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 2023

Reporting standard: DNK EFFAS

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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 well-aware of this and we take the legal reporting obligation as an opportunity to show a broader public how sustainable Biotest's business model and purpose are. Unless otherwise noted in the text, statements and key figures relate to the Biotest Group. 3 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. KPMG AG Wirtschaftsprüfungsgesellschaft carried out an external audit with limited assurance. 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 provider of biological therapeutics derived from human plasma. With a value chain that extends from preclinical and clinical development to global distribution, Biotest has specialised primarily in the areas of clinical immunology, haematology and intensive care medicine. Biotest develops and markets immunoglobulins, coagulation factors and albumin based on human blood plasma. These are used for diseases of the immune system and the hematopoietic system. The company's headquarters and manufacturing are located in Dreieich. Biotest is present in around 70 countries with its own sales subsidiaries and via local distribution partners. We employ nearly 2,600 people worldwide, and Group revenue amounted to €684.6 million in the financial year of 2023.

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 just as rigorously monitored. 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 energy and environmental management is designed to minimise even further the environmental impacts of our business activities. Our employees consider us to be both 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 health and well-being (SDG 3) in all countries in which we operate with our core business. The other SDGs such as 'Decent work and economic growth' (SDG 8) and 'Gender equality' (SDG 5) also correspond to our internal requirements for 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.

Materiality

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 according to the Transfusion Act §10. And they do so voluntarily out of personal conviction and in the belief that they are making a significant 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, patients with primary immunodeficiencies are dependent on immunoglobulins as their only treatment option.

In some 70 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 before, 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 is 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.

This responsibility is also reflected in numerous training measures and in a wide range of further training programmes. We cover the entire value chain at our location in Dreieich with over 1,600 employees. This means that close and personal cooperation is also possible across departments. This allows our employees to successfully contribute their knowledge and experience. It is particularly important to us at Biotest that we give our employees an opportunity for further development. Through a wide range of off-and-on-the-job training programmes, we enable our employees to develop and grow according to their skills and desires.

We also create a scope for development and collaboration with flat hierarchies and short decision pathways. Despite the Group connection to Grifols, we maintain the culture of a medium-sized company with management that is close to the employees and takes their concerns seriously.

In addition to the possibility of remote working and flexible working hours, we also ensure the compatibility of work and family with our own day-care centre, the 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

73 trainees as of 31 December 2023 represent another record for Biotest. Based on detailed requirements planning, we can ensure that there is a subsequent position for all trainees in the ongoing operations.

In 2023, we were recognised by the German Chamber of Commerce and Industry [Industrie- und Handelskammer, (IHK)] as a TOP training company. It is important to us that the trainees acquire the technical knowledge and the necessary skills in their training occupation. Further, we also promote interdisciplinary cooperation in projects, for example, the Hessen-Chemie trainee competition.

We participate in girls' day / boys' days, 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 the corresponding job fairs, but we also organise regular information days and production site tours or offer a variety of internships. With internships at our company, we do not only support students in bachelor's and master's courses, but also people who are in a retraining programme at the employment agency.

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

The electricity consumption at the Dreieich site corresponds to that of a city with 23,000 inhabitants. In addition, high water consumption is essential in the production of our biological medicines. Beyond that, our business activities do not cause any significant environmental impact. 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.

Therefore, the focus of our vision ‘Go Future’ is: to achieve complete carbon neutrality by 2035. The management team has committed to this vision.

The planned conversion of electricity procurement to local renewable sources is intended to be a significant step towards this. We want to achieve a fundamental transformation in the future, however, by completely rethinking our current energy mix and looking for ways to completely replace natural gas, e.g. with hydrogen.

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 WFH 'Path to Access to Care and Treatment' (PACT) programme in order to improve public relations and diagnosis and increase access to sustainable care for people with inherited bleeding disorders. This is accomplished through training, education, partnerships, on-site initiatives and evidence-based advocacy. The PACT programme aims to significantly improve the status of over 20,000 patients in 20 countries.

In February 2023, south eastern Turkey was hit by a devastating earthquake. It is particularly important to Biotest – particularly in such cases – as a manufacturer of life-saving medications, to quickly make significant contributions to alleviating the hardship. With the donation of human albumin – which is used to treat shock, for example, after serious injuries and bleeding – Biotest was able to quickly and effectively ensure the care of 2,000 seriously injured people.

Biotest also made contributions to alleviating the suffering in Ukraine in 2023. With the free delivery of 2.8 million units of Haemoctin, access to life-saving therapy was secured for 80 patients with haemophilia. 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 is based on a comprehensive benchmark analysis with pharmaceutical companies of various sizes as well as other plasma protein producers and an individual comparison of results with our parent company, Grifols, in 2023. 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[1]. These topics are already the focus of our sustainability management and are addressed through numerous measures. Here, access to health care, for example, is not only important to patients. This issue is also of considerable importance for our business, especially against the background of a persistent shortage of plasma. Through the continuous expansion of plasma centres, we are working to overcome this shortage and therefore create the basic prerequisites to enable any kind of 'access to healthcare' at all. In the reporting year, another plasma centre was opened both in Germany and Hungary.

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. Because blood plasma is a natural and regenerative raw material, and no significant environmental damage is caused by our production processes, – with the exception of the power consumption for cooling the plasma – our activities and use of resources will not be a significant 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 donors, 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).

[1] See 20. Corruption

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 assessment 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 [*Antikorruptionsrichtlinie*]).

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 financial and non-financial risk management system. Approximately 151 defined risks of a short or long-term nature 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 should always be able to 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. That is why sustainability is also an integral part of our risk management system as a separate risk dimension.

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 designed to provide the greatest possible protection for donors and patients and ensure maximum 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, direct 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 mainly use PMF plasma.

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).

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/material/quality-standards-of-excellence-assurance-and-leadership-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) 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: The donor confirms their identity with their donor- or photo-ID. They must reside permanently within a defined distance from the donation centre and be at least 18 years old. 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 drawn from the vein in the arm into the plasmapheresis device, where the cellular components of the blood are separated from the plasma. 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 are offered 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 approximately eight months. Final release of the products follows – separately for each batch produced - by the Paul Ehrlich Institute in Germany.

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. In this way, we want 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.

In 2023, the Sustainability department of Biotest AG was strengthened in terms of personnel in order to meet the future requirements for CSRD sustainability reporting and the further expansion of the sustainability organisation in all specialist areas. In the future, the sustainability strategy will be expanded to include more ambitious objectives and implemented in all areas of the company.

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 25 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 150 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. 161 employees from 28 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 in 14th place in a company comparison as of February 2024 with a total CO_2 saving of 44,703 kg.

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. In the cafeteria, for example, disposable cups for the coffee machines were abolished, the 'to go' crockery was converted to a deposit-based reusable system and the vegetarian dish of the day was made cheaper. 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. Our ordering system and electronic supplier communication is in a similar situation – 97% of our orders are now paperless; the ballpoint pens used for marketing purposes are now made of sustainable plastic, as they are made from renewable sugar cane and are therefore biodegradable; we source from a PC manufacturer whose housings are mainly made of recycled plastic from old computers and who has reused materials for this purpose. Likewise, by 2030, its packaging materials shall be completely recycled or renewable and, by then, the devices shall at least half consist of recycled or renewable products.

Furthermore, we offer interested stakeholders the opportunity to visit the new production facility (Biotest Next Level/BNL) 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. Training, which was previously conducted physically in connection with clinical studies, can now also be conducted virtually to save travel-related CO_2 emissions. We also provide appropriate learning tools, such as the e-learning course 'Energy Efficiency' in 2022, which was made available to every employee.

In 2022, a sustainability working group was set up to act as a link between the sustainability manager/committee and various company departments and employees, in order to further advance the topic of 'sustainability' in the company. This committee collects ideas from within the company and checks their feasibility. In addition, more sustainable processes and activities in everyday life are encouraged. The change in packaging in the company restaurant from

disposable to reusable has not only been implemented, but has also been far better received by employees than expected.

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. That's why these are implemented into further specific individual guidelines in various central areas such as Compliance, Purchasing, HR, Waste/Disposal or in the EHS Directive on the Environment, Health and Safety (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. 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.

As Group guidelines, they generally apply across sites and are communicated right into the supply chain. 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 our strategy operationally using a variety of sustainability-related performance indicators (see criterion 7 below).

In the previous 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 been certified since 2014 and the re-certification of DIN EN ISO 50001:2018 was achieved in 2023, we are aiming in 2024 for occupational safety certification with the seal of quality of the BG RCI (German Trade Association for Raw Materials and the Chemical Industry). In the medium term, the introduction and certification of an integrated management system is also planned.

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. There is a clear definition for each key figure on how and at what intervals it is to 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 used here.

EFFAS S06 - 01 performance indicator:
Share of suppliers and partners in the supply chain who are assessed for compliance with ESG criteria.
A comprehensive risk analysis to identify risky suppliers was designed and implemented in the reporting year.

EFFAS S06-02 performance indicator:
Share of suppliers and partners in the supply chain who are audited for compliance with ESG criteria.

A comprehensive risk analysis was designed and implemented in the reporting year to identify suppliers at risk. Additional risk reduction measures (e.g. an audit) based on this have not yet been taken.

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 not be advisable due to the possible loss of product approvals and official approvals. In this respect, other influential measures (e.g. in cooperation with other pharmaceutical companies) would be necessary.

Therefore, no supplier evaluations or audits according to ESG criteria have taken place so far, but due to the German Supply Chain Act [*Lieferkettensorgfaltspflichtengesetz, LkSG*] we will have to regularly check our suppliers for possible environmental and human rights risks. Due to our procurement guidelines for non-plasma products (local/Western Europe focus) and order bundling with large, capable local suppliers (also see criterion 17) and the integration of our Supplier Code of Conduct into orders, we can largely exclude any ESG-related issues within our value chain. This has also been confirmed in the risk analyses in the project 'Ensuring LkSG Readiness for 2024'.

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 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 2023 in a broad, repeated 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 phase III of 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. The clinical study (TRICOVID) for the severely

affected, hospitalised patients with the onset of a systemic inflammatory reaction was expended in 2023 to include additional pathogens that are the cause of community-acquired pneumonia. The German Federal Ministry of Education and Research (BMBF) has been supporting Biotest AG since 2021 both in financing the study and in the parallel expansion of the production facility with a funding volume of €23 million to date.

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.

A CMV infection can be fatal in people with a weakened immune system, in particular after organ or stem cell transplants. An international study to evaluate the use and benefit of CMV hyperimmunoglobulins also started in 2022 in 20 transplant centres. This is why we are trying to draw the attention of experts to this problem with the Rudolf Pichlmayr Prize which we have sponsored.

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 patient and 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 which was introduced in 2015. Those affected are not only spared many doctor and clinic visits, but also gain considerable autonomy, freedom and quality of life. We achieved a similar increase in user-friendliness in 2019 by halving the intravenous volume of the coagulation factor preparation Haemoctin, which also significantly reduces the treatment burden on the patient.

With Biotest Next Level, the largest project in our company's history that has been running for ten years, we will be able to produce five instead of three products from the same volume of raw material and significantly increase the plasma yield. The construction of the production facility has been completed, clinical studies and applications for approval for further products are currently underway. This will significantly improve 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 reflected in the new Biotest Next Level production facility.

We were already able to achieve significant process improvements in this regard, for example, with our immunoglobulin Yimmugo, 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.

To ensure the patients and products are as safe as possible, we must also fulfil official requirements regarding obligatory animal testing in preclinical research. For reasons of product safety, the European Pharmacopoeia requires a pyrogen test for plasma proteins and biological medications, which has until now been carried out with rabbits. In order to counteract this situation, Biotest has set up a long-term project to replace all established rabbit pyrogen tests with alternative animal-free test methods. These were first developed individually for different products, validated and then submitted to the authorities for approval. The process took over 3 years and was completed in June 2023 for products approved in the European Union (EU). We are now establishing this process in all countries outside the EU, which means that the number of animal tests for product batch release has already been significantly reduced and can continue to be minimised.

In clinical development, we want to provide patients with faster access to new, life-saving medications. We are currently continuing to intensively investigate 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 the past in China, Saudi Arabia and Oman – countries in which there are usually high counterfeiting rates.

The expansion of counterfeit protection to countries such as 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:

The energy consumption at the Dreieich site in kWh per litre of processed plasma was 62.7 kWh/l in 2023 and 66.3 kWh/l in 2022.

EFFAS V04-12
R&D expenditures

Research and development expenditure in the financial year 2023 amounted to 9.8% 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.

The main resource consumption was natural gas at 81,320 MWh, electricity consumption was 40,556 MWh (including in-house power generation of 6,000 MWh), 346.5 tonnes of liquid nitrogen were used, and 29,775 litres of heating oil and 91,528 litres of fuel were consumed.

Drinking water consumption in 2023 registered 490,368 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. Compared to the previous year, the volume of waste slightly increased due to the increase in production volumes at the Dreieich site.

11,559 tonnes of commercial waste were generated in the Group in 2023. Of this, 84.5% was able to be utilised materially or recycled. The remaining 15.5% 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 29 tons of CO_2 equivalents in the past financial year.

The separation rate of 90% required by the 2017 amendment to the German Commercial Waste Ordinance [Gewerbeabfallverordnung, GewAbfV] was almost achieved at 88.9% at the Dreieich site.

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 also includes conserving resources and trying to avoid 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. A monthly report is made to the responsible member of the Board of Management.

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.

Our new production facility (BNL) is of key importance in this respect — and this, not only because the production capacity will more than double. It will also bring about a quantum leap in our sustainability performance. Numerous process innovations, specific capital expenditure 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 requirements of the German Building Energy Act [*Gebäudeenergiegesetz, GEG*].

We will also be able to produce five products from the same volume of raw material that has resulted in three products until now. Due to the forthcoming certification of the new production facility by the US regulatory authority, the FDA, products for the US can also be manufactured centrally in Dreieich, Germany, which further improves the resource and energy efficiency of the production facility. 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. 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 of 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 usage-based control of the lighting.

The expansion of the photovoltaic system from the previous 100 kilowatt peak (kWp) to approximately 300 kWp on the roof of our parking garage was completed in 2023, so energy management has had a 300 kWp system available for connection to the Biotest Next Level production since the end of the year.

Furthermore, we are investing in an optimised meter infrastructure in order to further increase the transparency of energy flows as a prerequisite for future energy savings.

About 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". This concept has already been implemented in the Czech Republic. In Germany, this was implemented in 2 regions in 2023. In the target state, it was possible to reduce the number of cold storage cells in Germany significantly – and despite the then increasing number of delivery trips, it was possible to achieve significant savings in electricity consumption and emissions on balance.

We formulated production-side energy saving targets in 2017, but in view of the many special effects related to the completion and commissioning of Biotest Next Level, it became apparent that the achievement of the target could not be assessed in a meaningfully manner. However, after the start of routine production of Biotest Next Level, 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. Furthermore, 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 were implemented in 2023, the latter with a saving of 640,000 kWh. New projects have been added to determine the extent to which the thermal energy in wastewater can be better recovered.

Furthermore, a comprehensive backup solution was implemented in the reporting year to maintain production and delivery capability in case natural gas can no longer be considered as an energy source due to a gas shortage.

Against the background of the positive recent experience with working from home / remote working on the one hand and necessary contributions to prevent a gas shortage on the other, we introduced a new workplace concept within the administration in 2022. Due to the fact that fewer office workplaces are available in each organisational unit than there are employees due to the number working remotely, the space requirement in the administration is lower, even though the fixed assignment of workplaces has been abolished at the same time in favour of shared workplaces (shared desks). The determined space savings may be as much as 30%, and following this encouraging pilot project, a roll-out of the concept to the entire Dreieich site is currently being considered.

We previously purchased a large number of CO_2 compensation certificates and, as a result, supported the construction of biogas plants in Vietnam and Cambodia, for example. Despite the numerous advantages of such projects, we have now come to the conclusion that permanent CO_2 avoidance is more sustainable than temporary compensation. And if instead such capital expenditure is made at our own location, further positive effects on the local economy and community go hand-in-hand. Against this background, we have refrained from further compensation certificates for 2023 and will invest in projects and ideas at our sites to implement our Go Future vision.

Project work began on a comprehensive transformation concept in 2023 in order to be able to develop this even more systematically, the focus of which is on the potential of switching from gas to hydrogen and the centralisation of previously decentralised emission-relevant processes.

We are also currently examining the possibilities of reprocessing ethanol for production, which could possibly lead to a saving of 90% of fresh ethanol and 150 lorry delivery trips. In addition, biogas would be produced as a by-product which could be used again for our own purposes.

EFFAS E04-01 performance indicator:
Total weight of waste

The total weight of waste within the Group in 2023 was 11,559 tonnes.

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

In 2023, the share of recycled waste including utilised material measured 84.5%.

EFFAS E01-01 performance indicator:
Total energy consumption

In 2023, the Biotest Group had an energy consumption of 117,111 MWh across all energy sources, including photovoltaic systems.

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 is 33.765 tonnes of CO_2 equivalents (Scope 1 and 2 according to the GHG Protocol). The additional 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 in the future. After the commissioning of Biotest Next Level, we will decide to what extent this CO_2 footprint can be meaningfully related to other variables such as employees or litres of plasma processed.

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 continuously converting to CO_2 as a refrigerant, 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 for our employees by increasing the original 19 electric charging stations to 33 in the multi-storey car park at the Dreieich site. In addition, employees can now access 16 charging stations for e-bikes at the Dreieich site.

EFFAS E02-01 performance indicator:
Total GHG relevant emissions

CO_2-Footprint of Biotest Group 2023							
Scope 1							
Energy Source	**Volume**	**Heating value kWh**		**Volume**	**Factor Kg CO_2**	**CO_2-equivalents kg**	**CO_2-equivalents t**
Natural gas	81,319,820 kWh				0.201	16,345,284 kg CO_2	16,345 t CO_2
Heating oil	29,775 l	9.94		295.964 kWh	0.266	78,727 kg CO_2	79 t CO_2
Diesel	76,808 l	9.96		765.008 kWh	0.266	203,492 kg CO_2	203 t CO_2
Petrol	14,720 l	9.02		132.775 kWh	0.264	35,053 kg CO_2	35 t CO_2
							16,663 t CO_2
Refrigerants							
R134a	414 kg				1,430	592,020 kg CO_2	592 t CO_2
R404a	200.3 kg				3,922	785,577 kg CO_2	786 t CO_2
R407C	0.8 kg				1,774	1,419 kg CO_2	1 t CO_2
R410A	116.3 kg				2,088	242,834 kg CO_2	243 t CO_2
R449A	10 kg				1,397	13,970 kg CO_2	14 t CO_2
R744 CO_2	1,630.9 kg				1,000	1,631 kg CO_2	2 t CO_2
R32	0.7 kg				675	473 kg CO_2	0 t CO_2
							1,638 t CO_2
Scope 2							
Electricity							
External power supply	34,518,837 kWh				0.448	15,464,439 kg CO_2	15,464 t CO_2
External green electricity	37,432 kWh				-	0 kg CO_2	0 t CO_2
							15,464 t CO_2

CO_2-Footprint of Biotest Group 2023		
Scope 1	Energy/Refrigerants	18,301 t CO_2
Scope 2	Electricity	15,464 t CO_2
		33,765 t CO_2

Source of the conversion factors:

Informationsblatt CO_2-Faktoren Bundesamt für Wirtschaft und Ausfuhrkontrolle 30.11.2022

Verordnung (EU) Nr. 517/2014 Des Europäischen Parlaments und des Rates vom 16. April 2014 ab Seite 23 Anhang 1

Tabelle Umweltbundesamt: treibhauspotentiale_gwp_ausgewaehlter_verbindungen_und_deren_gemische.pdf

Biotest's CO_2 footprint is 33.765 tonnes of CO_2 equivalents (Scope 1 and Scope 2 according to the GHG Protocol).

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 2023 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 implements these standards.

At Biotest, the participation rights for employees and employee representatives are also regulated by the German Works Constitution Act [*Betriebsverfassungsgesetz, BetrVG*]. 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.

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 (most recently in 2022), so as to better understand their expectations and apply these to company policy in a structured manner.

A variable remuneration system that supports the overarching company goals of economic efficiency in the use of resources and profitability has been implemented.

As already explained, our main products are directly sustainable and sustainability is a characterising part of our self-understanding at Biotest. In 2019, we launched a further initiative of the Association of German Chambers of Industry and Commerce (DIHK) in the field of climate change mitigation for and with our trainees: our 'energy scouts' have the task of identifying and evaluating possible energy and CO_2 savings throughout the company. Their 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 not only chosen by the IHK Frankfurt / Offenbach as the best project in the chamber district, but has now also been implemented in the company. In 2023, the focus was on identifying further projects to reduce the CO_2 footprint. In addition, a series of workshops was implemented for all trainees across all training years on the topics of sustainability, personal CO_2 footprint and Biotest CO_2 footprint.

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 2023.

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 56 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 outline and working conditions within the company for these 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 15 (2023) and 9 (2022) reportable accidents at work (8.4 per thousand full-time employees in 2023) at the Dreieich site, Biotest is once again well below the average value for chemical companies recorded by the German Trade Association for Raw Materials and the Chemical Industry [Berufsgenossenschaft Rohstoffe und chemische Industrie, BG RCI], which was 13.97 accidents (2022) 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 supports smoking cessation.

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. The motto of the now 10th Health Day in 2023 was ‘Gesundheit erleben’ [experience health] under which support for addiction prevention, better sleep, healthy nutrition as well as resilience and inner strength was offered. These measures are also supplemented by online training options, such as the Achte auf Dich! [take care of yourself!] programme to strengthen mental health.

meinEAP was also implemented in 2023 – a support programme for Biotest AG employees and their immediate relatives. The meinEAP offers qualified external advice in all life situations and, if necessary, crisis situations. Biotest AG makes it available to its employees and their families completely free-of-charge and anonymously. Biotest does not know who has made use of the advisory service, nor why. The programme supports employees with questions about family and relationships, caring for relatives, work and careers, critical life situations, finances and physical and mental health issues. meinEAP is always available by phone and email and can therefore be accessed at short notice.

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. BioNest – our company childcare centre with 1,400 square metres for up to 90 children – was judged by the Mayor of the town of Dreieich to be the most beautiful childcare centre 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 include 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 objectives 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 programme

for talent from all areas of the company and a personality development programme, for which 14 mentors are available.

As part of the management programme in 2023, the focus was on the topics of 360-degree feedback, good feedback practice and assistance on how to strengthen the personal responsibility and motivation of employees through the delegation of tasks, such as how the remote management of employees working from home or management without disciplinary responsibility can work. In addition, the managers are trained in a one-day workshop in the application of labour law rules and managerial responsibility in occupational safety.

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.

We also take unconventional paths when recruiting and training qualified personnel for our new production facility. Targeted for those who want to reorientate themselves from other professions without production-related experience and those who have dropped out of or have doubts about university, we offer direct entry training as a Biotest operator in order to then acquire a professional qualification as a chemical production specialist, chemical technician or even industrial foreman.

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 the Johannes Gutenberg University of Mainz and their best students with the German scholarship [Deutschlandstipendium] – in 2023, a further 10 talented and committed students were awarded a grant in total of €18,000 in addition to a non-material support programme 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 and the proportion of women in the total workforce and in management positions, we report by head count and by full-time equivalent as they are more meaningful. At the end of 2023, our 2,593 employees belonged to the following age categories:

Age group	Number of employees	Share in %		Full time equivalents
< 30 yrs	506	19.5%		464.7
30 - 39 yrs	771	29.7%		725.3
40 - 49 yrs	621	23.9%		591.7
50 - 59 yrs	513	19.8%		482.2
>= 60 yrs	182	7.0%		162.2
Total	**2,593**	**100%**		**2,426.1**

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 of 31 December 2023 was 53.2%.

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 31%, and in top management,

this figure is 25%. (Each figure excluding the Board of Management). Women constituted 17% of the Supervisory Board in 2023.

EFFAS S02- 02 performance indicator
Average expenditures for training per FTE per year within the company

The total costs for training in 2023 were €436 on average per employee (FTE).

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. Since 1 January 2024, Biotest AG has also been subject to the German Supply Chain Act. Within this framework, various measures (declaration of principles, risk analysis, risk management) were implemented in 2023 to ensure human rights and environmental due diligence along the entire supply chain. This process will be continuously pursued and further measures (e.g. supplier evaluations/surveys) are to be implemented in 2024.

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. With approximately 98.1% of our suppliers coming from the EU and the US, we believe we can almost completely rule out issues of forced/child labour or human rights violations in our value chain, in particular, as the remaining 1.9% are not from sectors such as clothing/agriculture/mining, etc.

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.

Corporate Citizenship

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, warehouse logistics personnel and pharmaceutical technicians.

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. We also regularly support the Dreieich Fire Department – for example, a donation has helped to improve health protection when using special vehicles, so that the emergency services are now not exposed to possible pollutants 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. Numerous prize winners have subsequently been awarded a Nobel Prize. We most recently awarded the Renate & Hans Schleussner Research Prize in 2022 – endowed with €50,000 — for

a research project on CMV infections. There are still no approved therapy options available for these infections. We also sponsor the Rudolf Pichlmayr award for outstanding performance in the field of transplant medicine and 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 programme, 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.

A severe chronic disease influences the life of patients 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 e.g. the Deutsche Hämophiliegesellschaft zur Bekämpfung von Blutungskrankeiten e.V. [German hemophilia society to combat bleeding disorders] (DHG), the World Federation of Hemophilia (WFH), the International Patient Organisation for Primary Immunodeficiencies (IPOPI), the Deutsche Selbsthilfe Angeborene Immundefekte e.V. [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 – still currently suspended for regulatory reasons – which assists in supplying 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. Even after Eintracht Frankfurt took over the game operations, Biotest is still making the company's own parking garage available free of charge to Eintracht Frankfurt II supporters and its guests.

We also participated in the Zukunftswald [future forest] project of the City of Dreieich and financially supported the reforestation of 5,000 m^2 as a sustainable mixed forest. Our GoFuture forest now includes 12,000 trees, which will absorb over 3,100 tonnes of CO_2 in the first 10 years of their lives.

A 750 m^2 mural on our parking garage wall was created as a highly visible sign of our GoFuture campaign. It not only testifies to Biotest AG's conviction and commitment to working toward a more sustainable future, a special air-purifying paint was also used here – the annual CO_2 reduction contribution of which corresponds to that of 100 trees. Many children in need were again delighted to receive Christmas presents from Biotest employees in December 2023.

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 15,988 kilometres cycled and a saving of 2.5 tonnes of CO_2, the approximately 80 employees taking part took 2nd place once again and received the gold award from the Climate Alliance and the City of Dreieich as the most cycling-active company.

Our contributions to communities and sustainability are now also recognised and awarded nationwide – for example, by the F.A.Z. Institute in 2023 with the award as Innovation Champion of Sustainability.

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 2023.

Biotest is a member of the following associations and organisations:

Organisation	Website
Employers' Association of the Chemical and Allied Industries for the State of Hessen e.V.	https://www.hessenchemie.de/
Medicines and Cooperation in Healthcare e.V. (AKG)	https://www.ak-
Federal Association of Communicators e.V. (BdKom)	https://www.bdkom.de/
Professional Association for Compliance Managers e.V	https://www.compliance-verband.de/
Company Sports Association-Frankfurt e.V. (BSV)	https://bsv-frankfurt.de/
Federal Association of the Pharmaceutical Industry e.V. (BPI & BPI Hessen)	http://www.bpi.de
German Society for Immunology (DGFI)	http://www.dgfi.org
German Society for Personell Management (DGFP)	https://www.dgfp.de/
German Society for Regulatory Affairs (DGRA)	https://www.dgra.de/
German Society for Transfusion Medicine and Immunohematology e.V. (DGTI)	https://www.dgti.de/
German Investor Relations Association	https://www.dirk.org/
German Institute for Internal Auditing e.V. (DIIR)	https://www.diir.de/
German-speaking SAP User Group e.V.	https://dsag.de/
German-Turkish Chamber of Industry and Commerce AKH	https://www.dtr-ihk.de/
German Institute for Compliance e.V. (DICO)	http://www.dico-ev.de
German Institute for Standardisation e.V. (DIN)	http://www.din.de
Deutsche Sepsis Society e.V. (DSG)	http://www.sepsis-gesellschaft.de
German Association for Post, Information Technology and Telecommunications (DVPT)	https://www.dvpt.de/
EUCOPE European Confederation of Pharmaceutical Entrepreneuers AISBL	www.eucope.org/en
German Quality Management Association e.V.	https://www.gqma.de/
Society for Thrombosis and Hemastosis Research e.V.	https://gth-online.org/
House of Pharma & Healthcare e.V.	https://www.houseofpharma.de/
Licensing Executives Society - German National Group e.V.	https://www.les-germany.org/
PCMG Pharmaceutical Contract Management Group	https://www.pcmg.org
Pharma-Lizenz-Club Deutschland e.V.	https://plcd.de/
Donor's Association for the Promotion of Science and Humanities in Germany e.V.	http://www.stifterverband.org
German Chemical Industry Association e.V. (VCI)	http://www.vci.de
German Chemical Industry Association e.V. Hessen State Association (VCI Hessen)	http://www.vci.de/hessen
German Federal Association of Energy Consumers e.V. (VEA)	http://www.vea.de
Association of company representatives e.V.	https://www.dfk.eu/vbu-verband-der-betriebsbeauftragten-e-v/
Association of German Treasurers	https://www.vdtev.de/
Association for the Security of the Economy e.V.	https://www.vsw.de/

On 10 July 2023, the European Commission adopted the adequacy decision for the EU-U.S. Data Privacy Framework. The adequacy decision can serve as the basis for data transfers to certified organisations in the US, without the need for additional transfer tools or further measures. However, this only applies if the organisation to which they are transferred is also certified

under the EU-U.S. Data Privacy Framework. This provides greater legal certainty for collaboration with organisations in the US.

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.

Biotest has also prepared a project group to meet the requirements of the German Supply Chain Act, which will apply to Biotest as of 1 January 2024, by creating the appropriate procedural and organisational prerequisites for this at an early stage.

In addition, Biotest is affected by numerous legislative initiatives submitted to the Bundestag in 2022 and 2023, such as the German Supply Chain Act 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 large companies operating in Germany.

EU pharmaceutical law is currently undergoing a comprehensive revision, with changes expected in particular with regard to the system of pharmaceutical law and approval procedures. These will result in corresponding changes to national legislation.

The EU regulation which is also being discussed on the safety and quality of substances of human origin (SoHO = Substances of Human Origin) also includes new regulations regarding the reimbursement of donors' expenses. However, this is currently in great need of interpretation, so possible consequences for the plasma industry and Biotest can only be assessed after the ECJ has ruled.

EFFAS G01-01 performance indicator
Payments to political parties as a percentage of total revenue.

0 (Zero €)

Conduct that complies with the law and policy

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 challenges 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 databases of external service providers. We also check all sales partners abroad for suspicions of corruption, money laundering or other crimes 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.

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. In 2023, the compliance processes were primarily characterised by the development of an electronic whistle-blower system as well as the further development of the electronic compliance review process and online compliance training.

The Guideline for Specialist Groups, which specifies the Code of Conduct of the 'Arzneimittel und Kooperation im Gesundheitswesen e.V.' (AKG) concerning the requirements for dealing with so-called specialist group members (physicians, pharmacists and nurses), was further

developed in the light of new requirements. 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 further 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 guideline for the respective specialist groups 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. The authorities issued a fine against Biotest, against which Biotest is taking legal action.

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

None.

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 to be problematical.

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 29.5% in 2023.

Report on EU Taxonomy Regulation

With the European 'Green Deal', the European Union (EU) has set itself the objective of becoming climate-neutral by 2050. One element of the action plan that was then developed in this regard is Regulation (EU) 2020/852 ('EU Taxonomy Regulation'), which acts as a classification system for ecologically sustainable economic activities and aims to direct capital flows into sustainable investments.

As part of the EU Taxonomy Regulation, Biotest AG is obligated to provide information on its turnover, capital expenditure (CapEx) or operating expenditure (OpEx) that are related to environmentally sustainable economic activities. According to Article 3 EU Taxonomy Regulation, economic activities are considered 'environmentally sustainable' or taxonomy-conform if they make a significant contribution to one or more environmental objectives, do not significantly impair the other environmental objectives and meet the requirements for compliance with the minimum safeguards.

For the 2023 financial year, and in addition to the environmental objectives 'Climate change mitigation' and 'Climate change adaptation', the other four environmental objectives 'Sustainable use and protection of water and marine resources', the 'Transition to a circular economy', 'Pollution prevention and control' and the 'Protection and restoration of biodiversity and ecosystems' are also being reported for the first time. This includes – in addition to Delegated Regulation (EU) 2021/2139 and its amendment by Delegated Regulation (EU) 2022/1214 – the further changes or additions by Delegated Regulation (EU) 2023/2485 as a legal basis for the climate objectives. Delegated Regulation (EU) 2023/2486 is taken into account for the other four environmental goals. In addition to the taxonomy eligibility and compliance of the existing economic activities for the environmental objectives of 'Climate change mitigation' and 'Climate change adaptation', the following statements now also cover the taxonomy eligibility of the economic activities supplemented by the new Delegated Regulations for these two environmental objectives, as well as for the four newly added environmental objectives. The taxonomy conformity of these additional economic activities and the economic activities of the other four environmental objectives are to be reported for the first time for the 2024 financial year, which is why it is not part of this year's reporting. Changes to the presentation of information on the basis of Delegated Regulation (EU) 2023/2486 were taken into consideration for the 2023 financial year.

Taxonomy-eligible economic activities

An impact analysis was carried out last year to determine the taxonomy-eligible economic activities. This was used as the starting point for this year's determination of Biotest AG's taxonomy-eligible economic activities. Based on this impact analysis, we have updated and supplemented the impact analysis for the year 2023 within the framework of a working group consisting of a large number of

departments and representatives of our subsidiaries. All subsidiaries with a significant taxonomy-eligible economic activity were included in this process.

The following taxonomy-eligible economic activities were identified in the course of the analysis:

Economic activities		Biotest AG
1.2	Manufacture of medications	Production of biological preparations for hematology, clinical immunology and intensive care medicine
2.4	Remediation of contaminated sites	Removal of old industrial contamination by the previous owner on part of the site (building L6)
3.2	Renovation of existing buildings	Renovation of various existing buildings
4.1	Electricity generation using solar photovoltaic-technology	Operation of own solar energy system
4.9	Transmission and distribution of electricity	Operation of own medium- and low-voltage distributors on the company premises
4.11	Storage of thermal energy	Operation of an own heat transfer system for the storage and use of thermal energy
4.25	Production of heat/cool using waste heat	Operation of heat exchangers to utilise waste heat from wastewater
4.30	High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	Operation of own gas-fired combined heat and power plants
5.3	Construction, extension and operation of waste water collection and treatment	Extension of the sewer network on the company premises
5.4	Renewal of waste water collection and treatment	Sewer rehabilitation for operated wastewater treatment plants
6.5	Transport by motorbikes, passenger cars and light commercial vehicles	Operation of own fleet of passenger cars
6.6	Freight transport services by road	Operation of own commercial vehicles for goods transport
7.3	Installation, maintenance and repair of energy efficiency equipment	Maintenance and repair measures on buildings (e.g. heating, cooling and air-conditioning systems, conversion of lighting)
7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	Installation of charging stations on the company premises
7.5	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	Software maintenance for building energy management
8.1	Data processing, hosting and related activities	Operation of two data centres

With regard to economic activity 4.30 'High-efficiency co-generation of heat/cool and power from fossil gaseous fuels' this year, due to the presentation scope of the reporting forms 1 to 5 of Delegated Regulation (EU) 2022/1214, a table was not presented as there was no taxonomy conformity in the course of economic activity 4.30 and therefore a large part of the reporting forms would contain zero reports. Within the scope of this economic activity, Biotest AG reports taxonomy-eligible OpEx of €169,943 (this corresponds to a share of 0.19 %). Neither CapEx nor OpEx were incurred in the financial year for the economic activity 6.4 'Operation of personal mobility devices, cycle logistics', which was presented as taxonomy-eligible in the previous year. It is therefore omitted accordingly.

New additions compared to the previous year in relation to taxonomy-eligible CapEx are economic activity 4.25 'Production of heat/cool using waste heat', which was already classified as taxonomy-eligible in the 2021 financial year, activity 3.2 'Renovation of existing buildings', activity 5.4 'Renewal of waste water collection and treatment'. For economic activities 1.2 'Manufacture medications' which is reported for the first time, sales revenue, CapEx and OpEx were reported. In connection with economic activity 2.4 'Remediation of contaminated sites', OpEx is also reported for the first time.

Taxonomy-conform economic activities

The procedure for checking taxonomy conformity was as follows:

- Verification of compliance with the technical assessment criteria for each economic activity classified as taxonomy-eligible economic activities
- Verification that the other environmental objectives are not significantly impaired (DNSH)
- Verification of compliance with minimum safeguards at Group level.

In addition to the degree of taxonomy eligibility, the proportion of taxonomy conformity of the taxonomy-eligible economic activities for the first two environmental objectives was also assessed and presented using the mandatory reporting forms. The review of the taxonomy conformity of the economic activities of the environmental objectives 'Transition to a circular economy' and 'Pollution prevention and control' for the 2023 financial year was waived due to the facilitation provision in Delegated Regulation (EU) 2023/2486.

As in the previous year, the above-mentioned taxonomy-eligible economic activities for 2023 were assigned to the 'Climate change mitigation' environmental objective. Excluded from this were economic activities 1.2 'Manufacture of medications' and 2.4 'Remediation of contaminated sites', which fall under the environmental objective 'Pollution prevention and control', as well as economic activity 3.2 'Renovation of existing buildings', which was assigned to the environmental goal 'Transition to a circular economy'. The key figures are based on the accounting policies used for financial reporting. With regard to the uncertainties in interpretation in relation to the formulations and terms contained in the EU Taxonomy

Regulation and in the Delegated Regulation, the additional publications of the EU Commission in the form of FAQs and the Institute of Public Auditors in Germany's [Institut der Wirtschaftsprüfer in Deutschland e.V., IDW] Questions and Answers [Fragen und Antworten] were used as a basis.

Delegated Regulation (EU) 2021/2178 provides for a calculation of the Revenue KPI, CapEx KPI or the OpEx KPI in Annex I, Section 1.1.1., 1.1.2. and 1.1.3. On the basis of this specification, allocations were made to calculate the taxonomy-eligibility using the information from the finance department.

Turnover KPI

For Biotest AG, activity 1.2 ‘Manufacture of medications’ was identified as a revenue-relevant taxonomy-eligible economic activity for the 2023 financial year, taking into account the new catalogue of criteria. In this context, 71.28% of Biotest AG's revenue (previous year: no information, as this is a new economic activity) was classified as taxonomy-eligible.

To create value for the Biotest Group, among others the technology transfer and license agreement was concluded between Biotest AG, Dreieich, Germany and Grifols, S.A., Barcelona, Spain in 2023. The resulting amount of €190,081,000 is to be recognised in revenue according to IFRS and represents a special effect that is not part of the normal business activities of the Biotest Group. Taxonomy-eligible revenue adjusted for this effect would be 98.68%.

The increase in taxonomy-eligible revenue compared to the previous year results from the economic activities of environmental objectives three to six that are to be taken into consideration for the first time in the 2023 financial year, in particular due to environmental objective ‘Pollution prevention and control’. These do not yet have to be checked for taxonomy conformity for the 2023 financial year, which is why 0% taxonomy conformity is reported here.

Turnover reporting form:

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly') (h)									
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaption (6)	water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		EUR	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0**	-	-	-	-	-	-	-	-	-	-	-	-	-	**0**		
Of wich Enabling		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0	E	
Of wich Transitional		0	0	-						-	-	-	-	-	-	-	0		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
1.2 Manufacture of pharmaceuticals	PPC 1.2	487.986.519,87	71,28	N/EL	N/EL	N/EL	EL	N/EL	N/EL								-		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		487.986.519,87	71,28	0%	0%	0%	71,28%	0%	0%								0%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		487.986.519,87	71,28	0%	0%	0%	71,28%	0%	0%								0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities		196.612.445,82	28,72																
TOTAL		684.598.965,69	**100%**																

*[1] All activities added in 2023 were not checked for taxonomy conformity

*[2] Economic activity is to be reported for the first time for FY 2023 or did not exist in the previous year, so no previous year's figures are reported here.

*[3] Not applicable, as alignment is to be reviewed for the first time for the 2024 financial year for the other 4 environmental targets.

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	-*[3]	0%
CE	-*[3]	0%
PPC	-*[3]	71,28%
BIO	-*[3]	0%

CapEx KPI

The basis for the calculation (denominator) of capital expenditure is formed, inter alia, by additions to property, plant and equipment according to IAS 16 and intangible assets according to IAS 38 as well as right-of-use assets as per IFRS 16 before capital allowance and any re-measurements for the financial year.

According to Annex I Section 1.1.2.2 of Delegated Regulation (EU) 2021/2178, the CapEx KPI indicates the proportion (numerator) of capital expenditure that is either related to a taxonomy-conform economic activity: (a) connected to a plan to expand or to achieve an environmentally sustainable economic activity (CapEx plan); (b) or which relates to the acquisition of products and services from a taxonomy-conform economic activity (c).

For the 2023 financial year, Biotest AG reported 64.03% taxonomy-eligible CapEx (previous year: 2.35%) and 0% taxonomy-conform CapEx. Due to the newly added economic activities that cover Biotest AG's business activities, the taxonomy-eligible CapEx increased by 61.68 percentage points compared to the previous year.

CapEx reporting form:

Financial year 2023	Year			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaption (6)	water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		EUR	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0**	-	-	-	-	-	-	-	-	-	-	-	-	-	**0**		
Of wich Enabling		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0	E	
Of wich Transitional		0	0	-						-	-	-	-	-	-	-	0		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
1.2 Manufacture of pharmaceuticals	**PPC 1.2**	41.522.832,53	59,81	N/EL	N/EL	N/EL	EL	N/EL	N/EL								-*2		
3.2 Renovation of existing buildings	**CE 3.2** CCM 7.2	570.854,85	0,82	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-*2		
4.1 Electricity generation using solar photovoltaic technology	**CCM 4.1**	939.000,00	1,35	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,47%		
4.11 Storage of thermal energy	**CCM 4.11**	0,00	0,00	-	-	-	-	-	-								0,02%		
4.25 Production of heat/cool using waste heat	**CCM 4.25**	369.174,23	0,53	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-*2		
5.4 Reneal of waste water collection and treatment	**CCM 5.4**	189.380,48	0,27	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-*2		
6.5 Transport of motorbikes, passenger cars and light commercial vehicles	**CCM 6.5**	491.574,41	0,71	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1,26%		
6.6 Freight transport services by road	**CCM 6.6**	0,00	0,00	-	-	-	-	-	-								0,07%		
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**CCM 7.4**	17.458,00	0,03	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,26%		
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	91.962,00	0,13	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,24%		
8.1 Data processing, hosting and related activities	**CCM 8.1**	260.570,00	0,38	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,03%		
CapEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		44.452.806,50	64,03	3,40%	0%	0%	59,81%	0,82%	0%								2,35%		
A. CapEx of Taxonomy		44.452.806,50	64,03	3,40%	0%	0%	59,81%	0,82%	0%								2,35%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Taxonomy-non eligible activitie		24.975.199,89	35,97																
TOTAL		69.428.006,39	**100%**																

*1 All activities added in 2023 were not checked for taxonomy conformity

*2 Economic activity is to be reported for the first time for FY 2023 or did not exist in the previous year, so no previous year's figures are reported here.

*3 Not applicable, as alignment is to be reviewed for the first time for the 2024 financial year for the other 4 environmental targets.

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	3,40%
CCA	0%	0%
WTR	-*[3]	0%
CE	-*[3]	0,82%
PPC	-*[3]	59,81%
BIO	-*[3]	0%

OpEx KPI

The underlying operating expenses (denominator) result, inter alia, from the direct, non-capitalised costs relating to research and development, building renovation measures, short-term leasing as well as maintenance and repairs.

According to Annex I Section 1.1.3.2 of Delegated Regulation (EU) 2021/2178, the OpEx KPI indicates the proportion (numerator) of operational expenses that is either related to a taxonomy-conform economic activity: (a), connected to a plan to expand or to achieve an environmentally sustainable economic activity (CapEx plan); (b) or which relates to the acquisition of products and services from a taxonomy-conform economic activity (c).

For the 2023 financial year, Biotest AG reported 93.84% taxonomy-eligible OpEx (previous year: 4.65%) and 0% taxonomy-conform OpEx. Due to the newly added economic activities that cover Biotest AG's business activities, the taxonomy-eligible OpEx increased by 89.19 percentage points compared to the previous year.

OpEx reporting form:

Financial year 2023	Year			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaption (6)	water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*EUR*	*%*	*Y; N; N/EL (b)(c)*	*Y; N; N/EL (b) (c)*	*Y; N; N/EL (b) (c)*	*Y; N; N/EL (b) (c)*	*Y; N; N/EL (b) (c)*	*Y; N; N/EL (b) (c)*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0**	-	-	-	-	-	-	-	-	-	-	-	-	-	**0**		
Of wich Enabling		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0	E	
Of wich Transitional		0	0	-						-	-	-	-	-	-	-	0		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL (f)	*EL; N/EL (f)*	*EL; N/EL (f)*	*EL; N/EL (f)*	*EL; N/EL (f)*	*EL; N/EL (f)*										
1.2 Manufacture of pharmaceuticals	**PPC 1.2**	79.821.353,90	89,22	*N/EL*	*N/EL*	*N/EL*	*EL*	*N/EL*	*N/EL*								-*[2]		
2.4 Remediation of contaminated sites	**PPC 2.4**	35.206,69	0,04	*N/EL*	*N/EL*	*N/EL*	*EL*	*N/EL*	*N/EL*								-*[2]		
electricity	**CCM 4.9**	115.610,00	0,13	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,23%		
4.11 Storage of thermal energy	**CCM 4.11**	30.580,00	0,03	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,12%		
heat/cool and power from fossil gaseous fuels	**CCM 4.30**	169.943,00	0,19	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,16%		
5.3 Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	100.446,00	0,11	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,24%		
5.4 Renewal of waste water collection and treatment	**CCM 5.4**	74.085,70	0,08	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,41%		
6.4 Operation of personal mobility devices, cycle logistics	**CCM 6.4**	0,00	0,00	-	-	-	-	-	-								0,01%		
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	**CCM 6.5**	265.677,93	0,30	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,33%		
6.6 Freight transport services by road	**CCM 6.6**	91.879,72	0,10	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,04%		
7.3 Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	2.523.226,00	2,82	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								2,70%		
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	255.525,00	0,29	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,39%		
8.1 Data processing, hosting and related activities	**CCM 8.1**	471.612,27	0,53	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*								0,01%		
OpEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)*[1]		83.955.146	93,84	4,58%	0%	0%	89,26%	0%	0%								4,65%		
A. OpEx of Taxonomy		83.955.146	93,84	4,58%	0%	0%	89,26%	0%	0%								4,65%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Taxonomy-non eligible activitie		5.508.294	6,16																
TOTAL		89.463.439,86	**100%**																

*[1] All activities added in 2023 were not checked for taxonomy conformity

*[2] Economic activity is to be reported for the first time for FY 2023 or did not exist in the previous year, so no previous year's figures are reported here.

*[3] Not applicable, as alignment is to be reviewed for the first time for the 2024 financial year for the other 4 environmental targets.

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	4,58%
CCA	0%	1,44%
WTR	-*[3]	0%
CE	-*[3]	0%
PPC	-*[3]	89,26%
BIO	-*[3]	0%

Compliance with minimum safeguards

To check compliance with the requirements for minimum safeguards in accordance with Article 18 of the EU Taxonomy Regulation, the recommendations of the Final Report on Minimum Safeguards, which were published in October 2022 by the Platform on Sustainable Finance, as well as the announcement of the EU Commission 2023/C 211/01 dated 16 June 2023, were used as a guide. Biotest AG has implemented various processes and guidelines relating to dealing with human rights (including employee rights), corruption and bribery, taxes and fair competition. Nevertheless, we have come to the conclusion that the formal requirements of the EU Taxonomy Regulation cannot be met with regard to compliance with the minimum safeguards, especially when it comes to taxonomy-eligible CapEx and OpEx in the context of Delegated Regulation (EU) 2021/2178 Annex I 1.1.2.2 c) or 1.1.3.2. c). For these, the supplier / service provider and the reporting company must confirm compliance with taxonomy conformity or fulfilment of the minimum safeguards. For future reporting, we aim to formalise and document the processes in such a way that Biotest AG will meet the minimum safeguard requirements in the future.

Technical evaluation criteria

For this year's analysis of the technical evaluation criteria, a more in-depth review of compliance with these was initially dispensed with. The reason for this is that compliance with the minimum safeguards is not guaranteed for the formal reasons described above and, therefore, a review of the technical evaluation criteria would not achieve conformity. In addition, the taxonomy eligibility of all economic activities related to the first two environmental objectives of CapEx and OpEx is in a low single-digit percentage range, which is made up of various taxonomy-eligible economic activities. Due to this diversity, a comparatively high level of effort is involved in checking the technical evaluation criteria, which – as shown – would not have led to any other result due to the minimum safeguard requirements not being met. For the other four environmental objectives, taxonomy conformity does not have to be checked or reported for this first year of application, which is why this has been omitted. For reporting in the future, we will analyse which technical evaluation criteria are met and where we can make improvements, taking proportionality into account.

Contact:

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Independent assurance practitioner's report

To the Biotest AG, Dreieich

We have performed a 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 "Declaration of Compliance with the German Sustainability Code DNK", (hereinafter the „combined separate non-financial report"), of Biotest AG, Dreieich, (hereinafter the "Company" or "Biotest") for the period from January 1 to December 31, 2023.

Responsibilities of Management

The legal representatives of the Biotest AG are responsible for the preparation of the combined separate non-financial report in accordance with §§ 315c in conjunction with 289c 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 (hereinafter the

„EU Taxonomy Regulation") and the supplementing Delegated Acts as well as the interpretation of the wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the Company as disclosed in Section "Report on EU Taxonomy Regulation" of the combined separate non-financial report.

This responsibility of the legal representatives of the Company 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 non-financial 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 from material misstatements, whether due to fraud (manipulation of the combined separate non-financial report) or error.

The EU Taxonomy Regulation and the supplementing Delegated Acts contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the legal representatives have disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in Section "Report on EU Taxonomy Regulation" of the combined separate non-financial report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

Independence and Quality Assurance of the Assurance Practitioner's firm

In performing this engagement, we have complied with the independence and quality assurance requirements set out in the national legal provisions and professional pronouncements, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the and the IDW Standard on Quality Management 1: Requirements for Quality Management in Audit Firms (IDW QMS 1 (09.2022)).

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the combined separate non-financial report based on our 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", issued by the IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the company's combined separate non-financial report for the period from January 1 to December 31, 2023 has not been prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation of the wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated

Acts by the legal representatives as disclosed in Section "Report on EU Taxonomy Regulation" of the combined separate non-financial report.

In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- 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 on environmental, employee and social matters, respect for human rights, and

combatting corruption and bribery matters, including data consolidation;

- 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 by all sites for consolidation at group level;
- Assessment of local data collection, validation and reporting processes and the reliability of reported data on selected individuals samples at a maximum of one location;
- Inquiries of responsible group-level personnel to gain an understanding of the procedurefor identifying relevant economic activities according to the EU Taxonomy;
- Assessment of the design and implementation of systems, processes and measures forthe determination, processing and monitoring of information on sales, capital expenditures and operating expenses for the taxonomy-eligible and -compliant economic activities;
- Inquiries of responsible group-level personnel who are responsible for determining the information on taxonomy-eligible and -compliant economic activities, performing internal control actions and consolidating the information;
- Assessment of the overall presentation of the disclosures.

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the legal representatives are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance 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, 2023 has not been prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation by the legal representatives disclosed in Section “Report on EU Taxonomy Regulation” of the combined separate non-financial report.

Restriction of Use/General Engagement Terms

This assurance report is solely addressed to Biotest AG, Dreieich and intended exclusively for them.

Our assignment for Biotest AG, Dreieich, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2024 (https://files.atlas.kpmg.com/cmsmedia/docs/default-source/klickl%C3%B6ung/idw-aab-2024---deutsch.pdf?sfvrsn=ff797994_1). By reading and using the information contained in this assurance report, each recipient confirms having taken note of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the attached General Engagement Terms with respect to us.

Frankfurt am Main, March 25, 2024

KPMG AG
Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Niels Beyer
Wirtschaftsprüfer
[German Public Auditor]

Sabine Brandt
Wirtschaftsprüfer
[German Public Auditor]