



2025 SUSTAINABI LITY REPORT

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Editorial

REPORT

CORPORATE SOCIAL
RESPONSIBILITY

#2025



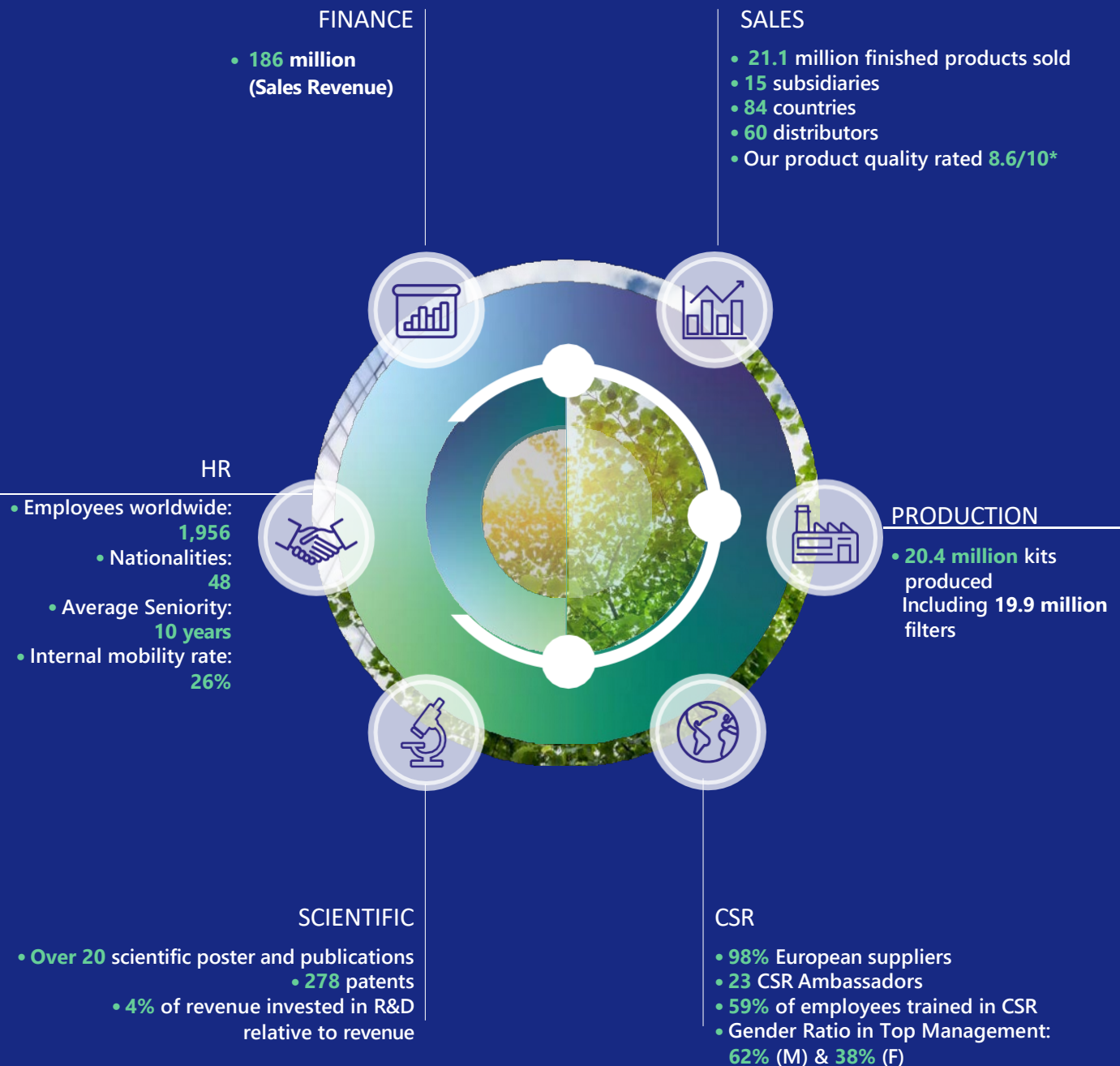
Caroline HERNU
Managing Director

"Following recent amendments to the CSRD Directive and the update to disclosure thresholds, Macopharma is no longer required to produce a CSRD report.

Nevertheless, we are proceeding with our decision to publish this report on a voluntary basis effective immediately to ensure continued transparency with our stakeholders and to provide a sustainability report aligned with European requirements."

Caroline HERNU

Macopharma in 2025



*by our customers and distributors in 2024

BP-1 – Basis for Preparing the Sustainability Report

Disclosure of the basis for the sustainability report: whether the sustainability report was prepared on a consolidated or individual basis.

The sustainability report was prepared on a consolidated basis

Disclosure of an overview of the extent to which the sustainability report covers the company's upstream and downstream value chain

Macopharma's 2025 Sustainability Report provides a clear overview of the coverage of the upstream and downstream value chain in the sustainability statement. The reporting scope covers 100% of the consolidated scope for the majority of indicators, with details provided when this is not the case.

The company structures its business around Blood Processing Solutions (BPS), which covers all stages of the chain from donor to patient, indicating an integrated approach that considers both upstream (suppliers) and downstream (customers, patients) stakeholders. The materiality analysis explicitly includes the value chain (Tier 1 suppliers, customers, distributors, and end users), anchoring the approach within a comprehensive CSR framework.

Macopharma implements a responsible procurement strategy with rigorous monitoring and audits of 100% of its key suppliers, ensuring control at the upstream end of the value chain. Downstream, Macopharma is committed to ensuring the continuous availability of its solutions through an ISO 22301-certified business continuity management system. In addition, initiatives are underway to support healthcare professionals who use the products, providing targeted training and support, thereby ensuring that the impact on end users is considered.

In conclusion, the report documents substantial and structured coverage of the upstream and downstream value chain, focusing on key stages directly related to the core business, with no indication of any omissions or major exclusions explicitly reported.

The sustainability statement was prepared in accordance with the ESRS (*European Sustainability Reporting Standards*) applicable at the end of the reporting period

Yes

Disclosure of any relief measures, options, or other specific provisions provided for in the general requirements of the applicable ESRS 1, as well as the corresponding required information.

In preparing our second voluntary CSRD compliance exercise, we chose to utilize certain temporary relief options provided for in the general provisions of ESRS 1.

Specifically, this allows us to defer to the disclosure of certain complex quantitative data or upstream and downstream value chains that are still being structured. This decision in no way undermines our commitments; rather, it gives us the time needed to implement robust data collection tools. Our goal is to ensure that future shared indicators are completely reliable.

BP-2 – Specific Information if the Company Uses Phased Implementation Options

If information is omitted, a disclosure stating whether the corresponding impacts, risks, and opportunities were assessed as material, despite the omission of the information

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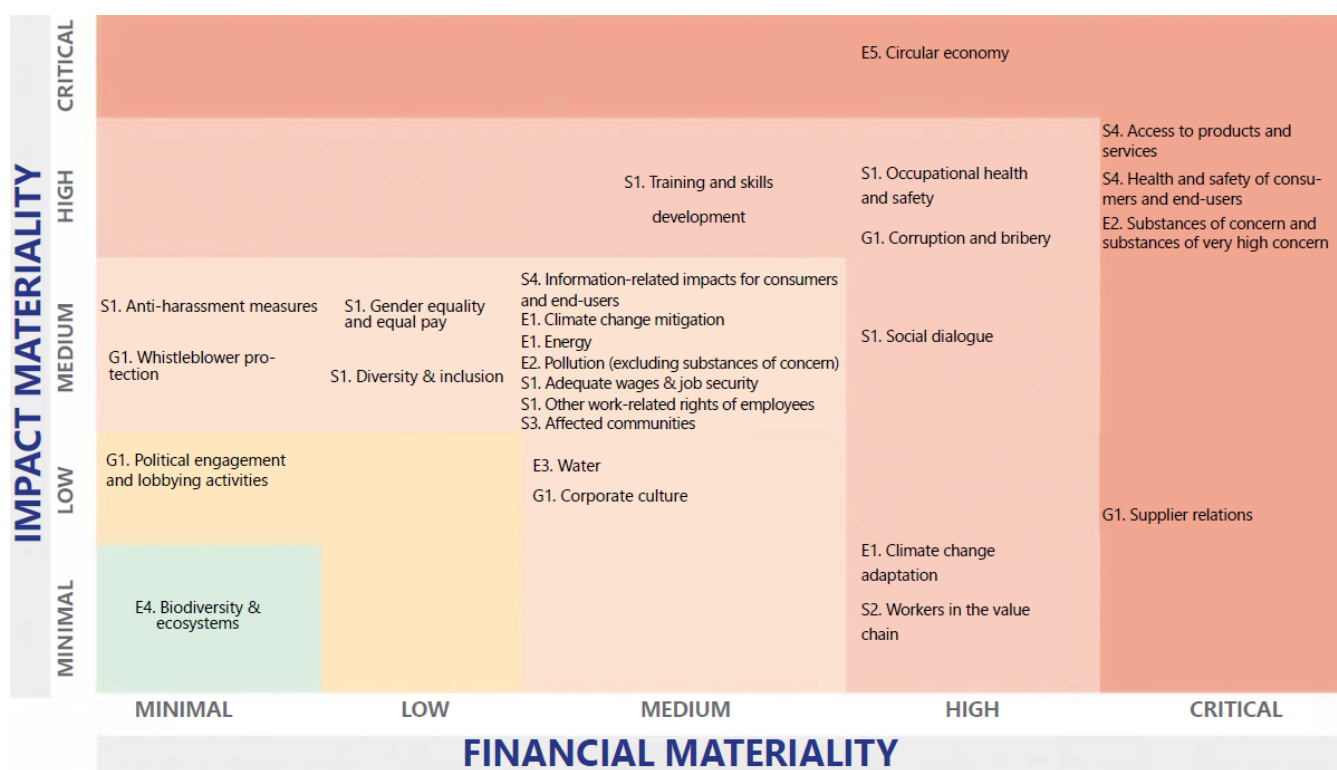
Disclosure of the topic(s) or subtopic(s) deemed material

In 2022, the Macopharma Group conducted a strategic CSR materiality analysis in accordance with GRI standards and integrated with ESRS requirements using an EFRAG-compliant methodology, which included the assessment of 43 issues and then 25 key issues evaluated by 290 internal and external stakeholders. This analysis explicitly takes into account the value chain (suppliers, customers, distributors, end users) as well as a forward-looking, multi-time-horizon approach (short, medium, and long term) to risks and opportunities. Material issues are presented in a dual materiality matrix based on impact severity and financial significance. The Group uses this framework to report on the topics and subtopics deemed material in this sustainability report, with a detailed mapping to the ESRS requirements.

Disclosure of how the business model and strategy take into account the impacts related to sustainability issues deemed material

Macopharma's business model focuses on medical devices for blood processing and is structured around "Blood Processing Solutions" (BPS), which offers comprehensive blood processing solutions for both donors and patients.

The "Ambition 2030" CSR strategy was developed based on an in-depth materiality analysis conducted in 2022 in accordance with ESRS and EFRAG standards (to be updated in 2024), including extensive consultation with internal and external stakeholders and incorporating a dual materiality approach covering environmental, social, and governance factors.



This strategy covers four major pillars: Governance, People, Planet, and Patients, with quantified targets by 2030 (on a like-for-like basis relative to 2021) such as resource optimization, the development of sustainable products, the promotion of a fair and inclusive work environment, patient safety, and enhanced innovation, supported by allocating 4% of revenue to R&D.

Governance encompasses the CSR strategy led by the Director of Human Resources and Sustainable Transformation, approved by the Board of Directors, and monitored by the Executive Committee.

CSR training and awareness programs are available to all employees, with CSR ambassadors at every site and the integration of CSR criteria into compensation and supplier management.

Thus, Macopharma explicitly considers the impacts related to material sustainability issues in its business model and strategy, in accordance with CSRD/ESRS requirements.

Description of time-bound targets related to sustainability issues deemed material and progress made toward achieving these targets

Macopharma's 2025 Sustainability Report outlines a set of time-bound targets related to sustainability issues considered material, presented as part of the "Ambition 2030" initiative (*see below*).

Governance includes systematic CSR training for employees, the appointment of CSR ambassadors at all sites, the integration of CSR into job responsibilities, and systematic supplier audits to ensure responsible procurement.

During 2025, several concrete advances were made: more than 1,164 employees have now been trained on CSR principles; the Hoshin Kanri method was rolled out to drive operational excellence; the annual carbon footprint was tracked (2021–2025); the energy consumption reduction plan scheduled for 2025 was implemented; and there were no product recalls or major non-conformities.

These figures are reported for 100% of the consolidated scope unless otherwise specified, using recognized methodologies (such as the GHG Protocol for the carbon footprint). The report also mentions current regulatory limitations (for example, regarding blood bags) that restrict certain opportunities to reduce environmental impact. This presentation addresses the request to describe fixed-term objectives and progress made, based exclusively on explicitly reported information.

Our 2030 Ambition:

People at the heart of the transition: Our transformation is driven by the development of our employees' skills, competencies, and career opportunities, alongside a strong commitment to their safety and well-being and to fair and inclusive management practices.

A committed and exemplary company: we are evolving our governance to ensure that every decision—from the procurement of raw materials to the actions taken by our teams—has a positive and measurable impact.

Sustainable health for all: we guarantee safe and responsible products by eliminating controversial substances and sustainably preserving ecosystems.

Through our ambition, we contribute to 11 of the 17 Sustainable Development Goals (SDGs) defined by the United Nations to be achieved by 2030; and we do this by integrating our stakeholders so that, collectively, we can make a difference.



Description of Policies Related to Sustainability Themes Deemed Important

Macopharma outlines its policies related to sustainability themes considered important, structured within the framework of its CSR Ambition 2030 initiative. This approach is based on a materiality analysis compliant with international standards such as GRI, ISO 26000, the Global Compact, OECD, and the SDGs, and takes into account ESRS standards as well as the EFRAG conceptual framework to refine the relevant material issues.

The environmental policy is formalized through an EHS policy and an ISO 14001-certified environmental management system.

On the social front, the HR policy covers compensation, recruitment, skills development, and health and safety, supported by a structured social dialogue.

Macopharma has adopted ethical charters and codes of conduct, as well as a responsible procurement charter for suppliers. Action plans are underway for each major issue: decarbonization, resource management, sustainable products, substitution of hazardous substances, inclusion, combating harassment, CSR training, anti-corruption efforts, and supplier audits...

These policies cover 100% of the consolidated scope, with monitoring indicators and a commitment to train all employees in CSR and to hold managers and suppliers accountable. This description is explicitly documented in Macopharma 2025 report.

Description of the measures taken to identify, monitor, prevent, mitigate, remedy, or eliminate actual or potential negative impacts related to sustainability issues deemed material, and the results of those measures

Macopharma's 2025 Sustainability Report describes several measures taken to identify, monitor, prevent, mitigate, remedy, or eliminate negative impacts related to material sustainability issues.

The CSR strategy is based on an in-depth materiality analysis conducted in accordance with GRI standards and incorporating extensive consultation with internal and external stakeholders. Macopharma engages in voluntary reporting aligned with the CSRD covering the entire consolidated scope. On the environmental front, concrete actions such as the annual calculation of the carbon footprint and a plan to reduce energy consumption have been implemented, accompanied by an ambitious carbon reduction trajectory for 2030.

Industrial waste management is governed by an ISO 14001-certified environmental management system, with reduction of targets and supplier partnerships aimed at improving circularity. Product quality and safety—which are critical to patient health—are guaranteed by an ISO 13485-certified system.

In terms of ethical conduct, Macopharma implements a formal anti-corruption policy, enforced through training, audits, and a reporting platform. The procurement strategy responsible incorporates strict CSR criteria, with 100% of suppliers to be audited by 2030 and digitized procedures for monitoring compliance. These measures are accompanied by training initiatives, ongoing awareness-raising efforts, and precise monitoring indicators, all overseen by the group's CSR governance framework to ensure their implementation and results.

Disclosure of indicators related to sustainability topics deemed material

Macopharma's 2025 Sustainability Report provides a detailed overview of the indicators related to sustainability themes deemed material based on its updated double materiality analysis, which follows ESRS standards.

The indicators cover environmental, social, societal, and governance dimensions, encompassing 100% of the consolidated scope unless explicitly stated otherwise.

Quantitative and qualitative data cover key environmental, social, and governance topics, including carbon emissions by scope, energy use, waste management, workforce diversity, employee development and mobility, health and safety, diversity and inclusion measures, remuneration policies, innovation and R&D, patient safety, business continuity, anti-corruption practices, and responsible sourcing through CSR-based supplier evaluations and audits.

The value chain is explicitly taken into account, particularly through the materiality analysis and the responsible procurement strategy. This information explicitly addresses the disclosure of indicators related to sustainability of topics deemed important (BP-2) within the ESRS context, without extrapolation or interpretation.

Disclosure of information omitted due to the application of the transitional measures provided for in ESRS 1

General Requirements

Status as of the end of 2025: no information has been omitted under the transitional provisions of ESRS 1. However, the collection of certain data requires specific studies, which are scheduled to begin in 2027 to adapt to changes in the CSRD regulatory framework.

GOV-1 – The Role of Administrative, Management, and Supervisory Bodies in Sustainability

Information on the representation of employees and other workers

Employee and worker representation is supported by robust social dialogue mechanisms implemented across Macopharma's sites in France, Tunisia, and Poland and aligned with local legislative requirements. These mechanisms foster constructive engagement and annual negotiations on matters such as wages, social protection, workplace health and safety, and working conditions. Worker representation coverage reaches between 80% and 100% in countries where the workforce exceeds 50 employees and accounts for more than 10% of the Group's total headcount.

No other figures or qualitative information are provided regarding categories of workers other than these represented employees. Representation therefore explicitly covers a large portion of the significant workforce, which is geographically dispersed. Not explicitly stated in the report: the specific representation of non-salaried workers or other specific categories of workers beyond those mentioned.

Disclosure of how the administrative, management, and oversight bodies determine whether the appropriate skills and expertise are available or will be developed to manage or oversee strategies and other measures designed to address significant impacts, risks, and opportunities

Macopharma governance structure includes a Board of Directors and an Executive Committee with complementary expertise, whose members support the strategy and shape the CSR approach.

The Board of Directors approves strategic decisions and monitors the progress of CSR initiatives on an annual basis. The Executive Committee, composed of senior executives including the Director of Human Resources and Sustainable Transformation, oversees the implementation of strategic directions and shapes the CSR approach. The members of the Executive Committee have CSR-related objectives integrated into their compensation policies.

An Innovation Committee, composed of experienced members, evaluates innovation initiatives in collaboration with the Executive Committee. Governance involves raising awareness and fostering accountability among employees at all levels.

However, the report does not formally specify the methods or criteria used by the administrative, management, and supervisory bodies to determine whether the appropriate skills and expertise are available or will be developed to manage or oversee strategies and measures related to material impacts, risks, and opportunities.

Information on the identity and responsibilities of the individuals, the board committee, or any other similar body within the administrative, management, and supervisory bodies that are responsible for managing or overseeing material impacts, risks, and opportunities

In 2022, Macopharma governance structure was reorganized to separate the powers of the Chairman of the Board of Directors and the Managing Director of the Executive Committee (COMEX-GMPi).

The Chairman approves the strategic decisions proposed by the Executive Committee, while the Managing Director oversees their implementation. The Board of Directors comprises five independent directors, including the Chairman, as well as six members of the GMPi Executive Committee (two women and four men); in total, there are 11 members on the Board of Directors, drawn from various sectors, who review the progress of CSR initiatives once a year as part of our “CSR Ambition 2030.”

Disclosure of significant impacts, risks, and opportunities that are directly addressed by the administrative, management, and supervisory bodies without delegating key decisions to other bodies or to management, if applicable

Macopharma’s Board of Directors retains direct responsibility for the Group’s major strategic decisions and approves the guidelines proposed by the Executive Committee (COMEX-GMPi), without delegating key decisions to other bodies. Each year, it reviews and approves progress on sustainability issues and the “CSR Ambition 2030” initiative, demonstrating its direct involvement in overseeing major impacts, risks, and opportunities.

Disclosure of how the administrative, management, and supervisory bodies manage or oversee the setting of objectives related to significant impacts, risks, and opportunities, and how they monitor progress toward achieving them

Governance for the management and oversight of objectives related to material impacts, risks, and opportunities is implemented through the organizational structure described above. Stakeholder consultation and the CSR double materiality analysis, which contribute to the definition of strategic objectives, are periodically reviewed by the governance bodies.

Thus, the management, setting of objectives, and monitoring of progress related to environmental, social, and governance issues are ensured by a dedicated, cross-functional, and engaged governance structure comprising the Board of Directors, the Executive Committee, and an approach implemented at all operational levels in the form of an annual CSR progress plan.

Disclosure of how the administrative, management, and supervisory bodies assess impacts, risks, and opportunities when overseeing strategy, decisions regarding significant transactions, and the risk management process

Macopharma Board of Directors approves the company's strategic decisions—including its overall strategy and decisions with significant financial implications—upon the recommendation of the Executive Committee.

In 2025, the Executive Committee consists of five members, each heading a functional division, and is responsible for implementing the strategy.

Employee awareness is fostered primarily through customized CSR training programs, with 1,100 people trained between 2023 and 2025, led by a team of 23 volunteer CSR ambassadors present at all sites. Governance explicitly integrates CSR issues into decision-making processes and compensation policy,

Thus, Macopharma governance considers the impacts, risks, and opportunities associated with strategy, major decisions, and the risk management process through the formal and operational integration of CSR issues.

Indicators	Units	2025
Percentage of independent members on administrative, management, and supervisory bodies, based on other diversity criteria	%	75
Gender diversity rate on the board of directors	%	73
Percentage of independent members on the board of directors	%	80

GOV-2 – Integration of sustainability related performance in incentive schemes

Disclosure of the link between member compensation and sustainability-related issues

According to information from Macopharma 2025 CSR report, executive compensation is coupled to CSR objectives. In particular, the bonus policy includes sustainability-related criteria: Executive Committee members have clear CSR-related objectives, just as plant managers must meet targets related to the energy transition plan or carbon footprint. Furthermore, as part of the 2030 CSR ambition, 100% of N-1 managers reporting to the Executive Committee will have CSR targets incorporated into their bonuses. These elements demonstrate an explicit link between executive compensation and sustainability issues.

Description of the key features of incentive systems for members of administrative, management, and supervisory bodies that are linked to sustainability issues

At Macopharma, we believe that sustainable transition should not remain merely theoretical; it must be actively driven by our management. That is why we are gradually incorporating CSR performance criteria into the objectives of our executive and supervisory teams. Specifically, a portion of their evaluation is directly linked to the success of our priority initiatives, such as reducing our carbon footprint or improving safety and quality of life at work.

Description of specific sustainability objectives and the indicators used to evaluate the performance of members of the administrative, management, and supervisory bodies

The 2025 Sustainability Report details that Macopharma CSR governance reflects a strong integration of CSR issues at the highest level. The report specifies that the 2030 targets are for 100% of Executive Committee members and 100% of their direct reports to have CSR objectives included in their bonuses. It also states that 100% of employees have CSR-related responsibilities as part of their job roles and that all new project proposals incorporate a CSR risk analysis. These factual elements demonstrate that the performance of members of the administrative, management, and supervisory teams is evaluated based on specific sustainable development objectives, and that CSR-related indicators are incorporated into their variable compensation policies. The report does not provide any other explicit quantitative or qualitative details regarding additional objectives or indicators specific to these members.

GOV-3 – Statement on Due Diligence

Explain how the application of the key aspects and steps of the due diligence process is reflected in the sustainability report

Macopharma's 2025 Sustainability Report describes how the key aspects and steps of the due diligence process are primarily reflected in its responsible procurement strategy. Macopharma implements rigorous supplier selection and monitoring through risk assessment questionnaires, a supplier code of ethics published in 2024, and dedicated training for procurement teams. A digital platform for monitoring partner compliance is used for real-time tracking. The comprehensive CSR assessment via ECOVADIS has been in place since 2025. CSR criteria are integrated into procurement processes, and contracts include environmental and social requirements.

The report also mentions an ethics reporting system accessible to both internal and external parties, which contributes to transparency and risk detection.

Furthermore, the overall CSR strategy incorporates due diligence considerations into employee management and training. However, the report does not detail all the specific steps required by the ESRS standards for due diligence, nor does it outline the precise steps of the assessment and remediation process. This information is provided as part of an integrated approach within CSR management, the responsible procurement policy, and corporate governance.

GOV-4 – Risk Management and Internal Controls over Sustainability Reporting

Description of the scope, the main features and the components of risk management and internal control processes and systems related to sustainability reporting

Macopharma's 2025 Sustainability Report presents risk management and internal controls related to sustainability reporting. The report covers virtually the entire consolidated scope of the indicators.

The environmental and occupational health and safety management systems certified to ISO 14001 and ISO 45001, respectively, and the business continuity management system certified to ISO 22301 contribute to the management of risks related to sustainable operations.

In addition, an ethics charter, an anti-corruption code, training programs, and a reporting platform contribute to internal controls.

The structured responsible procurement strategy includes supplier selection and evaluation, with a dedicated charter and action plan. Quality is managed through an ISO 13485-certified system and regulatory monitoring to ensure compliance and proactive planning. Climate risk management is integrated into the overall industrial risk mapping.

However, the report does not specifically detail the architecture, key characteristics, or technical components of the risk management and internal control processes or systems specific to sustainability reporting, nor how they are integrated. This omission is explicitly noted.

SBM-1 – Strategy, Business Model, and Value Chain

Description of the business model, the upstream and downstream value chains, and the company's position within the value chain

Macopharma business model focuses on the production and marketing of medical devices for blood transfusion, organized around Blood Processing Solutions (BPS), covering all stages from donor to patient. The upstream value chain consists primarily of European suppliers, who account for 98% of total supplier revenue and provide the raw materials needed for manufacturing.

The downstream value chain includes customers—primarily public and private blood banks in more than 84 countries—served through 15 sales subsidiaries and a network of 60 distributors. The group operates on a global scale, maintaining a presence in diverse geographic regions and primarily participating in multi-year tenders.

Governance is structured around a clearly defined Board of Directors and Executive Committee, which steer the group's strategy.

The reporting scope is 100% consolidated for most indicators, reflecting the full scope of its activities across its entire value chain.

Description of the main groups of products and services offered, the main markets or customer groups served, and their significance in contributing to the company's overall sustainability objectives, including any significant changes that occurred during the reporting period (e.g., new products, services, markets, or customer groups, or the discontinuation of certain ones)

The Macopharma Group, the world's third-largest provider of medical devices for blood processing, primarily offers blood collection, leukodepression, and pathogen inactivation kits through its Blood Processing Solutions (BPS) division, which covers all stages of blood processing from donor to patient. In 2025, the group generated consolidated revenue of 186 million euros, with 20.4 million finished products sold.

The main products are blood collection devices, followed by other product lines such as cord blood devices, pathogen inactivation devices, and equipment.

Customers are primarily public or private blood banks with organizational models that vary by country.

Revenue is generated primarily through direct sales (61%), with the remainder coming from distributors (39%). The report covers 100% of the consolidated scope unless otherwise specified.

Description of products and services prohibited in certain markets

Macopharma's 2025 Sustainability Report does not mention any products or services that are explicitly prohibited or banned in certain markets, except for the company's commitment to phase out DEHP, a plasticizer, from all its products by 2028, in accordance with the European REACH regulation, including products not sold in the European Union.

This decision is justified by the toxicological risks associated with DEHP.

Macopharma has invested about a decade in research and development to identify a compliant alternative, DEHT/PAGGS-M, and is committed to ensuring that all its customers adopt this DEHP-free product line by the end of 2028.

Consequently, only the phased-out use of DEHP in its medical devices is explicitly mentioned in the report as a banned product in certain markets.

Description of significant sectors, including the Group's internal activities if they are significant or are related to—or may be related to—significant impacts, risks, and opportunities

The Macopharma Group, founded in 1977, specializes in medical devices for blood processing, with a core business unit called Blood Processing Solutions (BPS) that covers all stages of the supply chain from donor to patient. It manufactures and distributes blood collection, leukodepression, and pathogen inactivation kits, operating at three production sites in France, Tunisia, and Poland.

Production activities, which are conducted within the group, constitute a significant sector, with nearly 20 million kits produced annually, generating impacts related to plastic waste and requiring appropriate environmental management.

The company relies on structured governance and a strong commitment to innovation, quality, business continuity, and social responsibility, thereby integrating the value chain into the management of its risks, impacts, and opportunities. These elements are explicitly described in Macopharma's 2025 Sustainability Report.

Indicators	Units	2025	2024
Revenue from the fossil fuels sector (coal, oil, and gas)	€	0	0
Revenue from coal sales	€	0	0
Revenue from oil trading	€	0	0
Revenue from gas sales	€	0	0
Revenue from chemical production	€	0	0
Revenue from the sale of controversial weapons (anti-personnel landmines, cluster munitions, chemical or biological weapons)	€	0	0
Revenue from tobacco cultivation and production	€	0	0

SBM-2 – Stakeholders’ Interests and Views

Description of stakeholder engagement, including information on the key stakeholders with whom the company has engaged

The Macopharma 2025 Sustainability Report outlines the strategy and approaches for engaging with stakeholders, who are categorized into four groups: internal stakeholders (employees, labor partners, shareholders), public partners (municipalities, authorities, institutions, government agencies), other stakeholders (associations, media, opinion leaders, universities, and the scientific community), and business partners (customers, suppliers, scientific and industrial partners, banks, and financial institutions).

Dialogue with stakeholders is based on internal surveys, dedicated training sessions, internal and external communication platforms such as CSR reports, the website, and social media, as well as participation in international conferences and forums.

At the local level, the Group engages with local stakeholders and associations in various social initiatives. The reporting scope covers 100% of the consolidated scope for most indicators.

This description addresses the need for a factual presentation of stakeholder engagement and the key stakeholders identified, in accordance with the official ESRS guidelines.

Description of the understanding of the interests and perspectives of key stakeholders regarding the company’s strategy and business model

Macopharma has implemented an approach to understand the interests and perspectives of its stakeholders regarding its strategy and business model through a broad consultation conducted in 2022 with 290 internal and external respondents.

This consultation, conducted with an external firm, utilized questionnaires, interviews, and an evaluation panel to prioritize 25 CSR issues in line with ESRS standards and the EFRAG methodology (double materiality).

The Board of Directors approved this process and plans to monitor it annually. In 2024, the Group continued this analysis with the CSR team and an external consulting firm, incorporating the value chain and time horizon in greater detail.

This structured framework is used to refine the “Ambition 2030” CSR strategy, explicitly reflecting the expectations and interests of the Group’s key stakeholders.

Description of how the administrative, management, and supervisory bodies are informed of the views and interests of the key stakeholders concerned (including employee representatives) regarding significant impacts, risks, and opportunities

Macopharma CSR governance is overseen by the Board of Directors and the Executive Committee, which actively participate in defining and monitoring the CSR strategy, particularly the “2030 CSR Ambition” initiative. In the field, 23 CSR ambassadors spread across the sites to facilitate communication between employees and management.

Social dialogue is structured through annual negotiations and feedback sessions with labor unions at all sites. Internal awareness-raising also relies on regular communications (posters, the employee newsletter, the intranet, and events), while external communication takes place via the CSR report, the website, social media, conferences, and forums.

These mechanisms ensure that administrative, management, and oversight bodies are informed of the views and interests of key stakeholders, including employee representatives—regarding significant impacts, risks, and opportunities.

SBM-3 – Interaction between risks and opportunities related to material impacts, strategy, and business model, and financial effects

Disclosure of a general description of how material impacts arise from the strategy and business model, the effects of risks and opportunities on the business model and value chain, and the responses—including planned responses, strategy and decision-making

Macopharma’s 2025 Sustainability Report describes how the strategy and business model are centered on Blood Processing Solutions (BPS), covering all stages from donor to patient, with integrated solutions for the blood treatment.

Macopharma conducts voluntary reporting in accordance with the CSRD, covering 100% of its consolidated scope. A dual ESG materiality analysis was conducted in accordance with ESRS standards to assess material impacts and financial risks/opportunities, taking into account the value chain (suppliers, customers, end users). Responses and action plans include reducing emissions and optimizing resource use, product life cycle assessment, product innovation driven by an Innovation Committee, and a five-year operational excellence plan.

The report explicitly describes how material impacts arise from the business model, risks, and opportunities, as well as the strategic and operational measures implemented, in accordance with the requirements of the CSRD and the ESRS.

Disclosure of qualitative and quantitative information on how significant risks and opportunities have affected the financial position, financial performance, and cash flows over the reporting period (current financial effects)

Macopharma's 2025 Sustainability Report is a voluntary report that has been published since 2024, even though Macopharma is no longer eligible under the criteria of the new CSRD Directive, covering 100% of the Group's consolidated scope.

It provides a qualitative overview of the material risks and opportunities related to sustainability, particularly in the environmental, social, and governance areas.

Regarding the current financial impacts of material risks and opportunities on the financial position, financial performance, and cash flows for the 2025 period, the report describes:

- Risks related to climate change, resulting in potential regulations, tax, and energy costs; Action plans implemented to control energy consumption and greenhouse gas emissions, including quantified emission reduction targets;
- Rigorous management of regulatory compliance (e.g., the replacement of DEHP with DEHT/PAGGS-M), with zero product recalls and 5 FSNs in 2025
- Certification and Structuring of CSR Governance and Risk Management
- Training, awareness campaigns, and operational measures (ISO 22301 business continuity management, supplier audits) that promote risk management
- A dual materiality analysis that also incorporates risks and opportunities related to financial performance, without directly quantifying the current financial impacts in this report.

In summary, the report provides a qualitative and narrative account of the effects of significant risks and opportunities that have or could have an impact on the Group's financial performance, financial position, and cash flows for fiscal year 2025, as well as the associated responses and action plans.

However, it does not provide a direct quantitative assessment of these financial effects, nor does it include specific financial indicators related to these risks or opportunities in this document. This information covers the consolidated scope of the Macopharma Group, with no specified exclusions.

Disclosure of Qualitative Information on Significant Risks and Opportunities That Could Lead to Significant Adjustments to the Carrying Values of Assets and Liabilities During the Next Annual Reporting Period

Macopharma identifies material risks and opportunities that could result in significant adjustments to the carrying amounts of assets and liabilities for the next annual period in the form of climate, regulatory, and operational risks.

The Group has implemented measures and action plans in response to these challenges, including the consideration of risks related to climate change such as regulatory and tax costs, increased energy costs, and impacts on business continuity which are integrated into its ISO 22301-certified risk management and business continuity plans.

The report covers 100% of the consolidated scope unless otherwise indicated. These elements are explicitly mentioned in the 2025 Sustainability Report and form the basis for the qualitative disclosure on significant risks and opportunities that could lead to material adjustments in the short term.

Disclosure of qualitative and quantitative information on expected changes in the financial position, financial performance, and cash flows in the short, medium, and long term, taking into account the strategy for managing significant risks and opportunities (anticipated financial effects)

Macopharma's 2025 Sustainability Report provides qualitative and partially quantitative disclosures on expected changes in its financial position, financial performance, and cash flows, in connection with its strategy for managing material risks and opportunities, particularly in the areas of climate change and social responsibility. The reporting scope is 100% consolidated for most indicators. Macopharma has calculated its Scope 1, 2, and 3 of carbon footprint annually since 2022, identifying significant sources of emissions related to procurement, energy, freight, and end-of-life products.

Climate risk management includes anticipated regulatory and energy costs, without specific financial figures.

No explicit consolidated quantitative financial information (e.g., CAPEX, OPEX, cash flow) related to anticipated impacts is presented or quantified in the report. These elements illustrate a qualitative and partially quantitative assessment of the anticipated financial effects associated with the risk and opportunity management strategy over the short-, medium-, and long-term horizons.

Disclosure of expected financial effects, calculated based on all reasonable and justifiable information available as of the reporting date, without undue cost or effort

Since 2024, Macopharma has published an annual voluntary sustainability report covering 100% of its consolidated scope for the majority of indicators, specifying any limitations where applicable. This report is based on a broad collection of verifiable and reasonable data, including annual assessments (carbon footprint according to the GHG Protocol), ISO audits, internal and external surveys on CSR issues, and life cycle assessments (LCAs) initiated in 2023. Some complex initiatives (for example, replacing certain plastics in medical devices) require technical and customer validation and are expected to extend beyond 2030.

The reporting approach is designed to provide reliable information, supported by controls, audits, and questionnaires, without indicating excessive effort or costs.

Thus, Macopharma discloses anticipated financial impacts based on all information reasonably available as of the report date, in accordance with CSRD and ESRS requirements.

Disclosure of the reasons why no quantitative information is provided on the current or expected financial impacts of a risk or opportunity

A study will be initiated in 2027 to assess the expected financial impacts of a risk or opportunity.

Disclosure of qualitative information on the financial effects of risks or opportunities, including line items, totals, and subtotals in the relevant financial statements that may be or have been affected

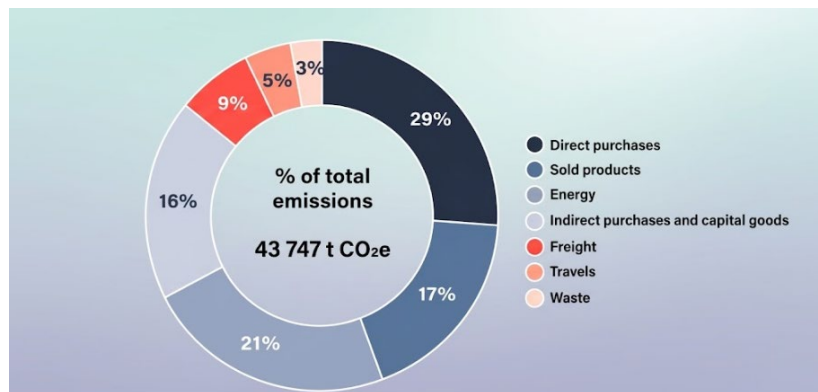
The 2025 Sustainability Report provides a qualitative breakdown of the financial impacts of CSR risks and opportunities in accordance with CSRD requirements across 100% of the consolidated scope.

The financial impacts mentioned concern several specific aspects:

- ✓ Climate change risks: potential regulatory/tax costs and increases in energy costs impacting the company's expenses.
- ✓ Management of GHG emissions (Scopes 1, 2, and 3) as a lever for mitigating future costs, with a specific carbon intensity indicator of 235.47 metric tons of CO₂ equivalent per million euros of revenue for 2025.
- ✓ Implementation of an energy reduction plan to control associated costs

Emissions by GHG Protocol category

Category	in tCO ₂ e	%
Direct purchases	12,619	29 %
Products sold	7,573	17 %
Energy	9,084	21 %
Indirect purchases and capital goods	7,068	16 %
Freight	4,091	9 %
Travel	2,056	5 %
Waste	1,256	3 %
Total	43,747	100 %



- ✓ Responsible procurement strategy incorporating the selection and auditing of suppliers based on CSR criteria, with monitoring of risks related to the continuity and quality of supply.
- ✓ Innovation projects related to the regulatory substitution of substances (e.g., DEHP), involving indirect financial implications related to compliance and continued market presence.
- ✓ Governance and compensation policy incorporating CSR criteria, affecting cost management

However, the report does not explicitly identify specific line items, totals, or subtotals in the financial statements related to the financial impacts of CSR risks or opportunities, nor does it provide precise quantitative measures or notes to the financial statements regarding these effects.

Consequently, the information provided is exclusively qualitative; it demonstrates the integration of CSR risks and opportunities into strategy and operations but does not detail the exact quantitative financial impact or their effect on the accounting line items and totals in the financial statements.

Disclosure of quantitative information on the combined financial effects of a risk or opportunity with other risks, opportunities, and factors, unless such quantitative information is not useful

No contribution in 2025.

Disclosure stating that quantitative information may be presented as single amounts or ranges

Quantitative information is disclosed as single amounts.

Disclosure of the resilience of the strategy and business model to significant risks, with a qualitative description of the analysis and time horizons

Macopharma's 2025 Sustainability Report provides a qualitative description of the resilience of its strategy and business model in the face of identified material risks, incorporating an in-depth analysis of CSR risks that takes the value chain into account, using a forward-looking approach across multiple time horizons (short term <1-year, medium term 1–5 years, long term >5 years). The scope of reporting covers 100% of the consolidated scope unless otherwise specified.

This analysis is based on stakeholder consultations and the ESRS and EFRAG frameworks. Climate, environmental, social, and economic risks are assessed and integrated into CSR governance, with annual monitoring. Risk management and business continuity are ensured through an ISO 22301-certified system.

Several operational action plans have been implemented to strengthen resilience in the short and medium term, including carbon footprint reduction, energy efficiency, product innovations, and operational excellence.

IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

Disclosure of a concise description of the process and decision-making steps used to identify impacts, risks, and opportunities and to assess their materiality, covering the company's own operations and the upstream and downstream value chain, including key methodologies, data, assumptions, and qualitative considerations or quantitative thresholds

Macopharma's 2025 Sustainability Report presents a clear and concise description of the process for identifying impacts, risks, and opportunities, and for assessing their materiality, including the company's own operations as well as the upstream and downstream value chain.

The assessment method considers the severity of impacts, the probability of occurrence, and potential financial impacts, while also incorporating a forward-looking approach to short-, medium-, and long-term risks. The consideration of the value chain is explicit, covering direct suppliers, customers, distributors, and end users.

The key methodologies mentioned include broad stakeholder consultation, scoring based on qualitative criteria, quantitative analyses (e.g., LCA), and follow-up through action plans and audits.

The scope is 100% consolidated for many indicators, with a few specified exceptions. The report thus complies with regulatory and standard requirements for transparency and rigor in the identification and assessment of CSR issues.

Disclosure of how impacts are assessed and prioritized based on their severity and likelihood, how prevention, mitigation, and remediation measures are taken into account, and how areas of increased risk associated with specific activities, business relationships, or geographic areas are addressed

Macopharma assesses and prioritizes its impacts based on a comprehensive materiality analysis. This assessment uses a methodology compliant with the ESRS standard, taking into account the severity, likelihood, and remediability of impacts, as well as the value chain (from suppliers to end users) and a time horizon ranging from short- to long-term.

Prevention, mitigation, and remediation measures are integrated into various policies and management systems, including, in particular, an ISO 13485 quality management system, EHS policy, ISO 22301-certified business continuity plans, and a process for reporting high-risk situations.

Areas of increased risk are identified through risk mapping covering industrial risks, climate risks (particularly water stress at the Tunisian plant), risks in the supplier value chain, and corruption risks associated with certain business relationships.

Operational actions are defined and monitored as part of the CSR strategy and the 2030 goals, covering the entire consolidated scope unless otherwise specified.

Disclosure indicating whether the assessment is based on the sustainability due diligence process and, if relevant stakeholders and external experts are consulted, how their contributions are considered in the process

At Macopharma, we firmly believe that our assessment of sustainability issues cannot be conducted in isolation. That is why it is directly based on our due diligence process, which enables us to identify and manage our concrete impacts on a daily basis.

To enrich this discussion, we regularly engage with our stakeholders, whether they are our employees, our partners, or external experts. We not only listen to their feedback and expertise, but we also analyze it and incorporate it into our decision-making processes.

Description of how the process for identifying, assessing, and managing impacts, risks, and opportunities has evolved compared to the previous reporting period

Macopharma's 2025 Sustainability Report describes a significant evolution in its process for identifying, assessing, and managing sustainability impacts, risks, and opportunities compared to previous reporting periods.

This process is now organized around a formalized CSR strategy known as the "2030 CSR Ambition."

This evolution has introduced a dual, integrated materiality framework, explicit consideration of the value chain at various levels, a forward-looking approach covering the short to long term, and a broader analysis of risks and opportunities with specific scoring based on the EFRAG methodology. This dual materiality framework is available in *BP-2 Specific Information if the company uses phased implementation options*,

At the same time, initiatives such as the formalization of a responsible purchasing strategy in 2024 demonstrate greater integration of CSR issues into key processes. The report also specifies that this process aims to prepare for CSRD requirements, with a 100% consolidated scope for the majority of indicators.

The description provided is therefore explicit and documented information on how the approach to managing impacts, risks, and opportunities has evolved since the previous reporting period.

IRO-2 – Material impact, risks, and opportunities, and disclosure requirements included in the sustainability report

Disclosure of a concise description of actual and potential material impacts both positive and negative, including effects on people or the environment, as well as material risks and opportunities, specifying the associated topics and links to the organization's own activities and the upstream and downstream value chain

In its 2025 Sustainability Report, Macopharma provides a concise description of the actual and potential material impacts—both positive and negative—covering effects on people (employees, patients, communities) and the environment. Material risks and opportunities are identified through an in-depth materiality analysis that incorporates the GRI, Global Compact, OECD, SDGs, ESRS, and EFRAG frameworks, taking into account the value chain (suppliers, customers, end users).

The main impacts include:

- Environment: GHG emissions (Scopes 1, 2, 3), water and waste management, substances of concern (e.g., DEHP), air pollution, circular economy, product life cycle assessment.

- Social: occupational health and safety, training, inclusion, combating discrimination and harassment, social dialogue, well-being, community engagement.
- Governance: integrity, anti-corruption, responsible procurement.

The reporting scope is 100% consolidated, except where otherwise specified, covering the company's own operations as well as the upstream and downstream value chain. Strategies and action plans focus on reducing negative impacts, preventing risks, and identifying and developing opportunities for innovation and sustainability in line with the vision "*Blood is life, we support life.*"

This description is based on data from 2025, quantitative and qualitative indicators, and is accompanied by specific commitments aligned with European standards (ESRS) and international goals (SDGs).

The consideration of impacts and risks is explicit for both the company's own operations and the extended value chain, with concrete examples (blood banks, distributors, healthcare professionals). The materiality of these issues is validated through broad stakeholder consultation.

Thus, Macopharma factually meets the disclosure requirement for a concise description of actual and potential material impacts (positive and negative), risks, and opportunities, specifying the associated topics and the links to its own activities and its upstream and downstream value chain.

Disclosure of the factors leading to the conclusion that climate change is not material, when all ESRS E1 disclosure requirements related to climate change are omitted

Macopharma conducted a materiality analysis aligned with the GRI and ESRS frameworks, confirming that climate change is a material issue in its CSR strategy. The group has calculated and published its carbon footprint annually since 2022, including Scopes 1, 2, and 3, with a carbon intensity of 235.47 tCO₂e per million euros of revenue in 2025, which is not considered critical.

Despite acknowledging the importance of climate change, the report does not mention a complete omission of ESRS E1 disclosures. There is no explicit justification in the report concluding that climate change is not material, which would allow for the omission of the ESRS E1 disclosure requirements.

Thus, Macopharma fully reports on its climate change challenges and actions, without a complete exclusion of the ESRS E1 requirements.

Disclosure of changes made to impacts, risks and opportunities compared to the previous reporting period

No changes compared to the previous reporting period (2024) other than alignment with the new CSRD Directive.

Disclosure of a list of disclosure requirements met in the preparation of the sustainability report, indicating where the corresponding information can be found and which items are incorporated by reference (ESRS 1 General Requirements, Section 9.3)

Macopharma's 2025 Sustainability Report includes a clear and structured list of the ESRS disclosure requirements met during the preparation of its sustainability statement. The voluntary reporting approach adopted is intended to prepare for CSRD compliance. Governance, formalized systems and processes, materiality and ESG risk mapping, as well as action plans, are organized to explicitly comply with ESRS requirements, particularly Chapter 9.3 of ESRS 1 on disclosure lists.

No other external documents or specific incorporations by reference, outside of this body of documents, are explicitly cited. This documentary and methodological framework ensures compliance with the disclosure requirements set forth in ESRS 1, Chapter 9.3, by indicating the specific locations within the report where the relevant information can be found.

Disclosure of a list of additional information provided in accordance with ESRS 1 General Requirements, Chapter 8.2

Macopharma's 2025 Sustainability Report provides a structured list of additional information in accordance with ESRS 1, Chapter 8.2, covering several topics. It includes a materiality analysis based on the 2023 ESRS standards and the EFRAG methodology, taking into account the value chain, risks, and opportunities using a forward-looking approach. An ESRS cross-reference table indicates the materiality of the topics and their corresponding sections in the report.

Dedicated appendices were used to prepare this report (EHS policy, ethics charter, statement against modern slavery, procurement charter).

Disclosure of exposure to an increased risk of incidents related to forced or compulsory labor and child labor, by type of operation or by country/geographic region, where there is a link between the company's own operations or the upstream and downstream value chain and significant adverse impacts

No increased risk on this issue for Macopharma.

Disclosure of a table listing all data points derived from other EU legislation (Annex A), indicating their location in the sustainability report or specifying that they are “not material” if assessed as such

Macopharma’s 2025 Sustainability Report does not include an ESRS reconciliation table in its appendices that lists all data points derived from other EU legislation, as required by Appendix A. However, the report explicitly mentions certain topics assessed as non-material (e.g., biodiversity, ESRS E4). The reporting scope covers 100% of the consolidated scope for most indicators, which also applies to information related to the European regulations referenced.

ESRS E1 - Climate Change

E1-1 – Transition Plan for Climate Change Mitigation

Description of the climate transition plan and its main characteristics

Macopharma’s transition plan, titled “2030 Ambition”, aims to reduce its greenhouse gas emissions by 30% in 2030, compared to 2021 on a like-for-like basis. It is based on three pillars: energy efficiency in our plants (target of a 5% annual reduction), decarbonization of our energy sources, and eco-design of products through life-cycle assessments. This strategy is aligned with the 1.5°C trajectory set of the Paris Agreement.

Disclosure of Decarbonization Drivers and Key Actions

Macopharma has integrated its resource management into a strategic ambition for 2030, aiming for a 30% reduction in industrial waste and a 5% annual decrease in energy consumption on a like-for-like basis (2021).

This approach is based on an ISO 14001-certified environmental management system and concrete initiatives to recycle materials (PVC, polyethylene, cardboard) across all our sites in France, Poland, and Tunisia. To strengthen the circular economy, the company is rolling out Life Cycle Assessments (LCAs) in collaboration with a specialized external firm, with the goal of covering 100% of its product line by 2030. Finally, while medical constraints limit the amount of recycled content in products, Macopharma is committed to using 100% recyclable packaging wherever recycling programs exist.

Disclosure of significant operating expenses (OPEX) and/or capital expenditures (CAPEX) required to implement the action plan

The realization of Macopharma's climate ambition is based on a proactive financial strategy, in which the decarbonization trajectory is directly reflected in the allocation of our budgetary resources.

The implementation of our action plan is supported by significant capital expenditures (Capex), primarily focused on modernizing our industrial infrastructure and adopting new energy-efficient technologies.

Information on the key assumptions used and the dependencies on which plan is based.

Macopharma's "2030 CSR Ambition" plan is based on key assumptions related to the stability of the environmental regulatory framework and evolving standards in the medical sector that promote the integration of the circular economy. The success of this trajectory depends heavily on external factors such as the availability of low-carbon energy infrastructure in the countries where we operate and the development of local recycling channels for technical plastic waste.

Furthermore, achieving our goals depends on close cooperation with our strategic partners throughout the value chain. Finally, the plan requires employees' ongoing commitment to operational excellence initiatives to translate these ambitions into concrete results on the ground

Qualitative assessment and explanations of how potential locked-in emissions from physical assets and key products could compromise the implementation of the climate transition plan and pose a transition risk

Macopharma has analyzed the risk of locked-in emissions associated with its industrial assets (production sites in France, Poland, and Tunisia). Although our equipment has long lifecycles, it does not compromise our transition plan.

In fact, our "2030 Ambition" strategy calls for the gradual replacement of infrastructure with energy-efficient technologies. Regarding our key products (medical devices), our eco-design approach aims to reduce the carbon footprint from the design stage, thereby avoiding lock-in to carbon-intensive materials. The transition risk associated with obsolete assets is therefore considered low and managed by our investment plan.

Explain your progress in implementing the transition plan

The implementation of Macopharma's transition plan is progressing in line with our ambitions, translating our strategic objectives into tangible operational results. This implementation phase focuses on optimizing the energy efficiency of our infrastructure and integrating sustainability criteria into the core of our industrial processes. The growing commitment of our teams and the rigorous monitoring of our performance metrics demonstrate the maturity of our approach, ensuring a coherent and sustainable transition toward decarbonization

Date of Adoption of the Transition Plan for Companies That Have Not Yet Adopted a Transition Plan

Macopharma's climate transition plan, integrated into the Ambition 2030 strategy, was officially adopted in September 2023. This plan defines the Group's decarbonization trajectory to meet new non-financial reporting requirements.

Indicators	Units	2025	2024
Significant capital expenditures (CapEx) for coal-related business activities	€	0	0
Significant capital expenditures (CapEx) for oil-related economic activities	€	0	0
Significant capital expenditures (CapEx) for gas-related economic activities	€	0	0
Financial resources allocated to the action plan (OpEx)	€	0	0
Financial resources allocated to the action plan (CapEx)	€	150,000	N/A

E1-2 – Identification of climate-related risks and scenario analysis

For each identified climate risk, explain whether it is a physical risk or a climate-related transition risk.

Physical climate-related risk.

Methodology used to assess the short-, medium-, and long-term exposure of assets and business activities in operations and the upstream/downstream value chain to climate-related risks.

To date, Macopharma has not yet assessed the short, medium and long-term exposure of its assets and business activities—across its operations and the upstream/downstream value chain to climate-related risks. However, plans are in

place to conduct this assessment by 2027.

The methodology to be used has yet to be defined. It will provide a clear and replicable overview.

Methodology used to assess the short-, medium-, and long-term exposure of assets and business activities within operations and the upstream/downstream value chain to events and trends related to climate transition.

To date, Macopharma has not yet assessed the short, medium, and long-term exposure of assets and business activities in operations and the upstream/downstream value chain to events and trends related to the climate transition. However, the CSR Department and the Finance Department plan to conduct this assessment by 2027. The method to be used has yet to be defined. It will provide a clear and replicable overview.

Disclosure of the range of scenarios applied, if a climate-related scenario analysis is used

Macopharma relies on an analysis of contrasting climate scenarios to test the resilience of its business model and guide its long-term strategic decisions.

To assess transition risks, we use scenarios aligned with a trajectory to limit global warming to 1.5°C, in line with the Paris Agreement, which allows us to anticipate the regulatory, fiscal, and technological constraints of a low-carbon economy.

At the same time, to assess our vulnerability to physical risks, we will analyze high-emission scenarios (such as the IPCC's RCP 8.5) for the years 2030 and 2050, in order to test the resilience of our production sites and supply chains in the face of an increase in extreme weather events.

This dual-pronged approach ensures that our "2030 Ambition" plan is prepared for various possible futures, thereby safeguarding the continuity of our operations and the protection of our employees.

Disclosure of the scope of operations included (e.g., operating sites, business units) in the analysis of climate-related scenarios

Macopharma's analysis of climate scenarios covers its entire operational structure to ensure its resilience in the face of future environmental challenges.

This strategic study goes beyond a fragmented approach and integrates all our production sites in France, Poland, and Tunisia, as well as all our global business units.

Disclosure of the key assumptions used (e.g., policies, macroeconomic trends, national or regional variables, energy use and mix, technological developments) in the analysis of climate-related scenarios.

Our scenarios are based on a warming trajectory limited to 1.5°C (Paris Agreement). The assumptions include a gradual decarbonization of the energy mix, access to high-efficiency technologies, and the incorporation of energy price volatility. We also take into account local regulatory developments at our sites in France, Poland, and Tunisia.

Period during which the scenario analysis was conducted.

The scenario analysis was conducted for the 2024–2025 period. It was carried out to align our strategy with the requirements of the CSRD and to update the trajectories of our “Ambition 2030” plan.

Climate hazards (for physical risks related to climate) have been identified in the short, medium, and long term

Yes.

The company has assessed whether its assets and business operations may be exposed to climate-related risks (for physical climate-related risks).

No.

The degree of exposure and sensitivity of assets and business operations to the identified climate risks has been assessed

No.

Describe the transition events (for climate-related transition risks) identified in the short, medium, and long term.

Macopharma has identified key transition events that could impact its business across several time horizons.

In the short term, the main drivers involve rapid adaptation to the new European regulatory framework on sustainability and managing energy cost volatility. In the medium term, the transition is marked by stricter standards on the circular economy—particularly regarding plastic packaging, as well as the systematic integration of strict environmental criteria into the procurement processes of healthcare facilities.

In the long term, Macopharma will need to plan for a fundamental transformation of its production models toward carbon neutrality, in line with the goals of the European Green Deal.

The company has assessed whether its assets and business activities could be exposed to transition-related events (for risks related to climate transition).

Yes

The degree of exposure and sensitivity of assets and business activities to the identified transition events has been assessed

Macopharma assessed the sensitivity of its assets and operations to transition risks, focusing particularly on the impact of rising energy costs and stricter standards for medical plastics. This assessment shows that exposure is managed through the measures outlined in the “2030 Ambition” plan.

E1-3 – Resilience to Climate Change

Results of the Climate Resilience Analysis

The analysis concludes that Macopharma has a high level of resilience. Our ability to absorb climate-related shocks is based on concrete data: a target to reduce our emissions by 30% by 2030 and a 5% annual improvement in our energy efficiency (compared to 2021 on a like-for-like basis).

The robustness of our ISO 14001-certified industrial sites, combined with circular resource management, ensures that the Group can maintain its operations despite stricter regulations and physical risks. Macopharma is therefore prepared to ensure business continuity in the context of climate transition

Significant areas of uncertainty in the assessment of its climate resilience

The assessment of Macopharma's climate resilience involves several areas of uncertainty inherent in the complexity of long-term projections. The main uncertainty lies in the variability of global climate scenarios, which makes it difficult to accurately predict the frequency and local intensity of extreme events at our various production sites.

Finally, the rapidly evolving global regulatory framework and the pace of development of alternative technological solutions—particularly for medical-grade plastics are sources of uncertainty that could affect the timeline for implementing certain levers of our decarbonization strategy.

Ability to adjust or adapt the strategy and activities to climate change in the short, medium, and long term

At Macopharma, we don't view our strategy as something set in stone. We continually adjust it to ensure it remains aligned with climate realities, whether for immediate deadlines or for the next ten years. In practical terms, we are optimizing our plants right now while keeping a close eye on future scenarios. This agility is our best guarantee for continuing to fulfill our healthcare mission and protect our patients in a changing world.

E1-4 – Policies Regarding Climate Change Mitigation and Adaptation

Climate Change Mitigation Policies

For Macopharma, combating climate change is both a moral imperative and a strategic necessity, guiding every step of our industrial excellence toward an ambitious decarbonization trajectory. Our mitigation policy centers on a profound transformation of our production methods, prioritizing energy efficiency at our sites and the constant optimization of our logistics flows to automatically reduce our greenhouse gas emissions.

This commitment translates into targeted investments in low-carbon technologies and a gradual transition to renewable energy sources, ensuring that our mission to promote health is accompanied by an increasingly smaller environmental footprint.

By placing direct reduction at the heart of our model, we reject easy solutions in order to build climate resilience, true to our values of care and respect for the planet's ecosystems.

Climate Change Adaptation Policies

Macopharma proactively integrates climate change adaptation issues into its overall risk management and business continuity strategy. The company conducts periodic assessments to identify physical risks that could impact its industrial sites and supply chain, particularly considering increasing heat waves and pressure on water resources, especially in its most vulnerable geographic areas. To address these challenges, investments are planned to modernize infrastructure, including improvements to thermal insulation, thereby ensuring the long-term sustainability of our public health mission.

E1-5 – Actions and resources related to climate change mitigation and adaptation

Key Climate Change Mitigation and Adaptation Measures and Resources Allocated for Their Implementation

At Macopharma, we turn our climate commitments into very concrete actions on the ground. This involves modernizing our facilities to reduce our energy consumption and managing our resources more responsibly on a daily basis. We are also investing to make our production sites more resilient to climate change, ensuring that our healthcare products always reach their destination, no matter what the circumstances. For us, these measures are not just goals; they are supported by dedicated financial and human resources, because sustainability is now inextricably linked to our industrial excellence.

Presenting the key climate change mitigation measures through decarbonization

Energy Efficiency

Indicators	Units	2025
GHG emissions reductions achieved through decarbonization	tCO2e	1,255
Expected GHG emission reductions by decarbonization level	tCO2e	1,255

E1-6 – Targets related to climate change

Disclosure of Climate Change Targets

Macopharma's 2025 Sustainability Report presents a detailed table of greenhouse gas (GHG) emissions for the year 2025, broken down by scope and emission categories, in accordance with sustainability reporting requirements.

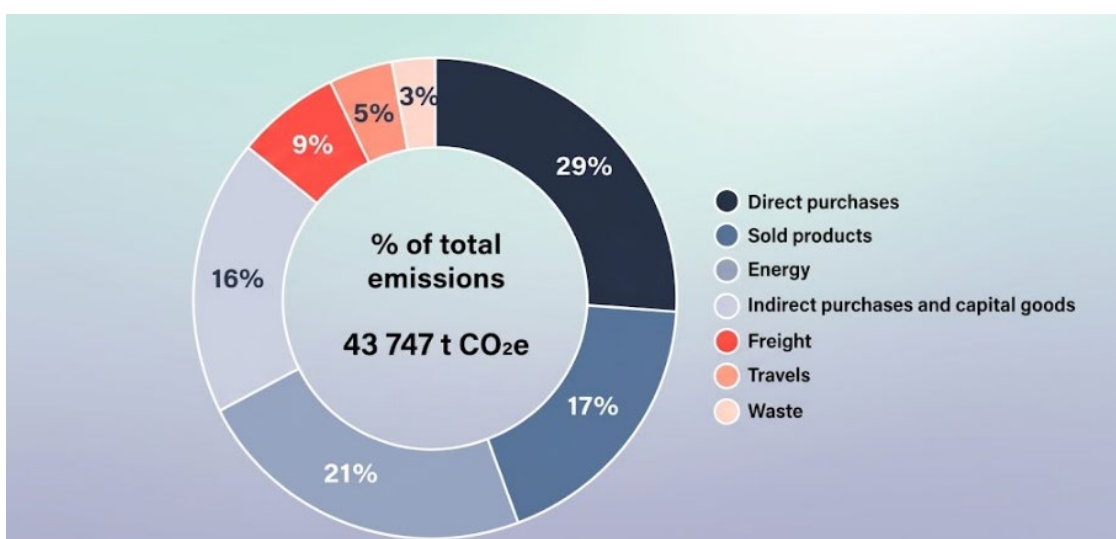
This factual data includes:

- A reporting scope covering 100% of the Group's consolidated scope.
- A total carbon footprint in 2025 of 43,747 metric tons of CO₂ equivalent, calculated using the GHG Protocol methodology and updated ADEME emission factors.

The breakdown by scope is as follows:

- **2,002** metric tons for Scope 1 (4.6%),
- **5,780** metric tons for Scope 2 (13.2%),
- **35,966** metric tons for Scope 3 (82.2%).

Below is the breakdown by category.



Carbon intensity is 235.47 metric tons of CO₂ equivalent per million euros of revenue (€185.8 million in 2025).

The base year for measuring changes in emissions is 2021.

However, as part of our use of the application developed by Sustainsoft, we have revised the calculation methods for Scope 3 to ensure greater accuracy with the 2025 data. As a result, we will not compare the overall 2025 carbon footprint with previous years, which will be reevaluated in 2027.

Scopes 1 and 2 are not affected by the use of the Sustainsoft calculation platform, as the data were assessed as sufficiently accurate. We are therefore able to compare

them with previous years.

The carbon intensity of Scope 1 was reduced by 42% compared to 2021, and that of Scope 2 by 10% (the improvement measures implemented are detailed in our 2025 CSR report).

The Group is implementing action plans aimed at reducing Scope 1 and 2 emissions by 30% by 2030 on a like-for-like basis (2021), as well as achieving a 5% annual reduction in energy consumption on a like-for-like basis (2021 = baseline 100).

In the case of combined GHG emission reduction targets, which GHG emission scopes (1, 2, and/or 3) are covered by the target?

- Scope 1
- Scope 2
- Scope 3

Specify the discrepancy between the scope of the GHG emissions reduction target and the GHG inventory

N/A

The GHG emissions reduction target is science-based and consistent with limiting global warming to 1.5 °C.

Yes

Explanation of how residual GHG emissions are intended to be permanently offset in the case of a net-zero emissions target disclosed separately from GHG emissions reduction targets.

Macopharma's vision for a sustainable climate balance is based on the principle of giving absolute priority to reducing our direct and indirect emissions.

With regard to our net-zero emissions ambition, we have not yet defined the approach or the solutions we are considering.

According to the 2030 carbon trajectory	Units	by 2030
Absolute value target for GHG emission reduction	tCO ₂ e	3,360
Absolute value target for GHG emission reduction - Scope 1	tCO ₂ e	62
Absolute value target for GHG emission reduction - Scope 2 "Location Based"	tCO ₂ e	2,473
Absolute value target for GHG emission reduction - Scope 2 "Market Based"	tCO ₂ e	N/A
Absolute value target for GHG emission reduction - Scope 3	tCO ₂ e	825
Intensity target for total GHG emission reduction	tCO ₂ e/M€	30.2
Calculated based on the absolute reduction target by scope / (2030 Revenue - 2021 Revenue)	tCO ₂ e/M€	0.56
Intensity target for GHG emission reduction - Scope 2 "Location Based"	tCO ₂ e/M€	22.2
Intensity target for GHG emission reduction - Scope 2 "Market Based"	tCO ₂ e/M€	N/A
Intensity target for GHG emission reduction - Scope 3	tCO ₂ e/M€	7.4

E1-7 – Energy Consumption and Energy Mix

Indicators	Units	2025	2024
Total energy consumption from fossil fuel sources: corresponds to natural gas (FR, PL, and TN) +Electricity (PL and TN)	kWh	9,631,758	11,873,858
Total nuclear energy consumption: electricity from France	kWh	11,866,833	11,788,265
Total energy consumption from renewable sources	kWh	76,690	67,311
Consumption of coal and coal products: electricity in Poland generated from coal	kWh	5,495,412	5,347,852
Consumption of fuels derived from crude oil and petroleum products	liter	2,240	2,600
Consumption of fuels derived from natural gas	kWh	12,653,597	12,680,566
Fuel consumption from other fossil sources	kWh	0	0
Renewable energy generation	kWh	76,690	67,311

E1-8 – Gross Scope 1, 2, and 3 GHG Emissions

Disclosure of Contractual Instrument Types, Scope 2 GHG Emissions

No contractual instruments were used.

Disclosure of the types of contractual instruments used for the sale and purchase of bundled energy with attributes related to energy production or for claims to unbundled energy attributes

No instruments used.

Indicators	Units	2025
Gross Scope 1 & 2 GHG emissions (location- and market-based)	tCO ₂ e	7,908
Gross Scope 3 GHG emissions (total and by category)	tCO ₂ e	35,830
Gross Scope 1 greenhouse gas emissions	tCO ₂ e	2,001
Gross Scope 2 greenhouse gas emissions "Location Based"	tCO ₂ e	4,532
Gross Scope 2 greenhouse gas emissions "Market Based"	tCO ₂ e	5,906
Gross Scope 3 greenhouse gas emissions	tCO ₂ e	35,830
Gross Scope 3 greenhouse gas emissions, by category:	tCO ₂ e	
GHGP 3.1 - Purchases of goods and services	tCO ₂ e	19,583
GHGP 3.2 - Fixed Assets	tCO ₂ e	103
GHGP 3.3 - Emissions from Fuels and Energy (not included in Scope 1 or Scope 2)	tCO ₂ e	1,166
GHG 3.4 - Upstream Transportation and Distribution	tCO ₂ e	351
GHGP 3.6 - Business Travel	tCO ₂ e	415
GHGP 3.7 - Commuting	tCO ₂ e	1,639
GHGP 3.9 - Downstream transportation and distribution	tCO ₂ e	3,739
GHGP 3.12 - End-of-life treatment of products sold	tCO ₂ e	7,573
Total "Rental-based" GHG Emissions	tCO ₂ e	42,364
Total "market-based" GHG emissions	tCO ₂ e	43,739

E1-9 – GHG removal and mitigation projects financed by carbon credits

Description of carbon removal and storage projects developed as part of our own operations or to which we have contributed within the value chain

To date, Macopharma does not develop removal and storage projects. Our “2030 Ambition” focuses primarily on reducing emissions at the source rather than on carbon storage.

How is the risk of non-permanence of GHG removals and storage managed?

Managing the risk of non-permanence is based on prioritizing the direct reduction of emissions at the source. Since Macopharma did not utilize any external storage mechanisms during the reporting period, it inherently eliminates any uncertainty related to potential re-emissions.

Public claims of carbon neutrality involving the use of carbon credits have been made

Macopharma's commitment to the climate is based on an ethic of sincerity, which prioritizes reducing our carbon footprint at the source rather than relying on external offset mechanisms to simply claim carbon neutrality.

During the fiscal year under review, the Group made no public claims of carbon neutrality.

We believe that true environmental performance lies in the profound transformation of our production and logistics models, not in accounting adjustments achieved through the purchase of offset credits.

This position of voluntary restraint reflects our commitment to ensuring responsible and transparent communication, avoiding any oversimplification in the face of the complexity of global climate challenges.

An explanation indicating whether and how public declarations of carbon neutrality and the use of carbon credits do not hinder or compromise greenhouse gas emission reduction targets.

For Macopharma, our approach to environmental improvement must be free of ambiguity. Our carbon neutrality declarations in no way constitute a renunciation of our efforts toward physical decarbonization; rather, they are the culmination of those efforts.

We affirm that the use of carbon credits remains a supplementary measure, strictly reserved for offsetting our residual and unavoidable emissions. Far from hindering our progress toward reducing our carbon footprint, these offset mechanisms are considered only beyond our core objectives of drastically reducing emissions at the source (-30% by 2030). At Macopharma, offsetting is not a substitute for industrial action, but a complementary commitment to the climate, ensuring that every credit acquired never slows down the transformation of our production facilities.

Explanation of the credibility and integrity of the carbon credits used.

In line with our commitment to a transparent climate transition, Macopharma has chosen to make the reduction of its direct emissions a top strategic priority.

For the current fiscal year, Macopharma has not utilized any carbon credits, as we believe that the integrity of our approach depends first and foremost on our ability to sustainably transform our own production models. Should offset mechanisms be implemented in the future to neutralize our residual emissions, they would be subject to a selection policy. We would then consider only projects certified to the most rigorous international standards. By refusing to rush into the use of these instruments, Macopharma reaffirms that its environmental credibility is built on concrete industrial action, treating offsetting as an exceptional tool rather than a substitute for decarbonization efforts.

Indicators	Units	2025	2024
Amount of GHGs removed and stored through each project	tCO ₂ e	0	0
Total GHG removals and storage	tCO ₂ e	0	0
Trend changes (in tCO ₂ eq) that may have occurred during the period under review	tCO ₂ e	0	0
Quantity of carbon credits (in tCO ₂ e) retired during the reporting period and verified according to recognized quality standards for carbon credits	tCO ₂ e	0	0
Quantity of carbon credits (in tCO ₂ e) purchased during the reporting period and not yet retired	tCO ₂ e	0	0
Share of carbon credits from carbon sequestration projects using natural sinks	%	0	0
Share of carbon credits from technological carbon sink projects	%	0	0

E1-10 – Internal carbon pricing

Whether or not carbon pricing is used in decision-making, and how it is used

However, reducing GHG emissions and improving energy efficiency are key criteria integrated into investment evaluations and strategic decision-making through the “2030 Ambition” carbon plan, with the aim of prioritizing low-carbon projects.

Consistency of prices used compared to those used in financial statements for impairment tests

At Macopharma, the rigor of our sustainability trajectory goes hand in hand with the precision of our accounting practices. We ensure close alignment between the climate projections in our “2030 Ambition” plan and the impairment tests for our industrial assets.

Thus, the price assumptions—whether regarding energy costs or carbon pricing mechanisms—incorporated into our resilience analyses are rigorously aligned with those used in our financial statements.

This consistency ensures that our strategic vision and our financial reality are aligned. By harmonizing these data, we guarantee that the value of our assets reflects the challenges and opportunities of the transition, thereby cementing the credibility of our growth model in the face of tomorrow’s imperatives.

Indicators	Units	2025	2024
Average carbon price per metric ton of GHG emissions for each domestic pricing system	tCO ₂ e	N/A	N/A

E1-11 – Expected financial impacts of significant physical and transition risks and potential climate-related opportunities

Methodology for quantifying the anticipated financial impacts of material physical and transition risks

To date, Macopharma has not yet quantified the anticipated financial impacts of material physical and transition risks. However, plans are in place to conduct this assessment by 2027. It will provide a clear and replicable overview. The CSRD indicators are therefore not included in the 2025 report.

E2-1 – Policies Regarding Pollution

Policies Regarding Pollution

Macopharma has formalized its environmental approach, notably through its EHS (Environment, Health and Safety,) policy. The environmental management system is ISO 14001 certified, ensuring a continuous improvement process to control environmental impacts. The EHS policy covers the prevention of impacts related to air, water, and soil pollution, as well as biodiversity loss.

Air emissions result primarily from natural gas combustion units and are accounted for in Scope 1 of the carbon footprint. The management of production-related plastic waste is an integral part of the policy, with a target of reducing industrial waste by 30% by 2030.

Macopharma monitors and anticipates regulations concerning substances of concern and substances of very high concern, notably through the implementation of the REACH regulation, regulatory monitoring, and significant investment in R&D. The company is committed to complying with and anticipating regulations regarding the management of substances of concern and microplastics in its products.

An environmental management system and an EHS policy are therefore in place to manage and control pollution-related risks at all production sites:

- EHS policy is explicitly mentioned.
- Detailed objectives and actions aimed at "Reducing Pollution."
- Continuous improvement with action plans for maintenance and the reduction of fugitive refrigerant leaks.
- Monitoring atmospheric emissions, secure storage of chemicals and regular analysis of industrial risks.

E2-2 – Actions and resources related to pollution

Key Actions Regarding Pollution and Allocated Resources

Macopharma implements several key initiatives to combat pollution associated with its operations and products. It applies tailored policies and measures at each of its industrial sites (France, Tunisia, Poland) to manage impacts on air, water, soil, and biodiversity. The materials used are primarily solid plastics handled indoors, with secure storage of chemicals, thereby limiting pollution risks. Atmospheric emissions stem mainly from the combustion of natural gas, with monitoring and treatment of emissions as well as maintenance to reduce fugitive losses of refrigerants.

The group also manages plastic waste generated primarily during production, implementing rigorous sorting and recovery through recycling or energy recovery, depending on the type of waste (PVC, plastics, medical waste, e-waste). Aware of the risks associated with substances of concern such as DEHP, Macopharma is committed to their phased elimination through significant investment in R&D to develop innovative alternatives (DEHT/PAGGS-M).

Macopharma conducts life-cycle assessments for 100% of its representative products (2030 target) to evaluate environmental impacts and identify eco-design opportunities to reduce pollution associated with its products. Partnerships with suppliers are also being established to optimize packaging management and reduce waste. Finally, the company raises awareness among and supports healthcare professionals in the responsible management of used kits at the end of their life cycle through user notices explaining the proposed recovery or treatment processes

This approach is guided by the EHS policy and an ISO 14001-certified environmental management system. The scope of the program includes the three main industrial sites. Certain types of waste generated by the company's operations, particularly biological waste, are subject to strict regulatory constraints that limit substitution or direct recycling. Macopharma focuses its resources on reducing major sources of pollution and on product innovation to minimize its environmental impacts.

E2-3 – Targets related to pollution

Targets related to pollution

Macopharma has formalized its pollution-related objectives as part of its policy and actions. The company actively manages pollution risks associated with its industrial activities through an ISO 14001-certified environmental management system, which includes controlling air emissions, managing chemicals, and significantly reducing refrigerant leaks.

With regard to substances of concern, the explicit goal is for 100% of its customers to adopt DEHP-free products by 2028, replacing this plasticizer with an alternative (DEHT x PAGGS-M).

With regard to waste, several operational measures support these objectives, notably through supplier partnerships, optimization of packaging returns, and the development of eco-design. No other qualitative or quantitative targets related to pollution besides these are explicitly mentioned in the report.

E2-4 – Air, Water, and Soil Pollution

Indicators	Units	2025	2024
Microplastics generated or used in products	kg	0	0
Information on secondary microplastics	kg	0	0
Air emissions by pollutant	kg	N/A	N/A
Emissions to water by pollutant	kg	N/A	N/A
Emissions to soil by pollutant	kg	N/A	N/A

E2-5 – Substances of Concern and Substances of High Concern

Indicators	Units	2025
Total weight of substances of concern purchased as individual substances or in mixtures	kg	0

Indicators	Units	2025
Total weight of extremely concerning purchased as individual substances or in mixtures	kg	0
Total weight of substances of concern manufactured as such or contained in mixtures	kg	N/A
Total weight of extremely concerning substances manufactured as such or in mixtures	kg	N/A
Total weight of substances of concern placed on the market as individual substances or in mixtures	kg	N/A
Total weight of extremely concerning placed on the market as individual substances or in mixtures	kg	N/A
Total weight of substances of concern released directly into the environment (air, water, and soil)	kg	0
Total weight of extremely concerning substances released directly into the environment (air, water, and soil)	kg	0

Total weight of extremely concerning substances used during production and service provision and released into the environment	metric tons	0
Total weight of extremely concerning substances used during production and service provision	metric tons	1,426
Total weight of extremely concerning substances directly released into the environment by the company	kg	0
Weight of extremely concerning substances in purchased components or articles	metric tons	1,426
Weight of extremely concerning substances present in components or articles placed on the market	metric tons	1,107

ESRS E3 - Water

E3-1 – Policies related to water

Disclosure of Water Policies

The Macopharma Group does not currently have a standalone water policy, but incorporates its water management provisions into its formalized EHS policy.

The water used is potable and pretreated for its processes (preparation of solutions, steam sterilization). Water consumption is moderate at its sites, which are not located in water-stressed areas except for the Tunisian site, where a water storage tank has been installed to mitigate water outages. Water access is monitored at all sites as part of risk assessments and business continuity planning. Operational measures to reduce water consumption (pressure reducers, leak detection) are either underway or being evaluated. Cooling systems operate in a closed loop. For the year 2025, total water consumption is 51,451 m³, of which 22,546 m³ is in water-stressed areas. Recycled and reused water has not been measured. Thus, the water policy is part of the overall EHS governance and the integrated management of risks and resources within business continuity management.

Disclosure of sites located in water-stressed areas that are not covered by its water policies

The Macopharma Group has three manufacturing sites located in France, Tunisia, and Poland. Of these sites, only the one in Tunisia is in an area identified as being subject to water stress.

The risk related to water availability at this Tunisian site particularly in connection with climate change is taken into account in the risk analyses regarding the Group's business continuity (study in progress). The other sites are not located in water-stressed areas and are not subject to any specific reporting requirements regarding water-related measures in this regard. The report does not mention any sites located in water-stressed areas that are not covered by water management policies or measures.

E3-2 – Actions and resources related to water

Disclosure of key water-related measures and the resources allocated for their implementation

Macopharma reports that drinking water supply is an issue taken into account in its business continuity risk analysis, with monitoring conducted at all its sites, including the Tunisian site, which is located in a water-stressed area.

The company uses pretreated drinking water and has implemented measures to reduce consumption, such as pressure reducers and leak detection, and is adapting its water usage practices. A water storage tank has been installed at the Tunisian site to mitigate water outages caused by severe weather conditions. The cooling systems operate in a closed loop. In addition, a study to collect and store rainwater is underway at the same site. For the year 2025 with a water consumption intensity of 273.85 m³ per million euros in revenue. These figures highlight key actions and resources allocated to managing water-related risks in the context of climate change, particularly regarding the company's resilience with respect to water supply.

Disclosure of key measures and resources related to areas subject to water stress

Macopharma reports that, within its reporting scope, none of its sites except for the one in Tunisian is in an area subject to water stress. The use of pretreated potable water is moderate and regulated through initiatives to reduce consumption, including pressure reducers, leak detection, and closed-loop cooling systems.

The Tunisian site has a water storage tank to compensate for climate-related water outages, and a study is underway to collect rainwater for outdoor use. Data on recycled water is not tracked.

The group continuously monitors access to water and incorporates this factor into its risk analyses and business continuity plans. This information is explicitly documented, but no other specific measures or resources related to areas affected by water stress are indicated.

E3-3 – Targets related to water

Disclosure of water-related targets with reference to specific geographic areas, such as areas subject to water stress.

Macopharma states that its site in Tunisia is located in an area subject to water stress. The consumption of potable water used in industrial processes in 2025 is 51,451 m³, of which 22,546 m³ is consumed in this water stress area.

In response to this situation, the company monitors water access at all its sites and incorporates this risk into its business continuity analysis. Appropriate measures are being implemented at the Tunisian site.

No information is provided on quantified reduction targets or on other specific geographic areas subject to water stress.

E3-4 – Water metrics

Indicators	Units	2025	2024
Total water consumption	m ³	51,451	49,799
Total water consumption in areas subject to water stress	m ³	22,546	22,108
Total water withdrawals	m ³	51,451	
Total water discharge	m ³	45,476	
Total amount of recycled and reused water	m ³	0	
Total amount of water stored	m ³	1,224	2,573

ESRS E5 - Resource Use and the Circular Economy

E5-1 – Policies related to resource use and circular economy

Disclosure of policies on resource use and the circular economy

Macopharma has implemented an ISO 14001-certified Environmental Management System (EMS) covering all of its plants, with a detailed waste management policy aimed at reducing industrial waste by 30% by 2030 on a like-for-like basis. Several types of production waste are recovered through recycling or appropriate treatment depending on the site (PVC, polyethylene, paper, general industrial waste, medical waste, hazardous medical waste, and e-waste). Macopharma is forming partnerships with suppliers to improve the circular management of resources. In addition, the company has initiated a life cycle assessment (LCA) of representative products to optimize resource use and waste management, with a goal of achieving 100% coverage of its product line by 2030. Eco-design projects aim to reduce the mass of components to minimize the waste produced.

Finally, used medical kits undergo regulated treatment (incineration or autoclaving followed by disposal in a technical landfill), with specific information provided to healthcare professionals regarding the possibility of recycling certain parts, thereby contributing to responsible end-of-life waste management.

No other policies or actions concerning resource use and the circular economy are explicitly mentioned in the report.

Explain how the principles of the circular economy or eco-design requirements are integrated into key products and services related to the circular economy.

Macopharma integrates the principles of the circular economy and eco-design requirements into its key products and services by implementing several initiatives explicitly described in the 2025 Sustainability Report. The group has committed to reducing its industrial waste by 30% by 2030. A product life cycle assessment (LCA) has been underway since 2023 with the goal of covering 100% of the representative product range by 2030.

Macopharma works with its suppliers to reduce the environmental impacts associated with PVC use by optimizing reel sizes and recycling PVC film scraps through a specialized company. Eco-design projects are being developed to reduce the weight of certain components and, consequently, the waste generated during manufacturing and at the end of a product's life.

Finally, the circular economy approach also extends to the responsible procurement policy, which incorporates the sourcing of recycled and recyclable materials and partnerships with suppliers to optimize packaging and reduce waste, as demonstrated by concrete actions.

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

Disclosure of the main uses of resources and measures taken to promote the circular economy

Macopharma primarily markets single-use medical devices made of plastic for the blood transfusion chain, generating plastic waste that is ultimately treated as biohazardous waste (DASRI).

Waste sorting distinguishes between several types, such as PVC, polyethylene, polycarbonate, etc., as well as paper, cardboard, general waste, and hazardous waste, each with specific recovery or disposal procedures depending on the site, available local processing channels, and applicable local regulations (incineration with energy recovery, recycling, landfilling, etc.).

Partnerships with suppliers particularly for PVC are established to minimize environmental impacts. Some packaging and raw material carriers (e.g., reel cores) are returned to our suppliers for reuse over multiple cycles.

Responsible management of used transfusion kits requires that they be incinerated or autoclaved before being shredded and then sent to a technical landfill, accompanied by instructions clarifying sorting guidelines.

In 2025, the tonnages recycled, incinerated, recovered, and landfilled (depending on local waste management systems) will be reported directly in Section 3.4 of the 2025 Sustainability Report.

E5-3 – Targets related to resource use and circular economy

At Macopharma, we approach the circular economy with pragmatism and responsibility. We are currently developing the technical framework for setting comprehensive, quantified long-term goals for all our resource flows to ensure fully measurable trajectories. However, our approach is already reflected in specific commitments addressing our priority issues.

Our primary objective currently is the eco-design of our products and the management of chemical substances: we are committed to transitioning 100% of our customers to DEHP-free products by 2028, by replacing this plasticizer with DEHT. This major milestone demonstrates our commitment to advancing the transition toward safer and more sustainable medical devices, pending the implementation of broader circularity metrics across all our industrial processes.

E5-4 – Resource inflows

Disclosure of the main materials used, including a concise description and the specification of all essential and strategic raw materials contained in each material

The primary materials used by Macopharma are plastics such as PVC, polypropylene, polycarbonate, and others. These materials are produced and distributed by major specialized companies over which Macopharma generally has no influence. The Group pays constant attention to the use of substances covered by the REACH regulation, particularly to minimize the use of DEHP, a plasticizer classified as a substance of concern.

In 2025, Macopharma, through its use of these PVC materials, received the equivalent of 1,426 metric tons of DEHP, broken down into 319 metric tons in PVC waste (of which nearly 90% is recycled as a secondary raw material) and 1,107 metric tons in finished products.

Macopharma is committed to transitioning 100% of its customers to DEHP-free products by 2028, by replacing DEHP with DEHT and combining it with the PAGGS-M solution.

Regarding the products sold (transfusion kits), the recyclability rate is 0% for the products themselves and 100% for the packaging (provided that a recycling infrastructure exists in the country of use). Macopharma is working with suppliers of PVC and other plastics to reduce their environmental impacts.

The kits are single-use, classified as biohazardous waste after use, and are subject to strict regulatory constraints regarding the substitution of plastics.

The waste management policy aims to reduce industrial waste by 30% by 2030.

This information is based exclusively on sections 3.2 Pollution, 3.4 Circular Economy and Waste Management, and 4.3 Consumers and End Users of the report.

Indicators	Units	2025	2024
Disclosure of the TOTAL weight of ALL key materials	kg	7,070,075	8,222,630
Disclosure of the total weight of all key materials - Kit composition	kg	5,454,733	6,424,717
Total weight of PVC	kg	4,140,523	4,974,677
Total weight of PP	kg	1,050,382	1,162,708
Total weight of the PC	kg	234,218	230,095
Total weight of PE	kg	20,948	38,951
Total weight of POM (polyoxymethylene)	kg	8,660	18,286
Percentage of PVC weight among all key materials	%	75	77
Percentage by weight of PP among all key materials	%	19	18
Percentage by weight of PC among all key materials	%	4	3
Percentage by weight of PE among all key materials	%	0.38	0.61
Percentage by weight of POM among all key materials	%	0.15	0.28
Disclosure of the total weight of all key materials - Chemicals	kg	158 163	143,981

Indicators	Units	2025	2024
Total weight of chemicals for solution	kg	158,163	143,981
Percentage by weight of key material X among all key materials	%	100	100
Disclosure of the total weight of all key materials—Packaging	kg	1,363,108	1,388,410
Total weight of cardboard	kg	1,360,332	1,387,058
Total weight of aluminum	kg	2,775	1,352
Percentage of cardboard weight among all key materials	%	99.8	99.9
Percentage by weight of aluminum among all key materials	%	0.2	0.1
Disclosure of the total weight of all key materials - Filter media	kg	81,201	132,459
Total weight of PBT	kg	52,646	83,305
Total weight of PET	kg	26,279	45,829
Total weight of PVDF	kg	2,274	3,325
Percentage of PBT weight among all key materials	%	64	62
Percentage by weight of PET among all key materials	%	32	34
Percentage by weight of PVDF among all key materials	%	2	2
Disclosure of the total weight of all key materials - Other	kg	12,869	19,186
Total weight of paper	kg	12,364	18,344
Total weight of vellum	kg	492	812
Total weight of polyolefin	kg	12	30
Percentage of paper weight among all key materials	%	96	95
Percentage by weight of vellum among all key materials	%	3	4
Percentage of polyolefin among all key materials	%	0.09	0.16
Total weight of secondary resources used	kg	0	0
Total weight of secondary resources used - Kit composition	kg	0	0
Total weight of secondary resources used - Packaging	kg	0	0
Total weight of secondary resources used - Filter media	kg	0	0

Indicators	Units	2025	2024
Total weight of secondary resources used - Other	kg	0	0
Total weight of PE	kg	20,948	38,951
Total weight of POM	kg	8,660	18,286

E5-5 –Resource outflows

Disclosure of qualitative or quantitative information on the expected durability of key products

At the heart of Macopharma's mission, the durability of our solutions is embodied in a close link between technical excellence and our commitment to patient safety. In the medical device sector, durability depends on our products' ability to maintain their quality and safety until they are used. Our main devices are designed to ensure optimal performance, supported by rigorous stability studies that define a shelf-life guaranteeing their safety and functionality. This rigorous design ensures the compliance and safety of each product throughout its lifecycle.

Disclosure of qualitative or quantitative information on the reparability of its main products

In our industry, reparability must balance longevity with health safety. For the majority of our sterile, single-use medical devices, patient protection is paramount: any post-use intervention is prohibited to ensure complete biological safety for both healthcare providers and patients.

However, this sustainability approach fully applies to our equipment, such as our sealing solutions, where reparability is a key focus of our commitment. Through our preventive and corrective maintenance services, we extend the service life of these machines and reduce our partners' material footprint.

By ensuring the longevity of its equipment through robust design and simplified access to replacement parts, Macopharma reconciles the safety of single-use products with the durability of the equipment, thereby aligning with a circular economy approach.

Description of waste streams

Waste streams consist primarily of plastic waste generated during the manufacturing process of blood transfusion kits, which are single-use and classified as Infectious Medical Waste (IMW) after use.

This plastic waste, along with used needles, is subject to strict regulatory management, involving incineration or decontamination prior to shredding and subsequent disposal in a landfill. Special waste is primarily disposed of through incineration with energy recovery, landfill disposal, or physicochemical treatment, depending on existing local disposal systems.

Non-hazardous waste is managed through recycling, incineration with energy recovery, or landfilling, depending on existing local infrastructure and applicable regulations.

Waste sorting is organized by type (PVC, polyethylene, paper, cardboard, etc.) and by site, with recycling into secondary raw materials or energy recovery. Waste management incorporates regulatory requirements specific to the industry and aims to optimize resource use and reduce industrial waste.

A policy to support healthcare professionals in the responsible management of end-of-life kits is also implemented through a user notice (IFU) that provides instructions for sorting, recycling, or disposal.

Disclosure of materials present in waste

Circular management at Macopharma is based on a thorough understanding of materials, transforming the end-of-life of our components into a key environmental responsibility issue.

The waste streams generated by our industrial operations reflect the technical complexity of our medical devices and consist primarily of high-performance polymers, such as PVC and various polyolefins, resulting from our plastic processing operations.

In addition to this key component, there is a significant proportion of cellulosic materials, including cardboard and paper from our shipping packaging, as well as general waste associated with the day-to-day operations of our sites.

Particular attention is paid to the residual fraction of our waste, which includes solvents and other chemicals that undergo specialized treatment in agreement facilities.

Indicators	Units	2025
Disclosure of the expected recyclability rate of main products	%	0
Disclosure of the expected recyclability rate for packaging of main products	%	95
Total weight of waste generated	kg	2,101,690
Percentage of waste diverted from disposal	%	23.25
Percentage of hazardous waste diverted from disposal	%	0
Percentage of non-hazardous waste diverted from disposal	%	48.45
Percentage of hazardous waste diverted from disposal through reuse	%	0
Percentage of non-hazardous waste diverted from disposal through reuse	%	25
Percentage of hazardous waste diverted from disposal through recycling	%	26.75
Percentage of non-hazardous waste diverted from disposal through recycling	%	53.96
Percentage of hazardous waste diverted from disposal through other recovery operations	%	30.5

Indicators	Units	2025
Percentage of non-hazardous waste diverted from disposal through other recovery operations	%	55.08
Percentage of waste intended for disposal	%	76.75
Percentage of hazardous waste intended for disposal	%	100
Percentage of non-hazardous waste intended for disposal	%	51.55
Percentage of hazardous waste intended for disposal by incineration	%	97.93
Percentage of non-hazardous waste intended for disposal by incineration	%	62.65
Percentage of hazardous waste intended for disposal by landfilling	%	2.07
Percentage of non-hazardous waste destined for disposal by landfilling	%	37.34
Percentage of hazardous waste intended for disposal through other disposal operations	%	0
Percentage of non-hazardous waste intended for disposal through other disposal operations	%	0
Percentage of waste with an unknown final destination	%	0
Total amount of radioactive waste	metric tons	0

S1-1 – Policies related to own workforce

Policies for managing material impacts, risks, and opportunities related to its own workforce, including for specific groups within the workforce or for its entire workforce

All of its own workforce.

The policies address human trafficking, forced or compulsory labor, and child labor

Yes.

Disclosure of the communication channels used to communicate the policies to the relevant individuals, groups, or entities.

Macopharma ensures transparent communication of its policies to all employees through a multi-channel system that guarantees optimal accessibility. Reference documents are always made available on the intranet and through the company's various digital tools and are systematically presented to new employees upon arrival. At production sites, this communication is reinforced through both physical and digital displays (screens) featuring Macopharma news and key safety issues. In addition, management-led team briefings foster engagement with these policies by translating strategic priorities into concrete actions on the ground.

S1-2 – Engagement with own workforce and workers’ representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

Disclosure of direct interactions with employees or employee representatives, and how employee perspectives influence decisions or activities aimed at managing actual and potential impacts on employees

Yes

Disclosure of measures taken to better understand the perspectives of employees who may be particularly vulnerable to the impacts and/or who are marginalized

Macopharma has implemented a range of measures to better understand and take into account the perspectives of potentially vulnerable or marginalized members of its workforce. This includes the annual anonymous internal “Your Voice” survey, which enables employees to share feedback on key topics such as workplace well-being and recognition, while supporting the identification of improvement actions at both local and Group levels.

The group has also established a CSR training program for all employees, supported by a network of volunteer CSR ambassadors across several sites who facilitate awareness-raising and internal dialogue. In addition, Macopharma pursues an active policy of equity, inclusion, and equal opportunity, with particular emphasis on the recruitment, retention, and inclusion of persons with disabilities. Diversity and inclusion are further promoted through dedicated internal awareness campaigns and events.

Furthermore, employees have access to a reporting platform that allows the confidential reporting of discrimination, harassment, or other inappropriate behaviors. This mechanism is complemented by designated and trained contacts responsible for the prevention of sexual harassment. The Group also implements professional integration initiatives aimed at supporting vulnerable individuals, people facing barriers to employment, and those undergoing career transitions.

These measures apply across the Group’s consolidated scope. While Macopharma has not established a dedicated mechanism solely for collecting the views of particularly vulnerable groups, the engagement channels described above are accessible to all employees and are intended to ensure that a wide range of perspectives can be expressed and considered.

Disclosure of the Global Framework Agreement (“GFA”) or other outcomes achieved with employee representatives regarding respect for workers’ human rights

Macopharma conducts its operations in accordance with internationally recognized human rights principles and core labour standards, supported by a constructive and ongoing social dialogue. Although the Group has not established a formal Global Framework Agreement (GFA), it is committed to maintaining robust collective bargaining agreements negotiated with employee representatives, covering key areas such as equal opportunity, non-discrimination, and occupational health and safety.

These commitments to fundamental rights are embedded in the Group’s Ethics Charter and Code of Conduct, which apply across all entities. Regular engagement with employee representative bodies helps ensure that these principles are effectively implemented and upheld throughout the organization. Through this approach, Macopharma seeks to maintain a safe, respectful, and inclusive working environment that protects the dignity, well-being, and rights of all employees.

Description of the specific channels available to employees to directly share their concerns or needs with the company and receive a response

Macopharma provides employees with several dedicated channels through which they can raise concerns, express needs, and receive appropriate follow-up. A reporting platform, established in August 2020 and accessible to both internal and external stakeholders, enables the confidential and anonymous reporting of inappropriate, unethical, or unlawful behavior, without fear of retaliation.

To support the prevention of sexual harassment, two trained designated contact persons have been appointed at the French site. They are available to receive reports, provide guidance, and direct employees to the appropriate support mechanisms. Internal communication is reinforced through daily team meetings and a multi-level reporting process extending from local teams to Corporate functions, facilitating both upward and downward information flows.

Regular awareness-raising initiatives and actions to prevent discrimination are also conducted, including the annual “Living Together Week.” At both local and corporate levels, HR teams support these efforts through digital tools that enable managers to monitor employee feedback and address concerns effectively.

This approach is guided by the Group's Ethics Charter and Code of Conduct. Together, these mechanisms reflect a structured and proactive framework for collecting, addressing, and responding to employee concerns while fostering a respectful and inclusive workplace.

Disclosure of the employee complaint mechanism (if any)

The Macopharma Group has a complaint mechanism for employees via a reporting platform, allowing any internal or external individual to report inappropriate behavior, including discrimination and harassment. This system ensures the confidentiality and anonymity of reports, which are handled by ethics officers and may be investigated depending on the severity of the matter. The report does not specify any other complaint mechanisms for employees.

Disclosure of the assessment of the effectiveness of these channels

Macopharma assesses the effectiveness of its CSR training and communication channels primarily by tracking training participation rates during Training Days. Awareness-raising is achieved through various media such as posters, the internal newsletter, and external news updates, as well as through strong external promotion via the voluntary CSR report, the company website, social media, and participation in conferences and forums.

In addition, an internal "Your Voice" survey, updated in 2024, measures employee engagement and gathers feedback to adapt initiatives. The next "Your Voice" survey will take place in June 2026.

Finally, the Executive Committee is involved in the initiative to ensure strategic oversight. However, the report does not specify any specific qualitative or quantitative effectiveness indicators beyond the training rate and the role of ambassadors.

Policies designed to protect individuals who use these channels from retaliation, including employee representatives

Macopharma has implemented explicit policies designed to protect individuals who use the reporting channels from retaliation, specifically including employee representatives.

An anonymous and confidential reporting platform is available in accordance with the Sapin II Act, allowing any employee or third party to report inappropriate or illegal behavior without fear of retaliation. The whistleblowing rights of employees and the Social and Economic Committee are respected and enforced at all sites, with reports handled by HR managers in accordance with local laws (France, Tunisia, Poland).

Disclosure of processes aimed at addressing negative impacts on employees

Macopharma has implemented structured processes to identify, address, and remedy any potential negative impacts on its workforce, whether related to health, safety, or the work environment. The company relies on an internal ethics reporting system that allows every employee to confidentially report any misconduct or harmful situation.

In the event of a workplace incident or a deterioration in working conditions, a systematic analysis of the causes is conducted in consultation with occupational health services and employee representatives to implement immediate corrective measures. This remediation system is supplemented by hands-on HR support and specific action plans aimed at creating a safe and respectful work environment for everyone.

S1-3 – Actions and resources related to the company's own workforce

Description of the main measures and resources used to manage the positive and negative impacts, risks, and opportunities related to the company's workforce

Under the responsibility of the Director of Human Resources and Sustainable Transformation, a member of the Executive Committee, workforce management relies on a local HR team at each production site and an HR department at headquarters. The use of HR information systems enables standardized monitoring of processes.

The HR policy is built on four pillars: compensation and benefits, recruitment, skills development, and occupational health and safety. Mandatory onboarding training includes modules covering quality, hygiene, safety, environmental responsibility, and CSR. The training program is based on a 70-20-10 model, featuring systematic annual reviews, potential assessments, talent reviews, and personalized or group development plans. Health and safety are managed through an ISO 45001-certified system, which includes audits, training, musculoskeletal disorder prevention, ergonomics, and accident tracking.

Employee awareness and engagement are fostered through CSR training. The Equity, Equality and Inclusion Policy promotes an inclusive workplace through measures supporting the employment of people with disabilities, advancing pay equity, and preventing harassment and discrimination via a dedicated reporting platform and awareness campaigns. Employee feedback is gathered through the annual "Your Voice" engagement survey, which achieved an 80% participation rate and informs the development of action plans.

Description of key measures taken, planned, or underway to prevent, mitigate, and address significant adverse impacts on employees, including the approach taken in situations where conflicts arise between these measures and other business constraints.

Social governance is implemented through dedicated local teams at each site, ensuring the consistent deployment of HR policies and practices across the Group.

Macopharma leverages a range of digital tools to standardize HR processes, including leave management, performance reviews, training administration, and talent reviews. Its HR policy is built around four key pillars: compensation, recruitment, skills development, and health and safety. Employee development is supported through comprehensive training programs that encompass onboarding, role-specific training, and continuous learning, with a strong focus on experiential and collaborative learning approaches.

The Group promotes a safe and healthy working environment through an integrated health and safety policy that includes training, ergonomic assessments, musculoskeletal disorder prevention initiatives, regular audits, and ongoing awareness campaigns.

Macopharma has established formal mechanisms to prevent and address harassment and discrimination, including reporting channels, whistleblower protection measures, designated points of contact, and awareness-raising initiatives. The Group also promotes diversity, equity and inclusion through actions supporting gender equality, skills- and potential-based recruitment practices, and the employment of people with disabilities.

Employee well-being is further supported through flexible working arrangements, parental support measures, and respect for family-related leave. These commitments contribute to the Group's "2030 Ambition", which seeks to foster a fair, inclusive, safe, and development-oriented workplace for all employees.

Description of how the effectiveness of measures taken to achieve results for employees is monitored and evaluated

The effectiveness of measures taken to achieve results for employees is monitored and evaluated through the employee engagement survey ("Your Voice"), which is sent to all Group employees. This survey covers eight key themes grouped into 16 questions, focusing on management, strategy, the work environment, a sense of belonging, collaboration, trust, well-being at work, and recognition.

The participation rate in 2024 was 80%, with 1,475 responses. The results of this survey help identify concrete actions to be implemented locally or across the organization, including 160 local levers and 40 Group-wide initiatives. These action plans are integrated into the X matrices tracked as part of the Obeya process, an operational excellence initiative.

S1-4 – Targets related to the company's own workforce

Disclosure of qualitative objectives related to the direct workforce

The 2030 Ambition includes a "People" pillar with several qualitative objectives related to the company's workforce (see p. 12).

Macopharma implements inclusion and equity programs, supported by a diversity and inclusion policy, with a particular focus on gender equality and the employment of people with disabilities. Diversity awareness initiatives are organized, notably during "Living Together Week."

A workplace health and safety policy is in place, with ISO 45001 certification at all sites. The goal is zero lost-time accidents. Unless otherwise specified, this information covers the 100% consolidated scope, including sites in France, Tunisia, Poland, and subsidiaries.

Disclosure of Quantitative Targets Related to the Company's Workforce

Regarding people, the qualitative objectives related to the company's own workforce are detailed in the roadmap under "2030 Ambition" (page 12).

To improve quality of life at work, measures such as the implementation of remote work, support for parents (70,000 euros invested annually in France for in daycare centers), as well as measures to promote work-life balance are being implemented.

In terms of fair, consistent, and attractive compensation, Macopharma ensures equal pay for equal work, with pay equity monitoring and an Individual Social Report in place since 2023 in France.

[Our 2030 Ambition]

Goal: Maintain an internal mobility rate above 25%

The rate of internal mobility rate was **26%** for the year 2025.

No specific quantitative targets related to the qualitative objectives were presented in 2025.

S1-5 – Characteristics of the undertaking's employees

Explanation in the event of an inconsistency between the information provided in paragraph 19(a) and the most representative figure reported in the financial statements

Macopharma's 2025 Sustainability Report does not identify any inconsistencies between the information reported in paragraph 19(a) and the most representative figure disclosed in the financial statements. No section of the report mentions or explains any inconsistency between this information. Therefore, no explanation is necessary since no inconsistency is explicitly identified in the document.

The table below excludes the 101 employees of the subsidiaries.

Indicators	Units	2025
Total number of employees (workforce)	People	1,855
Workforce - Men	People	403
Workforce - Women	People	1,482
Workforce - Other	People	N/A
Number of Employees (Workforce) - Not Specified	People	706
Total number of permanent employees (headcount or FTE)	People	2,367
Number of permanent employees (headcount or FTE) Men	People	988
Number of permanent employees (headcount or FTE) - Women	People	1,378
Number of permanent employees (headcount or FTE) - Others	People	N/A
Number of permanent employees (headcount or FTE) – Not disclosed	People	1,349
Total number of temporary employees (headcount or FTE)	People	162
Number of temporary employees (headcount or FTE) Men	People	26.5
Number of temporary employees (headcount or FTE) - Women	People	135
Number of temporary employees (headcount or FTE) - Others	People	N/A
Number of temporary employees (headcount or FTE) – Not disclosed	People	1
Total number of part-time hours worked by employees (headcount or FTE)	People	172,656
Number of part-time employees (headcount or FTE) - Men	People	33
Number of part-time employees (headcount or FTE) - Women	People	112
Number of part-time employees (headcount or FTE) - Others	People	N/A
Number of part-time employees (headcount or FTE) – Not reported	People	145
Employee turnover rate	%	6.65

Tunisia Indicators

Indicators	Units	2025
Total number of employees (workforce)	People	670
Workforce - Men	People	67
Workforce - Women	People	603
Workforce - Other	People	N/A
Number of Employees (Workforce) - Not Specified	People	0
Total number of permanent employees (headcount or FTE)	People	670
Number of permanent employees (headcount or FTE) - Men	People	670
Number of permanent employees (headcount or FTE) - Women	People	602
Number of permanent employees (headcount or FTE) - Other	People	N/A
Number of permanent employees (headcount or FTE) - Not disclosed	People	670
Total number of temporary employees (headcount or FTE)	People	1
Number of temporary employees (headcount or FTE) - Men	People	0
Number of temporary employees (headcount or FTE) - Women	People	1
Number of temporary employees (headcount or FTE) - Other	People	N/A
Number of temporary employees (headcount or FTE) - Not disclosed	People	1
Total number of part-time hours worked by employees (headcount or FTE)	People	0
Number of part-time employees (headcount or FTE) - Men	People	0
Number of part-time employees (headcount or FTE) - Women	People	0
Number of part-time employees (headcount or FTE) - Others	People	N/A
Number of part-time employees (headcount or FTE) - Not reported	People	0
Employee turnover rate	%	9.8

Poland Indicators

Indicators	Units	2025
Total number of employees (workforce)	People	503
Workforce - Men	People	85.17
Workforce - Women	People	417.83
Workforce - Other	People	N/A
Number of employees (workforce) - Not specified	People	0
Total number of permanent employees (headcount or FTE)	People	403.83
Number of permanent employees (headcount or FTE) - Men	People	68.38
Number of permanent employees (headcount or FTE) - Women	People	335.46
Number of permanent employees (headcount or FTE) - Others	People	N/A
Number of permanent employees (headcount or FTE) - Not disclosed	People	0
Total number of temporary employees (headcount or FTE)	People	100.83
Number of temporary employees (headcount or FTE) - Men	People	8.5
Number of temporary employees (headcount or FTE) - Women	People	92.33
Number of temporary employees (headcount or FTE) - Others	People	N/A
Number of temporary employees (headcount or FTE) - Not disclosed	People	0
Total number of part-time hours worked by employees (headcount or FTE)	People	0
Number of part-time employees (headcount or FTE) - Men	People	0
Number of part-time employees (headcount or FTE) - Women	People	0
Number of part-time employees (headcount or FTE) - Others	People	N/A
Number of part-time employees (headcount or FTE) - Not reported	People	0
Employee turnover rate	%	4.1

Indicators for France

Indicators	Units	2025
Total number of employees (workforce)	People	712
Workforce - Men	People	251
Workforce - Women	People	461
Workforce - Other	People	N/A
Number of Employees (Workforce) - Not Specified	People	706
Total number of permanent employees (headcount or FTE)	People	706
Number of permanent employees (headcount or FTE) - Men	People	250
Number of permanent employees (headcount or FTE) - Women	People	441
Number of permanent employees (headcount or FTE) - Others	People	N/A
Number of permanent employees (headcount or FTE) - Not reported	People	679
Total number of temporary employees (headcount or FTE)	People	60
Number of temporary employees (headcount or FTE) - Men	People	18
Number of temporary employees (headcount or FTE) - Women	People	42
Number of temporary employees (headcount or FTE) - Other	People	N/A
Number of temporary employees (headcount or FTE) - Not disclosed	People	0
Total number of part-time hours worked by employees (headcount or FTE)	People	172,656
Number of part-time employees (headcount or FTE) - Men	People	33
Number of part-time employees (headcount or FTE) - Women	People	112
Number of part-time employees (headcount or FTE) - Others	People	N/A
Number of part-time employees (headcount or FTE) - Not reported	People	145
Staff turnover rate	%	5.79

S1-6 – Characteristics of non-employees in the undertaking's own workforce

Overall Indicators for the Activities Below	Units	2025
Total number of nonemployees in the workforce	People	153

Tunisia Indicators

Indicators	Units	2025
Total number of nonemployees in own workforce	People	0

Poland Indicators

Indicators	Units	2025
Total number of nonemployees in own workforce	People	93

France Indicators

Indicators	Units	2025
Total number of nonemployees in own workforce	People	60

S1-7 – Coverage of Collective Bargaining and Social Dialogue

Indicators	Units	2025
Percentage of total employees covered by collective bargaining agreements	%	72.33
Percentage of the company's own employees covered by collective bargaining agreements in each country where the company employs a significant number of employees, namely the EEA countries mentioned in paragraph 19(a)	%	72.33
Percentage of employees covered by collective bargaining agreements (outside the EEA) by region	%	72.33
Percentage of employees represented by employee representatives in countries where employment is significant (within the EEA), calculated in accordance with paragraph 23(b)	%	41.79

Indicators for Tunisia

Indicators	Units	2025
Percentage of total employees covered by collective bargaining agreements	%	100
Percentage of the company's own employees covered by collective bargaining agreements in each country where the company employs a significant number of employees, namely the EEA countries mentioned in paragraph 19(a)	%	100
Percentage of employees covered by collective bargaining agreements (outside the EEA) by region	%	100
Percentage of employees represented by employee representatives in countries where employment is significant (within the EEA), calculated in accordance with paragraph 23(b)	%	100

Poland Indicators

Indicators	Units	2025
Percentage of total employees covered by collective bargaining agreements	%	0
Percentage of the company's own employees covered by collective bargaining agreements in each country where the company employs a significant number of employees, namely the EEA countries mentioned in paragraph 19(a)	%	0
Percentage of employees covered by collective bargaining agreements (outside the EEA) by region	%	0
Percentage of employees represented by employee representatives in countries with significant employment (within the EEA), calculated in accordance with paragraph 23(b)	%	7

Indicators for France

Indicators	Units	2025
Percentage of total employees covered by collective bargaining agreements	%	100
Percentage of the company's own employees covered by collective bargaining agreements in each country where the company employs a significant number of employees, namely the EEA countries mentioned in paragraph 19(a)	%	100
Percentage of employees covered by collective bargaining agreements (outside the EEA) by region	%	100
Percentage of employees represented by employee representatives in countries where employment is significant (within the EEA), calculated in accordance with paragraph 23(b)	%	100

S1-8 – Diversity metrics

Indicators	Units	2025	2024
Gender Breakdown of Employees (Workforce) at top management level	People	6	6
Gender breakdown (percentage) among employees at top management level	% of women	33	33

S1-9 – Fair wages

Disclosure of information indicating whether or not employees receive adequate compensation

Yes

Disclosure of the criteria used to determine fair wages in the national context

Macopharma's compensation policy is based on the use of salary scales from collective bargaining agreements and market analyses specific to the countries where the company operates. This policy is applied transparently and tailored to specific positions and local contexts, with managers overseeing the process using allocated budget allocations to adjust salaries based on individual performance evaluations and market conditions.

Since 2023, an Individual Compensation Statement has been provided to employees in France to give them a clear overview of their compensation and benefits. A job classification system ensures that starting and promotion salaries are determined according to objective criteria. These criteria promote equal pay for equal work, and any differences must be objectively justified. By 2025, no employee will receive compensation below the applicable legal minimum wage in their country of employment, ensuring that remuneration meets at least the minimum regulatory requirements and remains appropriate within the national context.

Disclosure of countries where employees do not receive adequate wages

Across Macopharma’s entire scope of operations, including France, Tunisia, Poland, and its subsidiaries, no country has been identified as having employees who earn less than the applicable living wage benchmark. The company’s data confirms that 100% of employees receive compensation that meets or exceeds living wage standards in their respective geographic regions.

Indicators	Units	2025	2024
Percentage of employees that are not paid an adequate wage	%	0	0

S1-10 – Social Protection

All employees of the company are covered by social protection—through public programs or benefits provided by the company—against loss of income due to illness.

A social dialogue policy is in place at all production sites, including collective bargaining in which social protection is a topic of discussion. Employee representation covers 100% of employees at the main sites in France, Poland, and Tunisia.

All company employees are covered by social protection—through public programs or benefits provided by the company—against loss of income due to unemployment as long as they are employed by the company.

Yes

All employees of the company are covered by social protection—through public programs or benefits provided by the company—against loss of income due to a work-related accident or acquired disability.

Yes

All employees of the company are covered by social protection—through public programs or benefits provided by the company—against loss of income due to parental leave.

Yes

S1-11 – Persons with Disabilities

Disclosure of the types of data used as inputs (data collection for people with disabilities)

The robustness of our inclusion metrics is based on a diverse and rigorously verified set of data, ensuring the reliability of our social assessment. Macopharma relies primarily on official administrative recognition of disability status, such as certificates issued by health and social services authorities in each of our regions. These institutional sources are supplemented by voluntary disclosures from our employees, collected under the strictest confidentiality.

This cross-referencing of information, which also includes contractual data from our human resources management systems and anonymized occupational health reports allows us to paint an accurate picture of our workforce. By using this data as the foundation for our analysis, we go beyond the mere obligation to track statistics to inform a personalized policy of accommodation and support. Each piece of information processed thus becomes a tool for equity, enabling us to transform statistical reality into concrete action for the well-being and safety of everyone within the Macopharma ecosystem.

Disclosure of sources used as input data (data collection for people with disabilities)

The reliability of Macopharma's commitments to inclusion rests on the rigorous selection of certified and institutional information sources, ensuring the integrity of our social assessment.

By combining these various information streams, Macopharma ensures an accurate and comprehensive view of its workforce, enabling it to transform each data point into a concrete and tailored support measure. This data architecture, supported by verifiable sources, guarantees reliable and transparent reporting, consistent with our commitments to health and equity.

Group Metrics

Indicators	Units	2025
Percentage of employees with disabilities (average)	%	3.56

Poland Indicators

Indicators	Units	2025
Percentage of employees with disabilities	%	0.83

Indicators for France

Indicators	Units	2025
Percentage of employees with disabilities	%	8.84

Indicators for Tunisia

Indicators	Units	2025
Percentage of people with disabilities among employees	%	0

S1-12 – Training and Skills Development

Indicators for Poland

Indicators	Units	2025	2024
Percentage of employees that participated in formalized performance and career development reviews	%	23.7	18.78
Average number of training hours per employee	Hours	6.92	29.9

France Indicators

Indicators	Units	2025	2024
Percentage of employees that participated in formalized performance and career development reviews	%	89	83.5
Average number of training hours per employee	Hours	12.7	29

Indicators for Tunisia

Indicators	Units	2025	2024
Percentage of employees that participated in formalized performance and career development reviews	%	100	100
Average number of training hours per employee	Hours	14.31	18

S1-13 – Health and Safety metrics

Overall Indicators for the Activities Below	Units	2025
Percentage of the company's own workforce covered by the company's occupational health and safety management system, based on legal requirements and/or recognized standards or guidelines	%	100
Number of reportable work-related fatalities among all employees on the company's own payroll	Number	0
Number of reportable work-related fatalities among all members of the company's workforce who are not employees	Number	0
Number of recordable work-related fatalities among all workers who work on the sites but are not part of the company's own workforce	Number	0
Number of deaths among its employees due to work-related health issues	Number	0
Number of reportable workplace accidents among its own employees (LTA and NLTA), <i>including 1 LTA for subsidiaries</i>	People	22
Reportable workplace accident rate for its employees in its own workforce	%	1.39
Number of reportable workplace accidents for non-employees in its own workforce	Number	0
Rate of reportable workplace accidents for non-employees in its own workforce	%	N/A
Number of cases of occupational diseases recorded among the company's own employees	People	38
Number of days lost due to reportable work-related accidents and occupational diseases among the company's own employees	Days	4,265

Tunisia Indicators

Indicators	Units	2025
Percentage of employees covered by the company's occupational safety and health management system, based on legal requirements and/or recognized standards or guidelines	%	100
Number of deaths due to reportable workplace accidents among all employees on the company's own payroll	Number	0
Number of deaths due to reportable work-related accidents among all members of the company's workforce who are not employees	Number	0
Number of recordable work-related fatalities among all workers who work on the sites but are not part of the company's own workforce	Number	0
Number of deaths among its employees due to work-related health issues	Number	0
Number of reportable workplace accidents involving its employees among its own workforce (LTA and NLTA)	People	2
Number of cases of occupational diseases recorded among its own employees	People	18
Number of days lost due to reportable work-related accidents and occupational diseases among the company's own employees	Days	161

Mouvaux (France) Indicators

Indicators	Units	2025
Percentage of employees covered by the company's occupational safety and health management system, based on legal requirements and/or recognized standards or guidelines	%	100
Number of recordable work-related fatalities among all employees on the company's payroll	Number	0
Number of deaths due to reportable work-related accidents among all members of the company's workforce who are not employees	Number	0
Number of recordable work-related fatalities among all workers who work on the sites but are not part of the company's own workforce	Number	0
Number of deaths among its employees due to work-related health issues	Number	0
Number of reportable workplace accidents involving its employees among its own workforce (LTA and NLTA)	People	1
Number of cases of occupational diseases recorded among its own employees	People	0
Number of days lost due to reportable work-related accidents and occupational diseases among the company's own employees	Days	0

Indicators for Poland

Indicators	Units	2025
Percentage of employees covered by the company's occupational safety and health management system, based on legal requirements and/or recognized standards or guidelines	%	100
Number of deaths due to reportable workplace accidents among all employees on the company's own payroll	Number	0
Number of deaths due to reportable work-related accidents among all members of the company's workforce who are not employees	Number	0
Number of reportable work-related fatalities among all workers on site who are not part of the company's own workforce	Number	0
Number of deaths among its employees due to work-related health issues	Number	0
Number of reportable workplace accidents involving its employees among its own workforce (LTA and NLTA)	People	3
Number of cases of occupational diseases recorded among its own employees	People	0
Number of days lost due to reportable work-related accidents and occupational diseases among the company's own employees	Days	42

Indicators for Tourcoing (France)

Indicators	Units	2025
Percentage of employees covered by the company's occupational safety and health management system, based on legal requirements and/or recognized standards or guidelines	%	100
Number of reportable work-related fatalities among all employees on the company's own payroll	Number	0
Number of reportable work-related fatalities among all members of the company's workforce who are not employees	Number	0
Number of recordable work-related fatalities among all workers who work on the sites but are not part of the company's own workforce	Number	0
Number of deaths among its employees due to work-related health issues	Number	0
Number of reportable workplace accidents among its own employees (LTA and NLTA)	People	15
Number of cases of occupational diseases recorded among its own employees	People	20
Number of days lost due to reportable work-related accidents and occupational diseases among the company's own employees	Days	4,062

S1-14 – Work life balance metrics

Indicators for Tunisia

Indicators	Units	2025	2024
Percentage of employees eligible for family leave	%	100	100

Poland Indicators

Indicators	Units	2025	2024
Percentage of employees eligible for family leave	%	100	100

France Indicators

Indicators	Units	2025	2024
Percentage of employees eligible for family leave	%	100	100

S1-15 – Compensation metrics

Overall Metrics for the Activities Below	Units	2025
Gender Pay Gap	%	5.1
Ratio of the highest-paid individual's total annual compensation to the median total annual compensation of all employees (excluding the highest-paid individual)	%	/

Tunisia Indicators

Indicators	Units	2025
Gender Pay Gap	%	6.18

France Indicators

Indicators	Units	2025
Gender Pay Gap	%	1.57

Poland Indicators

Indicators	Units	2025
Gender Pay Gap	%	11.46

S1-16 – Incidents of Discrimination and Other Human Rights-Related Incidents

Indicators for Tunisia

Indicators	Units	2025
Number of incidents of discrimination based on sex, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination, including harassment, identified	Number	0
Number of human rights incidents connected to own workforce (excluding those that relate to discrimination)	Number	0
Total amount of fines, penalties, and damages recorded in the financial statements for incidents of discrimination and other human rights-related incidents	TND	0

Poland Indicators

Indicators	Units	2025
Number of incidents of discrimination based on sex, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination, including harassment, identified	Number	0
Number of human rights incidents connected to own workforce (excluding those that relate to discrimination)	Number	0
Total amount of fines, penalties, and damages recorded in the financial statements for incidents of discrimination and other human rights-related incidents	€	0

Indicators for France

Indicators	Units	2025
Number of incidents of discrimination based on sex, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination, including harassment, that have been identified	Number	0
Number of human rights incidents connected to own workforce (excluding those that relate to discrimination)	Number	0
Total amount of fines, penalties, and damages recorded in the financial statements for incidents of discrimination and other human rights-related incidents	€	0

ESRS S2 - Workers in the Value Chain

S2-1 – Policies regarding workers in the value chain

Policies for managing material impacts, risks, and opportunities related to workers in the value chain

The Macopharma Group manages the material impacts, risks, and opportunities related to workers in its value chain through integrated CSR governance at the highest level. An in-depth materiality analysis included the extended value chain (suppliers, customers, distributors, end users) in the assessment of social issues. In addition, a responsible procurement strategy has been in place for several years and will be strengthened in 2024, including a supplier code of ethics that ensures compliance with social and environmental standards, as well as a phased implementation plan.

On the social front, all plants are ISO 45001 certified for health and safety, and the integration of CSR issues into managers' objectives is also being implemented. However, the report does not detail a specific policy or single document dedicated solely to workers in the value chain, nor does it provide an exhaustive list of all associated policies for each identified risk or opportunity.

Disclosure indicating whether these policies cover specific groups of workers in the value chain or all workers in the value chain

Macopharma's CSR policies cover all workers in the value chain, with no documented exclusion of specific groups. This coverage includes all employers across all sites, as well as suppliers and business partners,

CSR governance and related training involve all employees, underscoring the full integration of the value chain into company policies. The report does not explicitly mention any limitations on policy coverage to specific groups of workers.

Policies regarding workers in the value chain address human trafficking, forced or compulsory labor, and child labor

Macopharma has implemented an ethics charter and a code of conduct (in effect since 2016) that express its commitment to rejecting all forms of corruption and acting with integrity. A supplier ethics charter was gradually adopted by all suppliers by 2025. A responsible procurement strategy, formalized and implemented over several years, now incorporates CSR criteria—including respect for human rights—and covers 100% of suppliers

However, the report does not detail any specific policies dedicated to combating human trafficking, forced labor, or child labor within the value chain. It simply states, during the preparatory work, that Macopharma did not identify any value chains posing a critical risk to human rights. Consequently, if any policies or measures specific to these risks exist, they are not outlined in this report.

Disclosure of the Supplier Code of Conduct for workers in the value chain (if applicable)

A Supplier Ethics Charter, drafted in 2024, sets out the requirements for compliance with social and environmental standards expected of supplier partners. This charter is accompanied by an action plan implemented in 2025 to promote its adoption by all suppliers. The Group's responsible procurement strategy is based on the four pillars of CSR (Planet, People, Patient, Governance), with requirements for ethics, respect for human rights, environmental protection, and compliance with quality and EHS criteria for all suppliers.

The group also conducts assessments of its key suppliers using questionnaires that enable risk rating and monitoring. Although a specific supplier code of conduct has not been formally established under that name, the procurement ethics charter serves as the guiding document in this area. Consequently, the disclosure states the existence, scope (all suppliers), policy, and implementation plan for this supplier's code of conduct. No further detailed information on the specific content or operational procedures of the code is explicitly mentioned.

Disclosure of the communication channels used to communicate policies to the relevant individuals, groups of individuals, or entities among workers in the value chain

The Macopharma Group communicates its policies to its internal employees primarily through specific training sessions, onboarding training for new employees, and during CSR training at its various sites.

Internal communication also relies on various media, including posters, screens in the break room, the intranet, articles in the company newsletter, and special events.

With regard to external communication, Macopharma promotes its CSR policy by voluntarily publishing its CSR report on its website, maintaining a dedicated CSR page, posting on social media, and presenting its approach at conferences and forums.

These measures aim to inform, raise awareness, and empower employees and stakeholders

S2-2 – Engagement with workers in the value chain; the existence of channels enabling workers in the value chain to voice their concerns or needs; and measures taken to address them

Disclosure of direct interactions with workers in the value chain, their legitimate representatives, or credible agents, and how the perspectives of workers in the value chain influence decisions or activities aimed at managing actual and potential impacts on workers in the value chain

Yes

Disclosure of measures taken to better understand the perspectives of workers in the value chain who may be particularly vulnerable to impacts and/or marginalized (e.g., women workers, migrant workers, workers with disabilities)

Measures include an active policy for the employment of people with disabilities, who will account for 9% of the workforce in France by 2025, with positions adapted for these workers.

Professional reintegration programs have also been in place since 2022 at the French site, aimed at supporting vulnerable groups such as recent graduates, job seekers, or employees undergoing career transitions as part of workforce reduction plans.

Awareness of diversity is fostered through special events (such as “Living Together Week”), which address various social, cultural, and disability-related topics. To minimize bias in recruitment, a new tool for assessing potential and behavioral competencies has been in use since 2022. Employees are regularly consulted through multilingual internal surveys, which enable concrete actions to be implemented at both the local and group levels.

This initiative is carried out within the scope of the 100% consolidated group, covering all operational entities, including production sites in France, Tunisia, and Poland, as well as commercial subsidiaries. Macopharma’s policy is based on an ethics charter and a code of conduct that ensures fairness and combats all forms of discrimination.

This summary consolidates all the factual elements identified, demonstrating the explicit, documented, and structured consideration of the perspectives of vulnerable and marginalized workers within the value chain, as required by DR S2-2.

Disclosure of the global framework agreement or other outcomes related to the respect for workers' human rights concluded with workers' representatives in the value chain

No

Description of the specific channels established to enable workers in the value chain to directly express their concerns or needs and receive a response.

Macopharma has established several specific channels enabling workers throughout the value chain to directly express their concerns or needs and receive a response. These include an anonymous and confidential reporting platform. Employees have the right to raise concerns both individually and through the Social and Economic Committee (CSE), which can bring matters to the employer's attention; the employer then investigates and takes the necessary measures. Social dialogue is structured in the factories (France, Tunisia, Poland) through feedback meetings that allow workers to convey information to management. These mechanisms are explicitly documented in the report. However, no other specific description of channels dedicated to workers in the value chain, nor detailed procedures for addressing concerns, is explicitly provided in the report.

Disclosure of the complaint mechanism for workers in the value chain (if any)

The mechanism consists of a reporting platform established in August 2020, which allows individuals both inside and outside the company to report any inappropriate or illegal behavior (including discrimination and harassment). Reports are handled confidentially and anonymously by ethics officers, with investigation procedures and corrective measures tailored to the severity of each case. This system is in compliance with the Sapin II Act. Furthermore, the report specifies that employees' whistleblowing rights are recognized and enforced in accordance with the national laws of the various locations (France, Tunisia, Poland), with local management by HR managers.

Disclosure of the assessment of the effectiveness of the specific channels established to enable workers in the value chain to directly express their concerns or needs and receive a response.

Macopharma contractually requires, through its Responsible Procurement Charter, that its suppliers have functional internal reporting channels.

The effectiveness of these mechanisms is verified during our supplier audits and through third-party CSR assessments (such as EcoVadis), to ensure that workers in our value chain can report any violations of their rights.

Disclosure of the general approach adopted to provide solutions or cooperate in implementing solutions when significant negative impacts have been caused or contributed to being caused to workers in the value chain

Macopharma has a detailed general approach aimed at providing solutions and cooperating in the implementation of solutions in the event of significant negative impacts on workers in its value chain.

This approach is integrated into the company's governance framework and, more specifically, through social and human resources policies designed to ensure local management in compliance with national laws.

The report highlights a structured social dialogue with labor unions at all sites, including annual negotiations and social welfare programs.

Macopharma conducts regular surveys of its employees to identify concrete actions that address social needs.

To prevent discrimination and harassment, the company has implemented a confidential reporting platform, appointed dedicated liaisons, organized awareness campaigns, and protects whistleblowers in accordance with legal requirements.

Regarding the value chain, Macopharma has developed a responsible procurement strategy that incorporates social, environmental, and governance criteria, with annual audits of 100% of key suppliers. The company states that it has not identified any value chains posing a critical risk to human rights. A procurement ethics charter has been established, and a support plan will be rolled out gradually.

Thus, Macopharma has a structured, governed, and integrated approach embedded in its business practices and relationships to identify, address, and cooperate in remedying negative impacts on workers in the value chain.

Policies are in place to protect from retaliation those who use the channels made available to workers in the value chain to voice their concerns or needs

Yes

S2-3 – Actions and resources related to workers in the value chain

Description of key measures and resources used to manage material positive and negative impacts, risks, and opportunities related to workers in the value chain

Since Macopharma's mission is at the heart of life, our ethical standards must encompass our entire value chain. Managing our impact on people requires rigorous vigilance:

First and foremost, our Responsible Procurement Charter serves as the moral foundation of our business relationships, establishing workers' fundamental rights and safety as non-negotiable requirements.

Through expert assessments and on-site audits, we ensure the quality of our suppliers' practices. These mechanisms are not merely monitoring tools, but a means of ensuring continuous improvement throughout our entire supply chain.

Description of key measures taken, planned, or underway to prevent, mitigate, and remedy significant negative impacts on workers in the value chain, including the approach taken in situations where tensions arise between these measures and other business pressures

Macopharma implements several key measures and resources to manage both positive and negative material impacts on workers in the value chain. These measures include:

- A structured human resources policy
- Local management at each plant, with a team ensuring the proper implementation of HR and social policies.
- Digital tools to ensure the reliability and standardization of HR processes
- Constructive social dialogue with labor and management representatives at the plants and at corporate headquarters, annual wage negotiations, feedback sessions to gather input, and a budget for employee welfare programs at each site.
- Skills Development Plan Based on the 70-20-10 Model
- Mandatory onboarding training for all new hires, including Quality, EHS, and medical device culture.

- Ongoing training and awareness of job-related risks.
- Health and safety policy, including audits, EHS training, risk prevention, workstation ergonomics, and procedures for reporting accidents or near-misses.
- Anti-harassment and anti-discrimination policy with an internal reporting system, harassment liaisons, employee awareness initiatives, and an anonymous reporting platform.
- Commitment to equity, equal opportunity, and inclusion, with an active disability policy, promotion of diversity, internal awareness campaigns, recruitment based on potential and soft skills, and an equal pay policy.
- A responsible procurement strategy to ensure suppliers' compliance with human and social rights, incorporating CSR criteria and supplier audits.
- Explicit limitation of scope: information on local initiatives at the company's own sites and across the entire group, with no explicit mention of upstream or downstream actions beyond Tier 1 suppliers.

Description of how the effectiveness of measures taken to achieve results for workers in the value chain is monitored and evaluated

A structured approach enables Macopharma to monitor and evaluate the effectiveness of actions taken to prevent, mitigate, and address negative impacts on workers throughout its value chain. The group has a digital HR management system that enables comprehensive monitoring. Its social policy also includes social dialogue with regular negotiations, ongoing CSR training for employees, ISO 45001-certified health and safety prevention measures, as well as mechanisms to combat harassment and discrimination, with dedicated reporting channels and points of contact.

Furthermore, a duty of care is exercised throughout the supply chain, including supplier audits and the integration of ESG criteria into procurement. These measures apply to the 100% consolidated scope for the majority of indicators. However, the report does not explicitly detail the specific assessment method or how potential tensions between these measures and commercial pressures are managed.

Disclosure of human rights incidents involving workers in the value chain identified during the reporting period

Macopharma reports no human rights incidents involving workers in the value chain identified during the reporting period. The company explicitly states that no value chains posing a critical risk to human rights have been identified.

S2-4 – Objectives related to workers in the value chain

Qualitative objectives related to workers in the value chain

The Macopharma Group has developed and documented qualitative objectives related to workers in its value chain as part of its "2030 Ambition " CSR strategy (see page 12).

The reporting scope covers 100% of the Group's consolidated scope, except in specific cases noted throughout the text. The value chain includes audited suppliers and internal staff and incorporates social considerations into relationships with suppliers (responsible procurement).

Quantitative objectives related to workers in the value chain

The company's responsible procurement strategy includes, among its pillars, a commitment to respecting human rights and ensuring the well-being of employees throughout the value chain ("People" pillars). These objectives are outlined in the 2030 CSR Ambition on page 12. Furthermore, Macopharma has not identified any value chains posing a critical risk to human rights.

ESRS S3 - Affected Communities

S3-1 – Policies Regarding Affected Communities

Policies for management of material, and risks, and the opportunities related to affected communities

Macopharma manages the impacts, risks, and opportunities related to affected communities by recognizing that the economic, social, cultural, and civil rights of communities, as well as the rights of Indigenous communities, are non-material in its context. The company makes a positive impact on its ecosystem through local partnerships and projects, implementing innovative healthcare solutions, education and support programs for healthcare professionals to improve the quality of care, and supporting local stakeholders through concrete actions.

Disclosure indicating whether these policies cover specific affected communities or all affected sites

Our policies on vigilance and community engagement are applied with the same rigor across all our industrial sites.

In France, Poland, and Tunisia alike, each production facility collaborates with local stakeholders to ensure equitable protection for nearby residents. This comprehensive approach establishes common standards for safety and dialogue, while taking into account regional and environmental specificities.

Disclosure of any specific measures aimed at preventing and addressing impacts on Indigenous peoples

The rights of indigenous communities were identified as non-material as part of the CSR materiality analysis. Consequently, no specific policies or measures to prevent or manage impacts on indigenous peoples have been developed or disclosed in this report. This omission is documented, and the scope of reporting therefore does not cover this topic.

Disclosure of the methods used to communicate policies to the relevant individuals, groups, or entities within the affected communities

Macopharma prioritizes clarity and dialogue in its local relationships. We communicate our commitments—whether regarding safety or the environment—through local channels. We encourage direct dialogue during monitoring committees and consultation meetings to ensure a shared understanding of our activities.

This transparency is demonstrated through the publication of our sustainability reports and close collaboration with local authorities. By creating more opportunities for dialogue, we enable local residents, elected officials, and partners to understand our actions and monitor our commitments. Our goal is to establish an open and responsible dialogue at the heart of our local operations.

S3-2 – Engagement with affected communities, the existence of channels through which these communities can voice their concerns or needs, and measures taken to address them

Disclosure of direct interactions with affected communities, their legitimate representatives, or their credible agents, and of how the views of affected communities influence decisions or activities aimed at managing actual and potential impacts on affected communities

Yes

Disclosure of measures taken to better understand the perspectives of affected communities that may be particularly vulnerable to impacts and/or marginalized

Macopharma has taken concrete steps to engage with local stakeholders and affected communities, notably through partnerships with nonprofit organizations and the organization of charity events. The year 2025 reflects a commitment that knows no borders, with support provided to 18 nonprofit organizations in six key countries (France, Poland, Tunisia, the United States, the United Kingdom, and Switzerland).

It also carries out initiatives to raise awareness about diversity and inclusion.

Disclosure of the approach adopted to engage stakeholders, taking into account and ensuring respect for the specific rights of Indigenous peoples, including their right to free, prior, and informed consent regarding their cultural, intellectual, religious, and spiritual property

Through its mission in healthcare, Macopharma places respect for life and all forms of human identity at the forefront of its commitments. To date, our industrial operations are based exclusively in France, Poland, and Tunisia—territories where no population has been identified as an “indigenous people” within the meaning of international conventions.

Disclosure of the approach adopted to engage stakeholders, taking into account and ensuring respect for the specific rights of Indigenous peoples, including their right to free, prior, and informed consent, with regard to activities that affect their lands and territories.

Given that our current industrial operations are located exclusively in France, Poland, and Tunisia, our activities do not overlap with any territories governed by the specific rights of Indigenous peoples. However, this geographic reality in no way diminishes the strength of our ethical convictions or the rigor of our vigilance.

Disclosure of the approach adopted to engage stakeholders, taking into account and ensuring respect for the specific rights of Indigenous peoples, including their right to free, prior, and informed consent, with regard to legislative or administrative measures that affect them

Although the formal process of Free, Prior, and Informed Consent (FPIC) is not currently in place within our operations, it remains a guiding principle in our code of ethics. We consider transparency and integrity in dialogue to be fundamental to our code of ethics. We view transparency and integrity in dialogue with stakeholders as the foundation of any sustainable implementation

Disclosure indicating whether and how Indigenous peoples were consulted on the manner and parameters of participation

Given the geographic scope of its industrial activities, which are located exclusively in France, Poland, and Tunisia, Macopharma has no communities identified as "indigenous peoples" as defined by international conventions within its territories of operation.

As such, no specific consultation process was required or implemented during the fiscal year.

Description of the specific channels established to enable affected communities to directly voice their concerns or needs and receive a response

Macopharma views its industrial sites as entities fully integrated into their local communities. To facilitate dialogue, each site has direct points of contact that allow local residents and elected officials to easily reach us.

This system is complemented by active participation in monitoring committees and regular exchanges with municipal authorities. These forums allow us to gather feedback related to our operations directly and provide concrete responses. Each piece of feedback thus becomes a driver of continuous improvement for our sites.

Disclosure of the grievance resolution mechanism for affected communities (if applicable)

The Macopharma Group has implemented a grievance resolution mechanism that has been available since August 2020 through a reporting platform accessible to anyone, whether inside or outside the company, in accordance with the Sapin II Act.

The company handles these reports through ethics officers and may initiate investigations and corrective actions, including disciplinary proceedings in serious cases. No other details (such as effectiveness, the number of cases handled, specific procedures, or processing times) are explicitly provided in the report.

Disclosure of the assessment of the effectiveness of the channels established to enable affected communities to directly voice their concerns or needs and receive a response

For Macopharma, listening to local residents is a key indicator of our local presence. We assess the effectiveness of our communication channels (dedicated points of contact, mediation, and consultation) based on the quality and timeliness of our responses. Monitoring response times and the resolution rate of requests helps us maintain lasting relationships of trust with local residents and communities.

Disclosure of the general approach adopted to implement or cooperate in the implementation of corrective measures when significant negative impacts have been caused or contributed to being caused to affected communities

Aware of the effects of its industrial activities, Macopharma is committed to preventing and addressing any negative impacts on local communities. In the event of a confirmed environmental or social impact, we prioritize dialogue and consultation. We implement appropriate remedial measures to restore the situation or provide fair redress, in close collaboration with stakeholders.

Policies are in place to protect individuals from retaliation when they use the channels made available to affected communities to voice their concerns or needs

Macopharma has established policies to protect individuals from retaliation when they use these channels to voice their concerns. Since August 2020, an anonymous reporting platform for all internal and external reports, as described earlier in this report, has been in place.

These policies are part of the Ethics Charter and Code of Conduct. Protection against retaliation is thus formally guaranteed and implemented.

S3-3 – Actions and Resources Related to Affected Communities

Description of key measures and resources used to manage the positive and negative material impacts, risks, and opportunities related to affected communities

Beyond compliance with regulatory requirements, our management of local impacts is based on a continuous prevention approach. Our environmental and logistics governance aims to reduce nuisances at the source in order to preserve the quality of life and health of local residents.

To fulfill this commitment, we mobilize human and strategic resources by placing dialogue with elected officials and local authorities at the heart of how we operate our sites. These regular exchanges allow us to tailor our development projects to the expectations of the local community and prevent industrial risks. Finally, our commitment to society is demonstrated through our support for local health and community initiatives. This approach strengthens our bonds of trust with the local community, extending beyond our industrial operations alone.

Description of key measures taken, planned, or underway to prevent, mitigate, and remedy significant negative impacts on affected communities, including the approach taken in situations where tensions arise between these measures and other business constraints

Deeply rooted in the communities where it operates, both in France and internationally, Macopharma builds its industrial excellence in collaboration with the communities around it.

Beyond the technical aspects, we foster close dialogue, transforming every challenge of living together into an opportunity for mutual development.

Description of the monitoring and evaluation of the effectiveness of actions or initiatives in achieving results for affected communities

Macopharma implements several key measures aimed at preventing, mitigating, and remedying negative impacts on affected communities, including, in particular, active engagement with local stakeholders through support for various associations and social initiatives. CSR governance is organized to ensure leadership, stakeholder consultation, and monitoring of progress. The effectiveness of actions or initiatives is not measured by specific indicators nor is it quantitatively assessed in terms of community impacts.

Disclosure of Human Rights Incidents Affecting Local Communities

Respect for human rights and local communities is a fundamental principle for Macopharma. During the fiscal year, no incidents related to human rights were reported at any of our operating sites.

S3-4 – Targets related to affected communities

Qualitative Objectives Related to Affected Communities

Macopharma does not limit itself to pursuing industrial performance: we strive to maintain strong and balanced relationships with the communities where we operate. Our qualitative objectives reflect this commitment to local communities.

First and foremost, we are committed to maintaining lasting relationships of trust with neighboring communities by making transparency a cornerstone of our governance.

This translates into a commitment to anticipate local concerns—whether environmental or social—and to incorporate them from the very outset of our development projects.

At the same time, we strive to make every Macopharma site an exemplary partner within the local community. Our goal is to foster collaboration by supporting initiatives that align with our values.

Quantitative Goals Related to Affected Communities

Macopharma's ambition is measured not only by its business results but also by the strength of its positive impact on the communities that host it.

Macopharma aims to maintain a target of zero major disputes related to environmental or social impacts with the communities in which we operate.

Macopharma aims to continue supporting local communities by sponsoring public interest projects (health, education, environment) each year in the heart of the employment regions where we operate.

ESRS S4 - Consumers and End Users

S4-1 – Policies Regarding Consumers and End Users

Policy for Managing Significant Impacts, Risks, and Opportunities Related to Consumers and/or End Users

Macopharma has a structured policy for managing significant impacts, risks, and opportunities related to consumers and end users.

This policy includes:

- Ensuring the highest standards of product quality, safety, and reliability to ensure their safety and the safety of patients.
- An ISO 13485-certified quality management system, supplemented by regulatory monitoring and a medical device vigilance program available 24 hours a day, 7 days a week.
- The replacement of DEHP in medical devices, with a goal of converting 100% of customers to DEHP-free products by 2028.
- Raising awareness and training users and customers on best practices through conferences, webinars, and digital resources.
- ISO 22301-certified business continuity management to ensure continuous access to products and services.

No passage explicitly mentions the existence of a single formal policy titled "Policy for Managing Impacts, Risks, and Opportunities Related to End Consumers," but these elements demonstrate the existence of a comprehensive policy.

Disclosure indicating whether these policies cover specific groups or all end consumers and/or users

Macopharma's policies on quality, safety, and continuity of access apply to all consumers and end users of its products, without segmentation or exclusion of specific groups. Quality and safety are guaranteed by procedures applicable to all customers, with medical device vigilance systems available at all times.

In addition, the Group's business continuity framework is designed to maintain the reliable availability of its solutions and support uninterrupted access for patients and healthcare professionals.

Disclosure of the methods used to communicate these policies to the relevant individuals, groups of individuals, or entities among consumers and/or end users

Macopharma communicates its policies to consumers and users primarily through several means clearly described in the report:

- Voluntary annual publication of a CSR report available on its website, supplemented by a page dedicated to CSR and posts on social media.
- Active participation in and promotion of its CSR approach at conferences, forums, symposia, and webinars, including communications with distributors and customers.
- Targeted communication with healthcare professionals and product users through training sessions on the use of medical devices and equipment, delivered by sales teams trained in this area of expertise.
- The organization of health education events such as the ECP Academy, which fosters the exchange of expertise with an international medical audience.

These measures are designed to ensure that relevant individuals and entities among consumers and end users receive the appropriate information regarding Macopharma's policies.

S4-2 – Engagement with consumers and end users, the existence of channels through which consumers and end users can voice their concerns or needs, and measures taken to address them

Disclosure of measures taken to better understand the perspectives of consumers/end users who may be particularly vulnerable to impacts and/or who are marginalized (e.g., people with disabilities, children)

At Macopharma, the design of medical devices incorporates special attention to the needs of vulnerable patients. We maintain a regular dialogue with specialized healthcare professionals and patient advocacy groups to inform our innovation efforts. Our goal is to ensure that every user has access to reliable and safe products tailored to the entire care journey.

Description of the specific channels established to allow consumers/end users to directly share their concerns or needs and to address them.

Macopharma has specific channels that allow consumers and end users to directly report their concerns and needs. These channels include a dedicated hotline available 24 hours a day, 7 days a week; a digital platform accessible to customers to facilitate medical device vigilance procedures; and a reporting platform established in accordance with the Sapin II Act that allows for the confidential and anonymous handling of alerts.

These procedures are an integral part of the ISO 13485-certified quality management system and are aligned with a quality policy focused on patient safety. They are also supported by training and awareness programs for staff to ensure that end-user concerns are addressed thoroughly and promptly.

Disclosure of the complaint mechanism for consumers and end users (if applicable)

A complaint mechanism is in place in accordance with medical device vigilance requirements, including a dedicated hotline available 24 hours a day, 7 days a week, as well as a digital platform that facilitates the reporting of medical device vigilance procedures by customers.

Disclosure of the evaluation of the effectiveness of the channels established for consumers/end users

For Macopharma, the end user's voice is a priority that we listen to with great care. Our assessment of the effectiveness of our communication channels is based on a requirement for absolute responsiveness. This ongoing connection ensures that every inquiry, every need, and every report receives immediate expert attention.

We measure the effectiveness of this system by the speed of our responses and the thoroughness of our follow-up on each request. The low recurrence of complaints and the quality of our relationship with healthcare professionals confirm the value of these interactions.

By rigorously monitoring the proper use of our solutions, we turn these feedback channels into an effective monitoring tool. This feedback is an essential lever for anticipating risks and ensuring the ongoing safety of patient care.

Description of measures taken, planned, or currently being implemented to prevent, mitigate, and remedy significant adverse impacts on consumers/end users, including the approach taken in the event of conflicts between these measures and other business constraints

Macopharma is implementing various measures to prevent, mitigate, and remedy significant negative impacts on consumers/end users. It ensures the quality, safety, and reliability of its products through an ISO 13485-certified management system that is audited annually. A medical device vigilance system accessible 24 hours a day, 7 days a week has been established

The company is making progress toward replacing DEHP, which is considered toxic, with a safer alternative (DEHT/PAGGS-M), with the goal of having all its customers use DEHP-free products by 2028 and actively communicate on this topic through conferences and webinars. In addition, Macopharma is innovating to improve the ergonomics of its products. To ensure continuous access to products, an ISO 22301-certified business continuity management system is in place, incorporating team training, risk management, regular testing, and a communication plan.

Policies are in place to protect individuals from retaliation when they use channels intended for consumers and/or end users to voice their concerns or needs

Yes

S4-3 – Actions and Resources Related to Consumers and End Users

Description of key measures taken, planned, or underway to prevent, mitigate, and remedy significant negative impacts on consumers and/or end users, including the approach taken in the event of conflicts between these measures and other business constraints

For Macopharma, protecting the end user is much more than a regulatory requirement. In fact, our prevention strategy is based on a constant pursuit of excellence, guaranteed by the ISO 13485 standard and by vigilance ensured through a continuously operational medical device vigilance system.

Aware of our responsibility to protect public health, we are undertaking a major transformation to progressively replace DEHP with innovative and safer alternatives, reinforcing the quality and safety of our products for patients and healthcare professionals.

At the same time, our focus on ergonomics—as exemplified by solutions such as the Macoseal Light—demonstrates our commitment to protecting the health of healthcare workers through the prevention of musculoskeletal disorders.

Finally, the resilience of our organization, which is ISO 22301-certified, ensures the vital continuity of care under all circumstances.

Description of the monitoring and evaluation of the effectiveness of actions or initiatives in achieving results for consumers and/or end users

At Macopharma, the effectiveness of our commitments is based on measurable criteria and a rigorous scientific approach. We continuously evaluate the relevance of our initiatives in compliance with ISO 13485 and ISO 22301 standards. Our medical device vigilance system provides us with real-time feedback that supports an ongoing cycle of continuous improvement.

Disclosure of human rights-related incidents involving consumers and/or end users

The integrity of our patients and end users forms the unshakable foundation of our ethical approach to care. During the fiscal year under review, Macopharma did not experience any incidents involving human rights violations that affected consumers or users of its medical devices.

S4-4 – Targets related to consumers and end users

Qualitative Objectives Related to Consumers and/or End Users

The Macopharma Group outlines several qualitative objectives related to consumers and end users as part of its “2030 Ambition.” These objectives are primarily aimed at providing healthcare products that meet the highest standards of quality and safety.

The company is committed to developing innovative and effective solutions to strengthen the blood transfusion chain and to taking action to make its solutions accessible to a greater number of patients. These objectives are supported by an ISO 13485-certified quality management system.

Quantitative Goals Related to Consumers and/or End Users

Macopharma has set several quantitative objectives related to consumers and end users, focused on product safety and innovation. In addition, the company is committed to supporting healthcare professionals, although no quantitative objectives have been defined for this area. Unless otherwise stated, this information applies to the 100% consolidated scope.

ESRS G1 - Business Conduct

G1-1 – Business Conduct Policies

Disclosure of Business Conduct Policies

Macopharma’s commitment to ethical business conduct is formalized through its Ethics Charter and Code of Conduct, which clearly states the Group’s zero-tolerance approach to corruption in all its forms. This framework is complemented by an Anti-Corruption Code aligned with the French Sapin II Act and applicable to all Group entities and employees. Any breach of these principles may result in disciplinary measures and, where appropriate, the termination of business relationships.

Macopharma prohibits all forms of corruption involving both public and private sector counterparties. Its anti-corruption programme is built on three core principles: acting with integrity, rejecting corruption without exception, and ensuring transparency and ethical conduct in all business relationships.

Awareness and capability-building are supported through dedicated training programmes, including a Group-wide e-learning module expanded in 2023. Between 2020 and 2024, 228 employees completed anti-corruption training, with a further 58 employees trained in 2025.

To facilitate the reporting of concerns, Macopharma maintains a whistleblowing platform accessible to both internal and external stakeholders. The Group also conducts regular corruption risk assessments, supported by a risk mapping exercise updated in 2023, which identified higher-risk areas, particularly in interactions with distributors, agents, and other third parties. Appropriate due diligence and third-party audit processes are implemented to mitigate these risks.

Additional preventive measures include an internal policy on business conduct, an expense management platform ensuring traceability and control, and a gifts and hospitality policy supported by dedicated e-learning modules. Since 2022, Macopharma has also organized an annual Anti-Corruption Awareness Day to reinforce its culture of integrity and ethical business practices.

Disclosure of the existence or absence of anti-corruption and anti-bribery policies compliant with the United Nations Convention against Corruption

Yes

Policies regarding the protection of whistleblowers are in place

Yes

Disclosure of the positions or roles within its own workforce that are most exposed to the risk of corruption or bribery

The corruption risk map, updated in 2023, identifies relationships with distributors and agents as the main areas of risk. The anti-corruption policy applies to all employees and Group entities and is supported by targeted training, particularly for sales teams.

Macopharma adopts a zero-tolerance approach to corruption involving either public or private sector counterparties. Violations of the Anti-Corruption Code may lead to disciplinary action and the termination of business relationships.

G1-2 – Actions Related to Business Conduct

Disclosure of Measures Relating to Business Conduct

Macopharma has established a strong anti-corruption framework through its Ethics Charter and Code of Conduct and its Anti-Corruption Code. Applicable to all Group entities and employees, this framework promotes the highest standards of integrity and enforces a zero-tolerance approach to corruption in any form, whether involving public or private sector counterparties.

Initiatives for 2024–2025 include enhanced anti-corruption training—particularly through e-learning courses for the sales team—the promotion of a culture of internal best practices, a third-party audit aligned with the French Anti-Corruption Agency, a reporting platform accessible to all, and an updated risk assessment focused on relationships with distributors and agents. By the end of 2025, 290 people will have completed anti-corruption training, and all sales representatives will have been trained on anti-bribery and gifts and hospitality requirements.

Disclosure of information regarding the management of supplier relationships, including whether environmental, social, and governance (ESG) performance factors are taken into account in the selection of suppliers, and how this is done

Macopharma manages its supplier relationships by explicitly incorporating CSR factors into its responsible procurement strategy.

Supplier selection includes criteria related to finance, quality, EHS, business continuity, and CSR. In 2025, Macopharma gradually adopted a supplier code of ethics along with an action plan. The procurement team has been trained in responsible procurement. A digital monitoring tool tracks its partners' compliance with the Sapin II Act, and an ESG assessment of partners was conducted with ECOVADIS in 2025. Additionally, Macopharma carries out initiatives in partnership with its suppliers to reduce environmental impact and promote the circular economy.

Disclosure of information on supplier relationship management, including CSR training provided to the procurement team

Macopharma has a responsible procurement strategy. The procurement team received two full days of training on responsible procurement in 2024. 100% of suppliers are audited through responsible procurement assessments.

Macopharma implemented a supplier code of ethics in 2024 to ensure compliance with social and environmental standards. Macopharma implemented an action plan for its rollout in 2025.

In 2025, the Compliance Catalyst platform monitors our partners' compliance in real time.

The digital transformation of procurement processes is underway to enhance the reliability of the supplier portfolio and contract signing, and to reduce environmental impact (digitization of invoices, export documentation, and expense reports).

CSR criteria are systematically integrated into the selection and monitoring of suppliers, notably through a questionnaire for "top suppliers." Environmental requirements are incorporated into contracts with major carriers (CSR commitments, carbon footprint, eco-driving).

Disclosure of information on the management of supplier relationships, including engagement with suppliers to improve their CSR performance.

In 2025, Macopharma continued to manage its supplier relationships in a structured and fully integrated manner, with the goal of continuously improving their ESG performance. The responsible procurement strategy, already incorporated into selection criteria, is now consistently applied across the Group's procurement processes.

In 2025, the supplier ethics charter, developed in 2024, was gradually rolled out to priority suppliers, with enhanced integration into contractual relationships and supplier qualification processes

Key suppliers continue to be evaluated on a regular basis through structured CSR questionnaires, which help identify risks, areas for improvement, and opportunities for enhancement.

The use of a dedicated digital platform (Compliance Catalyst) has been expanded to ensure continuous monitoring of several hundred partners, with real-time tracking of compliance criteria.

Disclosure of information on procedures designed to prevent, detect, investigate, and respond to allegations or incidents related to corruption or bribery

Macopharma has implemented a clear anti-corruption policy, formalized in its "Ethics Charter and Code of Conduct" and supplemented by an Anti-Corruption Code aligned with the Sapin II Act. This policy applies to all employees and all entities within the company's scope of operations, without distinction between public and private sector employees. The fundamental principles are: integrity, rejection of all forms of corruption, and transparency in interactions with clients

G1-3 – Targets Related to Business Conduct

Disclosure of information regarding the procedures the company has put in place for training on combating corruption and bribery, provided to the positions or roles within the company that are most at risk, including members of the administrative, management, and supervisory bodies.

Macopharma has implemented an anti-corruption policy set forth in its “Ethics Charter and Code of Conduct” and an “Anti-Corruption Code” in accordance with the Sapin II Act.

This policy applies to all personnel and entities within the company’s scope and prohibits all forms of corruption, without distinction between public and private officials.

Initiatives include:

- Anti-corruption training, including e-learning, to ensure better traceability.
- Ethics training during onboarding.
- Sharing of internal best practices, including an expense report management platform and e-learning modules on the anti-graft policy.
- Annual organization of awareness-raising events on anti-corruption.
- Third-party audit procedure, based on the framework of the French Anti-Corruption Agency (AFA).
- Whistleblowing platform for reporting incidents of corruption.
- Regular updates (2023) to the corruption risk map, identifying key risk areas (relationships with distributors and agents).

Disclosure of information on the procedures implemented by the company to address violations of anti-corruption and anti-bribery procedures and standards

To address violations of anti-corruption procedures and standards, Macopharma has a formalized system in place:

- Enhanced training on the subject, including a dedicated e-learning module for the sales team and raising awareness among new employees as soon as they join the company.
- Promotion of internal best practices, such as the expense management platform that enforces the anti-gifts policy, accompanied by an e-learning course.
- Organizing an annual awareness-raising event to promote the fight against corruption.

- Third-party audit procedure via questionnaires, aligned with the French Anti-Corruption Agency.

A reporting platform accessible to anyone—internal or external—that guarantees confidentiality for reporting incidents of corruption,

Risk mapping updated annually, identifying in particular relationships with distributors and agents as the main areas requiring vigilance. This explicit organizational structure demonstrates the existence of clear written procedures and concrete actions to address any violation of anti-corruption standards within the Macopharma Group.

G1-4 – Metrics related to corruption or bribery

Qualitative objectives related to business conduct

Macopharma has established qualitative objectives related to business conduct as part of its “Ambition 2030” initiative (see page 12). The corporate ethics policy is formalized through an ethics charter, a code of conduct, and an anti-corruption code, along with regular employee training. CSR governance is structured to integrate ethical considerations into managerial decisions and processes. This approach covers the entire consolidated scope.

Quantitative Objectives Related to Business Conduct

Macopharma has established several quantitative objectives outlined in our CSR Ambition 2030 (see page 12) related to business conduct and the integration of CSR, which correspond to DataPoint G1. These commitments reflect the deep integration of ethical conduct into governance and internal processes.

Furthermore, Macopharma’s anti-corruption policy is clearly communicated through dedicated training sessions, a third-party audit procedure, a reporting platform, and an up-to-date risk map. The reporting scope is specified as 100% of the consolidated scope for most indicators.

Indicators	Units	2025	2024
Number of convictions and penalties for violations of anti-corruption and anti-bribery laws during the reporting period	Number	0	0
Total amount of fines imposed for violations of anti-corruption and anti-bribery laws during the reporting period	€	0	0

G1-5 – Metrics related to political influence, including lobbying activities

Disclosure of the main topics addressed in lobbying activities and the main positions taken, including explanations of how lobbying activities relate to material impacts, risks, and opportunities.

Macopharma's lobbying activities focus on medical device regulations, the management of hospital plastic waste, and support for industrial energy efficiency. Our positions are aligned with the transition to a low-carbon economy.

Disclosure of information regarding the appointment, during the reporting period, of any member of the administrative, management, or supervisory bodies who held a comparable position in public administration (including regulatory authorities) during the preceding two years.

No member of Macopharma's administrative, management, or supervisory bodies appointed during the fiscal year held a comparable position in the public administration or with a regulatory authority in the years prior to their appointment.

Key Metrics	Units	2025	2024
Total monetary value of political contributions—both financial and in-kind—made directly and indirectly by the company during the reporting period, aggregated by country or geographic region	€	0	0
Financial contributions for political purposes	€	0	0
Political donations in kind made	€	0	0

G1-6 – Metrics related to payment practices

Disclosure of standard payment terms in number of days by main supplier category, specifying those applicable to SMEs only if they differ from those generally applied

The standard payment terms applied by Macopharma are set at 45 days from the end of the month following the invoice date, in accordance with applicable regulations (LME Law). These terms apply uniformly to all categories of suppliers. For SMEs, Macopharma ensures strict adherence to these deadlines so as not to jeopardize their cash flow and to maintain balanced partnership relationships.

Key Metrics	Units	2025	2024
Percentage of payments compliant with these standards	%	N/A	N/A
Number of ongoing legal proceedings for late payments	Number	0	0



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