



certest

Consolidated
Non-Financial
Information
Statement
2023

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About the NFIS report

This Non-Financial Information Statement (NFIS) Report describes the material information about “Grupo Empresarial Certest BIOTEC, S.A. y Sociedades Dependientes”, hereinafter, the Certest Group, for the financial year 2023.

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

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

Information Statement.

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

EXTERNAL VERIFICATION. The Certest Group's 2023 NFIS Report has been verified by an independent verification service provider. The NFIS is prepared following an annual cycle.

This report forms part of the consolidated Management Report for the financial year 2023. The corporate structure covers all Group companies, with the same scope being used both in the Non-Financial Information Statement Report and in the consolidated annual accounts.

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

A greeting from our Executive Partners

Once again this year, we would like to use the opportunity that comes with this Non-Financial Information Statement to share with all our stakeholders the sustainability-related challenges and achievements of the Certest Group throughout 2023.

One of the key aspects is that this year we have implemented our plan to expand and open new business lines. We have been able to do this thanks to the resources obtained in recent periods, which have allowed us to shorten the planned deadlines. Thus, in November of this year, the Certest Group has completed the expansion of two new buildings totalling 16,000 m² of new facilities to house research and development laboratories and new production areas.

Following the completion of the building work, Certest Group facilities cover a total of **25,000 m²**, becoming the largest space in Spain dedicated to biotechnology, not only for solutions for the **diagnosis of infectious diseases**, our main activity to date, but also for the **development of vaccines and reagents for the pharmaceutical market**. This milestone is very important, as these new facilities allow us to further reinforce our strategy of **anticipating** possible demands and offering a **rapid response and reaction capacity** when launching new diagnostic products. All this is based on the knowledge generated over our more than 20 years of experience developing this type of diagnostic test. However, they also allow us to reinforce our new line of vaccines and reagents for the pharmaceutical market, and to move closer to the objective of becoming a **pharmaceutical company**.

As part of this expansion, Certest has also been committed to sustainability. The two buildings are designed to minimise energy consumption, incorporating the **most advanced energy efficiency technologies**. These include geothermal energy, as well as solar panels, with an installed capacity of

310 KW; heat recovery systems and passive strategies for insulation, ventilation and sun control. There are also electric vehicle chargers with a capacity of 247.2 kW.

In keeping with the company's motto, 'One step ahead', we have no plans to stand still. The new facilities allow Certest to continue growing, not only in terms of staff and production capacity, but also in our challenge to become a global strategic point in the field of biotechnology.

That is why, of the **330 people** working at Certest, more than 40% work in **R&D**, almost 85% of them women. In fact, research and development of new technologies and products is probably **our greatest competitive advantage**.

These changes, that are behind our transformation, continue to increase the satisfaction, motivation, contribution and commitment to responsible management of the entire team at the Certest Group. They are focussed on the Sustainable Development Goals, to which the Certest Group adheres, and committed to raising awareness about them, as can be seen from the celebration of the **8th anniversary of the SDGs** in the year in which the 2030 Agenda reaches its halfway point. In 2023, the Certest Group has also renewed its **RSA+ 2024 Seal** for its social commitment and good business practices comprising the Aragon Social Responsibility Plan, promoted by the Aragonese Institute for Development.

“ Our commitment for the coming years is to continue moving in this direction so that we can contribute to economic growth, social development and environmental protection, with the firm support of our main stakeholders, employees and customers, whom we thank for their trust and commitment to the Certest Group.

Oscar Landeta and Carlos Genzor
Board of Directors

0 About the Certest Group

CORPORATE STRUCTURE

The Certest Group is a business group funded by Spanish equity, which began its activity in 2002 when **Certest Biotec** was founded. This company was dedicated to **biotechnology**, with a focus on the development and manufacture of IVD and pharmaceutical products. Its corporate purpose is the research, development, production and manufacture, for subsequent marketing, of all types of *in vitro* diagnostic tests for professional use in conjunction with different diagnostic technologies, as well as all types of raw materials used in the manufacture of these products and related services.

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

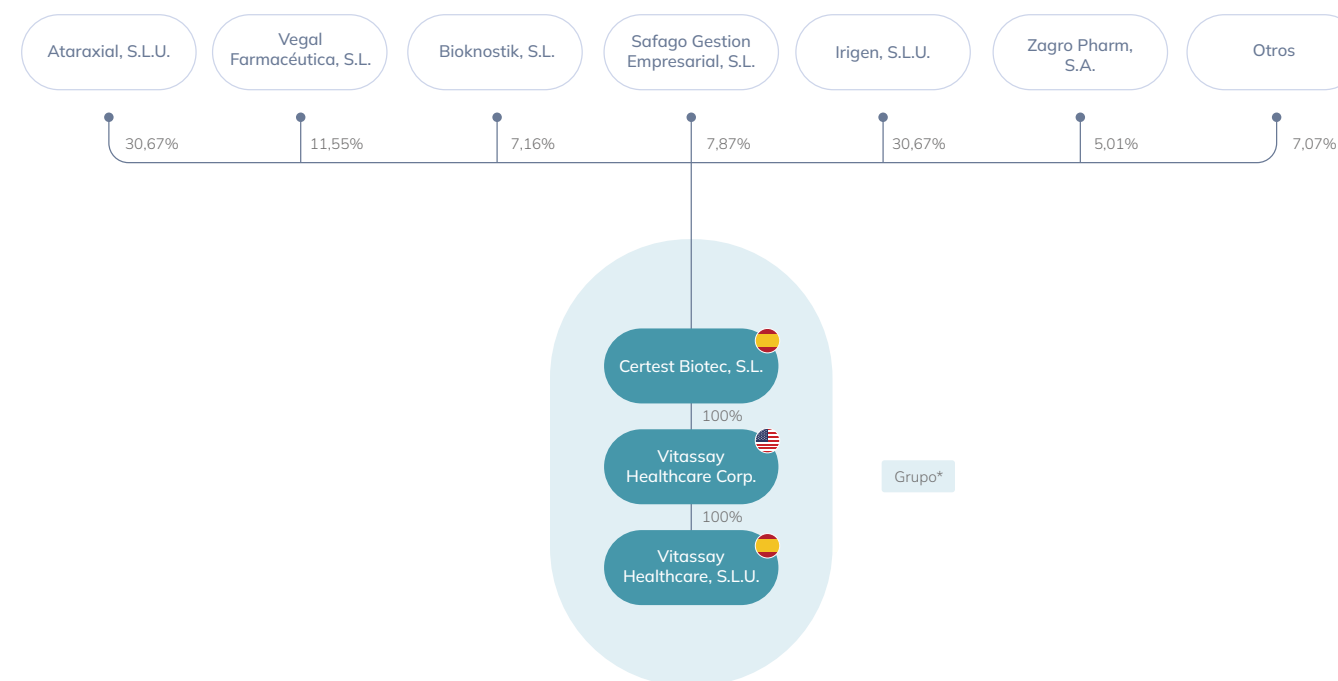
The **Group's corporate structure** as of 31 December 2023 is as follows:

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

At the end of financial year 2023, this company **had not hired any staff, nor did it have any facilities in its name.**

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

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



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

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

Its Mission, Vision and Values are:

MISSION

To develop, manufacture and market a range of innovative and quality solutions for the detection and in vitro diagnosis of viruses, bacteria, parasites, and tumour and inflammatory markers.

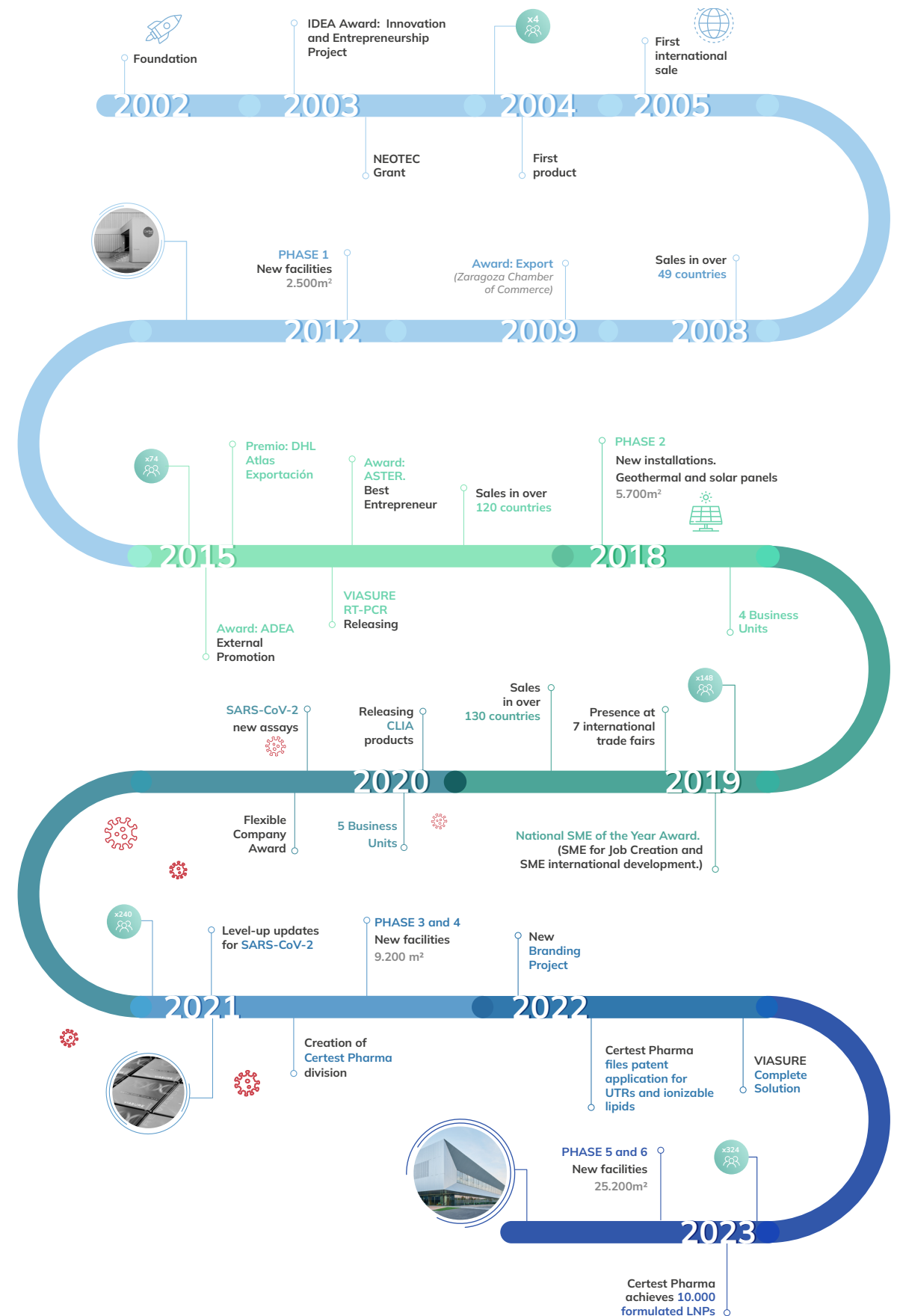
VISION

To be an international leader in the research and development of in vitro diagnostic solutions, growing our distribution network through the creation of added value and customer trust.

VALUES

- Focused on customer satisfaction.
- Ethical behaviour and performance.
- Teamwork.
- Continuous research and innovation.
- Motivated and trained workforce.
- Quality and creativity in all processes.

The following are the company's main milestones since its foundation:



It can be seen that one of the notable milestones in 2023 has been product diversification through the new Certest Pharma line and the achievement of 10,000 lipid nanoparticles (LNPs) formulated.

The other notable aspect was the completion of the expansion of our facilities with the construction of two new buildings totalling 16,000 square metres to house research and development laboratories and the new production areas.

Following the completion of the building work, which has involved an investment of €22 million, the Certest Group's facilities in San Mateo de Gállego will become the largest area in Spain dedicated to biotechnology.

From an architectural point of view, the project stands out for minimising its visual impact, thanks to its glazed façade and the use of a perforated envelope in green shades and panels arranged in the form of an accordion to blend in with the landscape.

The new facilities are also characterised by their functionality, allowing laboratories to be assembled and dismantled using lightweight panels without affecting or modifying the main building. This allows for the rapid creation of new production units or laboratories.

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



Author of the image: Iñaki Bergera.

BUSINESS ENVIRONMENT. FACTORS AND TRENDS

The wider context in which the Certest Group operates, like that of most organisations today, is referred to by many authors using the acronym VUCA: volatile, uncertain, complex and ambiguous. In addition to the economic and social uncertainty resulting from the COVID-19 pandemic, which, although to a much lesser extent, continues to have an impact, there are new aspects such as the global energy crisis, exacerbated by the war in Ukraine.

At a competitive level, the main characteristics of the biotechnology sector in which the Certest Group operates, according to the latest report published by the Spanish Association of Biotechnology Companies, are as follows:

R&D

High level of investment in R&D. The biotechnology sector invested €1,038m in 2021 (€900m in 2020).

Funding

The biotechnology sector raised €142m in 2022, down from the total volume raised in 2021 (€180m). Funding through public instruments from the Spanish Centre for the Development of Industrial Technology (CDTI) is decreasing, while funding from the State Research Agency (AEI) is increasing considerably.

Talent and diversity

Biotech is the sector with the highest number of researchers, and 60% of all employees are women.

Business sector

The rate of expansion of biotechnology companies is significant. With a favourable performance in the last year, 4,362 companies were involved in biotechnological activities in 2021, of which 898 were biotech companies.

Results

The science being created in the Spanish biotechnology sector is excellent and its innovations are patented internationally. The biotech sector is increasingly protecting its innovations internationally, mainly through PCT patents (36%) and at the European Patent Office (35%). The companies brought 109 products and services to market and signed important licencing agreements.

Partnerships and internationalisation

The sector collaborates with public bodies and other biotechs, and operates internationally in European countries. Biotechs closed 295 partnerships, 66% of which are with public sector bodies. Moreover, 31% of these agreements are with international bodies, and 60% are aimed at research and development.

Impact

The activity of biotech companies has generated more than €11,000 million in income, which represents 1% of national GDP, and their turnover of more than €13,000 million amounts to 1.1% of GDP. They also contributed more than €4,500 million in tax revenue, 0.4% of GDP, and contributed 118,000 jobs, 0.65% of total national employment. The sector is one of the few that has increased growth in production, with biotech companies increasing by 7.8%.

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

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

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

Innovation permeates the culture of the Certest Group, influences the setting of its ambitious objectives and is at the core of the business strategy that includes strong R&D activity, reflected in growth of more than €15 million in R&D investment since 2016 and in the continuous increase in its patent portfolio, with 16 patents in operation and validated in different countries.

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

Throughout its history, Certest has received important awards, some of them specific to innovation, such as the 2021 National Innovation Award, granted by the Spanish Ministry of Science and Innovation, the 2021 Aragón Investiga Award, granted by the Government of Aragón, and the Innovative Company Award granted by the Aragonese Institute of Health Sciences (2022).

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

As an example of this innovative capacity, some of the key figures for the year 2023 are as follows:



ORGANISATION AND STRUCTURE

The highest governing body of the Certest Group is the **Board of Directors**, formed by the two founders of the company and senior managers, Óscar Landeta and Carlos Genzor. The Board is the highest authority with regard to the Group's financial, environmental and social issues.

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

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

Certest currently operates through four business units:

1. Certest Raw Materials
2. Certest Immunodiagnosics
3. Viasure
4. Certest Pharma

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

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

In the case of Vitassay, the structure is formed by a Managing Director to whom 4 specialists, at the end of 2023, report directly.



MARKETS IN WHICH IT OPERATES

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

The distribution of sales in 2023 was 47% of sales in the European Union, of which 21% were in Spain. The remaining 53% corresponds to exports to countries outside the European Union.



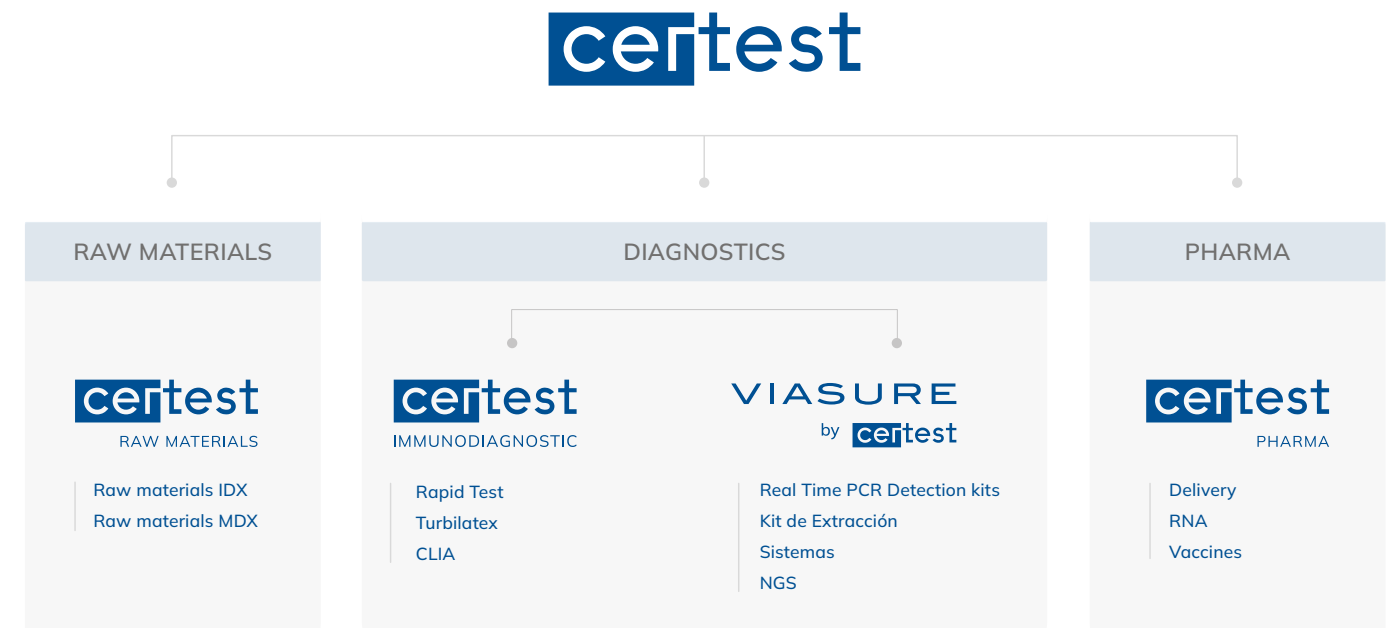
The Group operates in **130+** countries



VALUE PROPOSITION, OBJECTIVES AND STRATEGIES

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

Below is a brief description of the product portfolio of each of the four business units into which the Group was divided in 2023, as shown in the figure below:





Certest Raw Materials has been supplying reliable raw materials for IVD since 2002.

All the antibodies and antigens it incorporates are well tested and characterised in different immunological techniques: Lateral Flow, ELISA, CLIA and Immunoturbidimetry.

This division is specialised in a gastrointestinal and respiratory panel. Since 2002, **Certest Raw Materials** has been offering more than **100 different products** for the detection of infectious diseases, tumours and inflammation markers.

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

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

Products offered:



Primers



Master Mix



dsDNA



Probes



Advantages:

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



Through this business line, Certest manufactures and markets the following products:

Certest Rapid Test

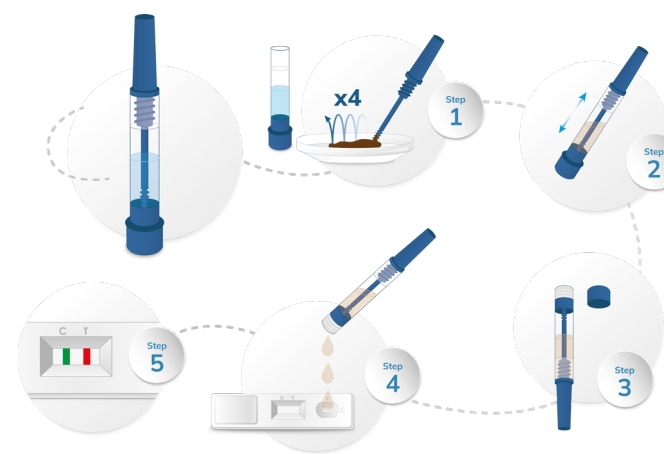
Certest Rapid Tests are easy to use, robust and stable diagnostic systems. Designed to obtain the best results with the simplest user requirements, which means a lower operating cost in the laboratory.

Positive controls are available for each product.

Classification of products:

- **Faecal antigens** (Virus · Bacteria · Parasites)
- **Tumour and inflammatory markers**
- **Respiratory antigens**
- **Urine**
- **Multi-analyte combos** (2, 3 or 4 strips)

The tests use coloured latex particles to show bands of different colours, making the interpretation of results easier.



Advantages offered:







- Non-invasive diagnostics
- Everything included. No additional equipment necessary
- Low operating costs
- Immediate results
- Easy to use and interpret



Certest Turbidimetry

Turbilatex® products detect and quantify antigens present in human stool and serum samples. The Certest turbidimetric assay is based on the agglutination reaction between antibody-coated latex particles and antigen in solution.

Advantages offered:

- 
High quality and reliability
 The specific antigen concentration can be calculated with high accuracy.
- 
Utility
 Optimal performance is achieved thanks to the automation of much of the assay.
- 
Clarity
 Requires little technical handling and can be easily interpreted by clinical technicians.
- 
Simple sampling
 Complete system from sampling to results; starting and ending with the patient.
- 
Automation
 The user does not need to make interpretations due to the automation of a large part of the assay.
- 
Adaptable
 Turbilatex® reagents are compatible with any equipment.

Certest CLIA

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

Certest Biotec is specialised in faecal and respiratory panels.

Products offered:

- **Faecal panel.** C. jejuni & H. pylori antigen detection
- **Respiratory panel.** SARS CoV-2 antigen detection
- **Serological panel.** SARS CoV-2 high affinity antibody detection

These products are available in **Bulk/OEM Formats** and tailored to customers' needs.

VIASURE by certest

Molecular Diagnostic workflow.

VIASURE RT-PCR Complete Solution provides a perfect combination of products and tools for your laboratory with the best service and support.

“ Our team of experts focuses on quality, care and detail.

VIASURE RT-PCR Complete Solution



The real Molecular Diagnostic workflow for your lab



Innovation through improving current technologies for RNA vaccine development, designing new process materials and more efficient methodologies.



The organisation has experienced a rapid and increasing boost in its performance, basing its growth on **research and development of new products and exploring new niches for the future**, achieving a high level of international growth and extending its distribution network to 130 countries around the world. All this without neglecting the social perspective, as evidenced by the various recognitions obtained in the field of social responsibility.

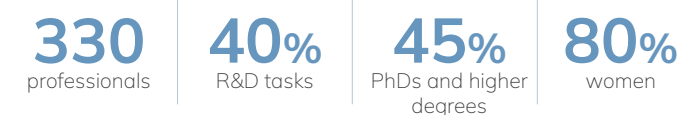
This growth has been accompanied by the adaptation and expansion of its facilities. At the end of 2020, the company launched a project to expand its facilities, which culminated in 2023 with the construction of two new buildings totalling 16,000 m2 and involving an investment of €22 million. It is worth noting that they come with the latest energy efficiency technologies such as geothermal energy, as well as having solar panels and electric car chargers.

With this expansion, the Certest Group's facilities are now the largest in Spain dedicated to the biotechnology sector. This new investment shows the company's growth, especially in recent years.

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

In line with its facilities, Certest's workforce has also grown significantly in recent years, with 330 professionals at the end of 2023, of which more than 40% work in research and development. It is worth highlighting the level of qualifications held by the R&D staff, as more than 45% have a PhDs or higher degree, as well as the high percentage of women in the workforce, accounting for almost 80%.

Certest's product portfolio is extensive and diversified. Numerous products have been launched on the market in recent years, which have led to a significant increase in sales. The products developed in 2020 related to SARS-CoV-2 have been particularly important.



POLICIES AND MANAGEMENT OF RISKS AND OPPORTUNITIES

Risk management policies are established by the directors of Certest Biotec, committing the company's resources to ensure that **risks of all kinds are adequately identified**, measured, managed and controlled based on the following principles:

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

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

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

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



Risks arising from business relationships

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

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

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

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

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

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

1. **To provide the information** requested by Certest to understand the initial position in relation to compliance with this Code of Conduct.
2. To ensure **compliance at all levels** and by all those potentially affected by this Code.
3. To establish measures for the **training, dissemination and awareness** of this Code among its employees and, in particular, those who interact with and/or perform activities for Certest.

4. **To notify Certest** (Regulatory Compliance Area, Legal Department, or through Certest's Ethics Channel) of any information that may be directly or indirectly related to compliance with this Code, or with the interests and/or image of Certest in the market.
5. To facilitate and participate in **activities to verify compliance** with this Code and/or audits that may be established or required by Certest.

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

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



Environmental risks.

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

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



Financial risks.

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

The directors review and agree on policies for managing each of these risks, which are summarised below:

- **Credit risk.** This arises from the potential loss caused by the failure of the Company's counterparties to meet their contractual obligations, that is, the possibility of not recovering the financial assets for the amount recognised and within the established term. Given the Company's business activity, the directors consider this risk to be immaterial. The company maintains its cash and cash equivalents with financial institutions with high credit ratings and has mechanisms in place to control customer credit risk, with a very low risk of customer insolvency and default.

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

- › **Interest rate risk.** This arises from the possible loss caused by changes in the fair value or future cash flows of a financial instrument due to changes in market interest rates.
- › **Exchange rate risk.** This arises from the possible loss caused by changes in the fair value or future cash flows of financial instruments due to fluctuations in exchange rates. Given the Company's business activity, the directors consider this risk to be immaterial.

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

— **Liquidity risk.** This arises from the possibility that the Company may not have sufficient liquid funds, or access to sufficient liquid funds at the appropriate cost, to meet its payment obligations at all times. The Company's objective is to maintain the necessary liquidity. The Company's policies include the establishment of minimum liquidity limits to be maintained at all times while maintaining positive working capital.

Due to the company's liquidity generation capacity, as a result of the good management of working capital and the profitability of the activity, the company's liquidity risk is very low.

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

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

CERTEST GROUP IN FIGURES. MAIN INDICATORS

The main indicators that allow the Certest Group's contribution to society through its activity in 2023 to be assessed, as well as how this is evolving, are as follows:

	2021	2022	2023
1. Economic indicators			
Consolidated Turnover	166,399,614	73,815,540	35,186,660
Consolidated profit for the financial year after tax	108,984,943	35,464,430	11,530,843
Corporation tax	-32,010,715	-9,513,253	-1,514,899
2. Key sustainability indicators			
No. employees	267	317	330
% Women / total workforce	83%	80%	79%
No. with PhDs or higher degrees	+ 49%	+ 44%	+ 45%
No. of scientific publications ⁽¹⁾	5	43	48
No. of training hours per employee	10.4	12	13
Hazardous waste generated (t)	18.7	20.8	22.1
Direct GHG emissions (Scope 1) ⁽²⁾ kg CO ₂ eq	5,496	3,538	4,724
Indirect GHG emissions (Scope 2) ⁽³⁾ kg CO ₂ eq	688,940	682,500	705,640
Indirect GHG emissions (Scope 3) ⁽⁴⁾ kg CO ₂ eq	121,102	103,475	83,859
Emissions avoided by renewable electricity generation ⁽⁵⁾ kg CO ₂ eq	69,153	434,070	396,760

NOTES:

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

(2) Scope 1 emissions refer to the petrol used in van journeys to the workplace and by sales representatives in the course of their work.

(3) Emissions from electricity generation take as the electricity emission factor the national energy mix updated to the date of the report in 2022 - 0.273 kg CO₂e/kWh and in 2023 - 0.260 kg CO₂e/kWh.

(4) Scope 3 emissions refer to fuel used in the bus for the transporting of employees to the workplace.

(5) The data reported in 2022 have been restated to exactly match those published in the Annual Accounts. (Detected deviation <0.002%)

MATERIAL TOPICS

Certest Biotech has undertaken a Materiality Analysis so that the NFIS report incorporates the most significant economic, social and environmental aspects of the Group.

Specifically, on the one hand, the positive and negative impacts of the company's activities on the economy, the environment and people have been analysed. On the other, the impact of external events related to the Certest Group's capacity to generate VALUE, focusing on the analysis of the possibility that material issues may be a relevant risk or opportunity in financial terms, has been examined.

The methodology used in the analysis has included the following steps:

- Understanding the impacts of the value chain of the key stakeholder groups
- Reflecting on the sustainability issues of most concern to those stakeholders
- Identifying material issues, based on the materiality analysis.
- Validation of the management

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

Stakeholder	Channels and methodologies
Distributors and customers	Market study, Meetings.
Visits, Trade fairs and events, Follow-up, analysis, surveys, complaints.	Not applicable
Audits.	Not applicable
Staff, interns, temporary employment agency staff (and their relatives)	Climate surveys, specific surveys, meetings, works council, whistleblowing channels.
Management Committees (Company, Safety)	Collective Bargaining Agreement, Regular meetings.
Suppliers	Visits, surveys, development of projects and alliances, commercial interaction
Partners (shareholders)	Regular shareholder meetings, communications.
End users of the products	Visits, meetings, communications. Audits.
Public Administrations and Public Bodies	Meetings, calls, review of requirements and regulations. Audits.
Health Authorities Governments (certification body/Notified Body)	
Educational centres: Universities, Institutes, Training Centres	Evaluation of agreements.
Competition (and general market)	Market study, sector studies, research, etc.
Sectoral associations	Meetings, communications, publications.
Financial institutions	Meetings, review requirements.
Local community and non-governmental organisations.	Meetings, visits, projects.
Society	Analysis of relevant information, publications, etc.

Categorisation of sustainability issues

Subsequently, a process of grouping sustainability issues into 16 categories was developed, representing potentially material issues for the Certest Group, based on Spanish Law 11/2018 on non-financial reporting and diversity, and supported by the GRI standards.

Id Sustainability issues identified

- 1 Communication and promotion of best practice in social responsibility
- 2 Communication and transparency with the customer
- 3 Balance between work and personal life
- 4 Programmes in the local community
- 5 Talent development
- 6 Employment and work environment
- 7 Business ethics and good governance
- 8 Equal opportunities and non-discrimination
- 9 Promotion of dialogue with stakeholders
- 10 Raw materials and sustainable products
- 11 Offering quality products and services. Excellence
- 12 Environmental management: water, energy, emissions, waste and compliance
- 13 Data protection and management of customer and supplier information
- 14 Occupational health and safety
- 15 Transparency with the environment
- 16 Volunteering



Validation and prioritisation of potentially material issues

To determine the prioritisation of material issues, an assessment of the aspects was carried out, analysing both the relevance of the social, economic and environmental impact, as well as the business relevance (Dual materiality).

The relevance of the social, economic and environmental impact was assessed on the basis of severity, probability and urgency.

Business relevance was assessed from three perspectives: financial, reputational and strategic impact, responding to these questions:

- On the impact on finances, *how relevant is this issue to Certest's financial performance and operations?*
- On reputation, *how relevant is this issue for Certest's image in the eyes of its internal and external stakeholders?*
- On strategy, *how relevant is the issue for achieving Certest's strategic objectives?*

Identification and approval of material sustainability aspects

Following this analysis, the priority aspects for the Group were determined, resulting in **10 priority material issues** in the following order of priority:

Priority order	Material topics
1st	Offering quality products and services. Excellence
2nd	Occupational health and safety
3rd	Communication and transparency with the customer
4th	Business ethics and good governance
5th	Employment and work environment
6th	Equal opportunities and non-discrimination
7th	Balance between work and personal life
8th	Environmental management: water, energy, emissions, waste and compliance
9th	Data protection and management of customer and supplier information
10th	Talent development

The **aspects identified as material** have been validated by the Management, and have been considered in determining the content of this Report.

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

Management of material issues

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

No.	Material topic	Commitments in relation to the material topic
1	Offering quality products and services. Excellence	Customer satisfaction is one of the factors that allows us to be confident that our economic performance will be sustained in the future. That is why this aspect is ranked as priority 1 in the materiality analysis. The group has formal systems to guarantee the quality of the products and services offered and for the implementation of improvement actions based on their results. It is worth highlighting the ISO certification 13485, "Medical Devices. Quality management systems" , for the design, development, manufacture and distribution of medical devices for <i>in Vitro</i> diagnostics.
2	Occupational health and safety	The management of our employees' health and safety has been identified as a material priority. Its management requires a permanent process of awareness and training, together with risk identification and control measures . For occupational health and safety management, the Group has an External Prevention Service for all Group companies.
3	Communication and transparency with the customer	The Marketing Area is responsible for the management and processing of product information and the channels through which it is provided, based on formalised guidelines of honesty and transparency set out in Certest's Code of Conduct .
4	Business ethics and good governance	Certest promotes Good Corporate Governance mechanisms, which are reflected in its values, its Compliance and Crime Prevention Manual and its codes of conduct for workers, distributors and suppliers , aimed at promoting compliance with the Group's ethical standards.
5	Employment and work environment	One of Certest's main assets is having a motivated and trained workforce . The qualifications, specialisation and improved employability of its team is one of its driving forces and a key element in its management. Certest has also implemented systems to identify and analyse the expectations and needs of its workforce, as well as their levels of satisfaction.
6	Equal opportunities and non-discrimination	The Certest Group is committed to the principle of equal opportunities, for which it has an Equality Plan and a protocol that includes measures aimed at guaranteeing that there is a working environment free of harassment in the company, in which all employees are obliged to respect integrity and dignity in the professional and personal spheres.
7	Balance between work and personal life	Certest regularly runs a work-life balance programme that supports the personal and work balance of its workforce, which has been recognised nationally .
8	Environmental management: water, energy, emissions, waste and compliance	The Certest Group shares the challenge of combatting global warming and as a result is committed to annually measuring its carbon footprint in order to be able to implement actions aimed at reducing it. Similarly, the Certest Group has a formal waste management protocol and adopts organisational and operational measures aimed at reducing the quantity and hazardous nature of waste to financially and technically feasible levels, always based on the principle of exhaustive compliance with current legislation .
9	Data protection and management of customer and supplier information	The Certest Group has formal systems to ensure data privacy, and formal processes are in place to manage customer and supplier information. All Certest employees are committed to following these approaches through their adherence to the Employee Code of Conduct .
10	Talent development	The Group's human resources policies promote the running of initiatives to develop employees, as well as a firm commitment to internal training as an incentive to have a highly specialised and committed team. Certest designs an annual Training Plan in which the entire workforce participates, through their managers, and which is approved by the Works Committee. Continuous training plans are managed for the workforce . It also performs different actions with a social impact, aimed at promoting, identifying, attracting talent and improving employability: Internship Programmes, Scholarships, etc.



Environmental issues

ENVIRONMENTAL MANAGEMENT

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

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

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

POLLUTION

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

The pollution figures collected are as follows:

POLLUTION	2022	2023
Emissions of CO ₂ (1), t CO ₂ eq	790	794
Light pollution	Not applicable	Not applicable
Noise pollution	Not applicable	Not applicable

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

Emissions derived from electricity consumption have been calculated based on the energy mix in each year:

2022: 0.273 kg CO₂e/kWh. 2023: 0.260 kg CO₂e/kWh.

With regard to noise pollution, the activity performed at the Certest Group does not, in general terms, generate noise, and therefore no activity of the organisation that generates noise pollution has been identified.

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

Lastly, it should be noted that there is no record of any significant spillage in 2023.

CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

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

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

- Biosanitary waste
- Packaging containing traces of hazardous substances or contaminated by them
- Solvents, cleaning liquids and organic mother liquors
- Laboratory chemicals consisting of or containing hazardous substances (including laboratory water)
- Other waste: gases from pressure vessels, and discharge, non-LED and fluorescent lamps.

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

WASTE (kg)	EWC	2022	2023
Biosanitary waste	18 01 03	17,530	12,324
Packaging containing traces of hazardous substances	15 01 10	273	1,249
Solvents, cleaning liquids and organic mother liquors	07 01 04	1,569	1,761
Halogenated solvents, washing liquids and organic mother liquors	07 01 03	166	445
Laboratory chemicals, chemical products consisting of or containing hazardous substances	16 05 06	1046 ⁽¹⁾	83
Chemicals consisting of or containing hazardous substances. Laboratory reagents (liquids and solids)	16 05 06	637	674 ⁽²⁾
Chemicals consisting of or containing hazardous substances. Laboratory waters	18 01 06	2,738	5,278
Chemicals consisting of or containing hazardous substances	18 01 06	475	251
Gases in pressure vessels	16 05 04	7.5	9
Discharge, non-LED and fluorescent lamps	200121-31	-	24

(1) In 2022, the total laboratory waste was reported on aggregate. This year it has been broken down into chemical products and reagents, and laboratory water is reported (not reported in 2022), as it is considered to provide information that is more in line with Certest's situation.

(2) In 2022, laboratory reagents were coded with EWC 180106. In 2023, they are coded with EWC 160506, and are segmented into liquid laboratory reagents (542 kg), and solids (132 kg). Aggregate data is provided in the table.

It should also be noted that in 2022, toner (415 kg) was reported as hazardous waste, although after reviewing its coding it was concluded that it is not hazardous, hence it is not reported as such. Toner consumption in 2023 was 504 kg.

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

WASTE (t)	2022	2023
HAZARDOUS waste produced at the facility	24.4	22.1
NON-HAZARDOUS waste produced at the facility	405.7	391.5
NON-HAZARDOUS waste RECOVERED	42	21.7

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

SUSTAINABLE USE OF RESOURCES

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



Energy consumption

Below are the aggregate consumption figures for the Certest Group in 2022 and 2023.

	2022	2023
Electricity Consumption, MWh/year	2,500	2,714
Petrol consumption of company vehicles, Litres/year	1,573	2,553
Fuel consumption of employee commuter bus, Litres/year	42,378	34,327 ⁽¹⁾

(1) In 2023, there is one fewer bus, reducing the number from 5 to 4, which explains the reduction in fuel consumption.

It is worth highlighting the initiatives undertaken in 2023 to minimise electricity consumption from non-renewable sources, use geothermal energy, as well as the solar collection panels, with an installed capacity of 310 kW; heat recovery systems and passive strategies for insulation, ventilation and solar control. There are also electric vehicle chargers with a capacity of 247.2 kW.

The Certest Group has a geothermal and photovoltaic renewable energy production facility, which in 2023 produced a total of 1,526 MWh/year.

RENEWABLE ENERGY PRODUCTION	2022	2023
Photovoltaic, MWh/year	120	199
Geothermal, MWh/year	1,470	1,327
TOTAL, MWh/year	1,590	1,526

(1) The figure for 2022 is restated due to a transcription error.



Water consumption

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

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

CONSUMPTION AND SPILLAGES	2022	2023
TOTAL (m³)	7,674	8,918



Materials used

The main materials used at the Certest Group are paper and cardboard. The latter are managed for their recycling and reuse. The aggregate quantities of plastic, paper, cardboard and wood consumed by the Group in 2022 and 2023 are shown below:

MATERIALS (t)	2022	2023
Total Plastic	30	26
Total Paper/Cardboard (*)	18	11
Total Wood	6.5	2.7

(*) The figure for 2022 is restated after detecting an error in the NFIS report for 2022. The figure reported was 1.8 t, when it was actually 18 t.

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

MATERIALS RECYCLED/REUSED	Units	2023
Total Plastic	t	3
Total Paper/Cardboard	t	46
Total Wood	t	2.7

CLIMATE CHANGE

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

Direct GHG emissions (scope 1) in kg of CO ₂ eq	2022	2023
Petrol	3,538	4,724

Note. Calculation made for E5 petrol fuel.

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

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

Direct GHG emissions (scope 2) in kg of CO ₂ eq	2022	2023
Electricity consumption	682,500	705,640

Note. The current national energy mix has been taken as the electricity emission factor:

2022: 0.273 kg CO₂e/kWh.

2023: 0.260 kg CO₂e/kWh.

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

Indirect GHG emissions produced in the value chain (Scope 3) in kg CO ₂ eq	2022	2023
Fuel consumption of employee bus	103,475	83,859

Note. Calculation made for B10 diesel fuel

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

Emissions avoided by renewable electricity generation in kg CO ₂ eq	2022	2023
Generation of renewable electricity	411,890	396,760

Note. The current national energy mix has been taken as the electricity emission factor:

2022 - 0.273 kg CO₂e/kWh

2023 - 0.260 kg CO₂e/kWh

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

PROTECTION OF BIODIVERSITY

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



Social and staff-related issues

EMPLOYMENT

The Certest Group has experienced a rapid and growing period for its business, achieving a high degree of international expansion and expanding its distribution network. In parallel, Certest's workforce has also experienced significant growth in recent years, closing the year 2023 with 324 employees (317 in 2022), which represents a growth of 2.2% over the previous year.

Within Certest's organisational structure, there is a Human Resources Management and Talent Development Department created in 2017. One of Certest's Principles of Conduct is "Respect for People" as an essential condition for their individual and professional development. The workforce is considered the driving force of the company. As a result, the company has recruitment processes that are activated when there is a need to hire new professionals and that are designed to ensure a highly qualified, motivated and specialised team committed to Certest's principles of conduct.

Talent management is approached from a strategic perspective, with the aim of obtaining a competitive advantage. To this end, we promote initiatives to attract and retain talent through various measures in areas such as training, equality, work-life balance, career development, social benefits and CSR.

The list of employees at Certest and Vitassay Healthcare, Corp. (USA), analysing the changes over the years 2022-2023, is as follows:

No. workers	Certest		Vitassay Healthcare, Corp. (USA)		TOTAL	
	2022	2023	2022	2023	2022	2023
WOMEN	250	257	4	5	254	262
MEN	62	67	1	1	63	68

Note. Vitassay Healthcare does not have any employees.


Of the total number of employees, 306 are **Spanish**, representing almost **93%** of the total workforce.

Structure of the workforce

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

- **Gender.** Women and Men
- **Professional categories.** The information has been divided into seven categories, since these allow a more accurate analysis of the Group's position. They are as follows:
 - › Directors,
 - › Managers,
 - › Salespeople,
 - › Researchers/Specialists,
 - › Technicians, this category includes laboratory technicians, warehouse technicians, administrative technicians and supervisors,
 - › Operators
 - › Interns
- **Age groups:** under 30 years old, between 30 and 50 years old, and over 50 years old
- **Contract type:** permanent, temporary, full-time and part-time.

 **262**
Women

 **68**
Men

The employment results as of 31 December 2022 and 2023, in accordance with the above criteria, are as follows:

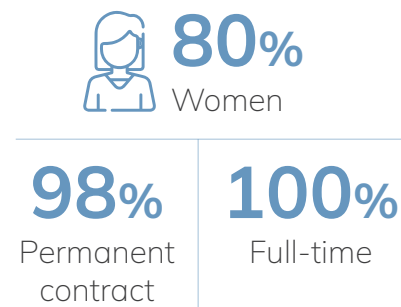
No. of employees by professional category	WOMEN		MEN		TOTAL	
	2022	2023	2022	2023	2022	2023
No. of Directors	0	0	2	2	2	2
No. of Managers	18	20	11	10	29	30
No. of Sales employees	7	5	6	7	13	12
No. of Researcher/Specialist employees	34	62	8	19	42	81
No. of Technician employees (tech.+warehouse+admin+supervisors)	122	101	34	21	156	122
No. of Operators	62	64	0	2	62	66
No. of Interns	11	10	2	7	13	17

No. of employees by age group and gender	WOMEN		MEN		TOTAL	
	2022	2023	2022	2023	2022	2023
Less than 30 years	80	84	22	28	102	112
Between 30-50 years	168	169	38	36	206	205
More than 50 years	6	9	3	4	9	13

No. of employees by contract type	WOMEN		MEN		TOTAL	
	2022	2023	2022	2023	2022	2023
Employees with permanent employment contracts	232	248	57	59	289	307
Employees with temporary employment contracts (excluding interns)	11	4	4	2	15	6
Employees with full-time employment contracts	250	262	62	68	312	330
Employees with part-time employment contracts	4	0	1	0	5	0

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

It is also important to note that **98%** of employees, excluding interns, have **permanent contracts** and that **100% of workers are full-time**.



Job security

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

With regard to the **termination of the employment relationship**, in 2023 there have been a total of 35 dismissals (15 in 2022), which have affected the following by gender and age brackets:

No. of dismissals. Breakdown by gender	2022	2023
Women	13	28
Men	2	7

No. of dismissals. Breakdown by age group	2022	2023
Less than 30	7	8
From 30 to 50	8	25
More than 50	0	2

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

No. of dismissals. Breakdown by gender and professional category	Women		Men	
	2022	2023	2022	2023
Directors	0	0	0	0
Managers	2	1	0	1
Salespeople	0	0	0	0
Researchers/Specialists	0	0	1	0
Technicians (tech.+warehouse+admin+supervisors)	4	3	1	2
Operators	7	24	0	4
Interns	0	0	0	0
TOTAL	13	28	2	7

Remuneration policy

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

Average remuneration	Women		Men		Wage gap ⁽¹⁾	
	2022	2023	2022	2023	2022	2023
Less than 30	19,878	20,317	23,188	20,173	86%	101%
From 30 to 50	26,938	24,417	34,612	33,809	78%	72%
More than 50	32,649	24,975	65,465	42,988	50%	58%

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

In the 50+ age bracket, the gap is due to the fact that there are 9 women and 4 men, the men occupying managerial positions or sales roles. Women, on the other hand, mostly occupy technical or operational positions, which explains this difference.

Average remuneration	Women		Men		Wage gap ⁽¹⁾	
	2022	2023	2022	2023	2022	2023
Managers	44,765	41,016	40,655	38,681	110%	106%
Salespeople	65,906	36,287	80,264	47,218	82%	77%
Researchers/Specialists	30,382	29,036	31,117	29,493	98%	98%
Technicians (tech.+warehouse+admin+supervisors)	22,895	22,417	21,929	21,679	104%	103%
Operators	18,381	17,645	-	16,852	-	105%
Interns	7,200	7,656	7,200	8,914	100%	86%

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

At Certest Biotec, senior management tasks are carried out by the joint and several directors and the Company's Managing Director.

The average remuneration received by the directors and senior management in 2023, including variable remuneration and any other remuneration in kind, is as follows:

Board Members and Directors	2022		2023	
	CERTEST	VITASSAY	CERTEST	VITASSAY
Women	0	0	0	0
Men	3	1	3	1
Average remuneration	2,399,868	126,665	992,404	81,427

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

In the case of Vitassay, it corresponds to the remuneration received by its Sole Director (in terms of gross salary) who acts as Managing Director. The gross salaries received include variable salaries earned in the previous financial year (2022) and collected in 2023.

This information differs from that reported in the Annual Accounts, as in that case the accrued remuneration is shown, therefore in 2023 the variable from 2022 but collected in 2023 is eliminated and the provision for the 2023 variable collected in 2024 is added.

Disconnection from work policies

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

At the Certest Group, there is no formal work disconnection policy, although the rest of employees outside their working hours is respected. The exception to this is in unforeseeable circumstances which, apart from rare exceptions, will only involve staff at the senior levels: directors, managers and sales representatives.

WORK-LIFE BALANCE AND WORK ORGANISATION

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

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

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

The people in the organisation who benefited from work-life balance measures in 2022 and 2023 are shown below.

% of full-time employees with benefits:	2022	2023
No. of employees who were entitled to maternity or paternity leave.		
Women	17	15
Men	4	2
No. of employees who exercised their right to maternity or paternity leave. (*)		
Women	17	15
Men	4	2
No. of employees who returned to work after maternity or paternity leave. (1)		
Women	17	7
Men	4	2
Return to work and retention rates of employees who took parental leave, by gender (1)		
Women	100%	47%
Men	100%	100%
No. of employees who make use of existing work-life balance measures		
Women	254	262
Men	63	68
No. of employees who have taken advantage of reduced working hours		
Women	11	12
Men	0	0
% of the workforce who have flexible working hours in their position		
Women	100%	100%
Men	100%	100%
% of the workforce making use of remote working measures		
Women	6.25%	15%
Men	4.00%	4%

(*) The figure corresponds to all those who were entitled, plus those who became entitled in 2022 but remained entitled in 2023.

It should be noted that at Certest, all workers entitled to maternity or paternity leave have taken advantage of this measure. All of these people subsequently returned to work after the end of their maternity or

paternity leave entitlement and were still employed 12 months later, **unless the end of their contract occurred in a shorter period or they voluntarily decided to leave.**

ABSENTEEISM

The following table shows the data on absenteeism segmented by gender. For the calculation of absenteeism, the percentage ratio between the days lost and the total number of days worked (effective agreed working hours) has been obtained. The data by gender are as follows:

Women		Men		TOTAL	
2022	2023	2022	2023	2022	2023
0.36%	0.56%	0.16%	0.24%	0.32%	0.49%

(*) 2022 figures restated

OCCUPATIONAL HEALTH AND SAFETY.

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

The development of the Occupational Health and Safety activity covers 100% of the workforce and is carried out at the different companies in the Group through External Health and Safety Services, with the aim of ensuring adequate protection of the health and safety of the employees. This health and safety is promoted through the application of the appropriate measures and the completion of the necessary activities for the prevention of occupational risks, thus contributing to the reduction of accidents at work and occupational illnesses among company employees.

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

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

At this point it should be noted that of the five workplace accidents reported, three of them were accidents in itinere, that is, they occurred on the way to or from the workplace, so they do not count in terms of the accident rate. These accidents are the only ones that required sick leave. The other two were minor accidents that did not require sick leave in either case.

The data relating to the Health and Safety of the employees for the financial years 2022 and 2023 are reported below.

Occupational Accidents 2023

Women			Men			TOTAL		
Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
5	10.89	5.38	0	0	0	5	8.65	4.78

Occupational Accidents 2022

Women			Men			TOTAL		
Quantity	Frequ. (1)	Sev. (1)	Quantity	Frequency	Severity	Quantity	Frequ. (1)	Sev. (1)
8	17.98	0.52	0	0	0	8	14.41	0.41

(*) 2022 figures restated

Occupational Diseases 2023

Women			Men			TOTAL		
Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
0	0	0	0	0	0	0	0	0

Occupational Diseases 2022

Women			Men			TOTAL		
Quantity	Frequency	Severity	Quantity	Frequency	Severity	Quantity	Frequency	Severity
0	0	0	0	0	0	0	0	0

NOTE. The average frequency rate is calculated as the number of accident days started in the period divided by the number of hours worked, all multiplied by 1,000,000, that is, the number of accidents per million hours worked.

The severity rate, on the other hand, is the number of total days lost due to accidents in the period divided by the number of hours worked, all multiplied by 1,000.

SOCIAL RELATIONS

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

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

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

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

TRAINING AND PROFESSIONAL DEVELOPMENT

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

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

The data for training hours in 2023 according to professional category are as follows:

Hours of training	2022	2023
Directors	0	0
Managers	358	248
Salespeople	4	234
Researchers/Specialists	287	1,365
Technicians (tech.+warehouse+admin+supervisors)	1,707	1,467
Operators	1,215	321
Interns	192	646
TOTAL	3,763	4,280

UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

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

The Group currently employs a total of five people with disabilities. The company has also been given a dispensation and made a proposal for alternative measures to comply with the 2% reserve quota for disabled workers.

EQUALITY

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

Certest Biotec has a Protocol for the prevention and handling of situations of sexual and gender-based harassment and discriminatory harassment, and an

Equality Plan, in accordance with current legislation. Both plans have a duration of four years, starting from the approval of the state of affairs report on 12 January 2022.

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

- The company is committed to gender equality and non-discrimination.
- The percentage of women is higher than the percentage of men in the workforce.
- The percentage of permanent contracts is higher than the percentage of temporary contracts.
- There is no pay gap in the company.
- The company is committed to continuous staff training.

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

1. Selection and Recruitment

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

2. Professional classification

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

3. Training

- Annual training plan
- Access to training during working hours. Facilitate access for women and men to training in

specialities that contribute to their professional development in the company in a balanced way.

4. Professional promotion

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

5. Working conditions

- Work climate analysis

6. Balance of personal, family and work life.

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

7. Remuneration system

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

8. Prevention of sexual and gender-based harassment

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

9. Language and communication

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

10. Health prevention measures with a gender perspective

- Introduce the gender dimension into occupational health policy.

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

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

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

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

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

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

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

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

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

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

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

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

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



Respect for human rights

Also during this year:

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

In the year 2023, operations with suppliers outside the EU accounted for 28% (30% in 2022), in terms of the amount, of total supplies. The Certest Group has established approaches to minimise the risk of operations and suppliers where either the right to freedom of association and collective bargaining may be at risk, or where there is a significant risk of child labour, forced labour or compulsory labour.

On this point, according to the list of "Jurisdictions under increased monitoring" (known as the "grey list") of the FATF list of risky jurisdictions that are monitored for deficiencies in their anti-money laundering and terrorist financing systems (June 2023), the only country the Certest Group has worked with in 2023 for which there is a recommendation to consider the deficiencies and risks detected is the United Arab Emirates. In all cases, these were supplies linked to exhibition spaces at the Medlab and Dubai trade fairs, with an immaterial impact on the group's total operating expenses.

In December of the same year, the Certest Biotec, S.L. Code of Conduct for suppliers came into force, designed to establish, promote and disseminate the principles of conduct and guidelines for responsible action by the company's suppliers.

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

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

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

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

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

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

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

IV. Fight against corruption and bribery

At the Certest Group, relationships with stakeholders are based on honesty and ethical behaviour, in accordance with its key corporate value: Professional ethics, integrity, honesty, loyalty, efficiency and responsibility.

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

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

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

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

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

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

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

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

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

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

Confidentiality Measures

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

Personal data protection

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

Certest is committed to ensuring the privacy of the personal data of customers, suppliers, employees or any other natural person or legal entity whose data may have been supplied to it.

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

Relationships with customers and suppliers

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

Within the framework of the professional relationships described above, the exchange of gifts can sometimes be a legitimate means of establishing the necessary trust in the development of commercial and business relations. However, in the case of gifts or invitations for excessive or inappropriate amounts, they could be used to exert improper influence and may constitute bribes, or appear to be bribes.

With regard to these gifts, presents, invitations, trips, etc., Certest establishes specific guidelines that aim to limit and in some cases ban gifts and invitations, whether given or received by its staff, and the following guidelines must be applied:

- No gifts or invitations are to be offered or received in the course of business.
- Exceptionally, it may be possible to offer and/or accept gifts or invitations to/from customers/suppliers, when the following three conditions are met simultaneously:

- a) They are permitted under the legislation in force and cannot be interpreted as an incentive to act in a certain way, affecting professional impartiality and objectivity.
- b) They are given or received as a matter of generally accepted business practice or social courtesy, without having been solicited.
- c) They have a symbolic or financially insignificant value.

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

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

During the year 2023, the most relevant actions relating to the fight against corruption and bribery are:

- Sales/distributor templates (currently under review): A form is to be introduced that the distributor will sign at the same time as the contract, stating that they prevent fraud, bribery and unlawful conduct in their actions.
- Sales training on their obligations in this area started in 2023.
- Revised code of conduct in 2023 with an emphasis on misconduct in this area.
- Monitoring of the means made available by the company.

Criminal Compliance:

- **Whistleblowing Channel: implemented in June 2023 in compliance with Whistleblowing regulations.**
- Start of employee training on Criminal Compliance in 2023 (sales).
- Internal employees accredited as Compliance Officer.

Data Protection:

- Standardised processes and continuous employee training.
- Continuous monitoring process.

Environment:

- In 2023, compliance with the Spanish Animal Mistreatment Law has been introduced into the Employee Code of Conduct (updated).

The results relating to corruption and bribery in 2023 are reported below:

Results	2023
Total no. and nature of confirmed corruption cases.	0
Total no. of confirmed cases where employees have been dismissed for corruption or disciplinary action has been taken.	0
Total no. of confirmed cases where contracts with business partners have been terminated or not renewed due to violations related to corruption.	0
Public legal cases related to corruption brought against the organisation or its employees during the reporting period, and the results of those cases.	0
Contributions to political parties and/or representatives (financial or in-kind) that the organisation has made directly or indirectly by country and recipient/beneficiary (€).	0

CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANISATIONS

In 2023, contributions to various types of foundations and non-profit organisations amounted to €30,083 (€12,235 in 2022), from which the following organisations benefited:

- Sponsorship of Gladiator 2023
- Believe In Art.- Paintings in the Rehabilitation Rooms at Hospital Val D'Hebrón
- San Mateo Sports Club
- Unizar Animal Run
- Christmas Campaign Payment - International Cooperation
- Donation Payment to the XI National Conference Bifi 2023
- Donation Payment to the Unizar Run for Science
- Atades Calendar
- R&D Dissemination Workshops for Fzc - Fundación Zaragoza Ciudad Del Conocimiento
- San Juan De Dios "Abre Los Ojos" (Open Your Eyes).- Charity Pharmacy
- San Mateo Council "Family Day"
- Donation in kind of "Rapid Tests" to San Juan De Dios

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

V ■ Information about the company

COMMITMENT TO SUSTAINABLE DEVELOPMENT

The activity of the Certest Group and its contribution to a biotechnological ecosystem that promotes research, solutions and alternative ways of dealing with diseases, generates **shared value in society**.

The group's positioning in the entire value chain of the process associated with the diagnosis and treatment of human diseases helps create a healthier and more resilient society. In addition, the driving of research activity towards personalised medicine will be key to offering better diagnoses, prognoses and precision therapies that improve people's health.

Certest's R&D areas are provided below.

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

The employment impact of the Certest Group is positive. Certest's growth and the R&D projects undertaken by the company's different divisions would not be possible without the work of a highly qualified team of professionals.

The Certest Group has a positive impact on the local development of the markets in which it operates through the direct employment it generates and indirectly through all the suppliers and collaborators with whom it works.

The number of employees at each company is shown below, together with the total number of new hires in 2023 segmented by gender, without taking into account the permanent employees remaining in December 2023.

SOCIETY	Total 2023	New hires 2023	
		Women	Men
Certest, Biotec, S.L.	324	34	19
Vitassay Healthcare, Corp. (USA)	0	0	0
Vitassay Healthcare SLU	6	2	0

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

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

- **Universities:** University of Zaragoza, University of Navarre, University of Valladolid - National Institute for Agricultural Research (INIA), University of Dresden.
- **Foundations:** Fundación Incliva (University of Valencia), Fundació Bosch i Gimpera (University of Barcelona), Fundación Biomedica Miguel Servet, Fundación Universidad de Oviedo, Fundación Hospital Universitario La Princesa (IIS-IP).
- **Research Institutes:** Instituto de Salud Carlos III, Instituto Aragonés de Ciencias de la Salud (IACS), Instituto de Investigación Sanitaria de Aragón (IISA), Instituto de Nanociencia y Materiales de Aragón (INMA), Instituto de Biocomputación y Física de Sistemas Complejos (BIFI), Instituto Tecnológico de Aragón (ITA), Instituto de Investigación Germans Trias i Pujol (IGTP), Instituto de Recursos naturales

y Agrobiología de Salamanca (IRNASA), Instituto de Investigación Biomédica de Salamanca (IBSAL).

- **Other:** Laboratório Central de Saúde Pública do Distrito Federal Brasil (LACEN).

It also collaborates in the R&D tasks of several hospitals, such as, for example:

Hospital Clínico Lozano Blesa de Zaragoza, Hospital Royo Villanova de Zaragoza, Hospital Miguel Servet de Zaragoza, Hospital Ernest Lluch de Calatayud, Hospital de Valdecilla de Santander, Hospital Germans Trias i Pujol de Badalona, Servicio Andaluz de Salud, Hospital Virgen del Valme (Seville).

Certest Biotec is also a **member of the Global Compact**, an initiative of the United Nations, world leader in business sustainability, and promoter of the 2030 Agenda for Sustainable Development, which in turn is deployed through the Sustainable Development Goals (SDGs). On this point, Certest has continued to make progress in contributing to the SDGs, and in providing training and internal information to all employees through information videos, training emails on social actions and the publication of the Aragon Social Responsibility (RSA) report.

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



Sustainable Development Goals (SDGs)



SDG 3. Good health and well-being.

- Regular training
- Information pills
- Promotion of healthy habits
- Other initiatives aligned with SDG 3 include:

- Donation of rapid kits to the Hospital San Juan de Dios de Zaragoza
- Sponsors of #pinturasquedanvida with Believe in art - Hospital Clínico de Zaragoza
- Sponsors of #pinturasquedanvida with Believe in art - Hospital Vall d'Hebron Barcelona with Andreu Buenafuente
- Donation to the #ojosquedanvida project - Hospital San Juan de Dios
- Sponsors of C. D. San Mateo
- Sponsors of Run for Science – UNIZAR
- Sponsors of the Runizar Run – UNIZAR
- Participation in the 3x3 Basketball Tournament - Company Sport Programme
- Participation in the Paddle Tennis Tournament - Company Sport Programme
- Participation in the ESIC Business Race
- Participation in Gladiator Aragón
- Participation - Offering of flowers at the Fiestas del Pilar



SDG 4. Quality education.

- Incorporation of students in internships
- Scholarship programme
- Alliances with universities and training centres
- Development of career plans
- Development of doctorate programmes
- Other initiatives aligned with SDG 4 include:

- Sponsors of the Innovative D+i Dissemination Workshops at the ETOPIA Art and Technology Centre in Zaragoza
- Sponsors of the Industrial Ville - Itainnova Project
- Sponsors of the Theatre and Science Competition
- Sponsorship at the 45th SEBBM Congress with the CerTest BIOTEC Award for the Best Scientific Image of the Year 2023
- Participation in Special young talent with ESIC.
- Participation in the Centro San Valero employment challenge
- Participation in various talks

Sustainable Development Goals (SDGs)



SDG 5. Gender equality.

- Equality Plan
- Work-life balance measures
- Remuneration policies
- Use of inclusive language



SDG 8. Decent work and economic growth.

- Promotion of young people working at the company
- Promotion of R&D+i
- Promotion of economic growth and job creation
- Providing decent working conditions



SDG 13. Climate action.

- Improving facilities following the principles of sustainability
- Energy efficiency initiatives
- Investment in R&D+i



SDG 17. Partnerships for the goals.

- Promotion of partnerships with companies in the same sector, universities, the public sector, associations and clusters
- Encouraging employee participation in achieving the SDGs
- Other initiatives aligned with SDG 17 include:
 - Participation in the campaign 'Una sonrisa por Navidad' (A Smile for Christmas) by the NGO Cooperación Internacional
 - Sponsorship of the Atades Calendar

Membership of associations

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

In 2023, the leading associations to which the Certest Group belongs are the following: Spanish Society for Biochemistry and Molecular Biology, Spanish Commercial Coding Association (AECOC), GMDN Agency, Spanish Association for Standardisation and Certification (AENOR), Federation of Chemical and Plastics Companies of Aragon (FEQPA), Zaragoza Chamber of Commerce.

Moreover, part of the team is encouraged to participate in management associations, such as the Association of Managers and Executives of Aragon (Adea Marketing Club), the Association of Women Managers of Aragon and the Association of Directors of Communication (DIRCOM).

Since 2022, Certest has been part of the Science, Technology and Innovation Council of the Government of Aragon.

Transparency of information about the product or service

One of the commitments comprising the Quality and Occupational Health and Safety Policy is to guarantee the quality and safety of all products, in order to fully meet the requirements of customers, regulations, applicable laws and standards and patient safety.

A key aspect in meeting this commitment is the level of information provided to stakeholders about the products offered to customers.

Within its organisational structure, there is a Marketing Area that, among other responsibilities, is in charge of managing and processing information on products and the channels in which they appear.

There are formal guidelines on marketing, advertising and information campaigns for Certest products, which are set out in the Code of Conduct:

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

Numerous channels or media with important information content are available for each of the products that Certest offers to its customers, developed jointly by the Sales, Marketing and Quality Departments.

Certest also has the following tools, available in Spanish, English and other languages depending on the customer's needs or requirements.

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

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

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

In 2023, digitisation has been promoted in the accessibility of information at trade fairs, with the installation of a digital stand offering access to all product content (news, information, access to digital publications) in English.

The main indicators monitored by Certest in this respect are listed below:

Indicator	2021	2022	2023
No. of visits to the website. Product information.	312,125	327,000	647.00
Updated technical data sheets	55	88	159
Updated instructions	77	70+22	26

OUTSOURCING AND SUPPLIERS

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

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

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



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

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



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

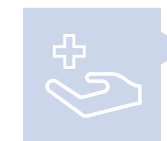
- Not subject their employees to any type of physical or verbal abuse or any other form of intimidation.
- Ensure a working environment free of harassment and inappropriate behaviour.
- Respect the right to take a break, as well as the minimum wages established by law and international conventions.
- Guarantee freedom of association and collective bargaining rights for their employees.
- Adopt the principles of equal opportunity and non-discrimination, based on professional merit and objective evaluations in people management processes.

- Not allow any type of discrimination associated with ethnic or cultural origin, sex, gender identity, sexual choice, disability, nationality, religion, age, social origin or ideology, among others.



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

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



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

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

- Assess and encourage the adoption of preventive measures to minimise the risk associated with the performance of its activity in terms of safety, health and well-being.



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

- Guarantee compliance with the applicable environmental regulations in all locations where they perform their activities.
- Work to achieve a rational and efficient use of energy and natural resources.
- Work to minimise the direct negative impact of their activity on the environment.
- Apply, as far as possible, environmental criteria in the selection and evaluation of suppliers, extending these good practices to their own supply chain.
- Guarantee, in the development of their activities, the application of the necessary preventive and corrective measures to minimise and, where appropriate, correct possible impacts on ecosystems and biodiversity.

In 2023, two supplier audits were conducted, as well as documentary evaluations of all suppliers considered critical.

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

Analysing the operations and suppliers of the Certest Group's companies, **70% of them are in the European Union, and 90% of them with Spanish companies.**

CONSUMERS/CUSTOMERS

Certest does not directly work with end consumers, as its sales take place through distributors. Even so, the

company's management is committed to establishing initiatives to determine the needs and expectations of the end consumer, which are transformed into internal requirements which are then fulfilled.

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

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

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

After-sales management includes:

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

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

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

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

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

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

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

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

The results obtained in terms of customer complaints and their resolution for the years 2022 and 2023 are given below:

Indicator	2022	2023
No. of customer complaints	398	263
No. of complaints resolved satisfactorily	378	215
Percentage	95%	82%

TAX INFORMATION

The main tax figures for the years 2022 and 2023 are set out below.

	Year 2022	Year 2023
Profits obtained (after taxes)	35,464,430	11,530,843
Corporation tax	-9,513,253	-1,514,899

(1) The data reported in 2022 have been restated to exactly match those published in the Annual Accounts. (Detected deviation <0.002%)

With regard to subsidies received, the following have been included in the accounts in 2023:

Indicator	2023
Government of Aragon subsidy. Reference IDMF/2023/0003. Purpose: Latest generation therapies based on nano-encapsulated nucleic acids. Date awarded: 22/05/2023 Execution period of the funded project: 06/2023-09/2025	€1,242,967
Torres Quevedo Aid from the State Research Agency. 2022 Call. Reference PTQ2022-012384 / PTQ2022-012362 Date awarded: 01 December 2023 Total period of the aid: 3 years	€126,504
Aid for the training of doctors in companies (Industrial Doctorates) from the State Research Agency. 2022 Call. Reference DIN2022-012394 Date awarded: 01 December 2023 Total period of the aid: 4 years	€53,978
TOTAL	€1,423,449

Additionally, recruitment grants from the Government of Aragon have been processed for an amount of **€102,428**

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

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

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

If they are granted to finance specific expenses, they are recognised in profit or loss as the expenses financed are accrued.

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

VI. Key subsequent events

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

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