonomy Navigator platform with an up-to-date list of activities indicated in the delegated acts and the European Commission’s guidelines. The process of preparing taxonomic disclosures was carried out in cooperation with a team of specialists from various areas of NEUCA Group, including: finance, compliance and administration, sustainable development (ESG), transport, controlling and with the support of an external consulting company.

02.3.2 TAXONOMY ALIGNMENT TESTING

THE DISCLOSURES CONCERN THE ACTIVITIES OF NEUCA GROUP IN THE LAST FINANCIAL YEAR, I.E. FROM JANUARY 1 TO DECEMBER 31, 2024. THE PROCESS CONSISTED OF THE FOLLOWING STEPS:

IDENTIFICATION

As part of the preparations, the Group re-verified the NACE sectors within which it operates, assessing whether the activity is taxonomy-eligible. All activities from the Commission Delegated Regulation (EU) 2021/2139 were taken into account, identifying whether revenues were obtained and whether capital expenditures (CapEx) and operating expenses (OpEx) for 2024 were incurred. The outcome of this part of the process was the identification of activities that are taxonomy-eligible.

ALLOCATION

During the allocation stage, the relevant Turnover, CapEx and OpEx were assigned for taxonomy-eligible activities as per the definitions (Turnover, CapEx and OpEx). For taxonomy-eligible activities, the materiality threshold was set at PLN 30,000. This allowed to indicate which activities are subject to the examination of compliance with the technical eligibility criteria.

VERIFICATION

In this step, verification of technical eligibility criteria (SC and DNSH) was carried out for each of the activities covered by the Taxonomy and exceeding the materiality threshold. Compliance with the technical eligibility criteria was checked, focusing on the material contribution to the implementation of at least one of the environmental objectives (SC) and the criterion of not causing serious harm to any of the other objectives (DNSH), including verification of physical and climatic risks for these activities. At the same time, the minimum safeguards for the Group were verified in the course of the works as described below.

The effect of this stage is the list of taxonomy-aligned and non-taxonomy-aligned activities.

CALCULATION

In the last step, after obtaining data for all eligible activities, disclosure tables were prepared for Turnover, CapEx and OpEx. Each of the tables shows, respectively, Turnover, CapEx or Opex for eligible and environmentally sustainable activities, i.e. taxonomy-aligned.

02.3.3 MINIMUM SAFEGUARDS

The minimum safeguards, in accordance with Article 18 of EU Regulation 2020/852, are the procedures followed by the Group to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the core conventions indicated in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Charter of Human Rights.

The assessment of compliance with the minimum safeguards in NEUCA Group was carried out on the basis of the recommendations from the Final Report on Minimum Safeguards by Platforms On Sustainable Finance published in October 2022 which indicates that the minimum safeguards do not have a negative impact in the area of: human rights, including employee rights, corruption practices, tax non-compliance, unfair competition.

The assessment was based on the following criteria:

1. Policy and management commitments – the regulation of due diligence at the level of obligations to respect human rights was assessed.
2. Embedding respect for human rights in the Group's culture and management systems – mechanisms allowing for proper assessment and management of impacts and risks related to human rights were verified in the organisation.

3. Complaint mechanisms and remedies – appropriate complaint mechanisms in the organisation were examined.
4. Anti-corruption – the Group's approach to the prevention of corruption incidents was analysed.
5. Human rights violations and corruption cases – it was examined whether there were no final convictions against the organisation for violations of human rights and corruption regulations and whether the organisation is not involved in the production and trade of controversial weapons. An analysis of internal processes, regulations and policies in NEUCA Group was carried out.
6. Institutional audits-it was examined whether the results of audits of state institutions in the field of human and labour rights identified irregularities in the Group.

As a result of the analysis, it was confirmed that the standards of due diligence were met. A confirmation of compliance with OECD, UN and International Labour Organisation (ILO) guidelines was obtained too. At the same time, an update of the double materiality assessment was carried out the result of which was the identification of key risks, impacts and opportunities for sustainable development within the areas considered to be material. The Group did not identify material risks in the area of human rights.

The analysis of documentation and procedural mechanisms makes it possible to conclude that the minimum safeguards for the EU Taxonomy are met.

02.3.4 NUCLEAR ENERGY AND NATURAL GAS ACTIVITIES

Nuclear energy and natural gas activities

NUCLEAR ENERGY ACTIVITIES

1	The undertaking conducts research, development, demonstration and deployment of innovative electricity generation installations generating energy as part of nuclear processes with a minimum amount of waste from the fuel cycle, finances this activity or has exposure thereto.	NO
2	The undertaking carries out construction and safe use of new nuclear installations for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety overhauls, using the best available technologies, finances such activities or has exposure to the same.	NO
3	The undertaking carries out the safe operation of existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes, such as the production of hydrogen from nuclear energy, as well as their safety overhauls, finances these activities or has exposure thereto.	NO

NATURAL GAS ACTIVITIES

4	The undertaking conducts the construction or operation of installations for the generation of electricity using gaseous fossil fuels, finances these activities or has exposure thereto.	NO
5	The undertaking conducts the construction, modernisation and operation for co-generation of heating/cooling energy using gaseous fossil fuels, finances these activities or has exposure thereto.	NO
6	The undertaking conducts the construction, modernisation and operation of installations for the generation of heating/cooling energy using gaseous fossil fuels, finances these activities or has exposure thereto.	NO

Due to the fact that NEUCA Group does not carry out activities related to the activities listed in the above table, the report does not include tables accompanying the disclosures of key performance indicators for activities 4.26-4.31 as indicated by the provisions of Article 8 (6)-(8) of Regulation (EU) 2021/2178 because all of them would show only zero values.

02.3.5 TAXONOMY ALIGNMENT OF ACTIVITIES CARRIED OUT BY THE GROUP

The core business of NEUCA Group related to the distribution of pharmaceuticals is not included in the taxonomy but activities from other areas are identified. In accordance with the Group's strategy, the following activities are implemented: obtaining energy from alternative

sources (solar energy), circular economy, activities increasing energy efficiency. As a result of the analyses, the percentage of taxonomy-aligned turnover, capital expenditures (CapEx) and operating expenses (OpEx) was calculated and the tables presented below were prepared.

02.3.6 TURNOVER

The turnover analysis was based on the total consolidated revenues of NEUCA Group for 2024 which were presented in detail in the financial part of this report. In the process of calculating the proportion of turnover, the same accounting principles that are used to prepare the consolidated annual financial statements of NEUCA Group were applied. During the calculation of the indicator for the Group, appropriate consolidation exclusions, which are customarily used in the preparation of financial statements, were taken into account to ensure that no revenue segment was counted more than once. The list of taxonomy-eligible activities was established thanks to a comprehensive review of activities carried out by the Group. During the analysis, no activities that would contribute to the implementation of more than one environmental objective was discovered which

eliminated the need for special procedures to avoid double counting. The results of the analysis also indicated that there is no need to make a detailed disaggregation of key performance indicators between different operating units in the Group.

In 2024, NEUCA Group earned revenues of PLN 12,611.75 m. The vast majority of revenues, i.e. as much as 99.86% of all revenues, related to activities that are not taxonomy-eligible. The remaining part of revenues (0.14%) was taxonomy-eligible but not taxonomy-aligned turnover and related to the following activities:

- CCM 7.7 Acquisition and ownership of buildings, and
- PPC 1.2 Manufacturing medicinal products.

Table 2-9. Percentage of taxonomy-aligned turnover of NEUCA Group in 2024

2024 FY Business activities (1)	2024			Material impact criteria						DNSH criteria									
	Code or codes (2)	Turnover in PLN m (3)	Percentage of turnover, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of taxonomy-aligned activities (A.1.) or taxonomy-eligible activities (A.2.) Turnover, 2023 (18)	Supporting activities (19)	Transition activities (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES		PLN m	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A.1. Types of environmentally sustainable activities (taxonomy-aligned)																			
Turnover on environmentally sustainable activities (taxonomy-aligned) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	n/d	n/d	n/d	n/d	n/d	n/d	n/d	0.00%		
including supporting		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	n/d	n/d	n/d	n/d	n/d	n/d	n/d	0.00%	E	
including transition		0.00	0.00%	0.00%						n/d	n/d	n/d	n/d	n/d	n/d	n/d	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non- taxonomy-aligned activities)		PLN m	%	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Acquisition and ownership of buildings	CCM 7.7	2.13	0.02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.02%			
Manufacturing medicinal products	PPC 1.2	16.13	0.13%	N/EL	N/EL	N/EL	EL	N/EL	N/EL							0.10%			
Turnover on taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		18.26	0.14%	0.02%	0.00%	0.00%	0.13%	0.00%	0.00%							0.15%			
A. Turnover on taxonomy-eligible activities (A.1 + A.2)		18.26	0.14%	0.02%	0.00%	0.00%	0.13%	0.00%	0.00%							0.15%			
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
Turnover on non-taxonomy-eligible activities		12,593.49	99.86%																
TOTAL		12,611.75	100%																

The code is an abbreviation of the relevant objective for which the economic activity is eligible to make a significant contribution to its implementation, as well as the number of the section related to the activity in the relevant annex regarding the objective, i.e.:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

Part of turnover/Total turnover

	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	0.00%	0.02%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	0.13%
BIO	0.00%	0.00%

02.3.7 CAPITAL EXPENDITURES (CAPEX)

In the analysis of capital expenditures (CapEx), the basis for calculations was the total value of increases in tangible and intangible assets during the financial year before restatement (including the calculation of impairment), amortisation and depreciation for a given year and excluding changes in fair value. The denominator also takes into account increases in property, plant and equipment and intangible assets resulting from business combinations. The part of CapEx which concerns types of taxonomy-aligned activities was assigned to the numerator. The same accounting principles that apply to the preparation of the consolidated annual financial statements of NEUCA Group were used to calculate the proportion of taxonomy-aligned and taxonomy-eligible capital expenditures. When calculating the indicator for the Group, the relevant consolidation exclusions used in the preparation of financial statements were taken into account. No part of CapEx was counted twice. The list of taxonomy-eligible activities was defined as a result of a comprehensive review of the activities of NEUCA Group. The analysis did not identify any activities contributing to more than one environmental objective. Therefore, no special procedures to avoid double counting were required. The analysis showed no need for detailed disaggregation of key performance indicators between the Group's individual operating units.

The assessment of alignment with EU Regulation 2020/852 shows that NEUCA Group does not carry out taxonomy-aligned activities or is taxonomy eligible as part of its core business.

In 2024, NEUCA Group completed capital expenditures in the amount of PLN 156.98 m. The vast majority of them (78.99% of all capital expenditures) concerned non-taxonomy-eligible types of activities.

NEUCA Group identified 3.49% of capital expenditures aligned with taxonomy as part of the following activities:

- CCM 7.4 Installation, maintenance and repair of electric vehicle charging stations in buildings (and in building car parks);
- CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings.
- CCM 7.6 Installation, maintenance and repair of renewable energy technology systems.

The remaining 17.52% of capital expenditures came from taxonomy-eligible but not taxonomy-aligned activities:

- CCM 7.2 Renovation of existing buildings;
- CCM 7.3 Installation, maintenance and repair of energy efficiency equipment;
- CCM 6.5 Transportation by motorcycles, passenger cars and light commercial vehicles;
- PPC 1.2 Manufacturing medicinal products;
- CCM 8.1 Data processing; hosting and related activities.

Environmentally sustainable capital expenditures (taxonomy-aligned) are incurred in order to produce renewable energy or reduce the consumption of electricity and heat.

The Group takes specific actions to increase the number of initiatives and the value of capital expenditures that are taxonomy-eligible and taxonomy-aligned. At the same time, on a systemic basis the Group continuously implement the objectives set out in two key strategic documents: Responsible Business Strategy and the Environmental and Climate Policy of NEUCA Group. It also started a comprehensive scenario analysis of climate risks and opportunities. Detailed information on the Group's activities and plans can be found in the Chapter "Environmental information".

Table 2-10. Percentage of taxonomy-aligned capital expenditures of NEUCA Group in 2024

2024 FY Business activities (1)	2024			Material impact criteria						DNSH criteria									
	Code or codes (2)	CAPEX in PLN m (3)	Percentage of turnover, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of taxonomy-aligned activities (A.1.) or taxonomy-eligible activities (A.2.) Turnover, 2023 (18)	Supporting activities (19)	Transition activities (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES		PLN m	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A.1. Types of environmentally sustainable activities (taxonomy-aligned)																			
Installation, maintenance and repair of electric vehicle charging stations in buildings (and in building car parks)	CCM 7.4	0.06	0.04%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.00%	E	
Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings	CCM 7.5	0.88	0.56%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.15%	E	
Installation, maintenance and repair of renewable energy technology systems	CCM 7.6	4.54	2.89%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	1.16%	E	
CAPEX on environmentally sustainable activities (taxonomy-aligned) (A.1) including supporting		5.48	3.49%	3.49%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	1.35%		
including transition		0.00	0.00%	0.00%						T	T	T	T	T	T	T	1.32%	E	
including transition		0.00	0.00%	0.00%						T	T	T	T	T	T	T	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities)		PLN m	%	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Renovation of existing buildings	CCM 7.2	11.18	7.12%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	2.14	1.36%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Transport (Transportation by motorcycles, passenger cars and light commercial vehicles)	CCM 6.5	10.60	6.75%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Manufacturing medicinal products	PPC 1.2	0.61	0.39%	N/EL	N/EL	N/EL	EL	N/EL	N/EL										
Data processing, hosting and related activities	CCM 8.1	2.97	1.89%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
CAPEX on taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		27.50	17.52%	17.13%	0.00%	0.00%	0.39%	0.00%	0.00%										
A. CAPEX on taxonomy-eligible activities (A.1 + A.2)		32.98	21.01%	20.62%	0.00%	0.00%	0.39%	0.00%	0.00%										
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
CAPEX on non-taxonomy-eligible activities		124.00	78.99%																
TOTAL		156.98	100%																

The code is an abbreviation of the relevant objective for which the economic activity is eligible to make a significant contribution to its implementation, as well as the number of the section related to the activity in the relevant annex regarding the objective, i.e.:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

Part of CAPEX/Total CAPEX

	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	3.49%	17.13%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	0.39%
BIO	0.00%	0.00%

02.3.8 OPERATING EXPENSE (OPEX)

With regard to operating expenses (OpEx), the basis was the direct, non-capitalised costs related to research and development works, renovation of buildings, short-term lease,

maintenance and repairs and any other direct expenses related to the ongoing servicing of property, plant and equipment. The part of OpEx which concerns types of taxonomy-aligned activities was assigned to the numerator. The process of calculating the proportion of taxonomy-eligible and taxonomy-aligned operating expenses is based on the same accounting principles that are used in the preparation of the consolidated annual financial statements of NEUCA Group. When calculating the indicator for the Group, the relevant consolidation exclusions used in the preparation of financial statements were taken into account. There was no double counting of any part of the operating expenses (OpEx). The list of taxonomy-eligible activities was laid down as a result of a comprehensive review of the activities of NEUCA Group. The analysis did not identify activities that would contribute to more than one environmental objective so there was no need for special procedures to avoid double counting. The analysis showed that there was no need for detailed disaggregation of key performance indicators between individual operating units of the Group. The assessment of alignment with EU Regulation 2020/852 shows that NEUCA Group does not carry

out taxonomy-aligned or taxonomy-eligible activities. Therefore, the operating expenditures related to such activities were not identified.

In 2024, NEUCA Group incurred capital expenditures in the amount of PLN 46.41 m. As part of the analyses, 0.19% of environmentally sustainable operating expenses (taxonomy-aligned) were identified and they relate to the following activities:

- CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings,
- CCA 9.3 Engineering activities and related technical consulting for climate change adaptation

37.53% of operating expenses related to taxonomy-eligible but not environmentally sustainable activities:

- CCM 5.9 Recovery of materials from non-hazardous waste;
- CCM 7.2 Renovation of existing buildings – ongoing renovations and modernisations;.
- CCM 7.3 Installation, maintenance and repair of energy efficiency equipment;
- CCM 7.4 Installation, maintenance and repair of electric vehicle charging stations in buildings (and in building car parks);

- CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings,
- CCM 7.7 Acquisition and ownership of buildings – rents and leases;
- CCM 6.5 Transportation by motorcycles, passenger cars and light commercial vehicles;
- PPC 1.2 Manufacturing medicinal products;
- CCM 8.1 Data processing; hosting and related activities;

The remaining 62.27% of operating expenses concerned non-taxonomy-eligible activities.

Table 2-11. Percentage of taxonomy-aligned operating expenditures of NEUCA Group in 2024

2024 FY Business activities (1)	2024			Material impact criteria						DNSH criteria									
	Code or codes (2)	OPEX in PLN m (3)	Percentage of turnover, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of taxonomy-aligned activities (A.1.) or taxonomy-eligible activities (A.2.) Turnover, 2023 (18)	Supporting activities (19)	Transition activities (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES		PLN m	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A.1. Types of environmentally sustainable activities (taxonomy-aligned)																			
Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings	CCM 7.5	0.05	0.10%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.00%	E	
Engineering activities and related technical consulting for climate change adaptation	CCA 9.3	0.04	0.08%	N/EL	T	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.00%	E	
OPEX on environmentally sustainable activities (taxonomy-aligned) (A.1)		0.09	0.19%	0.10%	0.08%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	0.43%		
including supporting		0.09	0.19%	0.10%	0.08%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	0.07%	E	
including transition		0.00	0.00%	0%						T	T	T	T	T	T	T	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities)		PLN m	%	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Recovery of materials from non-hazardous waste	CCM 5.9	0.21	0.44%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Renovation of existing buildings	CCM 7.2	3.22	6.75%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1.49	3.12%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of electric vehicle charging stations in buildings (and in building car parks)	CCM 7.4	0.01	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of instruments and devices for measuring, adjusting and controlling the energy performance of buildings	CCM 7.5	0.01	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Acquisition and ownership of buildings	CCM 7.7	7.78	16.30%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	4.20	8.80%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Manufacturing medicinal products	PPC 1.2	0.54	1.13%	N/EL	N/EL	N/EL	EL	N/EL	N/EL										
Data processing, hosting and related activities	CCM 8.1	1.11	2.33%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
OPEX on taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		18.56	38.89%	37.76%	0.00%	0.00%	1.13%	0.00%	0.00%										
A. OPEX on taxonomy-eligible activities (A.1 + A.2)		18.65	39.08%	37.87%	0.08%	0.00%	1.13%	0.00%	0.00%										
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
OPEX on non-taxonomy-eligible activities		29.07	60.92%																
TOTAL		47.72	100%																

Part of OPEX/Total OPEX

	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	0.10%	37.76%
CCA	0.08%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	1.13%
BIO	0.00%	0.00%

The code is an abbreviation of the relevant objective for which the economic activity is eligible to make a significant contribution to its implementation, as well as the number of the section related to the activity in the relevant annex regarding the objective, i.e.:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

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03

INFORMATION
ON SOCIAL ISSUES

03.1 S1 OUR OWN WORKFORCE

03.1.1 SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

NEUCA Group includes individuals employed in the Group under employment contracts, including appointment contracts as well as persons employed under non-employment contract such as civil law contracts (contract of mandate, contract for specific work), managerial contract (management contract), B2B contracts. Temporary employees are also included in the category of the Group’s own workforce.

The Group’s own workforce does not directly affect the strategy and business model but the voice of employees is very important for NEUCA Group. Therefore, the organisation communicates widely with employees, listens to their needs and takes them into account in its activities. Employees of the Group are a partner for the organisation in all kinds of initiatives. The Group tries to shape in them a sense of co-responsibility for the implementation of company strategies and the development of the entire organisation which is why it is obvious to consult important initiatives with them. Due to the dispersion and size of the organisational structure, the Group conducts consultations, analyses the opinions received and takes into account feedback mainly through research such as:

- Employee Opinion Survey – it is an extensive employee opinion survey to which the Group for more than 10 years now has been inviting every year all the employees and associates. The analysis of quantitative and qualitative results from this study is used by the Group to build an engaging working environment for everyone and a sense of co-responsibility for the organisation.



- Satisfaction Survey – it is a satisfaction survey carried out in cooperation with Support Units where employees assess many parameters of support offered by management or business support units. The information from this study

are used to improve the employee experience and the services implemented for them.

05-19.11.2024 r.

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- other research as per design thinking methods where the end users themselves have an impact on the assumptions and shape of tools and processes.

When developing the Responsible Business Strategy in 2021, the Group established a special project group whose representatives, i.e. persons responsible for individual elements of the strategy, consulted the shape of underlying

assumptions and initiatives during workshop meetings with the Board of Directors, managers and their teams. The Group constantly informs about its approach to these issues both in a more reactive (e-mail, bulletin board) and interactive way (newsletter, Intranet posts). It also encourages employees to comment, take initiatives and engage in their implementation.

In 2024, employees and associates were also relevant and engaged participants in the study of the dual materiality assessment of sustainability issues. Representatives of all key management areas in NEUCA Group, including representatives of the Board of Directors and senior management of the Company, took part in the questionnaire survey.

The main channels of communication with the Group’s own workforce and its form of involvement and purpose are described in Table 1-5 in Chapter 1.1.9 of the report.

In 2024, there were no trade unions in the Group.

03.1.2 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

NEUCA Group cooperates both with persons employed under employment contracts and under any other forms of cooperation, adapting the type of employment to the specifics of work and local market needs. The predominant form of employment resulting from the roles

performed in the organisation is the employment contract. Due to the diversity of functions and scopes of tasks, the organisation also uses civil law contracts for the provision of management services (managerial contracts), service contracts for the provision of various types of services,

appointments or more short-term contracts such as contracts for a specific task or contracts of mandate.

The characteristics of predominant positions across the Group in all geographical areas by contract type are as follows:

- **employment contracts (or their equivalents abroad):** office workers, manufacturing workers, warehouse workers, medical personnel, mobile sales force workers,
- **civil law contracts for the provision of management services** (managerial contracts), contracts for the provision of services, appointments, contracts for specific work, contracts of mandate: persons providing marketing, office, IT, manufacturing, medical, sales services, management services.

Employees and associates have different responsibilities and scope of work or services performed, they also differ in their professional experience and skills as well as individual characteristics resulting from their personality. Each of them is needed and valuable. Nevertheless, each role in the organisation has its unique value in accordance with the adopted methodology of position evaluation.

The detailed characteristics and structure of employment in NEUCA Group in 2024 can be found later in the report as part of the disclosures S1-6 and S1-7.

In the employee area (S1), NEUCA Group identifies the following material impacts:

- actual impact related to ensuring a safe, stable, diverse working environment, enabling development of the employees and associates,
- potential negative impact on health and safety of employees,
- potential negative impact on the security of collected personal data of employees and associates (related to individual incidents and applicable to the Group’s own operations).

Detailed descriptions of impacts related to the employee issues can be found in Chapter 1.1. They take into account the full structure of the Group’s own workforce. Additional information describing these impacts can be found below.

IMPACT RELATED TO ENSURING A SAFE, STABLE, DIVERSE WORKING ENVIRONMENT, ENABLING DEVELOPMENT OF THE EMPLOYEES AND ASSOCIATES

The positive impact of providing a safe, stable and diverse working environment is closely linked to the company’s strategy and business model. It stems from the Group’s Human Resources Policy (internal document) which emphasises the positive experience of employees throughout their career cycle – from recruitment, through development and evaluation, to appreciation and termination of cooperation.

This impact is taken into account in the organisation’s strategy by implementing HR policies and tools that precisely define roles, responsibilities and performance metrics. These activities contribute to the adaptation of the strategy and business model, increasing employee engagement, their productivity and the competitiveness of the company as an employer.

The impact on the stability of employment conditions results from a number of activities undertaken by NEUCA Group as described in detail as part of the disclosures S1-4. The activities carried out constitute a comprehensive and systematic approach that strengthens employment stability and contributes to building an attractive and sustainable working environment.

As part of sustainable development, the organisation also identified potential negative impacts in the area of occupational health and safety and the protection of personal data of employees and associates.

These impacts are related to the strategy and business model of the organisation because they concern important aspects of its activities – both in the operational area (occupational health and safety) and in the field of data management (information security). Therefore, the organisation takes them into account in policies and procedures that minimise the negative impact. Their mitigation shapes the company’s strategy by implementing safety standards and building an ethical and regulatory culture. These actions not only reduce risks but also strengthen the trust of employees and associates. Both impacts are related to individual incidents and concern the Group’s own operations.

As part of the assessment and analysis of ESG risks and opportunities, the Group did not identify material risks related to its own employees, including risks related to the transformation plan or other activities related to achieving climate neutrality and operations or geographical locations exposed to a material risk of cases of forced labour and child labour among its own workforce. The Group does not identify risks associated with persons with special characteristics.



03.1.3 S1-1 POLICIES RELATED TO OWN WORKFORCE

NEUCA Group has in place the following policies related to its own workforce:

Code of Conduct	Health and safety policy	Diversity Manifesto	Social policy	Procedure for reporting violations	Human Rights Policy
<p>A description of the policy to the extent laid down by the standard can be found in Table 4-1 in Chapter 4.1.3.</p>					<p>The Group’s obligations under the current Human Rights Policy in relation to its own workforce include:</p> <ul style="list-style-type: none"> • compliance with national and EU laws, • ensuring equal rights in access to all aspects related to employment for every employee, associate or person applying for a job in the company, • promoting attitudes based on values resulting from respect for diversity, • counteracting corruption, bribery, money laundering, unfair competition, etc., • compliance with the principles of privacy, confidentiality and copyright protection, • openness in expressing critical opinions and reporting irregularities, including openness in contacts with the media, • promoting ethical attitudes among employees, associates, partners, suppliers and contractors of the company. <p>In the event of a breach of any of the provisions of the Policy, procedures in accordance with the provisions of the Code of Conduct are initiated.</p> <p>The Group’s Human Rights Policy is consistent with the following:</p> <p>1. UN Guiding Principles on Business and Human Rights – takes into account the second pillar which defines the responsibility of enterprises for respecting human rights. The Group undertakes to conduct its business with due diligence in respect for human rights which is a key element of these guidelines.</p> <p>2. ILO Declaration on Fundamental Principles and Rights at Work – The policy includes a commitment to abide by the eight core conventions of the International Labour Organisation, including the prohibition of forced labour, the elimination of child labour, freedom of association and the right to equal treatment in employment.</p> <p>3. OECD Guidelines for Multinational Enterprises – Policy refers to key chapters such as chapter IV. on human rights, chapter V. on employment and industrial relations and chapter VII. relating to the fight against corruption, incitement to corruption and extortion.</p> <p>In addition, the Policy emphasises respect for the rights of minorities and groups at risk of exclusion which is in line with global human rights standards, and addresses the issue of human trafficking, forced or compulsory labour and child labour.</p>

These policies were developed and implemented in a manner that is standard for the organisation. During the reporting period, the annual review and update of the Health and Safety Policy and instructions for the same were completed.

In the scope of other policies and documents, i.e. the Code of Conduct, the Diversity Manifesto, the Social Policy, the Procedure for Reporting Violations and the Human Rights Policy, no significant changes were implemented in the reporting period.

COUNTERACTING DISCRIMINATION, PROMOTING EQUAL OPPORTUNITIES AND OTHER WAYS TO INCREASE DIVERSITY AND INCLUSION

NEUCA Group has policies in place to eliminate discrimination, promote equal opportunities and strengthen diversity and inclusiveness. These documents cover areas of potential discrimination, including racial and ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political views, national or social origin, and other forms of discrimination provided for by European Union and national laws.

The foundation of all activities in the organisation is the NEUCA Group Code of Conduct. The Ethics Ombudsman is responsible for ensuring compliance with the above and for promoting high standards of corporate culture based on ethical values. Each NEUCA employee is obliged to participate annually in training on ethical principles, diversity and anti-discrimination.

NEUCA Group also has in place the Diversity Manifesto which is a key document regulating the approach to building a working environment in which everyone feels appreciated and accepted. Both documents underline the commitment to creating a work environment that promotes equality and integrity at all levels of the organisation.

EQUAL TREATMENT OF EMPLOYEES

At NEUCA Group, recruitment and employment processes are based on the Code of Conduct and the Diversity Manifesto which promote the elimination of all forms of discrimination.

Job requirements are reviewed regularly to ensure that they do not contain criteria that may systematically exclude specific groups of candidates. When creating job descriptions, we take into account the diversity of potential candidates and strive to ensure that the requirements focus on the qualifications, skills and experience that are actually necessary to perform a given function.

In addition, the Group applies the principles of inclusive language in job advertisements and offers support in adapting working conditions to the needs of people with various limitations.

MANAGEMENT’S RESPONSIBILITY TO ENSURE EQUAL TREATMENT AND EQUAL OPPORTUNITIES

In NEUCA Group, the responsibility for equal treatment and ensuring equal opportunities in employment rests with the highest management level, including members of the

Board of Directors and leaders of individual departments. This responsibility is undertaken by the following:

- 1. Involvement of the Board of Directors** – The Board of Directors at NEUCA together with the Human Resources Policy Director set the directions of activities in the field of diversity and equality as well as actively support the implementation of policies aimed at eliminating discrimination and promoting equal employment opportunities.
- 2. Monitoring and reporting** – representatives of the highest managerial level are responsible for monitoring the implementation of equal opportunities activities and for analysing the outcome related to the Diversity Manifesto. These results are regularly reported to the Board of Directors and used to improve internal processes.
- 3. Support from managers and leaders** – leaders and managers at various levels are responsible for implementing policies and codes in their teams, ensuring that recruitment, training and promotion processes are aligned with the values of equality and inclusiveness.

All these activities are aimed at ensuring equal treatment of employees and job candidates and enabling them to develop fully, regardless of their gender, origin, age or other characteristics.

MECHANISM FOR REPORTING VIOLATIONS

The mechanism for reporting violations and the procedures for dealing with complaints

reported by employees are further described as part of the disclosures S1-3.

Staff training in non-discrimination policies and practices

The Group holds regular training in the knowledge of the principles of the Code of Conduct which defines expectations in this regard. In addition, the organisation provides training on its approach to diversity management for employees and new hires. They define the principles and practices of non-discrimination.

PHYSICAL MEASURES IN THE WORKPLACE FOR PEOPLE WITH DISABILITIES

Due to the need to ensure the accessibility of buildings for all users, including people with disabilities, the Group conducts a successive process of adapting its facilities, especially those with a medical activity profile, to their needs. Activities include, among others, installation of driveways and elevators, installation of visual signs, adaptation of toilets for use by people with limited mobility, widening of doors and removal of architectural barriers. This process is carried out in stages according to the agreed schedule and available financial resources.

EMPLOYEE DEVELOPMENT OPPORTUNITIES

The Group focuses on the development of candidates in internal recruitment. It conducts information campaigns promoting participation in this process – on the Intranet, on computer screen savers, on screens and

boards in common spaces. Last year, a series of videos was prepared where candidates talk about their experiences and encourage participation in internal processes. Thanks to interviews with internal candidates and managers, the internal recruitment rules were refreshed last year to ensure comfort and confidentiality when switching to another area. In the Intranet of the organisation, there is a group on which job advertisements are published available to everyone as part of internal recruitment. The Group regularly prepares summaries of recruitment processes, showing the scale of participation of internal candidates and reports this indicator as an element of recruitment efficiency.

Development opportunities for employees are regularly communicated to both individual target groups and all employees. The organisation offers opportunities to participate in specially prepared development programmes, specialized and language training, and has a library of several hundred on-line training courses that employees can use. The catalogue of available training courses is kept on an internal training platform.

NEUCA Group provides its employees with a wide range of opportunities to develop competences, knowledge and skills, providing a variety of training programmes and effective information channels that support their awareness of the available development activities. NEUCA Group strives to ensure that every employee has full knowledge of the available development opportunities. Through a variety of communication channels and the support of leaders, the organisation effectively promotes its training programmes, ensuring equal opportunities for everyone to take advantage of the opportunities offered. Information on development opportunities is provided through:

- company Intranet – the main source of information about available training and development programmes. On the Intranet platform, employees can find details about the training offer, workshop schedules, records and educational materials,
- information campaigns – regularly conducted promotional and educational campaigns that encourage participation in internal recruitment and development programmes,
- direct support from managers – managers play a key role in promoting the development of their teams, during regular development talks they discuss available development opportunities with employees and set individual development goals,
- trainings and programmes – information about programmes such as LiderON, HIPOkamp or Masters is regularly updated and made available to employees during team meetings as well as via the Intranet and mailings,
- training cafeteria – an open system of records allows managers and employees to choose the most appropriate training topics, including Excel, PowerPoint or the development of soft skills.



03.1.4 S1-2 PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

Opinions of employees and associates of the Group are important for the organisation and are taken into account in the process of managing and designing activities related to material impacts. In terms of due diligence, NEUCA Group cooperates at a high level and provides feedback on the operation of organisation, practices and initiatives through research (e.g. regular annual Employee Opinion Survey), at a low level during daily work and during selected processes of the employee's life cycle such as setting and accounting for goals, attitude assessment and employee evaluation carried out by managers with the support of HR business partners.

The role of the HR Business Partner is to supervise the implementation of HR procedures, processes and policies in their subordinate areas of the organisation and to support managers and employees in the processes of recruitment, development and retention of personnel.

The key tool used to obtain assessments is the company-wide Employee Opinion Survey which covers all groups of employees. Data from the study are analysed using a tool that allows the selection of results in relation to specific groups of employees. The results are then discussed in meetings with the management and presented to employees and associates which is the basis for further dialogue and action. The aggregated data is taken into account in the assessment of key HR indicators and is the basis for planning activities for the next year. At the end of the year, the results are presented to the Board of Directors as part of the budgetary conference where the related goals and budget for the upcoming period are accepted.

In addition, the annual Employee Opinion Survey takes into account the opinions of people who may be particularly vulnerable to impact or marginalised.

Employees also have the opportunity to report irregularities or concerns regarding current or potential, positive or negative impacts that may affect them through a dedicated reporting channel.

03.1.5 S1-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS

REPORTING CONCERNS AND IRREGULARITIES

NEUCA Group approaches with special attention the identification of unethical behaviours or events. It has in place a complaint mechanism that allows to report violations as well as other irregularities and concerns. In the event of a violation of the provisions of the Code of Conduct or a reasonable suspicion of such a violation, a person who notices an actual or potential irregularity or related concern is obliged to inform the supervisor or the Ethics Ombudsman.

Reports can be made: by e-mail (etyka@neuca.pl), by phone, also in an anonymous manner. The channels are established and operated by the Group.

After receiving the report, it is verified on the basis of available data and interviews while maintaining the anonymity of the reporter. Each time a team is appointed to evaluate the report. After the investigation and confirmation of violations, a remedial plan is introduced with the participation of the person committing the violation, their supervisor and HR Business Partners.

The implementation of the remedial plan is duly monitored. Unless it is an anonymous report, the reporter receives information about how the case is solved.

The Group supports the availability of reporting channels in the workplace by regularly communicating them in the process of adaptation and regular training and including them in company-wide documents such as the Code of Conduct, the Anti-Corruption Code or the Human Rights Policy.

The Group has in place the Procedure for Reporting Violations which contains rules to protect people who use these vehicles and processes from retaliation. The document is available on the corporate website at www.neuca.pl.

ETHICS OMBUDSMAN AND ETHICS TEAM

The Ethics Ombudsman is responsible for ensuring compliance with the provisions of the Code of Conduct. The person performing this function is responsible for maintaining high standards of corporate culture based on the promotion of ethical attitudes and patterns. He/she also performs a control function.

The Ethics Team consists of seven people two of whom are obligatory: a representative of the Supervisory Board of NEUCA who chairs the Team, and the Legal Service Area Director. The other five members of the Team represent individual business areas of the Group. Tasks of the Ethics Team are:

- analysis of ethical aspects of the principles of conduct in the NEUCA Group’s business,
- advising on ethical standards,
- promoting awareness of ethical standards of NEUCA Group,
- analysis of appropriate conduct related to ethical issues that attracted the attention of the company or its employees,
- providing support, assistance and advice on ethical matters that cannot be resolved by the supervisor or when the supervisor requires additional assistance.

As part of the on-boarding process, quarterly meetings for newly recruited employees are held during which, among others, the values

of NEUCA Group and ethical behaviour are discussed. Meetings are chaired by the Human Resources Policy Director. Each newly hired employee is familiarised with the NEUCA Group’s Code of Conduct. In addition, training on the organisation’s ethical principles, policies as well as opportunities to report concerns and violations are provided. The entity does not assess whether persons belonging to its own workforce are aware of the existence of these structures or processes and have confidence in them as a way of reporting their doubts or needs and resolving or taking them into account.



MITIGATION OF NEGATIVE IMPACTS IN THE HEALTH AND SAFETY AND PERSONAL DATA PROTECTION AREAS

In the event of an accident at work, the Group takes action in accordance with applicable regulations and internal procedures and instructions, conducts an analysis of events and implements possible preventive measures such as: modification of work organisation, analysis of the selection of protection measures, preventive and training actions. The Group conducts a continuous assessment of the effectiveness of remedial measures through an annual accident analysis and an update of the occupational risk assessment.

The Group constantly mitigates the occurrence of a material negative impact on the protection of employees' and associates' data, and in the event of an incident, it immediately takes appropriate steps to minimise the risk and prevent the same in the future. All violations are reported to the relevant supervisory authorities within the time limit set by law, and the persons whose data are violated are informed about the situation and the actions taken.

**03.1.6
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**

To the extent of the identified positive and negative impacts, the Group undertook a number of activities.



Table 3-1. Key activities of NEUCA Group in relation to material inflows related to its own workforce

Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons	Key actions on remedial measures for victims	
Actual positive impact related to ensuring a safe, stable, diverse working environment, enabling development				
<p>The impact on the stability of employment conditions results from a number of activities undertaken by NEUCA Group which include:</p> <ul style="list-style-type: none"> • standardisation of HR processes – a uniform approach to the entire employee life cycle (from recruitment, through development and evaluation, to the end of cooperation), • creating a safe and supportive work environment – promoting the comfort, development and long-term relationship of employees with the organisation, • competence development – a wide training and development offer including adaptation training, on-the-job and system training programmes, • flexibility of employment – the possibility of adapting working time to the tasks performed, 	<ul style="list-style-type: none"> • competitive remuneration offer – valuing positions in order to precisely determine their role in the organisation, • preventing discrimination and violence – involving managers and employees in creating an open work environment and implementing appropriate policies and procedures, • culture of diversity – education and active involvement of employees in its co-creation, • support for people with disabilities – adjusting workplaces in accordance with health and safety regulations and standards. 	Own workforce	short-to long-	Not applicable as the impact is positive.
Potential negative impact related to the security of collected personal data of employees and associates				
<p>The Group identifies the potential negative impact related to data leakage through independent activities such as a hacker attack or the use of data by unauthorised persons or the human factor. However, it undertakes mitigating actions by:</p> <ul style="list-style-type: none"> • implementation of the Personal Data Protection Policy where the principle applies that the collection of data is limited to the necessary extent in accordance with existing regulations, 	<ul style="list-style-type: none"> • regular training for employees in the security of personal data and knowledge of applicable policies, • internal communication in this area, addressed to employees processing personal data through a platform containing training and information materials. 	Own workforce	short-to long- Activities for the security of data collection are constantly monitored and the Group continuously supervises the related processes and does not plan to reduce these activities in the long term.	In the event of personal data breach incidents, the organisation analyses the causes of such situations and takes corrective actions. It also reports the breach to the relevant authorities, if required. Then the Group informs the data subjects about the situation and the steps taken. In addition, the Group introduces additional safeguards such as data encryption and access restriction as well as reviewing and updating data protection and information security procedures. In addition, training is organised for employees who have an impact on data management, and regular audits and monitoring are carried out to prevent similar incidents in the future.
Potential negative impact on health and safety of employees				
<p>The Group identifies the potential negative impact in this respect due to the possibility of occurrence of accidents at work. The organisation mitigates the negative impact by the following:</p> <ul style="list-style-type: none"> • implementing health and safety training and holding additional training, e.g. on the practical use of hand-held fire-fighting equipment, first aid and trial evacuations, • introducing machines and devices with additional protection systems against threats into the work processes, thus striving for continuous improvement of working conditions and arrangements, 	<ul style="list-style-type: none"> • introducing new solutions and measures of protection against threats in order to protect employees against threats in the best possible way, • proceeding in accordance with applicable regulations as well as internal documents such as company policies and procedures, and instructions describing all rules of conduct in the field of occupational health and safety. 	Own workforce	short-to long- Actions regarding the correct application of the Health and Safety Policy and mitigating possible negative impacts are taken on an ongoing basis and will be continued. The Group monitors accident rates and ensures continuous improvement of working conditions.	In the event of accidents at work, the organisation analyses the events and, if necessary, takes appropriate steps such as: updating health and safety procedures, changing work organisation, introducing additional protections, increasing supervision over compliance with occupational health and safety rules, additional training and preventive measures.

The above activities are carried out on an ongoing basis, and their results are monitored and summarised annually. In order to effectively manage material impacts in terms of its own workforce, NEUCA Group analyses the actions undertaken, plans its activities, goals and budget each year for the next. These plans are discussed at the annual budget conference.

There was no progress in the implementation of activities and plans compared to previous periods due to the fact that this is the first report of NEUCA Group drafted in accordance with the ESRS standards. In terms of material risks and opportunities related to its own workforce, the Group did not take specific actions because the organisation did not identify material risks and opportunities in this area.

03.1.7 S1-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The objectives of NEUCA Group in relation to its own workforce are shown by HR effectiveness indicators. They focus, among others, on staff acquisition (including the accuracy of recruitment processes), development and engagement (including the engagement rate) and retention (including the unwanted fluctuation rate). Dashboards, statistics, metrics and goals are more elaborate but focused on three elements – attracting, engaging and retaining staff.

In the Responsible Business Strategy, NEUCA Group committed to taking special care of the health of employees, creating an engaging work environment and unleashing the potential of diversity. In this regard, a number of initiatives with set goals and measures are undertaken.

WE CARE ABOUT HEALTH OF OUR EMPLOYEES

STRATEGIC DIRECTIONS



- We carry out educational activities in the field of health
- We offer unique opportunities to access innovative health products and services
- We encourage employees to engage in sports and health activities
- We facilitate the integration of work and private life

KEY METRICS



- Number of employees involved in health-promoting activities
- Percentage of persons using benefits
- Satisfaction with benefits

WE CREATE AN ENGAGING WORK ENVIRONMENT

STRATEGIC DIRECTIONS



- We develop leaders
- We improve the package of benefits from cooperation
- We develop the knowledge, competences and skills of employees
- We promote and support cooperation in the organisation
- We improve processes
- We support employee volunteering
- We engage employees in activities in the area of responsible business

KEY METRICS



- Employee NPS
- Management evaluation
- Unwanted fluctuation level
- Evaluation of employees' careers and development
- Employee engagement indicator

WE UNLEASH THE POTENTIAL OF DIVERSITY

STRATEGIC DIRECTIONS



- We build a positive atmosphere at work based on acceptance of differences and openness to manifestations of diversity
- We increase awareness of diversity
- We promote attitudes based on values resulting from respect for diversity
- We ensure equal rights in access to all aspects of employment



KEY METRICS

- Evaluation of the areas of "cooperation" and "diversity" in the Employee Opinion Survey
- The ratio of remuneration of women to men in similar positions

WE PROMOTE ETHICAL ATTITUDES AMONG EMPLOYEES

STRATEGIC DIRECTIONS



- We popularise attitudes consistent with the values of NEUCA
- We educate employees in the application and promotion of ethical principles in the organisation
- We monitor compliance with ethical principles in the company



KEY METRICS

- Percentage of employees who responded affirmatively to the question "I believe that my colleagues respect my opinions and feelings" in the satisfaction survey
- Percentage of employees participating in annual ethics training

The above-mentioned objectives and measures clearly refer to the material impact associated with ensuring a safe, stable, diverse working environment enabling development. However, they are not directly related to all material impacts identified in the employee area nor do they refer to the identified material risks and opportunities as the process of identifying material impacts, risks and opportunities was completed only at the beginning of 2025, and the strategy was developed in 2021. Nevertheless, at all levels of its activities, the organisation focuses on minimising negative impacts and strengthening positive impacts.

In 2025, the strategy's operating horizon comes to an end and the Group intends to adjust the objectives in the strategy in a way that meets the requirements of the ESRS standards. In the revision of the Responsible Business Strategy, the Group also plans to formulate objectives in units comparable to those in which the results were measured in 2024. The objectives of the Group's current Responsible Business Strategy for 2021-2025 in the medium and long term are qualitative (give directions to activities) and there are no specific intermediate goals, and in the short term they are quantified, and the progress measured in a given reporting year. Their target value, as well as the value of metrics for individual years covered by the strategy, is set every year, for the following year, on the basis of the assessment and analysis of the results achieved in the previous year.

The strategic directions set out in the Responsible Business Strategy of NEUCA Group were established in 2021 and apply to the entire Group. In the process of their definition a special project group whose representatives, i.e. persons responsible for individual elements of the strategy, consulted the shape of underlying assumptions and initiatives during workshop meetings with the Board of Directors, managers and their teams, was established. Monitoring the status of implementation of individual objectives and analysis of trends takes place regularly during ESG workshops with representatives of the Board of Directors and representatives of the Supervisory Board. In the reporting period, three such meetings were held.

03.1.8 S1-6 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

In 2024, employment in NEUCA Group was as follows:

5,259 – employees employed on employment contracts (in persons) in all companies of NEUCA Group in Poland and abroad at the end of 2024

81.6% of the employees were employed in NEUCA Group for an indefinite time

73.8% of the employees in NEUCA Group were women

95.6% of the employees in NEUCA Group worked in the European Economic Area, including **88.7%** in Poland

560 – new employees hired

602 – employees left their jobs

Detailed information on employment in NEUCA Group is provided in the tables below; the figures refer to the entire NEUCA Group.

The employment figures refer to the number of employees employed under employment contract (in persons) as at the last day of the reporting period, i.e. December 31, 2024.

Figures on employees employed under employment contracts presented in the Consolidated Management Report for the year from January 1, 2024 to December 31, 2024 in Chapter 28.1.1. are consistent with this disclosure.

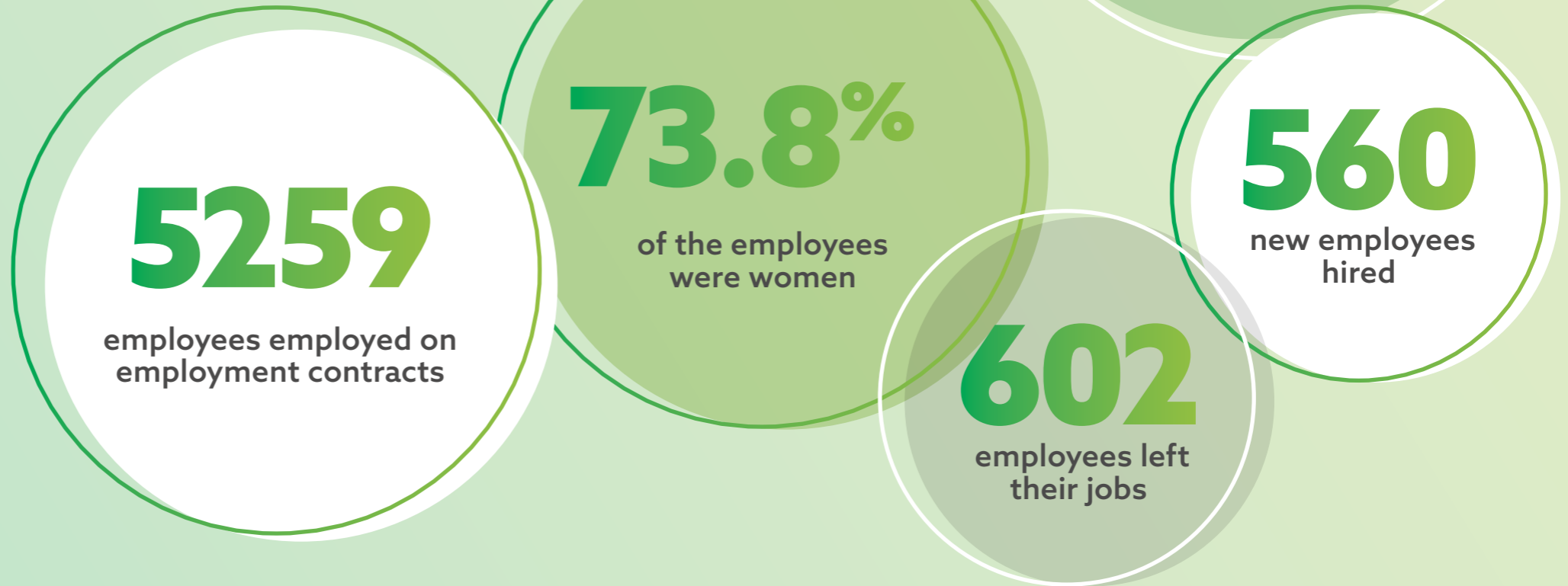


Table 3-2. Number of persons employed under employment contract in NEUCA Group by gender

Gender Period	Number of employees (number of persons) 2024
Women	3883
Men	1376
Others	0
Not disclosed	0
Total number of employees	5259

Table 3-3. Number of persons employed under employment contract in NEUCA Group by country

Period Country	2024 Number of employees (number of persons)
Poland	4665
Australia	3
Bulgaria	47
Czech Republic	53
Germany	119
India	107
Italy	17
Spain	125
United States	123

Table 3-4. Number of persons employed under employment contract in NEUCA Group by type of contract, working time and gender

Period Gender	2024				Total
	Women	Men	Others	Not disclosed	
Total number of persons employed under of employment contract	3883	1376	0	0	5259
Number of persons employed under employment contract for indefinite time	3145	1144	0	0	4289
Number of persons employed under employment contract for definite time	738	232	0	0	970
Number of persons employed under employment contract with no guaranteed working hours	0	0	0	0	0
Number of persons employed full-time under employment contract	3616	1333	0	0	4949
Number of persons employed part-time under employment contract	267	43	0	0	310

Table 3-5. Number of persons employed under employment contract in NEUCA Group by operating region

Okres Region	2024			
	European Economic Area (EEA)	Australia	India	US
Total number of persons employed under of employment contract	5026	3	107	123
Number of persons employed under employment contract for indefinite time	4057	3	107	122
Number of persons employed under employment contract for definite time	969	0	0	1
Number of persons employed under employment contract with no guaranteed working hours	0	0	0	0
Number of persons employed full-time under employment contract	4717	3	107	122
Number of persons employed part-time under employment contract	309	0	0	1

Table 3-6. Number of persons employed in NEUCA Group under employment contract who left the organisation in the reporting period

Period	2024
Number of persons employed under employment contract who left the organisation in the reporting period	602
Turnover in 2024	11.45%

03.1.9 S1-7 CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN THE UNDERTAKING'S OWN WORKFORCE

In 2024, the number of non-employees (i.e. persons cooperating with the entity under contracts other than employment contract) was 2,418, including 1,552 women and 866 men. Non-employees were dominated by people working under a cooperation agreement (B2B) in the number of 1,505 persons and those under civil law contracts (contracts of mandate,

contracts for specific work, managerial contracts) in the number of 913 persons.

Figures presented in Table 28.3-7 relate to NEUCA Group as a whole. Figures on the persons cooperating with the entity under contracts other than employment contract refer to the number of persons (in persons) as at the last day of the reporting period, i.e. December 31, 2024.

Table 3-7. Number of persons cooperating with the entity under contracts other than employment contract in NEUCA Group

Period Number of persons cooperating with the entity under contracts other than employment contract	2024			
	Women	Men	Others	Not disclosed
Number of persons working under civil law contracts (contracts of mandate, contracts for specific work and managerial contracts)	726	187	0	0
Number of persons working under cooperation contracts (B2B)	826	679	0	0
Number of persons providing work under contracts with temporary employment agencies	0	0	0	0
Total number of persons cooperating with the entity under contracts other than employment contract	1552	866	0	0

03.1.10 S1-8 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

In 2024, there were no collective arrangements and agreements in NEUCA Group – 0% of employees were covered by collective arrangements and agreements. There was also no agreement with the employees concerning their representation.

03.1.11 S1-9 DIVERSITY METRICS

Table 3-8. Gender distribution in numbers and percentages among senior management in relation to all the persons employed in NEUCA Group under employment contract.

Period Gender	2024			
	Women	Men	Others	Not disclosed
Number of persons among senior management	81	57	0	0
Percentage share among senior management	58.70%	41.30%	0.00%	0.00%

Senior management includes persons in managerial positions and the Board of Directors.

Table 3-9. Number of persons employed under employment contract in NEUCA Group by age

Period Person employed under employment contract	2024			
	Women	Men	Others	Not disclosed
Total number of persons, including:	3883	1376	0	0
Age group: above 50 years of age	652	194	0	0
Age group: 30-50 years	2533	936	0	0
Age group: under 30 years of age	698	246	0	0

03.1.12 S1-10 ADEQUATE WAGES

In 2024, all persons employed under employment contract received remuneration above the pre-determined level of adequate wages. NEUCA Group understands adequate wages as remuneration that ensures that the needs of the

employee and his/her family are met in the light of country economic and social conditions. It was assumed that the level of adequate wages was equal to the national minimum wage.

03.1.13 S1-11 SOCIAL PROTECTION

Employees of the Group are covered by the social protection system provided by the countries where the Group's companies operate. The scope of this protection varies from country to country and includes support in situations such as illness, unemployment, accident at work, parental leave or retirement.

In addition, in Polish companies of the Group there is a Joint Company Social Benefits Fund which provides material assistance to people in difficult life, family or financial situations. Support is granted in accordance with the applicable rules for granting the same, as specified in the relevant regulations.

Employees affected by fortuitous events may additionally apply for support in the form of an allowance. Each employee may submit an application for assistance which includes, among others: co-financing the costs of treatment, support in covering the costs of housing after an accident, financial assistance in the event of emergencies.

The Joint Company Social Benefits Fund covers employees employed under:

- employment contract,
- management contract,
- contracts of mandate in medical area.

All benefits from the above Fund may also be used by persons on parental, maternity and child upbringing leaves, retired persons (former employees of the Group) in accordance with the rules of procedure. For long-term employees who lose their jobs, the organisation offers career counselling, including support in finding a job tailored to the employee's preferences.

03.1.14 S1-12 PERSONS WITH DISABILITIES

Table 3-10. Person with disabilities employed under employment contract

Period	2024
Percentage share of persons with disabilities in the total number of persons employed under employment contract	2.45%

03.1.15 S1-13 TRAINING AND SKILLS DEVELOPMENT METRICS

In 2024, the average number of training hours per employee employed under employment contract was, respectively: 18 hours for women and 22 hours for men. Among persons cooperating under contracts other than employment contract,

i.e. those working under civil law contracts, B2B cooperation agreement or management agreement, the average number of training hours was 3 hours per woman and 5 hours per man.

Table 3-11. Average number of training hours per person and number of development interviews conducted in relation to the number of planned development interviews among persons employed under employment contract in NEUCA Group by gender

Period	2024				
	Average number of training hours per person	Women	Men	Others	Not disclosed
Senior management	25.11	18.46	-	-	-
Persons performing management and managerial functions	36.63	33.23	-	-	-
Other person employed under employment contract	15.49	19.54	-	-	-
Average number of training hours per person	18.19	21.75	-	-	-

Period	2024				
	Average number of training hours per person	Women	Men	Others	Not disclosed
Average number of development interviews conducted in relation to the number of planned development interviews among persons employed under employment contract					
Senior management		0.98	1.00	-	-
Persons performing management and managerial functions		1.00	0.99	-	-
Other person employed under employment contract		0.98	0.97	-	-
Number of job evaluations per person employed under employment contract		0.98	0.98	-	-

Table 3-12. Number of development interviews per person employed under employment contract by gender

Period	2024			
	Women	Men	Others	Not disclosed
Number of development interviews per person employed under employment contract	0.81	0.91	-	-

Table 3-13. Average number of training hours per person and number of development interviews conducted in relation to the number of planned development interviews among persons cooperating under contracts other than employment contract in NEUCA Group by gender

Period	2024				
	Average number of training hours for persons cooperating under contracts other than employment contract	Women	Men	Others	Not disclosed
Persons working under civil law contracts (contracts of mandate, contracts for specific work and managerial contracts)		5.39	12.96	-	-
Persons working under cooperation contracts (B2B)		1.00	2.97	-	-
Number of persons providing work under contracts with temporary employment agencies		0.00	0.00	-	-
Average number of training hours per person		3.05	5.13	-	-

Period	2024				
	Average number of training hours for persons cooperating under contracts other than employment contract	Women	Men	Others	Not disclosed
Number of development interviews conducted in relation to the number of planned development interviews among persons contracts other than employment contract					
Persons working under civil law contracts (contracts of mandate, contracts for specific work and managerial contracts)		1.00	1.00	-	-
Persons working under cooperation contracts (B2B)		0.94	0.96	-	-
Number of persons providing work under contracts with temporary employment agencies		-	-	-	-
Number of job evaluations per person cooperating under contracts other than employment contract		0.96	0.96	-	-

03.1.16 S1-14 HEALTH AND SAFETY METRICS

In 2024, there were 24 minor accidents among persons employed under employment contract and 1 minor accident among persons cooperating under contracts other than employment contract. The rate of accidents at work in relation to persons employed under employment contract was 2.47 which means that 2.47 accidents occur

among employees of NEUCA Group per m hours worked, and in relation to persons cooperating under contracts other than employment contract it was 0.24 which means that 0.24 accidents occur per m hours worked. In 2024, there were no cases of occupational disease in NEUCA Group.

Table 3-14. NEUCA Group accident statistics

Period	2024
Accidents among persons employed under employment contract including:	
Minor accidents	24
Severe accidents	0
Fatal accidents	0
Collective accidents	0
Accidents among persons cooperating under contracts other than employment contract including:	1

Period	2024
Accidents among persons employed under employment contract including:	24
Minor accidents	1
Severe accidents	0
Fatal accidents	0
Collective accidents	0
Accidents among persons employed by subcontractors working on the premises including:	4
Minor accidents	4
Severe accidents	0
Fatal accidents	0
Collective accidents	0

Table 3-15. Other health and safety data in relation to persons employed under employment contract and persons cooperating under contracts other than employment contract in NEUCA Group

Person employed under employment contract	2024
Number of registered cases of occupational diseases	0
Number of days of incapacity for work due to accidents at work	640
Accident at work rate*	2.47
Persons cooperating under contracts other than employment contract	2024
Number of registered cases of occupational diseases	0
Number of days of incapacity for work due to accidents at work	44
Occupational accident rate**	0.24

* Accident at work rate* was calculated in accordance with the ESRS S1-14 standard: number of accidents divided by the number of hours worked by employees employed under employment contract multiplied by 1,000,000. Number of hours worked among persons employed under employment contract was determined on the basis of the assumption that 1 person worked 160 hours per month in all countries except Australia for which it was assumed that 1 person worked 152 hours, taking into account the number of months worked by the person and the length of time worked.

** Accident at work rate* for person cooperating under contracts other than employment contract was calculated in accordance with the ESRS S1-14 standard: number of accidents divided by the number of hours worked by person cooperating under contracts other than employment contract multiplied by 1,000,000. Number of hours worked among persons cooperating under contracts other than employment contract was determined on the basis of actual data, and in the absence of information on working time, it was assumed that 1 person worked 160 hours per month, and in Australia 152 hours, taking into account the number of months worked by a given person in 2024.

Table 3-16. Number of persons from among its own workforce covered by the organisation’s health and safety system

Period	2024
Number of persons employed under employment contract covered by the health and safety management system	5259
Number of persons cooperating with the entity under contracts other than employment contract covered by the health and safety system	2334
Number of persons employed under employment contract and persons cooperating under contracts other than employment contract covered by the certified and audited health and safety system	0

Table 3-17. Cases of poor health among persons who were not employed in the reporting period, who were employed in previous reporting periods, and whose poor health the entity became aware of

Period	2024
Cases of poor health among persons who were employed in the past in the entity in relation to work in the entity whose poor health the entity became aware of	0

03.1.17 S1-15 WORK-LIFE BALANCE METRICS

In 2024, 100% of persons employed under employment contract in NEUCA Group were entitled to parental leave. 36.47% of women were entitled to such leave and 29.43% of men entitled to such leave actually took the same.

Table 3-18. Percentage of persons employed under employment contract entitled to parental leave and percentage of persons employed under employment contract, entitled to parental leave who took the parental leave in NEUCA Group

Period Gender	2024			
	Women	Men	Others	Not disclosed
Percentage of persons employed under employment contract and entitled to parental leave	100.00%	100.00%	-	-
Percentage of persons employed under employment contract, entitled to parental leave who took the parental leave	36.47%	29.43%	-	-

03.1.18 S1-16 REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)

Wskaźnik Gender Pay Gap, czyli różnica między In 2024, the Gender Pay Gap, i.e. the difference between the average hourly gross wage rate of men and women expressed as a percentage of the average hourly gross wage rate of men, amounted to 15% in NEUCA Group*. In turn, in 2024 the CEO Pay Ratio which expresses the ratio of the highest earner in the organisation to the median salary of other employees, in NEUCA Group amounted to 42.06 x.

The Group constantly monitors the level of the adjusted wage gap, regularly measuring the differences between pays of men and women in the same positions. In the measurement process,

the median remuneration is used instead of the average which allows to limit the impact of extreme values on the results of the analysis. Currently, the level of the adjusted pay gap among positions in Polish companies in NEUCA Group is less than 1.2%. According to 2024 market data, this level is 2.4% for the basic salary and 2.6% for the total salary.

Table 3-19. CEO Pay Ratio in NEUCA Group

Period	2024
CEO Pay Ratio (%)	42.06

03.1.19 S1-17 INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

NEUCA Group cares about transparency and reporting of irregularities. In 2024, there were eight reports submitted through the organisation’s own reporting channels five of which concerned mobbing and three non-compliance with the organisation’s ethics rules. No discrimination case was reported.

In the case of three reports, investigations did not confirm the violations while for the remaining five reports, the breach of company values was confirmed and remedial plans were introduced. The total amount of fines, penalties, compensation for damages resulting from incidents and complaints amounted to PLN 0.

* Gender Pay Gap is the difference between the average gross hourly wage of men and women, weighted by the number of employees in each of the countries where NEUCA Group operates, divided by the average gross hourly wage of men expressed as a percentage. Indicator calculated for persons employed under employment contract.



During the reporting period, there were no reports of serious incidents related to respect for human rights. NEUCA Group also did not either record reports to the National Contact Points for OECD Guidelines.

03.2 S2 WORKERS IN THE VALUE CHAIN

03.2.1 SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

Both employees and associates are partners in all kinds of initiatives undertaken within NEUCA Group. The organisation tries to shape in them a sense of co-responsibility for the implementation of company strategies and the development of the entire organisation which is why it is obvious to consult important projects with them. Consultations, providing opinions and exchanging feedback take place mainly through research, including employee opinion surveys, taking into account the full spectrum of issues related to the work environment. Employee opinion surveys have been conducted on a large scale for over a dozen years. They are carried out also among employees providing transport and logistics & warehouse services.

Then the quantitative and qualitative results of this study are analysed, and the conclusions are used to create an engaging working environment for everyone and build a sense of co-responsibility for the organisation and initiatives taken.

The main channels of communication with value chain workers and their form of involvement and purpose are described in Table 28.1-5 in Chapter 28.1.1.9. of the report. In addition, representatives of value chain workers were also involved in the study of the dual materiality assessment of sustainability issues in the form of a questionnaire survey and an interview.

03.2.2 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

NEUCA Group identifies the following material groups of value chain workers:

- employees of transport service providers, providing pharmaceuticals distribution services to pharmacies, transport services between manufacturers and wholesalers and transport services between individual wholesalers as well as forwarding services,
- employees of logistics & warehouse service providers providing services as part of individual warehouse processes such as: receipt of goods, storage, picking, high storage, release of goods (dispatching).

Due to the fact that NEUCA Group identifies employees of transport service providers and employees of logistics & warehouse service providers as the most important group of value chain workers, all provisions regarding value chain workers in this chapter should be understood in the context of these two groups, unless otherwise indicated in the description.

As part of the risk identification processes carried out so far, no areas exposed to specific risks related to human rights violations were identified.

Areas where the Group identifies negative or positive impacts or where there are opportunities or risks are published as part of the SBM-3 disclosures.

Impacts on employees of key services in the value chain were identified in three areas: occupational health and safety, personal data protection and diversity.

In the case of the first two areas they are related to the strategy and business model of the Group because they concern important aspects of its activities – both in the operational area (occupational health and safety) and in the field of data management (security of value chain workers' data). Therefore, the organisation takes them into account in policies and procedures that minimise the negative impact. Implementation of safety standards and building an ethical and compliant culture result from the company's strategy.

In the context of diversity and equal treatment, the Group has the Diversity Manifesto which is an integral part of the business model and strategy of the organisation. The Group recommends that persons employed by suppliers comply with these rules. This allows to avoid discrimination, improves the working atmosphere and protects the company's reputation.

The Group identifies material negative impacts on value chain workers. These include:

- impact related to occupational safety of employees of key services in the value chain,
- impact related to potential non-compliance with diversity norms and standards,
- impact related to the security of collected personal data of key service providers.

These are described in more detail in the Table in Chapter 1.1. of this report. All these impacts were considered potential. They are or may be related to individual incidents within our own and upstream operations.

The identified material impacts on value chain workers do not result from the processes of transition to greener and climate-neutral operations.

As part of the assessment and analysis of ESG risks and opportunities, the Group did not identify risks of forced or compulsory labour and child labour in its value chain. As part of the process for identifying material impacts, risks and opportunities, the organisation does not identify value chain workers who would be exposed to increased risk. The Group also does not detect persons providing work who have special characteristics and therefore there is no need to take additional actions in this respect, other than standard ones. Safety standards are the same for our own employees as for value chain workers.



03.2.3 S2-1 POLICIES RELATED TO VALUE CHAIN WORKERS

For NEUCA Group, an important group of value chain workers are employees of key transport and logistics & warehouse service providers. With respect to material impacts involving this group, the organisation has the following policies:

- Health and Safety Policy,
- Diversity Manifesto,
- Personal Data Protection Policy.

In addition, NEUCA Group uses and familiarises employees of key transport and logistics & warehouse service providers with the two documents below that apply in the organisation:

- Code of Conduct,
- Anti-Corruption Code.

The indicated policies, due to their scope and subject matter, relate to human rights and are aimed at ensuring respect for the fundamental rights of value chain workers.

Based on the indicated documents, the organisation processes data in accordance with the UN guidelines and privacy standards. NEUCA Group also implements remedial procedures aimed at correcting situations where which human rights are violated.

All of these policies and procedures are designed to ensure that human rights are respected in the organisation throughout the value chain as well as to enable a rapid response to violations and the implementation of effective remedial measures.



Table 3-20. Policies and procedures relating to the NEUCA Group’s value chain workers

Name of the policy	Description of policy	Remedial procedures	Human rights obligations under the policy
Health and Safety Policy	For a more detailed description of the policy, see Chapter 4.1.4 under the disclosures G1-1	In the event of detection of health and safety irregularities, the company applies corrective measures in the form of modifications to the procedures and requirements in relation to suppliers, aimed at minimising threats to the health and life of employees of these suppliers.	<p>Proceeding in accordance with the Health and Safety Policy guarantees that value chain workers performing work on the premises and in the Group’s facilities are protected against hazards related to their work. Control mechanisms include regular reviews of health and safety procedures and close cooperation with key suppliers to ensure compliance with Polish and European standards, thus minimising the risk of accidents at work and occupational diseases among suppliers’ employees.</p> <p>The organisation strives to create an environment where everyone working on the Group’s premises and facilities feels safe and comfortable.</p> <p>The organisation requires companies performing services on the Group’s premises and facilities to comply with the regulations, standards and procedures and instructions in force in the Group, including the provision of the required authorisations, appropriate training and protection measures for their employees which is one of the foundations of respect for fundamental employee rights.</p>
Diversity Manifesto	For a more detailed description of the policy, see Chapter 28.4.1.4 under the disclosures G1-1	If violations of the diversity rules are detected, the company takes corrective action such as providing diversity training materials. In addition, it may introduce changes in employment policies and implement more inclusive recruitment practices.	The Diversity Manifesto promotes equality and inclusion for all employees and providers, regardless of gender, age, nationality, sexual orientation or other characteristics. In the Diversity Manifesto, the Group ensures respect for the principles of equality, anti-discrimination and exclusion which is in line with the ILO Declaration on Fundamental Rights at Work. The Group expects suppliers to comply with the rules respecting the diversity of employees and carries out training aimed at eliminating discrimination and promoting equal opportunities.
Personal Data Protection Policy	For a more detailed description of the policy, see Chapter 28.3 under the disclosures S4-1.	In the event of a breach of data protection rules, the company undertakes to promptly notify the relevant authorities as well as persons whose data are breached. Remedial actions include audits, updating security policies, and employee training.	The Personal Data Protection Policy ensures the protection of privacy and security of personal data while respecting the fundamental rights of employees, including by exercising the rights of the data subject (e.g. the right to access data, the right to correct, delete or the right to object), the application of appropriate technical and organisational measures ensuring the protection of data against unauthorised access, loss, destruction or other threats. An important element of the Personal Data Protection Policy is to educate employees of the organisation in the field of personal data protection.

The indicated policies do not contain explicit provisions relating to the issue of human trafficking, forced labour or compulsory child labour but their content does not contradict these rules.

In 2024, there were 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 Guiding Principles for Multinational Enterprises.

03.2.4 S2-2 PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

Opinions of the Group's value chain workers are important for the organisation and are taken into account in the process of managing and designing activities related to material impacts.

A key tool used to obtain assessments is the company-wide Employee Opinion Survey which covers all groups of employees, including the Group's key value chain workers. Data from the study are analysed using tools that allow the selection of results in relation to specific groups of employees. The results are then discussed in meetings with the management and presented to employees and associates which is the basis for further dialogue and action.

The aggregated data is taken into account in the assessment of key HR indicators and is the basis for planning activities for the next year. At the end of the year, the results are presented to the Board of Directors as part of the budgetary conference where the related goals and budget for the upcoming period are accepted.

KEY STAKEHOLDERS HAVE AN IMPACT ON ADAPTING THE ORGANIZATION'S ACTIVITIES TO THEIR NEEDS

Key stakeholders which include employees of key transport and logistics & warehouse service providers for NEUCA Group, have an impact on adapting the organization's activities to their needs. Consultation, feedback and exchange of opinions also take place through the following:

- regular, on-going meetings with service providers arranging work,
- regular meetings of the Group's management with transport and logistics & warehousing service providers,
- training.

Due to many years of cooperation with our suppliers in the field of transport logistics as well as logistics & warehouse services, the processes of direct cooperation with the employees of these entities are already developed and are carried out based on mutually accepted standards. Within the scope of the appointed roles for the management and coordination of logistics, transport and warehouse processes, responsibilities related to cooperation with transport and logistics and warehouse service providers implemented by warehouse managers and regional transport managers are separated in NEUCA Group.

03.2.5 S2-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

The Group ensures that its suppliers and value chain workers follow the highest ethical standards and act with respect for human rights. The Group has in place and provides a number of communication channels for key value chain workers who can report their concerns, needs and doubts directly to the organisation. These include:

- contact with the Ethics Ombudsman: directly, by phone, e-mail or via the website: <https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility>
- ongoing communication between the subcontractor and the organisation,
- e-mail: etyka@neuca.pl.

Value chain workers are informed about the existence of channels and structures and processes for reporting violations, concerns and needs.

The Group supports the availability of these channels through their communication in the process of adaptation and ongoing communication with representatives of the organisation. These channels are also included in documents publicly available to value chain workers such as the Diversity Manifesto, the Code of Conduct, the Anti-Corruption Code or the "Guide for Associates" prepared for value chain workers. However the entity does not assess

whether such persons are aware of the existence of these structures or processes and have confidence in them as a way of reporting their doubts or needs and resolving or taking them into account.

NEUCA Group systematically monitors and analyses any reported problems. These activities are carried out through the involvement of value chain workers as well as with the support of the Ethics Ombudsman who reports regularly to the Ethics Team. The Ethics Ombudsman reporting process is confidential and treated with due respect for privacy.

Each report is analysed on an individual basis and then forwarded to the appropriate organisational unit for an effective solution.

In order to protect whistleblowers from retaliation, the Group has adopted and implemented the NEUCA Group Whistleblowing Procedure which applies to its own workforce and employees of suppliers (persons providing work under the supervision and direction of the contractor, subcontractor or supplier).

03.2.6 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

Table 3-21. Key activities of NEUCA Group in relation to material impacts related to value chain workers

Negative impact related to work safety of employees of key services in the value chain		
Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons
<p>NEUCA Group:</p> <ul style="list-style-type: none"> • Implements and applies the Health and Safety Policy • Obligates suppliers of key logistics, warehousing and transport services to comply with obligations resulting therefrom. 	<p>Employees of transport and logistics & warehousing service providers of key importance for NEUCA Group</p>	<p>short-to long- Actions regarding the correct application of the Health and Safety Policy and mitigating possible negative impacts are taken on an ongoing basis and will be continued. The Group monitors accident rates and, jointly with suppliers, ensures continuous improvement of working conditions.</p>
<p>Key actions on remedial measures for victims</p> <p>In the event of occupational health and safety incidents at the Group’s premises, the organisation analyses the situation in order to determine the causes of the incident and take appropriate steps such as updating occupational health and safety procedures and possible improvement of safeguards. NEUCA Group supports key suppliers in the process of organising additional training for their employees providing work on the Group’s premises, may increase supervision over compliance with safety rules and implement additional systems monitoring working conditions.</p>		

Impact related to potential non-compliance with diversity norms and standards		
Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons
<p>NEUCA Group:</p> <ul style="list-style-type: none"> • Recommends suppliers of key services that value chain workers know the approach resulting from the Diversity Manifesto. • Also promotes attitudes consistent with this most important document regulating the approach to the issue of diversity. • Contributes to promoting the knowledge of the principles contained in the Manifesto by communicating them in the organisation (internal channels and the website roznorodnosc.neuca.pl/en). 	<p>Employees of transport and logistics & warehousing service providers of key importance for NEUCA Group</p>	<p>short-to long- Awareness-raising activities in the field of diversity are undertaken on an ongoing basis and will be continued on an ongoing basis. The Group monitors incidents connected with this matter and, jointly with suppliers, ensures continuous improvement of such employees’ awareness.</p>
<p>Key actions on remedial measures for victims</p> <p>In the event of diversity-related incidents, the organisation analyses the causes of such events. It reminds of the right attitudes through training and also has systems for reporting cases of discrimination. These activities are aimed at creating a work environment where everyone has an equal chance to develop, regardless of gender, race, religion or any other differences.</p>		

Potential negative impact related to the security of collected personal data of employees of the suppliers of key services		
Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons
<p>In the case of security incidents (personal data, cybersecurity), NEUCA Group:</p> <ul style="list-style-type: none"> • Immediately takes appropriate steps to minimise risks and prevent them in the future. • Ensures that all violations are reported to the relevant supervisory authorities within the time limit set by law, and the persons whose data are violated are informed about the situation and the actions taken. 	<p>Employees of transport and logistics & warehousing service providers of key importance for NEUCA Group</p>	<p>short-to long- Activities for the security of data collection are constantly monitored and the Group continuously supervises the related processes and does not plan to reduce these activities in the long term.</p>
<p>Key actions on remedial measures for victims</p> <p>In the event of personal data breach incidents, the organisation analyses the causes of such situations and takes corrective actions.</p> <p>It also reports the breach to the relevant authorities, if required. Then the Group informs the data subjects about the situation and the steps taken. In addition, the Group introduces additional safeguards such as data encryption and access restriction as well as reviewing and updating data protection and information security procedures. In addition, training is organised for employees who have an impact on data management, and regular audits and monitoring are implemented prevent similar incidents in the future.</p>		

There was no progress in the implementation of activities and plans compared to previous periods due to the fact that this is the first report of NEUCA Group drafted in accordance with the ESRS standards.

The organisation has only just completed the process of determining material ESG impacts, risks and opportunities. In the next step, it will take care of managing and estimating operating expenses.

In order to track and assess the effectiveness of activities in the field of occupational safety, diversity and personal data protection, the Group uses regular audits, collects data and monitors key indicators. One of the indicators of the effectiveness of activities is the measure laid down in the Responsible Business Strategy in the Responsible Organisation pillar.

In the event of negative impacts, the organisation takes remedial actions such as modifying procedures, holding training, implementing new policies, and analysing the causes of problems. The company ensures the availability of processes enabling quick response to incidents and the application of remedial measures including through regular contact with people organising work or public reporting channels.

In addition, the Group takes preventive measures to avoid negative impact on employees of key logistics & warehouse service providers. Such activity is supported by the Health and Safety as well as the Human Resources teams or data protection services in order to manage these impacts.

No human rights incidents related to the value chain have been reported.

In 2025, the strategy's operating horizon comes to an end and the Group intends to adjust the objectives in the strategy in a way that meets the requirements of the ESRS standards. In the revision of the Responsible Business Strategy, the Group also plans to formulate objectives in units comparable to those in which the results were measured in 2024. The objectives of the Group's current Responsible Business Strategy for 2021-2025 in the medium and long term are qualitative (give directions to activities) and there are no specific intermediate goals, and in the short term they are quantified, and the progress measured in a given reporting year. Their target value, as well as the value of metrics for individual years covered by the strategy, is set every year, for the following year, on the basis of the assessment and analysis of the results achieved in the previous year.

In addition, NEUCA Group also defines obligations that are not directly part of the Responsible Business Strategy but are part of the business strategy and are necessary to manage material impacts related to the Group's value chain workers in the field of health and safety and security of personal data of employees of key logistics and warehouse suppliers.

In terms of compliance with diversity standards, the aim of NEUCA Group is to eliminate all forms of discrimination and non-compliance with the principles of diversity by implementing equality policies, monitoring equal opportunities and eliminating barriers to diversity in the workplace. In addition, the organisation strives to create a safe working environment by promoting equal opportunities, actively working for the inclusion of women, ethnic minorities and people with disabilities, and promoting a culture of respect and understanding.

In terms of occupational safety of the value chain workers NEUCA Group strives to minimise the number of accidents at work by implementing strict health and safety procedures, conducting audits and monitoring hazards. In addition, the organisation cares about the health and well-being of employees by creating a safe and healthy working environment, organising first aid training and other preventive measures.

In terms of security of personal data of employees of key suppliers, NEUCA Group strives to minimise the number of events related to data breaches by maintaining high IT security standards, responding to any incidents, audits of systems and processes, monitoring policies and testing system security. In addition, the Group ensures adequate education of employees and associates responsible for personal data through regular training.

03.2.7 S2-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Objectives laid down in the Responsible Business Strategy include taking special care of the health of employees and unlocking the potential of

diversity. These objectives also apply to value chain workers and relate to issues such as:



access to health services



raising awareness of diversity

03.3 S4 CONSUMERS AND END-USERS



03.3.1 SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

The Group treats the interests of consumers, i.e. patients, as a fundamental element of the strategy and business model – the patient is a key addressee of the activities of NEUCA Group in the Healthy Society pillar within the Responsible Business Strategy, and above all is at the heart of the strategy of the patient area (the activities of the Świat Zdrowia Medical Operator) and the area of manufacture of pharmaceuticals (Synoptis Pharma's own products).

Thanks to multi-channel, tailored and proactive communication with patients, NEUCA Group has the ability to constantly monitor the patient's needs and the degree to which they are met. In this way, it builds a competitive advantage, strengthens patient loyalty and contributes to improving the quality of life of the society. At the same time, knowing the needs of patients, NEUCA Group can adapt its management strategies and products on an ongoing basis thus duly shaping its business model.

The main channels of communication with the consumers (patients) and the form of involvement and purpose are described in Table 1-5 in Chapter 1.1 of the report.

03.3.2 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

For the Group, consumers and end users are patients. At the same time, the Group, as part of the materiality assessment and analysis of its own value chain, identified the highest impact on patients using NEUCA Group's products or services, including an insurance product, digital product or NEUCA Group service in pharmacies, outpatient medical care clinics and via a platform for booking medicines and dietary supplements. The above group, as a result of the stakeholder survey, was also recognised as one of the key stakeholders for the organisation. All consumers or end-users on whom the entity is likely to exert material impact are within the scope of the disclosures.

NEUCA Group impacts the patient, i.e. the customer of the segment of manufacture of pharmaceuticals as well as the segment of the Świat Zdrowia Medical Operator, through the identified impacts. They concern key aspects of the operation of those segments, therefore they are an important element of the business strategies in these areas. At the operational level, impacts are addressed in regulations, policies and procedures and shape them, minimising possible negative impacts and strengthening the positive impact in the identified areas.

In the area related to consumers and end users, NEUCA Group identifies the following material impacts:

- actual negative impact related to the protection of personal data and medical data of patients of medical facilities in the Group,
- actual positive impact related to the correct labelling of products through the instructions for use of the product label as well as marketing, advertising and communication information in other channels,
- potential negative impact related to incorrect labelling of products,
- actual positive impact on patient drug safety by ensuring operational continuity,
- potential negative impact due to serious disruptions of operational continuity of supply,
- potential negative impact on patient health and safety by not ensuring adequate product quality,
- potential negative impact on physical safety and availability of services for patients of the Group's medical facilities,

- actual positive impact related to responsible marketing communication for the NEUCA Group products.

The identified negative impacts, both potential and actual, are incidental. Detailed descriptions of these impacts can be found in Chapter 28.1.1.

Consumers and end users of NEUCA Group are subject to both positive and negative impacts on specific issues:

- patients using the Group's products in pharmacies and medical stores are subject to the actual positive impact of NEUCA Group which provides access to high-quality (exceeding the requirements of the regulator) information about products such as dietary supplements. At the same time, there is a potential negative incidental impact related to incorrect labelling of the product and failure to ensure the appropriate quality of the product which may result in a negative effect on health and life. NEUCA Group also identified a negative impact on the patient related to inadequate marketing communication resulting in misleading the patient,
- patients of medical facilities using services, i.e. prevention, diagnostics, treatment and remote consultations and electronic prescriptions and medical data management systems, are subject to an actual positive impact related to the availability of services

for patients with special needs. They may also be subject to an actual negative impact on the protection of personal and medical data as well as on health and safety,

- patients of pharmacies are subject to an indirect positive impact of the Group related to ensuring operational continuity. At the same time, a potential negative impact related to the disruption of this continuity is possible which may result in delays in deliveries to pharmacies exceeding 24 hours.

NEUCA Group understands the needs of consumers and end-users with special characteristics and is prepared to serve patients with impaired access to medical services. In addition, the packaging of the Group's products is adapted to different recipients (including the blind or partially sighted) and maintains the legibility and clarity of the content.

An understanding of how patients with special characteristics using the services may be at risk of harm was achieved through research on their needs, carried out in cooperation with the Integracja Foundation. With regard to patients using the Group's products, this understanding stems from the applicable regulatory requirements to which the organisation duly adheres.

In terms of the issue related to consumers and end users, material opportunities and risks were also identified:

Material ESG opportunities

- increasing market competitiveness by offering higher quality products and introducing above-standard services for patients,
- building patient trust and loyalty through health education and, in parallel, responsible marketing,
- opportunity to build trust and increase patient portfolio by ensuring the personal safety of patients from excluded groups and expanding the availability of medical care for people with special needs.

Material ESG risks

- risk of financial penalties and civil claims resulting from violations of privacy and disclosure of personal data of patients of medical facilities,
- financial risk related to damages and losses caused by the departure of patients of the OMSZ* resulting from the failure to provide them with an adequate level of personal safety.

A detailed description of the aforementioned risks and opportunities can be found in Chapter 1.1.

* OMSZ – Świat Zdrowia Medical Operator



03.3.3 S4-1 POLICIES RELATED TO CONSUMERS AND END-USERS

NEUCA Group operates in the health sector which is a highly regulated segment. This means that as a manufacturer of pharmaceutical products and organiser of medical care, it operates under the

pressure of numerous legal regulations. At the same time, the organisation implements a number of policies, standards, procedures and instructions related to consumers and end users that regulate

issues where the organisation identified impacts. Such an approach allows for efficient operational activities. The most important are as follows:

- IT Security Policy in the Companies of NEUCA Group,
- Information Security Policy in NEUCA Group,

- Personal Data Protection Policy in the Group's Companies,
- OMŚZ Patient Service Standard,
- Standard for the Protection of Minors in the Świat Zdrowia Medical Operator.

Table 3-22. NEUCA Group's policies related to consumers and end-users

Name of the policy	Key policy content	Scope and possible exclusions, geographical areas, stakeholder groups	Top level in the organisation of the entity responsible for the implementation of the policy	Reference to third-party standards or initiatives that it undertakes to comply with by implementing the policy	Key stakeholders in policy setting and how they are taken into account	How the policy is communicated and shared with stakeholders
Personal Data Protection Policy in the Companies of NEUCA Group	It is an internal document which is a set of guidelines, rules and standards, established to manage and protect personal data in individual companies of NEUCA Group. It supports the security of data of both patients (customers of the Group) as well as employees, associates and employees of transport and logistics & warehouse service providers delivering services in the facilities and on the premises of the Group which are key for NEUCA Group.	NEUCA Group (standard for the Group, companies have the opportunity to develop it as part of further improvement of best practices tailored to their business profile)	Boards of directors of the companies	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data	The document was drafted on the basis of strict regulations, created and implemented by experts from the Personal Data Protection Area.	The policy is made available on an internal documentation management platform, and each employee is obliged to familiarise themselves with its content. Appropriate documents regarding the principles of processing their personal data are made available to patients and users using on-line services. They include, among others, a disclosure obligation which contains information about the purposes and grounds for data processing as well as about their rights in accordance with the GDPR. In addition, the Privacy Policy is published on the websites, describing in detail the principles of personal data protection.

Name of the policy	Key policy content	Scope and possible exclusions, geographical areas, stakeholder groups	Top level in the organisation of the entity responsible for the implementation of the policy	Reference to third-party standards or initiatives that it undertakes to comply with by implementing the policy	Key stakeholders in policy setting and how they are taken into account	How the policy is communicated and shared with stakeholders
Information Security Policy in NEUCA Group	<p>The Group's internal document defining the organisation's information protection strategy. The policy is implemented through the Information Security Management System (ISMS) and sets the directions for creating detailed regulations for securing information resources such as knowledge and data.</p> <p>The objective of the Policy is to ensure:</p> <ul style="list-style-type: none"> • confidentiality – protection of information against unauthorised access, • integrity – ensuring the accuracy and reliability of data, • availability – a guarantee that authorised persons can use the information within the required time, • security – protection against threats resulting from information processing, • accountability – the ability to identify responsibility for operations on information, • authenticity and non-repudiation – confirmation of the truthfulness and origin of the information, • reliability – ensuring the stability and continuity of information systems. <p>The document also sets out guidelines for securing information at every stage of its life cycle, i.e. creating, processing, transferring, storing and safely disposing. By implementing the Policy, the organisation minimizes the risk of unauthorised disclosure of data and ensures its effective protection in accordance with applicable standards and regulations.</p>	NEUCA Group	NEUCAS.A. Board of Directors	The Policy complies with ISO/IEC 27001:2022.	The document is created and implemented by experts from the Security Area.	The Policy is made available to employees on an internal documentation management platform, and each employee is obliged to familiarise themselves with its content.
IT Security Policy in the Companies of NEUCA Group	<p>As part of the IT Security Policy, the Group ensures the protection of personal and medical data against unauthorised access by implementing strict ICT security standards. The document defines the principles for managing access to information based on the principle of minimum authorisations and monitoring and controlling the activities of users of IT systems.</p> <p>The Policy also includes mechanisms for encrypting and securing data transmissions, ensuring their confidentiality and integrity. The implemented procedures include risk management, monitoring security incidents and responding to potential threats which allows for effective protection of patient and user data.</p>	Companies in which NEUCA S.A. holds 100% of shares	NEUCAS.A. Board of Directors	<p>Directive (EU) 2016/1148 of the European Parliament and of the Council of 6 July 2016 concerning measures for a high common level of security of network and information systems across the Union</p> <p>National Cybersecurity System Act of July 5, 2018 (consolidated text Journal of Laws of 2024, item 1077)</p>	The Policy takes into account the obligations arising from the provisions of international and national laws, in particular the provisions on cybersecurity and the protection of personal data.	The Policy is an internal document available to both employees and external auditors. It is communicated as part of training, and the obligation to comply with its provisions is confirmed in writing during the receipt of IT equipment and after completing training in this field.

Name of the policy	Key policy content	Scope and possible exclusions, geographical areas, stakeholder groups	Top level in the organisation of the entity responsible for the implementation of the policy	Reference to third-party standards or initiatives that it undertakes to comply with by implementing the policy	Key stakeholders in policy setting and how they are taken into account	How the policy is communicated and shared with stakeholders
	<p>In addition, the Group ensures continuous improvement of security systems, adapting them to applicable regulations and the requirements of the national cybersecurity system which guarantees a high level of information security throughout the life cycle of IT systems.</p>					
<p>Standard of Patient Service (SOP) in the Group's Medical Centres (OMŚZ)</p>	<p>A set of principles, procedures and practices in place to ensure high quality medical care, comfort and patient satisfaction. The guidelines are addressed to registration employees, patient caregivers on the helpline and selected groups of medical staff and are aimed at increasing work efficiency and building positive patient experiences.</p> <p>The standard defines the principles of effective and empathetic communication based on respect and care for patients' needs. It also addresses issues related to ensuring the availability of services, protection of privacy and confidentiality of data, minimising waiting time, care for the comfort and convenience of patients, providing reliable feedback, complaint management and regular patient satisfaction surveys. The aim of implementing the standard is to improve the quality of medical care and build a friendly environment for patients.</p>	<p>Świat Zdrowia Medical Centres</p>	<p>Board of Directors of the Świat Zdrowia Medical Operator</p>	<p>Compliance with the ISO 9001:2015 certificate (international quality management standard developed by the International Organization for Standardization (ISO), specifying the requirements for the quality management system (QMS) in organisations)</p>	<p>The document was created on the basis of strict regulations, including the the Patient Rights and the Patient Ombudsman Act, the Medical Activity Act and the Regulation of the Minister of Health of September 10, 2024 on health care quality indicators.</p> <p>The document was created and implemented by employees of expert areas for this issue, including the Patient Area.</p>	<p>An internal document communicated to the employees of the facilities in the process of adaptation and during regular in-person training in medical centres.</p> <p>The standard is reflected in the Organisational Bylaws of the Świat Zdrowia Medical Operator, made available to patients in medical facilities.</p>
<p>Standard for the Protection of Minors in the Świat Zdrowia Medical Operator</p>	<p>The document sets out rules of conduct aimed at protecting children from harm, ensuring their safety, well-being and opportunities for proper development. This standard is intended to protect the rights of minors when providing health care services and indicates appropriate actions in the event of suspicion that a child may be harmed.</p>	<p>Świat Zdrowia Medical Centres</p>	<p>Board of Directors of the Świat Zdrowia Medical Operator</p>		<p>The document was created on the basis of strict regulations, including the Act of May 13, 2016 on Counteracting Threats of Sexual Crime and Protection of Minors. The document was created and implemented by employees of expert areas for this issue (including, but not limited to, the Patient Area).</p>	<p>The standard is made available to patients in medical facilities and is also available on the operator's website.</p>

In addition, specific regulations and procedures apply in the Group's medical centres, including the Procedure for Submitting Complaints, Comments and Requests.



In terms of the impact on the drug safety of patients, the Group operates on the basis of business permits and has in place procedures resulting from the Regulation of the Minister of Health of March 13, 2015 on the Requirements of Good Distribution Practice (GDP) which are mandatory for all wholesalers. This means that the wholesaler, when obtaining a permit, is obliged to comply with the rules set out in the Good Distribution Practice Regulation. In addition, it is possible to obtain a DPD certificate which confirms that the wholesaler has an implemented quality system in accordance with the requirements of the regulation. NEUCA Group has eight DPD certificates, and in other cases is at the stage of waiting for the inspection to be carried out.

In order to comply with the DPD principles, a number of specific procedures were implemented such as:

- Training procedure – ensuring proper training of personnel,
- Temperature maintenance procedure – aimed at ensuring the correct conditions of storage and transport of products,
- Health and safety procedure-related to occupational health and safety,
- Monitoring and quality manual – including quality control of products at every stage of distribution.

All the documents regarding admission, storage, distribution to pharmacies, personnel service and quality monitoring are aimed at ensuring the delivery of products of appropriate quality to the patient. The purpose of the DPD Regulation as well as

all documents implemented by the Group, is therefore to ensure that the products distributed to pharmacies meet high quality standards which guarantees the safety and effectiveness of drug deliveries.

In 2024, there were no significant changes in the above-described policies.

The above-mentioned policies do not contain a direct provision referring to the UN Guiding Principles on Business and Human Rights but they implement the principles of respecting the rights of patients (consumers and end users), allow for risk management related to this group of stakeholders and enable communication with them in situations that would raise doubts. In addition, there is the Compliance Area in NEUCA Group that ensures the compliance of the organisation's activities with applicable laws.

In 2024, there were isolated cases of errors in the provision of services related to data protection and the arrangement of visits, including the implementation of services such as cancelled visits or restrictions on the presence of accompanying persons. But they do not meet the characteristics of a serious 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 Guiding Principles for Multinational Enterprises.

03.3.4 S4-2 PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS

INFLUENCE OF PATIENTS' OPINIONS ON THE MANAGEMENT OF MATERIAL IMPACTS

NEUCA Group systematically collects patient opinions from OMSZ facilities which are a key element in managing impacts on consumers and end users. This information is obtained from various sources such as complaint processes, satisfaction surveys or direct interviews. The collected data are analysed, and their aggregation and filtration enable the identification of material areas for improvement. On this basis, new solutions tailored to the actual needs of patients are designed and implemented which allows for continuous improvement of the quality of services provided. Thus, the Group raises service standards and meets consumer expectations, increasing their trust and satisfaction.

COLLABORATION WITH PATIENTS AND EVALUATION OF THE EFFECTIVENESS OF COOPERATION

In order to monitor the impact on patients using the Group's products (access to appropriate quality information, appropriate product quality and responsible marketing practices), the Group collects patients' opinions about the products (helpline, e-mail contact, product research, websites, social media, marketing campaigns and pharmacy medical staff) and analyses them.

For this purpose, it contacts:

- **patients of medical facilities** – depending on the type of service provided, it may be ongoing or take place in specific cycles. The results are aggregated and regularly analysed.
- **patients using the products** – contacts are tailored to the needs and related to the notifications regarding the offered products. In the case of complaints, medical inquiries and reports of adverse reactions, the scope of contact is regulated by law, in the case of marketing activities in certain circumstances, contact is planned and results from the needs of the Group.

Executives responsible for a given area are responsible for the implementation of the Group's strategy in all areas, including cooperation with consumers or end users.

NEUCA Group uses different methods to assess the effectiveness of cooperation. Satisfaction of patients in medical facilities is measured using the Net Promoter Score (NPS), and the level of services of the medical network – using the Customer Satisfaction Surveys (CSS), assessing the patient's satisfaction with the medical hotline service. These data allow for the analysis of the quality of services provided and the identification of areas for improvement. For patients using the products, the interaction takes place in a flexible way, adapted to their current

needs. Standardised tools are not used to assess the effectiveness.

Thanks to regular satisfaction surveys and analysis of the received data, NEUCA Group can adapt its services and processes to the actual needs and preferences of patients,

thus increasing the quality of service and the effectiveness of cooperation.

Actions taken to gain insight into the opinions of consumers or end-users who may be particularly susceptible to influence or marginalised are described later in the report as part of the disclosures S4-4.

03.3.5 S4-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS

NEUCA Group has procedures for responding to negative impacts at the stage of occurrence of incident symptoms. Each violation or signal about it is recorded and analysed. These actions are intended to:

- minimise the effects of the event,
- explain the circumstances of the event,
- securing evidence of the event.

Following the event, appropriate steps to minimise risks and prevent them in the future are immediately taken. All violations are reported to the relevant supervisory authorities within the time limit set by law. People whose data are compromised are informed about the situation and the actions taken.

- NEUCA Group has established effective and accessible channels for reporting concerns, suggestions and needs to all groups of consumers and end-users impacted by the organisation. They result from existing legal

regulations and from internal procedures, standards and instructions.

Patients using the Group's products can contact us at the e-mail address or via the helpline as well as through pharmacists recommending the product to the patient.

At the same time, in accordance with the requirements for the supervision of adverse reactions, monitoring and verification of reports is carried out. The patient has the possibility of individual contact via the website <https://synoptispharma.pl/en/adverse-effects>. In turn, in the case of a complaints, preventive measures are taken to eliminate the risk of a similar quality problem appearing in the future. In addition, a direct contact with the patient is made each time to ensure the safety of the product.

With regard to the negative impacts on patients of OMSZ medical facilities, specific

procedures are applied, including the procedure for submitting complaints, comments and conclusions. The corresponding form is available at any facility and on the website, and it is also possible to submit a complaint or request via the toll-free helpline. In addition, regular surveys of patient satisfaction with the services available 24 hours after the service (SMS with a link to the survey), surveys of satisfaction with the service of the helpline or surveys of satisfaction with service in facilities are carried out.

The Group does not formally assess patients' level of awareness of available comment and reporting structures and processes, nor does it analyse their trust in these mechanisms in the context of reporting concerns, needs and resolving them.

During the reporting period, the Group did not implement a consumer protection policy against retaliation.

03.3.6

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

Table 3-23. Key activities of NEUCA Group in relation to material impacts related to consumers and end users

Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons	Key actions on remedial measures for victims
<p>Actual negative impact related to the protection of personal data and medical data of patients of medical facilities in the Group</p> <p>The impact occurs as a result of human error and leads to the disclosure of patient data. The Group minimises this impact by:</p> <ul style="list-style-type: none"> • continuously improving standards and a number of actions in accordance with applicable regulations and implemented standards as part of policies, procedures and instructions, • managing the same in accordance with applicable regulations (the provisions of the so-called GDPR Act <p>and the provisions of the Act on Patient Rights and the Patient Ombudsman and the Act on Medical Activity).</p> <ul style="list-style-type: none"> • Actions in line with the established and implemented policies, procedures, instructions – the Personal Data Protection Policy in the Companies of NEUCA Group, the Information Security Policy in NEUCA Group, the IT Security Policy in the Companies of NEUCA Group, the Patient Service Standard and the Regulations for the provision of services to patients of the outpatient medical care clinics. 	<p>Patients of OMSZ medical facilities</p>	<p>Short to medium.</p> <p>Activities for the security of data collection are constantly monitored and the Group continuously supervises the related processes and does not plan to reduce these activities in the long term.</p>	<p>In the event of security incidents (personal data, cybersecurity), the NEUCA Group immediately takes appropriate steps to minimise the risk and prevent the same in the future. All violations are reported to the relevant supervisory authorities within the time limit set by law, and the persons whose data are violated are informed about the situation and the actions taken.</p>

Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons	Key actions on remedial measures for victims	
Actual positive impact related to the correct labelling of products through the instructions for use of the product label as well as marketing, advertising and communication information in other channels				
<p>The Group identifies the positive impact in relation to dietary supplements and medical devices by:</p> <ul style="list-style-type: none"> • implementing additional communication activities that complement the content contained in the manual or leaflet 	<p>attached to dietary supplements and medical devices,</p> <ul style="list-style-type: none"> • using a variety of educational forms such as infographics on packaging and instructional videos that present in an accessible way how to use the products correctly. 	<p>Patients using the Group's products</p>	<p>Short to medium. Activities enhancing the positive impact in this area are carried out constantly and the Group does not plan to reduce their intensity.</p>	<p>Not applicable as the impact is positive.</p>
Potential negative impact related to incorrect labelling of products				
<p>Incorrect product labelling can lead to negative impact and misinformation. This impact is mitigated in the organisation by:</p> <ul style="list-style-type: none"> • implementation of a multi-level quality control system for packaging and leaflets, including compliance tests and regular document reviews by regulatory specialists, 	<ul style="list-style-type: none"> • regular training for the teams responsible for creating and updating labels and leaflets to ensure compliance with the latest legal requirements. 	<p>Patients using the Group's products</p>	<p>Short to medium. Activities are carried out towards mitigating the potential impact. The Group does not reduce their intensity.</p>	<p>In the event of a negative impact, the organisation implements immediate remedial actions in accordance with applicable regulations.</p>
Actual positive impact of the Group on patient drug safety by ensuring operational continuity				
<p>NEUCA Group ensures operational continuity in deliveries by using the OTIF (On Time In Full) indicator, measuring the timeliness and completeness of orders in a standard situation. In the event of a crisis, the organisation:</p> <ul style="list-style-type: none"> • implements the Business Continuity Management (BCM) which activates emergency measures to maintain continuity of supply and ensure the drug safety of patients in the country, 	<ul style="list-style-type: none"> • has in place an appropriate distribution structure and emergency procedures that are regularly tested for operational efficiency. 	<p>Pharmacy patients in the country</p>	<p>short-to medium. Activities enhancing the positive impact in this area are carried out constantly and the Group does not plan to reduce their intensity.</p>	<p>Not applicable as the impact is positive.</p>
Potential negative impact due to serious disruptions of operational continuity of supply				
<p>Despite operational readiness of the Group, delays in delivery to pharmacies lasting more than a day are possible, caused by various factors, including technological ones, e.g. software failures and climatic anomalies. In order to mitigate this impact, the Group takes such actions as:</p> <ul style="list-style-type: none"> • implementation of the highest and rigorously enforced safety rules at the stage of deliveries, warehousing and distribution to pharmacies, 	<ul style="list-style-type: none"> • ensuring a high process and organisational efficiency as well as a high level of automation and robotics of processes, • providing highly qualified, periodically trained personnel and constant quality monitoring at every stage of the process. 	<p>Pharmacy patients in the country</p>	<p>Short to medium. Activities are carried out towards mitigating the potential impact, the Group does not reduce their intensity.</p>	<p>Not applicable due to the lack of identified victims in the event of actual impact.</p>
Potential negative impact on patient health and safety by not ensuring adequate product quality				
<p>The impact of the Group is associated with the potential occurrence of irregularities related to the quality of the product. It is mitigated by a number of structured activities such as:</p> <ul style="list-style-type: none"> • implemented control systems: compliance with legal requirements by suppliers, compliance with quality 	<p>requirements for products, quality at suppliers or implementation of post-complaint remedial actions at suppliers,</p> <ul style="list-style-type: none"> • monitoring and verification of patient reports, • taking preventive measures to eliminate the risk of a similar quality problem appearing in the future. 	<p>Patients using the Group's products</p>	<p>Short to medium. Activities are carried out towards mitigating the potential impact, the Group does not reduce their intensity.</p>	<p>In the event of a negative impact, the organisation implements immediate inquiry in accordance with applicable regulations.</p>

Key actions and expected results, implementation of policy objectives	Scope of actions	Action time horizons	Key actions on remedial measures for victims	
Actual positive impact on physical safety and availability of services for patients of the Group’s medical facilities				
<p>The Group ensures the physical safety of patients in its facilities by:</p> <ul style="list-style-type: none"> • compliance with legal requirements for medical facilities, • applicable standards and regulations of OMŚZ facilities (Patient Service Standard, Procedures for Submitting Complaints, Comments and Requests), Patient Satisfaction Surveys with the services provided, • a number of activities tailored to the needs of patients, • using procedures for dealing with health and life-threatening conditions of the patient – they include both emergency procedures and procedures ensuring drug safety and medical equipment, • consolidation of knowledge in the field of first aid among medical and administrative staff. The Group’s facilities are equipped with alarm systems. All camera security and access control systems in the facilities are managed by the NEUCA Group security area. 	<ul style="list-style-type: none"> • adapting its offer to the needs of patients from excluded groups and implementing above-standard solutions for patients from groups such as: children, seniors, people with disabilities, and groups with special needs by introducing amenities in health facilities (magnifying glasses for the visually impaired, translators for patients using Polish sign language, low countertops for people in wheelchairs, induction loops for the hearing impaired, places for leaving crutches) as well as accessibility of websites and information materials created using inclusive language. • providing medical personnel with appropriate training, including, among others, preparing paediatricians to conduct screening for autism or supporting care for patients with unique needs. 	<p>Patients of OMŚZ medical facilities</p>	<p>short-to medium-.</p> <p>Activities are carried out towards mitigating the potential impact, the Group does not reduce their intensity.</p>	<p>Not applicable as the impact is positive.</p>
Potential negative impact related to responsible marketing communication for the NEUCA Group products				
<p>In the scope of the system ensuring the safety and security of marketing communication for products, an incident resulting in misleading the patient is possible. The Group minimises this impact by:</p> <ul style="list-style-type: none"> • implementing a number of procedures and standards, including monitoring marketing campaigns at the stage of their creation, 	<ul style="list-style-type: none"> • training employees in the scope of applicable regulations, • education and marketing communication addressed to patients which is based on a unique approach and which is the recommendation of a pharmacist in a pharmacy who is the most accessible healthcare worker. In this way, the organisation shows patients the safest path for selection and purchase of products in pharmacies by pharmacists. 	<p>Patients</p>	<p>short-to medium-.</p> <p>Activities are carried out towards mitigating the potential impact, the Group does not reduce their intensity.</p>	<p>In the event of a negative impact, the organisation implements immediate inquiry in accordance with applicable regulations.</p>

There was no progress in the implementation of activities and plans compared to previous periods due to the fact that this is the first report of NEUCA Group drafted in accordance with the ESRS standards.

No serious human rights issues and incidents related to consumers or end-users were reported during the reporting period.



TAKING INTO ACCOUNT THE NEEDS OF PEOPLE WHO MAY ENCOUNTER BARRIERS

In 2024, research was conducted on the needs of people who may encounter barriers in health care facilities (people with mobility disabilities, people on the autism spectrum, patients over 60 years of age, deaf and hard of hearing people). Reports were prepared together with the scientific community, and their effect is the implementation by the OMŚZ of a nationwide program of inclusive medical care “Świat Zdrowia dla Wszystkich” which aims to eliminate barriers. As part of the implementation of the programme in the Świat Zdrowia Medical Centres, universal screening for autism during the 2-year-old health check-up was introduced. The Świat Zdrowia Medical Centres are equipped with induction loops which are a support in the service of hearing impaired patients. Visually impaired patients can use special magnifying glasses that make it easier to read, understand and complete the necessary documents. For patients using Polish sign language, a PJM interpreter is available. In cooperation with Fundacja Integracji, accessibility audits for people with disabilities were carried out in selected institutions. In some of the facilities, the solutions developed formed a standard applicable when designing subsequent locations of the Świat Zdrowia

Medical Centres. The operator has also developed an “Inclusive Dictionary” which is the basis for good communication with all groups of recipients. The inclusive offer contributes to improving the quality of life of people with special needs as well as developing the availability of medical services for all patients and their relatives. Elements of the inclusive offer are included in the Patient Service Standard and instructions for staff who undergo additional training in the scope of the inclusive offer.

Strategic decisions on all relevant issues in the Group are made by the Board of Directors, and are operationally managed by area directors, cascading responsibility and actions onto teams. In 2025, the Group identified a list of material ESG impacts, risks and opportunities and is in the process of establishing a management system for this area.


03.3.7 S4-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS

The patient is a key addressee of the activities of NEUCA Group within the Healthy Society pillar. Objectives laid down in the Responsible Business Strategy oblige to increase access to knowledge and health prevention, improve the quality of life and patients’ sense of safety. In this respect, the following objectives and metrics are set*:

WE INCREASE ACCESS TO HEALTH KNOWLEDGE AND PREVENTION

STRATEGIC DIRECTIONS 

- We provide broad access to reliable health knowledge
- We promote and facilitate access to preventive examinations
- We conduct educational programmes and preventive examinations for selected therapeutic categories

KEY METRICS 

- Number of patients examined
- Number of persons using educational programmes

* The strategic directions set out in the Responsible Business Strategy of NEUCA Group were established in 2021 and apply to the entire Group. In the process of their definition a special project group whose representatives, i.e. persons responsible for individual elements of the strategy, consulted the shape of underlying assumptions and initiatives during workshop meetings with the Board of Directors, managers and their teams, was established. Monitoring the status of implementation of individual objectives and analysis of trends takes place regularly during ESG workshops with representatives of the Board of Directors and representatives of the Supervisory Board. In the reporting period, three such meetings were held.

WE ARE ORIENTED ON PATIENTS AND ON EFFECTIVE TREATMENT

STRATEGIC DIRECTIONS



- We examine patients' needs and meet them
- We efficiently guide patients through the process of diagnosis and treatment
- By selecting the right set of services and products, we create standards for coordinated healthcare
- We are looking for new solutions to facilitate the treatment process and support the patient during the treatment
- We facilitate access to modern therapies



KEY METRICS

- Number of diagnoses made to patients

In 2025, the strategy's operating horizon comes to an end and the Group intends to adjust the objectives in the strategy in a way that meets the requirements of the ESRS standards. In the revision of the Responsible Business Strategy, the Group also plans to formulate objectives in units comparable to those in which the results were measured in 2024. The objectives of the Group's current Responsible Business Strategy for 2021-2025 in the medium and long term are qualitative (give directions to activities) and there are no specific intermediate goals, and in the short term they are quantified, and the progress measured in a given reporting year. Their target value, as well as the value of metrics for individual years covered by the strategy, is set every year, for the following year, on the basis of the assessment and analysis of the results achieved in the previous year.

The above-mentioned objectives and metrics refer to the material impact associated with the availability of services for patients in medical facilities and the material opportunities associated with building trust and loyalty of patients through health education and responsible marketing activities as well as the opportunity associated with expanding the availability of medical care for people with special needs.

Not all objectives and metrics are directly related to the material impacts, risks and opportunities identified in the area of consumers and end users as the process of identifying these material impacts, risks and opportunities was completed only at the beginning of 2025, and the Group's ESG strategy was developed in 2021. Nevertheless, at all levels of its activities, the organisation focuses on minimising negative impacts and strengthening positive impacts.

04

GOVERNANCE

04.1 G1 BUSINESS CONDUCT

04.1.1 GOV-1 ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Board of Directors of NEUCA SA manages the current activities of the Group in every area, including business ethics, corporate culture, anti-corruption and management of relations with suppliers as well as payment practices. To the extent indicated, the Board of Directors creates and approves procedures, policies and other internal documents, e.g. regulations governing the operation of the Group. It also supervises their compliance with the help of the managerial staff of individual areas in the organisation.

The Supervisory Board exercises ongoing supervision over the Group's activities in all areas of its operations. The specific duties of the Supervisory Board in the above-described scope include the assessment of the Management Reports, preparing and submitting to the General Meeting an annual, written report for the previous financial year containing, among others, an assessment of the company's position, taking into account the adequacy and effectiveness of the internal control systems applied in the company, risk management, internal audit, ensuring

compliance of operations with standards or applicable practices resulting from the principles of corporate governance.

The General Meeting approves the Management Reports and reports of the Supervisory Board and adopts resolutions in the scope resulting from the provisions of law and the articles of association of the company.

The knowledge of administrative, management and supervisory bodies on the indicated issues is described in Chapter 1.1. in its part related to the competence of persons sitting in these bodies.

04.1.2 IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

A description of the identification process for relevant IROs is the same for all issues and can be found in Chapter 1.1. of this report.

04.1.3 G1-1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

In its activities, NEUCA Group is focused on keeping and promoting the highest ethical standards and respect for human rights while strengthening the ethics management system in the organisation. The Group implements and applies due diligence procedures in accordance with the UN Guidelines

for Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the Universal Declaration of Human Rights and the conventions of the International Labour Organization.

Table 4-1. Principal corporate documents affecting the organisational culture of NEUCA Group.

Key content	Third-party standards or initiatives that are complied with by implementing the policy	Interests of key stakeholders in policy setting	How is the policy accessible to stakeholders and how is it communicated?	
Code of Conduct				
<p>The Code of Conduct is a commitment to act in accordance with the highest ethical standards. The principles of conduct and protection of human dignity set out therein are based on the fundamental values that the Group is guided by in terms of respect for human rights. This document covers key issues related to the activities of the organisation, defining expectations towards the Group, its employees, business partners and the broadly understood social and natural environment.</p> <p>The Group strongly opposes mobbing, discrimination and harassment while respecting the principles of equal treatment. It does not apply forced labour and does not employ children. Recruitment processes and promotions are based on objective criteria, and employment and termination of contracts takes place in accordance with applicable laws. The Group ensures competitive working conditions and wages and supports work-life balance.</p> <p>The Code of Conduct includes procedures consistent with the highest standards of ethics, including actions to eliminate discrimination, promote equal opportunities, and strengthen diversity and equality within the organisation. These principles are elaborated in the Diversity Manifesto.</p>	<p>Scope of the policy All Group companies in which the share of NEUCA S.A. in the capital is above 50%.</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>No references</p>	<p>Employees and associates of NEUCA Group companies, customers, regulator, employees of transport and logistics & warehousing service providers of key importance for NEUCA Group</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>Communication of the Code takes place in the process of on-boarding employees and employees of transport and logistics & warehouse service providers of key importance for the Group who receive a set of materials regarding the organisational culture, values and mission of the company.</p> <p>Once a year, all the employees in the Group undergo training in the knowledge of the principles contained in the document. .</p>
Anti-Corruption Code*				
<p>The Anti-Corruption Code contains a set of principal norms, standards and good practices to counteract possible corrupt behaviour and other economic abuse. There are tips on where to look for knowledge about the issue of anti-corruption.</p> <p>The Code sets out obligations for the prevention of corruption. It also includes a procedure for reporting violations.</p>	<p>Scope of the policy All Group companies in which the share of NEUCA S.A. in the capital is above 50%.</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>No references</p>	<p>Employees and associates of NEUCA Group companies, customers, employees of transport and logistics & warehousing service providers of key importance for NEUCA Group</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>Every person joining NEUCA Group is obliged to read the Anti-Corruption Code.</p> <p>Employees of key transport and logistics & warehouse service providers are acquainted with the document during their on-boarding process.</p> <p>Employees of the Group confirm their knowledge of the rules contained therein by their signature at the conclusion of the contract. They also undergo e-learning training in the knowledge of the Anti-Corruption Code, ending with a knowledge test. The Group conducts extensive communication on our approach to supporting ethical business conduct, including internal solutions contained in the Anti-Corruption Code and the Code of Conduct. The Group regularly communicates contents in this area, using the internal channels of the organisation: bulletin board (LCD screens), e-mail, newsletter, Intranet posts.</p>

Key content	Third-party standards or initiatives that are complied with by implementing the policy	Interests of key stakeholders in policy setting	How is the policy accessible to stakeholders and how is it communicated?	
Human Rights Policy				
<p>Defines key principles, actions and ethical requirements related to stakeholder rights. The policy focuses on issues of respect for national and EU laws, ensuring equal access to employment for all, promoting values related to diversity and acceptance in the workplace, counteracting corruption, money laundering and unfair competition, respect for privacy, confidentiality and copyright protection, promoting ethical attitudes among employees, partners and suppliers.</p>	<p>Scope of the policy NEUCA Group</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>References to:</p> <ul style="list-style-type: none"> - OECD Guidelines for Multinational Enterprises - 10 principles of the Global Compact, UN Sustainable Development Goals - UN Guiding Principles on Business and Human Rights - the principles relating to fundamental rights at work contained in the eight fundamental conventions of the International Labour Organisation 	<p>Employees and associates of NEUCA Group companies, customers</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>A relevant clause in the contracts obliges newly hires to get acquainted with the Policy.</p>
Environmental and Climate policy				
<p>The aim of the Environmental and Climate Policy is to define the key environmental principles and requirements that support the NEUCA Group's approach to environmental management. It is based on national and EU laws and corporate environmental regulations. It contains the NEUCA Group's commitment to, among others: rational waste management, protection of natural resources, limiting the use of chemicals, preventing failures, promoting ecological attitudes, maintaining the efficiency of devices, using new technologies, reducing greenhouse gas emissions, increasing energy efficiency and striving for a closed packaging cycle.</p>	<p>Scope of the policy NEUCA Group</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>References to:</p> <ul style="list-style-type: none"> - OECD Guidelines for Multinational Enterprises - 10 principles of the Global Compact, UN Sustainable Development Goals - UN Guiding Principles on Business and Human Rights 	<p>Employees and associates of NEUCA Group companies</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>A relevant clause in the contracts obliges newly hires to get acquainted with the Policy.</p>
Social Policy				
<p>Social Policy defines the principles and requirements that support the improvement of the socio-economic conditions of the country by NEUCA Group. Its objectives are achieved by improving access to knowledge and health prevention, focusing on the needs of patients and effective treatment. An important element are intense activities aimed at the health of employees, involving partners in social activities and ensuring the safety of products and services. The Policy promotes knowledge about health, supports the education of health care workers and the activities of the NEUCA dla Zdrowia Foundation.</p>	<p>Scope of the policy NEUCA Group</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>References to:</p> <ul style="list-style-type: none"> - OECD Guidelines for Multinational Enterprises - 10 principles of the Global Compact, UN Sustainable Development Goals - UN Guiding Principles on Business and Human Rights 	<p>NEUCA Group stakeholders, representatives of local communities being the beneficiaries of the social programmes carried out</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>A relevant clause in the contracts obliges the employees to get acquainted with the Policy.</p>

Key content	Third-party standards or initiatives that are complied with by implementing the policy	Interests of key stakeholders in policy setting	How is the policy accessible to stakeholders and how is it communicated?
Health and safety policy			
<p>Taking care of the highest possible level of workplace safety is not only a legal requirement but also an area of priority activities due to our adopted values. The management of health and safety at work at NEUCA Group is carried out in accordance with applicable regulations as well as internal documents such as company policies and procedures, and instructions describing all rules of conduct in the field of occupational health and safety.</p> <p>The most important are as follows:</p> <p>Occupational Health and Safety Policy which defines the rights and obligations of the employer in the field of occupational health and safety issues, the most important obligations of persons managing employees and the rights and obligations of the employee in the field of occupational health and safety. It also defines the obligations of contractors (employees in the value chain) on the premises and in the facilities of NEUCA Group and the responsibility for non-compliance with the regulations and principles of health and safety of all employees and persons that contribute to hazards in the work environment.</p> <p>Occupational health and safety in NEUCA Group. This procedure describes the requirements in the field of occupational health and safety, including: rules for safe work at the workplace, rules for training in occupational health and safety, occupational risk assessment, assignment of work clothes and personal protective equipment, health and safety control and working conditions, conduct in the event of an accident at work, reporting hazards, etc. It also contains requirements for dealing with modernisation, reconstruction or new investments, purchase and modernisation of machinery and equipment and other activities affecting occupational safety. The document refers to the instructions and specific regulations.</p> <p>Instructions for contractors of NEUCA Group. It defines the rules for performing work on the premises or in the facilities of NEUCA Group and the obligations to comply with occupational health and safety, fire and environmental protection regulations as well as organising work in a way that prevents accidents, occupational diseases, fires, environmental degradation, damage to equipment and installations.</p>	<p>Scope of the policy All NEUCA Group subsidiaries in Poland. In foreign companies, health and safety procedures are applied to ensure compliance with local regulations.</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>Reference is made to national health and safety regulations and standards</p>	<p>Everyone in the NEUCA Group companies and value chain workers performing services on the premises and in the facilities of NEUCA Group in Poland</p> <p>Documents are publicly available in the internal system. Communication takes place through regular training, in accordance with the guidelines of the Policy. Within the scope of the Instructions for Contractors of NEUCA Group, representatives of external companies are informed by persons commissioning work on the part of NEUCA Group and are obliged to inform their employees about the principles contained in these instructions.</p>
Diversity Manifesto			
<p>It defines the organisation’s approach to diversity and its importance in the structure and culture of the company. As part of the strategic directions, NEUCA Group raises awareness and sensitizes its employees in the field of diversity. It is very important to promote attitudes based on values resulting from respect for diversity. NEUCA Group provides all employees with equal rights in access to all aspects related to employment.</p> <p>It values individuality of each of employees in its every aspect. It recognises the uniqueness of everyone, unleashes the potential of diversity. It respects and treats everyone equally regardless of their gender, age, disability, health status, race, nationality, ethnic origin, religion, political beliefs, membership in an organization, psychosexual orientation, gender identity, family status, lifestyle, form or scope and the basis of employment.</p>	<p>Scope of the policy NEUCA Group</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>No references</p>	<p>Employees and associates of NEUCA Group companies and value chain workers performing services on the premises and in the facilities of NEUCA Group in Poland</p> <p>Website at www.roznorodnosc.neuca.pl/en. Communication to employees and associates takes place in the process of on-boarding. All employees and new hires undergo training on the approach to diversity management in NEUCA Group. NEUCA Group recommends suppliers of key services that value chain workers know the approach resulting from the Diversity Manifesto.</p>

Key content	Third-party standards or initiatives that are complied with by implementing the policy	Interests of key stakeholders in policy setting	How is the policy accessible to stakeholders and how is it communicated?	
A set of rules of conduct for suppliers and subcontractors of NEUCA GROUP				
<p>In 2020, NEUCA Group adopted a set of rules of conduct for suppliers and subcontractors. This documents establishes principal requirements with regard to labour rights, ethics, health and safety at work and environmental protection. The Group laid down recommendations for suppliers and subcontractors in relation to respecting human rights and public freedoms contained in the Universal Declaration of Human Rights and preventing their violation throughout the supply chain as part of their business.</p>	<p>Scope of the policy NEUCA Group</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>References to:</p> <ul style="list-style-type: none"> - OECD Guidelines for Multinational Enterprises - Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work - fundamental conventions of the International Labour Organisation 	<p>Service suppliers and subcontractors</p>	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>The set of rules is publicly available and the Group successively acquaints subsequent contractors with the same. It constitutes an attachment in the form of an appendix to all new and extended contracts.</p>
Procedure for Reporting Violations				
<p>The Procedure for Reporting Violations is an element of proper and safe management in NEUCA Group and serves to increase the effectiveness of detecting irregularities and taking actions to eliminate them and mitigate risks at all organisational levels. The system allows to report irregularities through special, easily accessible channels, in a way that ensures reliable and independent recognition of the report and in a way that protects against retaliatory, repressive, discriminatory or other types of unfair treatment in connection with any reports submitted.</p>	<p>Scope of the policy NEUCA Group companies based in the European Union</p> <p>Person responsible for its implementation (top level) NEUCA S.A. Board of Directors</p>	<p>References to:</p> <ul style="list-style-type: none"> - Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law - Whistleblowers Protection Act of June 14, 2024 	<ul style="list-style-type: none"> - employees and temporary employees - persons cooperating under civil law contract, a contract for specific work, a contract of mandate - candidates for work or cooperation - entrepreneurs - shareholders - members of supervisory bodies or commercial proxies - persons performing work under the supervision and direction of a contractor, subcontractor or supplier - interns, volunteers and apprentices 	<p>Document available on our corporate website at: https://inwestor.neuca.pl/en/informacje-korporacyjne#corporate-social-responsibility.</p> <p>New employees are informed about the procedure during the employment process, during the completion of documents, which they confirm with a signed statement while current employees are via internal communication on the Intranet.</p>
<p>* The NEUCA Group Anti-Corruption Code has not yet been analysed for compliance with the United Nations Convention against Corruption. This analysis will be completed in 2025.</p>				

CORPORATE CULTURE

INTEGRITY, RESPECT, CUSTOMER SATISFACTION ARE THE VALUES THAT DEFINE THE IDENTITY OF NEUCA GROUP. IT IS ON THESE VALUES THAT THE GROUP BASES ALL ITS ACTIVITIES AND THANKS TO THEM IT BUILDS AN ORGANISATION WHERE EVERYONE CAN FIND THEIR PLACE. THEY DETERMINE THE MOST BENEFICIAL DIRECTIONS AND RULES TO FOLLOW BY ALL. BEING GUIDED BY THEM ALLOWS TO ACT EFFECTIVELY AND, ABOVE ALL, ETHICALLY. AN UNDERLYING BASIS IS A FAIR AND INTEGRAL AS WELL AS MUTUALLY BENEFICIAL COOPERATION WITH BUSINESS PARTNERS. THE GROUP IS A RELIABLE PARTNER, RESPONSIBLE TOWARDS THE ENVIRONMENT.

ORGANISATIONAL CULTURE OF THE GROUP IS INTEGRATED AROUND HEALTH

For over 30 years, NEUCA Group has been operating in the field of health care and it is around health that its organisational culture is built. Health is understood in many ways – as well-being, healthy relations, healthy attitudes and awareness of own role as a company operating in the health industry.

conducive to a good atmosphere and a sense of belonging.

AWARENESS OF THE POSITIVE IMPACT OF HEALTHY RELATIONSHIPS ON TEAM WELL-BEING

The Group values cooperation, transparency and professionalism, avoiding excessive formalism. It focuses on building partnerships – both between employees of the Group and between employees and managers. Relationships with business partners and care for the environment are also important.

INTRODUCTION IN 2024 OF CONSISTENT ATTITUDES EXPECTED FROM EMPLOYEES AND ASSOCIATES

They define how to approach:

- colleagues (**COOPERATION, DIVERSITY**),
- customers and the environment (**RESPONSIBLE BUSINESS and CUSTOMER ORIENTATION**),
- business tasks and objectives (**GOAL-ORIENTED**),
- changes in the market environment (**OPENNESS TO CHANGES**).



Thanks to these attitudes, the Group builds a unique work culture where people find a space conducive to development and feel appreciated. The way the organisation cooperates, carries out tasks, manages knowledge and develops employees' competences is its competitive advantage on the market. Since 2024, attitudes

have also been one of the criteria for assessing employees and associates.

INVOLVING EMPLOYEES, PARTNERS AND SUPPLIERS IN ACTIVITIES FOR THE ENVIRONMENT AND SOCIETY, e.g. EkoNEUCathon, an ecological and health picnic



UNLEASHING POTENTIAL OF DIVERSITY

Each employee has his/her own unique potential but the strength of diversity lies in the fact that differences reinforce each other. Diversity is inscribed in the DNA of the Group which, thanks to the release of its potential, creates a place





promoting a healthy lifestyle and care for the environment, Zielona reGENeracja, i.e. a forest planting campaign by the Group’s employees and their families, Leky do Apteki – Świat w Twoich rękach.

SENSITIVITY TO HEALTH ISSUES AND ACTIVE INVOLVEMENT IN THE PROMOTION OF A HEALTHY LIFESTYLE

The Group supports its employees in taking care of their health by organising educational programmes, such as NEUCA Dbamy, where webinars and meetings are held to help take care of the mind, body, health and develop passion. The organisation is committed to achieving

its business goals with the conviction that it contributes to facilitating access to health care, improving the quality of life and increasing the sense of patient safety. The Group encourages employees to actively participate in the implementation of its market mission.

The Group uses a variety of tools to build organisational culture:

- holds the above-mentioned e-learning trainings and webinars,
- engages teams in initiatives such as competitions,
- organises internal communication campaigns about values,
- is open to talks and reporting initiatives that support organisational culture.

Each employee can receive the support of our HR department and an independent expert – a diversity consultant.

THE GROUP TRAINS EMPLOYEES AND PROVIDES TRAINING MATERIALS TO PEOPLE EMPLOYED BY SUPPLIERS.

- In accordance with the adopted standards, employees of companies providing transport and logistics & warehouse services receive a set of materials regarding the company’s organisational culture, values and mission in the on-boarding process. The package includes:
- **“New Associate Handbook”** which describes the principles of work, key values and organisational structure. The document also contains information about the Group’s approach to diversity.

The Anti-Corruption Code and the Code of Conduct which are read by every new hire.

Depending on the needs, the organisation supports employees of warehouse service providers and management staff in access to training and inter-cultural workshops, presenting practical aspects of work and communication in multicultural teams.

In turn, employees of transport service providers, including carriers and drivers, are familiarised with the rules and procedures contained in the Code of Conduct and the Anti-Corruption Code. This is mandatory and takes place at the beginning of cooperation.

NEUCA Group does not have a separate policy for business conduct training, however, it has the Training Procedure that provides guidance on the organisation and management of training and development activities for employees and associates within the Group.

The Group pays particular attention to the awareness and knowledge of its employees and associates regarding compliance with the principles of appropriate conduct. Therefore, it annually organises training for them on the standards and rules contained in the Code of Conduct and the Anti-Corruption Code. Ultimately, the training is aimed at employees and associates of NEUCA Group.

Depending on the subject, area, position of the employee and the requirements of applicable regulations, training takes place in annual (Anti-Corruption Code), two-year (on-line) and tailored cycles, in accordance with the assumed schedule (GDPR), as well as in the case of health and safety – semi-annual, annual, three-year and five-year cycles.

The organisation takes care of the appropriate on-boarding of new employees, providing them with a set of training (in the field of GDPR, health and safety, knowledge of the Intranet) and familiarising them with the values and principles in force in the Group – the Code of Conduct and the Anti-Corruption Code.

The above activities are subject to regular reporting.

The Group regularly presents the results to the Board of Directors of NEUCA S.A. as part of internal workshops. In 2024, three such workshop meetings were held. Once a year, it publishes its Non-Financial Report, since that year under the name of the Sustainability Report of NEUCA Group for 2024.

MECHANISMS FOR IDENTIFICATION AND EXAMINATION OF REPORTS

NEUCA Group has a well-proven mechanism to identify and investigate behaviour that is illegal or contrary to the applicable values and principles incorporated in the Code of Conduct and the Anti-Corruption Code or Policies. In the event of a breach, the organisation each time indicates the method of contact by e-mail or telephone (including etyka@neuca.pl). Knowledge of this is available to both internal and external entities and is contained in publicly available documents at www.neuca.pl/en such as the Code of Conduct, the Procedure for Reporting Violations, the set of rules for suppliers and subcontractors. In each of the disclosed cases of violations, the appropriate procedures described in the cited, publicly available documents, which can be downloaded from the Group’s website and on the campaign page addressed to employees and associates **“Diversity is in us”**: <https://roznorodnosc.neuca.pl/en>.

NEUCA Group has procedures in place to investigate violations of business conduct, including corruption and bribery, promptly, independently and objectively. These procedures result from the Code of Conduct and the Anti-Corruption Code.

WHISTLEBLOWER PROTECTION AND TRAINING IN NEUCA GROUP

Whistleblower protection supports the creation of an ethical culture, transparency and social responsibility. The Group provides whistleblower protection through the Procedure for Reporting Violations in place in the organisation, described in detail in the table in this chapter. The organisation guarantees whistleblowers safe conditions for reporting irregularities, using the same reporting channels as for other activities related to company values (designated e-mail address, helpline, direct meeting, video conference, traditional correspondence address, etc.). The Group provides a reporting path that guarantees anonymity and confidentiality, secures the report records against unauthorised persons, and takes actions to make managers and subordinates aware of the ban on retaliation. Communication also applies to associates and cooperating companies.

Whistleblower protection against retaliation within the Group is guaranteed in accordance with applicable national laws. The identity of the reporters remains confidential and can only be disclosed to those responsible for handling the reports. Whistleblowers may not be retaliated against or threatened with retaliation, including, among others, termination of the contract, reduction of

remuneration, omission during promotion, change of working conditions to less favourable conditions, disciplinary actions, mobbing or other forms of pressure and discrimination. A full catalogue of protection measures is included in the said Procedure.

Last year, the Group did not provide training in the protection of whistleblowers, they will be launched in 2025. Training for the Ethics Ombudsman who acts as the person receiving reports from whistleblowers, is not provided. This is due to the fact that he is the author of the Procedure for reporting violations in NEUCA Group and is responsible for the ongoing analysis of compliance with regulations in the organisation.

AREAS EXPOSED TO CORRUPTION

During the implementation of the Anti-Corruption Code, an analysis of the areas of our activity mostly exposed to corruption was made. Following the analysis, 14 such areas were identified. These are: purchasing area, car fleet, sales of the chain pharmacy segment, organisation of events, outpatient medical care clinics, investments and administration, operational area of transport, sales in the segment of outpatient and inpatient care, offer management, clinical trials, IT technologies, our own products, sales in the segment of independent pharmacies, business development. The identified areas are subject to more frequent internal controls.

04.1.4 G1-2 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

One of the key areas of activity of NEUCA Group is the wholesale distribution of pharmaceuticals. Therefore, shaping lasting and satisfactory relationships with suppliers is particularly important for NEUCA Group and has been included in the business strategy and the Responsible Business Strategy. As a result of the update of the double materiality assessment, under the “Material stakeholders” component, the Group indicated that the key suppliers are drug suppliers and suppliers of key transport and logistics & warehousing services. A description of the Group’s value chain together with the characteristics of these suppliers can be found in Chapter 28.1.1. of this report.

The Group does not have a dedicated policy to prevent late payments but has processes in place to prevent late payments, including payments to small and medium-sized enterprises. The document circulation process was introduced the element of which is monitoring the timeliness of payments.

The objectives and activities of the Group in the field of communication and supplier relationship management are described in Chapter 28.1.1. of the report (table related to stakeholders).

A document that defines the standards of conduct with NEUCA Group suppliers in the field of employee rights, ethics, health and safety and the environment is the Set of rules of conduct for suppliers and subcontractors of NEUCA Group. The principles incorporated in the document

emphasise responsibility in the value chain and due diligence processes.

As a result of the analysis and evaluation carried out in 2024, the Group identified the impacts and opportunities related to supplier relations which are described in Chapter 28.1.1. of this report.

In the segment of wholesale distribution of pharmaceuticals, the Group supports pro-environmental activities. In accordance with his “Perfect Supplier” approach, it optimises the time of introducing the product for sale, shortening the route of the drug to the patient, and at the same time pursues environmental goals: delivers goods on reusable euro pallets, executes orders in collective packaging, uses electronic invoicing, reduces the amount of cardboard or eliminates the so-called empty mileage in transport.

SOCIO-ENVIRONMENTAL CRITERIA

NEUCA Group does not have a policy that takes into account socio-environmental criteria when selecting suppliers but it is a thoughtful approach. The organisation focuses on cooperation with entities that share its values and focus on a responsible approach to business but does not want to exclude suppliers who are just starting to implement sustainable development. The industry in which the organisation operates requires a responsible approach that allows to adapt choices to dynamic changes in the market while taking care of the highest standards. Therefore, the Group educates

suppliers, among others, by means of the Set of rules of conduct for suppliers and subcontractors of NEUCA Group attached to cooperation-

-related agreements. It also does not exclude the preparation of such a policy in the coming years.

04.1.5 G1-3 PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

NEUCA Group does not accept corruption in any form.

ANTI-CORRUPTION AND ANTI-BRIBERY

To prevent corruption and bribery, the Group applies the Anti-Corruption Code. It establishes rules and standards designed to prevent violations of applicable anti-corruption regulations in all areas of its operations. The Code contains a definition of corrupt activities, a description of the rules for dealing with cases of fraud and a description of procedures for preventing allegations and incidents related to corrupt activities.

The Code is publicly available at: <https://inwestor.neuca.pl/en/informacje-korporacyjnej#corporate-social-responsibility>.

Issues related to counteracting terrorism and money laundering, accounting principles, review of relations in the field of conflict of interest, disclosure of criminal records of members of Board of Directors and Supervisory Boards, verification of drug and non-drug customers, cooperation with suppliers or selection of an external auditor reviewing financial statements are described in separate internal procedures.

Investigations into cases related to corruption are carried out by the Internal Control Area. Investigators are distinct from the management structures involved in a given corruption case. The Group does not have a procedure but there is a process for reporting to the Group bodies on the results of the investigation by discussing the case each time with the recommendations and the adopted strategy of action with the member of the Board of Directors responsible for the area covered by the report. Then, the progress in the implementation of the recommendation is presented along with feedback to a member of the Board of Directors.

COMMUNICATION ON APPLICABLE ANTI-CORRUPTION AND ANTI-BRIBERY POLICIES AND EMPLOYEE TRAINING

Communication to employees of the principles listed in the Anti-Corruption Code and training in this area are described in the table above.

In 2024, a percentage of people at risk covered by training programmes was 32% (1017 people at risk took part in anti-corruption and bribery training which have an e-learning or stationary form). Since 2024, the Group has also covered employees of foreign companies. Members of the administrative, management and supervisory

bodies are provided with training in the field of corruption and bribery to the same extent as other employees. Detailed information on training carried out can be found in the table below.

Table 4-2. Anti-corruption and anti-bribery training at NEUCA Group

	Total functions at risk	Managers	Board of Directors and Supervisory Board	Other employed persons
Training scope				
Total number of people at risk	3,188	258	1	2,929
Number of persons trained in anti-corruption and anti-bribery in the reporting period among persons at risk	1,017	184	1	832
Method of conducting and duration of training (in hours)				
Stationary training	89	6.5	0.5	82
Computer-based training	419.5	85.5	0	334
Non-compulsory stationary training	0	0	0	0
Non-compulsory computer-based training	0	0	0	0
Training frequency				
How often should training be carried out	Annually (voluntary training)	Annually (voluntary training)	Annually (voluntary training)	Annually (voluntary training)
Topics covered				
Definition of corruption and bribery	Yes	Yes	Yes	Yes
Policies	Yes	Yes	Yes	Yes
Procedures	Yes	Yes	Yes	Yes

04.1.6 G1-4 CORRUPTION OR BRIBERY INCIDENTS

In 2024, there were no corruption violations or convictions in connection with corruption charges (0 cases).

Fines were not reported for violations of anti-bribery and anti-bribery laws.

No violations of applicable anti-corruption and anti-bribery policies were acknowledged.

During the reporting period, there were no confirmed incidents of corruption or bribery or cases of dismissal or punishment of an employee or associate in connection with corruption or bribery or a confirmed incident related to contracts with business partners that were terminated or not extended due to violations related to corruption or bribery. In 2024, there were also no court cases related to corruption and bribery.

04.1.7 G1-6 PAYMENT PRACTICES

The Group implements processes to prevent late payments, including payments to small and medium-sized enterprises. The document circulation process was introduced the element of which is monitoring the timeliness of payments.

The organisations follows the provisions of the Act of March 8, 2013 on Counteracting Excessive Delays in Commercial Transactions.

Delays are incidental and caused by factors beyond the control of the Group (e.g. delay in the delivery of the document).

Standard terms of payment (due dates) depend on individual arrangements with individual suppliers and are as follows:

- payments for pharmaceutical goods:
 - minimum payment term – 30 days,
 - maximum payment term – 180 days,
 - average actual payment term – 84 days,
- payments for other goods and services (non-pharmaceutical):
 - minimum payment term – 14 days,
 - maximum payment term – 60 days,
 - average actual payment term – 21 days.

The average actual payment term is calculated using the weighted average method.

NEUCA Group companies settle all their obligations in accordance with the due date (without delays).

In 2024, NEUCA Group had the full ability to pay its liabilities on time. The Group did not have any pending litigation related to payment claims regardless of the size of claimant entities, if any.

Delays in the payments were as follows:

- payment for pharmaceutical goods – 0 days (payment made on the due date),
- payment for other goods and services – 0 days (payment made on the due date).

Data on standard payment terms and delays applies to all suppliers.

Pursuant to the provisions of the Act of March 8, 2013 on Counteracting Excessive Delays in Commercial Transactions, the Group applies the following break-down of entrepreneurs (suppliers) into:

- large entrepreneurs,
- other entrepreneurs.

If a supplier has been classified as not large entrepreneur pursuant to Article 4c of the said Act, payments to such supplier, in accordance with the provisions of law, take place within a maximum of 60 days.

If a supplier is not aware of their rights and as a small or medium-sized enterprise issues invoices with a payment term longer than 60 days, the payment term is adjusted to 60 days.

The process for identification and monitoring of suppliers is a continuous process.

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District Court in Toruń, 7th Commercial Department of the National Court
Register NEUCA S.A. share capital (and paid-up capital) amounts to: PLN 4,549,444