



APPENDIX I

GENERAL

2nd

HALF-YEARLY FINANCIAL REPORT FOR THE REPORTING PERIOD

2025

PERIOD END DATE

31/12/2025

I. IDENTIFICATION DETAILS

Corporate name: LABORATORIOS FARMACEUTICOS ROVI, S.A.

Registered address: c/ Julián Camarillo, 35, 28037 Madrid

Tax Id No.

A-28041283

II. INFORMATION SUPPLEMENTING THE PERIODIC INFORMATION PUBLISHED PREVIOUSLY

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IV. SELECTED FINANCIAL INFORMATION

1. INDIVIDUAL STATEMENT OF FINANCIAL POSITION (PREPARED USING NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

ASSETS		CURRENT PERIOD	PREVIOUS PERIOD
		31/12/2025	31/12/2024
A) NON-CURRENT ASSETS	0040	182.325	180.316
1. Intangible assets:	0030	23.952	26.674
a) Goodwill	0031		
b) Other intangible assets	0032	23.952	26.674
2. Property, plant and equipment	0033	46.138	44.256
3. Investment property	0034		
4. Non-current investments in group and associated companies	0035	109.383	106.553
5. Non-current financial investments	0036	1.523	1.588
6. Deferred tax assets	0037	1.329	1.245
7. Other non-current assets	0038		
B) CURRENT ASSETS	0085	364.433	306.493
1. Non-current assets held for sale	0050		
2. Inventories	0055	75.043	130.097
3. Trade and other receivables	0060	114.765	112.829
a) Trade receivables for sales of goods and services	0061	113.010	108.914
b) Other receivables	0062	1.755	3.915
c) Current tax assets	0063		
4. Current investments in group and associated companies	0064	82.862	44.948
5. Current financial investments	0070		
6. Current accruals and prepayments	0071	2.563	2.062
7. Cash and cash equivalents	0072	89.200	16.557
TOTAL ASSETS (A+B)	0100	546.758	486.809



IV. SELECTED FINANCIAL INFORMATION

1. INDIVIDUAL FINANCIAL STATEMENTS (PREPARED USING THE NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

LIABILITIES AND EQUITY

		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) EQUITY (A.1 + A.2 + A.3)	0195	76.888	60.284
A.1) EQUITY	0180	57.523	59.283
1. Capital:	0171	3.074	3.074
a) Authorized capital	0161	3.074	3.074
a) Less: uncalled capital	0162		
2. Share premium	0172	87.636	87.636
3. Reserves	0173	7.032	7.032
4. Less: treasury stock	0174	(5.174)	(5.545)
5. Retained earnings	0178	(81.124)	(108.460)
6. Other shareholder contributions	0179		
7. Profit or loss for period	0175	46.079	75.546
8. Less: interim dividend	0176		
9. Other equity instruments	0177		
A.2) ADJUSTMENTS FOR CHANGES IN VALUE	0188	(35)	(28)
1. Available-for-sale financial assets	0181		
2. Hedging transactions	0182		
3. Other	0183	(35)	(28)
A.3) GRANTS, DONATIONS AND LEGACIES RECEIVED	0194	19.400	1.029
B) NON-CURRENT LIABILITIES	0120	165.815	157.655
1. Non-current provisions	0115		
2. Non-current debt:	0116	83.875	80.503
a) Bank borrowings and debentures or other negotiable instruments	0131	74.585	70.659
b) Other financial liabilities	0132	9.290	9.844
3. Non-current debt with group and associated companies	0117	72.500	72.500
4. Deferred tax liabilities	0118	7.621	2.834
5. Other non-current liabilities	0135		
6. Non-current accruals	0119	1.819	1.818
C) CURRENT LIABILITIES	0130	304.055	268.870
1. Liabilities associated with non-current assets held for sale	0121		
2. Current provisions	0122	10.073	14.116
3. Current debt:	0123	22.168	17.823
a) Bank borrowings and debentures or other negotiable instruments	0133	20.409	16.280
b) Other financial liabilities	0134	1.759	1.543
4. Current debt with group and associated companies	0129	99.440	18.578
5. Trade and other payables:	0124	171.942	217.989
a) Trade payables	0125	159.666	207.243
b) Other payables	0126	7.892	8.875
c) Current tax liabilities	0127	4.384	1.871
6. Other current liabilities	0136		
7. Current accruals	0128	432	364
TOTAL EQUITY AND LIABILITIES (A + B + C)	0200	546.758	486.809

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

IV. SELECTED FINANCIAL INFORMATION

2. INDIVIDUAL INCOME STATEMENT (PREPARED USING THE NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

		CURRENT PERIOD (2nd HALF)	PREVIOUS PERIOD (2nd HALF)	ACCUMULATED PERIOD 31/12/2025	ACCUMULATED PREVIOUS PERIOD 31/12/2024
(+) Net revenue	0205	263.778	259.527	533.619	566.634
(+/-) Change in inventories of finished products and work in progress	0206	(7.994)	9.356	(2.948)	(18.789)
(+) Work performed by the company on its assets	0207				
(-) Supplies	0208	(191.601)	(200.103)	(389.243)	(406.840)
(+) Other operating income	0209	23.148	9.266	30.036	15.415
(-) Employee benefit expenses	0217	(23.962)	(26.794)	(49.833)	(50.949)
(-) Other operating expenses	0210	(48.793)	(44.376)	(88.251)	(82.923)
(-) Amortization and depreciation charges	0211	(4.805)	(4.692)	(9.597)	(9.408)
(+) Allocation of grants for non-financial assets and other	0212	197	217	410	330
(+) Excess provisions	0213				
(+/-) Impairment and gains/(losses) on disposal of intangible assets and property, plant & equipment	0214	47	10	(38)	31
(+/-) Other gains/(losses)	0215				
= OPERATING PROFIT/(LOSS)	0245	10.015	2.411	24.155	13.501
(+) Finance income	0250	28.825	26.010	30.116	65.566
(-) Finance expenses	0251	(3.117)	(3.111)	(5.739)	(5.043)
(+/-) Change in fair value of financial instruments	0252	527	(67)	(6)	
(+/-) Exchange rate differences	0254	16	34	68	25
(+/-) Impairment and gains/(losses) on disposal of financial instruments	0255	(622)	(190)	(622)	(190)
= FINANCE PROFIT/(LOSS)	0256	25.629	22.676	23.817	60.358
= PROFIT/(LOSS) BEFORE TAX	0265	35.644	25.087	47.972	73.859
(+/-) Corporate income tax	0270	(1.601)	1.766	(1.893)	1.687
= PROFIT/(LOSS) FOR PERIOD ON CONTINUING OPERATIONS	0280	34.043	26.853	46.079	75.546
(+/-) Profit/(loss) for period on discontinued operations, net of tax	0285				
= PROFIT/(LOSS) FOR PERIOD	0300	34.043	26.853	46.079	75.546

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	0290	0,67	0,53	0,90	1,48
Diluted	0295				

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

IV. SELECTED FINANCIAL INFORMATION

3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY

A. INDIVIDUAL STATEMENT OF RECOGNIZED INCOME AND EXPENSES (PREPARED USING THE NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

		CURRENT PERIOD	PREVIOUS PERIOD
		31/12/2025	31/12/2024
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	0305	46.079	75.546
B) INCOME OR EXPENSES CREDITED OR CHARGED DIRECTLY TO EQUITY:	0310	27.396	329
1. Measurement of financial instruments	0320		
a) Available-for-sale financial assets	0321		
b) Other income /(expenses)	0323		
2. Cash flow hedges	0330		
3. Grants, donations and legacies received	0340	36.537	449
4. Actuarial gains and losses and other adjustments	0344		
5. Other income or expenses credited or charged directly to equity	0343	(7)	(8)
6. Tax effect	0345	(9.134)	(112)
C) TRANSFERS TO PROFIT AND LOSS:	0350	(9.032)	(675)
1. Measurement of financial instruments	0355		
a) Available-for-sale financial assets	0356		
b) Other income /(expenses)	0358		
2. Cash flow hedges	0360		
3. Grants, donations and legacies received	0366	(12.043)	(900)
4. Other income or expenses credited or charged directly to equity	0365		
5. Tax effect	0370	3.011	225
TOTAL RECOGNIZED INCOME/(EXPENSES) (A+B+C)	0400	64.443	75.200

IV. SELECTED FINANCIAL INFORMATION

3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY

B. INDIVIDUAL STATEMENT OF CHANGES IN TOTAL EQUITY (1/2) (PREPARED USING THE NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

CURRENT PERIOD	Equity					Adjust-ments for changes in value	Grants, donations and legacies received	Total equity	
	Share capital	Share premium and reserves	Treasury stock	Profit/(loss) for the period	Other equity instruments				
Closing balance at 01/01/2024	3010	3.074	(13.792)	(5.545)	75.546	-	(28)	1.029	60.284
Adjustments for changes in accounting policies	3011								
Adjustments for errors	3012								
Adjusted opening balance	3015	3.074	(13.792)	(5.545)	75.546	-	(28)	1.029	60.284
I. Total recognized income/(expenses)	3020				46.079		(7)	18.371	64.443
II. Transactions with shareholders or owners	3025	-	(380)	371	(47.830)	-	-	-	(47.839)
1. Capital increases/(reductions)	3026	-	-	-					-
2. Conversion of financial liabilities to equity	3027								-
3. Distribution of dividends	3028				(47.830)				(47.830)
4. Treasury stock transactions (net)	3029		(380)	371					(9)
5. Increases/(reductions) due to business combinations	3030								-
6. Other transactions with shareholders or owners	3032								-
III. Other equity transactions	3035	-	27.716	-	(27.716)	-	-	-	-
1. Payments based on equity instruments	3036								-
2. Transfers between equity items	3037		27.716		(27.716)				-
3. Other changes	3038								-
Closing balance at 31/12/2025	3040	3.074	13.544	(5.174)	46.079	-	(35)	19.400	76.888

IV. SELECTED FINANCIAL INFORMATION

3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY

B. INDIVIDUAL STATEMENT OF CHANGES IN TOTAL EQUITY (2/2) (PREPARED USING THE NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

PREVIOUS PERIOD	Equity					Adjustments for changes in value	Grants, donations and legacies received	Total equity	
	Share capital	Share premium and reserves	Treasury stock	Profit/(loss) for the period	Other equity instruments				
Closing balance at 01/01/2023 (comparative period)	3050	3.241	180.339	(107.676)	12.071	-	(20)	1.367	89.322
Adjustments for changes in accounting policies	3051								
Adjustments for errors	3052								
Adjusted opening balance (comparative period)	3055	3.241	180.339	(107.676)	12.071	-	(20)	1.367	89.322
I. Total recognized income/(expenses)	3060				75.546		(8)	(338)	75.200
II. Transactions with shareholders or owners	3065	(167)	(149.751)	102.131	(56.451)	-	-	-	(104.238)
1. Capital increases/(reductions)	3066	(167)	(152.296)	152.463					-
2. Conversion of financial liabilities to equity	3067								-
3. Distribution of dividends	3068				(56.451)				(56.451)
4. Treasury stock transactions (net)	3069		2.545	(50.332)					(47.787)
5. Increases/(reductions) due to business combinations	3070								-
6. Other transactions with shareholders or owners	3072								-
III. Other equity transactions	3075	-	(44.380)	-	44.380	-	-	-	-
1. Payments based on equity instruments	3076								-
2. Transfers between equity items	3077		(44.380)		44.380				-
3. Other changes	3078								-
Closing balance at 31/12/2024 (comparative period)	3080	3.074	(13.792)	(5.545)	75.546	-	(28)	1.029	60.284

IV. SELECTED FINANCIAL INFORMATION

4. INDIVIDUAL STATEMENT OF CASH FLOWS (PREPARED USING NATIONAL ACCOUNTING STANDARDS CURRENTLY IN FORCE)

Units: thousands of euros

		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) CASH FLOWS FROM OPERATING ACTIVITIES (1+2+3+4)	0435	44.517	51.667
1. Profit/(loss) before tax	0405	47.972	73.859
2. Adjustments to profit/(loss)	0410	(31.626)	(44.619)
(+) Amortization and depreciation of intangible assets and property, plant and equipment	0411	9.597	9.408
(+/-) Other adjustments to profit/(loss) (net)	0412	(41.223)	(54.027)
3. Changes in working capital	0415	73.113	66.655
4. Other cash flows from operating activities:	0420	(44.942)	(44.228)
(-) Payment of interest	0421	(5.351)	(1.770)
(+) Proceeds from dividends	0422		
(+) Proceeds from interest	0423		
(+/-) Proceeds from/(payments for) corporate income tax	0430	(40.221)	(43.251)
(+/-) Other proceeds from/(payments for) operating activities	0425	630	793
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2)	0460	(49.546)	(28.052)
1. Payments of investments:	0440	(52.085)	(32.034)
(-) Group companies, associates and business units	0441	(43.144)	(25.997)
(-) Property, plant and equipment, intangible assets and investment property	0442	(8.941)	(6.037)
(-) Other financial assets	0443		
(-) Non-current assets and liabilities classified as held for sale	0459		
(-) Other assets	0444		
2. Proceeds from disinvestments	0450	2.539	3.982
(+) Group companies, associates and business units	0451	1.803	3.772
(+) Property, plant and equipment, intangible assets and investment property	0452	184	18
(+) Other financial assets	0453	-	81
(+) Non-current assets and liabilities classified as held for sale	0461		
(+) Other assets	0454	552	111
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3)	0490	77.672	(20.081)
1. Proceeds from and (payments for) equity instruments:	0470	36.332	(47.787)
(+) Issue	0471		
(-) Amortization	0472		
(-) Acquisition	0473	(54.860)	(89.708)
(+) Disposal	0474	54.851	41.921
(+) Grants, donations and legacies received	0475	36.341	
2. Proceeds from and (payments for) financial liability instruments:	0480	89.170	84.157
(+) Issue	0481	129.242	131.035
(-) Repayment and amortization	0482	(40.072)	(46.878)
3. Payment of dividends and remuneration of other equity instruments	0485	(47.830)	(56.451)
D) EFFECT OF EXCHANGE RATE CHANGES	0492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	0495	72.643	3.534
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	0499	16.557	13.023
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	0500	89.200	16.557

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
(+) Cash in hand and at bank	0550	89.200	16.557
(+) Other financial assets	0552		
(-) Less: bank overdrafts repayable on demand	0553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	0600	89.200	16.557



IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNDER IFRS ADOPTED) (1/2)

Units: thousands of euros

ASSETS		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) NON-CURRENT ASSETS	1040	388.983	342.416
1. Intangible assets:	1030	35.885	33.950
a) Goodwill	1031	2.702	
b) Other intangible assets	1032	33.183	33.950
2. Property, plant and equipment	1033	330.735	286.622
3. Investment property	1034		
4. Investments in group and associated companies accounted for using the equity method	1035	19.164	19.516
5. Non-current financial investments	1036	-	-
a) At fair value through profit or loss	1047		
<i>Of which, "Designated upon initial recognition"</i>	1041		
b) At fair value through other comprehensive income	1042	-	-
<i>Of which, "Designated upon initial recognition"</i>	1043	-	-
c) At amortised cost	1044	-	-
6. Non-current derivatives	1039	-	-
a) Hedging instruments	1045		
b) Other	1046		
7. Deferred tax assets	1037	3.199	2.263
8. Other non-current assets	1038	-	65
B) CURRENT ASSETS	1085	566.708	489.606
1. Non-current assets held for sale	1050		
2. Inventories	1055	287.975	329.954
3. Trade and other receivables	1060	177.569	129.552
a) Trade receivables for sale of goods and services	1061	163.314	114.827
b) Other receivables	1062	14.226	14.644
c) Current tax assets	1063	29	81
4. Current financial assets	1070	-	227
a) At fair value through profit or loss	1080		
<i>Of which, "Designated upon initial recognition"</i>	1081		
b) At fair value through other comprehensive income	1082		
<i>Of which, "Designated upon initial recognition"</i>	1083		
c) At amortised cost	1084	-	227
5. Current derivatives	1076		
a) Hedging instruments	1077		
b) Other	1078		
6. Other current assets	1075	3.188	2.687
7. Cash and cash equivalents	1072	97.976	27.186
TOTAL ASSETS (A+B)	1100	955.691	832.022

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNDER IFRS ADOPTED) (2/2)

Units: thousands of euros

LIABILITIES AND EQUITY		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) EQUITY (A.1 + A.2 + A.3)	1195	675.455	581.540
A.1) EQUITY	1180	664.469	572.051
1. Capital:	1171	3.074	3.074
a) Authorized capital	1161	3.074	3.074
b) <i>Less: uncalled capital</i>	1162		
2. Share premium	1172	87.636	87.636
3. Reserves	1173	673	673
4. <i>Less treasury stock</i>	1174	(5.174)	(5.545)
5. Retained earnings	1178	437.818	349.332
6. Other shareholder contributions	1179		
7. Profit or loss for period	1175	140.442	136.881
8. <i>Less: interim dividend</i>	1176		
9. Other equity instruments	1177		
A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME	1188	(54)	(23)
1. Items not reclassified to profit and loss for the period	1186	-	-
a) Equity instruments held at fair value through other comprehensive income	1185		
b) Other	1190		
2. Items that may be reclassified to profit and loss for the period	1187	(54)	(23)
a) Hedging transactions	1182		
b) Hedging differences	1184		
c) Share in other comprehensive income of joint ventures and other	1192		
d) Debt instruments held at fair value through other comprehensive income	1191		
e) Other	1183	(54)	(23)
EQUITY ATTRIBUTED TO PARENT COMPANY (A.1 + A.2)	1189	664.415	572.028
A.3) NON-CONTROLLING INTERESTS	1193	11.040	9.512
B) NON-CURRENT ASSETS	1120	99.014	93.831
1. Grants	1117		
2. Non-current provisions	1115		
3. Non-current financial liabilities:	1116	93.204	90.719
a) Bank borrowings and debentures or other negotiable securities	1131	74.585	70.659
b) Other financial liabilities	1132	18.619	20.060
4. Deferred tax liabilities	1118	160	366
5. Non-current derivatives	1140		
a) Hedging instruments	1141		
b) Other	1142		
6. Other non-current liabilities	1135	5.650	2.746
C) CURRENT LIABILITIES	1130	181.222	156.651
1. Liabilities related to current assets held for sale	1121		
2. Current provisions	1122		
3. Current financial liabilities:	1123	28.617	23.691
a) Bank borrowings and debentures or other negotiable securities	1133	20.409	16.280
b) Other financial liabilities	1134	8.208	7.411
4. Trade and other payables:	1124	122.961	127.712
a) Trade payables	1125	81.844	86.851
b) Other payables	1126	36.715	38.477
c) Current tax liabilities	1127	4.402	2.384
5. Current derivatives	1145		
a) Hedging instruments	1146		
b) Other	1147		
5. Other current liabilities	1136	29.644	5.248
TOTAL EQUITY AND LIABILITIES (A + B + C)	1200	955.691	832.022

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IV. SELECTED FINANCIAL INFORMATION

6. CONSOLIDATED INCOME STATEMENT (UNDER IFRS ADOPTED)

Units: thousands of euros

		CURRENT PERIOD (2nd HALF)	PREVIOUS PERIOD (2nd HALF)	ACCUMULATED PERIOD 31/12/2025	ACCUMULATED PERIOD 31/12/2024
(+) Net revenue	1205	428.893	434.413	743.483	763.749
(+/-) Change in inventories of finished products and work in progress	1206	(34.789)	(13.511)	(36.162)	57.851
(+) Work performed by the company on its assets	1207	428	86	660	648
(-) Supplies	1208	(107.529)	(138.627)	(225.295)	(343.902)
(+) Other operating income	1209				
(-) Employee benefit expenses	1217	(70.676)	(70.788)	(141.093)	(135.659)
(-) Other operating expenses	1210	(77.790)	(74.573)	(138.076)	(135.967)
(-) Amortization and depreciation charges	1211	(15.626)	(14.569)	(30.374)	(28.015)
(+) Allocation of grants for non-financial assets and other	1212	11.926	636	12.641	840
(+/-) Impairment of intangible assets and property, plant & equipment	1214				
(+/-) Gains/(losses) on disposal of intangible assets and property, plant & equipment	1216				
(+/-) Other gains/(losses)	1215				
= OPERATING PROFIT/(LOSS)	1245	134.837	123.067	185.784	179.545
(+) Finance income	1250	380	159	1.087	259
a) Interest income calculated using the effective interest rate method	1262	(202)	(74)	505	26
b) Other	1263	582	233	582	233
(-) Finance expenses	1251	(1.518)	(1.706)	(2.846)	(2.350)
(+/-) Change in fair value of financial instruments	1252	436	(67)	(97)	-
(+/-) Gains/(losses) due to the reclassification of financial assets held at amortised cost to financial assets held at fair value	1258				
(+/-) Gains/(losses) due to the reclassification of financial assets held at fair value through other comprehensive income to financial assets held at fair value	1259				
(+/-) Exchange rate differences	1254	(114)	133	(214)	296
(+/-) Impairment on disposal of financial instruments	1255				
(+/-) Gains/(losses) on disposal of financial instruments	1257	(511)	81	(511)	81
a) Financial instruments at amortised cost	1260				
b) Rest of financial instruments	1261	(511)	81	(511)	81
= FINANCE PROFIT/(LOSS)	1256	(1.327)	(1.400)	(2.581)	(1.714)
(+/-) Profit/(loss) of entities measured using the equity method	1253	127	(119)	60	(141)
= PROFIT/(LOSS) BEFORE TAX	1265	133.637	121.548	183.263	177.690
(+/-) Corporate income tax	1270	(32.973)	(29.010)	(42.899)	(40.814)
= PROFIT/(LOSS) FOR PERIOD FROM CONTINUING OPERATIONS	1280	100.664	92.538	140.364	136.876
(+/-) Profit/(loss) for period from discontinued operations, net of taxes	1285				
= CONSOLIDATED PROFIT/(LOSS) FOR PERIOD	1288	100.664	92.538	140.364	136.876
a) Profit/(loss) attributed to parent company	1300	100.706	92.536	140.442	136.881
b) Profit/(loss) attributed to non-controlling interests	1289	(42)	2	(78)	(5)

EARNINGS PER SHARE		AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)
Basic	1290	1,97	1,81	2,75	2,67
Diluted	1295				

IV. SELECTED FINANCIAL INFORMATION

7. CONSOLIDATED STATEMENT OF RECOGNIZED INCOME AND EXPENSES (UNDER IFRS ADOPTED)

Units: thousands of euros

		CURRENT PERIOD (2nd HALF)	PREVIOUS PERIOD (2nd HALF)	CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	1305	100.664	92.538	140.364	136.876
B) OTHER COMPREHENSIVE INCOME - ITEMS NOT RECLASSIFIED TO PROFIT AND LOSS FOR THE PERIOD	1310				
1. Remeasurement (reversal of remeasurement) of property, plant and equipment and intangible assets	1311				
2. Actuarial gains and losses	1344				
3. Share in other recognized comprehensive income from investments in joint ventures and associates	1342				
4. Equity instruments held at fair value through other	1346				
5. Other income and expenses not reclassified to profit and loss for the period	1343				
6. Tax effect	1345				
SUBSEQUENTLY BE RECLASSIFIED TO PROFIT AND LOSS FOR THE PERIOD:	1350	(13)	6	(31)	(2)
1. Hedging transactions:	1360				
a) Gains/(losses) on remeasurement	1361				
b) Amounts transferred to profit and loss	1362				
c) Amounts transferred at initial value of hedged items	1363				
d) Other reclassifications	1364				
2. Conversion differences:	1365	(13)	6	(31)	(2)
a) Gains/(losses) on remeasurement	1366	(13)	6	(31)	(2)
b) Amounts transferred to profit and loss	1367				
c) Other reclassifications	1368				
3. Share in other recognized comprehensive income from investments in joint ventures and associates	1370				
a) Gains/(losses) from measurement	1371				
b) Amounts transferred to profit and loss	1372				
c) Other reclassifications	1373				
4. Debt instruments held at fair value through other comprehensive income:	1381				
a) Gains/(losses) on remeasurement	1382				
b) Amounts transferred to profit and loss	1383				
c) Other reclassifications	1384				
5. Other comprehensive income and expenses that may subsequently be reclassified to profit and loss for the period:	1375	-	-	-	-
a) Gains/(losses) on remeasurement	1376	-	-	-	-
b) Amounts transferred to profit and loss	1377				
c) Other reclassifications	1978				
6. Tax effect	1380				
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B+C)	1400	100.651	92.544	140.333	136.874
a) Attributed to parent company	1398	100.693	92.542	140.411	136.879
b) Attributed to non-controlling interests	1399	(42)	2	(78)	(5)

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Edison, 4, 28006 Madrid, España
(+34) 915 851 500, www.cnmv.es

LABORATORIOS FARMACEUTICOS ROVI, S.A.

IV. SELECTED FINANCIAL INFORMATION

8. CONSOLIDATED STATEMENT OF CHANGES IN TOTAL EQUITY (UNDER IFRS ADOPTED) (1/2)

Units: thousands of euros

CURRENT PERIOD		Equity attributed to parent company					Adjustments for changes in value	Non-controlling interests	Total equity
		Equity							
		Share capital	Share premium and reserves	Treasury stock	Profit/(loss) for the per. attributed to parent company	Other equity instruments			
Closing balance at 01/01/2024	3110	3.074	437.641	(5.545)	136.881	-	(23)	9.512	581.540
Adjustments for changes in accounting policies	3111								
Adjustments for errors	3112								
Adjusted opening balance	3115	3.074	437.641	(5.545)	136.881	-	(23)	9.512	581.540
I. Total recognized income/(expenses)	3120				140.442		(31)	(78)	140.333
II. Transactions with shareholders or owners	3125	-	(380)	371	(47.830)	-	-	1.606	(46.233)
1. Capital increases/(reductions)	3126	-	-	-					-
2. Conversion of financial liabilities to equity	3127								-
3. Distribution of dividends	3128				(47.830)				(47.830)
4. Treasury stock transactions (net)	3129		(380)	371					(9)
5. Increases/(reductions) due to business combinations	3130							108	108
6. Other transactions with shareholders or owners	3132							1.498	1.498
III. Other equity transactions	3135	-	88.866	-	(89.051)	-	-	-	(185)
1. Payments based on equity instruments	3136								-
2. Transfers between equity items	3137		89.051		(89.051)				-
3. Other changes	3138		(185)						(185)
Closing balance at 31/12/2025	3140	3.074	526.127	(5.174)	140.442	-	(54)	11.040	675.455

IV. SELECTED FINANCIAL INFORMATION

8. CONSOLIDATED STATEMENT OF CHANGES IN TOTAL EQUITY (UNDER IFRS ADOPTED) (2/2)

Units: thousands of euros

PREVIOUS PERIOD	Equity attributed to parent company							Non-controlling interests	Total equity
	Equity					Adjustments for changes in value			
	Share capital	Share premium and reserves	Treasury stock	Profit/(loss) for the per. attributed to parent company	Other equity instruments				
Closing balance at 01/01/2023 (comparative period)	3150	3.241	473.508	(107.676)	170.335	-	(21)	4.107	543.494
Adjustments for changes in accounting policies	3151								
Adjustments for errors	3152								
Adjusted opening balance	3155	3.241	473.508	(107.676)	170.335	-	(21)	4.107	543.494
I. Total recognized income/(expenses)	3160				136.881		(2)	(5)	136.874
II. Transactions with shareholders or owners	3165	(167)	(149.751)	102.131	(56.451)	-	-	5.410	(98.828)
1. Capital increases/(reductions)	3166	(167)	(152.296)	152.463					-
2. Conversion of financial liabilities to equity	3167								-
3. Distribution of dividends	3168				(56.451)				(56.451)
4. Treasury stock transactions (net)	3169		2.545	(50.332)					(47.787)
5. Increases/(reductions) due to business combinations	3170								-
6. Other transactions with shareholders or owners	3172							5.410	5.410
III. Other equity transactions	3175	-	113.884	-	(113.884)	-	-	-	-
1. Payments based on equity instruments	3176								-
2. Transfers between equity items	3177		113.884		(113.884)				-
3. Other changes	3178								-
Closing balance at 31/12/2024 (comparative period)	3180	3.074	437.641	(5.545)	136.881	-	(23)	9.512	581.540

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IV. SELECTED FINANCIAL INFORMATION

9.A. CONSOLIDATED STATEMENT OF CASH FLOWS (INDIRECT METHOD) (UNDER IFRS ADOPTED)

Units: thousands of euros		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)	1435	187.078	138.278
1. Profit/(loss) before tax	1405	183.263	177.690
2. Adjustments to profit/(loss)	1410	18.393	28.941
(+) Amortization and depreciation of intangible assets and property, plant and equipment	1411	30.374	28.015
(+/-) Other adjustments to profit/(loss) (net)	1412	(11.981)	926
3. Changes in working capital	1415	4.553	8.960
4. Other cash flows from operating activities:	1420	(19.131)	(77.313)
(-) Payment of interest	1421		
(-) Payment of dividends and remuneration of other equity instruments	1430		
(+) Proceeds from dividends	1422		
(+) Proceeds from interest	1423	-	-
(+/-) Proceeds from/(payments of) corporate income tax	1424	(41.931)	(44.230)
(+/-) Other proceeds from/(payments for) operating activities	1425	22.800	(33.083)
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2+3)	1460	(68.477)	(81.058)
1. Payments of investments:	1440	(71.276)	(81.309)
(-) Group companies, associates and business units	1441	(3.463)	(19.090)
(-) Property, plant and equipment, intangible assets and investment property	1442	(67.813)	(62.219)
(-) Other financial assets	1443	-	-
(-) Non-current assets and liabilities classified as held for sale	1459		
(-) Other assets	1444		
2. Proceeds from disinvestments	1450	143	117
(+) Group companies, associates and business units	1451		-
(+) Property, plant and equipment, intangible assets and investment property	1452	143	37
(+) Other financial assets	1453	-	80
(+) Non-current assets and liabilities classified as held for sale	1461		
(+) Other assets	1454		
3. Other cash flows from investing activities	1455	2.656	134
(+) Proceeds from dividends	1456		
(+) Proceeds from interest	1457	592	134
(+/-) Other proceeds from/(payments for) investing activities	1458	2.064	
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3+4)	1490	(47.811)	(55.356)
1. Proceeds from and (payments of) equity instruments:	1470	(9)	(47.787)
(+) Issue	1471		
(-) Amortization	1472		
(-) Acquisition	1473	(54.860)	(89.708)
(+) Disposal	1474	54.851	41.921
2. Proceeds from/ (payments for) financial liability instruments:	1480	818	45.241
(+) Issue	1481	47.611	96.952
(-) Repayment and amortization	1482	(46.793)	(51.711)
3. Payment of dividends and remuneration of other equity instruments	1485	(47.830)	(56.451)
4. Other cash flows from financing activities	1486	(790)	3.641
(-) Payment of interest	1487	(2.298)	(1.769)
(+/-) Other proceeds from/(payments for) financing activities	1488	1.508	5.410
D) EFFECT OF CHANGES IN EXCHANGE RATES	1492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	1495	70.790	1.864
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1499	27.186	25.322
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	1500	97.976	27.186

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD		CURRENT PERIOD 31/12/2025	PREVIOUS PERIOD 31/12/2024
(+) Cash in hand and at bank	1550	97.976	21.180
(+) Other financial assets	1552	-	6.006
(-) Less: bank overdrafts repayable on demand	1553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	1600	97.976	27.186

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IV. SELECTED FINANCIAL INFORMATION

10. DIVIDENDS PAID

		CURRENT PERIOD		PREVIOUS PERIOD	
		Euros per share (X.XX)	Amount (thousand euros)	Euros per share (X.XX)	Amount (thousand euros)
Ordinary shares	2158	0,94	47.911	1,10	59.618
Other shares (non-voting, redeemable, etc.)	2159				
Total dividends paid	2160	0,94	47.911	1,10	59.618
a) Dividends charged to profit and loss	2155	0,94	47.911	0,22	12.071
a) Dividends charged to reserves or share premium	2156	0,00	0	0,88	47.547
c) Dividends in kind	2157				
d) Flexible payment	2154				



IV. SELECTED FINANCIAL INFORMATION

11. SEGMENT REPORTING

Units: thousands of euros

Table 1:

GEOGRAPHICAL AREA		Distribution of net revenue by geographical area			
		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Domestic market	2210	366.096	435.176	285.353	277.011
Exports:	2215	167.523	131.458	458.130	486.738
a) European Union	2216	99.761	75.934	174.289	146.107
Eurozone	2217	97.936	74.626	157.204	142.511
Non Eurozone	2218	1.825	1.308	17.085	3.596
c) Other countries	2219	67.762	55.524	283.841	340.631
TOTAL	2220	533.619	566.634	743.483	763.749

Table 2:

SEGMENTS		CONSOLIDATED			
		Total net revenue from external customers		Profit or loss	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Manufacturing	2221	494.126	600.351	157.110	170.352
Marketing	2222	473.885	427.528	19.911	41.458
Other	2223	99		(1.233)	(181)
	2224				
	2225				
	2226				
	2227				
	2228				
	2229				
(-)Adjustments between segments	2230	(224.627)	(264.130)	(35.424)	(74.753)
TOTAL	2235	743.483	763.749	140.364	136.876

IV. SELECTED FINANCIAL INFORMATION

12. AVERAGE NUMBER OF EMPLOYEES

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
AVERAGE NUMBER OF EMPLOYEES	2295	649	693	2.216	2.179
Men	2296	260	290	1.023	1.009
Women	2297	389	403	1.193	1.170

IV. SELECTED FINANCIAL INFORMATION

13. COMPENSATION RECEIVED BY DIRECTORS AND SENIOR MANAGEMENT

DIRECTORS:

Item of compensation:		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Remuneration for membership of Board or Board committees	2310	660	660
Salaries	2311	1.460	1.416
Variable cash remuneration	2312	1.206	1.189
Share-based remuneration systems	2313		
Indemnities	2314		
Long-term savings systems	2315	6	6
Other	2316		
TOTAL	2320	3.332	3.271

SENIOR MANAGEMENT:

		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Total compensation received by senior management	2325	3.017	2.649

IV. SELECTED FINANCIAL INFORMATION

14. RELATED-PARTY TRANSACTIONS AND BALANCES (1/2)

Units: thousands of euros

		CURRENT PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
EXPENSES AND INCOME						
1) Finance expenses	2340					
2) Rentals	2343		0		2.823	2.823
3) Services received	2344					
4) Purchases of goods (finished or in progress)	2345					
5) Other expenses	2348					
EXPENSES (1+2+3+4+5)	2350	0	0	0	2.823	2.823
6) Finance income	2351					
7) Dividends received	2354					
8) Services provided	2356				8	8
9) Sale of goods (finished or in progress)	2357					
10) Other income	2359					
INCOME (6+7+8+9+10)	2360	0	0	0	8	8

		CURRENT PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
OTHER TRANSACTIONS						
Financing agreements: loans & capital contributions (lender)	2372					
Financing agreements: loans & capital contributions (borrower)	2375					
Guarantees and guarantee deposits furnished	2381					
Guarantees and guarantee deposits received	2382					
Commitments acquired	2383					
Dividends and other profits distributed	2386	32.092				32.092
Other transactions	2385					

		CURRENT PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
BALANCES AT END OF PERIOD						
1) Customers and trade debtors	2341					0
2) Loans and credits granted	2342					0
3) Other amounts receivable	2346					
TOTAL BALANCES RECEIVABLE (1+2+3)	2347				0	0
4) Suppliers and trade creditors	2352				188	188
5) Loans and credits received	2353					
6) Other payment obligations	2355		2.720			2.720
OTHER BALANCES PAYABLE (4+5+6)	2358	0	2.720	0	188	2.908

IV. SELECTED FINANCIAL INFORMATION

14. RELATED-PARTY TRANSACTIONS AND BALANCES (2/2)

Units: thousands of euros

RELATED-PARTY TRANSACTIONS

		PREVIOUS PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
EXPENSES AND INCOME						
1) Finance expenses	6340					
2) Rentals	6343		18		2.739	2.757
3) Services received	6344					
4) Purchases of goods (finished or in progress)	6345					
5) Other expenses	6348					
EXPENSES (1+2+3+4+5)	6350	0	18	0	2.739	2.757
6) Finance income	6351					
7) Dividends received	6354					
8) Services provided	6356				100	100
9) Sale of goods (finished or in progress)	6357					
10) Other income	6359					
INCOME (6+7+8+9+10)	6360	0	0	0	100	100

		PREVIOUS PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
OTHER TRANSACTIONS						
Financing agreements: loans & capital contributions (lender)	6372				19.316	19.316
Financing agreements: loans & capital contributions (borrower)	6375					
Guarantees and guarantee deposits furnished	6381					
Guarantees and guarantee deposits received	6382					
Commitments acquired	6383					
Dividends and other profits distributed	6386	36.735				36.735
Other transactions	6385					

		PREVIOUS PERIOD				
		Significant share-holders	Directors and senior management	Persons, companies or entities belonging to the group	Other related parties	Total
BALANCES AT END OF PERIOD						
1) Customers and trade debtors	6341				30	30
2) Loans and credits granted	6342				227	227
3) Other amounts receivable	6346					
TOTAL BALANCES RECEIVABLE (1+2+3)	6347				257	257
4) Suppliers and trade creditors	6352				157	157
5) Loans and credits received	6353					
6) Other payment obligations	6355		2.920			2.920
OTHER BALANCES PAYABLE (4+5+6)	6358	0	2.920	0	157	3.077