



APPENDIX I

GENERAL

2nd

HALF-YEARLY FINANCIAL REPORT FOR THE REPORTING PERIOD

2022

PERIOD END DATE

31/12/2022

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 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) NON-CURRENT ASSETS	0040	144.541	131.457
1. Intangible assets:	0030	30.371	33.816
a) Goodwill	0031		
b) Other intangible assets	0032	30.371	33.816
2. Property, plant and equipment	0033	48.285	52.396
3. Investment property	0034		
4. Non-current investments in group and associated companies	0035	63.230	41.418
5. Non-current financial investments	0036	1.416	1.485
6. Deferred tax assets	0037	1.239	2.342
7. Other non-current assets	0038		
B) CURRENT ASSETS	0085	341.100	346.642
1. Non-current assets held for sale	0050		
2. Inventories	0055	125.377	105.784
3. Trade and other receivables	0060	147.248	202.206
a) Trade receivables for sales of goods and services	0061	137.823	185.745
b) Other receivables	0062	5.508	6.572
c) Current tax assets	0063	3.917	9.889
4. Current investments in group and associated companies	0064	1	312
5. Current financial investments	0070		
6. Current accruals and prepayments	0071	1.261	376
7. Cash and cash equivalents	0072	67.213	37.964
TOTAL ASSETS (A+B)	0100	485.641	478.099



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 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) EQUITY (A.1 + A.2 + A.3)	0195	228.092	339.631
A.1) EQUITY	0180	226.386	337.522
1. Capital:	0171	3.241	3.364
a) Authorized capital	0161	3.241	3.364
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	(27.561)	(66.121)
5. Retained earnings	0178	116.922	240.468
6. Other shareholder contributions	0179		
7. Profit or loss for period	0175	39.116	65.143
8. Less: interim dividend	0176		
9. Other equity instruments	0177		
A.2) ADJUSTMENTS FOR CHANGES IN VALUE	0188	12	(2)
1. Available-for-sale financial assets	0181	(2)	(2)
2. Hedging transactions	0182		
3. Other	0183	14	
A.3) GRANTS, DONATIONS AND LEGACIES RECEIVED	0194	1.694	2.111
B) NON-CURRENT LIABILITIES	0120	131.945	58.036
1. Non-current provisions	0115		
2. Non-current debt:	0116	45.893	52.298
a) Bank borrowings and debentures or other negotiable instruments	0131	37.679	44.107
b) Other financial liabilities	0132	8.214	8.191
3. Non-current debt with group and associated companies	0117	80.000	
4. Deferred tax liabilities	0118	4.507	4.278
5. Other non-current liabilities	0135		
6. Non-current accruals	0119	1.545	1.460
C) CURRENT LIABILITIES	0130	125.604	80.432
1. Liabilities associated with non-current assets held for sale	0121		
2. Current provisions	0122	5.148	9.430
3. Current debt:	0123	8.180	2.890
a) Bank borrowings and debentures or other negotiable instruments	0133	6.428	714
b) Other financial liabilities	0134	1.752	2.176
4. Current debt with group and associated companies	0129	385	290
5. Trade and other payables:	0124	111.597	67.036
a) Trade payables	0125	102.707	57.166
b) Other payables	0126	8.890	9.870
c) Current tax liabilities	0127		
6. Other current liabilities	0136		
7. Current accruals	0128	294	786
TOTAL EQUITY AND LIABILITIES (A + B + C)	0200	485.641	478.099



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 31/12/2022	ACCUMULATED PREVIOUS PERIOD
(+) Net revenue	0205	273.568	275.059	591.117	509.920
(+/-) Change in inventories of finished products and work in progress	0206	3.000	3.255	454	19.298
(+) Work performed by the company on its assets	0207				
(-) Supplies	0208	(199.171)	(192.233)	(430.958)	(384.450)
(+) Other operating income	0209	5.921	4.843	9.809	6.948
(-) Employee benefit expenses	0217	(22.690)	(19.302)	(44.818)	(40.562)
(-) Other operating expenses	0210	(40.461)	(41.008)	(73.727)	(69.470)
(-) Amortization and depreciation charges	0211	(5.337)	(5.090)	(10.725)	(10.303)
(+) Allocation of grants for non-financial assets and other	0212	360	389	784	741
(+) Excess provisions	0213				
(+/-) Impairment and gains/(losses) on disposal of intangible assets and property, plant & equipment	0214	(2)	(120)	15	(120)
(+/-) Other gains/(losses)	0215				
= OPERATING PROFIT/(LOSS)	0245	15.188	25.793	41.951	32.002
(+) Finance income	0250	2.105	244	2.375	25.589
(-) Finance expenses	0251	(584)	(340)	(893)	(655)
(+/-) Change in fair value of financial instruments	0252	(1.300)	(96)	(11)	908
(+/-) Exchange rate differences	0254	(563)	(48)	(570)	(111)
(+/-) Impairment and gains/(losses) on disposal of financial instruments	0255	1.871	1.161	1.828	1.161
= FINANCE PROFIT/(LOSS)	0256	1.529	921	2.729	26.892
= PROFIT/(LOSS) BEFORE TAX	0265	16.717	26.714	44.680	58.894
(+/-) Corporate income tax	0270	(840)	4.998	(5.564)	6.249
= PROFIT/(LOSS) FOR PERIOD ON CONTINUING OPERATIONS	0280	15.877	31.712	39.116	65.143
(+/-) Profit/(loss) for period on discontinued operations, net of tax	0285				
= PROFIT/(LOSS) FOR PERIOD	0300	15.877	31.712	39.116	65.143

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	0290	0,30	0,58	0,73	1,18
Diluted	0295				



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 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	0305	39.116	65.143
B) INCOME OR EXPENSES CREDITED OR CHARGED DIRECTLY TO EQUITY:	0310	1.175	700
1. Measurement of financial instruments	0320	10	1
a) Available-for-sale financial assets	0321	-	1
b) Other income /(expenses)	0323	10	
2. Cash flow hedges	0330		
3. Grants, donations and legacies received	0340	1.553	933
4. Actuarial gains and losses and other adjustments	0344		
5. Other income or expenses credited or charged directly to equity	0343		
6. Tax effect	0345	(388)	(234)
C) TRANSFERS TO PROFIT AND LOSS:	0350	(1.582)	(994)
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	(2.109)	(1.326)
4. Other income or expenses credited or charged directly to equity	0365		
5. Tax effect	0370	527	332
TOTAL RECOGNIZED INCOME/(EXPENSES) (A+B+C)	0400	38.709	64.849

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

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					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 01/01/2022	3010	3.364	335.136	(66.121)	65.143		(2)	2.111	339.631
Adjustments for changes in accounting policies	3011								
Adjustments for errors	3012								
Adjusted opening balance	3015	3.364	335.136	(66.121)	65.143		(2)	2.111	339.631
I. Total recognized income/(expenses)	3020				39.116		10	(417)	38.709
II. Transactions with shareholders or owners	3025	(123)	(137.679)	38.560	(51.007)				(150.249)
1. Capital increases/(reductions)	3026	(123)	(134.885)	135.008					-
2. Conversion of financial liabilities to equity	3027								
3. Distribution of dividends	3028				(51.007)				(51.007)
4. Treasury stock transactions (net)	3029		(2.794)	(96.448)					(99.242)
5. Increases/(reductions) due to business combinations	3030								
6. Other transactions with shareholders or owners	3032				-				
III. Other equity transactions	3035		14.133		(14.136)		4		1
1. Payments based on equity instruments	3036								
2. Transfers between equity items	3037		14.136		(14.136)				
3. Other changes	3038		(3)				4		1
Closing balance at 31/12/2022	3040	3.241	211.590	(27.561)	39.116		12	1.694	228.092



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 01/01/2021 (comparative period)	3050	3.364	273.967	(20.185)	71.137		(3)	2.406	330.686
Adjustments for changes in accounting policies	3051								
Adjustments for errors	3052								
Adjusted opening balance (comparative period)	3055	3.364	273.967	(20.185)	71.137		(3)	2.406	330.686
I. Total recognized income/(expenses)	3060				65.143		1	(295)	64.849
II. Transactions with shareholders or owners	3065		10.882	(45.936)	(21.132)				(56.186)
1. Capital increases/(reductions)	3066								
2. Conversion of financial liabilities to equity	3067								
3. Distribution of dividends	3068				(21.132)				(21.132)
4. Treasury stock transactions (net)	3069		10.882	(47.339)					(36.457)
5. Increases/(reductions) due to business combinations	3070								
6. Other transactions with shareholders or owners	3072			1.403					
III. Other equity transactions	3075		50.287		(50.005)				282
1. Payments based on equity instruments	3076								
2. Transfers between equity items	3077		50.005		(50.005)				
3. Other changes	3078		282						282
Closing balance at 31/12/2021 (comparative period)	3080	3.364	335.136	(66.121)	65.143		(2)	2.111	339.631

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) CASH FLOWS FROM OPERATING ACTIVITIES (1+2+3+4)	0435	131.144	64.680
1. Profit/(loss) before tax	0405	44.680	58.894
2. Adjustments to profit/(loss)	0410	858	61
(+) Amortization and depreciation of intangible assets and property, plant and equipment	0411	10.725	10.303
(+/-) Other adjustments to profit/(loss) (net)	0412	(9.867)	(10.242)
3. Changes in working capital	0415	128.321	27.901
4. Other cash flows from operating activities:	0420	(42.715)	(22.176)
(-) Payment of interest	0421		
(+) Proceeds from dividends	0422		
(+) Proceeds from interest	0423		
(+/-) Proceeds from/(payments for) corporate income tax	0430	(43.100)	(22.694)
(+/-) Other proceeds from/(payments for) operating activities	0425	385	518
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2)	0460	(10.090)	(8.254)
1. Payments of investments:	0440	(13.669)	(8.809)
(-) Group companies, associates and business units	0441	(1.427)	(1.775)
(-) Property, plant and equipment, intangible assets and investment property	0442	(6.372)	(7.034)
(-) Other financial assets	0443	(5.870)	
(-) Non-current assets and liabilities classified as held for sale	0459		
(-) Other assets	0444		
2. Proceeds from disinvestments	0450	3.579	555
(+) Group companies, associates and business units	0451		
(+) Property, plant and equipment, intangible assets and investment property	0452	2.938	41
(+) Other financial assets	0453	30	
(+) Non-current assets and liabilities classified as held for sale	0461		
(+) Other assets	0454	611	514
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3)	0490	(91.805)	(52.606)
1. Proceeds from and (payments for) equity instruments:	0470	(99.242)	(36.457)
(+) Issue	0471		
(-) Amortization	0472		
(-) Acquisition	0473	(177.008)	(78.785)
(+) Disposal	0474	77.766	42.328
(+) Grants, donations and legacies received	0475		
2. Proceeds from and (payments for) financial liability instruments:	0480	58.444	4.983
(+) Issue	0481	81.399	1.340
(-) Repayment and amortization	0482	(22.955)	3.643
3. Payment of dividends and remuneration of other equity instruments	0485	(51.007)	(21.132)
D) EFFECT OF EXCHANGE RATE CHANGES	0492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	0495	29.249	3.820
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	0499	37.964	34.144
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	0500	67.213	37.964

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
(+) Cash in hand and at bank	0550	67.213	37.964
(+) Other financial assets	0552		
(-) Less: bank overdrafts repayable on demand	0553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	0600	67.213	37.964



IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

ASSETS		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) NON-CURRENT ASSETS	1040	255.630	226.314
1. Intangible assets:	1030	35.744	38.558
a) Goodwill	1031		
b) Other intangible assets	1032	35.744	38.558
2. Property, plant and equipment	1033	215.541	181.775
3. Investment property	1034		
4. Investments in group and associated companies accounted for using the equity method	1035	2.193	1.994
5. Non-current financial investments	1036	9	72
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	9	72
<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	2.078	3.850
8. Other non-current assets	1038	65	65
B) CURRENT ASSETS	1085	623.073	506.362
1. Non-current assets held for sale	1050		
2. Inventories	1055	311.944	245.473
3. Trade and other receivables	1060	184.159	160.063
a) Trade receivables for sale of goods and services	1061	160.226	129.801
b) Other receivables	1062	19.785	20.371
c) Current tax assets	1063	4.148	9.891
4. Current financial assets	1070		
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		
5. Current derivatives	1076		
a) Hedging instruments	1077		
b) Other	1078		
6. Other current assets	1075	2.025	1.791
7. Cash and cash equivalents	1072	124.945	99.035
TOTAL ASSETS (A+B)	1100	878.703	732.676

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

LIABILITIES AND EQUITY		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) EQUITY (A.1 + A.2 + A.3)	1195	521.379	470.976
A.1) EQUITY	1180	520.020	470.978
1. Capital:	1171	3.241	3.364
a) Authorized capital	1161	3.241	3.364
b) Less: uncalled capital	1162		
2. Share premium	1172	87.636	87.636
3. Reserves	1173	673	673
4. Less treasury stock	1174	(27.561)	(66.121)
5. Retained earnings	1178	256.362	292.349
6. Other shareholder contributions	1179		
7. Profit or loss for period	1175	199.669	153.077
8. Less: interim dividend	1176		
9. Other equity instruments	1177		
A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME	1188	(8)	(2)
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	(8)	(2)
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	(8)	(2)
EQUITY ATTRIBUTED TO PARENT COMPANY (A.1 + A.2)	1189	520.012	470.976
A.3) NON-CONTROLLING INTERESTS	1193	1.367	
B) NON-CURRENT ASSETS	1120	63.437	71.312
1. Grants	1117		
2. Non-current provisions	1115		
3. Non-current financial liabilities:	1116	59.441	66.745
a) Bank borrowings and debentures or other negotiable securities	1131	37.679	44.107
b) Other financial liabilities	1132	21.762	22.638
4. Deferred tax liabilities	1118	677	776
5. Non-current derivatives	1140		
a) Hedging instruments	1141		
b) Other	1142		
6. Other non-current liabilities	1135	3.319	3.791
C) CURRENT LIABILITIES	1130	293.887	190.388
1. Liabilities related to current assets held for sale	1121		
2. Current provisions	1122		
3. Current financial liabilities:	1123	12.697	6.400
a) Bank borrowings and debentures or other negotiable securities	1133	6.428	714
b) Other financial liabilities	1134	6.269	5.686
4. Trade and other payables:	1124	165.776	125.854
a) Trade payables	1125	128.484	97.407
b) Other payables	1126	37.292	27.766
c) Current tax liabilities	1127	-	681
5. Current derivatives	1145	28	17
a) Hedging instruments	1146		
b) Other	1147	28	17
5. Other current liabilities	1136	115.386	58.117
TOTAL EQUITY AND LIABILITIES (A + B + C)	1200	878.703	732.676

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 31/12/2022	ACCUMULATED PERIOD 31/12/2021
(+) Net revenue	1205	437.299	358.627	817.698	648.677
(+/-) Change in inventories of finished products and work in progress	1206	6.118	345	38.883	782
(+) Work performed by the company on its assets	1207	2.856		2.856	
(-) Supplies	1208	(152.973)	(127.902)	(339.824)	(264.637)
(+) Other operating income	1209				
(-) Employee benefit expenses	1217	(55.058)	(45.093)	(106.522)	(89.803)
(-) Other operating expenses	1210	(76.382)	(57.786)	(136.482)	(93.502)
(-) Amortization and depreciation charges	1211	(11.561)	(10.692)	(22.871)	(21.364)
(+) Allocation of grants for non-financial assets and other	1212	1.191	748	2.112	1.334
(+/-) Impairment of intangible assets and property, plant & equipment	1214	(2)	(95)	(2)	(95)
(+/-) Gains/(losses) on disposal of intangible assets and property, plant & equipment	1216				
(+/-) Other gains/(losses)	1215				
= OPERATING PROFIT/(LOSS)	1245	151.488	118.152	255.848	181.392
(+) Finance income	1250	1.766	3	1.770	68
a) Interest income calculated using the effective interest rate method	1262	2	3	6	68
b) Other	1263	1.764		1.764	
(-) Finance expenses	1251	(420)	(449)	(849)	(905)
(+/-) Change in fair value of financial instruments	1252	(1.260)	(96)	(11)	908
(+/-) 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	(858)	(104)	(821)	(178)
(+/-) Impairment on disposal of financial instruments	1255				
(+/-) Gains/(losses) on disposal of financial instruments	1257	1.831	1.161	1.831	1.161
a) Financial instruments at amortised cost	1260		-		
b) Rest of financial instruments	1261	1.831	1.161	1.831	1.161
= FINANCE PROFIT/(LOSS)	1256	1.059	515	1.920	1.054
(+/-) Profit/(loss) of entities measured using the equity method	1253	92	52	199	182
= PROFIT/(LOSS) BEFORE TAX	1265	152.639	118.719	257.967	182.628
(+/-) Corporate income tax	1270	(33.550)	(16.665)	(58.302)	(29.551)
= PROFIT/(LOSS) FOR PERIOD FROM CONTINUING OPERATIONS	1280	119.089	102.054	199.665	153.077
(+/-) Profit/(loss) for period from discontinued operations, net of taxes	1285				
= CONSOLIDATED PROFIT/(LOSS) FOR PERIOD	1288	119.089	102.054	199.665	153.077
a) Profit/(loss) attributed to parent company	1300	119.049	102.054	199.669	153.077
b) Profit/(loss) attributed to non-controlling interests	1289	40		(4)	

EARNINGS PER SHARE		AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)
Basic	1290	2,23	1,84	3,73	2,76
Diluted	1295				

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

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 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	1305	119.089	102.054	199.665	153.077
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				
C) OTHER COMPREHENSIVE INCOME - ITEMS THAT MAY SUBSEQUENTLY BE RECLASSIFIED TO PROFIT AND LOSS FOR	1350	23	-	19	1
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				
a) Gains/(losses) on remeasurement	1366				
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	23	-	19	1
a) Gains/(losses) on remeasurement	1376	23	-	19	1
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	119.112	102.054	199.684	153.078
a) Attributed to parent company	1398	119.072	102.054	199.688	153.078
b) Attributed to non-controlling interests	1399	40		-4	



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 01/01/2022	3110	3.364	380.658	(66.121)	153.077		(2)	470.976	
Adjustments for changes in accounting policies	3111								
Adjustments for errors	3112								
Adjusted opening balance	3115	3.364	380.658	(66.121)	153.077		(2)	470.976	
I. Total recognized income/(expenses)	3120				199.669		19	(4)	199.684
II. Transactions with shareholders or owners	3125	(123)	(137.679)	38.560	(51.007)			1.371	(148.878)
1. Capital increases/(reductions)	3126	(123)	(134.885)	135.008					-
2. Conversion of financial liabilities to equity	3127								
3. Distribution of dividends	3128				(51.007)				(51.007)
4. Treasury stock transactions (net)	3129		(2.794)	(96.448)					(99.242)
5. Increases/(reductions) due to business combinations	3130								
6. Other transactions with shareholders or owners	3132							1.371	1.371
III. Other equity transactions	3135		101.692		(102.070)		(25)		(403)
1. Payments based on equity instruments	3136								
2. Transfers between equity items	3137		102.070		(102.070)				
3. Other changes	3138		(378)				(25)		(403)
Closing balance at 31/12/2022	3140	3.241	344.671	(27.561)	199.669		(8)	1.367	521.379

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					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 01/01/2021 (comparative period)	3150	3.364	329.467	(20.185)	61.057		(3)	373.700	
Adjustments for changes in accounting policies	3151								
Adjustments for errors	3152								
Adjusted opening balance	3155	3.364	329.467	(20.185)	61.057		(3)	373.700	
I. Total recognized income/(expenses)	3160				153.077		1	153.078	
II. Transactions with shareholders or owners	3165		10.882	(45.936)	(21.132)			(56.186)	
1. Capital increases/(reductions)	3166								
2. Conversion of financial liabilities to equity	3167								
3. Distribution of dividends	3168				(21.132)			(21.132)	
4. Treasury stock transactions (net)	3169		10.882	(45.936)				(35.054)	
5. Increases/(reductions) due to business combinations	3170								
6. Other transactions with shareholders or owners	3172								
III. Other equity transactions	3175		40.309		(39.925)			384	
1. Payments based on equity instruments	3176								
2. Transfers between equity items	3177		39.925		(39.925)				
3. Other changes	3178		384					384	
Closing balance at 31/12/2021 (comparative period)	3180	3.364	380.658	(66.121)	153.077		(2)	470.976	

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)	1435	237.602	149.441
1. Profit/(loss) before tax	1405	257.967	182.628
2. Adjustments to profit/(loss)	1410	23.008	19.765
(+) Amortization and depreciation of intangible assets and property, plant and equipment	1411	22.871	21.364
(+/-) Other adjustments to profit/(loss) (net)	1412	137	(1.599)
3. Changes in working capital	1415	(56.973)	(64.034)
4. Other cash flows from operating activities:	1420	13.600	11.082
(-) Payment of interest	1421		
(-) Payment of dividends and remuneration of other equity instruments	1430		
(+) Proceeds from dividends	1422		
(+) Proceeds from interest	1423	-	(4)
(+/-) Proceeds from/(payments of) corporate income tax	1424	(43.889)	(23.861)
(+/-) Other proceeds from/(payments for) operating activities	1425	57.489	34.947
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2+3)	1460	(57.154)	(40.839)
1. Payments of investments:	1440	(57.258)	(40.940)
(-) Group companies, associates and business units	1441		
(-) Property, plant and equipment, intangible assets and investment property	1442	(51.388)	(40.940)
(-) Other financial assets	1443	(5.870)	
(-) Non-current assets and liabilities classified as held for sale	1459		
(-) Other assets	1444		
2. Proceeds from disinvestments	1450	98	33
(+) Group companies, associates and business units	1451		
(+) Property, plant and equipment, intangible assets and investment property	1452	78	33
(+) Other financial assets	1453	20	
(+) Non-current assets and liabilities classified as held for sale	1461		
(+) Other assets	1454		
3. Other cash flows from investing activities	1455	6	68
(+) Proceeds from dividends	1456		
(+) Proceeds from interest	1457	6	68
(+/-) Other proceeds from/(payments for) investing activities	1458		
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3+4)	1490	(154.538)	(62.729)
1. Proceeds from and (payments of) equity instruments:	1470	(99.242)	(36.457)
(+) Issue	1471		
(-) Amortization	1472		
(-) Acquisition	1473	(177.008)	(78.785)
(+) Disposal	1474	77.766	42.328
2. Proceeds from/ (payments for) financial liability instruments:	1480	(5.369)	(4.852)
(+) Issue	1481	1.399	1.340
(-) Repayment and amortization	1482	(6.768)	(6.192)
3. Payment of dividends and remuneration of other equity instruments	1485	(51.007)	(21.132)
4. Other cash flows from financing activities	1486	1.080	(288)
(-) Payment of interest	1487	(291)	(288)
(+/-) Other proceeds from/(payments for) financing activities	1488	1.371	
D) EFFECT OF CHANGES IN EXCHANGE RATES	1492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	1495	25.910	45.873
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1499	99.035	53.162
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	1500	124.945	99.035

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD

		CURRENT PERIOD 31/12/2022	PREVIOUS PERIOD 31/12/2021
(+) Cash in hand and at bank	1550	124.945	99.035
(+) Other financial assets	1552		
(-) Less: bank overdrafts repayable on demand	1553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	1600	124.945	99.035

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

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	0,96	53.580	0,38	21.373
Other shares (non-voting, redeemable, etc.)	2159				
Total dividends paid	2160	0,96	53.580	0,38	21.373
a) Dividends charged to profit and loss	2155	0,96	53.580	0,38	21.373
a) Dividends charged to reserves or share premium	2156				
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	422.738	355.448	264.267	256.698
Exports:	2215	168.379	154.472	553.431	391.979
a) European Union	2216	88.497	86.010	136.545	119.632
Eurozone	2217	88.542	85.853	136.141	119.475
Non Eurozone	2218	(45)	157	404	157
c) Other countries	2219	79.882	68.462	416.886	272.347
TOTAL	2220	591.117	509.920	817.698	648.677

Table 2:

SEGMENTS		CONSOLIDATED			
		Total net revenue from external customers		Profit or loss	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Manufacturing	2221	619.230	471.788	190.167	136.122
Marketing	2222	414.153	383.975	10.580	44.492
Other	2223			(9)	(40)
	2224				
	2225				
	2226				
	2227				
	2228				
	2229				
(-)Adjustments between segments	2230	(215.685)	(207.086)	(1.073)	(27.497)
TOTAL	2235	817.698	648.677	199.665	153.077



IV. SELECTED FINANCIAL INFORMATION

12. AVERAGE NUMBER OF EMPLOYEES

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
AVERAGE NUMBER OF EMPLOYEES	2295	659	566	1.898	1.588
Men	2296	287	248	897	757
Women	2297	372	318	1.001	831

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	631	576
Salaries	2311	1.213	803
Variable cash remuneration	2312	855	1.425
Share-based remuneration systems	2313		2.520
Indemnities	2314		
Long-term savings systems	2315	6	6
Other	2316		
TOTAL	2320	2.705	5.330

SENIOR MANAGEMENT:

		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Total compensation received by senior management	2325	1.877	1.706

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		25		2.160	2.185
3) Services received	2344					
4) Purchases of goods (finished or in progress)	2345					
5) Other expenses	2348					
EXPENSES (1+2+3+4+5)	2350		25		2.160	2.185
6) Finance income	2351					0
7) Dividends received	2354					
8) Services provided	2356					
9) Sale of goods (finished or in progress)	2357					
10) Other income	2359					
INCOME (6+7+8+9+10)	2360				0	0

		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	2382					
Dividends and other profits distributed	2386	31.611				31.611
Other transactions	2385		20			20

		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					
2) Loans and credits granted	2342			0		0
3) Other amounts receivable	2346					
TOTAL BALANCES RECEIVABLE (1+2+3)	2347			0		0
4) Suppliers and trade creditors	2352				293	293
5) Loans and credits received	2353					0
6) Other payment obligations	2355		1.963	0		1.963
OTHER BALANCES PAYABLE (4+5+6)	2358		1.963	0	293	2.256

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

RELATED-PARTY TRANSACTIONS

		PREVIOUS PERIOD				
		Significant shareholders	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		25		2.030	2.055
3) Services received	6344					
4) Purchases of goods (finished or in progress)	6345					
5) Other expenses	6348					
EXPENSES (1+2+3+4+5)	6350		25		2.030	2.055
6) Finance income	6351				22	22
7) Dividends received	6354					
8) Services provided	6356					
9) Sale of goods (finished or in progress)	6357					
10) Other income	6359					
INCOME (6+7+8+9+10)	6360				22	22

		PREVIOUS PERIOD				
		Significant shareholders	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					
Financing agreements: loans & capital contributions (borrower)	6375					
Guarantees and guarantee deposits furnished	6381					
Guarantees and guarantee deposits received	6382					
Commitments acquired	6382					
Dividends and other profits distributed	6386	14.044				14.044
Other transactions	6385					

		PREVIOUS PERIOD				
		Significant shareholders	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					
2) Loans and credits granted	6342			2		2
3) Other amounts receivable	6346					
TOTAL BALANCES RECEIVABLE (1+2+3)	6347			2		2
4) Suppliers and trade creditors	6352				331	331
5) Loans and credits received	6353					
6) Other payment obligations	6355		1.925	80		2.005
OTHER BALANCES PAYABLE (4+5+6)	6358		1.925	80	331	2.336