



APPENDIX I

GENERAL

2nd

HALF-YEARLY FINANCIAL REPORT FOR THE REPORTING PERIOD

2023

PERIOD END DATE

31/12/2023

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
		31/12/2023	31/12/2022
A) NON-CURRENT ASSETS	0040	161.972	144.541
1. Intangible assets:	0030	27.248	30.371
a) Goodwill	0031		
b) Other intangible assets	0032	27.248	30.371
2. Property, plant and equipment	0033	47.071	48.285
3. Investment property	0034		
4. Non-current investments in group and associated companies	0035	84.982	63.230
5. Non-current financial investments	0036	1.436	1.416
6. Deferred tax assets	0037	1.235	1.239
7. Other non-current assets	0038		
B) CURRENT ASSETS	0085	302.406	341.100
1. Non-current assets held for sale	0050		
2. Inventories	0055	119.569	125.377
3. Trade and other receivables	0060	119.411	94.159
a) Trade receivables for sales of goods and services	0061	114.411	84.734
b) Other receivables	0062	5.000	5.508
c) Current tax assets	0063		3.917
4. Current investments in group and associated companies	0064	48.842	53.090
5. Current financial investments	0070		
6. Current accruals and prepayments	0071	1.561	1.261
7. Cash and cash equivalents	0072	13.023	67.213
TOTAL ASSETS (A+B)	0100	464.378	485.641

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 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) EQUITY (A.1 + A.2 + A.3)	0195	89.322	228.092
A.1) EQUITY	0180	87.975	226.386
1. Capital:	0171	3.241	3.241
a) Authorized capital	0161	3.241	3.241
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	(107.676)	(27.561)
5. Retained earnings	0178	85.671	116.922
6. Other shareholder contributions	0179		
7. Profit or loss for period	0175	12.071	39.116
8. Less: interim dividend	0176		
9. Other equity instruments	0177		
A.2) ADJUSTMENTS FOR CHANGES IN VALUE	0188	(20)	12
1. Available-for-sale financial assets	0181		(2)
2. Hedging transactions	0182		
3. Other	0183	(20)	14
A.3) GRANTS, DONATIONS AND LEGACIES RECEIVED	0194	1.367	1.694
B) NON-CURRENT LIABILITIES	0120	143.899	131.945
1. Non-current provisions	0115		
2. Non-current debt:	0116	38.557	45.893
a) Bank borrowings and debentures or other negotiable instruments	0131	31.250	37.679
b) Other financial liabilities	0132	7.307	8.214
3. Non-current debt with group and associated companies	0117	99.800	80.000
4. Deferred tax liabilities	0118	4.111	4.507
5. Other non-current liabilities	0135		
6. Non-current accruals	0119	1.431	1.545
C) CURRENT LIABILITIES	0130	231.157	125.604
1. Liabilities associated with non-current assets held for sale	0121		
2. Current provisions	0122	8.235	5.148
3. Current debt:	0123	8.004	8.180
a) Bank borrowings and debentures or other negotiable instruments	0133	6.495	6.428
b) Other financial liabilities	0134	1.509	1.752
4. Current debt with group and associated companies	0129	2.216	385
5. Trade and other payables:	0124	212.378	111.597
a) Trade payables	0125	197.095	102.707
b) Other payables	0126	15.283	8.890
c) Current tax liabilities	0127		
6. Other current liabilities	0136		
7. Current accruals	0128	324	294
TOTAL EQUITY AND LIABILITIES (A + B + C)	0200	464.378	485.641

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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 31/12/2023	ACCUMULATED PREVIOUS PERIOD 31/12/2022
(+) Net revenue	0205	259.880	273.568	575.661	591.117
(+/-) Change in inventories of finished products and work in progress	0206	11.136	3.000	10.567	454
(+) Work performed by the company on its assets	0207				
(-) Supplies	0208	(210.533)	(199.171)	(454.079)	(430.958)
(+) Other operating income	0209	6.056	5.921	10.284	9.809
(-) Employee benefit expenses	0217	(23.872)	(22.690)	(46.690)	(44.818)
(-) Other operating expenses	0210	(40.088)	(40.461)	(75.765)	(73.727)
(-) Amortization and depreciation charges	0211	(4.863)	(5.337)	(10.226)	(10.725)
(+) Allocation of grants for non-financial assets and other	0212	183	360	192	784
(+) Excess provisions	0213				
(+/-) Impairment and gains/(losses) on disposal of intangible assets and property, plant & equipment	0214	(67)	(2)	(72)	15
(+/-) Other gains/(losses)	0215				
= OPERATING PROFIT/(LOSS)	0245	(2.168)	15.188	9.872	41.951
(+) Finance income	0250	622	2.105	1.423	2.375
(-) Finance expenses	0251	(1.264)	(584)	(2.205)	(893)
(+/-) Change in fair value of financial instruments	0252	(47)	(1.300)	28	(11)
(+/-) Exchange rate differences	0254	(204)	(563)	(104)	(570)
(+/-) Impairment and gains/(losses) on disposal of financial instruments	0255	1.097	1.871	1.097	1.828
= FINANCE PROFIT/(LOSS)	0256	204	1.529	239	2.729
= PROFIT/(LOSS) BEFORE TAX	0265	(1.964)	16.717	10.111	44.680
(+/-) Corporate income tax	0270	1.560	(840)	1.960	(5.564)
= PROFIT/(LOSS) FOR PERIOD ON CONTINUING OPERATIONS	0280	(404)	15.877	12.071	39.116
(+/-) Profit/(loss) for period on discontinued operations, net of tax	0285				
= PROFIT/(LOSS) FOR PERIOD	0300	(404)	15.877	12.071	39.116

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	0290	0,00	0,30	0,23	0,73
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	PREVIOUS PERIOD
		31/12/2023	31/12/2022
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	0305	12.071	39.116
B) INCOME OR EXPENSES CREDITED OR CHARGED DIRECTLY TO EQUITY:	0310	23	1.175
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	78	1.553
4. Actuarial gains and losses and other adjustments	0344		
5. Other income or expenses credited or charged directly to equity	0343	(35)	10
6. Tax effect	0345	(20)	(388)
C) TRANSFERS TO PROFIT AND LOSS:	0350	(382)	(1.582)
1. Measurement of financial instruments	0355	3	
a) Available-for-sale financial assets	0356	3	
b) Other income /(expenses)	0358		
2. Cash flow hedges	0360		
3. Grants, donations and legacies received	0366	(514)	(2.109)
4. Other income or expenses credited or charged directly to equity	0365		
5. Tax effect	0370	129	527
TOTAL RECOGNIZED INCOME/(EXPENSES) (A+B+C)	0400	11.712	38.709

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 01/01/2023	3010	3.241	211.590	(27.561)	39.116	12	1.694	228.092
Adjustments for changes in accounting policies	3011							
Adjustments for errors	3012							
Adjusted opening balance	3015	3.241	211.590	(27.561)	39.116	12	1.694	228.092
I. Total recognized income/(expenses)	3020			12.071		(32)	(327)	11.712
II. Transactions with shareholders or owners	3025	-	(1.146)	(80.115)	(69.049)			(150.310)
1. Capital increases/(reductions)	3026							-
2. Conversion of financial liabilities to equity	3027							
3. Distribution of dividends	3028				(69.049)			(69.049)
4. Treasury stock transactions (net)	3029		(1.146)	(80.115)				(81.261)
5. Increases/(reductions) due to business combinations	3030							
6. Other transactions with shareholders or owners	3032							
III. Other equity transactions	3035		(30.105)		29.933	-		(172)
1. Payments based on equity instruments	3036							
2. Transfers between equity items	3037		(29.933)		29.933			
3. Other changes	3038		(172)					(172)
Closing balance at 31/12/2023	3040	3.241	180.339	(107.676)	12.071	(20)	1.367	89.322

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 01/01/2022 (comparative period)	3050	3.364	335.136	(66.121)	65.143	(2)	2.111	339.631
Adjustments for changes in accounting policies	3051							
Adjustments for errors	3052							
Adjusted opening balance (comparative period)	3055	3.364	335.136	(66.121)	65.143	(2)	2.111	339.631
I. Total recognized income/(expenses)	3060				39.116	10	(417)	38.709
II. Transactions with shareholders or owners	3065	(123)	(137.679)	38.560	(51.007)			(150.249)
1. Capital increases/(reductions)	3066	(123)	(134.885)	135.008				-
2. Conversion of financial liabilities to equity	3067							
3. Distribution of dividends	3068				(51.007)			(51.007)
4. Treasury stock transactions (net)	3069		(2.794)	(96.448)				(99.242)
5. Increases/(reductions) due to business combinations	3070							
6. Other transactions with shareholders or owners	3072							
III. Other equity transactions	3075	-	14.133	-	(14.136)	4		1
1. Payments based on equity instruments	3076							
2. Transfers between equity items	3077		14.136		(14.136)			-
3. Other changes	3078		(3)			4		1
Closing balance at 31/12/2022 (comparative period)	3080	3.241	211.590	(27.561)	39.116	12	1.694	228.092

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) CASH FLOWS FROM OPERATING ACTIVITIES (1+2+3+4)	0435	54.204	131.144
1. Profit/(loss) before tax	0405	10.111	44.680
2. Adjustments to profit/(loss)	0410	14.635	858
(+) Amortization and depreciation of intangible assets and property, plant and equipment	0411	10.226	10.725
(+/-) Other adjustments to profit/(loss) (net)	0412	4.409	(9.867)
3. Changes in working capital	0415	69.389	128.321
4. Other cash flows from operating activities:	0420	(39.931)	(42.715)
(-) Payment of interest	0421		
(+) Proceeds from dividends	0422		
(+) Proceeds from interest	0423		
(+/-) Proceeds from/(payments for) corporate income tax	0430	(40.186)	(43.100)
(+/-) Other proceeds from/(payments for) operating activities	0425	255	385
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2)	0460	49.755	(10.090)
1. Payments of investments:	0440	(8.876)	(13.669)
(-) Group companies, associates and business units	0441	(2.890)	(1.427)
(-) Property, plant and equipment, intangible assets and investment property	0442	(5.986)	(6.372)
(-) 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	58.631	3.579
(+) Group companies, associates and business units	0451	57.929	
(+) Property, plant and equipment, intangible assets and investment property	0452	97	2.938
(+) Other financial assets	0453	82	30
(+) Non-current assets and liabilities classified as held for sale	0461		
(+) Other assets	0454	523	611
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3)	0490	(158.149)	(91.805)
1. Proceeds from and (payments for) equity instruments:	0470	(81.261)	(99.242)
(+) Issue	0471		
(-) Amortization	0472		
(-) Acquisition	0473	(133.900)	(177.008)
(+) Disposal	0474	52.639	77.766
(+) Grants, donations and legacies received	0475		
2. Proceeds from and (payments for) financial liability instruments:	0480	(7.839)	58.444
(+) Issue	0481	20.534	81.399
(-) Repayment and amortization	0482	(28.373)	(22.955)
3. Payment of dividends and remuneration of other equity instruments	0485	(69.049)	(51.007)
D) EFFECT OF EXCHANGE RATE CHANGES	0492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	0495	(54.190)	29.249
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	0499	67.213	37.964
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	0500	13.023	67.213

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
(+) Cash in hand and at bank	0550	13.023	22.788
(+) Other financial assets	0552		44.425
(-) Less: bank overdrafts repayable on demand	0553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	0600	13.023	67.213

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

ASSETS		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) NON-CURRENT ASSETS	1040	290.553	255.630
1. Intangible assets:	1030	33.902	35.744
a) Goodwill	1031		
b) Other intangible assets	1032	33.902	35.744
2. Property, plant and equipment	1033	253.652	215.541
3. Investment property	1034		
4. Investments in group and associated companies accounted for using the equity method	1035	567	2.193
5. Non-current financial investments	1036	24	9
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
<i>Of which, "Designated upon initial recognition"</i>	1043	-	9
c) At amortised cost	1044	24	
6. Non-current derivatives	1039		
a) Hedging instruments	1045		
b) Other	1046		
7. Deferred tax assets	1037	2.343	2.078
8. Other non-current assets	1038	65	65
B) CURRENT ASSETS	1085	509.331	623.073
1. Non-current assets held for sale	1050		
2. Inventories	1055	337.968	311.944
3. Trade and other receivables	1060	143.314	184.159
a) Trade receivables for sale of goods and services	1061	124.550	160.226
b) Other receivables	1062	18.764	19.785
c) Current tax assets	1063	-	4.148
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	2.727	2.025
7. Cash and cash equivalents	1072	25.322	124.945
TOTAL ASSETS (A+B)	1100	799.884	878.703

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

LIABILITIES AND EQUITY		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) EQUITY (A.1 + A.2 + A.3)	1195	543.494	521.379
A.1) EQUITY	1180	539.408	520.020
1. Capital:	1171	3.241	3.241
a) Authorized capital	1161	3.241	3.241
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	(107.676)	(27.561)
5. Retained earnings	1178	385.199	256.362
6. Other shareholder contributions	1179		
7. Profit or loss for period	1175	170.335	199.669
8. <i>Less: interim dividend</i>	1176		
9. Other equity instruments	1177		
A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME	1188	(21)	(8)
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	(21)	(8)
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	(21)	(8)
EQUITY ATTRIBUTED TO PARENT COMPANY (A.1 + A.2)	1189	539.387	520.012
A.3) NON-CONTROLLING INTERESTS	1193	4.107	1.367
B) NON-CURRENT ASSETS	1120	56.547	63.437
1. Grants	1117		
2. Non-current provisions	1115		
3. Non-current financial liabilities:	1116	52.242	59.441
a) Bank borrowings and debentures or other negotiable securities	1131	31.250	37.679
b) Other financial liabilities	1132	20.992	21.762
4. Deferred tax liabilities	1118	1.515	677
5. Non-current derivatives	1140		
a) Hedging instruments	1141		
b) Other	1142		
6. Other non-current liabilities	1135	2.790	3.319
C) CURRENT LIABILITIES	1130	199.843	293.887
1. Liabilities related to current assets held for sale	1121		
2. Current provisions	1122		
3. Current financial liabilities:	1123	13.185	12.697
a) Bank borrowings and debentures or other negotiable securities	1133	6.495	6.428
b) Other financial liabilities	1134	6.690	6.269
4. Trade and other payables:	1124	147.150	165.776
a) Trade payables	1125	107.593	123.901
b) Other payables	1126	34.302	41.875
c) Current tax liabilities	1127	5.255	
5. Current derivatives	1145	-	28
a) Hedging instruments	1146		
b) Other	1147		28
5. Other current liabilities	1136	39.508	115.386
TOTAL EQUITY AND LIABILITIES (A + B + C)	1200	799.884	878.703

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 31/12/2023	ACCUMULATED PERIOD 31/12/2022
(+) Net revenue	1205	448.664	437.299	829.509	817.698
(+/-) Change in inventories of finished products and work in progress	1206	(619)	6.118	18.552	38.883
(+) Work performed by the company on its assets	1207	1.905	2.856	3.865	2.856
(-) Supplies	1208	(175.127)	(152.973)	(359.641)	(339.824)
(+) Other operating income	1209				
(-) Employee benefit expenses	1217	(63.711)	(55.058)	(122.807)	(106.522)
(-) Other operating expenses	1210	(64.208)	(76.382)	(125.674)	(136.482)
(-) Amortization and depreciation charges	1211	(12.466)	(11.561)	(24.331)	(22.871)
(+) Allocation of grants for non-financial assets and other	1212	609	1.191	781	2.112
(+/-) Impairment of intangible assets and property, plant & equipment	1214	-	(2)		(2)
(+/-) Gains/(losses) on disposal of intangible assets and property, plant & equipment	1216				
(+/-) Other gains/(losses)	1215				
= OPERATING PROFIT/(LOSS)	1245	135.047	151.488	220.254	255.848
(+) Finance income	1250	738	1.766	1.504	1.770
a) Interest income calculated using the effective interest rate method	1262	(759)	2	7	6
b) Other	1263	1.497	1.764	1.497	1.764
(-) Finance expenses	1251	(582)	(420)	(948)	(849)
(+/-) Change in fair value of financial instruments	1252	(44)	(1.260)	28	(11)
(+/-) 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	(252)	(858)	(86)	(821)
(+/-) Impairment on disposal of financial instruments	1255				
(+/-) Gains/(losses) on disposal of financial instruments	1257	(219)	1.831	(219)	1.831
a) Financial instruments at amortised cost	1260		-		
b) Rest of financial instruments	1261	(219)	1.831	(219)	1.831
= FINANCE PROFIT/(LOSS)	1256	(359)	1.059	279	1.920
(+/-) Profit/(loss) of entities measured using the equity method	1253	(112)	92	(125)	199
= PROFIT/(LOSS) BEFORE TAX	1265	134.576	152.639	220.408	257.967
(+/-) Corporate income tax	1270	(30.921)	(33.550)	(50.109)	(58.302)
= PROFIT/(LOSS) FOR PERIOD FROM CONTINUING OPERATIONS	1280	103.655	119.089	170.299	199.665
(+/-) Profit/(loss) for period from discontinued operations, net of taxes	1285				
= CONSOLIDATED PROFIT/(LOSS) FOR PERIOD	1288	103.655	119.089	170.299	199.665
a) Profit/(loss) attributed to parent company	1300	103.689	119.049	170.335	199.669
b) Profit/(loss) attributed to non-controlling interests	1289	(34)	40	(36)	(4)

EARNINGS PER SHARE		AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)	AMOUNT (X.XX euros)
Basic	1290	1,95	2,23	3,20	3,73
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 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) PROFIT/(LOSS) FOR PERIOD (from Income Statement)	1305	103.655	119.089	170.299	199.665
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	3	23	(13)	19
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	3	0	-18	
a) Gains/(losses) on remeasurement	1366	3	0	-18	
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	7	19
a) Gains/(losses) on remeasurement	1376	-	23	7	19
b) Amounts transferred to profit and loss	1377				
c) Other reclassifications	1978				
6. Tax effect	1380			-2	
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B+C)	1400	103.658	119.112	170.286	199.684
a) Attributed to parent company	1398	103.692	119.072	170.322	199.688
b) Attributed to non-controlling interests	1399	(34)	40	-36	-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						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	3110	3.241	344.671	(27.561)	199.669	(8)	1.367	521.379
Adjustments for changes in accounting policies	3111							
Adjustments for errors	3112							
Adjusted opening balance	3115	3.241	344.671	(27.561)	199.669	(8)	1.367	521.379
I. Total recognized income/(expenses)	3120				170.335	(13)	(36)	170.286
II. Transactions with shareholders or owners	3125	-	(1.146)	(80.115)	(69.049)		2.776	(147.534)
1. Capital increases/(reductions)	3126							-
2. Conversion of financial liabilities to equity	3127							
3. Distribution of dividends	3128				(69.049)			(69.049)
4. Treasury stock transactions (net)	3129		(1.146)	(80.115)				(81.261)
5. Increases/(reductions) due to business combinations	3130							
6. Other transactions with shareholders or owners	3132						2.776	2.776
III. Other equity transactions	3135		129.983		(130.620)	-	-	(637)
1. Payments based on equity instruments	3136							
2. Transfers between equity items	3137		130.620		(130.620)			
3. Other changes	3138		(637)					(637)
Closing balance at 31/12/2023	3140	3.241	473.508	(107.676)	170.335	(21)	4.107	543.494

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 01/01/2022 (comparative period)	3150	3.364	380.658	(66.121)	153.077		(2)		470.976
Adjustments for changes in accounting policies	3151								
Adjustments for errors	3152								
Adjusted opening balance	3155	3.364	380.658	(66.121)	153.077		(2)		470.976
I. Total recognized income/(expenses)	3160				199.669		19	(4)	199.684
II. Transactions with shareholders or owners	3165	(123)	(137.679)	38.560	(51.007)			1.371	(148.878)
1. Capital increases/(reductions)	3166	(123)	(134.885)	135.008					-
2. Conversion of financial liabilities to equity	3167								
3. Distribution of dividends	3168				(51.007)				(51.007)
4. Treasury stock transactions (net)	3169		(2.794)	(96.448)					(99.242)
5. Increases/(reductions) due to business combinations	3170								
6. Other transactions with shareholders or owners	3172							1.371	1.371
III. Other equity transactions	3175	-	101.692	-	(102.070)	-	(25)	-	(403)
1. Payments based on equity instruments	3176								
2. Transfers between equity items	3177		102.070		(102.070)				
3. Other changes	3178		(378)				(25)		(403)
Closing balance at 31/12/2022 (comparative period)	3180	3.241	344.671	(27.561)	199.669	-	(8)	1.367	521.379

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LABORATORIOS FARMACEUTICOS ROVI, S.A.

IV. SELECTED FINANCIAL INFORMATION

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

Units: thousands of euros

		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)	1435	113.247	237.602
1. Profit/(loss) before tax	1405	220.408	257.967
2. Adjustments to profit/(loss)	1410	26.290	23.008
(+) Amortization and depreciation of intangible assets and property, plant and equipment	1411	24.331	22.871
(+/-) Other adjustments to profit/(loss) (net)	1412	1.959	137
3. Changes in working capital	1415	(34.448)	(56.973)
4. Other cash flows from operating activities:	1420	(99.003)	13.600
(-) 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	(40.856)	(43.889)
(+/-) Other proceeds from/(payments for) operating activities	1425	(58.147)	57.489
B) CASH FLOWS FROM INVESTING ACTIVITIES (1+2+3)	1460	(52.028)	(57.154)
1. Payments of investments:	1440	(55.787)	(57.258)
(-) Group companies, associates and business units	1441	(600)	
(-) Property, plant and equipment, intangible assets and investment property	1442	(55.187)	(51.388)
(-) 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	2.270	98
(+) Group companies, associates and business units	1451	1.800	
(+) Property, plant and equipment, intangible assets and investment property	1452	382	78
(+) Other financial assets	1453	88	20
(+) Non-current assets and liabilities classified as held for sale	1461		
(+) Other assets	1454		
3. Other cash flows from investing activities	1455	1.489	6
(+) Proceeds from dividends	1456		
(+) Proceeds from interest	1457	1.489	6
(+/-) Other proceeds from/(payments for) investing activities	1458		
C) CASH FLOWS FROM FINANCING ACTIVITIES (1+2+3+4)	1490	(160.842)	(154.538)
1. Proceeds from and (payments of) equity instruments:	1470	(81.261)	(99.242)
(+) Issue	1471		
(-) Amortization	1472		
(-) Acquisition	1473	(133.900)	(177.008)
(+) Disposal	1474	52.639	77.766
2. Proceeds from/ (payments for) financial liability instruments:	1480	(12.920)	(5.369)
(+) Issue	1481	734	1.399
(-) Repayment and amortization	1482	(13.654)	(6.768)
3. Payment of dividends and remuneration of other equity instruments	1485	(69.049)	(51.007)
4. Other cash flows from financing activities	1486	2.388	1.080
(-) Payment of interest	1487	(388)	(291)
(+/-) Other proceeds from/(payments for) financing activities	1488	2.776	1.371
D) EFFECT OF CHANGES IN EXCHANGE RATES	1492		
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	1495	(99.623)	25.910
F) CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1499	124.945	99.035
G) CASH AND CASH EQUIVALENTS AT END OF PERIOD (E+F)	1500	25.322	124.945

COMPONENTS OF CASH AND CASH EQUIVALENTS AT END OF PERIOD

		CURRENT PERIOD 31/12/2023	PREVIOUS PERIOD 31/12/2022
(+) Cash in hand and at bank	1550	25.322	80.520
(+) Other financial assets	1552		44.425
(-) Less: bank overdrafts repayable on demand	1553		
TOTAL CASH AND CASH EQUIVALENTS AT END OF PERIOD	1600	25.322	124.945

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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	1,29	69.886	0,96	53.580
Other shares (non-voting, redeemable, etc.)	2159				
Total dividends paid	2160	1,29	69.886	0,96	53.580
a) Dividends charged to profit and loss	2155	0,72	39.116	0,96	53.580
a) Dividends charged to reserves or share premium	2156	0,57	30.770		
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	423.577	422.738	273.355	264.267
Exports:	2215	152.084	168.379	556.154	553.431
a) European Union	2216	79.496	88.497	143.645	136.545
Eurozone	2217	77.067	88.542	140.392	136.141
Non Eurozone	2218	2.429	(45)	3.253	404
c) Other countries	2219	72.588	79.882	412.509	416.886
TOTAL	2220	575.661	591.117	829.509	817.698

Table 2:

SEGMENTS		CONSOLIDATED			
		Total net revenue from external customers		Profit or loss	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Manufacturing	2221	644.407	619.230	187.406	190.167
Marketing	2222	420.232	414.153	(21.620)	10.580
Other	2223			(73)	(9)
	2224				
	2225				
	2226				
	2227				
	2228				
	2229				
(-)Adjustments between segments	2230	(235.130)	(215.685)	4.586	(1.073)
TOTAL	2235	829.509	817.698	170.299	199.665



IV. SELECTED FINANCIAL INFORMATION

12. AVERAGE NUMBER OF EMPLOYEES

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
AVERAGE NUMBER OF EMPLOYEES	2295	686	659	2.111	1.993
Men	2296	288	287	949	943
Women	2297	398	372	1.162	1.050

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	631
Salaries	2311	1.238	1.213
Variable cash remuneration	2312	868	855
Share-based remuneration systems	2313		
Indemnities	2314		
Long-term savings systems	2315	6	6
Other	2316		
TOTAL	2320	2.772	2.705

SENIOR MANAGEMENT:

		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Total compensation received by senior management	2325	1.926	1.877

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		2.676	2.701
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		2.676	2.701
6) Finance income	2351					
7) Dividends received	2354					
8) Services provided	2356				25	25
9) Sale of goods (finished or in progress)	2357					
10) Other income	2359					
INCOME (6+7+8+9+10)	2360				25	25

		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				600	600
Financing agreements: loans & capital contributions (borrower)	2375					
Guarantees and guarantee deposits furnished	2381					
Guarantees and guarantee deposits received	2382					
Commitments acquired	2383				900	900
Dividends and other profits distributed	2386	43.488				43.488
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				10	10
2) Loans and credits granted	2342					
3) Other amounts receivable	2346					
TOTAL BALANCES RECEIVABLE (1+2+3)	2347				10	10
4) Suppliers and trade creditors	2352				206	206
5) Loans and credits received	2353					
6) Other payment obligations	2355		2.093			2.093
OTHER BALANCES PAYABLE (4+5+6)	2358		2.093		206	2.299

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		25		2.160	2.185
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		2.160	2.185
6) Finance income	6351					
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					

		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					
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	31.611				31.611
Other transactions	6385		20			

		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					
2) Loans and credits granted	6342					
3) Other amounts receivable	6346					
TOTAL BALANCES RECEIVABLE (1+2+3)	6347					
4) Suppliers and trade creditors	6352				293	293
5) Loans and credits received	6353					
6) Other payment obligations	6355		1.963			1.963
OTHER BALANCES PAYABLE (4+5+6)	6358		1.963		293	2.256