DECLARATION OF COMPLIANCE OF

BIOTEST AG

WITH THE GERMAN SUSTAINABILITY CODE DNK / NON-FINANCIAL STATEMENT

(Pursuant to Sec. 315b in conjunction with 289b German Commercial Code [Handelsgesetzbuch, HGB])

FINANCIAL YEAR 2021

Reporting standard: DNK EFFAS

Table of Contents

Preliminary remarks

For the first time in 2018, Biotest AG submitted a Declaration of Compliance with the German Sustainability Code [Deutschen Nachhaltigkeitskodex, DNK] and summarised separate non-financial report. However, given the company's exceptional corporate responsibility ethic, sustainability has been embedded in its business model, value creation structure and products since it was founded. Our closer stakeholders are very aware of this, but we take the legal reporting obligation as an opportunity to show a broader public how sustainable Biotest's business model and purpose basically are. Unless otherwise noted in the text, statements and key figures relate to the Biotest Group. 8 foreign sales subsidiaries and 3 plasma collection subsidiaries belong to Biotest AG.

Measured by the legal materiality criteria for reporting on non-financial risks — after implementing risk reduction strategies — no material net risks according to HGB Sec. 289c (3) No. 3 and 4 have been identified.

For ease of reading, we refrain from using both masculine and feminine pronouns when referencing individuals and groups. However, words and pronouns referring to one gender also refer to all genders.

This Declaration of Compliance follows the guidelines, the structure and the proposed criteria selection of the German Sustainability Code (DNK).

The Supervisory Board of Biotest AG has examined and approved the Declaration of Compliance. An external audit with limited assurance was carried out by KPMG AG Wirtschaftsprüfungsgesellschaft. References to information outside of the Management Report are not part of the non-financial statement and are not part of the information audited by KPMG.

General

Biotest is a global supplier of plasma protein products and biotherapeutic drugs. Biotest products are primarily used in the areas of clinical immunology, haematology and intensive care medicine. They are used to treat people with severe and often chronic diseases in a targeted manner which generally enable them to lead almost normal lives. Biotest covers the entire value chain for manufacturing of plasma proteins, from collection of blood plasma, processing into medications to sales. The company's headquarters and manufacturing are located in Dreieich. Biotest is present in around 90 countries with its own sales subsidiaries and via local distribution partners. More than 2,091 people are employed worldwide, and Group sales registered €515.6 million in financial year 2021.

The impact of our business activities on society is immediate and positive because Biotest produces essential medications for the critically and chronically ill. We are thus creating a new outlook for these individuals with trend-setting research and innovative products. Moreover,

these products are based on human blood plasma as a natural and replicating raw material. With the exception of electricity consumption, neither the further processing nor the delivery/marketing of the final products are associated with significant adverse effects on the environment. Our value chain is highly regulated by a large number of external and voluntary standards, and it is continuously monitored in the same way. Equally, we have no indications of forced and child labour or other exploitation in this regard. The blood plasma is a voluntarily donated raw material from healthy, specially qualified adult donors. Biotest AG's business model is described in detail in the Management Report.

Strategy

Strategic analysis and measures

1. The company describes its analysis of the opportunities and risks for its key activities with respect to sustainable development. The company explains the concrete measures it is taking to operate in alignment with major applicable industry, national and international standards.

Global megatrends not only create risks, but also open up opportunities for us. We use our expertise and innovative capacity to take advantage of these opportunities and contribute to overcoming global challenges.

A steadily growing and ageing global population requires new and better medications. With an expanding population, the number of people suffering from serious and chronic diseases is also growing, and we manufacture essential medications for certain indication areas. Well over one billion people have no access to necessary medications, because adequate or affordable healthcare is unavailable in many regions. Initiatives in these countries, e.g., breaking down access barriers with pro bono supplies, are effective responses to these challenges.

As an international company, we are also subject to ethical, economic and legal risks that we must constantly work to minimise. We are committed to complying with legal and ethical standards in our interactions with suppliers and other business partners around the world. We have created the necessary structures and systems to achieve this. Our environmental management is designed to minimise even further the environmental impacts of our business activities. For our employees we are a fair and attractive employer.

We need to ensure our economic management is sustainable and that we are taking our business activities in a sustainable direction to ensure our company is future-proof. Our goal is to ensure our business success by aligning it with societal and ecological requirements, to raise our company's value.

Responsible corporate governance forms the foundation for this approach, and opportunity and risk management is an integral component of our management processes. To this end, we

have established processes and structures to systematically recognise and seize opportunities, and to avoid risks that threaten our business success.

As part of our strategy and planning processes, we pay close attention to relevant external and internal challenges, analyse economic, environmental and social developments, extrapolate trends and observe macroeconomic and industry circumstances, to identify opportunities and scope for development for Biotest.

Biotest also expressly supports the comprehensive approach of the United Nations Sustainable Development Goals (SDGs) for 2030. In particular, we support the goals for good healthcare (SDG 3) throughout the world with our core business. The other SDGs are also addressed by our internal requirements supporting corporate social responsibility.

Biotest's sustainability report is based on the ten principles of the United Nations Global Compact (UNGC), as well as other international guidelines and recommendations, including for the definition and selection of non-financial indicators and for reporting, such as those of the OECD. The recommendations of the 'European Federation of Financial Analysts Societies (EFFAS)' are taken into consideration when selecting and measuring indicators.

Substantiality

2. The company indicates which aspects of sustainability have a substantial influence on its business, and how it integrates these into its strategy and systematically addresses them.

Biotest produces biological medications that are derived from human blood plasma. This plasma is provided by healthy people, who want to help people who are ill – the donors do not sell it, they donate it and only receive a small allowance equivalent to minimum wage. They do so not for the allowance, but out of personal conviction and in the belief that they are making an extremely important contribution to others who are far less fortunate. Their plasma donations offer fellow human beings a chance of survival, or improve the quality of life and extend the life expectancy of people with chronic diseases. Need for plasma proteins can be very high – for example, a person suffering from haemophilia monthly relies on plasma proteins, which are derived from up to 100 plasma donations.

In some 90 countries around the world such patients rely on our help and the quality and efficacy of our medications.

Producing medications that rely on voluntary donation of a scarce human raw material, with the goal of offering live-saving benefit to seriously ill people, makes our business highly responsible in its very essence. This responsibility to donors and seriously ill patients and our value creation structure and mission are at the heart of what sustainability means for us.

The exceptional responsibility that Biotest holds here with respect to donors, their donations and patients, characterises the claim and self-conception of our sustainability strategy:

TAKING RESPONSIBILITY.

The links in our value chain and processes are geared towards this, and all our actions to protect donors, their donations and patients are key features of our sustainability approach. All activities and processes in the entire value chain that are related to protection, safety and quality are therefore relevant to our sustainability strategy.

We mean by this not only the direct protection of donors and patients, careful management of plasma and the effort to gain maximal yield and as many products as possible from this scarce raw material. All measures to support our medications' efficacy, ensure good tolerability and eliminate side effects are also components of sustainability.

Our responsibility takes concrete form in several areas:

Responsibility towards patients and users

Biotest works in a highly regulated environment in which drug safety and quality are the top priorities. We comply with this environment by following strict safety standards that far exceed the legal requirements, and comprise two central aims: Ensuring safety and quality in all the research, development and manufacturing phases for our products, and producing medications that set benchmarks for safety, quality, tolerability and user friendliness.

These goals are operationalised in the form of a rigorous zero-error tolerance with respect to the health of plasma donors, plasma donations and the final product, otherwise contaminated plasma could cause severe infections of patients.

If doubt arises at any point as to the safety of a donor, indications concerning the quality of plasma or any other possible concerns about the final product, we respond immediately and systematically. For example, if a donor is found to be infected with HIV, hepatitis or parvovirus B19 subsequent to a donation, not only is he excluded from further donation, but all plasma in storage is destroyed.

Concerning our responsibility towards patients, we do not differentiate based on the countries they live in or whether less restrictive or less costly standards would apply than at our headquarters – we serve all patients under identical safety standards which are the highest applicable here in Germany.

Responsibility towards our donors

Well known is the system of the obligation to report side effects for medicinal products - the so-called “pharmacovigilance”. However, we are just as much interested in our donors'

wellbeing both during and after donation. As part of the "haemovigilance" system, side effects and unusual reactions during the donation are recorded and evaluated.

Haemovigilance is a systematic monitoring system mainly to ensure the donor's well-being but also to continuously monitor and improve the donation process itself. Preventive protective measures have top priority for the donor; the goal for the donation process is the early detection of new risks and quality deficiencies while plasma donation.

Our donors should feel safe and should want to return. We take our responsibility for our donors very seriously.

Responsibility towards our employees

Our responsibility towards our employees has been translated into various individual goals and supported with multiple concepts and actions. We create the conditions for our employees to work independently, with a high level of accountability and in teams with very skilled and motivated co-workers. We seek out creative thinkers who crave challenging tasks, and offer in exchange varied occupations, space for personal development and manifold promotion opportunities. Biotest takes its responsibility as an employer seriously. Biotest combines the benefits of a dynamic medium-size business with advantages that are otherwise generally only found in large corporations. Biotest's culture is as international as a corporation and as personal as a medium-size company.

These goals are realised via a variety of on- and off-the-job training measures and diverse further education programmes, so that our employees are able to develop and evolve in accordance with their abilities and desires. We create a scope for development and collaboration with flat hierarchies and short decision pathways. We ensure the compatibility of work and family life, among other things, through our in-house childcare known as BioNest. Last but not least, our responsibility towards our employees is apparent in our attractive social and financial benefits (see criterion 16).

Responsibility for young people

Based on detailed planning of company needs, Biotest ensures that there will be an ongoing job afterwards for all apprentices. We inform schoolchildren about the apprenticeships that Biotest offers and we also offer internships for schoolchildren. For sixth formers and students, we organise creation labs and offer targeted orientation events alongside open days.

Due to our close cooperation with universities, we are not only represented at job fairs or organise regular information days and production site tours or offer a variety of internships. We also sponsor professional Bachelor's and Master's courses and offer graduates international trainee programmes.

We not only accept responsibility for youth, but also for our employees' children. Because in our BioNest childcare centre we ensure intensive and individualised care for children with above-average carer ratios.

Responsibility towards investors

As a public company listed on the stock exchange, we have a financial responsibility to our shareholders. This includes the careful use of financial resources, sustainable and long-term management as well as transparent and timely information on all important and, if necessary, short-term developments in the company and its markets. These goals are operationalised with a system of objectives comprising value creation, profitability, inventory management and other targets, and which is partially tied into the remuneration system.

Responsibility for the environment

Although our business activities do not cause any significant environmental pollution, it is above all the safe storage and processing of plasma that induces considerable power consumption and the associated possible CO_2 emissions — after all, the electricity consumption at the Dreieich site corresponds to that of a town of 23,000 inhabitants. And even if this electricity consumption directly serves the sustainability objective of product safety, Biotest does not consider this fact to be a natural or unalterable conflict of objectives.

Our vision for 2035 is: complete climate neutrality.

On our way there, we have already reached significant milestones in 2021: Biotest AG was already climate-neutral in the past financial year (Basis Scope 1 and 2). The Biotest AG is not simply satisfied with this climate neutrality, no, we are already working on the next milestones: its expansion to the entire Group as well as taking Scope 3 emissions into consideration.

Responsibility in the world

Providing adequate medical care and treatment with plasma proteins to people, viewed from a global perspective, is more the exception than the rule. For example, around 80% of the patients suffering from haemophilia A have no or insufficient access to appropriate treatment. Biotest accepts this responsibility.

In this regard, we were one of the initiators of the 'Project Recovery' of the World Federation of Haemophilia (WFH) to provide free medicines for patients in developing countries. We also support the Global Alliance for Progress (GAP), a WFH programme aiming to improve diagnosis and treatment of haemophilia patients in countries with a shortage of medical treatment. Thus far, this project has considerably improved the status of over 40,000 patients in 33 countries.

And, last but not least, we also have a responsibility towards the healthcare system – which we seek to support not only with the safety and quality of our medications, but also by developing dosage forms that can reduce the amount of doctor appointments, so as to reduce cost burdens on medical payment systems through self-medication, for example.

Our materiality analysis from 2020/2021 is based on a comprehensive benchmark analysis with pharmaceutical companies of various sizes as well as other plasma protein producers. Here, the safety issues relating to product, donation and donor are of particular importance to the industry; access to healthcare, employee development and occupational safety, environmental footprint and ethical business conduct. This result not only coincides with our previous assessment - these topics are already the focus of our sustainability management and are addressed through numerous measures.

Information on the opportunities and risks of key sustainability aspects is also provided in criteria 1 and 3.

Goals

3. The company describes which qualitative and/or quantitative and time-delineated sustainability goals are defined and operationalised, and how their progress is measured.

The term “sustainability” does not have a single definition. However, in the interest of simplicity its various concepts can be traced back to a common denominator. After all, despite differing definitions, the sustainability discussion is basically about taking responsibility for future generations and their quality of life, as well as already aligning today's actions to these goals.

Our central sustainability motto is to take responsibility and to live up to this as effectively as possible. And we do not just accept this responsibility for future generations. We take on such responsibility today by offering people with serious diseases a chance of survival and trying to improve the quality of life of people with chronic illnesses as best we can. Also, because blood plasma is a natural and replicating raw material, and no significant environmental damage is caused by our production processes, our activities and use of resources — with the exception of electricity purchases that have not yet been converted to electricity from renewable sources — and our business will not be a burden on future generations.

'Taking responsibility' is not only the central guiding principle for Biotest, but it also represents the overarching concept and frame of reference for our sustainability management. Accordingly, this concept is designed in several dimensions and operationalised in individual goals.

This not only applies to specific objectives for key stakeholders such as patients, employees and owners, but also includes key sustainability issues such as the environment, resource use and compliance with external (e.g., legislation) and internal standards (e.g., process safety, zero-error tolerance).

Wherever possible and meaningful, these subject areas and sub goals are further specified and operationalised by key figures, in order to communicate expectations more transparently and to be able to make a clearer assessments of achievements or targets (see also the remarks and goals concerning energy use, waste generation, plasma yield and emissions in criteria 10-13). In other cases, these objectives are set out in standards and instructions (e.g. in the Guideline for Specialist Groups [Richtlinie Fachkreise] and the Anti-Corruption Guideline which came into force in 2021).

The monitoring of the achievement of objectives is just as dependent on the individual case as the frequency of the review and the involvement of top management. The context in which the reporting on this takes place is equally dependent on the individual case. While reporting and the discussion of financial and performance issues predominantly take place in board meetings as part of monthly reporting, department-specific projects and initiatives that do not address the full board are directed through project and departmental meetings.

In addition, topics with a particular risk potential are also included in the risk management system. Approximately 39 short-term and 85 long-term individual risks are currently monitored by the risk manager and the risk management committee, and reporting takes place on an ad hoc basis, at the latest every six months. There are also numerous sustainability-related topics represented here, such as risks and their probability of occurrence, impact class and coping strategy with regard to surroundings, environment, employees, supply chain and law/legislation. Given that Biotest cannot avoid a number of things but that their impact can always be controlled, we are working on an even closer integration of sustainability management and risk management. This is because we consider the inclusion/assessment of longer-term trends and changes in the environment in our risk management as an opportunity to use this more effectively as an early-warning system and to be able to further increase the effectiveness of our sustainability management simultaneously. For this reason, we included the new category of ‘sustainability’ in the risk analysis for the first time in 2021.

Ensuring maximum product and process safety is the priority objective for Biotest. Since further sustainability goals may well lead to conflicting objectives, we do not prioritise nor favour one goal at the expense of another, but strive to achieve them simultaneously as far as we can.

What is unique about Biotest in terms of sustainability, however, is that growth for us means little consumption of resources at the expense of present or future generations. Because, on the one hand, the main resource used, blood plasma, is able to regenerate, i.e., it is a 'renewable raw material'. On the other hand, growth of our company means that we were able to reach and supply even more seriously and chronically ill patients. In this regard, our growth targets do not conflict with the sustainability targets; they are more likely to be congruent or have a positive effect in the same direction.

Depth of the value chain

4. The company indicates the significance of aspects of sustainability for value creation, and the depth to which sustainability criteria are verified in its value chain.

"Taking responsibility" is our central sustainability goal. It characterises our identity and our actions. This guiding principle also characterises our value chain. All processes are shaped to support the best possible protection for donors and patients, and to maximise safety. Accordingly, a close-knit web of controls, quality assurance processes and other precautions governs our entire value chain, from plasma donation to delivery of the medications we produce, to best ensure our responsibility towards our donors, donated plasma and patient. Our value chain is therefore designed as follows:

Procurement: Given the complexity of dealing with plasma derivatives and the associated need to procure plasma as the sole raw material, we have set up our own plasma purchasing department. There, suppliers are managed internally and externally to meet the exacting requirements of the plasma and its donors.

All plasma suppliers, together with the countries of origin, plasma stores and plasma test laboratories, are audited by Biotest and approved by the European Medicines Agency in the so-called Plasma Master File (PMF) process. We use PMF plasma exclusively.

Plasma is always obtained deep-frozen (at least -20 °C). This is donated voluntarily, either as part of a blood donation whereby the cellular components are separated from the plasma after the donation ("recovered plasma") or by automatic plasmapheresis, in which the donor receives their cellular components back during the donation. According to the European Pharmacopoeia, the plasma must be deep frozen under validated conditions within 24 hours at the latest after it is obtained, reaching a core temperature of -25°C within 12 hours at the latest.

Every plasma donation is tested serologically for anti-HBsAg (HBV surface antigen), anti-HCV (hepatitis C virus) and anti-HIV1/2 (human immunodeficiency virus). In addition, each plasma donation undergoes NAT testing (Nucleic Acid Testing) in a so-called minipool for the following viruses: hepatitis A virus (HAV), hepatitis B virus (HBV), hepatitis C virus (HCV), human immunodeficiency virus (HIV) and fifth disease (parvo B19).

As a member of the PPTA, Biotest performs more testings than the statutory requirement. In accordance with the PTTA QSEAL certification and the associated binding IQPP specifications, the requirements for plasma are very strict. Additional information:

https://www.pptaglobal.org/safety-quality/standards/qseal;
https://www.pptadeutschland.de/qualitaet-sicherheit/qualitaetstandards/iqpp

In principle, only healthy people from certain geographic areas are allowed to donate (even stays in countries with high infection rates such as Kenya (HIV) or Great Britain (BSE) can

represent a reason for being rejected from donating), who have certain habits (no drug abuse) and are verifiably doing so of their own free will (after every donation, the donor is free to withdraw if, for example, they were exposed to peer pressure).

The donation and treatment processes include further measures to ensure safety and quality:

Reception of plasma donors: Donors confirm their identification with their donor or picture ID. They must reside permanently within a defined distance from the donation centre and be between the ages of 18 and 65. Donors who have a cold, recent tattoos, specific previous illnesses, travel to defined regions, etc. are excluded. In addition, a questionnaire on his state of health and his risk group assessment as well as a vital sign test (blood pressure, pulse, body temperature, haemoglobin) must be completed. Each donor also undergoes a medical examination.

Medical examination: Once this information is collected and compared to a blacklist, a medical examination is required at regular intervals to certify donor safety. The physician determines the person's suitability as a donor, with a typical exclusion rate of around 20% in Germany.

Extraction: Before the donation and after identity verification, the donation process is explained. Blood is extracted to the plasmapheresis device, where plasma is separated from the other blood components. The plasma is collected, while the blood cells flow back into the donor's body. Plasma can therefore be donated more often than blood, as the body can reform plasma within a few days. Following the donation, donors can receive an expense allowance in accordance with legal regulations. For the integrity of the plasma ingredients, the plasma is frozen, and storage and transport are kept at -20° Celsius all the time.

Reception: To ensure the quality and safety of the medications, Biotest exclusively collects the plasma under controlled temperatures at plasma centres.

We inspect each incoming donation for quality and integrity in line with Biotest requirements in the incoming goods inspection. Every donation is received individually and can be traced back from the final product to the donation for a period of 30 years.

Production: Plasma is processed by pooling and thawing thousands of donations in a so-called plasma pool. This plasma pooled is tested for HIV, hepatitis and parvovirus B19 markers. Positive pools are destroyed. The different fractions of the plasma that constitute the raw material for an end product are separated by fractionation using variations in alcohol content, temperature and pH value, and numerous additional processing steps then yield clotting factors, immunoglobulins and albumin. Multiple stages of filtration, depletion and pasteurisation are then carried out to deactivate and eliminate viruses and thrombogenic factors, and to reduce prions to ensure the final product is as safe as possible.

The full manufacturing process from plasma donation to delivery of the medication lasts around seven to eight months. Final release of the products follows – separately for each batch produced – in Germany by the Paul Ehrlich Institute.

To meet our responsibility to patients for maximum product safety and quality, close communication and cooperation of all participants along the value chain is necessary, but not sufficient in itself. Therefore, we have extended our expectations and requirements to our business partners (as stated above) in strict and detailed guidelines and standards. This allows us to ensure that the behaviour and actions of our business partners are in line with our sustainability goals, especially as compliance with these guidelines is closely monitored by Biotest and, in part, by external bodies.

Process Management

Responsibility

5. Executive governance responsibilities for sustainability are described.

Responsibility for the sustainability management lies with the Biotest AG Board of Management, with assignment of specific individual topics corresponding to the relevant area of responsibility. The Supervisory Board is provided regularly with a report on the status and progress. Supervision and reporting for specific sustainability issues is either part of regular management reporting or addressed in separate project meetings.

Sustainability at Biotest concerns and applies to everybody – every employee is responsible for it within the framework of their own work and capabilities. The 'Klimaretter-Lebensretter' (Climate Savers – Lifesavers) project, for example, shows how this is embraced.

Taking the stairs instead of the lift, not leaving appliances on standby, using the heating properly, eating less meat, and many more measures. Biotest, together with other companies in the health sector, is taking part in this project whereby employees volunteer to help make their workplace more environmentally friendly. Individual actions relating to energy, mobility and consumption can be selected from 24 predefined measures and implemented for a time period chosen by the participant. This commitment to the environment can be seen directly via a CO_2 calculation, and the over 100 participating companies are continuously ranked in terms of their impact reduction, which provides another incentive.

This ensures that even small measures, when they are implemented by multiple 'climate savers', can make a big difference to the planet. 133 employees from 24 departments have been active here since the project started in 2019, and the results can be viewed on the Internet and compared with participants from other groups and companies. Biotest is currently ranked 12th out of the 111 participating companies, with a total saving of 26,361 kg of CO_2.

But as a company, we are also working on further reducing the CO_2 emissions associated with our business activities through a number of small, but effective, measures. The disposable (“to go”) cups in the coffee machines were abolished. At the Dreieich site, 23 water dispensers with high-performance filters and thermal barriers were installed for our employees so that fresh

table water from the tap makes the environmental pollution caused by the transport, storage and recycling of water bottles obsolete. Previously, paper-based processes (e.g. the compliance approval process) were converted to a paperless SharePoint algorithm or digitally documented from then on (e.g. case processing for drug safety). Wherever possible, we strive to send documents electronically. The invitations to our general meetings, which were sometime extensive, were completely converted to email in 2021. The same applies to our ordering system and electronic supplier communication, in which we were able to reduce paper consumption by more than half; the ballpoint pens used for marketing purposes are now made of sustainable plastic, as they are made from renewable sugar cane and can therefore also be composted; we source from a PC manufacturer whose housings are mainly made of recycled plastic from old computers and who, to date, has processed almost 10,000 tonnes of used plastics for this purpose and has recycled a total of 45,000 tonnes of recyclable materials since 2014. The latter is also increasingly using recycled plastic waste of oceanic origin for packaging materials.

Furthermore, we offer interested stakeholders the opportunity to visit Biotest Next Level using a virtual reality application, which does not require travel and the related emissions.

We also provide our employees with the appropriate tools for further autonomous climate protection contributions - for example, through Skype for Business, in order to replace travel to meetings and talks with similarly effective online communication.

As we assume that further considerable sustainability potential can be tapped through intelligent software support and the use of hardware, we initiated a 'Green IT' project at the end of 2020. Among other things, 15 recommendations for more sustainable use as well as lower CO_2 emissions and power consumption during operation were developed and presented to all employees in September 2021.

Rules and processes

6. The company describes how the sustainability strategy is implemented using operational business rules and processes.

In striving to do business sustainably, Biotest does not rely only on compliance with applicable laws and external regulations. We also adopt voluntary requirements and standards, such as with respect to plasma and donor safety.

With these standards, we want to meet internationally recognised ethical, social and ecological principles of corporate governance and substantiate them with regard to our corporate processes. Additional concrete guidelines are implemented in various central areas such as Compliance, Purchasing, HR, Waste/Disposal, as well as the Environment, Health & Safety Policy (EHS).

We have also developed clear guidelines and frameworks with respect to the conduct of our employees – which are not simply provided as an orientation. This way, we can also anchor sustainability-relevant standards in work processes. Our comprehensive Code of Ethics and Business Conduct is of particular importance here, providing employees with some 30 pages of clear guidance. It provides our employees with some 30 pages of clear guidance. This document explicitly lays out expectations of behaviour, as well as the consequences of lack of compliance by an employee or tolerance by a supervisor. Participation in training on the Code of Ethics and Business Conduct is not only compulsory for employees and executives, the training has also to be repeated every 3 years.

These group guidelines apply across the organisation and into the supply chain where possible, even if supply does not lie directly within Biotest's area of control. Our corporate guidelines are directive in nature, and are continuously monitored to respond to changes in background conditions or stakeholder requirements.

In addition, we have established processes to implement this strategy operationally using a variety of sustainability-related performance indicators (see criterion 7).

In the last two years, both organisational changes and staff increases have also been implemented to make our sustainability management even more effective. The areas of occupational safety, energy management and environmental protection were merged into the newly created EHS (Environment, Health and Safety) department. Since energy management has already been certified since 2014 and has in the meantime also achieved DIN EN ISO 50001:2018, we are currently working in the field of occupational safety on certification with the seal of quality of the BG RCI (German Trade Association for Raw Materials and the Chemical Industry). In the medium term, we also strive for the introduction and certification of an integrated management system.

Control

7. The company describes how and which sustainability performance indicators are used in regular internal planning and control. It illustrates how appropriate processes ensure the reliability, comparability and consistency of data for internal management and external communication.

We have defined zero-error tolerance as the maximum target for the most important performance indicator for us, product safety. In addition to energy-related indicators such as energy consumption per litre of plasma processed, the share of renewable energies in electricity purchases and key figures of waste management, a large number of other performance indicators are also used for the management of business and sustainability approach. It is clearly defines for each indicator, how and at what rhythm it should be measured or reported, i.e. weekly, monthly, quarterly or annually. For each indicator, it is also determined at what level of the company and as part of what management process it is to be measured,

i.e. whether it is a component of regular reporting and control processes (e.g. financial and HR indicators) or is monitored as part of specific or thematic project meetings (e.g. R&D projects; the Biotest Next Level expansion project; energy management; waste management).

Many of these indicators are also a permanent component of our financial and business reports, in particular with respect to finances, research & development and HR.

The EFFAS (European Federation of Financial Analysts Societies) sustainability indicators used in this Declaration of Compliance are a core part of our controlling processes. The indicators used by Biotest for direct and indirect management of our sustainability approach far exceed the number of EFFAS criteria.

EFFAS S06 - 01 performance indicator:
Share of suppliers and partners in the supply chain who are assessed for compliance with ESG criteria.
0 % because not relevant to sustainability performance.

EFFAS S06-02 performance indicator:
Share of suppliers and partners in the supply chain who are audited for compliance with ESG criteria.
0 % because not relevant to sustainability performance.

As a manufacturer of medications and due to its use of blood plasma, a potentially infectious material, Biotest operates in a highly regulated environment. The entire value chain through to the patient is subject to strict and uninterrupted monitoring by various authorities and organisations. In some cases, very few suppliers are approved by authorities, in extreme cases only one supplier is certified worldwide for a given product (e.g. special filters for production). In these cases, assessment and auditing of suppliers would be conceivable, but changing suppliers if deviations from ESG (environmental, social, governance) criteria were found would, however, not be possible.

Therefore, no assessments or audits of our suppliers using ESG criteria are performed. Due to our procurement guidelines for non-plasma products (local/Western Europe focus) and order bundling with large, capable suppliers located here (also see criterion 17), we can largely exclude any ESG-related issues within our value chain.

Incentive systems

8. The company describes how performance targets and remuneration for management and employees also align with sustainability goals and long-term value creation. It shows to what extent reaching these objectives is a component of performance evaluation for the highest level of executive management (Board of Management/Executive Board) by supervisory bodies (Supervisory Board/Advisory Board).

The incentive system for management at Biotest is based on agreements around company goals, and goal achievement determines the amount of variable remuneration.

The Supervisory Board defines corporate goals for the Board of Management and defines for each board member's area of responsibility how a given result translates into a percentage achievement of the relevant goal. In addition, the Supervisory Board sets specific quantitative and/or qualitative targets for the Executive Board members on an individual and situational basis, some of which are long-term in nature and may also relate to sustainability performance. At the end of each financial year, the Supervisory Board verifies whether or to what extent these goals were met.

The Biotest management system also encompasses performance goals for non-pay scale employees. Employee variable remuneration is aligned with the profitability and operational efficiency of the company as a whole with product quality and safety as its prerequisite.

Goals are not differentiated based on their relevance to sustainability. Since the essence of our business model is sustainably focused on responsibility to donors, patients and the environment, our performance-based remuneration systems indirectly have a positive effect on sustainability performance.

Stakeholder participation

9. The company describes how social and economic stakeholders are identified and integrated into the sustainability process. It indicates whether and how ongoing dialogue with stakeholders is supported, and the results integrated into the sustainability process.

We maintain regular contact with the people and groups whom we impact with our decisions and activities, or who have influence over our business. Our stakeholders include, for example, our employees, business partners, shareholders and other investors, analysts, physicians, patients, patient organisations, public authorities, associations and neighbours to our sites. The method underlying our stakeholder dialog is topic-specific and event-driven. The method on which our stakeholder dialogue is based is topic-specific and event-related. Against the background of numerous stakeholder and materiality analyses available to us from companies in the pharmaceutical and plasma protein industries, we were able to dispense with further field research to identify the stakeholders or to ask them which aspects are particularly relevant from their perspective. These groups and their requirements were therefore surveyed in

2020/2021 in a broad benchmark analysis with companies in the aforementioned sectors. As we are also in close and regular contact with our stakeholders, we do not believe that we have overlooked any material issues and concerns.

As part of our usual business activity, our specialist departments generally organise direct dialogue with stakeholders at local, national or international level depending on the topic and significance and conduct this in the form of one-to-one discussions, workshops or seminars, or as part of large conferences. Biotest is also engaged in industry networks and takes part in trade conferences and trade fairs.

Innovation and product management

10. The company describes how it uses suitable processes to ensure that product and service innovations contribute to improving sustainability of its own use of resources and that of users. It also indicates whether and how the current and future impact of its key products and services in the value chain and product life cycle is evaluated.

With Trimodulin, Biotest has a highly effective antibody composition in clinical trials which significantly reduces the mortality rate in patients with severe, community-acquired pneumonia. Trimodulin is therefore also relevant in the case of a COVID-19 infection, as this respiratory disease can lead to pneumonia, severe sepsis and multi-organ failure in severe cases. This is exactly what Trimodulin can prevent. Under the name TRICOVID, Biotest is currently preparing a clinical study for the severely affected, hospitalised patients with the onset of a systemic inflammatory reaction.

We are very grateful to the BMBF for the support received in this regard in the amount of €29 million. This funding is not only for research and study, but also allows us to push ahead with the parallel development of production, which would otherwise not have been possible.

However, Trimodulin is also a fitting example of our R&D motto of being able to reach those patients whose care was not possible in the past. That is why new products are specifically developed for the treatment or prevention of diseases for which there is currently no satisfactory therapy or none at all. In doing so, we are consistently orientated towards patient benefit and focus on therapeutic areas in which there is a particularly high medical need.

This motto and focus are also apparent in the case of a hyperimmunoglobulin against cytomegalovirus (CMV), which is able to significantly reduce the risk of transmission of the virus from a pregnant mother to the foetus and therefore the fatal effects of it having a CMV infection. To date, a lack of treatment options and the high risk of serious abnormalities have led to frequent abortions in the case of such an infection. Recent study results suggest that administration of CMV hyperimmunoglobulins significantly reduce the risk of virus transmission to the foetus and therefore save parents from having to make difficult decisions.

The unifying element of our innovation efforts is the survival of the seriously ill and improving the quality of life of people with chronic diseases, and ensuring the greatest possible product safety while doing so.

Protection of resources is another key sustainability aspect. We are therefore committed to utilising donated plasma as effectively as possible on behalf of the donors, and continuously improving efficacy and yield.

It is the nature of our business to work directly with patients, patient organisations, universities, physicians, hospitals and clinical trials, so that we are closely involved in the use, handling and effect of our products. This direct proximity to the use of our pharmaceuticals and the physicians who treat them enables us to take up suggestions from them and potential for improvement in a targeted manner. And this proximity and our own holistic development approach is also evident in Zutectra, the world's first drug that patients can inject themselves under the skin to prevent a hepatitis B reinfection after a liver transplant. These patients are not only spared many visits to doctors and clinics — which may entail their own risks in times of the Covid-19 pandemic — but also gain considerable autonomy, freedom and quality of life. We have achieved a similar increase in user-friendliness by halving the intravenous volume of the coagulation factor preparation Haemoctin, which also significantly reduces the treatment burden for the patient.

With Biotest Next Level, the largest investment project in our company's history, we will be able to produce five instead of three products from the same volume of raw material and significantly increase the plasma yield, which represents a quantum leap in our innovation and sustainability performance. This new facility will meet the requirements of both European and US regulatory authorities and will allow Biotest to distribute the products manufactured there worldwide.

Integrated product development as a guiding principle for our R&D efforts for us also means identifying and optimising the effects and implications of any new development on the entire value chain and for the entire product life cycle. This can only be achieved by including all parties involved, stakeholders and drivers in development processes. We always approach such projects with cross-functional and cross-organisational teams, and sometimes also with external parties, to integrate ideas, requirements and concerns effectively into such projects at an early stage.

We do not only measure our sustainability performance in product innovation – process innovations and continuous improvement are also a priority. This is also evident at Biotest Next Level.

We will be able to achieve significant process improvements, for example, with our immunoglobulin IgG Next Generation, which not only further increases virus and prion safety, but also further reduces possible side effects such as thromboses or haemolysis.

The new buildings for this project follow Green Building guidelines in order to achieve environmentally friendly construction using low-pollution and low-emission materials. The use of highly insulated external components in the facade, triple glazing, special high-insulation materials and energy-efficient building technology ensures the energy efficient operation of buildings and installations, so that we have been able to exceed the energetic requirements of legislation by far. Additional large investments at the Dreieich site have also given us the opportunity to critically examine and redesign many processes.

To ensure the products are as safe as possible, we must also fulfil official requirements regarding obligatory animal testing. In 2021, we successfully completed a research project aimed at making such experiments obsolete through in-vitro tests. We are currently intensively investigating the extent to which studies in patients with acquired fibrinogen deficiency can be reduced by using mathematical models, algorithms and artificial intelligence more efficiently when evaluating scientific literature and other data sets.

Approximately 40 projects are currently underway with universities and treating physicians as part of a more customer-focussed research programme with the aim of developing even more customised preparations for patients and further optimising the best possible benefits for existing products.

In order to improve patient safety, Biotest has also gone far beyond the statutory provisions when it comes to counterfeit protection. A subsequent manipulation attempt now not only causes the seal to be destroyed. For Biotest products, the packaging is also destroyed and thus rendered unusable. Biotest is also in the process of ensuring anti-counterfeiting measures are in place in countries where these legal requirements do not exist. This has already been implemented in China, Saudi Arabia and Oman, countries in which there are usually high counterfeiting rates.

Its expansion to countries such as Russia, Brazil and Turkey shows how important it is for Biotest to effectively anchor safety and sustainability aspects in the supply chains - everywhere, even where this would not be required by regulations.

EFFAS E13-01

Improvement of product energy efficiency compared with the previous year:

Energy consumption at the Dreieich site in KWh per litre of processed plasma including Biotest Next Level measured 71.6 KWh/l in 2021, compared with 75.3 KWh/l in 2020.

The reason for the overall higher energy consumption is not a supposedly higher specific energy consumption or lower energy efficiency in production. The higher consumption is mainly due to the test run for the production launch of Biotest Next Level, which is included in the total consumption. If these effects had not been not taken into account, the energy consumption per litre of processed plasma would have been 41.85 KWh/l (45.35 KWh/l in the previous year). This value will continue to drop after commissioning the new facilities, firstly due to the

elimination of the extraordinary effects, as well as to the many investments that will result in significant reduction of energy consumption in operations, as described above.

EFFAS V04-12
R&D expenditures

Research and development expenditure in the financial year 2021 amounted to 10.1% of turnover. Biotest is therefore in the top group of the plasma industry.

No meaningful breakdown into individual, specific sustainability aspects is possible. In the sense that our research and development activities are primarily dedicated to the efficacy, safety, dosing and tolerability of active agents and medications, the major part of our expenditures here can be considered to be related to sustainability.

Environment

Use of natural resources

11. The company describes to what extent natural resources are utilised for its business activity. This includes materials as well as input and output of water, soil, waste, energy, acreage, biodiversity and emissions for the life cycle of products and services.

Our environmental concept is characterised by the fact that we try to minimise the use of natural resources wherever possible, as long as there is no impairment of our central objective, 'maximum product and process safety'.

The main resources used are electricity, natural gas, fuel oil, diesel, gasoline, drinking water, liquid nitrogen, refrigerant and special gases. They are consumed in manufacturing as well as by refrigeration and air conditioning systems, heating and lighting, steam and compressed air systems, water treatment and by the vehicle fleet.

Primary resource consumption was natural gas with 85,026 MWh, electricity at 32,522 MWh (our own power generation amounted to 6,436 MWh), liquid nitrogen at 260 tonnes, 25,747 litres of fuel oil and 84,345 litres of fuel.

Drinking water consumption in 2021 registered 409,503 cubic metres. Wastewater from production is treated in a proprietary facility before being released to the public network.

Waste volumes in production are in direct relationship to the volumes of plasma processed, with the largest portion comprising organic solvents (waste alcohols). These are required for fractionation of the plasma respective its separation and purification. For the first time, the 2021 waste statistics also include the plasma centres and affiliated companies of Biotest AG. As a result, the volume of waste has increased compared to the previous year, while at the same

time the recycling rate has fallen due to the predominant requirement for thermal disposal of the waste produced.

10,246 tonnes of commercial waste were generated in the Group in 2021. Of this, 86 % was able to be utilised materially or recycled. The remaining almost 14 % was mainly thermally disposed of. To ensure professional waste management, Biotest has commissioned several specialised waste disposal service providers, which are audited by Biotest on a case-by-case basis. In addition to this, Biotest also participates in the dual system for recycling sales packaging. This saved 22 tonnes of CO_2 equivalents and approximately 6 tonnes of crude oil equivalents (based on the comparative value from the previous year; values for 2021 were not yet available).

The separation rate of 90 % required by the 2017 amendment to the German Commercial Waste Ordinance [*Gewerbeabfallverordnung*] was almost achieved at 89.4 %. The reason for the lower rate compared to the previous year (92.7%) was the disposal of bulky waste from the exhibition area with numerous composite materials that were not able to be separated.

Resource management

12. The company describes the qualitative and quantitative goals it has defined for its resource efficiency, use of renewable energies, increased raw material productivity and reduced use of ecosystem services, and how these have been met or will be met in the future.

Our corporate responsibility goes beyond the greatest possible product safety and patient protection. We also strive to minimise the impacts of our business on people and the environment in procurement, development, manufacturing and sales. This includes protecting resources and minimising emissions and waste. The risk emanating from wastewater, waste and emissions is fundamentally low because chemical syntheses are not used in the development and manufacturing of our products. Biotest has nonetheless defined environmental, health and safety guidelines with mandatory resource and environmental protection components.

Blood plasma is the most important resource used for our medications. Resource protection for us means protecting plasma donors as well as their donated plasma. Careful handling of these voluntary donations is a particular obligation for us. One focus of our research and development activities is to utilise donated plasma as effectively as possible on behalf of the donors, by continuously improving efficacy and yield.

The Biotest Next Level project is of key importance in this respect — not only because the production capacity will more than double. Biotest Next Level will also represent a quantum leap in our sustainability performance. Numerous process innovations, specific investments in special insulations, and the use of natural refrigerants such as carbon dioxide will allow us not

only to significantly reduce resource and energy consumption in production per litre of final product, but also undercut the German energy savings regulations requirements by 20 %.

We will also be able to produce five products from the same volume of raw material that has resulted in three products until now. Biotest will have its new production sites certified by the US Food and Drug Administration (FDA) so that products for the US market can be centrally manufactured in Dreieich, which further improves the resource and energy efficiency of our production site. The FDA certification criteria also partially exceed the already strict European requirements and standards, which further benefits product safety and patients.

There are no appreciable social or ecological impacts from the harvesting, collection, production, sale or use of our products. We produce medications based on natural biological products. Only freezing/storage and minimum storage or quarantine times result in increased energy consumption, the adverse ecological effects of which are minimised through the use of renewable electricity and CO_2 compensation. However, this commensurately increases product safety and availability.

Biotest has an energy management system certified to DIN EN ISO 50001:2018 and also has two full-time energy managers. They not only have the task of monitoring energy and resource consumption, but also initiating and implementing relevant measures independently with the responsible departments. The focus of such measures in recent years has been on the installation of more energy-efficient air conditioning systems — the electricity savings per replaced system amounted to up to 40 %, which corresponds to the annual consumption of 50 households — on the installation of modern pumps, energy-efficient renovations on roofs and windows as well as the ongoing complete replacement of conventional light sources with LEDs and the installation of motion detectors and dimmers for needs-based control of the lighting. The identification of roof surfaces and facades suitable for photovoltaics began in 2020 and has now been completed. Other relevant framework conditions and preconditions for implementation are currently being clarified (e.g. discussions with insurers). Furthermore, we are currently investing in an optimised meter infrastructure in order to further increase the transparency of energy flows as a prerequisite for future energy savings.

90 % of the energy consumption of a plasma centre is caused by cooling — the ‘Core Satellite Project’ of Plasma Service Europe shows that intelligent redesign of processes and infrastructure can lead to significant savings in electricity and emissions. Here, the previously decentralised storage of plasma is gradually being converted to larger, more efficient and centralised “core cooling centres”. In the target situation, the number of cold storage cells in Germany would not only be reduced from 24 to 6, but also considerable savings in electricity consumption and emissions would be achieved on balance, despite the increase in delivery trips as a result.

A monthly report is made to the responsible member of the Board of Management.

By the end of 2020, a reduction in specific energy consumption of 2.5 % compared to 2017 was planned, but in view of many special effects relating to the completion and commissioning of Biotest Next Level, the achievement of the target can neither be reliably determined nor is it meaningful. However, after the start of routine production of Biotest Next Level at the end of 2022, we expect a significant reduction in specific resource and energy consumption, and, once production has reached a steady state, it is also planned to restate the savings targets.

Until then, new savings targets have been defined on a qualitative basis for the period from 2020-2023. We aim to reduce the greenhouse gas emissions effect per unit of energy consumed to below 0.2 t CO_2/MWh, which, compared to 2019, means a reduction of more than 20 %. Also, all significant electricity consumers are now to be presented in a special recording system, and projects such as the installation of a condensate heat exchanger for heat recovery from outflowing heating steam are to be implemented.

Electricity procurement was fundamentally changed for Biotest AG in 2021. Due to the complete conversion to green electricity or electricity from hydropower, it is now CO_2 neutral.

As a result, other energy sources are now also CO_2-neutral, whereby corresponding investments in certificates for climate protection projects to offset emissions amounting to 21,907.2 tonnes of CO_2-E were made. To this end, Biotest has examined numerous projects worldwide and then invested in the construction of biogas plants for residents in rural areas of Vietnam and Cambodia. The methane gas obtained through the collection of waste and faeces now replaces the previous wood firing in smoky cooking places, and, at the same time, the high-quality organic fertiliser obtained increases the harvests, wood stocks and forests are spared and jobs are created through the construction and operation of the biogas plants. Overall, this project directly contributes to 11 UN SDGs. These multidimensional sustainability benefits have not only impressed Biotest, but the project has meanwhile won several international awards.

As a result, last year's objective of reducing Biotest AG's CO_2 emissions by at least 25 % was not only exceeded by far. Biotest is now CO_2-neutral due to the switch to electricity from renewable energies and voluntary CO_2 compensation measures in Scope 1 and 2. The conversion of the electricity procurement of the plasma centres and subsidiaries as well as the integration of Scope 3 represent the next important milestones on the way to the Biotest Group’s complete climate neutrality by 2035 at the latest.

EFFAS E04-01 performance indicator:
Total weight of waste

The total weight of waste within the Group in 2021 was 10,246 tonnes.

EFFAS E05-01 performance indicator:
Share of total waste that is recycled

In 2021, the share of recycled waste including utilised material measured 86%.

EFFAS E01-01 performance indicator:
Total energy consumption

Energy consumption for the most important energy sources, natural gas, electricity and heating oil, excluding the Biotest Next Level expansion project, amounted to 66,627 MWh (previous year 67,905 MWh) at the Dreieich site in 2021. The Biotest Group including Biotest Next Level had an energy consumption of 117,816 MWh in 2021.

Climate relevant emissions

13. The company describes its greenhouse gas (GHG) emissions pursuant with the Greenhouse Gas (GHG) Protocol or standards based on this protocol, and shares its self-defined targets for emissions reduction.

Biotest's CO_2 footprint before full compensation is approximately 21,907.2 tonnes of CO_2 equivalents (Scope 1 and 2 of GHG protocol). The additional 2.5% reduction in specific energy consumption will be accompanied by a reduction in emissions, especially as the share of renewable energies for electricity is to continue to rise as planned. After production start of Biotest Next Level we will decide to what extent this footprint can reasonably be related to other KPI like CO_2 per employee or per litre of processed plasma.

Biotest has not yet been using regenerative energies, which it has produced itself. Alternatively, at Biotest Next Level, we decided to operate a cogeneration plant with combined heat and power. As a result, and in addition to the self-supply of electricity, the building is also air-conditioned using waste heat or climate-friendly air-conditioning all year round through the use of absorption refrigeration systems, which, according to the German Federal Environmental Agency, represent an economically and ecologically sustainable solution.

Specific reduction targets will be quantified for the main energy sources, electricity and gas, after full commissioning. For the other energy sources, we also aim to reduce their consumption without setting any targets.

The freezing of blood plasma is a critical process for its safety, preservation and storage. With effect from 1 January 2020, the use of the refrigerant R404A in new systems is no longer permitted and is regulated in existing systems. Against this background, Biotest took measures at an early stage by converting to CO_2, combining or decommissioning old plants in order to be able to completely dispense with R404A in the future.

Similarly, we are also raising the awareness of our employees about the emissions impact of the means of transport they choose for business trips. We are equally committed to expanding our electro mobility, e.g., through the conversion of the plant security vehicles accordingly or to our employees by increasing the original 10 electric charging stations to 19 in the multi-storey car park at the Dreieich site.

EFFAS E02-01 performance indicator:
Total GHG relevant emissions

2021					
Energy source	**Volume AG**	**CO_2 equivalents**	**Plasma collection and distribution subsidiaries**	**CO_2 equivalents**	**Biotest Group**
Electricity	0 kWh	0.0 t CO_2	3,091,448 kWh	711.0 t CO_2	711.0 t CO_2
Green electricity HKN NEW 100	29,390,462 kWh	0.0 t CO_2	39,749 kWh	0.0 t CO_2	0.0 t CO_2
Heating oil	25,747 l	75.2 t CO_2	0 l	0.0 t CO_2	75.2 t CO_2
Natural gas	84,396,407 kWh	18,567.2 t CO_2	630,203 kWh	138.6 t CO_2	18,705.9 t CO_2
Diesel	50,449 l	131.2 t CO_2	26,248 l	68.2 t CO_2	199.4 t CO_2
Petrol	214 l	0.5 t CO_2	7,434 l	17.1 t CO_2	17.6 t CO_2
Refrigerant	555 kg	1,078.7 t CO_2	362 kg	1,119.4 t CO_2	2,198.1 t CO_2
	Total	**19,852.8 t CO_2**		**2,054.4 t CO_2**	**21,907.2 t CO_2**
			Investing in climate protection projects		**-21,907.2 t CO_2**
				Residual CO_2 footprint	**0.0 t CO_2**

Compared to the previous year, Biotest AG's gross CO_2 emissions are approximately 26.8 % lower. This exceeds last year's target of a 25 % reduction.

Company

Employee rights

14. The company reports on how it meets nationally and internationally recognised employee rights standards, and promotes the participation of employees in the company's sustainability management.

The vast majority of Biotest employees in 2021 were employed in member states of the European Union. UN human rights standards and ILO (International Labour Organisation) basic labour standards are already anchored in the law in these countries. The four basic principles of the ILO are freedom of association and collective bargaining, the elimination of forced labour, the abolition of child labour and the prohibition of discrimination in employment and occupation. Biotest naturally implements these standards.

At Biotest, the participation rights for employees and employee representatives are also regulated by the German Works Constitution Act [Betriebsverfassungsgesetz] or the Act on the One-Third Participation of Employees in the supervisory Board [Drittelbeteiligungsgesetz]. Through this, for example, extensive information and participation rights are ensured for employees through exempted members of the Works Council, the committee for senior executives and the representation of employees on the Supervisory Board. Regular constructive dialogue with employee representatives takes place for all topics that pertain to these rights. This ensures a balanced consensus on key issues within the company. This is one of the reasons why we do not see any significant risks in the area of employee issues in the context of our business activities and why we do not pursue any concepts that go beyond this.

Fair treatment and a partnership relationship with employees is for us the foundation and prerequisite for long-term business success. Biotest therefore wants to provide employees with a work environment where they are happy to work and able to develop. Employees are surveyed at regular intervals, so as to better understand their expectations and apply these to company policy in a structured manner.

A variable remuneration system with target agreements has been implemented as a management tool that supports the overarching company goals of economic efficiency in the use of resources and profitability

As already explained, our main products are **directly sustainable** and sustainability is a **characterising part of our self-understanding at Biotest.** Therefore we actually do not consider sustainability management as an isolated or separate initiative which we have to encourage staff to embrace separately. Nevertheless, in 2019 we launched a new initiative in the field of climate protection for and with our trainees: we have declared them 'energy scouts'. This was linked to the task of identifying and evaluating potential opportunities to save energy and CO_2 throughout the company in order to then evaluate measures as well as their cost-effectiveness and implementation. After the project work had to be suspended in 2020 due to the coronavirus, this project was completed in 2021 with great success. A new concept of how waste, costs and emissions can be saved at the same time as acquiring highly purified water with an amortisation period of less than 2 years was chosen by the IHK Frankfurt / Offenbach as the best project in the chamber district. This will also be associated with an honouring of the best in Germany in June 2022 in Berlin.

Of course, we also support initiatives such as the project 'Climate Savers – Lifesavers' (also see criterion 5), and even the top management has got involved with this.

Equal opportunity

15. The company describes how it implements national and international processes and its goals in the area of promoting equal opportunity and diversity, occupational safety and health, integration of migrants and people with disabilities, reasonable remuneration and work-life balance.

Equal opportunity

As an employer we tolerate no discrimination for reasons of gender or sexual orientation, religion or ideology, ethnic origin, nationality, disability or age. This is laid out in Biotest's mandatory Code of Ethics and Business Conduct. We value our employees and their contribution to the company's success. We promote equal opportunity. Biotest fills open positions based on skill, performance and potential, and job adverts are written gender neutral. We keep management continuously informed of legal requirements.

It is also part of our identity to treat our business partners in the same manner.

We protect the rights of our employees and prevent any form of discrimination. We are not aware of any violations of the ban on discrimination in 2021.

Diversity management and integration of migrants and employees with disabilities

For Biotest, living diversity is a basic prerequisite for remaining creative, adaptable and competitive. Our employees come from more than 45 countries of origin, different cultures and generations, each with their own values, attitudes and life experiences. They also belong to different age groups and therefore bring a wealth of different perspectives, experiences and skills with them.

Biotest integrates people with mental and physical disabilities as part of vocational training and student internships. We also create individual framework and working conditions within the company for such employees.

Refugees are supported, for example, with special language courses as part of their vocational training.

Equal pay for men and women

An important aspect of our corporate culture is to recognise the individual performances of our employees, including with appropriate remuneration in line with the market. We do not differentiate between genders, so there are no systematic differences between the remuneration of our female and male employees. Beyond remuneration structures, we are particularly interested in expanding the share of women in management positions.

Health management and occupational safety

The health of our employees is their most precious resource, and protecting it is therefore our ultimate obligation. This not only applies to the working environment of our employees, but also to their private lives. Our long-term goal is 'zero accidents'. We therefore work constantly to further improve occupational safety. For example, we recently set up a training centre and focused on topics relating to the rescue of people, container inspection, fire and explosion protection.

With 17 (2021) and 11 (2020) occupational accidents subject to reporting (11.3 per thousand full time employees in 2021) at the Dreieich site, Biotest is once again well below the average of companies covered by BG RCI, which is 17.4 accidents (2020) per thousand full-time employees.

Occupational safety and health are documented in binding company agreements. These concern, among other things, occupational health care for employees, difficult work conditions, on-call service, work hours, addiction assistance, and occupational integration management as well as provision of work clothing. In addition, Biotest offers subsidies for medicines, remedies and aids as well as support to quit smoking.

A company health management service actively promotes the health and well-being of our employees. Lessons and training in the area of health are an everyday occurrence, as is the regular Biotest Health Day covering different topics each year, such as vital screenings, mobility checks. Relaxation techniques at work, brain food, digital detoxing or measures to strengthen the immune system. Health Day could not take place in 2021 due to the Corona pandemic. Instead, however, the online training options were expanded. First aid training courses, trainings around accident prevention regulations and workstation assessments by the occupational medicine service are regularly offered.

Work-life balance

Work-life balance is not merely a recent social issue for us. We are aware that we can only benefit from and maintain the abilities and talents of our employees if we as an employer strongly support their ability to manage the challenges of balancing their professional and personal lives.

As a family-friendly company, we therefore not only support our employees with flexible work relationships with a good balance between work, family and free time. Our company childcare centre BioNest, which opened in 2015 with 1,400 sq. m for up to 80 children, was judged by the Mayor of the town of Dreieich to be the nicest childcare in the area. Small groups ensure that the carers are able to meet the children's individual needs. Our employees value the diverse activities offered their children, and the fact that the childcare is only closed between

Christmas and New Year's. Its hours of operation from 6 AM to 6 PM on work days is our way of contributing to the work-life balance of our employees with small children.

We are conscious of the importance of flexible work options to increase performance, motivation and productivity. This does not only includes our offer of numerous, individually tailored part-time work, flexible work hours and self-managed flexitime models for employees which are not covered by collective bargaining agreements. 'Arbeitswelten@Biotest' [workingworlds@Biotest] is evidence of our trust-based workplace philosophy, which focuses on performance instead of presence and is able to make a further contribution to our personal flexibility of our employees through situation-specific options for mobile working.

Qualification

16. The company describes the goals it has set and the measures taken to promote the employability of all employees, i.e. their ability to participate in the workplace and professional sphere, and adapt to demographic developments.

Our success is determined by the motivation, knowledge and abilities of our employees. Continuous development and lifelong learning for our employees is therefore a key component of our human resources policy.

To support employee loyalty and retention and their profitable contribution to the development of the company, our HR department uses an integrated approach. It begins with recruiting apprentices, supporting and promoting students, and extends through trainee programmes and support for new graduates in entry-level positions, to human resources development for specialists and management. We highly value the professional and personal development of our employees. To this end, we have not only created an international management programme to teach cross-functional and international management and leadership skills to potential candidates. We have also initiated a program for talented people from all operational areas and a personality development programme, for which 14 mentors were also trained in advance.

In 2021, the management training courses focused in particular on the topics of 360-degree feedback, good feedback practice and assistance on how to strengthen the personal responsibility of employees and motivation through task delegation or how the management of employees can also work remotely in the home office.

Particularly with respect to demographic developments, an ageing workforce and significantly rising age of retirement, the lifelong learning aspect and company health protection play an important role in promoting health and employability and preventing disease.

Offers to support employees in caring for their families are also gaining importance. Not only is the workforce getting steadily older, the share of people in need of care is also rising. More and more employees must care for ageing family members, in addition to their work

responsibilities. Biotest therefore supports its employees with various instruments to assist with such family care responsibilities (for example flexible working hours).

We assume that the average age of our workers will continue to rise as a result of demographic evolution. We also assume that highly qualified workers will continue to become scarcer in the external labour markets. Measures to further increase Biotest's attractiveness as an existing and potential employer are therefore key to employee retention and attraction.

This includes adapting jobs to the needs of ageing individuals and expanding health management to sustain health and performance. Whether regular health days with varying topics of focus, such as most recently, autogenic training while sitting, chair yoga, healthy movement and ergonomics with practical exercises, or, the ergonomic design of workplaces with the possible purchase of standing desks for employees with predominantly sedentary occupations — Biotest has implemented numerous measures to better meet health protection and the changing requirements and consequences of demographic change. Health protection is not just physical, but also has a psychological dimension. Here, we also like to adopt unconventional ways, such as resilience training which has been offered as part of the Biotest Impulse Days. This also includes carefree Christmas visits from relatives and parents — we made it possible for all employees and their relatives to have a free SARS-COV-2 test shortly before the festive period and enabled employees and their families to be vaccinated at the Biotest Vaccination Centre.

We address the foreseeable increased scarcity of highly qualified employees above all with measures to further increase our attractiveness as a current and future employer. We include here, in addition to initiatives already described, a parking garage with free parking for our employees. In addition Biotest offers an above-average pension packages. Strong collaboration with universities, targeted support for Bachelor and Master courses, sponsorships in the graduate environment and participation in job fairs also contribute significantly to our positioning as an attractive future employer. And last but not least, Biotest supports the Goethe University Frankfurt and its best students with the German scholarship [Deutschlandstipendium] – in 2021, a further 543 talented and committed students were awarded a grant of €3,600 in addition to a non-material support program designed to allow them to focus on their studies.

EFFAS S03-01 performance indicator

Age structure and distribution / number of full-time equivalents (FTE) per age group in the company

With regard to the indicators age structure as well as the proportion of women in the total workforce and in management positions, we report by head count and not by full-time equivalent because they are more meaningful. At the end of 2021, our more than 2,091 employees belonged to the following age categories:

2021 Age group	Number of employees	Share in %
< 30 yrs	368	17.6%
30 - 39 yrs	592	28.3%
40 - 49 yrs	509	24.3%
50 - 59 yrs	477	22.8%
>= 60 yrs	145	6.9%
Total	**2,091**	**100%**

2020 Age group	Number of employees	Share in %
< 30 yrs	351	17.1%
30 - 39 yrs	610	29.8%
40 - 49 yrs	482	23.5%
50 - 59 yrs	467	22.8%
>= 60 yrs	138	6.7%
Total	**2,048**	**100%**

EFFAS S10-01 performance indicator

Share of female FTE in the company's total workforce

The share of female employees in the total workforce as at 31 December 2021 was 53%.

EFFAS S10-02 performance indicator

Share of female FTE in management positions compared with total FTE in management positions

Biotest has divided management into two groups, executive management and top management. In executive management, the share of women is 19 %, and in top management, this figure is 30 %. Women constituted 33% of the Supervisory Board in 2021.

EFFAS S02- 02 performance indicator

Average expenditures for training per FTE per year within the company

The total costs for training in 2021 were €343 on average per employee (FTE) (previous year €452).

Human rights

17. The company describes the measures taken for the supply chain to ensure that human rights are respected worldwide and to prevent compulsory and child labour as well as any manner of exploitation.

Biotest is unreservedly committed to respecting and supporting human rights. As a company with headquarters in Germany, we are subject not only to all national standards, but also to the guidelines of the Organisation for Economic Cooperation and Development (OECD) for multinational companies. Compliance with the United Nations Guiding Principles on Business

and Human Rights and the International Labour Organisation's basic labour standards is also compulsory. Due to our headquarters and production being located in Dreieich, only a few small foreign sales subsidiaries and a highly regulated and transparent value chain, we can rule out human rights infringements and compulsory and/or child labour in the Biotest Group. Hence we do neither apply specific concepts nor we see risks regarding these issues.

However, our corporate responsibility does not stop at our internal processes or at the boundaries of our plants, but rather encompasses the entire pathway from donor to patient. We can exclude any child, compulsory or forced labour in the areas of the value chain that are under our responsibility and influence. Our suppliers are almost exclusively in industrialised Western countries, and are subject to similar protective laws and regulations, so that here as well there are no opportunities for unethical employment practices. We also try to procure as much as possible from local and regional sources. Within the framework of the GMP regulations of Biotest AG, the company endeavours to bundle the requirements of suppliers who are already qualified and based in Germany or Europe. In 2021, the order volume attributable to Germany alone was 85 %; another 13 % related to Western Europe, totalling 98 %. Because of this, we are of the opinion that we can almost completely rule out problems relating to forced/child labour or the violation of human rights within our value chain.

For construction works or procurement of capital goods where a supplier works with subcontractors, who may not be subject to such strict standards, our standard contracts contain assurances that social insurance contributions are made, a minimum payment level is met and employees come from the EU and/or have valid work permits. Each contractor is obliged contractually to ensure that these assurances are complied with and any subcontractors are similarly obliged contractually.

EFFAS S07-02 II performance indicator

Percentage of all facilities that are SA8000 certified

SA8000 is an international standard aimed at improving the working conditions of employees (employees, workers, but also temporary workers). Launched by Social Accountability International (SAI), an international non-governmental organization based in New York, USA, it primarily serves transnational companies as a minimum requirement for social and labour standards. In a context where Biotest has production sites only in Germany, and the standards that apply there exceed the requirements of SA8000 or are integrated into the relevant laws, we do not seek separate certification in this area.

Community

18. The company describes how it contributes to the community in the regions in which it has significant business operations.

Biotest sees itself not just as an employer, but as a member of society, in Dreieich and at its international locations. We not only create jobs in these regions, we also invest in the qualifications, social security and future prospects of our employees. We create prospects for young people on the job market not only by permanently increasing the number of traineeship positions. We have also exploited the size and technical complexity of Biotest Next Level to the point where we can henceforth train mechatronics engineers and warehouse logistics personnel.

Many companies in the vicinity supply us with goods and services. We are the largest employer, one of the largest business tax payers in Dreieich, which makes a significant contribution to the municipal budget and to the community. With a donation to the Dreieich fire brigade, we have helped to improve the health protection of emergency workers with special vehicles, so that they are now not exposed to possible harmful substances, or are only exposed to them for as short a time as possible.

Together with the founding family Schleussner, we sponsor the Paul Ehrlich and Ludwig Darmstaedter award for pioneering research in medical science with substantial sums. This prize is awarded to researchers in Germany and abroad with outstanding achievements in the areas of medicine that Paul Ehrlich worked in. Numerous award winners have subsequently been awarded a Nobel Prize. Numerous prize winners have subsequently been awarded a Nobel Prize. We also sponsor the Rudolf Pichlmayr award for outstanding performance in the field of transplant medicine and, in 2019, we inaugurated the Georg Kreymann-doctoral award for emerging scientists in intensive-care medicine. Despite the great importance of transplant medicine, there has not yet been any specialist or additional training in this discipline in Germany. For the first time, the German Transplantation Society (DTG) has now launched further training in the form of a mentoring program, and Biotest provides both personnel and financial support for this.

We also support public interest initiatives, often in collaboration with our employees.

Our social engagement is primarily directed towards issues that are closely related to our business and/or our problem-solving capabilities. We therefore work to support people with critically and chronic diseases, projects in healthcare and environmental protection, and cultural initiatives and educational projects. New is our support of the "Care for Rare" foundation, which is trying to raise awareness for children with rare diseases and who lack therapy options by attracting attention to them as "orphans of medicine".

A severe chronic disease influences the life of a patient not only physically, but often also has significant psychological and social consequences for the patient and their family. It is therefore important for people to have support from others in overcoming their problems, and to be able to connect with other people in similar situations. Patient organisations make valuable

contributions in this area. This is why Biotest supports them financially, in some cases for about 40 years. . Beneficiaries include the German Haemophilia Society Against Bleeding Diseases (DHG), the World Federation of Hemophilia (WFH), the International Patient Organization for Primary Immunodeficiencies (IPOPI), the Jeffrey Modell Foundation (JMF), the German Hereditary Immunodeficiency Self-Help Organisation (dsai) and the European Haemophilia Consortium (EHC).

We also serve in places where healthcare systems do not yet support adequate care for the seriously ill. This is why Biotest is also a partner to the World Federation of Haemophilia's 'Recovery' project, currently suspended for regulatory reasons, which supplies patients in developing countries with lifesaving medications free of charge.

With the promotion of SC Hessen Dreieich to the Southwest Regional League, the safety requirements of the DFB [German Football Association] also increased in 2018. The fans of the home and visiting teams have to be separated not only in the stadium, but also outside as well as on their way there. Biotest is happy to continue to provide the parking garage free of charge for guest trailers, despite the recent relegation.

In 2021, we also participated in the Zukunftswald [future forest] project of the City of Dreieich and financially supported the reforestation of 5,000 m2 as a sustainable mixed forest. Many children in need were delighted to receive Christmas presents from Biotest in December 2021. Years ago, the youth parliament in Dreieich suggested the construction of a parkour park, which was completed in 2021, and the financial support of Biotest played an important role.

A Biotest team participated in the Dreieicher Stadtradeln cycling initiative as a sign for the increased use of the bicycle in municipalities and, as in previous years, was awarded a special mention. With over 22,000 kilometres cycled and a saving of 3 tonnes of CO_2, the approximately 80 employees not only cycled the most kilometres, but also took first place once again and received the gold award from the Climate Alliance and the City of Dreieich as the most cycling-active company. And the individual award was also won by a Biotest employee with 2,000 km in 3 weeks.

We do not follow a separate concept with regard to the community, not least because there are no significant risks associated with our business activities here.

Political advocacy

19. All significant input to the legislative process, all memberships in lobby lists, all significant payments of membership contributions, all contributions to governments and all donations to parties and politicians should be presented, differentiated by country.

Biotest has adopted a comprehensive Code of Ethics and Business Conduct, which governs the position and behaviour of the company and its employees with respect to stakeholders.

Conduct with parties and influence on political processes and legislation is clearly defined here: We do not involve ourselves in current politics, and we support no political parties.

To the extent that concerns of Biotest are impacted by health and financial policy, we comply strictly with legal requirements when conducting all necessary lobbying efforts. We also respect and support the right of employees to take part in politics as private individuals and to engage in the political activities of their choice, as long as this is clearly understood to be a personal activity that is entirely independent of any employment with Biotest.

Therefore, no donations or contributions to political parties or similar contributions to others were made in 2021.

Biotest is a member of the following associations and organisations:

Plasma Protein Therapeutics Association (PPTA) Global/Europe	http://www.pptaglobal.org
EUCOPE	http://www.eucope.org/en
Federal Association of the Pharmaceutical Industry e.V. (BPI) & BPI Hesse	http://www.bpi.de
PPTA Germany e. V.	http://www.pptadeutschland.org
German Sepsis Society e. V. (DSG)	https://www.sepsis-gesellschaft.de/
Medicines and Cooperation in Healthcare e.V. (AKG)	http://www.ak-gesundheitswesen.de
GHA - German Healthcare Alliance	http://gha.health
German Chemical Industry Association e. V. (VC	https://www.vci.de
VCI Hesse Association of Chemical and Related Industry for the State of Hesse e.V.	https://www.vci.de/hessen
HessenChemie	https://www.hessenchemie.de
Deutsches Institut für Normung e. V. (DIN)	https://www.din.de
German Institute for Standardization e.V. (DICC	https://www.dico-ev.de/
Donors' Association for the Promotion of Sciences and Humanities in Germany e.V. [Stifterverband dt. Wissenschaft]	https://www.stifterverband.org/
German Federal Association of Energy Consumers	https://www.vea.de
German instituete for standardization [Deutsches Institut für Normung]	https://www.din.de/de

In June 2021, the European Commission adopted new Standard Contractual Clauses (SCC) in Decision 2021/914/EU. The SCCs have had to be applied to new contracts since 27 September 2021. Old contracts must be converted by 27 December 2022. The data exporter is now responsible for checking whether the recipient third country has a level of data protection that is equivalent to the level of protection in the EU (Transfer Impact Assessment) before a transmission is made. This Transfer Impact Assessment must be documented and made available to the supervisory authorities upon request. If the company comes to the conclusion that there is no equivalent level of data protection in the recipient third country, additional measures must be established to protect personal data before the data transfer is made. Furthermore, the inspection rights and audit obligations have been expanded.

In May 2021, the German federal government issued a funding guideline to finance the clinical development of supply-related COVID-19 medication and its manufacturing capacities in the total amount of €300 million. The aim here was that candidates for new therapeutics that have been successfully tested pre-clinically and in clinical phases I and II would reach patients in Germany as quickly as possible and that the treatment repertoire against COVID-19 would be expanded in the long term as needed. The TRICOVID funding explained in criterion 10 is based on this guideline.

The withdrawal of the United Kingdom from the EU and the trade and cooperation agreement between the EU and the United Kingdom have again led to higher administrative and operational costs for Biotest due to changes in cooperation with national health authorities, in particular, in the areas of marketing authorisations and drug safety.

Biotest is also preparing to meet the requirements of the German Supply Chain Act [*Lieferkettengesetz, LKSG*] that will apply to Biotest from 1 January 2024.

Changes to the German Money Laundering Act [*Geldwäschegesetz*] came into force on 1 August 2021, according to which legal entities will be obligated, inter alia, to enter certain information about their so-called beneficial owner in the transparency register. Biotest AG must meet its notification obligations in this regard by 31 March 2022, and its German subsidiaries in the form of a GmbH by 30 June 2022.

In addition, Biotest is affected by numerous legislative initiatives submitted to the Bundestag in 2020 and 2021, such as the law implementing the second shareholder rights directive (ARUG II) with regard to the design of the remuneration system and reporting, the EU Whistleblower Directive that has been in force since 16 December 2021, or changes in social security legislation. Against the background that these, however, only have a small impact on the business model, cost structure or sustainability management, a further presentation is dispensed with here, especially since these laws apply to many or even the majority of companies operating in Germany.

EFFAS G01-01 performance indicator

Payments to political parties as a percentage of total revenue.

0 (Zero €)

Corruption

20. The company describes the measures, standards, systems and processes that are in place to prevent illegal conduct and in particular corruption, and how they are verified. It describes how corruption and other breaches of the law are prevented, identified and sanctioned in the company.

Just as Biotest strives for the highest level of safety in the manufacture of its products, our business conduct is also subject to the highest ethical standards, which Biotest undertakes to comply with. These are defined in the Code of Ethics and Business Conduct, and apply without exception to all employees including the Board of Management. A full-time risk and compliance officer has been appointed who reports directly to the Board of Management and is represented in important decision-making bodies of the company. His duties include the regular assessment of the efficiency of overall compliance management. Any deviations from our obligatory compliance standards are therefore monitored consistently.

As an international company, we are subject to very different expectations and customs in our markets, also with regard to the expectation of bribes, "speed money" for preferential processing of applications or the granting of privileges to decision-makers of tenders, and much more. We address the resulting risks by means of compliance measures adapted to the risk profile of our foreign business partner with a particular focus on sales representatives and distributors. Before entering into a business relationship, we not only require these to give written consent to the principles of our Code of Ethics and Business Conduct and the disclosure of beneficial owners, reference customers and past compliance violations as part of a due diligence questionnaire. The minimum measures always include a basic check in the database. We also check all sales partners abroad for suspicions of corruption, money laundering or other crimes or unethical behaviour against social and environmental standards when the contract is concluded and periodically thereafter on the basis of a risk-based approach.

For doubts not resolved and for business partners from high-risk countries (according to the Transparency International Corruption Perceptions Index), we further examine this information in detail in fee-based databases or commission external specialist service providers to conduct an in-depth review of this information. Furthermore, Biotest reserves the contractual right to extraordinarily terminate contracts with business partners in the event of non-compliance, which was also exercised in one case in the financial year.

In close cooperation between the compliance, legal and IT departments, the international compliance system was further expanded and adapted to current requirements, taking into account the country specific aspects. The compliance processes were further developed in 2021, primarily through the development and testing of an electronic compliance check process and through the negotiation and adoption of a works agreement on compliance regulations.

The Guideline for Specialist Groups, which specifies the Code of Conduct of the AKG ("Arzneimittel und Kooperation im Gesundheitswesen e.V.") concerning the requirements for dealing with so-called specialist group members (physicians, pharmacists and nurses), was further developed in the light of new requirements. The 'Anti-Corruption Guideline' was also developed for dealing with business partners who are not members of a specialist group, which came into force in 2021 and will be implemented in the Group in the course of 2022. In addition, International Biotest Group companies have their own, customised Guideline for Specialist Groups based on the requirements of each national pharmaceutical industry association.

Our compliance programme has four key elements:

1. mandatory training on the Biotest Code of Business Conduct for all new employees and in case of major changes to the Code for all employees, as well as annual specialist training on the compliance manual for affected functional areas
2. support from the central Compliance department and local compliance officers
3. monitoring, checking and investigation - Biotest continuously monitors all invoices of members of health care professionals from a compliance point of view; in addition the headquarters Internal Audit regularly reviews business activities in terms of compliance with laws and relevant guidelines
4. internal and external telephone hotline to a law firm to report possible breaches, anonymously if desired.

Infractions of the compliance regulations result in legal employment measures up to and including termination. Disciplinary measures may also be taken against management, if misconduct by employees is ignored or not corrected. Since executives play a special role also in compliance issues with regard to role models and responsibilities, a separate section is devoted to them in the Code of Ethics and Business Conduct. There it is bindingly documented in 10 points which special expectations are placed on these and their behaviour.

The Romanian antitrust authorities are investigating several manufacturers of plasma derivatives, including Biotest, and the Plasma Protein Therapeutics Association (PPTA), Brussels, based on the suspicion that there was an agreement not to supply the Romanian market with immunoglobulins in the period of 2015-2018. Biotest considers the allegations to be unfounded, especially as Biotest continued to deliver immunoglobulins to Romania.

For cases of corruption and any costs associated with these, see EFFAS V01-01.

EFFAS V01-01 performance indicator

Expenditures and penalties resulting from litigation and court proceedings for anti-competitive conduct, cartel and monopoly infractions

In connection with Biotest AG's business in Russia, the authorities discontinued investigations into Biotest AG and the majority of the accused at Biotest AG in 2017. Court proceedings were opened against managers or former managers of the company, which ended in the year under review with the dismissal of the proceedings in one case, and with a final judgment in the first instance in two other cases.

The expenses incurred in 2021 in connection with this procedure amounted to approximately €1,000,000.

EFFAS V02-01 performance indicator

Percentage of revenue in regions with a Transparency International Corruption Index below 60.

We manufacture biological medications, with which we ensure the survival of people with severe diseases and the quality of life of people with chronic diseases. Even when these patients live in countries where corruption is at concerning levels, what is at stake is fellow humans who are sick, and to a large degree they depend on our support and our products – no matter the corruption rating of the country they live in.

In applying our sustainability promise to “take responsibility”, we do not differentiate people who need our help to survive by the country in which they reside. Moreover, in our opinion, being guided exclusively by the Transparency Index leads to an ethically unacceptable form of economic embargo against people from poor countries that regularly come very low on the Index. We therefore regard using the Transparency Index as the sole criterion when determining whether or not to do business in a given country as problematic.

However, we pay particular attention to ensure that all activities in high-risk countries are fully compliant with the Biotest compliance guidelines by increased scrutiny of compliance risks with business partners from these countries both before and during our business relationship.

The share of total revenue generated from continuing operations in regions with an index value below 60 was 50.7 % in 2021.

Report on the EU Taxonomy Regulation

In March 2018, the European Commission published its Action Plan on Financing Sustainable Growth, the intention of which is to contribute to achieving the target set out in the "European Green Deal" of making the European economy modern, resource-efficient and competitive. The Action Plan's three central objectives are to reorient capital flows into sustainable investments, manage financial risks caused by climate change and social issues and promote transparency and long-termism in financial and economic activity. Regulation (EU) 2020/852, hereinafter referred to as the Taxonomy Regulation, is one of three legislative measures adopted to achieve these targets. These three legislative measures are designed to ensure equality between the financial and non-financial aspects so as to guide the EU economy towards sustainability.

The Taxonomy Regulation lies at the heart of the Action Plan. It is a classification framework which stipulates in a binding manner the economic activities deemed environmentally sustainable. This definition applies in all other Action Plan regulations. The Taxonomy Regulation defines six environmental objectives: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, prevention and minimisation of environmental pollution and the protection and restoration of biodiversity and ecosystems. An economic activity is deemed sustainable if it contributes substantially to one or more of the environmental objectives, complies with technical screening criteria that have been established, does not significantly impair any of the other environmental objectives and is carried out in compliance with the minimum safeguards regarding international social and employment rights in business and enterprise.

In addition to financial market participants, the Taxonomy Regulation applies as per Article 1 (2) (c) to undertakings which are subject to the CSR Directive (Directive 2014/95/EU), implemented by the CSR Directive Implementation Act (CSR-RUG), and the obligation to publish a non-financial statement as defined by Section 289b, 315b HGB [German Commercial Code]. Biotest AG is obliged to disclose pursuant to CSR-RUG and therefore also pursuant to the Taxonomy Regulation. According to Article 27 (2) (a) of the Taxonomy Regulation, the non-financial statement must be supplemented with reporting obligations for the first time starting on 1 January 2022. Article 8 (2) of the Taxonomy Regulation stipulates that these reporting obligations cover the proportion of revenue, capital expenditure (CapEx) and operating expenditure (OpEx) qualifying as environmentally sustainable.

On 6 July 2021, Commission Delegated Regulation (EU) 2021/2178 was adopted by the European Commission to supplement Article 8 of the Taxonomy Regulation and further substantiate the reporting obligations. Article 10 (1) of the above Commission Delegated Regulation stipulates that, from 1 January 2022, undertakings shall disclose the proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities in their total revenue, capital and operational expenditure for the previous reporting year. It is also stipulated that the qualitative information referred to in Section 1.2 of Annex I of Commission Delegated Regulation (EU) 2021/2178 and relevant for this disclosure be provided. The disclosure obligation relates only to activities that

contribute to the environmental objectives of climate change mitigation and climate change adaptation (Article 27 (2) (a) Regulation (EU) 2020/852. According to Article 1(5) of the aforementioned Delegated Regulation, taxonomy-eligible economic activities for the first two environmental objectives are those described in the Delegated Regulation (EU) 2021/2139 adopted pursuant to Articles 10(3) and 11(3) of the Taxonomy Regulation, irrespective of whether those economic activities meet all the technical assessment criteria set out in that Delegated Regulation.

Moreover, investment and operational expenditures from taxonomy-eligible economic activity are only specified if they are necessary to make the economic activity climate resilient for the objective of climate change adaptation as per No. (48) Commission Delegated Regulation (EU) 2021/2139. This means that implementation of the physical and non-physical solutions substantially reduces the most important climate risks material to this activity. Revenue from taxonomy-eligible economic activity enabling climate change adaptation in accordance with Article 11 (1) (b) of the Taxonomy Regulation is specified when its core purpose is to provide adaptation solutions with the goal of increasing the level of resilience to physical climate risks to people, nature, cultural heritage, assets or of other economic activities.

By providing the following information, Biotest AG is in compliance with the above reporting obligations.

Interpretation

The interpretation of the formulations and terms contained in the Taxonomy Regulation and the delegated acts issued in this regard is the responsibility of the reporting companies, as there is a lack of legal commentary on the part of the legislator, academics or practitioners. Biotest AG has based its interpretation of activity descriptions on the wording of the Taxonomy Regulation.

The “Draft Commission notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of eligible economic activities and assets” of 2 February 2022 has been applied.

Disclosure in accordance with Article 8 (2) of Regulation (EU) 2020/852

The key performance indicators (KPI) are calculated using the Group’s accounting system.

Revenue KPI

The net revenue used as a basis corresponds to the Group revenue (Chapter C of Financial Statement).

The revenue KPIs arise from the proportion of revenue from taxonomy-eligible economic activity in a financial year in relation to the overall revenue from this financial year.

The revenue accounted for in the Group’s profit and loss statement is analysed across all Group companies to ascertain whether it was obtained via taxonomy-eligible economic activities in

accordance with Annex I (Substantial contribution to climate change mitigation) and Annex II (Substantial contribution to climate change adaptation) of Commission Delegated Regulation (EU) 2021/2139 supplementing the Taxonomy Regulation. The respective revenue is assigned to taxonomy-eligible economic activities in a detailed analysis of the revenue items.

As the regulations currently stand, it has not been possible to identify in the acts adopted any relevant economic activity for Biotest AG as a pharmaceutical company, so no taxonomy-eligible revenue has been ascertained.

CapEx KPI

The CapEx KPI as per Taxonomy Regulation Art. 8 Annex I 1.1.2.2. indicates the proportion of investment expenditure that is either associated with Taxonomy-aligned economic activities, a plan to expand or achieve environmentally sustainable economic activities or relates to the acquisition of products and services from a Taxonomy-eligible economic activity.

The basis for the investment expenditure is formed by additions to tangible and intangible assets and rights-of-use as per IFRS 16 before depreciation and any re-measurements for the relevant financial year.

CapEx KPI	in €1,000
Taxonomy-eligible activities	1,179
Taxonomy non-eligible activities	30,573
Total	**31,752**
Proportion of taxonomy-eligible activities	3.70%

OpEx KPI

The OpEx KPI indicates the proportion of operating expenditure as defined by the EU's taxonomy that is associated with taxonomy-eligible economic activities, a CapEx plan as described above or the acquisition of products from a taxonomy-eligible economic activity.

The operating expenditure forming the basis arises from the direct non-capitalised costs that relate to research and development (Chapter D 4 Financial Statement), building renovation measures, short-term lease, maintenance and repair.

OpEx KPI	**in €1,000**
Taxonomy-eligible activities	1,500
Taxonomy non-eligible activities	58,515
Total	**60,015**
Proportion of taxonomy-eligible activities	2.50%

The research and development costs can only be assessed as taxonomy-eligible for Biotest AG within the scope of revenue-related business activities. Since Biotest AG's revenue as a pharmaceutical company is not taken into account in taxonomy, however, the substantial research and development costs of €52,251 thousand are not taxonomy-eligible.

As a result, we also present the OpEx KPI adjusted for research and development costs as follows:

OpEx KPI (adjusted)	**in €1,000**
Taxonomy-eligible activities	1,500
Taxonomy non-eligible activities	6,264
Total	**7,764**
Proportion of taxonomy-eligible activities	19.30%

Biotest AG has identified the following taxonomy-eligible activities:

- Electricity generation using solar photovoltaic technology
- Transmission and distribution of electricity
- Storage of thermal energy
- District heating/cooling distribution
- Installation and operation of electric heat pumps
- Production of heat/cool using waste heat
- Construction, extension and operation of water collection, treatment and supply systems
- Construction, extension and operation of waste water collection and treatment
- Renewal of waste water collection and treatment
- Operation of personal mobility devices, cycle logistics
- Transport by motorbikes, passenger cars and light commercial vehicles
- Freight transport services by road
- Renovation of existing buildings
- Installation, maintenance and repair of energy efficiency equipment
- Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces belonging to buildings)
- Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings
- Data processing, hosting and related activities

Contact:

Biotest AG
Dirk Neumüller
Chief Sustainability Officer & Head of Corporate Communications
Telephone: +49-6103-801-269
Email: pr@biotest.com

Limited Assurance Report of the Independent Auditor regarding the combined separate non- financial report

To the Supervisory Board Biotest AG, Dreieich

We have performed an independent limited assurance engagement on the combined separate non-financial report as well as the by reference to group management report qualified part “business model of the group”, illustrated in the "GSC declaration 2021", (further „combined separate non-financial report”), of Biotest AG, Dreieich, (further “Company” or “Biotest”) for the period from January 1 to December 31, 2021.

Management’s Responsibility

The legal representatives of the Company are responsible for the preparation of the combined separate non-financial report in accordance with §§ 315b, 315c in conjunction with 289b to 289e HGB and with Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (further „EU Taxonomy Regulation “) and the supplementing Delegated Acts as well as the interpretation of the wordings and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the Company as disclosed in Section “report on the EU Taxonomy regulation” of the combined separate non-financial report.

This responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the combined separate non-financial report and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for the internal controls they deem necessary for the preparation of the combined separate non-financial report that is free of – intended or unintended – material misstatements.

The EU Taxonomy Regulation and the supplementing Delegated Acts contain wordings and terms that are still subject to substantial uncertainties regarding their interpretation and for which not all clarifications have been published yet. Therefore, the legal representatives have included a description of their interpretation in Section “report on the EU Taxonomy regulation” of the combined separate non-financial report. They are responsible for its tenability. Due to the innate risk of diverging interpretations of vague legal concepts, the legal conformity of these interpretations is subject to uncertainty.

Practitioner's Responsibility

It is our responsibility to express a conclusion on the combined separate non-financial report based on our work performed within a limited assurance engagement.

We conducted our work in the form of a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information", published by IAASB. Accordingly, we have to plan and perform the assurance engagement in such a way that we obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the combined separate non-financial report of the Company for the period from January 1 to December 31, 2021 has not been prepared, in all material respects, in accordance with §§ 315b and 315c in conjunction with 289b to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation of the wordings and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the legal representatives as disclosed in Section "report on the EU Taxonomy regulation" of the combined separate non-financial report.. We do not, however, issue a separate conclusion for each disclosure. As the assurance procedures performed in a limited assurance engagement are less comprehensive than in a reasonable assurance engagement, the level of assurance obtained is substantially lower. The choice of assurance procedures is subject to the auditor's own judgement.

Within the scope of our engagement we performed, amongst others, the following procedures:

- Inquiries of group-level personnel who are responsible for the materiality analysis in order to understand the processes for determining material topics and respective reporting boundaries for Biotest;
- A risk analysis, including a media research, to identify relevant information on Biotest's sustainability performance in the reporting period;
- Evaluation of the design and the implementation of systems and processes for the collection, processing and monitoring of disclosures, including data consolidation, on environmental, employee and social matters, respect for human rights, and combatting corruption and bribery matters;
- Inquiries of group-level personnel who are responsible for determining disclosures on concepts, due diligence processes, results and risks, performing internal control functions and consolidating disclosures;
- Inspection of selected internal and external documents;
- Analytical procedures for the evaluation of data and of the trends of quantitative disclosures as reported at group level by all sites;

- Assessment of the overall presentation of the disclosures;
- Evaluation of the process for the identification of taxonomy-eligible economic activities and the corresponding disclosures in the combined separate non-financial report.

The legal representatives have to interpret vague legal concepts in order to be able to compile the relevant disclosures according to Article 8 of the EU Taxonomy Regulation. Due to the innate risk of diverging interpretations of vague legal concepts, the legal conformity of these interpretations and, correspondingly, our assurance thereof are subject to uncertainty.
In our opinion, we obtained sufficient and appropriate evidence for reaching a conclusion for the assurance engagement.

Independence and Quality Assurance on the Part of the Auditing Firm

In performing this engagement, we applied the legal provisions and professional pronouncements regarding independence and quality assurance, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the combined separate non-financial report of Biotest AG for the period from January 1 to December 31, 2021 has not been prepared, in all material respects, in accordance with §§ 315b and 315c in conjunction with 289b to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation disclosed in Section “report on the EU Taxonomy regulation” of the combined separate non-financial report.

Restriction of Use/General Engagement Terms

This assurance report is issued for purposes of the Supervisory Board of Biotest AG, Dreieich, only. We assume no responsibility with regard to any third parties.

Our assignment for the Supervisory Board of Biotest AG, Dreieich, and professional liability as described above was governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (https://www.kpmg.de/bescheinigungen/lib/aab_english.pdf). By reading and using the information contained in this assurance report, each recipient confirms notice of the provisions

contained therein including the limitation of our liability as stipulated in No. 9 and accepts the validity of the General Engagement Terms with respect to us.

Frankfurt am Main, March 18, 2022

KPMG AG
Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Glöckner
Wirtschaftsprüfer [German Public Auditor]

Brandt
Wirtschaftsprüfer [German Public Auditor]