



ARCERA
LIFE SCIENCES

**SUSTAINABILITY
REPORT**

2024

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CEO foreword

As One Arcera, our commitment to sustainability is growing as we bring our legacy businesses together and aim to become a global leader in life sciences.

The formation of Arcera Life Sciences unites us in our mission to improve and expand access to medicines so patients receive the treatments they need, when and where they need them. By aligning innovation with access, our aim is to improve health outcomes by contributing to a more equitable and resilient global healthcare ecosystem.

We are building on the heritage of our legacy companies by scaling our environment, social and governance strategy across Arcera's global footprint.

Sustainability is at the very heart of our strategy. Across Arcera, we are embedding ESG principles into everything we do, from the way we manage our supply chain to how we innovate, develop our people, build partnerships and measure success. Our actions are guided by the conviction that responsible growth and long-term value creation go hand in hand.

We continue to invest in technologies that strengthen resource efficiency and reduce our environmental impact, build our employees' careers, and support the communities where we operate.

Our Board and leadership teams are united in their belief that sustainable business is good business. Together, we are setting clear goals, measuring our progress and reporting transparently. The global challenges we face, from climate change to inequitable access to care, demand bold, collaborative responses.

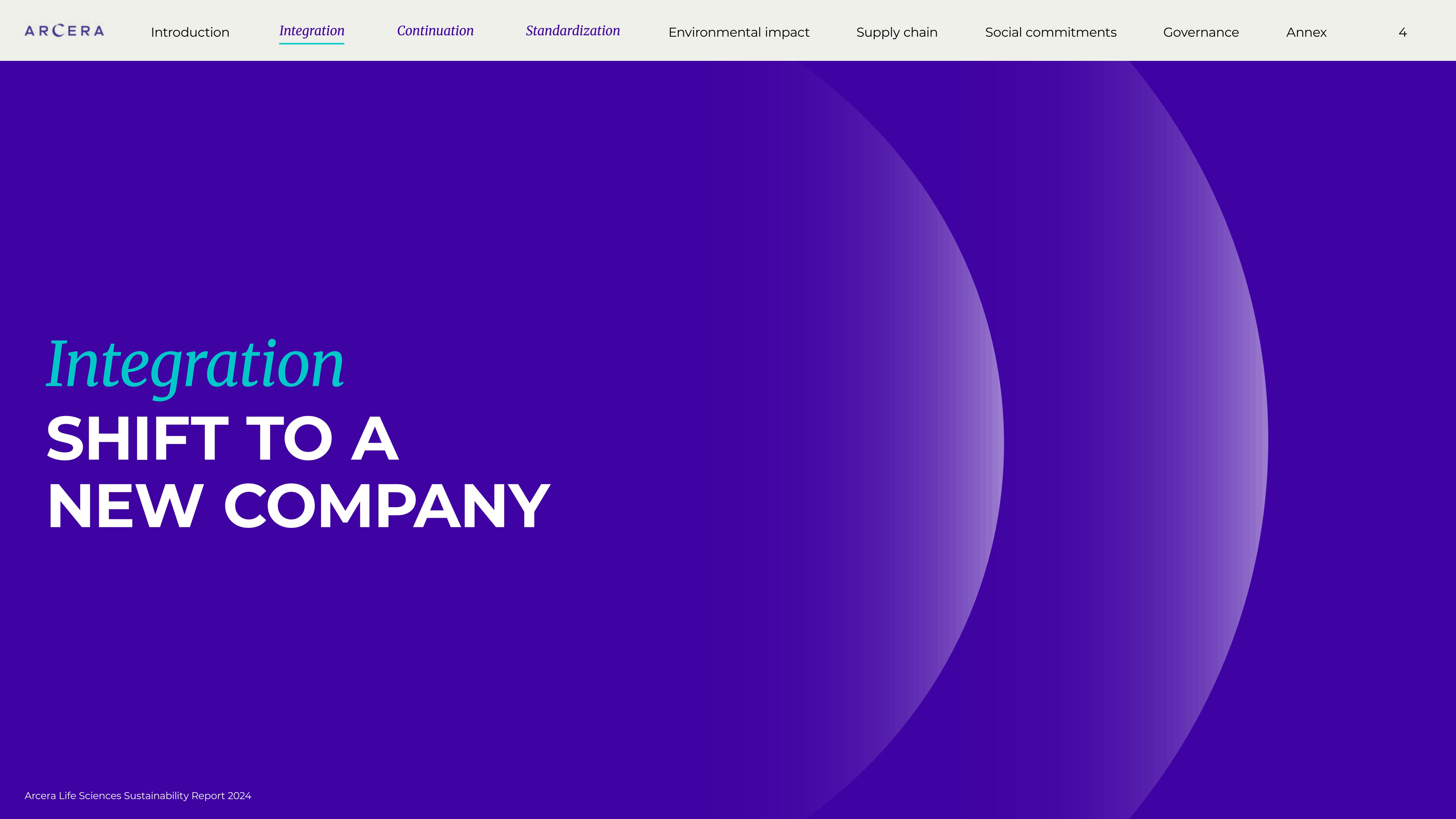
We view these as opportunities to lead responsibly and to make our contribution to a healthier planet and a healthier society. As One Arcera, we are promoting sustainability and health together.

As importantly, we actively encourage a culture of accountability and transparency, empowering people to champion sustainability in their daily work. This united sense of purpose connects our teams across geographies and functions, reinforcing what it means to be One Arcera.

I am proud to present our sustainability report and I hope you enjoy reading it.



Isabel Afonso
Chief Executive Officer



Integration **SHIFT TO A NEW COMPANY**



We are building a leading global life sciences company that enables longer and healthier lives while creating sustainable growth.

Our new company

Arcera Life Sciences connects investment, talent and expertise to build a transformative global business in the life sciences sector. Our strategy is to strengthen our existing business segments and pursue growth through acquisitions and partnerships that enhance innovation, with a focus on meeting growing demand in key therapeutic areas, while also expanding our geographical footprint.

We are actively working to become the partner of choice for leading pharmaceutical and biotech companies, as well as pioneering academic institutions.

Arcera is part of ADQ, an active sovereign investor with a focus on critical infrastructure and global supply chains. As a strategic partner to the Government of Abu Dhabi, ADQ invests in the growth of business platforms anchored in the Emirate that deliver value to local communities and long-term financial returns to its shareholder. Its rapidly expanding portfolio encompasses companies across numerous core sectors of the economy, including energy and utilities, transport and logistics, food and agriculture, healthcare and life sciences, financial services, infrastructure and critical minerals, real estate investments, and sustainable manufacturing.

In late 2024, we launched **One Arcera**, a unified company, transitioning toward a single organizational and operational structure that supports our vision of becoming a leading global life sciences company. We are making significant progress by establishing a robust headquarters and creating an exceptional business ecosystem for life sciences, bringing together our three complementary businesses:



Legacy Acino, with manufacturing sites in five countries as well as commercial operations across four continents, developing, manufacturing, marketing and distributing a wide range of medicines internationally.



The Legacy Birgi Mefar Group, one of Turkey's largest sterile production service companies, specializing in the manufacture of sterile injectables and glass packaging, in addition to pharmaceutical distribution services.

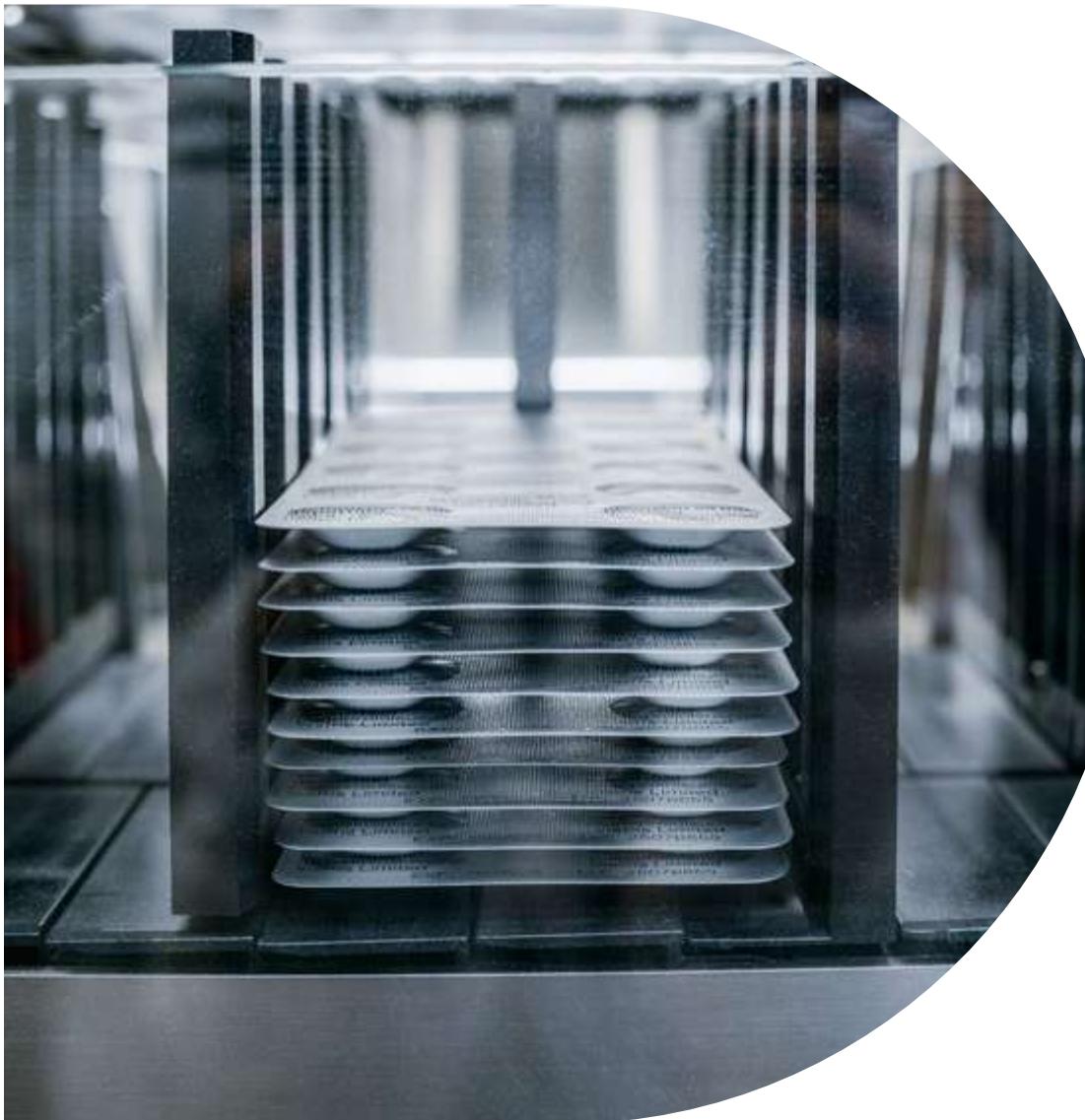


Legacy Amoun Pharmaceutical Company, one of Egypt's leading pharmaceutical manufacturers, developing, producing, marketing, distributing and exporting a wide range of pharmaceutical products.

Together, we offer over 2,000 branded medicines across a wide range of therapeutic areas, supported by a combined workforce of more than 6,000 people.



Arcera new structure



Arcera GenMed¹

Commercial and enabling functions for general medicines across multiple markets for both innovative and established products, and key therapeutic areas, such as cardiovascular and metabolism, neurosciences, gastroenterology, and infectious diseases.

Arcera TechOps²

Manufacturing and packaging, quality assurance, supply chain management, operational excellence, and business-to-business operations across multiple regions, including Switzerland, Turkey, Ukraine, South Africa, the Middle East, and North Africa.

1. General Medicines. 2. Technical Operations

Arcera Core Functions

Finance, Legal, People & Culture, Communications, Integrity & Compliance, Sustainability and Value Creation.

New Divisions in Life Sciences (*Future ambition*)

Looking ahead, we aim to integrate novel patented therapies in high-specialty areas such as oncology, neurosciences, and rare diseases, while expanding internal R&D capabilities and diversifying into emerging segments like digital health and med-tech.



We are laying the foundation for Arcera's future growth by enhancing agility, operational efficiency and value creation. By consolidating and aligning our vision and resources, while preserving the heritage and trust built by the existing brands that make up Arcera, we are setting the stage for organic and inorganic expansion and innovation in line with our long-term vision.

We will build from this heritage as a provider of branded generic medicines in emerging markets to incorporate innovation into our wider vision, and to build on our strong commitment to emerging markets as we expand our reach to become a global life science player.

We are well-positioned to bring holistic and novel solutions to wider markets, including through partnering with companies that have limited or no access to emerging markets. And as we continue to grow, we will increase the number of innovative healthcare solutions we bring to the markets where we have established expertise, as well as new markets as we expand our geographic footprint.

Our transition builds on the strengths of all three legacy businesses, *ensuring continuity* for employees, customers, suppliers, shareholders, and local communities.

The legacy companies contribute their collective ESC foundations, providing the starting basis for Arcera's future.

However, the whole will be greater than the sum of the parts, because we are bringing together the best people and practices from each business to find new solutions and have a stronger impact, for example by providing greater access to medicines to our patients.

We are committed to the development, manufacturing, and marketing of high-quality innovative and proven medicines for the *benefit of patients*.

Our strategy involves bolstering existing business segments, enhancing innovation in high-demand therapeutic areas, and expanding our presence across various geographical regions.

We have a large footprint reaching patients across 120 markets, and manufacturing and packaging sites in 8 strategic locations.

Our operations focus on making high-quality medicines available to patients and healthcare professionals in high-growth markets. And with the integration of Arcera TechOps, we can optimize operations to become more efficient depending on where our technology and our capabilities are. For example, when we are shipping manufactured medicines from Switzerland to different places in the Middle East, we can use a single distribution center in the region to become significantly more efficient and optimize our shipments. And where possible, we are transferring technology capabilities to sites closer to our consumers.

For example, we are transferring some products from Switzerland to the UAE, helping us build capabilities in the Middle East and improving patient access, while freeing up capacity in Switzerland for other projects.

These measures will reduce both the financial and environmental cost and cut time-to-market, while we continue to support the communities we serve.

We are also putting significant emphasis on deploying the latest innovations, driving our future efficiency and sustainability. This includes our digitalization program.

Safeguarding the highest level of product quality and regulatory compliance is fundamental to our operations.

But we don't settle for just high-quality products. We strive to excel in our services and how we work with partners across our business and throughout our supply chain. We want to be a unique player in the pharmaceutical world, to be *proudly different*.



Our values

Our values are a fundamental part of our corporate culture and our business. They describe who we are, what we stand for and are signposts for what we commit to in our everyday actions.



Trust

Operating with integrity and reliability in all aspects of our products and operations.



Agility

Anticipating and responding rapidly to shifts in the life sciences landscape.



Innovation

Driving innovation throughout our business to achieve impactful outcomes and further our sustainability goals.



Collaboration

Catalyzing impactful relationships to facilitate shared success and accelerate growth.



CASE STUDY

Eurasian Pharma Awards in Kazakhstan

Legacy Acino in Kazakhstan won two Awards at the Eurasian Pharmaceutical Summit, in Tashkent in September 2024. These awards recognize excellence, innovation, and social impact in the pharmaceutical and healthcare sectors across Central Asia, the Caucasus, and Eastern Europe.

The first was the CSR Project of the Year, in recognition of Legacy Acino's work in supporting patients with Merkel cell carcinoma and urothelial carcinoma. We organized a series of webinars for healthcare professionals to raise awareness about the diagnosis and treatment of these rare and serious oncological diseases. This effort contributed meaningfully to improving the quality of care for patients across Kazakhstan.

We also won the Best Digital Project of the Year Award for our MedAcino corporate portal. This is a digital platform that provides medical professionals with convenient access to up-to-date scientific content and a space for sharing expertise. It reflects our continuous drive for digital innovation in healthcare communication and education.

It is a great *accolade* to be recognized at one the leading industry events in the region.

Our products and services

Bringing Products to Markets

We make high-quality medicines accessible to patients and healthcare professionals across more than 60 markets, with a strong focus on high-growth markets in Latin America, Sub-Saharan Africa, the Middle East, Turkey and North Africa, Egypt, and Ukraine and Eurasian countries.



3.8 bn

Arcera revenue for 2024 in AED (Arab Emirates Dirham)



Licensing

We are actively in-licensing novel therapies in priority therapeutic areas such as neurosciences, cardiovascular and metabolism, across the globe.

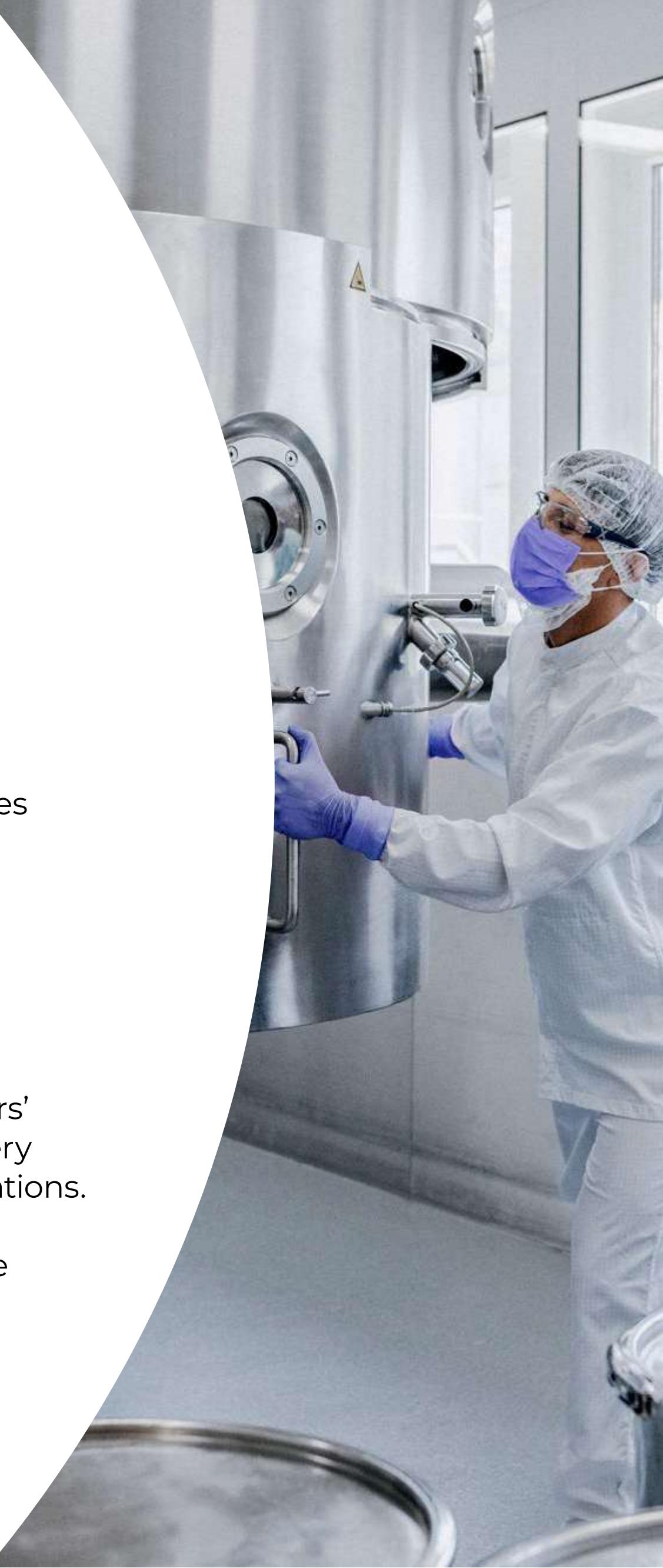
Our strategy focuses on expanding the portfolio with differentiated products as part of a long-term commitment to deliver innovative treatments and improve patient access, including in emerging markets.

In addition to our extensive in-licensing efforts, we provide out-licensing services and support to select partners across multiple regions. This ensures broader availability of high-quality medicines to patients in need.

Contract manufacturing

We have over 50 years of experience in pharmaceutical manufacturing. We provide know-how, technology and infrastructure to support customers' manufacturing needs. In addition, we are a leader in advanced drug delivery systems with a focus on dispersible and complex modified release formulations.

Our offering covers granulation and pelletization, finished oral solid dosage forms, and primary and secondary packaging.

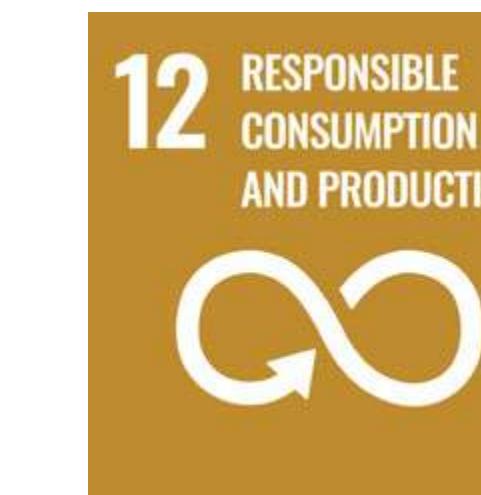
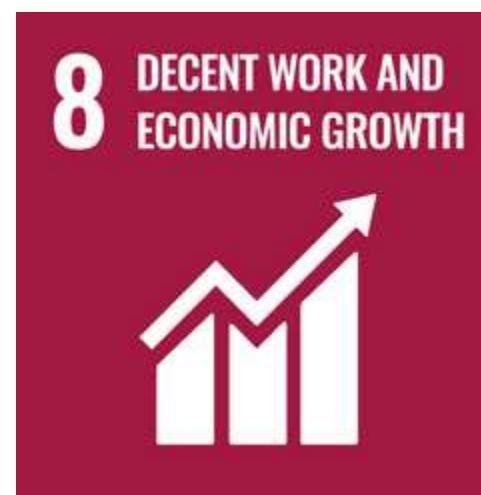




Continuation

ONGOING FOCUS ON SUSTAINABILITY

Our sustainability strategy



Arcera develops, manufactures and commercializes innovative and proven medicines for patients.

Our work is driven by a *sense of care* for helping people, giving them access to healthcare and enabling them to live longer and healthier lives.

Compassion runs through everything we do: the way we care for our end customers, for our suppliers and partners, for the communities we work and operate in, and importantly, for our own employees.

We care about the planet. Operating sustainably and reducing our impact is a very important part of our mission as we continue to grow our presence across the

world. We care about governance and put a lot of effort into creating the right policies and giving people relevant training, so they know how to do what's right.

As a responsible corporate citizen, we ensure Arcera's operations are guided by our commitment to take action to help build a more sustainable world. This commitment is embedded in our corporate strategy: operating responsibly and ethically while delivering value to our stakeholders.

In alignment with the United Nations Sustainable Development Goals (SDGs), we aim to contribute to addressing critical global challenges such as climate change, health inequalities, and social injustice. The SDGs serve as a framework for our efforts, enabling us to focus on areas where we can make a meaningful difference and create positive impacts in the communities we serve.

Our commitment to ESG in our daily business

Our Sustainability Policy outlines our commitment to integrating environmental stewardship, social responsibility, and governance excellence into our business practices. We aim to reduce our carbon footprint, promote sustainable resource management, ensure fair labor practices, and foster a culture of transparency and accountability.

By embracing these principles, we strive to fulfil our responsibilities to our shareholder while also contributing to the well-being of society and the planet.

Arcera assesses the sustainability-related impacts, risks and opportunities at all stages of the business cycle.

We have undertaken a double materiality assessment to understand our impact on the environment and society, as well as the impact of ESG issues on our operations.

We identify, monitor, manage, report, and mitigate risks related to:



The management of our direct and indirect environmental impact



The promotion of human rights, ensuring diversity, equity and inclusion, and a healthy speak-up culture



The wellbeing of our employees, through their development, and a robust health and safety system



The way we do business, conducting ourselves ethically, fighting corruption, and being committed to patients and our customers

Our *key ESG commitments* are considered across all our internal and external operations, including our supply chain.



Standardization

ONE GLOBAL SET OF STANDARDS

A global approach to sustainability

The integration of the three businesses gives us a larger global presence, we have more people, more engagement with more local communities, and an extended supply chain. With this comes the opportunity to have more influence on the sustainability issues we care about.

We recognize that some parts of the new organization have traveled further on their sustainability journey, whether that is in the management of emissions, the social and community outreach, or engagement with the supply chain.

We are committed to taking the *best practices* from the constituent businesses and implementing them across the entire organization.

We also want to ensure our sustainability best practices are clearly articulated and standardized, so they can easily and quickly be implemented in new business units that may be established in the future.

6,000+

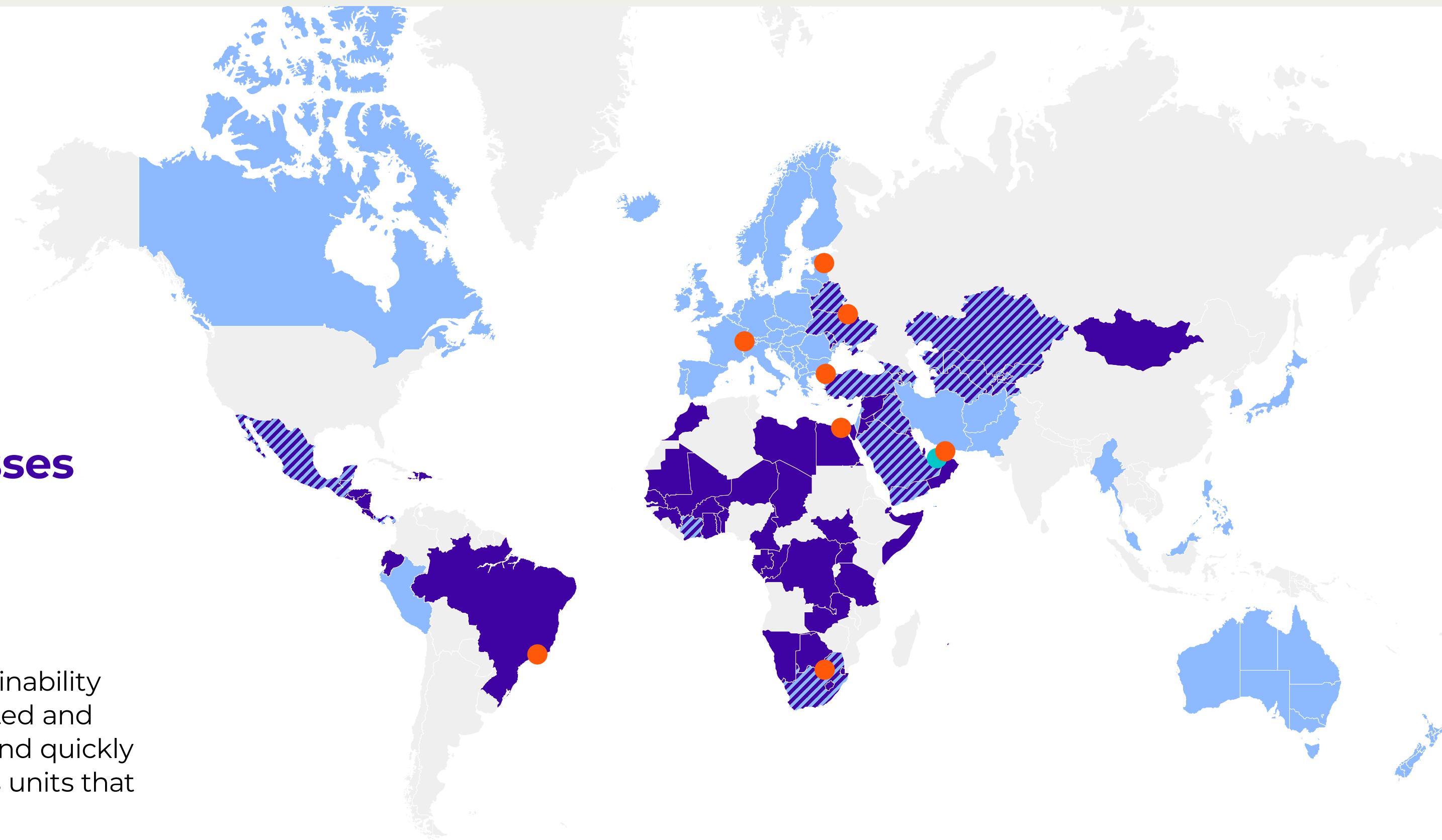
People reaching patients in 120+ countries across five continents

2,000+

Medicines with 100+ top brands in our focus therapeutic areas

8

Locations with manufacturing and packaging sites¹



 Manufacturing & packaging sites

 Commercial markets

 Headquarters (Abu Dhabi)

 Business to business

 Both

¹. Manufacturing & packaging sites in Switzerland, Ukraine, United Arab Emirates, Turkey, Egypt, South Africa and Brazil

A focus on the material issues

Materiality analysis

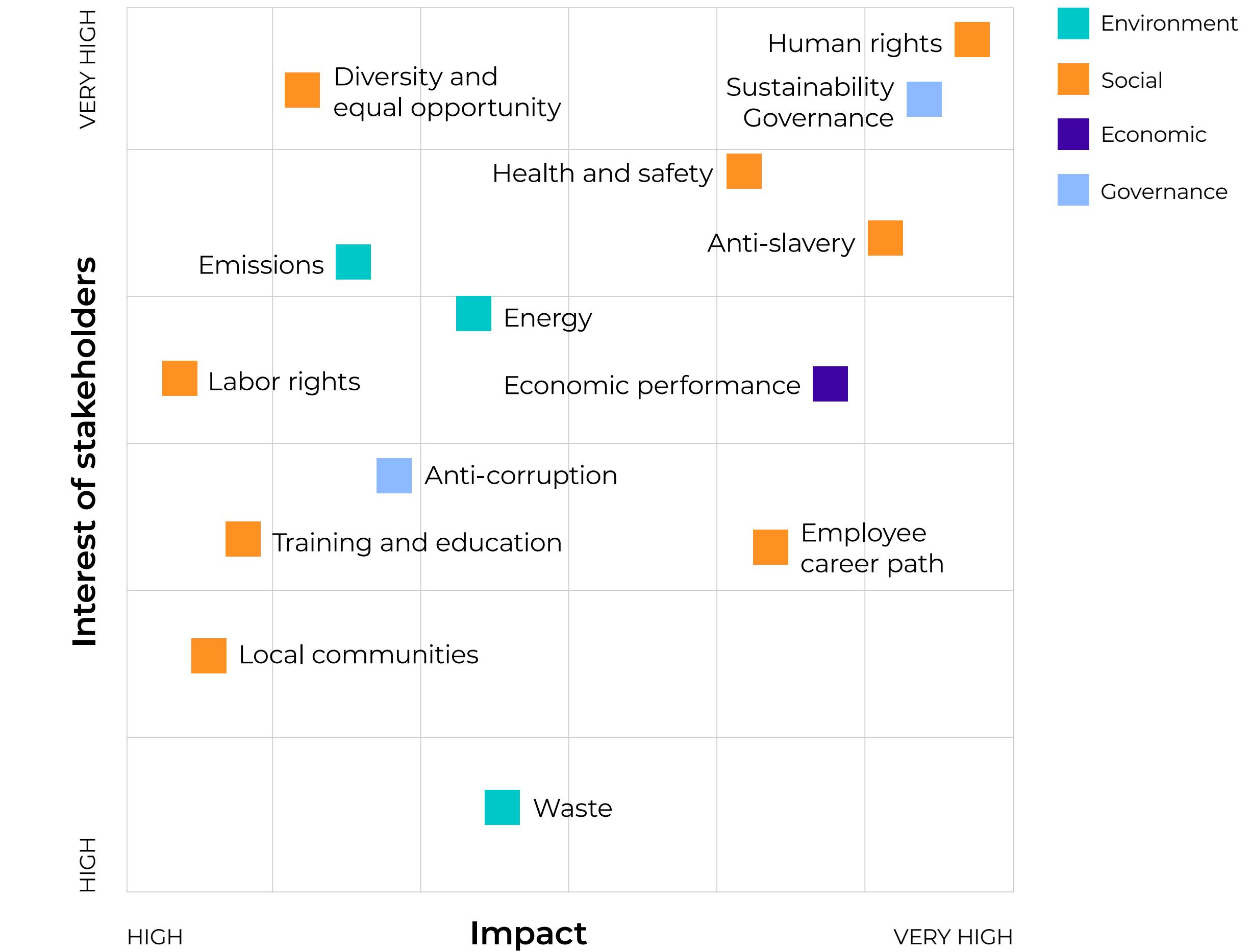
Legacy Acino conducted an in-depth materiality analysis in 2022 to understand the most relevant issues for our business operations and our stakeholders, including our clients, suppliers, owners, employees and our local communities. The materiality topics are grouped under four different categories: environment, social, economic, and governance.

The analysis includes:

- Media analysis to identify issues linked to the pharmaceutical industry
- Engaged stakeholders to understand their interests and expectations
- Global employee survey
- PESTEL analysis and a value chain analysis
- Operational assessment and business plan review
- Peer benchmarking by reviewing sustainability reports of other pharmaceutical companies

The materiality assessment provided the platform for regular and transparent reports about our activities that have the most impact, resulting in clear accountability to ensure we meet our goals.

We are undertaking a double materiality assessment in 2025 across *all* the Arcera businesses.



Governance of the sustainability program

To support the implementation of one set of sustainability standards across the global company, it is important to have an effective governance and oversight structure.

We manage sustainability at Arcera through a robust framework with clearly defined roles and responsibilities:

- The Board of Directors oversees the company's approach to sustainability and provides its guiding principles.
- The sustainability strategy is driven by the new Sustainability Council, which is chaired by the Chief Executive Officer, and brings together key members of the executive leadership team.
- The Sustainability Council is responsible for agreeing and approving the global sustainability strategy, for setting standards and sustainability targets, and for ensuring delivery against these targets.
- The day-to-day implementation of the sustainability program rests with the Sustainability Team, which reports to the Chief Compliance and Sustainability Officer (CCSO).
- A large number of functions, including among others EHS, People & Culture and Integrity & Compliance, drive the delivery of our goals and ensure compliance with the standards of the sustainability program where they fall within the scope of their respective responsibilities.

1. We are developing networks based on strong cross-functional collaboration to advance the progression of our sustainability targets, including our decarbonization targets.
2. These networks enable the collection and analysis of ESG data to monitor our indicators and progress on all different ESG aspects.



ADQ

Arcera
Life Sciences

Board of
Directors

Sustainability
Council

Chief Compliance and
Sustainability Officer

Sustainability
Team



Continuous assessment

We ensure our sustainability program meets our strategic goals and delivers on our ESG commitments by regularly reviewing and updating our double materiality assessment, to ensure we address the most important sustainability-related impacts, risks and opportunities facing Arcera.



Reporting

For this review, we report in reference to the Global Reporting Initiative (GRI guidelines). We report our sustainability activities to standards organizations such as EcoVadis.



MANAGING OUR ENVIRONMENTAL IMPACT

Our environmental impacts

Protecting the planet and its resources is a priority for us. We focus on a variety of topics that contribute to the development and preservation of the environment with the goal of passing on a healthier world to future generations.

We are *continuously* looking for ways to upgrade our processes to reduce energy use, carbon emissions and waste while ensuring safety and regulatory compliance.

Reducing our emissions

We are committed to achieving net zero greenhouse gasses by 2050 and we have introduced activities across the organization to achieve that.

We are working towards agreeing on a set of science-based targets to facilitate our emissions reduction journey. The merger into Arcera is necessitating changes, including the recalculation of carbon impact of the new organization.

The goal is to build our decarbonization strategy and network in 2025, with the target of having a clear final roadmap for *achieving* decarbonization by 2050. This will cover all Arcera's sites and operations.

The new Arcera decarbonization roadmap will be overseen by the Energy Committee, which will have the objective of ensuring we reach the 2050 target.



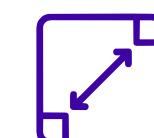
Scope 1 and 2

We are continuing the work of assessing the energy performance of our TechOps sites, to identify and implement the most relevant actions to significantly reduce our Scope 1 and 2 emissions by 2030.

We have fully assessed the TechOps sites in Egypt, the UAE and Switzerland, and we aim to start the Ukrainian site review in 2025, finalizing it in 2026. The goal is to continue our assessments program in 2026, when we will examine the manufacturing site in Estonia and schedule the assessment of all remaining sites with industrial equipment.

We have implemented measures to increase our energy *efficiency*, resulting in targeted reductions of energy consumption and emissions reductions across the company.

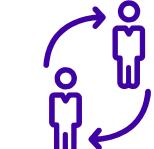
To increase energy efficiency, we are:



Increasing the use of renewable energy



Reducing our overall energy use



Sharing best practice between our manufacturing operations

We already pride ourselves on running our operations efficiently, and we are always looking for new ways to reduce further our energy consumption, and our environmental impact. These include replacing all lightbulbs with LEDs, turning off equipment and lights when they are not needed, and changing protocols around heating and dehumidifiers.

Scope 3

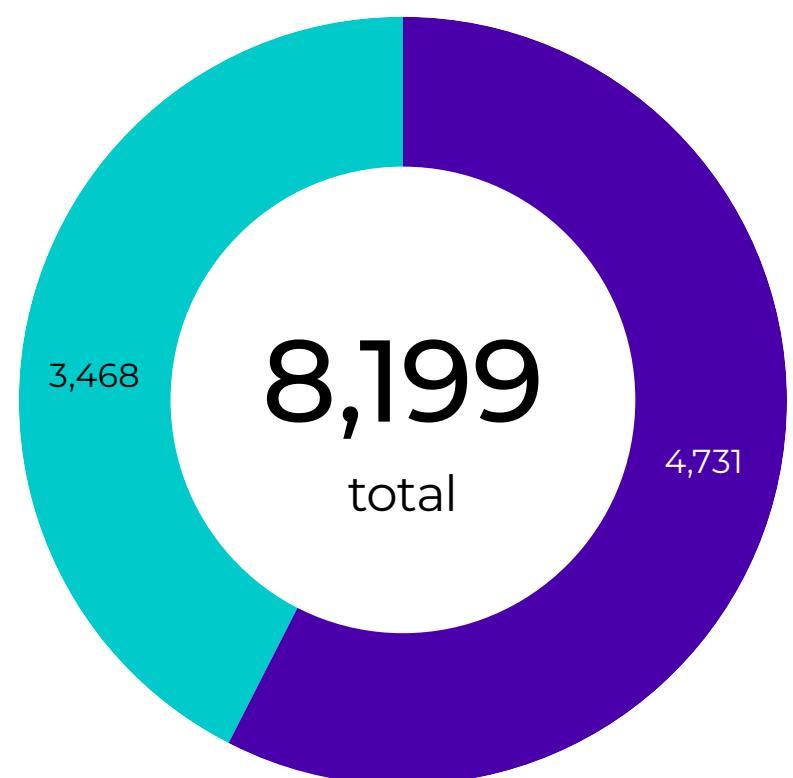
In collaboration with our logistics partners, we have built a dashboard to monitor Legacy Acino's international shipments emissions. We will extend this to all Arcera's operations and assets, and we aim to have this project completed by the end of 2026 or early 2027.

This is an important milestone for our Scope 3 monitoring and to support the optimization of our shipments, including a focus on increasing sea transport and reducing air transport.

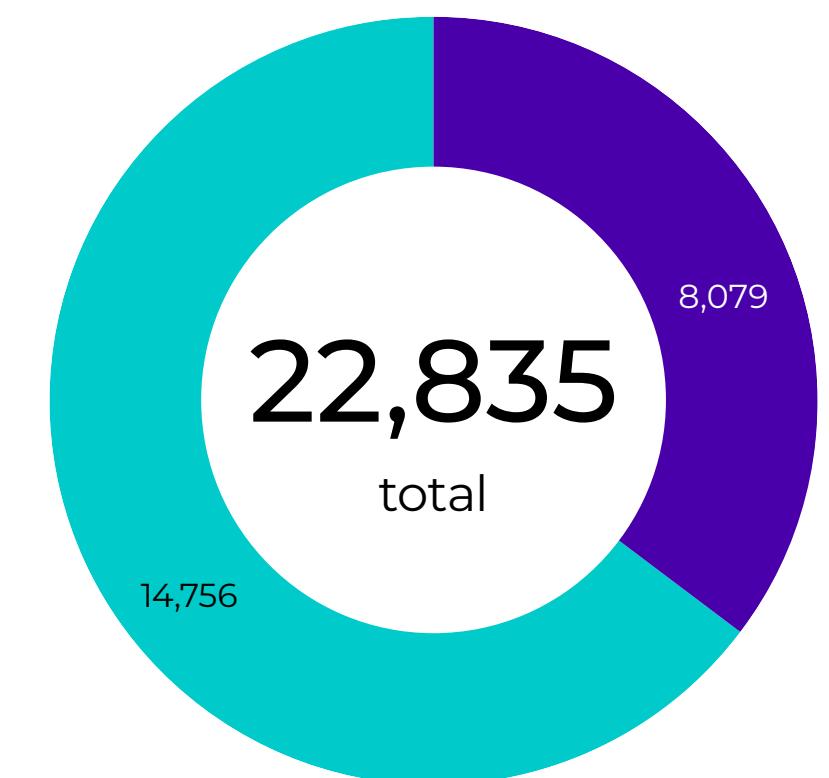
We already measure the Scope 3 emissions associated with mobility, our business travel and our vehicle fleet, and we are working with our suppliers to start to measure other emissions generated in our supply chain.

Gross Scope 1 and 2 emissions (by tCO₂e)

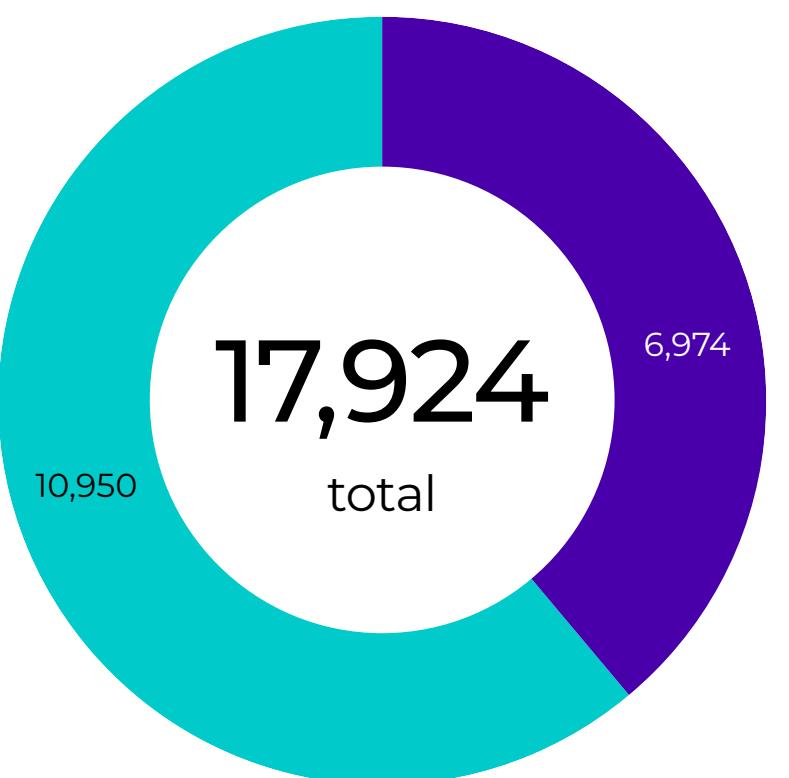
Legacy Acino



Legacy Amoun (Egypt)



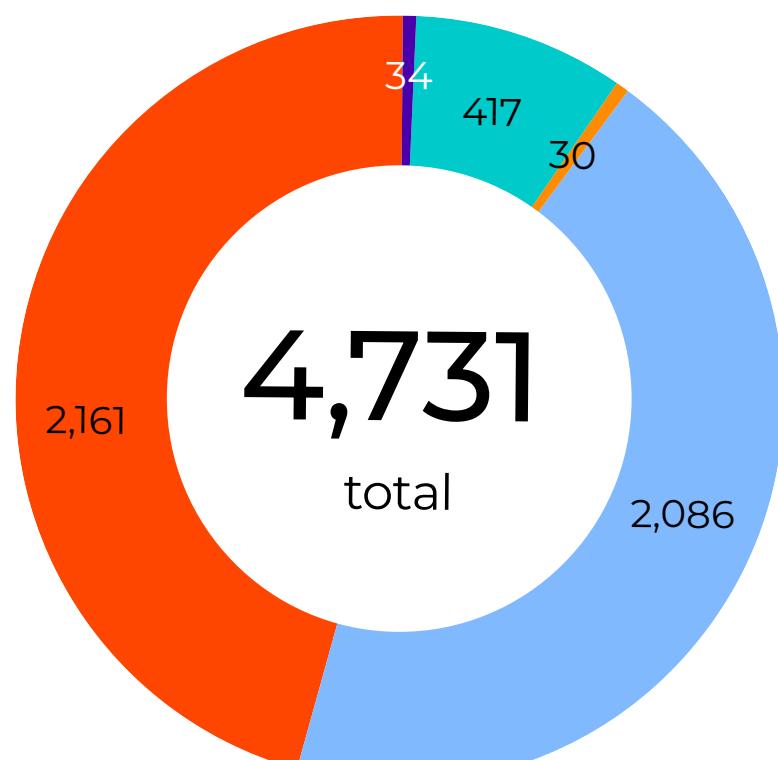
Legacy Birgi Mefar (Turkey)



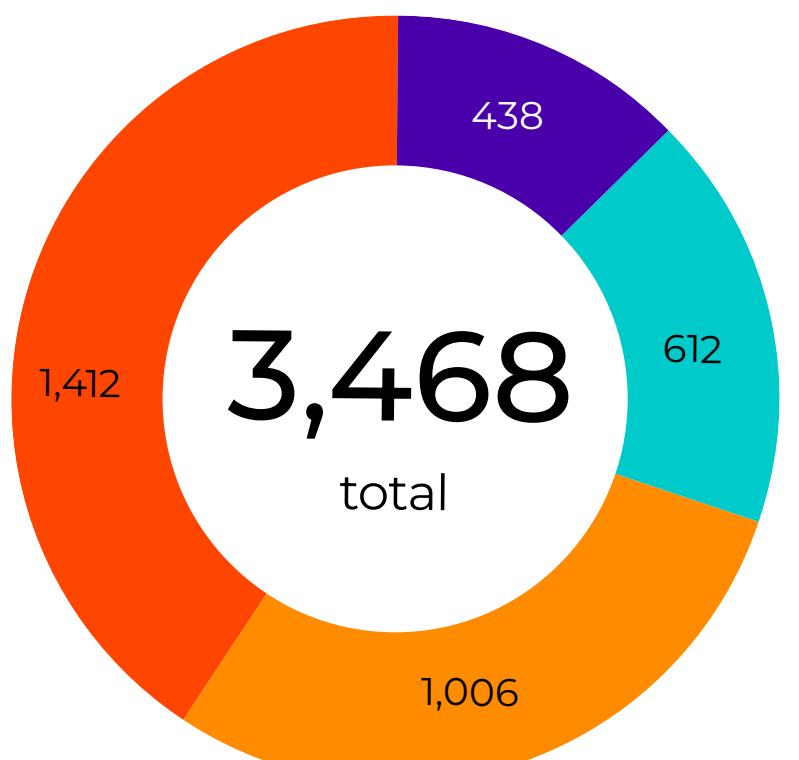
Scope 1
Scope 2

Legacy Acino

Scope 1 emissions
(by tCO₂e), location based



Scope 2 emissions
(by tCO₂e), location based



South Africa
Estonia
UAE
Switzerland
Ukraine



CASE STUDY

Reusing heat

We use power and heat in our production processes. In Dubai and Switzerland, we carried out a comprehensive pinch analysis to understand how we are using heat and where we are losing it. The findings of the analysis have led to a program that focuses on reusing heat by putting it back into the process, or using excess heat for the kitchens and the building.

In addition, in Switzerland, we continued our warehouse retrofit program, with the planning taking place in 2024 and implementation starting in 2025. It will provide us with more space, leading to faster reaction times. Importantly, it will also mean we are more efficient, producing less waste and regenerating heat better, so we can reduce our resource usage.

Together, these projects mean we can reduce our use of oil and gas and, therefore, our heating costs, as well as our carbon footprint.



CASE STUDY

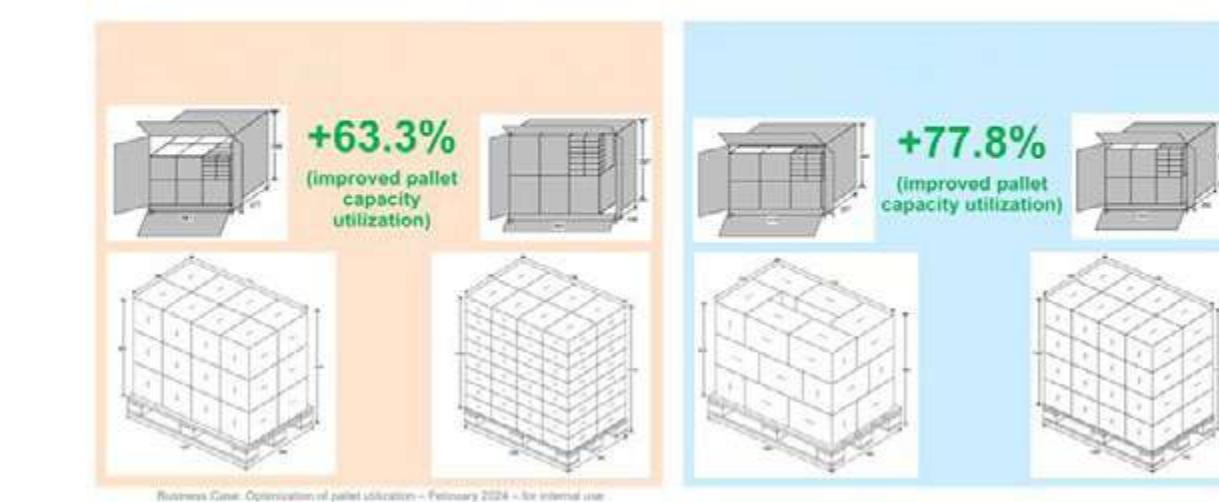
Reducing pallet space

We are reducing our transport requirements by not shipping as much by air. By optimizing the size of the outer packaging, we can make much more efficient use of pallet space, reducing the number of pallets we use by three-fifths. Fewer pallets mean fewer trucks, and less space required on ships and on aircraft. It also means lower costs and, importantly, a reduced environmental impact.

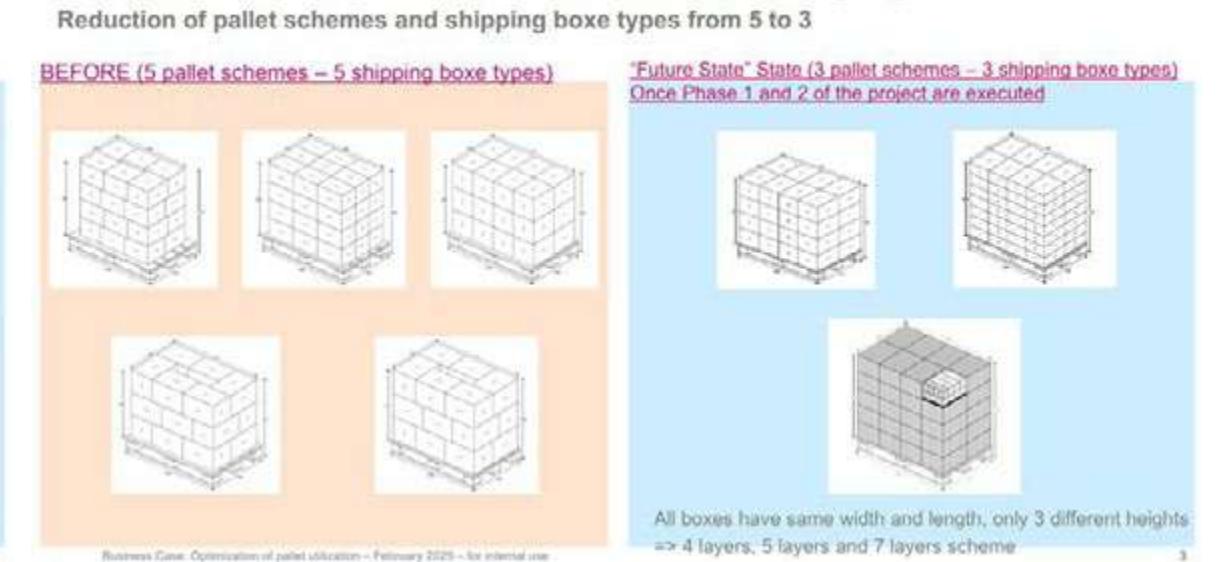
In addition, the logistics and transport team has developed a dashboard to integrate all the data about shipping, including the CO₂ consumed for deliveries, integrating data from our transportation providers. We use the resulting information to inform our decision-making, to ensure we minimize the CO₂ emissions associated with our transport requirements.



Example of Phase 1 Implemented solution for Neuro OP20 / Olfen 100mg OP 10 & OP 20



Optimization of pallet utilization on packaging line 10

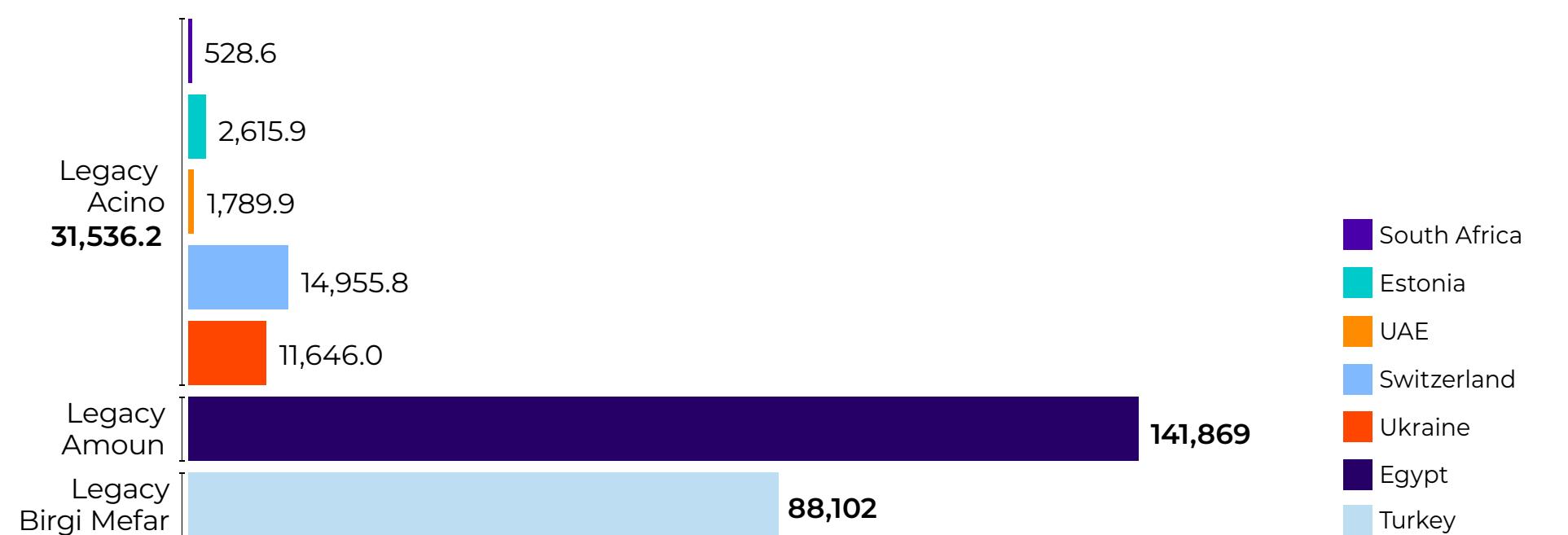


Energy efficiency

We continue to increase the use of renewable energy at our production sites, and we have implemented measures to increase our energy efficiency. In Switzerland, for example, 100% of our electricity now comes from hydro, a project we started in 2023. This is a long-term project that will deliver increasing year-on-year benefits and will be a significant foundation in our net zero drive.

In Estonia and Ukraine, we have installed solar panels to power our operations. And in Dubai, we have now also invested in the generation of solar power for use in our production site.

Total energy consumption across the TechOps manufacturing sites, in MWh



In 2024, 51% of the total energy consumption at Legacy Acino came from renewable sources.



Energy audits across our sites

We have started energy audits of all our production sites. When the process is complete, we will be able to develop an overall plan and timeline for reducing our energy use across our manufacturing operations.

In 2024, we undertook audits at our Swiss packaging site, and TechOps UAE, and, following the first audit of TechOps Switzerland in 2023, we are committed to auditing each site every two years.

The audits identify opportunities and establish approaches and procedures for how we can make further energy efficiency savings across each part of the operations. The engineering teams then work together with other functions to design and deploy a transformation program.

The combination of local and global teams means we can develop the *right solutions* for each site. We complement a deep understanding of local conditions with a global view that incorporates learnings from all our sites.

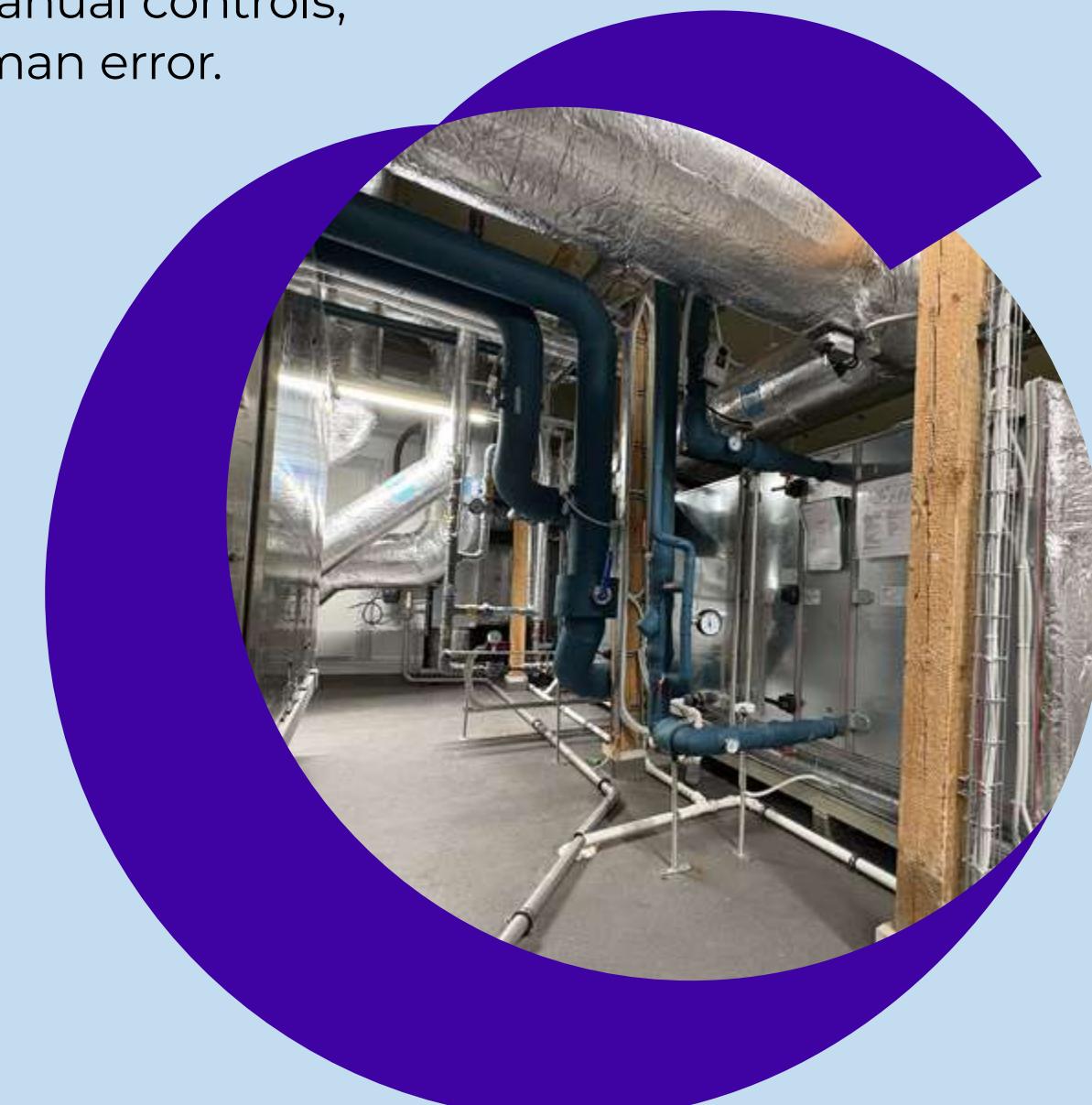
These energy audits are in addition to our regular audits that cover a range of environmental issues, including waste, recycling, water usage, and wastewater treatment, as well as adherence to regulations.

Our legacy Amoun site in Egypt has implemented the ISO 50001 Energy Management System.

CASE STUDY BMS upgrade

Legacy Amoun implemented a Building Management System (BMS) renewal project to protect the quality of the production process by ensuring the environmental parameters are always within the acceptable range.

A new system has been put in place that monitors and automatically controls all the Heating Ventilation and Air conditioning (HVAC) systems, using set parameters for air handling units, exhaust fans and chilled water pumps. This replaced manual controls, removing the potential for human error.





Leveraging best practice across the businesses

The audits are an important part of our *commitment* to sharing best practice on energy efficiency across our global manufacturing sites.

The decarbonization workstream is the hub for our emissions reduction efforts across Arcera. Part of this is the work of the engineering teams across the Arcera sites, bringing together energy efficiency best practice projects. It incorporates people from different functions and geographies with the specific objective of finding new ways to reduce energy consumption and carbon emissions by sharing good practice between all our operations.

Arcera is committed to exploring the interaction between IT and sustainability. The main issues are around increased

efficiency and reduced energy consumption. The company looks at digitalization and the automation/optimization of processes to reduce energy use across our operations.

Harmonization of the applications portfolio will ensure savings and efficiencies on the IT platform, as will the potential increase in the use of cloud service as an alternative to using company-owned services.

One exercise underway is to clean up the data stored on the system that is without clear ownership. Reduction of this will free up space on the servers and reduce energy consumption.

The education of our teams is crucial to achieving continuous improvements. The internal improvement programs play an important part in raising awareness about simple measures, aimed at all our people. For example, it includes turning off equipment and lights when they are not being used, and eliminating single-use plastics.

Smart labs

We aim to equip our scientists with the tools and knowledge to operate eco-friendly labs without compromising research quality, and while reducing the carbon footprint.

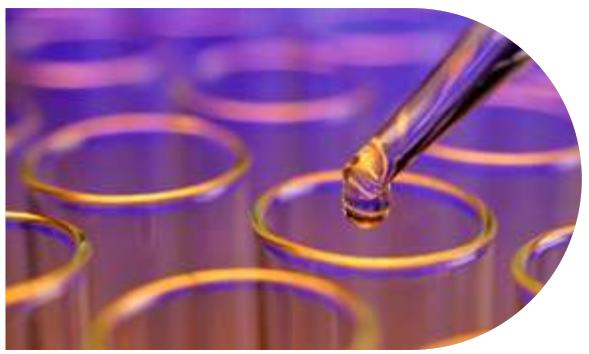
Our Smart Lab program is all about transforming our laboratory practices and increasing efficiency, using best environmental practices and digitalization to improve processes, quality control and testing procedures, and reducing the environmental impact of our operations.

We focus on modernizing business applications and reducing risk around the core business applications, which includes cloudification and uniformed core platforms. Growth and scalability are the key, which is why a uniform platform is important. We harmonize data collection and aim to automate low value tasks, to standardize repetition.



DigiLab

Digitalize end-to-end process to achieve paperless labs.



LeanLab

Apply lean dna **SIX SIGMA** principles to develop efficient and reliable laboratories.

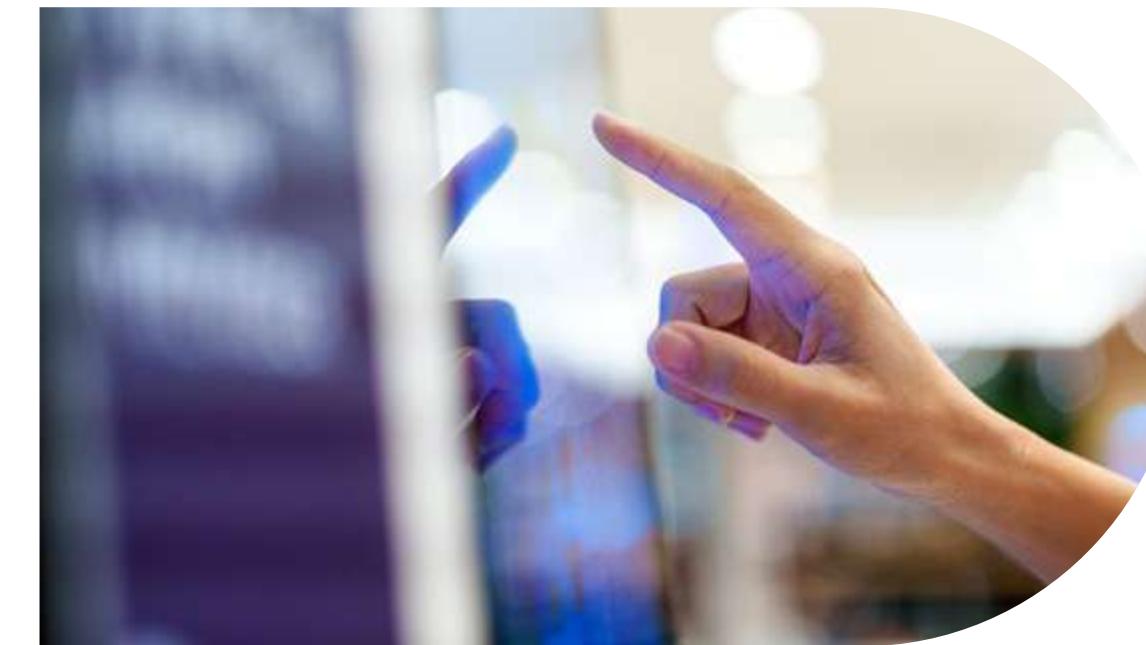


GreenLab

Apply the **sustainability** principles to ensure long-term efficiency and environmental responsibility.

The SmartLab approach was first implemented in early 2025 in Switzerland, followed by the UAE. It will be introduced to our facility in Estonia towards the end of the year and it will then be rolled out across Arcera. It will also provide the template for new Arcera operations, as we grow.

Our Smart Lab program is all about *transforming our laboratory practices and increasing efficiency, using best environmental practice and digitalization to improve processes, quality control and testing procedures, and reducing the environmental impact of our operations.*



CASE STUDY

Facilitate year-round manufacturing

In Estonia, the temperatures can drop to -20 Celcius in winter and go up to plus 30 in summer, making it essential to have an excellent HVAC system to ensure we are continuously operating at the optimum conditions. In 2024, we started to rebuild the HVAC system for the main production floor of our TechOps facility and the work will be completed in 2025. The result will be a significant improvement in our environmental performance, as well as securing the environmental conditions for year-round manufacturing.

CASE STUDY

Electronic batch recording

We have invested in an electronic batch record system. It combines with SAP data to allow for more effective and efficient decision-making. It is based on the principle that you can't manage what you don't measure. The result is that we have a much better view of the input/outputs and processes which means we can react more quickly and improve our long-term planning.

No paper means no printing and no transport or post. It also means much more efficient storage, transmission and retrieval of the records, as well as improved accuracy.

CASE STUDY

Digitalization of our operations

In our Estonian facility, we have digitized our batch handling records. We used to have 100 pages of paper for each of 1,000 batches a year, covering all the processes involved, and now all the records are digitized.

The LATAM team has also started a digitalization program, this time in the three warehouses, transforming the pick, pack and ship process. It starts right at the beginning, with the scanning of all received goods.

CASE STUDY

Data mapping

In 2024, we carried out a data mapping exercise across Legacy Acino operations in the Middle East and Africa, and the project is being rolled out in LATAM in early 2025. This involves examining exactly what data we hold, how it is used and how long it is kept. We have had central data management policies since 2022, as well as local policies where required.

This exercise currently covers what were the Legacy Acino operations. However, it will be rolled out across Arcera.

Environmental management

Waste Management approach

We recognize our responsibility to minimize our environmental footprint and to create a positive impact in the communities where we operate.



Our Global Environmental, Health & Safety Policy and the Sustainability Policy set out our *commitments* to environmental management.

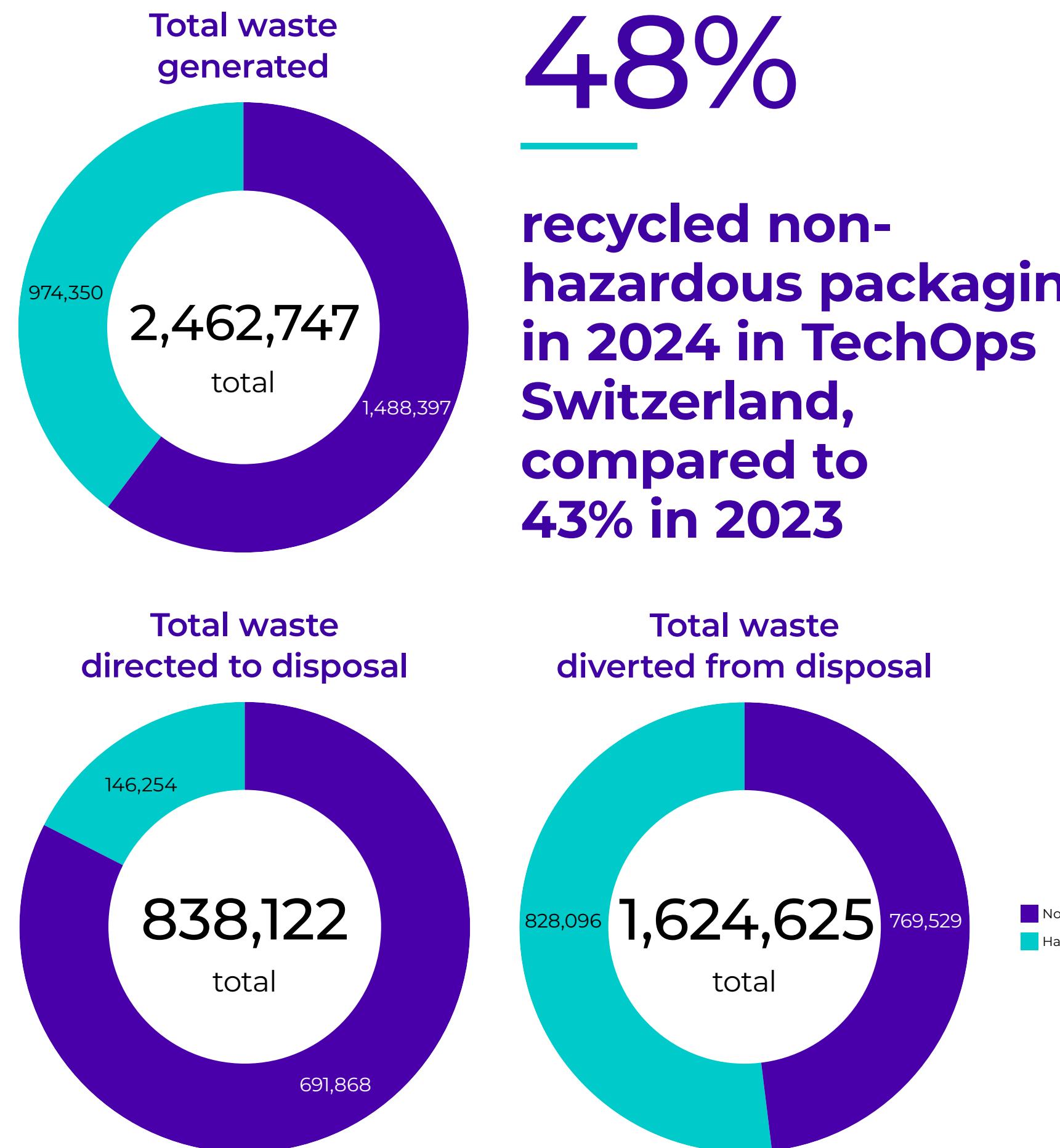
We have implemented ISO14001 for our manufacturing site in Ukraine and for our manufacturing sites in South Africa and Ukraine as well as for our Legacy Amoun site in Egypt and our Legacy BMG site in Turkey. We are in the process of obtaining the same standard for all our manufacturing sites. At each manufacturing site, we have a dedicated team that manages the environmental issues and manages the site's EHS regulations register to monitor environmental compliance.



Reducing our waste

We are committed to reducing the volume of waste we generate through *efficient and focused* waste management practices.

We strive for continuous improvements in the way we manage our waste. We are using digitalization and automation to cut the physical resources we use. Regarding end-of-life recycling or re-use of IT hardware, Arcera uses partners to dispose of the old hardware in a responsible way.



48%
recycled non-hazardous packaging in 2024 in TechOps Switzerland, compared to 43% in 2023

We are working to assess our non-hazardous waste production, classifying it by type and finding alternative *solutions* to increase recycling.



We view water as a shared resource and are committed to reducing the water *consumption* at our production sites.

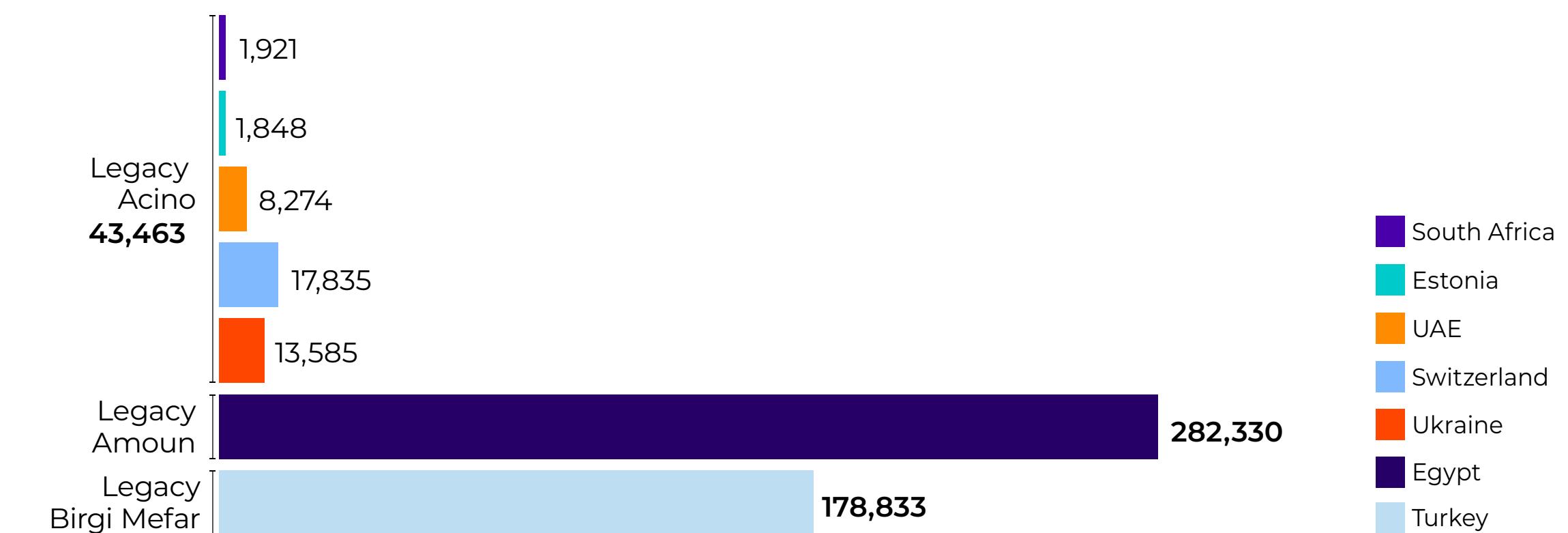
Reducing water use

We avoid water pollution and adhere to all applicable *regulations* regarding wastewater treatment.

Environmental compliance training is mandatory for all employees. And we encourage and support employee volunteering around environmental projects and causes.

We aim to reduce the waste of water and avoid pollution wherever we can. We actively measure and manage our *operations* and activities to reduce water consumption and reduce the waste of water.

Water consumption in m³ across all TechOps manufacturing sites



OUR SUPPLY CHAIN

Partnering with our suppliers

We work closely with our suppliers to measure and manage the impact in our value chain.

We expect our suppliers to adhere to the requirements in our Supplier Code of Conduct, which is based on best practice and accepted international standards.

Our supply chain management model uses a risk-based approach, with the areas of greatest risk requiring the most attention. It covers environmental issues, human rights and social issues, as well as governance issues such as anti-bribery and anti-corruption policies.

In 2024, we worked with over 3,700 suppliers across all three entities.

Legacy Acino



Europe
Africa
Asia
North America & Oceania

Legacy Amoun



Egypt
Others

Legacy Birgi Mefar



Turkey
Others





Using a risk-based approach, we are working with our priority suppliers to ensure they meet the requirements of our Supplier Code of Conduct. This involves highlighting the areas that require change and developing action plans with suppliers to address non-compliance issues within their operations.

The Supplier Code of Conduct asks suppliers to report on their environmental performance and emissions helping us on our way to start managing our Scope 3 supply chain emissions. At this stage, the minimum requirement is that our suppliers measure their environmental impact and we have a rolling program of auditing all our suppliers.

We have developed a vendor onboarding process that assesses the inherent risk of new business relationships and applies certain due diligence requirements according to the risk level. The aim is to extend this process across Arcera in the coming years.

43

**suppliers
assessed
in 2024 for
social impacts**

100%

**of new suppliers
screened using social
and environmental
criteria**

Legacy Acino is a member of the Pharmaceutical Supply Chain Initiative (PSCI), which is dedicated to building responsible supply chains in the pharmaceutical industry. Through the PSCI, we share best practice with other pharmaceutical companies on supply chain practices, and exchange information on supplier audits.



CASE STUDY

Process Unity

Our third party risk management platform, Process Unity, was developed in 2024 and is being rolled out in 2025. This platform brings together EHS, ESG and Compliance due diligence in an aligned platform. At this stage, it is used for onboarding, and eventually it will be extended to existing suppliers when contracts are amended or renewed.

Suppliers are assessed for risk based on their role and their location. The tool screens suppliers across a range of areas, including adverse media coverage, corruption and bribery, EHS, employer safety, ethics, and certifications, as well as screening for trade sanctions compliance. This is complemented by a supplier questionnaire, which is increasingly complex depending on the individual risk factors involved.

The tool applies to a range of third party business relationships, stratified by their risk levels and their geographies, with the exception of indirect suppliers. The initial screening defines the complexity of the next stage.

The dual objectives are to ensure we partner with reliable and ethical companies and hold our business partners to these standards throughout the length of our business relationship with them.

The next step is to extend the tool to all Arcera's assets. This will ensure we only work with suppliers who share our values.

FULFILLING OUR SOCIAL COMMITMENTS

Our social commitments

Our primary commitment is to human health and *improving people's lives* by addressing unmet medical needs.

Access to Medicines

We are committed to improving and expanding access to medicines so that more patients can receive the treatments they need, when and where they need them. We continue to develop our expertise as a pharmaceutical company in parts of the world without consistent access to safe and reliable medicines.

With a presence in more than 60 markets, we aim to create a positive impact in the communities we operate in. We actively engage with the communities, and adapt our operations and initiatives to local needs and cultural contexts.

We want to deliver positive impacts globally for all our stakeholders, and we are committed to the wellbeing of our employees, communities, partners, suppliers, and customers.

Ethics, integrity, and trust are the heart of how we operate internally and externally. These qualities are central to our business strategy and our business proposition. We firmly believe our approach is the future of doing business, and it is the reason why many of our customers are making Arcera their partner of choice.

Diversity, Equity and Inclusion

We want to be appreciated as a reliable partner of choice for pharmaceutical and biotech companies seeking to expand into the markets where Arcera has an established presence. In all our operations, we emphasize our commitment to upholding global standards in our interactions with healthcare professionals and patients.

We support an inclusive workplace across all our operations, reflecting the needs and issues of our employees, and the communities in which we operate.

Health and Safety

We provide a safe and healthy workplace, and continuously strive to improve workplace safety, as well as employee awareness and safe ways of working.

Community Engagement

We invest in sustainability projects in the communities in which we operate to progress social and environmental causes that improve people's quality of life. We also encourage all our employees to engage with the local communities through a wide range of activities.

Employee wellbeing

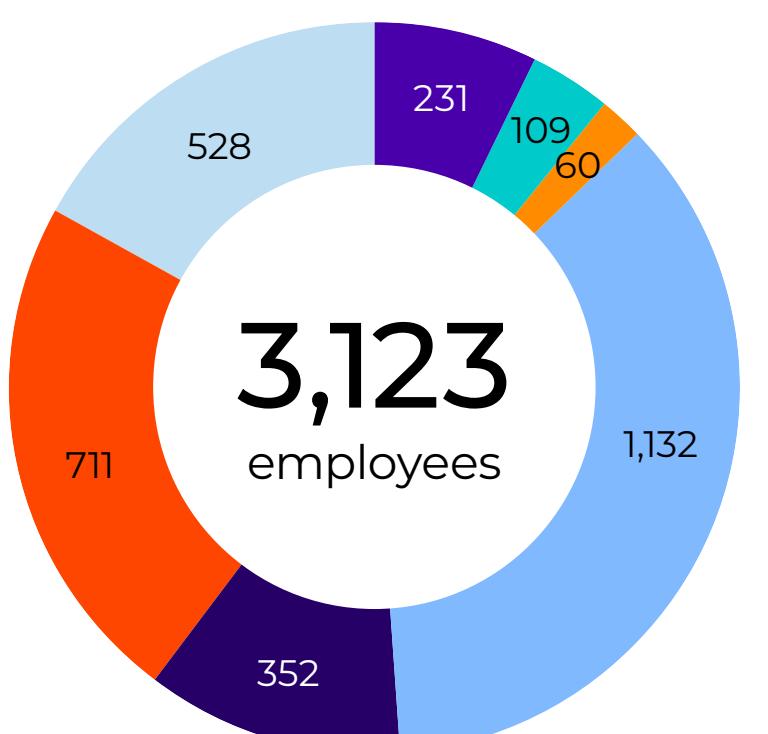
Our actions and decisions reflect our values, and every system, procedure, policy, and new initiatives must support our company's ambitions.

Arcera total number of employees

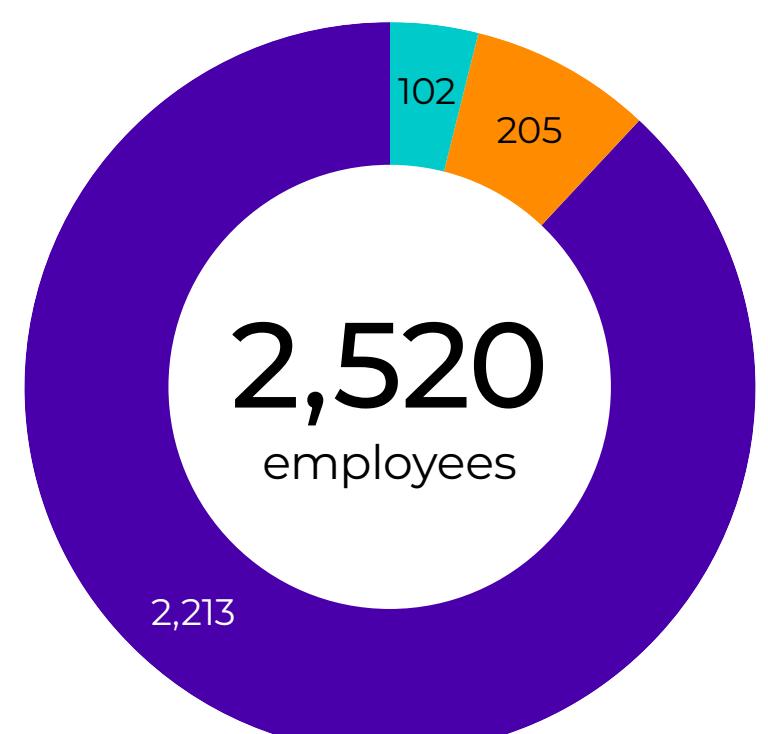


At the end of 2024, we had 6,590 employees across Arcera.

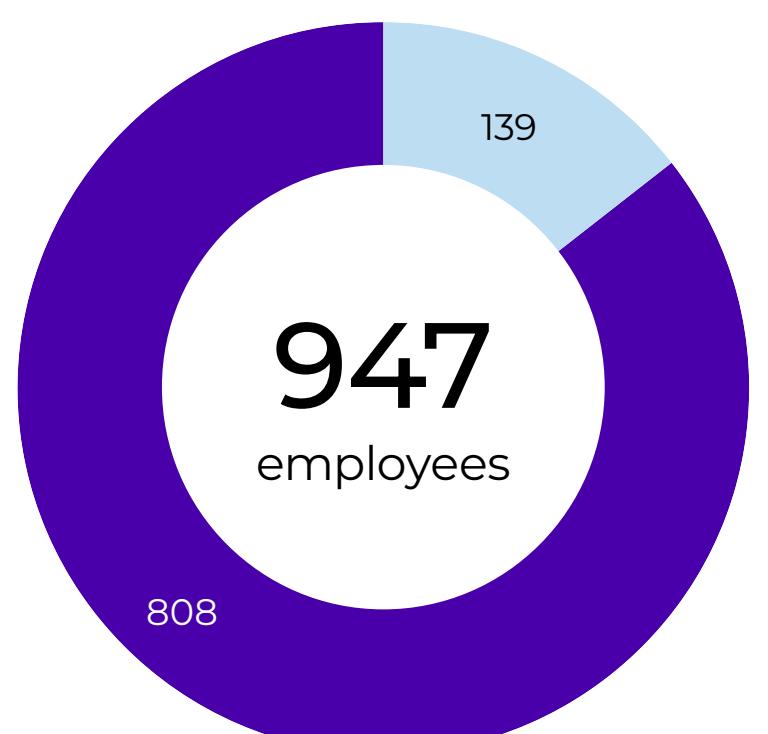
Legacy Acino



Legacy Amoun



Legacy Birgi Mefar





We are committed to creating an inclusive environment where all employees feel valued and **respected**. We actively promote employee wellbeing, which includes supporting mental and physical health.

And we have developed new guidelines for the People & Culture (P&C) team, including the vocabulary we use. It articulates the philosophy we live by, which is about supporting our colleagues, and it is the basis for the best practice that will be propagated throughout Arcera.

We accommodate flexible working conditions for employees in a variety of ways. In 2024, Legacy Acino developed a new work from home policy, to meet people's developing expectations. And because we have colleagues of around 30 nationalities, our policy includes working from other countries. We try to be as flexible as possible, within the limitations of tax and social security regulations.

We run Lunch & Learn sessions on a wide range of issues around wellness, including breast cancer awareness, ADHD, and avoiding stress and burn-out.

Our People & Culture strategy is designed around our eight guiding principles:

-  Creating a positive and collaborative work environment
-  Prioritizing employee wellbeing
-  Promoting transparency and open communications
-  Emphasizing role-modeling behavior
-  Fostering a culture of continuous learning
-  Nurturing leadership and growth opportunities
-  Welcoming an entrepreneurial mindset and creative thinking
-  Recognizing and rewarding excellence



CASE STUDY

Wellbeing app

In 2024, the team in the Middle East launched our new wellbeing app, in partnership with LVL, which provides workplace wellbeing platforms aimed at creating a resilient company with emotionally thriving and engaged employees.

The *app* includes a range of activities, from on-demand fitness, yoga and dance sessions to stress-reducing soundscapes, breathwork, and meditation. It also has live webinars with industry experts tackling topics such as stress management.

The first activity, in December 2024, was a step challenge. People were encouraged to log activity and upload pictures. The resulting leaderboard led to prizes, including an iPhone headset and an iWatch. This was followed, in February, with a 'break-the-habit' challenge, with a focus on reducing negative behaviors, such as drinking too much coffee or spending too much time scrolling.

And we are providing prizes for some activities, to encourage as much participation as possible.



CASE STUDY

Best employer

Legacy Acino was included in the prestigious Forbes Ukraine/robita.ua ranking as one the 50 best employers in Ukraine, for the second time. The rating is largely based on anonymous employee feedback from nearly 50,000 people working for around 250 companies, complemented with analysis by P&C experts.

The rating examines more than 30 criteria, including employer brand, remuneration and working conditions, social package, support during the war, business transparency, development opportunities and inclusiveness. Importantly, this recognition confirms we are consistently creating a work environment where everyone is valued and cared for.

CASE STUDY

Best Place to Work in Iraq

We are very proud that the office of our distribution partner in Iraq, where we have a dedicated team promoting Arcera products, has been certified as one of the top three *Best Places to Work Iraq*. The award recognizes their commitment to fostering a positive, supportive, and growth-oriented work environment. The team's dedication and passion are the driving forces behind this success, and we are proud of their ongoing contributions to our mission of advancing healthcare in the region.

The award is provided by Best Places to Work, a global certification agency recognizing excellence in people practices and employee experience. It is a testament to the incredible efforts of the entire team in Iraq for their dedication to creating a workplace where people feel valued, supported and motivated to do their best.

CASE STUDY

Labor Day Celebration

As part of our commitment to employee wellbeing and recognition, Legacy Amoun celebrated Labor Day in Egypt to honor the dedication and contributions of our workforce. Activities included:

- Employee appreciation messages and events
- Internal communications highlighting achievements
- Engagement initiatives to foster team spirit and motivation

This celebration reinforces our values of respect, inclusion and continuous support for our employees.

Diversity, Equity and Inclusion

Multicultural diversity and teamwork strengthen our organization. Our culture is based on our shared values and ambitions, which means we embrace different perspectives, establish cross-regional teams and encourage interdisciplinary collaboration.

We support an inclusive workplace across all our operations, reflecting the needs and issues of our employees, and the communities in which we operate, to:

- Have a gender balance at all levels of the organization
- Continue to build an innovative and supportive place to work
- Support the development of our staff through an active learning and development program

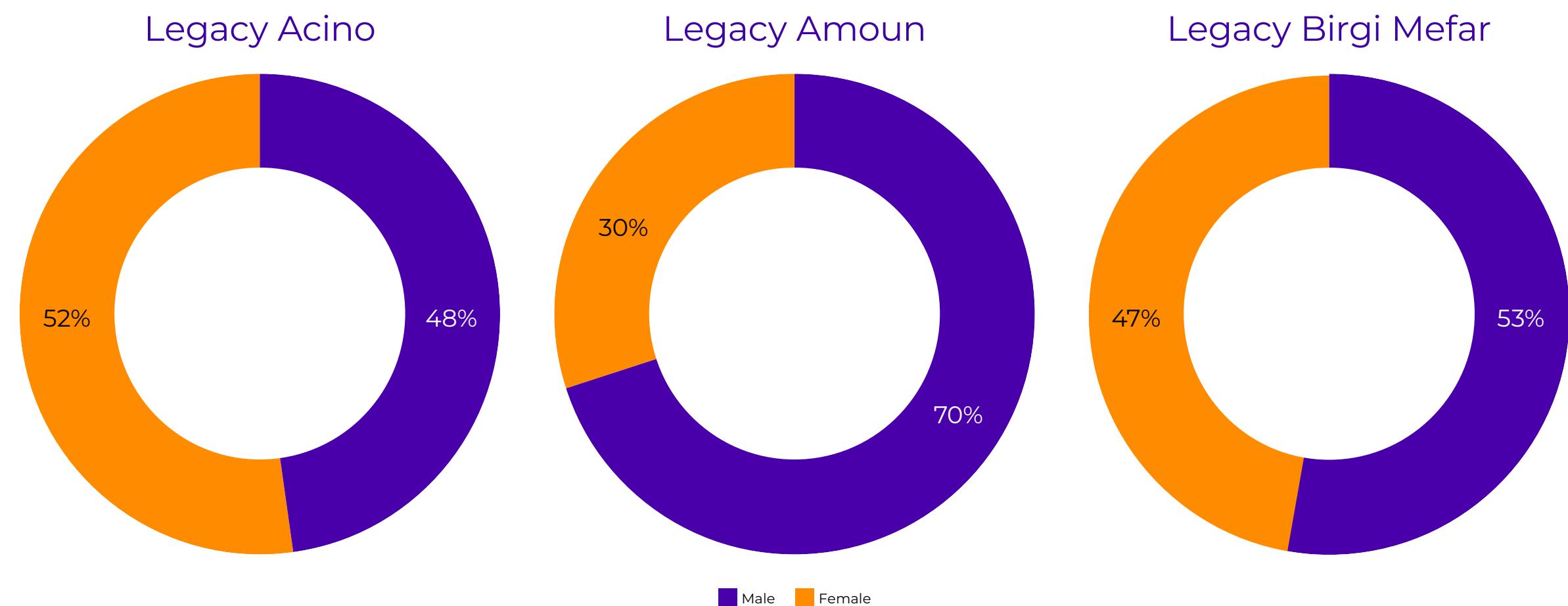
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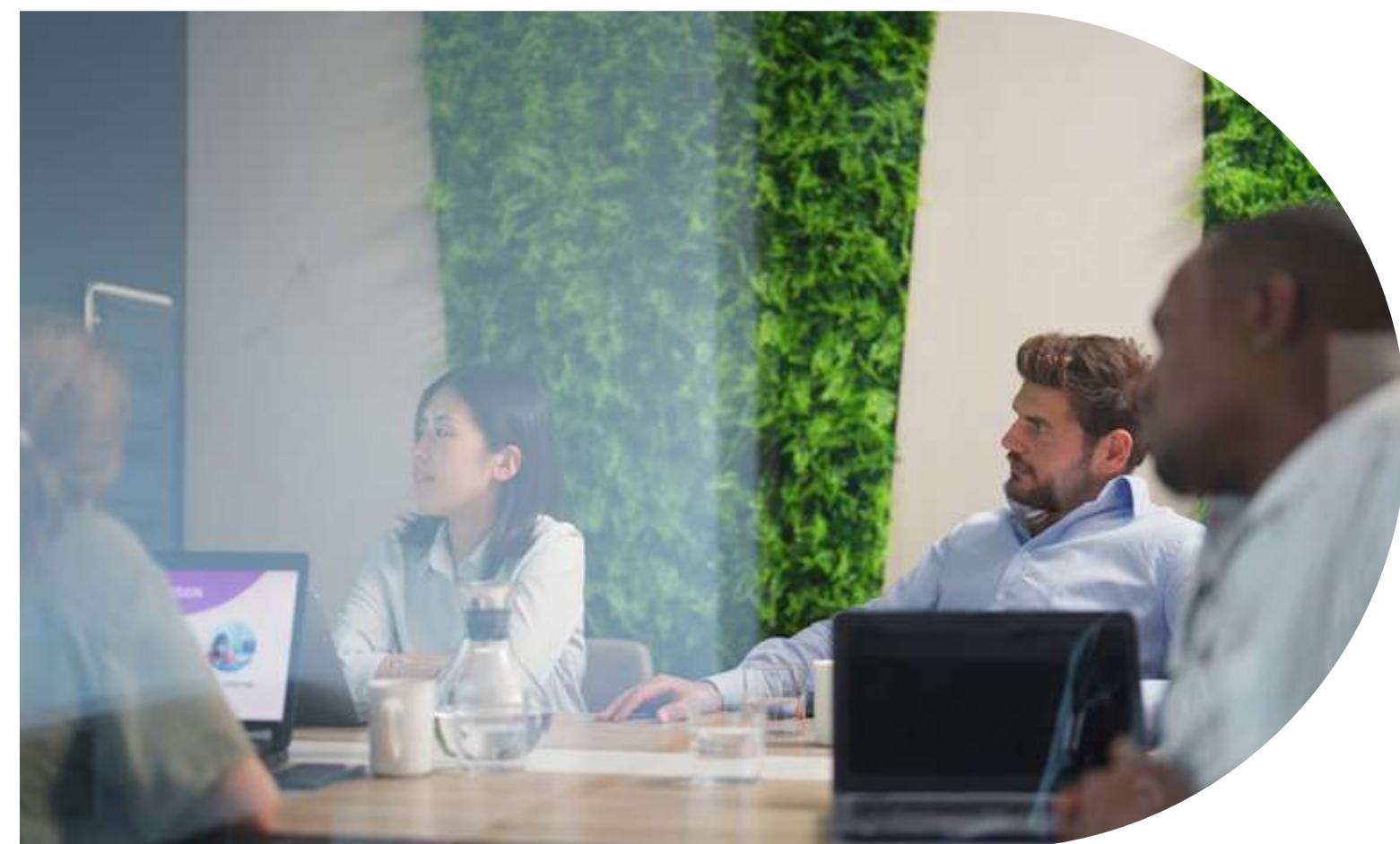
members of the Arcera Executive Leadership Team are women

We do not tolerate any form of discrimination. We support activities and initiatives that foster employee engagement and a sense of belonging. We have Standard Operating Procedures in place to ensure that we adhere to our non-discrimination guidelines during our hiring process.

In 2025, we are establishing our *first* stand-alone DEI policy

Gender breakdown for all employees





CASE STUDY ESG Lab

In 2024, we established the ESG Lab, an incubator for new projects and ideas. It is designed to encourage different ways of thinking about our work, on all levels, and finding new solutions. These could range from a factory process to new People & Culture functionality. The first project, developed in 2024 and being implemented in 2025, was a new standalone policy on Diversity, Equity and Inclusion. It builds on the DEI elements of our Code of Conduct to include targeted training, for example, covering bias training for managers involved in recruitment and promotion decisions.



CASE STUDY Anti-discrimination in LATAM

In Ecuador, the Violet Law includes protocols to address discrimination, harassment, and sexual assault in the workplace and beyond. Legacy Acino, like every company with over 25 employees, is required to implement specific regulations, including codes of best practices, protocols and information campaigns, to prevent and address complaints related to gender-based violence. We are taking this a step further by using it as the foundation for our policy across all our offices in Latin America. The implementation of this policy started towards the end of 2024 and is continuing into 2025.

CASE STUDY Gender equality

Legacy Birgi Mefar's People & Culture policy is driven by the concept of putting people first. The objective is to increase employees' job satisfaction and happiness, and therefore motivation and productivity, by developing and deploying practices that provide opportunities for people to contribute and develop.

A central part of this is that Legacy Birgi Mefar actively and enthusiastically embraces diversity, inclusion and, in particular, gender equality. It first adopted the Gender Equality Project (CEPS) in 2021, taking a strong stance to raise awareness of gender equality, protect the rights of all groups and prevent them from being exposed to discrimination in any way. The project includes training on gender equality and gender-based harassment, mentoring practices and very practical steps including nursing room facilities, and the Gender Equality-Sensitive Language Guide.





Health and safety

We operate in an industry that is heavily regulated from several perspectives, not least our production sites.

The safety of our people is paramount. We provide a safe and healthy workplace, and continuously strive to improve workplace safety as well as employee awareness and behavior by:

- Safeguarding the health and safety of our employees, contractors and any others who may be affected by our activities
- Complying with all regulations regarding occupational safety, hygiene and environment

We ensure all personnel is fully trained and protected.

Verifying this was one of our first priorities when we integrated Pharmax Pharmaceuticals into our Middle East operations, for example.

We include health and safety in our site audits, which feeds into our global knowledge base. In turn, that allows us to group hazards in standardized bands so we can track them and use the learnings for prevention and mitigation.

We also work with external suppliers to authenticate our set ups and to run drills to test them.

123
work-related
injuries

1.0551
rate of
recordable
injury per
million hours
worked



CASE STUDY

Closed sieving

We have started to use closed systems in our manufacturing process, which significantly reduces the ambient dust produced. The result is powder exposure reduction, which means people do not have to wear personal protective equipment when working with the machinery. This shift is in line with our standard protocol that we should use engineering control as far as possible and only use personal protective equipment (PPE) if there are no other options.

CASE STUDY

First Aid training

We provide first aid training for team members across the company. The objective is to give people the skills to handle emergencies with confidence, which is incredibly valuable: having team members who are first aid certified makes our workplace safer for everyone.



Training and development

We believe in the power of education, experience and exposure. Therefore, we invest in learning and training programs, as well as mentoring, to help people reach their full potential, stay competitive and adapt to changing market demands.

The aim is to give our employees the opportunity to develop their skills and knowledge, enabling them to learn from each other, encouraging internal assignments and international mobility.

This includes a new monthly engagement with team leaders to look at colleagues' personal objectives, including both business and personal goals. These regular meetings set the tone for people to operate at the optimum level by encouraging self-motivation and growth.

Legacy Acino has been using Informatica software to streamline the learning and development process. It creates a ready picture of employee training needs

with a particular focus on compliance, quality and data protection, as well as professional development. It is also used for planning the onboarding training.

It allows employees to take control of their own career so they can grow at their own pace. We provide coaching programs that are based on personal ambition, ability and merit.

We provide high potential individuals with leadership development programs, with a focus on middle management and early talent opportunities.

This is part of our work to future-proof Arcera by developing the leaders of the future, who can continue growing the business based on the right philosophy. We put an important emphasis on programs that help develop women in leadership.

In addition to our in-person training, we provide a wide variety of different online training materials:

- Professional development through the Certified Institute for Further Accreditation (CIFA)
- COURSERA courses

We also provide training that is useful for everyday lives. For example, our South African colleagues receive awareness training about the personal safety risks.





CASE STUDY ESG Awareness Training

We have developed a comprehensive training module, that is being released in 2025, to ensure everyone across the company has a good understanding of Arcera's work in the areas of Environment, Social and Governance. It also provides information about the Sustainability Report, covering the importance of collating all the information into one place and using the data as a management tool to hold ourselves to account.

CASE STUDY Supporting career development

We understand that people may want to make changes in their careers and we want to provide them with the opportunities they seek. Therefore, we actively encourage employees to move to different roles within the company, and we make it simple for people to move countries within the Arcera group.

CASE STUDY El Sewedy Technical Academy Partnership

Legacy Amoun has worked with El Sewedy Technical Academy (STA), under the guidance of the Ministry of Education, to launch a three-year dual education program aimed at enhancing vocational training in Egypt's pharmaceutical sector. This reflects our commitment to developing local talent and supporting sustainable industry growth.

The program includes:

- 80% hands-on training at Amoun's manufacturing facilities
- 20% theoretical instruction by STA educators

Graduates receive a competency certificate from the German Chamber of Industry and Commerce qualifying them as Pharmaceutical Industry Technology Technicians.



Caring for our communities

We have a duty to improve the communities in which we operate. We invest in sustainability projects in the communities to progress social and environmental causes that improve people's quality of life.

We also encourage all our employees to engage with the local communities through a wide range of activities. We encourage volunteering at every level across the business, complemented by local corporate activities.





CASE STUDY Volunteering

Following floods in the UAE, the team made up food and hygiene parcels for the Legacy Acino employees who had suffered the most from the damage caused.

Across the business, we are supporting a diverse range of people, including children with the Autism Spectrum Disorder (ASD), and people with Parkinson's disease. We also organize blood donations, as well as gifts for Santa Shoebox programs and Easter eggs for orphans. We also provide food for animal shelters.



CASE STUDY Supporting the community in LATAM

The team in Panama took part in the annual Good Deeds Day, which covered a range of activities, including donating books and working in animal shelters. And in 2024, the team collected shoes and toys for low-income families in the local community, an initiative that will be expanded in 2025.



CASE STUDY Making penguins

Our team in Dubai came together for a day of team-building and to support the local community, by making and decorating toy penguins for underprivileged children and their families. Each one is different, because they were all handmade. They were given to the children at Christmas time.



CASE STUDY Sweet Baby Event

Legacy Amoun participated in public events aimed at educating mothers on child health. We showcased My SweetBaby N Syrup, a herbal remedy for baby colic, and engaged with families through:

- Health education sessions
- Product awareness activities
- Supportive, interactive environments for mothers



CASE STUDY Plastic camels

There are two large plastic camels in our office in Dubai, a constant reminder of the pollution plastic can cause. Everyone who works in the office brought in pieces of used plastic, from bottles to bags to coffee capsules, to make into camels. These are now talking points for anyone coming to the office and, therefore, learning opportunities.

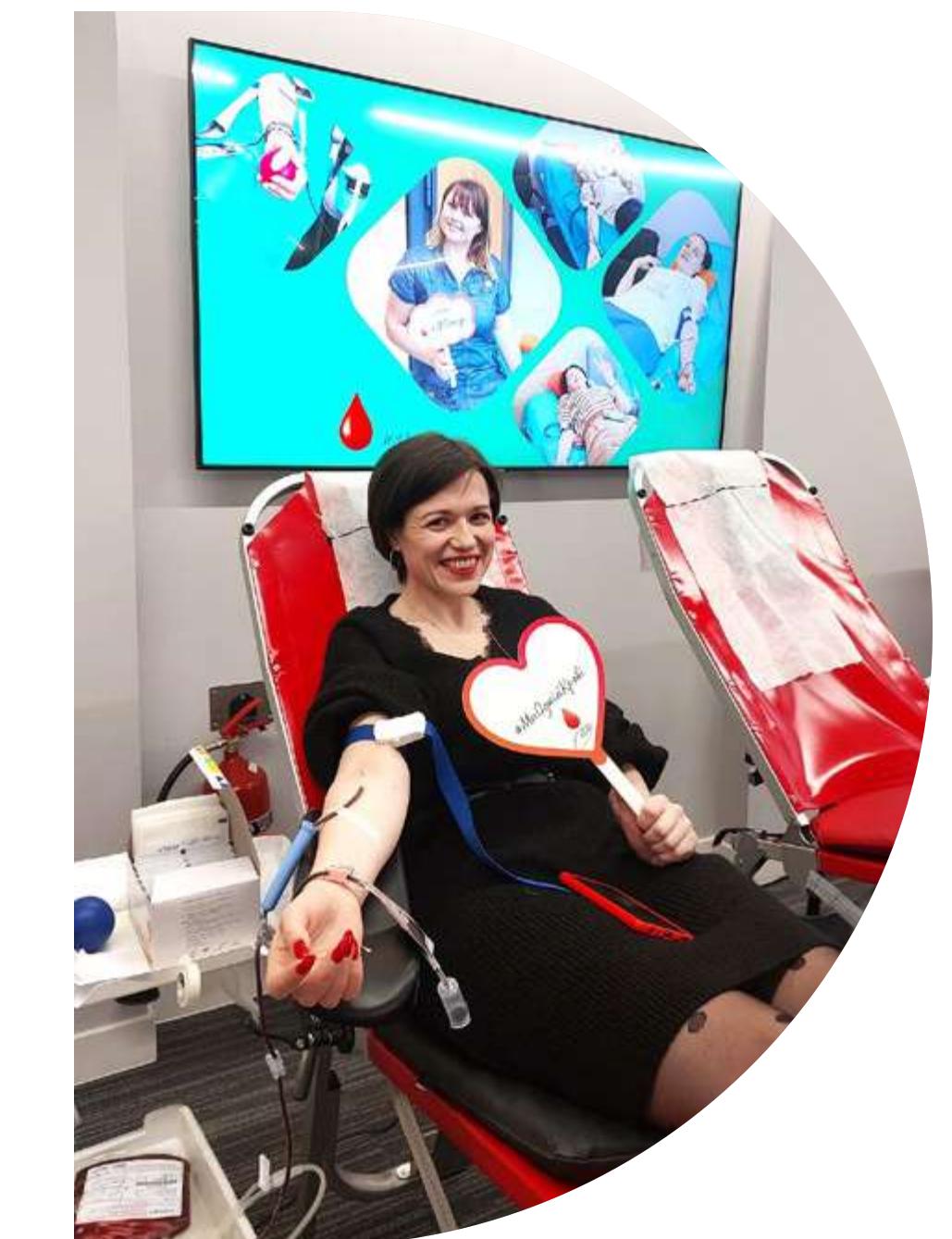
CASE STUDY Blood Donation Campaign

Legacy Amoun organized a blood donation drive involving our employees in partnership with the Egyptian Red Crescent Society.

Highlights included:

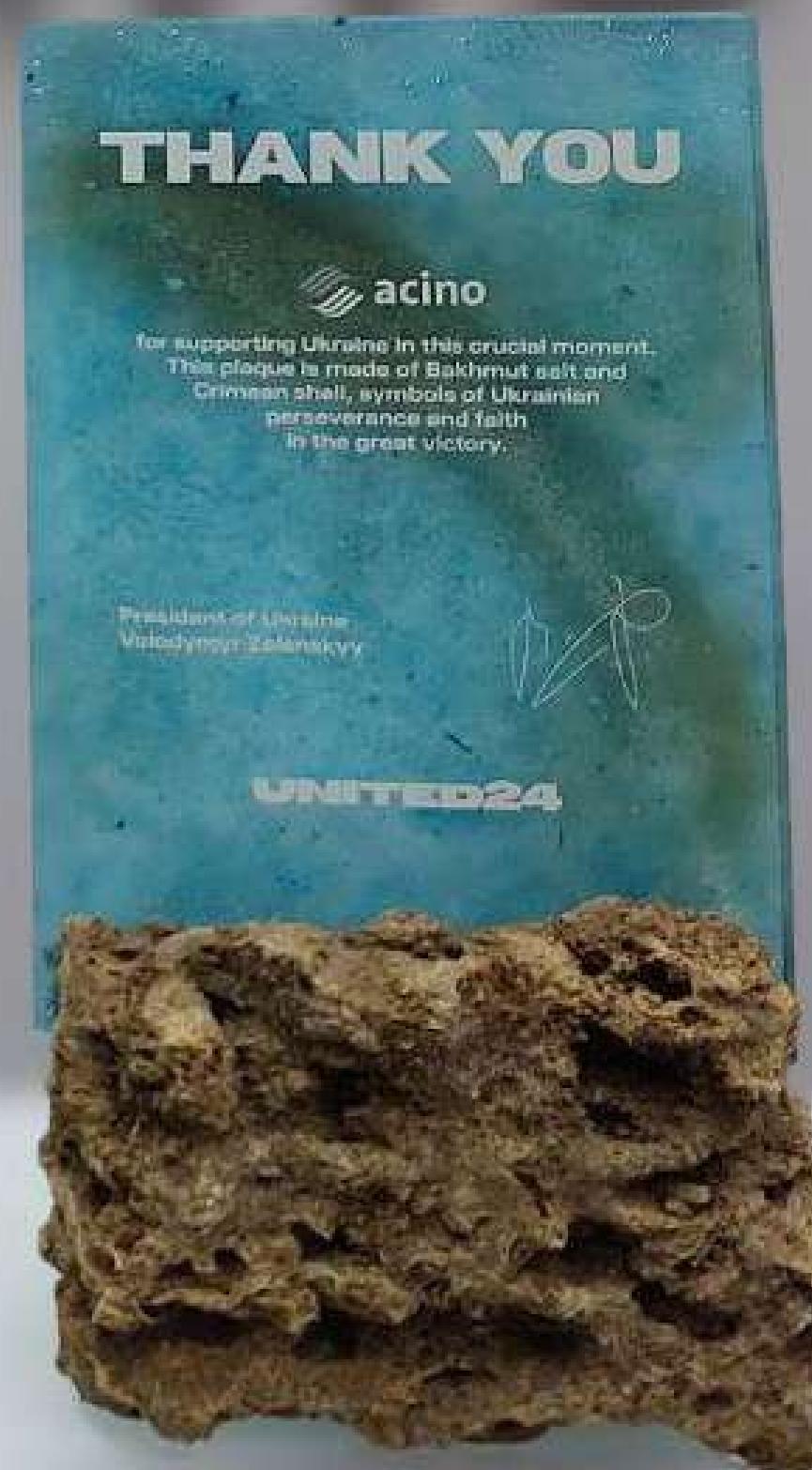
- Strong employee participation
- Safe and professional handling by the Red Crescent
- Awareness on the importance of regular blood donation

This initiative supports public health and promotes a culture of giving.



Other projects include

- collecting plastic bottle caps, that are then used to build new items, for example furniture. Proceeds from the sale then go to help the local community
- supporting an orphanage in Puerto Vallarta by sending presents and books
- helping local small businesses by hosting quarterly sales in the office



Ukraine

Legacy Acino is the number one international company in the sector in Ukraine and the Ministry of Health has listed it as critical to the Ukrainian economy and to the healthcare system

The conflict in Ukraine continues to create significant humanitarian and operational challenges. Legacy Acino has maintained its presence in the country to help ensure uninterrupted access to essential treatments. Despite severe constraints, including limited insurance availability and complex logistics—particularly in conflict-affected regions—the company has remained committed to sustaining supply where it is needed most.

In parallel, Legacy Acino has prioritized supporting its employees, recognizing their critical role in enabling operations. To date, the company has provided approximately €500,000 in essential domestic equipment such as batteries and heaters. In addition, the Board of Directors has allocated dedicated funding to assist employees in repairing or rebuilding their homes, reinforcing our long-term commitment to our people and communities.

Our donations of medicines in Ukraine have doubled in the past year.

CASE STUDY

Supporting Ukrainian NGOs and Healthcare institutions

Legacy Acino has remained steadfast in its commitment to supporting healthcare institutions, charitable foundations, and NGOs across Ukraine, with a particular focus on providing aid since the onset of the full-scale war.

In 2024 alone, Legacy Acino delivered more than 347,000 packages of essential medicines from its product portfolio as part of humanitarian aid, with a total value exceeding USD 580,2+ K. These donations reached over 200 medical institutions throughout the country. In addition to product donations, the company also contributed over UAH 6.6 million in direct financial support to verify healthcare-related initiatives and NGOs addressing urgent medical needs.

Among the targeted contributions was critical financial assistance for the restoration of Ohmatdyt Children's Hospital, which suffered severe damage following a missile strike. Legacy Acino allocated UAH 2.2 million to help rebuild the hospital infrastructure and support both patients and medical personnel affected by the attack.

Through these efforts, Legacy Acino continues to uphold its responsibility as a healthcare partner, contributing to the resilience of Ukraine's medical system and supporting communities in times of crisis.





CASE STUDY

Supporting the Ukrainian population

Beyond providing access to medicines, Legacy Acino actively engages in charitable initiatives and leads its own social projects aimed at supporting various segments of the Ukrainian population in need.

Blood Donations Drives

Recognizing the critical shortage of donor blood, Legacy Acino regularly organizes internal blood donation days, encouraging employee participation. In 2024 alone, 171 donors took part, collecting 77 liters of blood, potentially saving the lives of more than 500 patients.

Charity Runs

Legacy Acino supported two charity runs in 2024, rallying 75 employees to participate and raise funds in solidarity with the Ukrainian people and the country's resilience efforts.



CASE STUDY

Helping Ukrainian children

In Ukraine, Legacy Acino supported the Children of Heroes Foundation, which provides long-term assistance to children who have lost one or both parents due to the war. The company also partnered with the Teteriv Psychoneurological Institution, donating essential vitamins from its product portfolio, educational games, and computer equipment to support children's development and learning.

Legacy Acino also encourages employee volunteerism, organizing internal initiatives such as:

- “Give Light to Children” – a campaign to collect and deliver power supplies (batteries, lamps, power banks) to children living in frontline areas
- “The Tree of Hope” – an initiative where employees donate personalized gifts to children in need during the winter holidays.



BUSINESS ETHICS AND ROBUST GOVERNANCE

Business ethics

Ethics, integrity, and trust constitute the fundamental tenets of our operations. These permeate all internal activities and dictate our external engagements with customers, suppliers, and regulatory bodies. It is imperative that we maintain utmost transparency and clarity regarding the expectations placed upon all stakeholders.

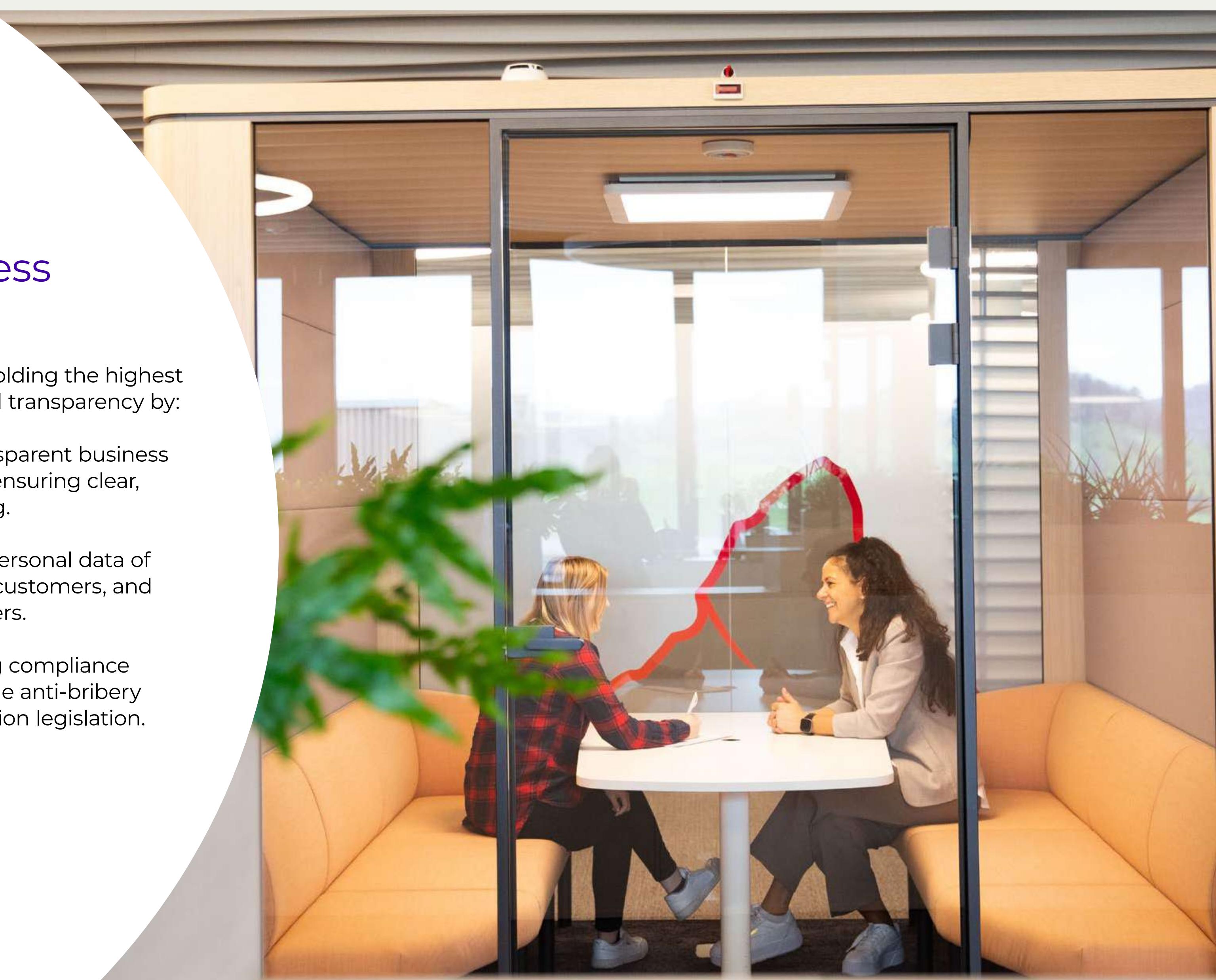
Our governance framework is designed to foster sustainable financial performance and long-term value creation. This is only possible through our unwavering commitment to conducting business in strict adherence to the highest ethical standards.

We meticulously define and integrate our key Environmental, Social, and Governance (ESG) objectives into the core of our business, ensuring alignment with our corporate values and robust business risk management strategies. Our performance is diligently monitored against established ESG targets.

Ethical Business Practices

We are dedicated to upholding the highest standards of integrity and transparency by:

-  Supporting transparent business operations and ensuring clear, reliable reporting.
-  Protecting the personal data of our employees, customers, and other stakeholders.
-  Strictly enforcing compliance with all applicable anti-bribery and anti-corruption legislation.



CASE STUDY

Cooperation with trade union in Brazil

We collaborate closely with relevant trade unions, with our work in Brazil being a very good example. As our expansion plans come to fruition, we are working hard to ensure we meet all the necessary labor requirements. It is a legal necessity to meet local and international standards, which we see as the minimum requirement. More importantly, we are determined to ensure we look after our employees properly as we make these changes.



Governance awareness training

We are committed to the continuous education of our employees and setting rigorous standards for external stakeholders.

- Sustainability is a recurring agenda item in numerous company-wide events and communications.
- Our supply chain partners are mandated to comply with our Supplier Code of Conduct, which delineates their commitment to ESG principles, including foundational standards for ethical business conduct, the upholding of human rights, and sound environmental practices.

As we advance the integration of Arcera, we are in the process of harmonizing policies from across the three legacy businesses to establish a single Arcera approach. This initiative commenced in 2024 and will continue throughout 2025 and into 2026.

Our Code of Ethics

The cornerstone of our governance program is our Code of Ethics, with which we expect both our employees and suppliers to fully comply.

The principal areas encompassed by the Code include our approach to business ethics, data privacy, and cybersecurity but extend to many of the areas mentioned in this report.

The new Arcera Code of Ethics launched in 2025.

As with the Legacy Acino Code of Conduct, it will be subject to regular review to ensure its continued reflection of our ethical business practices and its effectiveness in fostering appropriate behaviors.

Our Conflict of Interest policy provides explicit guidance regarding employees' responsibilities concerning actual and potential conflicts of interest. Through our comprehensive compliance training

program, every employee receives instruction to ensure a complete understanding of their duties, the declaration process, and the pertinent regional and global compliance procedures.

Our Speak Up Program is meticulously designed to facilitate the reporting of potential violations without fear of retaliation and in full compliance with relevant legislation. We have established an online portal for both internal employees and external stakeholders to report actual or suspected violations, also anonymously should the preference exist.

We regard compliance with our Code of Ethics with utmost seriousness. Compliance is a personal responsibility incumbent upon every individual across the organization. The compliance training program prioritizes key areas. In 2024, Legacy Acino achieved a 100% completion rate for its compliance training program, and our goal is to continue to achieve 100% training completion across all of Arcera in 2025 and beyond.

100%

our completion target across Arcera for training on our core compliance policies.





CASE STUDY

Anticipating risks

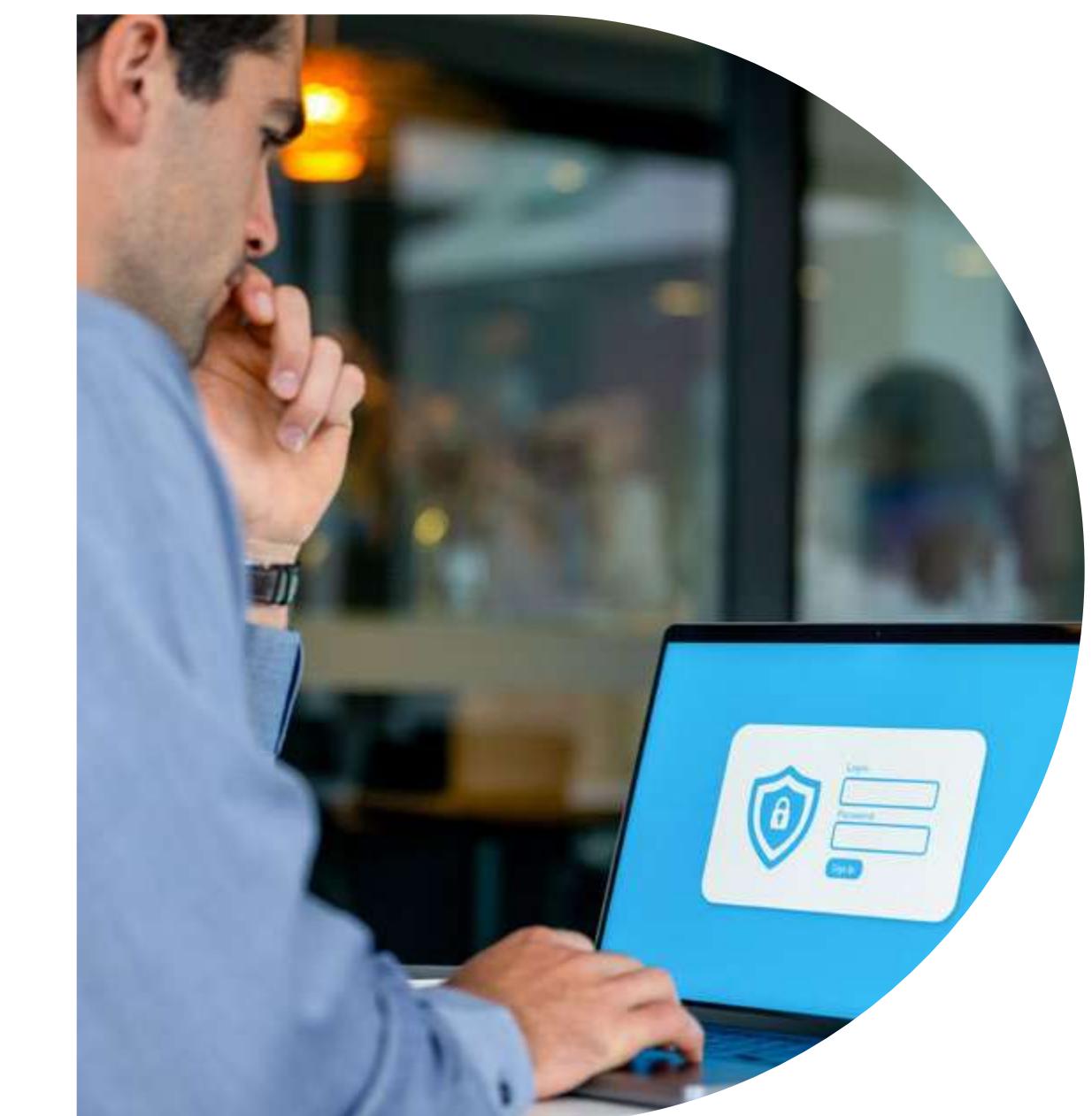
The Legacy Acino team in South Africa runs a quarterly risk control matrix, covering each function and each factor that could put the business at risk. These include financial, regulatory and security risks, for example, as well as the potential of equipment failure and fire safety. And the matrix analysis is complemented by regular fire drills that are both anticipated and unexpected.

CASE STUDY

Data privacy training

We are uncompromising about data privacy, and it is essential everyone is fully aware of, understands and complies with our data privacy policy and related principles. On-boarding training on data privacy must be completed within 14 days from the starting of the employment.

We also run annual mandatory compliance training in specific topics within 14 days of starting employment.; in 2024, the training focused on procedures around data breach detection and reporting. We launched it on 28 January to celebrate International Data Privacy Day.





Anti-bribery and anti-corruption

Our stance on anti-bribery and anti-corruption remains steadfast. We are committed to rigorously enforcing compliance with anti-bribery and anti-corruption legislation across all our business activities.

We delineate *precise standards* within our ethics and compliance policies and mandate that all employees complete annual training on anti-bribery and anti-corruption.

100%

of our employees have completed awareness training on anti-bribery and anti-corruption

Our Anti-Bribery Anti-Corruption Policy is a cornerstone of our ethical framework, ensuring that we compete on merit and not through unethical practices. By rejecting bribery and corruption, we help create a level playing field and promote a fair and responsible business environment.

Data privacy and cybersecurity

Data protection and privacy are governed by our Privacy Policy and related framework. Data privacy forms an integral part of our operations, embedded across of our business activities.

The EU's General Data Protection Regulation (GDPR) forms the *foundation* of our global data protection practices, unless local regulations stipulate more stringent requirements.

We are currently executing a comprehensive data protection program with the following cornerstones:



A global policy framework regularly updated and overseeing the management of personal data.



A training program and awareness campaigns. The most recent one focused on the procedures for detecting, reporting and managing data breaches.



The development of a legal framework and mechanism for data transfer between Arcera entities.

We operate under a comprehensive Disaster Recovery Policy, which addresses data access breaches, cybersecurity incidents, and recovery backup protocols.

CASE STUDY

Data protection policy

In 2024, at Legacy Acino we revised our records of processing activities (ROPA), legitimate interest assessment (LIA) and data transfer impact assessment (TIA) procedures. We also renewed our intracompany data transfer agreement incorporating Standard Contractual Clauses and ensuring compliant data transfer within Arcera. This work covered Legacy Acino and in 2025, is being incorporated into the wider Arcera family.



Pharmacovigilance

We prioritize patient safety unequivocally and continuously monitor the safety profiles of our products. To this end, we have established a dedicated pharmacovigilance department. Its primary role is to ensure the utmost safety of our products for patients by meticulously tracking and addressing all reported side effects.

Pharmacovigilance encompasses the *scientific discipline* and activities related to the detection, assessment, understanding, and prevention of adverse events or any other medicine-related problems.

Our Pharmacovigilance (PV) team systematically tracks all adverse events to collect comprehensive safety information. This data is subsequently utilized to enhance our understanding of product safety profiles and to mitigate the occurrence of adverse events. Furthermore, we collaborate with all relevant authorities and industry peers to consolidate this knowledge and thereby improve the overall safety of our medicines.

We actively solicit contributions from all entities within our value chain, ranging from our partners and distributors to the individuals being treated by our medicines. Greater access to safety information enables us to continuously improve our medicines and enhance public well-being.

Quality

We perceive our commitment to quality as a significant competitive advantage, evident across several key areas:



Production:

Our objective is to achieve excellence across the entire life cycle of our products.



Operational Excellence:

We are perpetually identifying novel methods to streamline operations and to resolve issues promptly in a manner that prevents recurrence.



People and Culture:

We are investing significantly in employee training and professional development.



Digital and Automation:

We are progressively increasing our utilization of automation and data analytics.

Legacy Acino holds approximately 150 quality certifications spanning a broad spectrum of its activities, with a particular focus on quality, health and safety, environmental, and operational management.

We take immense pride in these certifications, as they emphatically underscore our unwavering commitment to rigorous quality processes and robust management systems.

In 2024, our operations in Ukraine were awarded the Good Distribution Practice (GDP) certificate for the first time, thereby confirming the company's adherence to European standards for pharmaceutical distribution. This certificate serves as testament to the fact that our quality management systems, logistics, storage, and sales processes collectively guarantee a high level of product quality assurance at all stages of distribution to the ultimate consumer.



Our certifications

Legacy Acino

Ukraine

- ISO 9001 Quality Management System
- ISO 22000 Food Safety Management
- ISO 14001 Environmental Management

System

- ISO 45001 Occupational Health and Safety Management Systems
- Good Distribution Practice (GDP)

South Africa

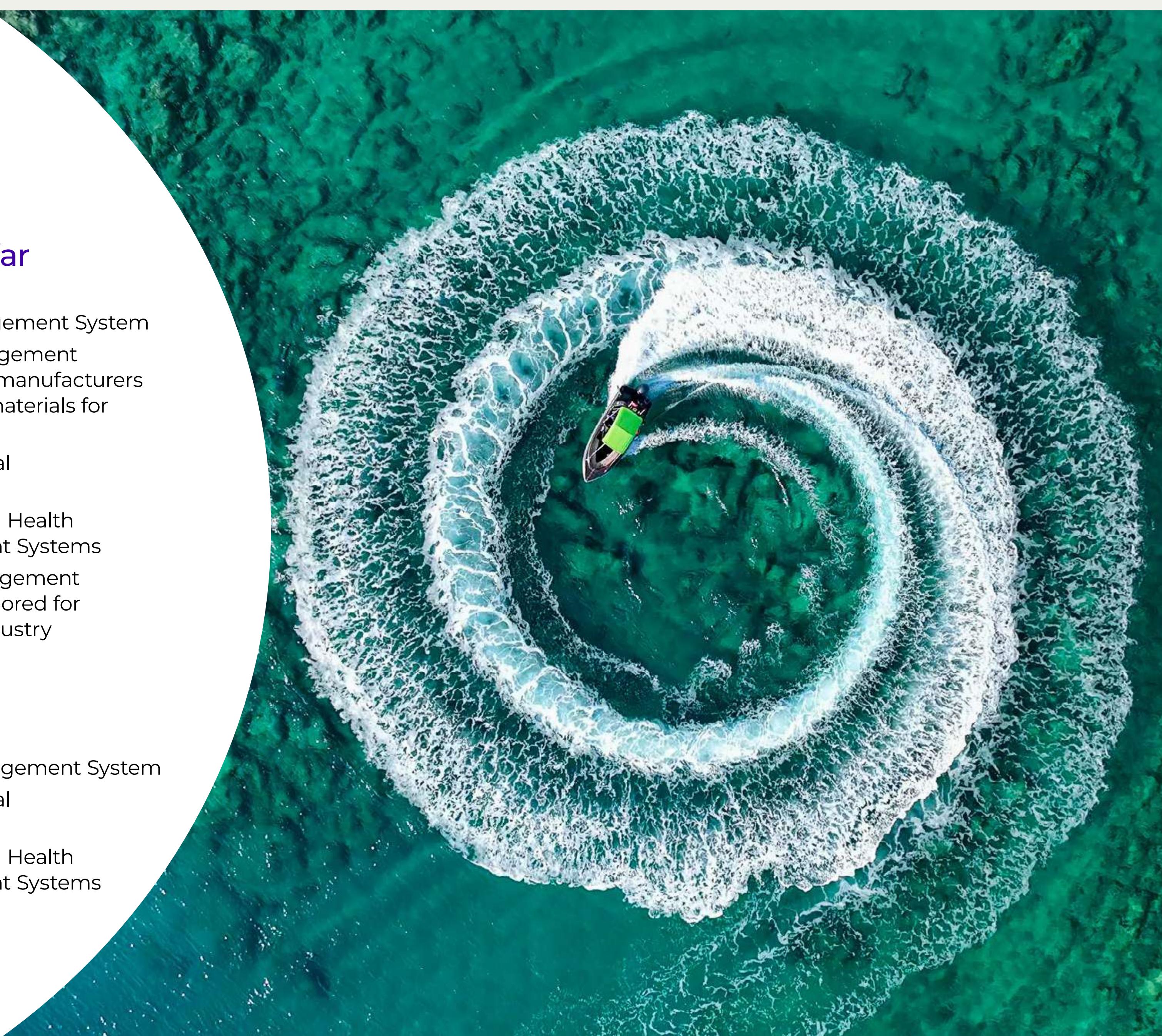
- ISO 14001 Environmental Management System
- ISO 45001 Occupational Health and Safety Management Systems
- ISO 13485 Quality Management Systems, specifically tailored for the medical devices industry

Legacy Birgi Mefar

- ISO 9001 Quality Management System
- ISO 15378 Quality Management System, specifically for manufacturers of primary packaging materials for medicinal products
- ISO 14001 Environmental Management System
- ISO 45001 Occupational Health and Safety Management Systems
- ISO 13485 Quality Management Systems, specifically tailored for the medical devices industry

Legacy Amoun

- ISO 50001 Energy Management System
- ISO 14001 Environmental Management System
- ISO 45001 Occupational Health and Safety Management Systems



ANNEX

GRI Content Index

This GRI Report outlines our response to the GRI Standards. We report on the topics identified through our materiality assessment. Our materiality assessment guides our reporting and helps us to identify the key issues to be addressed in this Content Index of the report.

We report in reference to the most recent version of the GRI Standards (2021), underlining our ongoing commitment to transparent and accountable reporting of our environmental, social and governance impacts. Arcera Life Sciences has reported the information within and referenced in this Sustainability Report for the period 1 January 2024 to 31 December 2024.

GRI Standards	Our strategic focus
Universal Standards	GRI 1 Foundation – Reporting Principles <ul style="list-style-type: none"> Reporting principles.
	GRI 2 General Disclosures <ul style="list-style-type: none"> Organizational details and reporting practices. Activities and workers. Governance, strategy, policies and practices. Business ethics. Employee wellbeing and inclusion.
	GRI 3 Material Topics <ul style="list-style-type: none"> Stakeholder engagement. Materiality assessment.
Topic Standards	Economic performance <ul style="list-style-type: none"> Direct economic value generated. Financial implications of climate change.
	Environmental <ul style="list-style-type: none"> Energy consumption. Water consumption. Climate and emissions. Waste. Supplier environmental assessments.
	Social <ul style="list-style-type: none"> Employees. Health and safety. Training. Supplier social assessments.

How we have complied with the GRI Standards

The information in the report references the disclosures in accordance with the GRI 2021 Standards.

GRI 1: Foundation	GRI 2: General Disclosures	GRI 3: Material Topics
GRI 1: Foundation 2021	GRI 2-1 to 2-29 from GRI 2: General Disclosures 2021	GRI 3-1 to 3-2 from GRI 3: Material Topics
Economic performance		
GRI 201-1 to 201-2 Direct economic value generated, and financial implications of climate change		
GRI 205-2 Communication on Anti-Corruption		
Environment		
GRI 302-1 Energy		
GRI 303-1 and 303-5 Water		
GRI 305-1 and 305-2 Emissions		
GRI 306-1 and 306-3 to 306-5 Waste		
GRI 308-1 Supplier environmental assessments		
Social		
GRI 401-1 Employees		
GRI 403-1, 403-5 and 403-7 to 403-10 Health and safety		
GRI 404-1 Training		
GRI 405-1 Diversity and inclusion		
GRI 414-1 Supplier social assessments		

Global Reporting Initiative (GRI) Content Index

Statement of use	Arcera Life Sciences has reported the information cited in this GRI content index for the period 1 January 2024 – 31 December 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

Disclosure	Our response
General Disclosures 2021	

GRI 2-1	<p>Organizational details</p> <p>Arcera GenMed¹</p> <p>Commercial and enabling functions for general medicines across multiple markets for both innovative and established products, and key therapeutic areas, such as cardiovascular & metabolism, neurosciences, gastroenterology, and infectious diseases.</p> <p>Arcera TechOps²</p> <p>Manufacturing and packaging, quality assurance, supply chain management, operational excellence, and business to- business operations across multiple regions, including Switzerland, Turkey, Ukraine, South Africa, the Middle East, and North Africa.</p> <p>Arcera Core Functions</p> <p>Finance, Legal, People & Culture, Communications, Compliance & Sustainability, Value Creation and Business Development and M&A, led from HQ with dual reporting lines.</p> <p>New Divisions in Life Sciences (Future ambition)</p> <p>Looking ahead, we will integrate novel patented therapies in high-specialty areas such as oncology, neurosciences, and rare diseases, while expanding internal R&D capabilities and diversifying into emerging segments like digital health and med-tech.</p>
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¹. General Medicines. ². Technical Operations

GRI 2

Disclosure

Our response

General Disclosures 2021

GRI 2-2



Entities included in the organization's sustainability reporting

Arcera brings together three complementary businesses:

- Legacy Acino with manufacturing sites in five countries as well commercial operations across four continents, developing, manufacturing, marketing and distributing a wide range of medicines internationally.
- Legacy Amoun Pharmaceutical Company (Amoun), one of Egypt's leading pharmaceutical manufacturers, developing, producing, marketing, distributing and exporting a wide range of pharmaceutical products.
- Legacy Birgi Mefar Group, one of Turkey's largest sterile production service companies, specializing in the manufacture of sterile injectables and glass packaging, in addition to pharmaceutical distribution services.

The official integration of the three businesses within Arcera was announced on 2 December 2024. The 'One Arcera' structure organizes the company into two divisions and a set of core functions:

- Arcera GenMed incorporates all Legacy Acino and Legacy Amoun commercial operations and their supporting functions, for general medicines. This includes branded generics, off-patent originator medicines, innovative medicines and over-the-counter (OTC) products.
- Arcera TechOps integrates all manufacturing and packaging sites, Corporate Quality, Supply Chain capabilities, B2B and TechOps supporting functions across the three current businesses.
- Arcera Core Functions which works with both divisions and the Arcera Headquarters in Abu Dhabi.
- New Divisions in Life Sciences: looking ahead, we will integrate novel patented therapies in high-specialty areas such as oncology, neurosciences, and rare diseases, while expanding internal R&D capabilities and diversifying into emerging segments like digital health and med-tech.

In this report, we report information in two ways, reflecting the fact that 2024 and 2025 are transition years, where we are coming together under One Arcera: (1) consolidated Arcera-wide data, and (2) legacy company information (Legacy Acino, Legacy Amoun, and/or Legacy BMG), representing data from the perspective of one or more of our legacy businesses. Where we report from the perspective of a legacy business, this is clearly indicated in the report.

GRI 2

Disclosure	Our response
General Disclosures 2021	

GRI 2-2

Entities included in the organization's sustainability reporting (continued)

For this report, the legacy entities in the reporting:

- Legacy Acino International AG (Zurich, Switzerland), Acino AG (Miesbach, Germany), Acino Pharma AG (Liesberg, Switzerland), Acino France SAS (Paris, France), Acino Pharma NJ (New Jersey, US), Acino MEA FZ LLC (Dubai, United Arab Emirates), Acino Estonia OU (Polva, Estonia), Acino Pharma Services Egypt LCC (Cairo, Egypt), Acino Pharma GmbH (Lörach, Germany), Acino Pharma Panama S.A. (Panama City, Panama), Acino (Latino-Americano) S.A. (Panama City, Panama), Acino Ukraine LLC (Kyiv, Ukraine), Pharma Start LLC (Kyiv, Ukraine), Srtat PJCS (Kyiv, Ukraine), Acino Kaz (Almaty, Kazakhstan), Acino Healthcare Group (Pty) Ltd. (Midrand, South Africa), Litha Pharma (Pty) Ltd. (Midrand, South Africa), Acino Forensic (Pty) Ltd. (Midrand, South Africa), Acino Turkey Ilac AS (Istanbul, Turkey).
- Legacy Amoun (El-Obour City, Egypt).
- Legacy Birgi Mefar Group (Istanbul, Turkey).

Our approach to consolidating data and information in this report:

- Environmental data, such as energy, emissions and water usage combine Legacy Acino, Legacy Amoun and Legacy Birgi Mefar Group unless indicated differently. The environmental data only cover the manufacturing sites.
- Health & Safety, CSR and employee data cover all entities.
- When we present case studies in this report, the case study information is specific to the considered site.

GRI 2-3

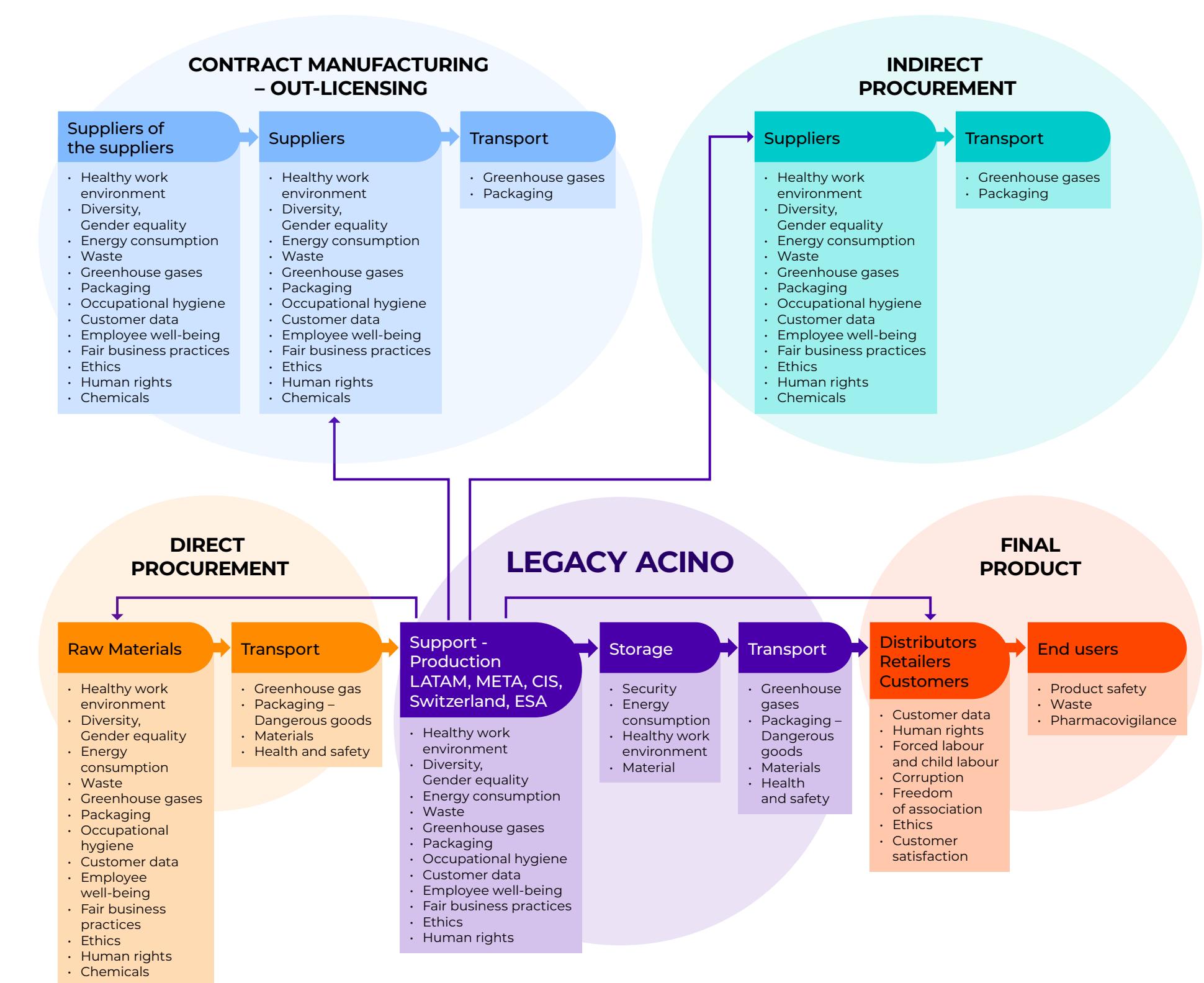
Reporting period, frequency and contact point

This is Arcera's first sustainability. It is Legacy Acino's third sustainability report. This report covers the period from 1 January 2024 to 31 December 2024. We are committed to publish a sustainability report on an annual basis.

GRI 2

Disclosure	Our response
General Disclosures 2021	

GRI 2-6

Activities, value chain and other business relationships

Report Coverage Key: ● Full ○ Partial □ Omission

GRI 2

Disclosure	Our response
General Disclosures 2021	

GRI 2-7

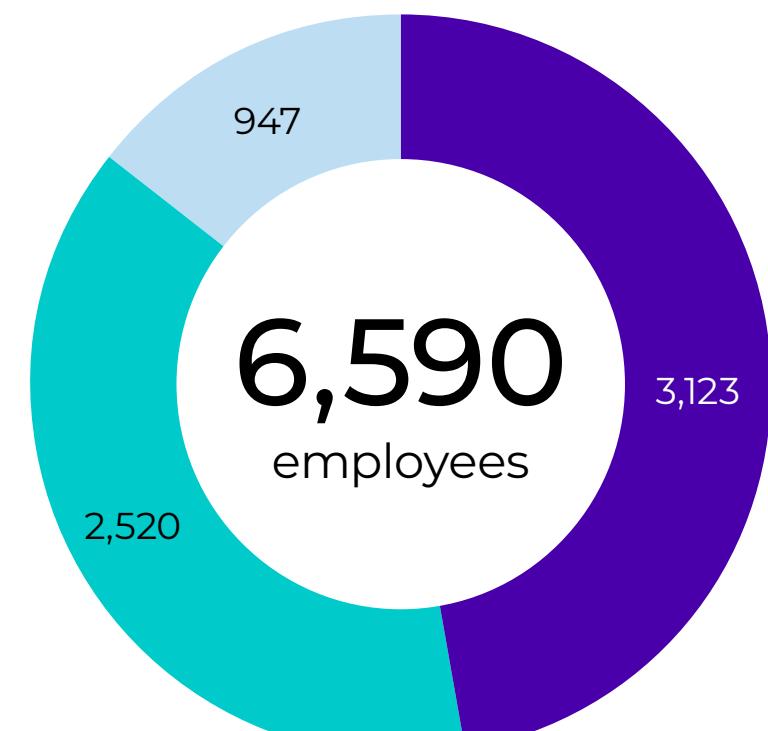
Employees

At the end of 2024, Arcera employed 6,590 employees.

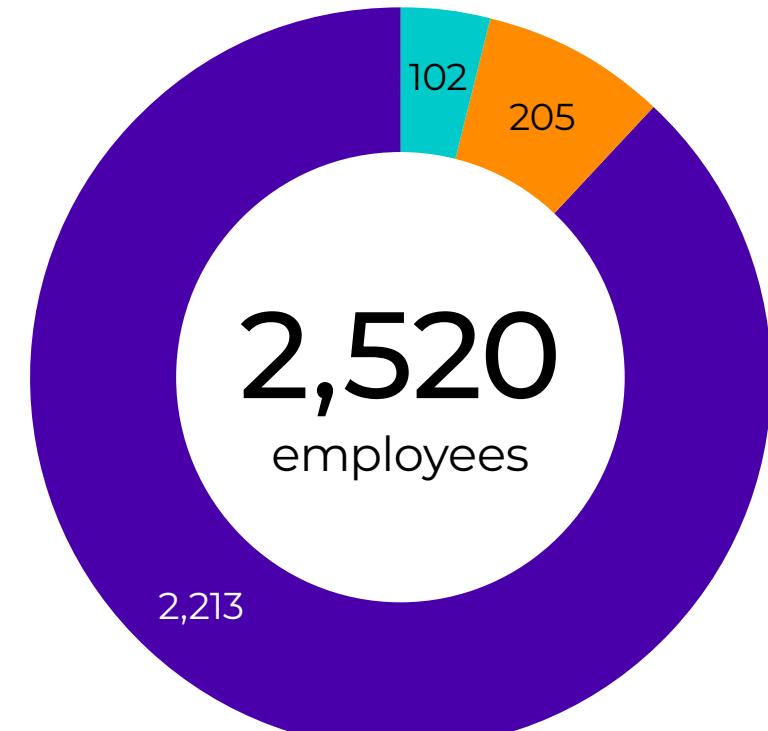
Number of employees

Total

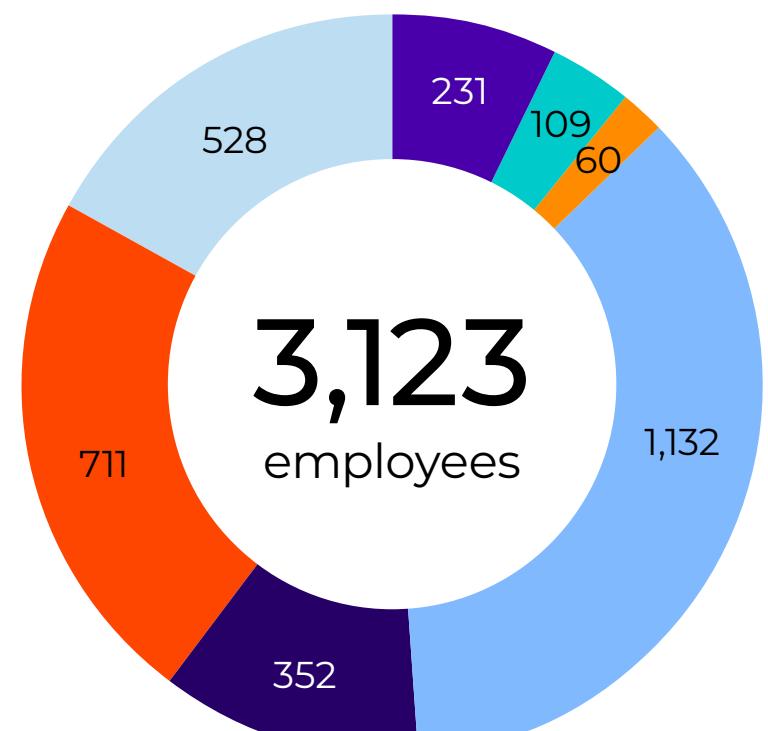
Legacy Acino Legacy Amoun Legacy Birgi Mefar Group

**Legacy Amoun**

Amoun Pharma Amoun Distribution IBS

**Legacy Acino**

Africa Estonia LATAM UBA M6 LATAM META CHDE

**Legacy Birgi Mefar Group**

BIRGI MEFAR



GRI 2

Disclosure	Our response
General Disclosures 2021	

GRI 2-9

Governance structure and composition

Arcera is part of ADQ, an active sovereign investor with a focus on critical infrastructure and global supply chains. As a strategic partner to the Government of Abu Dhabi, ADQ invests in the growth of business platforms anchored in the Emirate that deliver value to local communities and long-term financial returns to its shareholder. Its rapidly expanding portfolio encompasses companies across numerous core sectors of the economy, including energy and utilities, transport and logistics, food and agriculture, healthcare and life sciences, financial services, infrastructure and critical minerals, real estate investments, and sustainable manufacturing..

The Arcera Leadership Team is responsible for the oversight of all operations of the organisations. Chaired by the Chief Executive Officer, it comprises of nine people covering all the commercial operations and the central functions (Investments, Value Creation, Compliance and Sustainability, Legal, Finance, Technical Operations and People).

The Arcera Leadership Team reports to the Board, which is made up of representatives of ADQ.

GRI 2-11

Chair of the highest governance body

The Chairman of the Board is Dr Jaap Kalkman, Chief Investment Officer at ADQ. He is not an executive at Arcera.

GRI 2-12

Role of the highest governance body in overseeing the management of impacts

Sustainability at Arcera is managed through a robust framework with clearly defined roles and responsibilities. The Leadership Team oversees the company's approach to sustainability and provides its guiding principles.

The sustainability strategy is driven by the Sustainability Council, which is chaired by the Chief Executive Officer, and brings together the senior leadership team and the Compliance, Sustainability and Environment, Health & Safety expert functions.

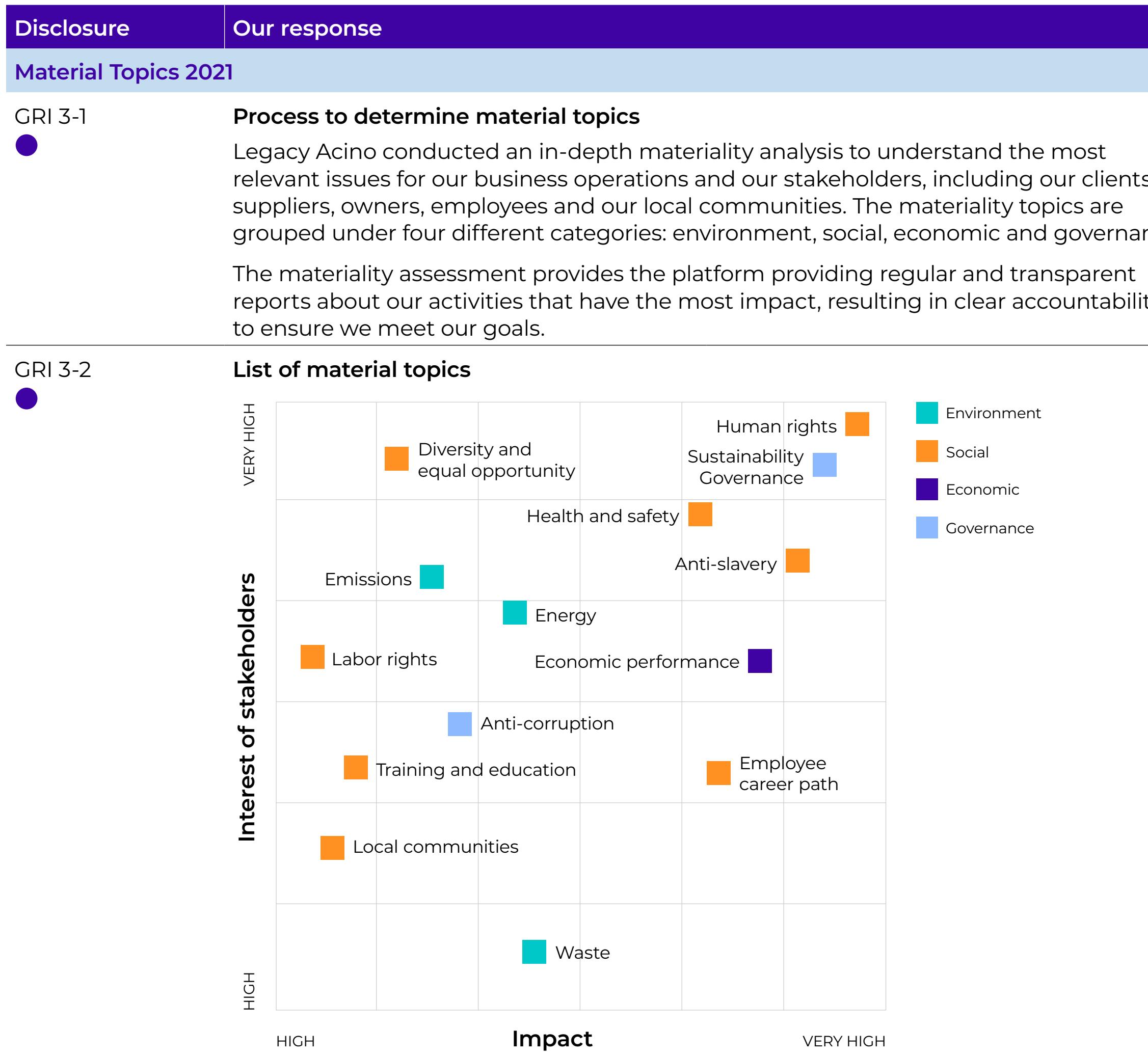
GRI 2

Disclosure	Our response
General Disclosures 2021	
GRI 2-13	<p>Delegation of responsibility for managing impacts</p> <p>The Sustainability Council is responsible for agreeing and approving the global sustainability strategy, for setting standards and sustainability targets, and for delivering against these targets.</p> <p>The day-to-day implementation of the sustainability program rests with the Sustainability Team, which reports to the Chief Compliance and Sustainability Officer (CCSO).</p> <p>The EHS and the Integrity & Compliance (Legal) functions ensure compliance with the standards of the sustainability programme where they fall within the scope of their respective responsibilities.</p>
GRI 2-14	<p>Role of the highest governance body in sustainability reporting</p> <p>The sustainability report has been approved by the Sustainability Council and the CEO.</p>
GRI 2-15	<p>Conflicts of interest</p> <p>The duty of avoiding conflicts of interest is covered by our Code of Ethics, which was launched in 2025. The Code of Ethics applies to all employees as well as to the highest governance body.</p>
GRI 2-22	<p>Statement on sustainable development strategy</p> <p>Our Sustainability Policy outlines our commitment to integrating environmental stewardship, social responsibility and governance excellence into our business practices. We aim to reduce our carbon footprint, promote sustainable resource management, ensure fair labor practices, and foster a culture of transparency and accountability.</p> <p>Our commitment to sustainable development is embedded in our corporate strategy: operating responsibly and ethically while delivering value to our stakeholders.</p> <p>In alignment with the United Nations Sustainable Development Goals (SDGs), we aim to contribute to addressing critical global challenges such as climate change, health inequalities and social injustice. The SDGs serve as a framework for our efforts, enabling us to focus on areas where we can make a meaningful difference and create positive impacts in the communities we serve.</p>

GRI 2

Disclosure	Our response
General Disclosures 2021	
GRI 2-23	<p>Policy commitments</p> <p>Environment</p> <ul style="list-style-type: none"> Reducing our environmental impact. Working with suppliers. <p>Governance</p> <ul style="list-style-type: none"> Code of Ethics. Quality. Data privacy and cybersecurity. <ul style="list-style-type: none"> Anti-Bribery and Anti-Corruption. Pharmacovigilance. Supplier Code of Conduct.
GRI 2-26	<p>Mechanisms for seeking advice and raising concerns</p> <ul style="list-style-type: none"> Whistleblowing procedures. Speak Up platform.
GRI 2-28	<p>Membership associations</p> <p>Arcera is a member of the <i>Pharmaceutical Supply Chain Initiative (PSCI)</i>, the leading association for pharmaceutical and healthcare companies driving responsible value chain practices.</p> <p>The vision is for excellence in safety, environmental, and social outcomes, across the global pharmaceutical and healthcare value chain.</p> <p>This is achieved through the PSCI Principles for Responsible Supply Chain Management which are the blueprint for responsible practice in the pharmaceutical and healthcare industry. Through three modes of impact – Audit, Capability and Projects – the PSCI work as one voice to deliver responsible value chains.</p>
GRI 2-29	<p>Approach to stakeholder engagement</p> <p>Legacy Acino conducted an in-depth materiality analysis to understand the most relevant issues for our business operations and our stakeholders.</p> <p>We are undertaking a double materiality assessment in 2025 across all the Arcera businesses.</p> <p>As part of the materiality assessments, we conducted interviews with internal and external audiences as part of our stakeholder engagement, including customers, suppliers, pharmaceutical representative organisations, academics, patient health organisations, and civic society NGOs.</p> <p>This will underpin the sustainability strategy for Arcera.</p>

GRI 3



GRI 201

Disclosure	Our response
GRI 201-1	<p>Direct economic value generated and distributed</p> <p>We have an operational footprint spanning over 90 countries across four continents, and we have manufacturing and packaging bases located in seven countries. Arcera revenue for 2024 was United Arab Emirates Dirham (AED) 3.8 billion.</p> <p>Licensing</p> <p>We are actively in-licensing novel therapies in priority therapeutic areas such as neurosciences, cardiovascular and metabolism, across the globe.</p> <p>Our strategy focuses on expanding the portfolio with differentiated products as part of a long-term commitment to deliver innovative treatments and improve patient access, including in emerging markets.</p> <p>In addition to our extensive in-licensing efforts, we provide out-licensing services and support to select partners across multiple regions. This ensures broader availability of high-quality medicines to patients in need.</p> <p>Contract manufacturing</p> <p>We have over 50 years of experience in pharmaceutical manufacturing. We provide know-how, technology and infrastructure to support customers' manufacturing needs. We deliver more than 2,000 products to our clients. In addition, we are a leader in advanced drug delivery systems with a focus on dispersible and complex modified release formulations.</p> <p>Our offering covers granulation and pelletisation, finished oral solid dosage forms, and primary and secondary packaging.</p>

GRI 201

Disclosure	Our response
Economic Performance 2016	

GRI 201-2

Financial implications and other risks and opportunities due to climate change

As a pharmaceutical company with a strong presence in emerging markets, Arcera may face financial implications and other risks and opportunities due to climate change. Climate-related natural disasters such as hurricanes, floods, and droughts could disrupt supply chains, impact manufacturing processes, and lead to production delays or shortages. These disruptions could potentially result in financial losses or reputational damage. On the other hand, Arcera could potentially benefit from increased demand for medicines to treat climate-related health conditions, such as respiratory illnesses or vector-borne diseases. Additionally, Arcera's commitment to sustainability could position the company as a leader in the industry, potentially attracting socially responsible investors and customers. However, there may also be additional costs associated with implementing sustainability initiatives and adapting to the impacts of climate change.

Overall, it is important for Arcera to proactively assess and manage the potential financial implications and other risks and opportunities associated with climate change.

GRI 205

Disclosure	Our response
Anti-corruption 2016	

GRI 205-2

Communication and training about anti-corruption policies and procedures

The duty of avoiding corruption is covered by our Code of Ethics, which was launched in 2025. The Code of Ethics applies to all employees as well as to the highest governance body.

We are dedicated to upholding the highest standards of integrity and transparency by:

- Supporting transparent business operations and ensuring clear, reliable reporting.
- Protecting the personal data of our employees, customers, and other stakeholders.
- Strictly enforcing compliance with all applicable anti-bribery and anti-corruption legislation.

Through our comprehensive compliance training program, every employee receives instruction to ensure a complete understanding of their duties, the declaration process, and the pertinent regional and global compliance procedures.

In 2024, Arcera achieved a 100% completion rate for its compliance training program.

GRI 302

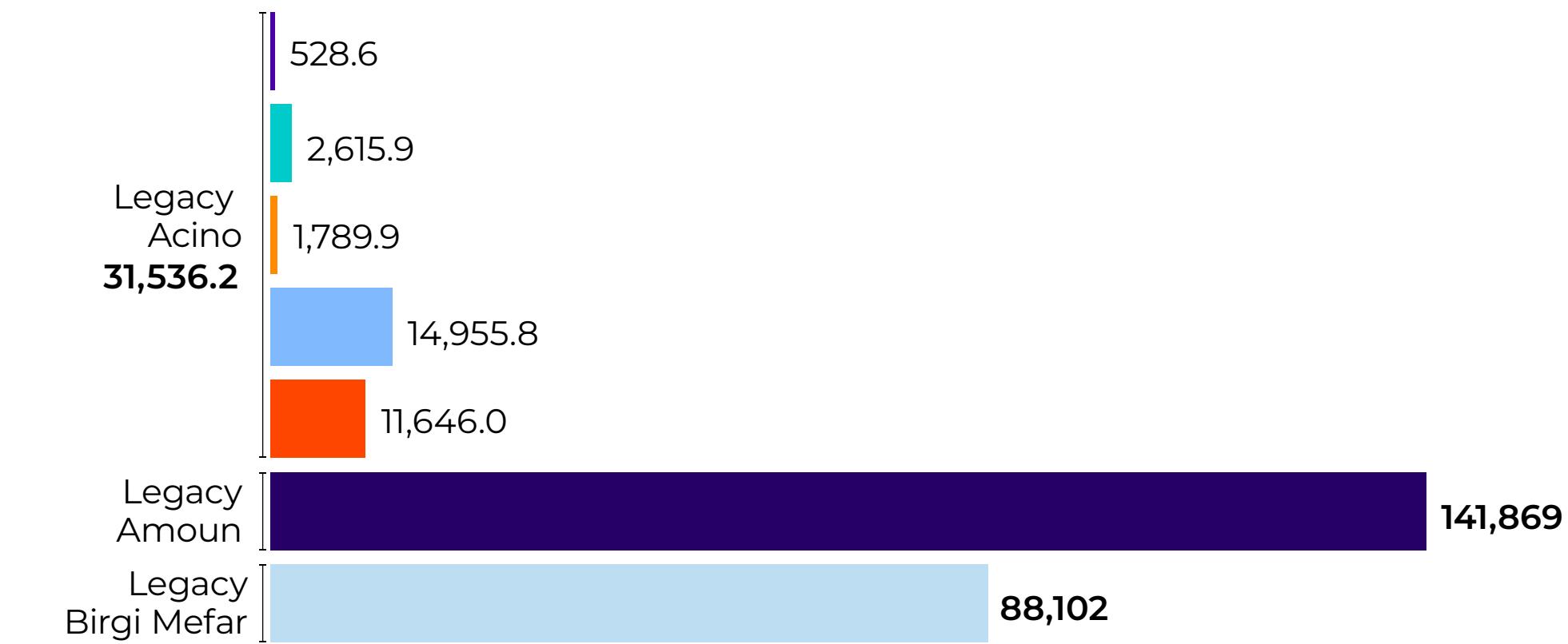
Disclosure	Our response
Energy 2016	

GRI 302-1

Energy consumption within the organization

Total energy consumption across the TechOps manufacturing sites, in MWh

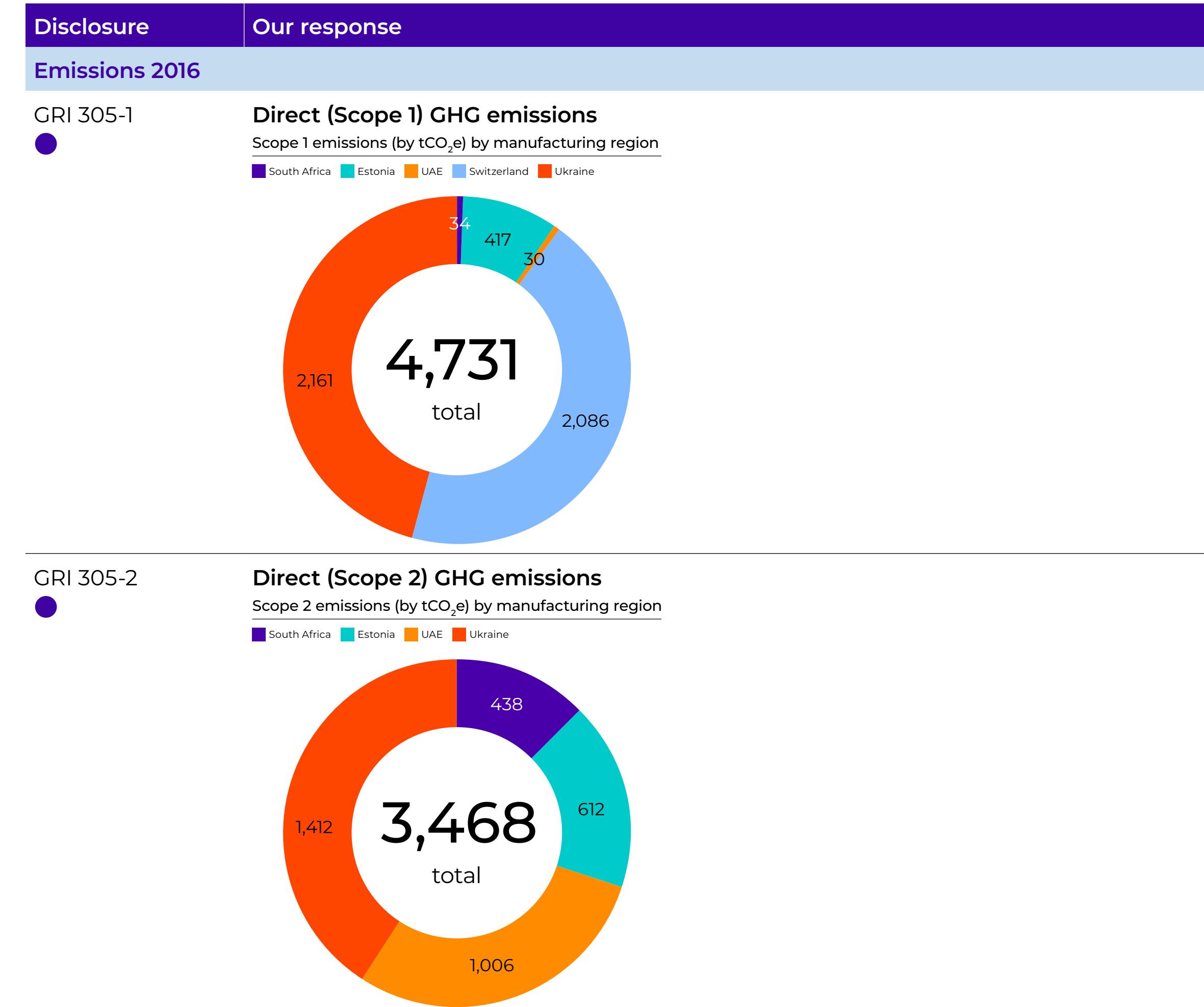
■ South Africa ■ Estonia ■ UAE ■ Switzerland ■ Ukraine ■ Egypt ■ Turkey



GRI 303

Disclosure	Our response										
Water and Effluents 2018											
GRI 303-1	<p>Interactions with water as a shared resource</p> <p>We view water as a shared resource and are committed to reducing the water consumption at our production sites.</p> <p>We avoid water pollution and adhere to all applicable regulations regarding wastewater treatment.</p> <p>We aim to reduce the waste of water and avoid pollution wherever we can. We actively measure and manage our operations and activities to reduce water consumption and reduce the waste of water.</p>										
GRI 303-5	<p>Water consumption</p> <p>Water consumption in m³ across all TechOps manufacturing sites (total and by manufacturing site)</p> <table border="1"> <thead> <tr> <th>Site</th> <th>Consumption (m³)</th> </tr> </thead> <tbody> <tr> <td>Legacy Acino</td> <td>8,274</td> </tr> <tr> <td>Legacy Amoun</td> <td>282,330</td> </tr> <tr> <td>Legacy Birgi Mefar</td> <td>178,833</td> </tr> <tr> <td>Total</td> <td>43,463</td> </tr> </tbody> </table>	Site	Consumption (m³)	Legacy Acino	8,274	Legacy Amoun	282,330	Legacy Birgi Mefar	178,833	Total	43,463
Site	Consumption (m³)										
Legacy Acino	8,274										
Legacy Amoun	282,330										
Legacy Birgi Mefar	178,833										
Total	43,463										

GRI 305



Report Coverage Key: ● Full ○ Partial □ Omission

GRI 306

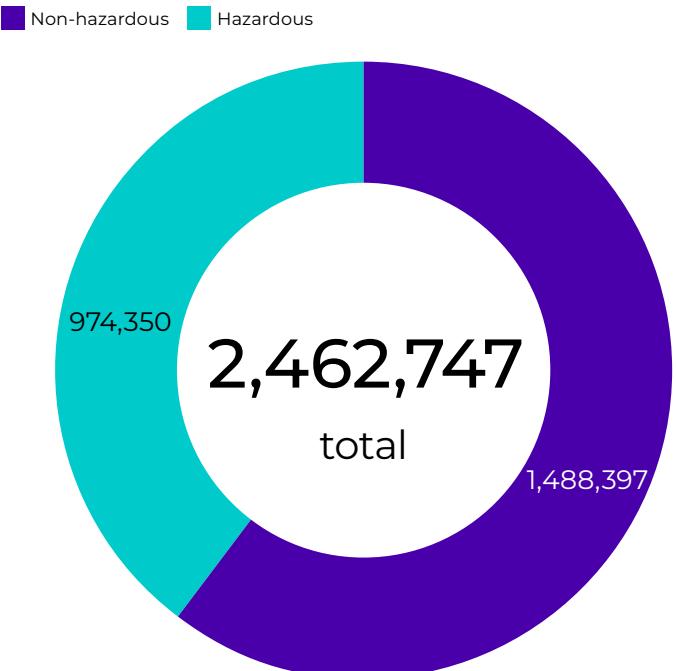
Disclosure	Our response
Emissions 2016	

GRI 306-1 **Waste generation and significant waste-related impacts**

We are committed to reducing the volume of waste we generate through efficient and focused waste management practices. We are working to assess our non-hazardous waste production, classifying them by types and finding alternative solutions to increase waste diversion from disposal.

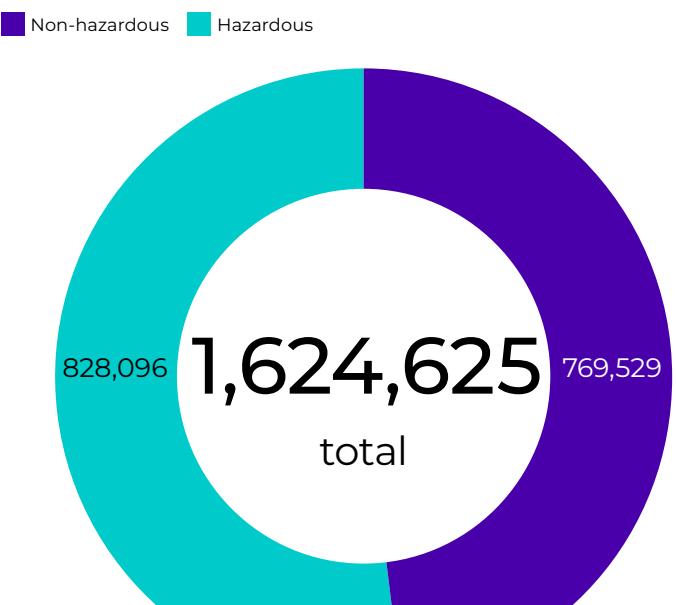
GRI 306-3 **Waste generated Arcera**

Total waste generated (in kg)

GRI 306-4 **Waste diverted from disposal Arcera**

Percentage of waste diverted from disposal 66%.

Total waste diverted from disposal (in kg)



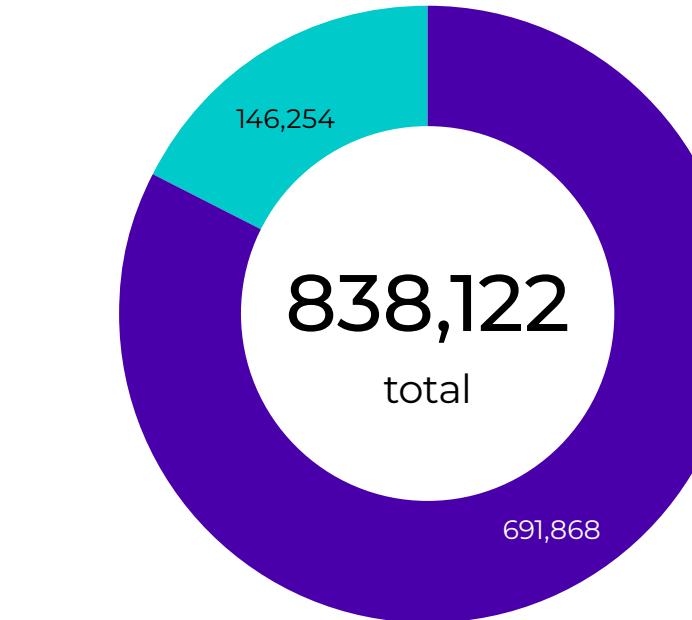
GRI 306

Disclosure	Our response
Emissions 2016	

GRI 306-5 **Waste directed to disposal Arcera**

Total waste directed to disposal (in kg)

Non-hazardous Hazardous



GRI 308

Disclosure	Our response
Supplier Environmental Assessment 2016	

GRI 308-1 **New suppliers that were screened using environmental criteria**

The Supplier Code of Conduct asks suppliers to report on their environmental performance and emissions helping us on our way to start managing our Scope 3 supply chain emissions. As part of the onboarding programme at Legacy Acino, all new suppliers were assessed against our standards. The aim is to extend this process to Arcera assets.

GRI 401

Disclosure	Our response
Employment 2016	

GRI 401-1

New employee hires and employee turnover

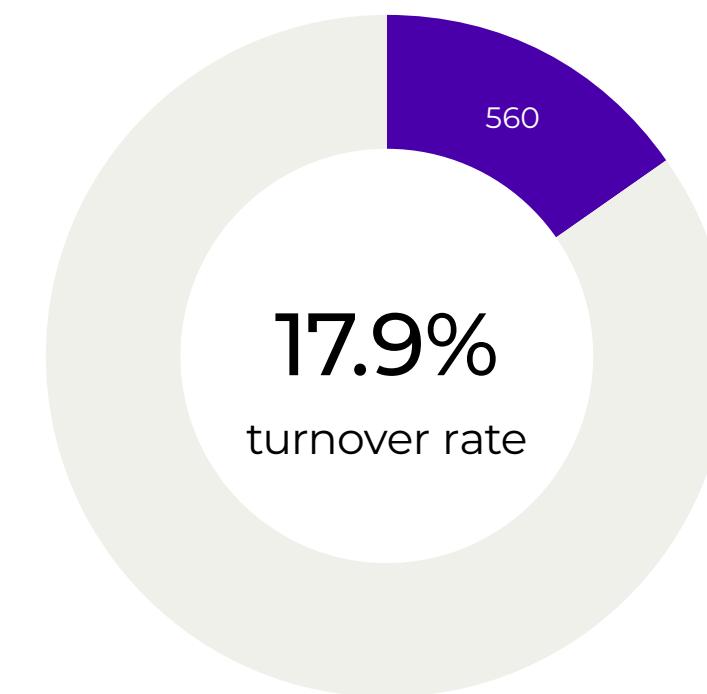
During 2024, 682 employees joined Legacy Acino.

During 2024, 560 employees left Legacy Acino.

Legacy Acino had an employee turn-over rate of 17.9% in 2024.

Employee turnover

■ Employees left Legacy Acino during 2024



GRI 403

Disclosure	Our response
Occupational Health and Safety 2018	

GRI 403-1

The system has been developed to be compliant with the fundamentals of health and safety in Europe. With this system, our sites are compliant with legal requirements in their countries. List of requirements:

- Elaboration of mission statement & objectives.
- Implementation of a safety organization.
- Providing education, training, instruction & information.
- Implementing safety rules.
- Performing hazard identification & risk assessment.
- Implementing action plan & implementation of corrective measures.
- Put in place an emergency response organization.
- Apply the principle of "right to participate" in EHS activities.
- Implementing occupational hygiene & health protection principle.
- Performing audit, inspection & control.
- Implement environmental protection concept and actions.
- Implement corporate social responsibility processes.
- Promote work place health.

GRI 403-2

Hazard identification, risk assessment, and incident investigation

When we introduce new processes are, we follow the approach of "safety by design" to minimise risk.

For existing processes, it is necessary to identify the hazards and define which ones we are under our control in a preliminary hazard survey. Hazards that are not adequately controlled are subject to an in-depth risk assessment to prioritize actions.

The team in charge of the preliminary hazard analysis and the risk analysis is multidisciplinary, including health and safety specialists, employees facing these risks and third party employees with a fresh eye on the situation.

The hierarchy of corrective actions is systematically as follows:

1. eliminate,
2. substitute,
3. technical measures,
4. organizational measures,
5. personal protective equipment.

The implementation of corrective measures follows the PDCA concept to ensure their effectiveness.

GRI 403

Disclosure	Our response
Occupational Health and Safety 2018	

GRI 403-1

Occupational health and safety management system

We provide a safe and healthy workplace, and continuously strive to improve workplace safety as well as employee awareness and behaviour by:

- Safeguarding the health and safety of our employees, contractors and any others who may be affected by our activities.
- Complying with all regulations regarding occupational safety, hygiene, environment and Corporate Social Responsibility.

We ensure all personnel are fully trained and protected. Our health and safety management system has been implemented on all sites in the same way. A 100% of our employees are covered by our health and safety management systems.

GRI 403

Disclosure	Our response
Occupational Health and Safety 2018	
GRI 403-4	<p>Worker participation, consultation, and communication on occupational health and safety</p> <p>We have are several ways to consult employees and communicate with them during the development and the implementation of the occupational health and safety. Communication is done during training, during change of shifts and with communications to all employees (e-mail, townhall, etc.)</p> <p>Employees are represented at all levels, and we have Safety, Health and Environmental Representative that are selected by the employees to represent them on EHS issues.</p> <p>The Safety, Health and Environment (SHE) Committee is chaired by the Regional Director who is the highest authority with regards to decision making, the EHS officer is the Vice Chairperson of the committee. This committee meets monthly. All categories of workers are represented; the non- managerial workers are represented by the SHE representatives who present on a monthly basis employee issues and concerns to the committee.</p>
GRI 403-5	<p>Worker training on occupational health and safety</p> <p>Employees receive general safety training when they join. Once a year, EHS training is provided on through an online learning and compliance platform. For employees facing particular hazards such as working at height, ATEX risk or exposure to active ingredients, specific training is provided.</p>
GRI 403-7	<p>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p> <p>Where significant health and safety risks are identified, they are addressed either by Global EHS, or by Local EHS with the support of Global EHS. In both cases, a working group is formed and a project is set up. Depending on the severity of the risk, Local EHS and Global EHS are empowered to stop the process immediately.</p>
GRI 403-8	<p>Workers covered by an occupational health and safety management system</p> <p>Workers from manufacturing sites are covered by occupational health and safety management.</p> <p>Workers from office sites are partially covered by occupational health and safety management, this is because there are no dedicated EHS personnel for these regions.</p>

GRI 403

Disclosure	Our response
Occupational Health and Safety 2018	
GRI 403-9	<p>Work-related injuries</p> <p>The number of recordable work-related injuries: 123 (including first-aids). Work-related injuries include first aids and ill-health.</p> <p>Rate of recordable work-related injuries per million hours worked: 1.0551 (total employee hours worked 11,657,651).</p>
GRI 403-10	<p>Work-related ill health</p> <p>Work related illness: 0</p>

Disclosure	Our response
Training and Education 2016	
GRI 404-1	<p>Average hours of training per year per employee</p> <p>The average hours of training per year per Full Time Employee (FTE) is 7.012 hours (per male FTE 7.494 hours, per female FTE 6.380 hours).</p> <p>The total training hours for all Full Time Employees is 47,180 hours (total for male FTEs 28,621 hours, total for female FTEs 18,559).</p>

Report Coverage Key: ● Full ○ Partial □ Omission



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