



DRIVING CHANGE. STRENGTHENING SUSTAINABILITY.



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GENERAL INFORMATION

PRELIMINARY REMARK

In 2018, Biotest AG published its first non-financial statement (hereinafter referred to as the sustainability statement) in the form of a separate, summarised non-financial report. Up to and including the 2023 fiscal year, this sustainability statement was based on the guidelines, structure, and criteria of the German Sustainability Code (Deutscher Nachhaltigkeitskodex, DNK).

Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive, CSRD) entered into force on January 5, 2023. In Germany, the CSRD requirements will only become binding once a national implementation law comes into force. Until then, the existing national requirements for (non-financial) reporting will continue to apply. The exact date of application and the group of companies affected will be determined by the national implementation law.

Nevertheless, Biotest began preparing early on for reporting in accordance with the CSRD and the European Sustainability Reporting Standards (ESRS). Due to the delisting in June 2025, there is no longer any obligation to submit a summary non-financial statement. However, Biotest AG will continue to report in accordance with ESRS on a voluntary basis in order to keep stakeholders fully informed about its sustainability activities. Large parts of the ESRS disclosures have already been implemented for 2024. For the 2025 financial year, Biotest is voluntarily aligning itself with the framework of the new ESRS standards expected in accordance with the Draft Simplified ESRS (November 2025).

For enhancing readability, this report uses gender-neutral language. All personal designations apply equally to all genders.

The Supervisory Board of Biotest AG has reviewed and approved the sustainability statement.

Biotest AG is a supplier of biological medicines derived from human blood plasma. With a value chain that extends from preclinical and clinical development to global distribution, Biotest specialises primarily in the fields of clinical immunology, haematology, and intensive care medicine. Biotest develops and markets immunoglobulins, clotting factors, and albumin based on human blood plasma. These are used to treat diseases of the immune system and the hematopoietic system. Biotest AG's headquarters and production facilities are located in Dreieich. In addition to Biotest AG, the group includes three foreign distribution companies and four plasma collection companies. With its own distribution companies and local partners, Biotest is present in more than 60 countries. The company employs 2,880 people worldwide, and its revenue for the 2025 financial year amounted to € 648,9 million.

The impact of our business activities on society is direct and positive, as Biotest manufactures essential medicines for seriously and chronically ill patients. This enables us to create new prospects for them with pioneering research and innovative products. Furthermore, these products are based on human blood plasma, a natural and renewable raw material. Except for electricity consumption and resource-intensive production (water, waste), the further processing, delivery, and marketing of the end products do not have any significant negative impact on the environment. Our value chain is highly regulated by numerous external and voluntary standards and is monitored just as closely. No evidence of forced or child labour or other forms of exploitation was found in the reporting year. Blood plasma is a raw material donated voluntarily by healthy, specially qualified adult donors.

Biotest is committed to its responsibility to manufacture and market vital medicines derived from human blood plasma with the highest levels of safety, quality, and efficacy in a climate-friendly manner, while at the same time offering sustainable benefits to society, patients, employees, and shareholders on our path to carbon neutrality. The following chapters therefore present our sustainability goals and activities. We report on our developments in the environmental, social, and governance (ESG) aspects that are important to us and our stakeholders. By publishing our impacts, risks and opportunities, goals, measures, and key figures, we make our efforts measurable and hold ourselves accountable.

ESRS 2 GENERAL INFORMATION

BP-1 About the sustainability statement

Biotest AG presents its sustainability statement for the 2025 financial year. The statement describes Biotest AG's sustainability strategy, which is geared towards responsible corporate management and the integration of environmental, social, and governance (ESG) aspects into the business strategy. The fundamental guidelines, objectives, and measures are set out in the company's own Sustainability Policy.

This sustainability statement has been prepared largely in accordance with the European Sustainability Reporting Standards (ESRS), including the cross-cutting requirements under ESRS 1 and ESRS 2, and is based on the simplified drafts published by EFRAG ("Simplified ESRS," as of November 2025), which, however, do not currently constitute a legally binding basis.

The sustainability statement was prepared on a consolidated basis and includes all subsidiaries over which Biotest AG exercises control. The scope of consolidation corresponds to that of the consolidated financial statements. Notwithstanding this, BioDarou, which is accounted for using the equity method, was not included in the Sustainability Statement. The 100 % stake in Haema Plasma Kft. acquired in October 2025 was not yet included in the first short fiscal year for reasons of materiality.¹

The reporting covers the entire value chain, including raw material procurement, production, logistics, and product use and disposal. Key information on intellectual property, know-how, and the results of innovations or future developments has not been omitted, provided that it is relevant to sustainability reporting.

The reporting period covers the 2025 financial year (January 1 to December 31, 2025). The 2025 Sustainability Statement has not been subject to external review.

In line with the ESRS, Biotest AG integrates sustainability aspects throughout the entire value chain. This includes, in particular, patient safety and health, measures to improve energy efficiency in production, and strategies to reduce the carbon footprint. Business activities are subject to strict regulatory requirements, particularly in research and development and clinical trials. Transparency requirements and international ethical standards, including Good Practices (GxP) and Good Manufacturing Practices (GMP), are complied with.

BP-2 Transitional provisions and phasing-in

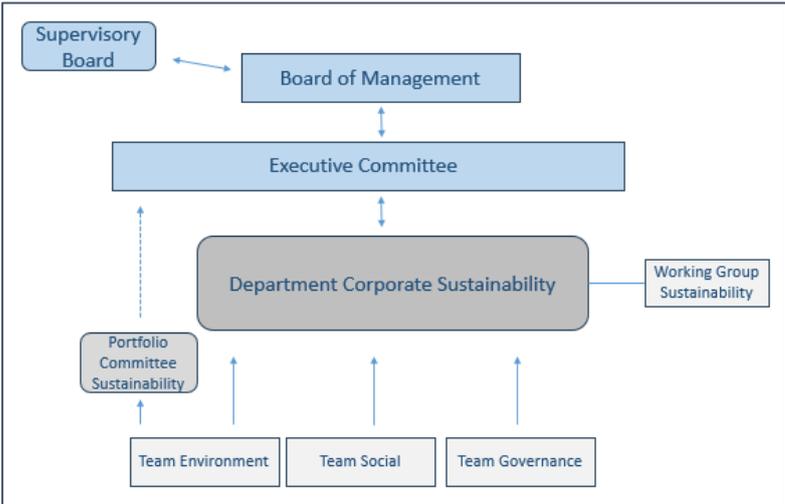
In preparing its sustainability statement, Biotest AG has applied the simplifications and transitional provisions provided for in ESRS 1, insofar as these were permissible and relevant. This applies in particular to simplifications regarding the scope and timing of the introduction of individual disclosures.

In addition, Biotest AG made use of the transitional provisions (phasing-in) provided for in ESRS 1 in the reporting year. Certain disclosures, in particular quantitative data points, will therefore be introduced gradually and will not yet be fully available for the 2025 financial year. Regardless of this, all material sustainability issues were taken into account in the materiality analysis and, where necessary, explained in qualitative terms.²

GOV-1 The role of the Board of Management and the Supervisory Board

ESG governance structure at Biotest AG

Biotest AG has established a clear governance structure to comprehensively manage ESG issues:



The diagram shows Biotest AG's integrated sustainability and climate governance. The Executive Committee is responsible for the strategic management of all ESG-related issues. The Corporate Sustainability department acts as the central steering body and ensures data quality, regulatory compliance, and the bundling of all ESG activities. The Portfolio Committee Sustainability coordinates environmental and climate-related investment decisions and forms the operational interface with technical and environmental departments. The specialised Environmental, Social, and Governance teams are responsible for operational implementation, identify risks and opportunities, and report according to a clear bottom-up/top-down process.

¹ For information on the current geopolitical situation in Iran and its potential impact on Biotest's business activities, please refer to section D 10 'events after the reporting date' in the notes to the company's 2025 management report.

² For more information, see the BP-2 phasing-in matrix in the appendix, p. 44.

The Board of Management and Supervisory Board of Biotest AG bear overall responsibility for the strategic management, monitoring, and further development of corporate sustainability. They ensure that environmental, social, and governance (ESG) aspects are systematically integrated into corporate strategy, investment decisions, and risk assessments, and that regulatory requirements are met.

During the reporting year³, the Supervisory Board consisted of six non-executive members (0 % women, 100 % men), 33 % of whom are considered independent in accordance with the German Corporate Governance Code. Two employee representatives are represented on the Supervisory Board. The Board of Management consists of one executive member (0 % women, 100 % men). Diversity aspects are taken into account in the composition of the management and supervisory bodies within the framework of the applicable governance requirements. Other diversity characteristics such as professional backgrounds, international experience, or age structure are not currently reported separately.

The Board of Management is responsible for defining and implementing the sustainability strategy and for managing material impacts, risks, and opportunities (IROs). The Supervisory Board monitors the sustainability strategy, the achievement of sustainability goals, and the handling of material IROs as part of its statutory monitoring function.

The operational and strategic management of sustainability issues is the responsibility of the Executive Committee, which acts as the central decision-making body at the highest management level and supports the Board of Management and Supervisory Board in performing their duties. The Executive Committee comprises the senior managers of the central divisions: Board of Management, Finance & Controlling, Commercial Operations, Industrial Operations, Supply Chain & Logistics, Human Resources, Plasma Operations & Corporate Projects, and Scientific Operations & Innovation. Additional experts are consulted depending on the topic. The Executive Committee reviews progress on ESG goals on a quarterly basis, assesses significant impacts, risks and opportunities, and initiates corrective measures as necessary.

The monitoring of material IROs is carried out at the level of the Executive Board and the Executive Committee. The IROs identified as material are assigned to topic standards E1, E3, E5, S1, S4, G1 and two entity-specific disclosures (donors and cyber security).

The targets for key sustainability issues are set by the Board of Directors and monitored by the Executive Committee. Progress is assessed using qualitative and quantitative performance indicators (KPIs). Deviations from the targets are addressed and, if necessary, measures to achieve the targets are decided upon.

Key IROs are systematically integrated into corporate strategy, investment decisions, risk management and relevant internal guidelines and control processes. Potential conflicts between sustainability goals and other corporate goals are assessed and documented as part of the decision-making process at board level, if they arise in individual cases.

The necessary sustainability competencies of the management and supervisory bodies are assessed in the context of committee appointments and ongoing engagement with sustainability issues. Where necessary, external expertise is called upon to ensure appropriate decision-making.

Key responsibilities of the Board of Management and Executive Committee

- Integration of ESG criteria into strategic and operational decision-making processes
- Regular evaluation and adjustment of the sustainability strategy
- Monitoring of ESG impacts, risks and opportunities within the framework of the corporate strategy
- Regular review of the establishment of a structured stakeholder dialogue to better integrate external expectations

Sustainability management and internal organisation

The Corporate Sustainability department is the central steering body for all ESG issues. It acts as a link between the Executive Committee and the operational departments and ensures that sustainability is firmly anchored in the company's processes.

Key tasks include coordinating, prioritising, and monitoring all ESG activities, collecting, reviewing, and consolidating relevant data and performance indicators, preparing strategic decision-making bases for the Board of Management and Executive Committee, and ensuring compliance with regulatory requirements and their integration into the internal control and risk management system.

An additional operational and strategic element of this structure is the Portfolio Committee Sustainability. This committee manages large, cross-divisional, and environment-related investment projects within the framework of corporate project management and prepares decisions on investment-intensive climate, energy, and resource efficiency measures.

³ After the end of the reporting period, there was a change in the composition of the Supervisory Board. Further information on this is included in the 2025 Group Report.

The interests of employees are incorporated into the management processes through close cooperation between Corporate Sustainability and the Sustainability Working Group. If necessary, employee representatives can be involved in committee meetings.

The monitoring of key IROs is the responsibility of the Board of Management and the Executive Committee. Operational management and reporting are handled by Corporate Sustainability in cooperation with the relevant ESG teams (environment, social, governance). Corporate Sustainability is responsible for ongoing monitoring and reports on a quarterly basis. Target achievement is assessed using qualitative and quantitative KPIs; deviations lead to corrective measures and are incorporated into operational and strategic planning as well as sustainability reporting.

Key responsibilities of the department Corporate Sustainability

- Coordination, prioritisation, and control of all ESG activities
- Preparation of strategic decision-making bases for the Executive Committee and the Board of Management
- Collection, review, and consolidation of ESG data and KPIs for reporting and control purposes
- Ensuring regulatory requirements are met and integrated into the internal control and risk management system

Operational implementation and information flows

The operational implementation of the sustainability strategy is carried out by specialised ESG teams in close collaboration with the Corporate Sustainability department. For investment-relevant environmental and climate-related matters, the ESG teams additionally report to the Portfolio Committee Sustainability.

Responsibilities are structured by thematic area:

Team Environment: Climate strategy, energy, emissions, water and waste management

Team Social: Human rights, diversity and labour and social standards

Team Governance: Compliance, internal policies, risk management and integrity systems and quality of the donation process

The governance and information process follows a clearly defined bottom-up–middle-up–top-down model. Operational teams identify material impacts, risks, opportunities, and related actions. Corporate Sustainability consolidates, evaluates, and prioritises this information and prepares the basis for decision-making. The Executive Committee and the Board of Management determine strategic measures, approve budgets, and oversee implementation. Larger environment-related investment projects are prepared within the Portfolio Committee Sustainability.

This structure ensures that sustainability is embedded across all levels of the organisation and that a consistent flow of information between operational implementation and strategic oversight is maintained.

Governance of the Climate Strategy

The climate strategy is fully integrated into the existing governance structure. The Board of Management and the Executive Committee oversee progress, receive regular reporting, and decide on climate-related investments and strategic adjustments. The Portfolio Committee Sustainability coordinates climate-related measures and ensures their integration into corporate decision-making processes.

Climate risks are gradually being integrated into the planning, investment and decision-making processes of the business divisions. This is based on the Group-wide transition plan, which combines various transformation and sustainability concepts already approved by the Board of Management and includes measures to reduce emissions, increase efficiency and expand renewable energies.

GOV-2 Integration of sustainability-related performance in incentive schemes

Biotest AG has integrated sustainability-related performance into the incentive and remuneration systems for the members of the Board of Management. Sustainability-related performance parameters may form part of the variable remuneration and are reviewed regularly as part of the remuneration policy.

Sustainability-related targets are embedded in the variable remuneration of the members of the Board of Management and comprise both financial and non-financial criteria. The definition of targets, the assessment of target achievement, and the review of their appropriateness are carried out by the Supervisory Board.

The sustainability objectives considered include, in particular, improvements in energy efficiency and reductions in Scope 1 and Scope 2 emissions. Target achievement is assessed based on defined key performance indicators measured over the respective performance period of the variable remuneration. These KPIs are applied as relative performance metrics.

Within the current long-term variable remuneration component of the members of the Board of Management, 30 % is allocated to the achievement of sustainability-related targets. This structure supports the long-term alignment of corporate management with sustainability-related objectives.

GOV-3 Statement on due diligence

Biotest AG has established a Group-wide due diligence process for the identification, assessment, prevention, mitigation, and monitoring of material negative impacts, risks, and opportunities related to environmental, social, and governance matters. This due diligence framework is embedded in binding corporate policies, including the *Commitment to Sustainability and Human Rights*, the *Policy Statement pursuant to the German Supply Chain Due Diligence Act (LkSG)*, and the *Supplier Code of Conduct for Sustainability*. These policies form an integral part of the company's strategy and business model and apply across the entire value chain.

Since 2017, Biotest AG has been continuously analysing key sustainability aspects and potential negative impacts in its own business areas and supply chain in order to identify risks concerning human rights at an early stage and manage them in a targeted manner. To further develop risk identification, there are plans to gradually involve affected interest groups more closely, including through dialogue formats, workshops, and stakeholder consultations. Despite low human rights risks in the supply chains, there are significant procurement and logistics risks.⁴

To mitigate identified negative impacts, Biotest implements measures in the areas of environmental protection, social responsibility, and supply chain management. These include, in particular, reducing emissions and promoting sustainable resource use, ensuring fair working conditions, promoting diversity, and providing training on human rights. Risk analyses, supplier surveys, and monitoring processes are carried out in the supply chain as needed.

The responsibility for implementing due diligence lies with the Board of Management; monitoring is carried out by the Executive Committee. The effectiveness of the measures implemented is regularly reviewed and evaluated. The results of the due diligence processes are incorporated into risk and strategy assessments as well as sustainability reporting to ensure the continuous development of due diligence.⁵

GOV-4 Risk management and internal controls for sustainability reporting

Biotest AG has established internal control and risk management processes for sustainability reporting to ensure the reliability, completeness, and traceability of the ESG information reported. The aim is to collect, review, and report sustainability data in a consistent, transparent, and error-free manner.

Sustainability reporting is integrated into the company-wide risk management system. Since the 2024 reporting year, both material ESG risks and risks related to the control and management of sustainability reporting (e.g. lack of data collection processes or lack of digitisation of data streams) have been taken into account and further integrated into risk management. In future, long-term ESG/climate transition risks will also be reflected in risk management.

The Board of Management is responsible for internal controls relating to sustainability reporting. Operational implementation is carried out by the Corporate Sustainability department. In cooperation with the department Internal Controls, documentation on the internal control systems for ESG processes was prepared and initial steps were taken to quantify sustainability risks.

The control architecture comprises defined responsibilities in the specialist departments and subsidiaries for data collection as the first line, centralised auditing and consolidation steps by Corporate Sustainability as the second line, and process-independent control assessments by Internal Audit as part of audits as the third line.

Internal controls include measures to ensure the completeness and integrity of ESG data, including defined data ownership, plausibility checks, and approval processes. In addition, the traceability and appropriateness of key estimation and calculation methods are taken into account.

To further strengthen data quality, the data collection processes in the participating departments and subsidiaries were evaluated and assessed. The use of a uniform ESG software solution is planned in order to further increase data integrity and consistency in

⁴ See Biotest Management Report 2025 and Sustainability Statement: Environmental Information.
⁵ See also the GOV-3 Cross Reference Table on Due Diligence Processes in the Appendix, p. 44.

the future. The effectiveness of the processes for collecting, reviewing, and consolidating ESG data is regularly reviewed and further developed as necessary.

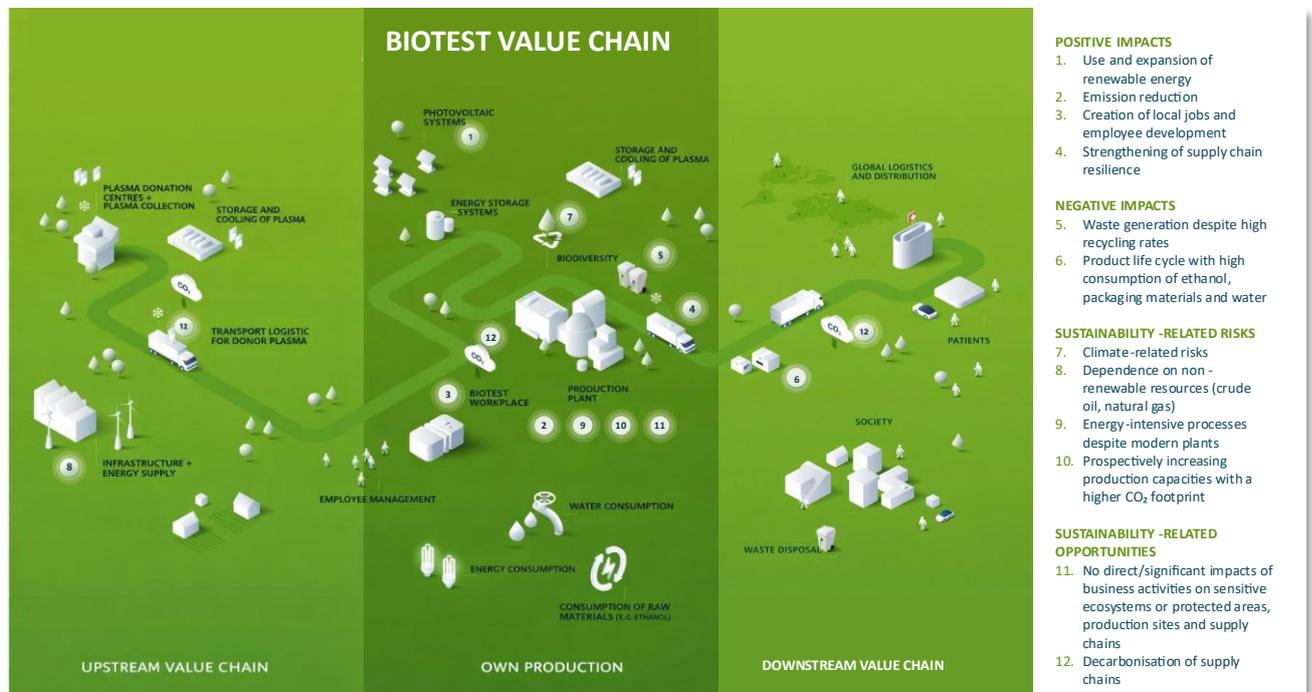
SBM-1 Strategy, business model and value chain⁶

Biotest AG is an internationally operating biopharmaceutical company that develops, manufactures and markets medicinal products derived from human plasma for the treatment of severe and chronic diseases. The products are used in particular in clinical immunology, haematology and intensive care medicine.

The value chain comprises research and development, plasma collection, production, logistics and global distribution. The focus of production is at the headquarters in Dreieich (Germany). In addition, Biotest operates subsidiaries in Austria, Switzerland, Hungary and the Czech Republic as well as 47 plasma donation centres in Europe. The key sales markets are located in Europe, North America and Asia. The company supplies hospitals, healthcare systems and pharmaceutical distribution partners in particular.

The product groups, markets and customer groups described are material to the achievement of the sustainability-related overall objectives of Biotest AG, as they form the basis for the management of material environmental, social and governance-related impacts, risks and opportunities. During the reporting period, there were no significant changes in the material product groups, markets or customer segments with effects on the sustainability objectives of Biotest AG.

Value chain



The value chain is divided into:

- Upstream: Collection and procurement of plasma via own centres and certified partners,
- Own production: Processing and filling of plasma proteins in Dreieich as well as at cooperation partners,
- Downstream: Global logistics and distribution via own companies and partner structures.

Biotest AG is not engaged in the manufacture or distribution of products or services that are prohibited in certain markets or are subject there to specific statutory restrictions. The activities of Biotest AG are attributable to the ESRS sector “Manufacture of medicinal products”, which is considered a significant sector, as it comprises the largest share of revenue and is associated with material environmental, social and governance-related impacts, risks and opportunities. Biotest AG does not generate any revenue from the exploration, extraction, processing or distribution of fossil fuels, from the manufacture of chemicals within the meaning of EU economic classification NACE Division 20.2, from the manufacture of controversial weapons or from the tobacco industry. The corresponding share of revenue amounts in each case to 0 % of consolidated revenue.

⁶ More detailed information on the implementation of the strategic ESG targets can be found in thematic standards E1 (climate), E3 (water), E5 (resources), S1 (employees) and S4 (consumers and end users).

Sustainability aspects are systematically integrated into the corporate strategy. The business model is designed to manage material environmental, social and governance-related impacts, to limit risks and to leverage opportunities. The strategic orientation takes into account short-, medium- and long-term time horizons as well as regulatory, environmental and societal developments.

Our core sustainability objectives:

Environment: By 2035 (base year 2023): reduction of CO₂ emissions (Scope 1+2) and energy consumption by 20 % each. Annual reduction of water withdrawal and waste volume by 2 % each.

Social: Health and safety of donors and patients, promotion of diversity and further training (including diversity, equity and inclusion (DE&I) programmes, leadership training, internal mentoring).

Governance: Strengthening of the compliance culture, prevention of corruption, whistleblower protection via the SpeakUp system.

SBM-2 Interests and views of stakeholders

The involvement of relevant stakeholders is an integral part of Biotest AG's sustainability strategy. Based on the materiality analysis, the following key groups were identified: Employees, customers, suppliers, investors and owners, local communities, and authorities and supervisory bodies. The aim of stakeholder involvement is to identify relevant expectations, interests, and potential impacts, risks, and opportunities at an early stage and to incorporate them into the materiality analysis and into strategic and operational decisions.

Relevant stakeholders are regularly involved through formats such as 'Questions for the Executive Committee', workshops, specialist events, and established compliance and regulatory processes. Suppliers are also bound by the Code of Conduct and contractual agreements. The Board of Management is responsible for ensuring that the results of stakeholder engagement are taken into account in the further development of the sustainability strategy and in key decision-making processes.

The results of stakeholder engagement are incorporated into the materiality analysis, the further development of the ESG strategy, and strategic and operational decision-making processes. Among other things, emission reduction, resource efficiency, fair working conditions, diversity, transparency, and compliance were identified as particularly relevant. Measures derived from this are evaluated by the Executive Committee and reported to the Board of Management on a regular basis.

Stakeholder Interests and Positions (SBM-2)



SBM-3 Material impacts, risks and opportunities (IROs) – strategy and business model⁷

IRO-1 Methodology and governance of materiality analysis

In 2024, Biotest AG conducted its first double materiality analysis in accordance with ESRS requirements. This identified significant environmental, social and governance-related impacts, risks and opportunities along the entire value chain. In the 2025 financial year, the analysis was reviewed and confirmed as still valid.

The assessment was carried out from an inside-out perspective (impacts of business activities on people and the environment) and an outside-in perspective (financial risks and opportunities for the company). In order to assess and prioritise the identified IROs, particular consideration was given to the severity, probability of occurrence, potential financial impact and regulatory and social requirements.

The identified material impacts, risks and opportunities influence Biotest AG's business model, corporate strategy and short-, medium- and long-term planning. Material sustainability risks and opportunities are taken into account in strategic, operational, and investment decisions. The financial impact of the significant risks and opportunities will be assessed qualitatively and gradually integrated into financial planning from the 2026 calendar year onwards.

The results of the materiality analysis were validated by the relevant specialist functions and approved by Board of Management and Executive Committee. From 2025 onwards, the identified material ESG risks and opportunities will be gradually integrated into the company-wide risk management system and the internal control system. The methodology and results of the materiality analysis will be reviewed at least once a year and adjusted as necessary.

IRO-2 Topic-specific results

The following topics were identified as material in the course of the double materiality assessment and constitute the basis for the ESRS topical disclosures:

TOPICAL STANDARDS	MATERIAL NEGATIVE IMPACTS	MATERIAL RISKS	MATERIAL OPPORTUNITIES
E1 Climate & Energy	<ul style="list-style-type: none"> Direct (Scope 1) and indirect (Scope 2 & 3) GHG emissions from production, transport and buildings 	<ul style="list-style-type: none"> Physical: rising temperatures, extreme weather events, increased cooling demand and energy consumption Transition: stricter regulation (EU taxonomy, carbon pricing), rising costs, capacity constraints in energy grids 	<ul style="list-style-type: none"> Competitive advantages through energy-efficient and low-emission production Advantages in ESG-related tenders Improved access to financing through decarbonisation targets
E3 Water & Marine Resources	<ul style="list-style-type: none"> High water withdrawal contributing locally to water scarcity Potential impact from process wastewater 	<ul style="list-style-type: none"> Restrictions due to water stress, regulatory requirements and price increases Reputational risks in the event of local water shortages. 	<ul style="list-style-type: none"> Improved resource efficiency in water-intensive processes. Strengthening regional acceptance through responsible use.
E5 Resource Use & Circular Economy	<ul style="list-style-type: none"> High consumption of ethanol, packaging materials and raw materials Generation of non-recyclable production waste 	<ul style="list-style-type: none"> Rising costs due to circular product design requirements Increased due diligence efforts within the supply chain 	<ul style="list-style-type: none"> Cost savings through recycling and material recovery. Competitive advantages through resource-saving processes.

⁷ More detailed descriptions of objectives and measures can be found in thematic standards E1 to E5 and S1 to S4; methodological principles are described in ESRS 2 (SBM-3 / IRO-1 and IRO-2).

S1 Own Work- force	<ul style="list-style-type: none"> • Data protection breaches, excessive workload and mental strain • Limited development opportunities affecting health and productivity 	<ul style="list-style-type: none"> • Shortage of skilled workers, skills gaps. • Workload and work–life Imbalance • Breaches of labour and data protection regulations (legal and financial consequences) 	<ul style="list-style-type: none"> • Higher innovative strength through diversity and inclusion. • Employee loyalty through fair remuneration and career paths. • Resilience through strategic ongoing training.
G1 Governance & Business Conduct	<ul style="list-style-type: none"> • Lack of integrity/compliance within supply chains • Risks arising from delayed payments • Potential corruption or misconduct 	<ul style="list-style-type: none"> • Reputational and liability risks (corruption, non-compliance) • Supply chain disruptions due to lack of ESG standards. 	<ul style="list-style-type: none"> • Strengthening the culture of integrity and compliance. • Building trust among customers, authorities and partners. • Early risk identification through whistleblower protection.
COMPANY-SPECIFIC TOPICS			
Donors	<ul style="list-style-type: none"> • Health protection and safety 	<ul style="list-style-type: none"> • Tighter regulations, lawsuits. • Declining donor numbers. 	<ul style="list-style-type: none"> • Strengthening trust and donor loyalty. • Long-term assurance of a stable supply of plasma.
Cyber security	<ul style="list-style-type: none"> • Data loss, data misuse 	<ul style="list-style-type: none"> • Fines, penalties, sanctions, costs for remedial measures • IT system failure, operational downtime, production losses 	<ul style="list-style-type: none"> • Increased operational security and data integrity. • Reduced risk of failure. • Strengthening the trust of partners, authorities and patients.

Resilience and scenario analysis⁸

Scenario analysis is used to assess the resilience of the business model to physical and transition risks related to sustainability issues. To assess the resilience of its business model, Biotest AG conducted a comprehensive cross-location resilience and climate scenario analysis in 2024, covering 47 company locations. The assessment was based on various Intergovernmental Panel on Climate Change scenarios (IPCC scenarios) (RCP 2.6, 4.5, 6.0, and 8.5) and remains valid for 2025. The analysis shows that in the short term, rising energy prices and CO₂ costs in particular will affect operating costs, while in the medium term, investments in energy- and water-efficient facilities will increase the company's resilience. In the long term, new technologies, renewable energies, and improved climate adaptation measures will strengthen the company's ability to respond to physical and regulatory changes.

The production site in Dreieich is particularly relevant, as it is exposed to increased climate-related risks due to its high energy and cooling requirements. Overall, the analysis confirms the robustness of the business model in the face of physical, regulatory, and market influences and underscores the strategic importance of continuous efficiency and adaptation measures.

Key results of the resilience analysis

Short term (≤ 5 years): Energy prices and CO₂ costs have a direct impact on operating costs.

Medium term (5–10 years): Investments in energy- and water-efficient facilities increase resilience.

Long term (> 10 years): New technologies and renewable energy strengthen adaptability.

⁸ For more information, see: E1-2 and E3-1.

Linking to strategy and business model

The results of the materiality, resilience and scenario analyses are incorporated into strategic, operational and financial planning. Sustainability aspects are systematically taken into account in investment, production and personnel decisions. In the medium term, the results of the materiality, resilience and scenario analyses will be used to adjust the business model and strategic orientation as necessary.

IMPLEMENTATION TIMELINE	MEASURES AND RESULTS
Short term (\leq 1 year)	Energy and recycling projects with measurable GHG reductions
Medium term (1–5 years)	Expansion of renewable energies, resource efficiency (water, waste) and resilient supply chains
Long term ($>$ 5 years)	Full integration of decarbonisation and circular systems

Quantitative financial effects of material sustainability risks and opportunities are not currently reported separately; they are considered qualitatively as part of strategic and financial planning.

Non-material topics and ongoing monitoring

Several sustainability topics were classified as currently not material, as no significant impacts or financial risks were identified. These topics are reviewed annually and reassessed if conditions change.

E2 – Pollution: Biotest AG's production processes are subject to strict regulatory requirements; no relevant emissions arise outside these controlled processes.

E4 – Biodiversity & Ecosystems: None of the production or operating sites are located in ecologically sensitive or protected areas.

S2 – Workers in the Value Chain: Due to the high proportion of directly employed staff, there are very low risks with regard to working conditions in the supply chain.

S3 – Affected Communities: Business activities currently have no material negative impact on local communities.

Summary and cross-references to topic standards

The key topics are covered in greater depth in the respective ESRS standards; corresponding cross-references are provided.

TOPIC	REFERENCE TO TOPICAL STANDARDS	KEY ASPECTS
Climate Risks	E1-1 to E1-9	Emissions, Energy, Resilience and Scenarios
Water resources	E3-1 to E3-3	Targets, Risk Assessment, Utilisation
Resource use & circular economy	E5-1 to E5-5	Use of materials, waste, recycling
Own workforce	S1-1 to S1-8	Health, safety, diversity
Governance & Business Conduct	G1-1 to G1-6	Compliance, suppliers, fair payments

INFORMATION ON ENVIRONMENTAL MATTERS

E1 CLIMATE CHANGE

Climate change and corporate strategy

In its sustainability strategy, Biotest AG has set itself the objective of reducing CO₂ emissions (Scope 1 and Scope 2) by 90 % by 2045 compared to the base year 2023. This target underscores the central importance of climate protection for the company's business model and strategic orientation. The focus on renewable energies, process innovations, and efficient use of resources demonstrates the link between climate change and corporate responsibility. This reinforces our commitment and ongoing efforts to reduce emissions, conserve resources, and establish more efficient production processes.

As a manufacturing company with energy-intensive production processes, Biotest AG bears a special responsibility with regard to climate change. The sustainability strategy therefore includes a comprehensive risk analysis and the development of robust adaptation strategies to minimise both the company's impact on the environment and the impact of climate change on its business model. By integrating climate protection into the entire value chain, the aim is not only to increase resilience to climate change, but also to make a positive contribution to the environment and society.

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E1-1 Transition plan for climate change mitigation

Biotest AG considers climate change to be a strategic challenge and integrates targeted measures for energy efficiency, decarbonisation, and the use of renewable energies into its corporate strategy. To ensure the long-term resilience of its business model, Biotest systematically addresses climate-related impacts, risks and opportunities (IROs), guided by scientifically based targets, regulatory requirements, and market-driven developments. The basis for implementing the climate strategy and the associated time targets is a Group-wide transition plan that bundles various transformation and sustainability concepts already approved by the Executive Board and coordinates the company-wide implementation of the measures. The company's long-term climate strategy complies with the requirements of the Paris Agreement and aims to reduce CO₂ emissions by 90 % by 2045 compared to the base year 2023. This goal will be pursued through energy-efficient production methods, renewable energies and investments in innovative technologies, with progress being regularly reviewed and adapted to new regulatory frameworks.

E1-2 Identification of climate-related risks and scenario analysis

Biotest AG pursues a climate strategy to address the challenges of climate change while opening up opportunities for sustainable, climate-neutral corporate development. Targeted measures for energy efficiency, decarbonisation, and the use of renewable energies address the key climate-related impacts, risks, and opportunities (IROs) and integrate them into strategic planning.

Analysis of climate scenarios

Biotest AG has conducted a comprehensive analysis of climate scenarios to assess the impact of climate change on its business model. Physical risks and strategic opportunities were examined under various climate scenarios. The analysis includes an assessment of the financial impact and the company's resilience to climate-related changes. The analysis considered the company's own operations at its production site in Dreieich and its other locations.

Method for determining and assessing climate impacts

Biotest uses science-based climate scenarios to assess climate risks. Short-term, medium-term, and long-term time horizons were taken into account. The scenario analyses are based on IPCC models and include various emission trends in order to comprehensively capture potential risks and opportunities. The impact of climate change on our business activities is reviewed regularly. Financial, operational, and reputational impacts are analyzed and integrated into strategic planning.

The methodological basis of the analysis follows the technical screening criteria of the EU taxonomy and comprises the steps of vulnerability identification, hazard assessment, risk assessment, and the derivation of climate adaptation measures. High-resolution, site-specific climate projections over a period of up to 30 years were used for the assessment.

The analysis of physical climate-related risks was based on location-specific geographical coordinates and took into account both physical risks such as extreme weather events, water shortages, and power outages, which could particularly affect production processes and plasma cooling, as well as transition risks, including rising CO₂ pricing, regulatory requirements, and changing market

requirements. The criteria were defined on the basis of double materiality, the geographical location of the company's sites, and financial impacts on operating costs and adaptation measures. This is to ensure that Biotest can systematically assess all relevant climate risks and develop appropriate adaptation measures. Important drivers in the analysis for Biotest were energy-intensive production and dependence on fossil fuels, as well as the increasingly severe effects of climate change (increased drought).

Climate risk analysis and scenarios

Biotest conducted a site-specific climate risk analysis for 47 company sites (own assets) to assess the exposure to 19 climate-related hazards. The following scenarios have been analysed

- RCP 2.6: High emissions reduction scenario (<2°C warming)
- RCP 4.5 & RCP 6.0: Stabilisation scenarios with moderate or delayed emissions reductions
- RCP 8.5: Worst-case scenario (>4°C warming)

The analysis was carried out for different time horizons:

- Short term (up to 5 years)
- Medium term (up to 10 years)
- Long-term (up to 30 years)

Results show that ten locations are significantly affected by climate risks, particularly under the RCP 6.0 and RCP 8.5 scenarios, where heat waves and water stress are particularly pronounced. This can lead to business interruptions and rising operating costs.

Financial implications of climate scenarios for the company

The financial assessment of climate risks and the calculation of the investments required to achieve the efficiency and carbon reduction targets are currently being prepared. Uncertainties and strategic adjustments will be taken into account, including:

- The impact of regulatory developments on production costs
- Necessary technological adjustments
- Long-term energy price trends

The assessment of financial materiality is based on linking the identified physical and transition risks with potential impacts on operating costs, investment requirements, and the stability of production processes.

At the same time, opportunities arising from adaptation to the climate scenarios developed are considered, including:

- Reducing energy consumption in production
- Savings through the use of renewable energies
- Developing new market opportunities through sustainable products

E1-3 Resilience of the business model in relation to climate change

Biotest AG's climate scenario and resilience analyses show that climate change poses both physical and transition risks to the business model. At the same time, opportunities arise from decarbonisation and efficiency improvements.

The physical risks and their impact on the business model primarily affect the production site in Dreieich, Germany. Extreme weather events, such as heat waves, storms and floods, and the resulting power outages could have a significant impact on critical processes and assets. The main risks are increased energy consumption for plasma storage, particularly to ensure stable refrigeration chains, the vulnerability of infrastructure and supply chains to extreme weather conditions, and the disruption of critical production processes, particularly plasma cooling, which is highly dependent on a stable power supply.

In the short term, rising operating costs due to CO₂ pricing and regulatory adjustments were identified as transition risks and economic impacts. Investments in low-emission technologies and energy efficiency measures were also defined as medium-term transition risks. The transition to climate-neutral production processes and sustainable products involves long-term financial risks.

The analysis shows that Biotest AG's business model is highly resilient. Detailed results of the resilience analysis can be found in this sustainability statement in section ESRS 2 – Material IROs and their relationship to the value chain (SBM-3) – Resilience analysis.

E1-5 Actions and resources in relation to climate change adaptation

Biotest has implemented a multi-stage climate strategy to address climate-related risks and adapt its business activities to climate change. This includes measures in the areas of energy efficiency and decarbonisation.

For all measures described below, the following applies: There is a link to all IROs (material impacts, risks and opportunities) in E1. The measures relate, to varying degrees, to the entire value chain, with the focus of many activities being at the production site in Dreieich.

	ACTION	RESOURCES	TARGET	IMPLEMENTATION TIMELINE
Existing actions	Energy efficiency	Use of combined heat and power (CHP) plants, heat recovery systems, heat pumps and LED lighting	Reduction of energy consumption	Ongoing
	Renewable energy	Operation of existing photovoltaic systems	Long-term assurance of renewable energy supply	Ongoing
	Use of natural refrigerants	Substitution of conventional refrigerants with high global warming potential by natural alternatives	Reduction of fugitive emissions and harmful gases	Ongoing
	Introduction of climate-friendly cooling	New cooling technologies	Increasing the resilience of plants	Ongoing
	Optimisation of electricity consumption	Efficiency measures in operational processes	Offset increasing cooling demand	Ongoing
	District heating network	Use of waste heat from production processes	Efficient heat supply	Ongoing
	Collection of granular Scope 1–3 data	Data systems and monitoring	Identification of additional efficiency potential	Ongoing
Medium-term actions	Sustainable infrastructure	Investment in energy-efficient buildings and modern cooling technologies	Reduction of energy consumption and emissions	By 2035
	Diversification of supply chains	Expansion and risk diversification of supplier structures	Reduction of regional dependencies	By 2035
	Expansion of renewable energy sources	Additional photovoltaic installations and renewable energy sources (Power Purchase Agreements (PPAs), own generation, municipal partnerships)	Increase in self-generated electricity	By 2035
	Decarbonisation of the supply chain	Deployment of low-emission technologies	Reduction of Scope 1 and Scope 2 emissions by 20 % compared to the base year 2023	By 2035
Long-term actions	Climate-neutral production processes	Electrification, sustainable technologies and offsetting of residual emissions.	90 % reduction in climate-damaging emissions compared to the base year 2023	By 2045
	Integration of climate risks	Site planning based on climate risk assessments	Ensuring sustainable energy supply	By 2045
	Development of climate-friendly alternatives	Innovations in production and logistics	Further emission reductions to achieve the 90 % reduction target compared to the base year 2023	By 2045

Progress and monitoring of decarbonisation and emission reduction

Biotest regularly measures and reviews progress in decarbonisation. To this end, key performance indicators (KPIs) for energy and emissions reduction are recorded, reported to the Board of Management and the Executive Committee, and published annually in the sustainability report:

- Total energy consumption (MWh) for the assessment of energy efficiency measures.
- Share of renewable energy (%) to document progress in the transition to climate-friendly energy sources.
- Energy consumption per unit of production (kWh/litre of plasma) to determine efficiency improvements.
- GHG emissions (tCO₂eq) by Scope 1, 2 and 3 for the quantitative assessment of emission reductions.

To ensure continuous improvement, Biotest AG regularly reviews the effectiveness of its measures and adapts its strategy to new scientific findings and regulatory requirements.

KPIs are currently being further developed for the diversification of the supply chain and the further development of climate-friendly alternatives in production and logistics (definition of implementation steps, type of progress measurement, etc.) and will be published in the following reporting years. Increased involvement of additional stakeholder groups is planned for the coming reporting years.

Biotest relies on a reporting system to monitor and control its sustainability strategy. Quarterly internal status updates are provided to the Executive Committee, and reviews are conducted by the Portfolio Committee Sustainability to analyse trends and adjust measures.

E1-6 Targets related to climate change

Biotest AG pursues a long-term climate strategy that includes both ambitious emission reduction targets and a structured transition plan for adapting to climate change. The targets are aligned with the EU's climate neutrality goal for 2050 and are based on the company's current emissions profile.

OUR CLIMATE OBJECTIVES	IMPLEMENTATION TIMELINE
20 % reduction of Scope 1 and Scope 2 emissions (compared to 2023)	By 2035
20 % reduction in energy consumption (base year 2023)	By 2035
Achievement of near climate neutrality: 90 % reduction of Scope 1 and Scope 2 emissions (compared to 2023)	By 2045
Definition of a Scope 3 emissions reduction target	Starting in 2026

The GHG reduction targets currently set relate to Scope 1 and Scope 2 emissions of the Biotest Group and thus cover around 24 % of the total emissions recorded in the GHG inventory (site-based analysis). Scope 3 emissions, which account for the majority of emissions, are not currently included in the target; a corresponding target for Scope 3 emissions will be developed from 2026 onwards. The basis for all time-bound targets is the Group-wide transition plan, which consolidates various transformation and sustainability concepts already approved by the Board of Management and coordinates the implementation of the climate strategy across the company. For the governance structure that enables the implementation of the climate targets, see section ESRS 2.

The specific investments and financing for the measures in the transition plan have not yet been determined at the time of reporting. The current investment ratio (CapEx) in climate-related measures in accordance with the EU taxonomy Regulation is 1 % (previous year: 3.56 %).

E1-7 Energy consumption and mix

An efficient and sustainable use of energy forms the foundation of the climate protection strategy of Biotest AG. As a pharmaceutical company, we place a focus on the reduction of greenhouse gas (GHG) emissions, the optimisation of our energy consumption and the gradual integration of renewable energy into our operating processes.

Total energy consumption and sources

For the period from November 1, 2024, to October 31, 2025, Biotest AG's total Group-wide energy consumption amounted to 122,744,516 kWh. This figure takes into account all energy sources used, including fossil fuels and renewable sources.

Renewable energies: Through the continuous expansion of our photovoltaic system, we increased the share of renewable energies in our energy mix. In 2025, Biotest generated a total of 284,657 kWh from renewable sources and 5,239,642 kWh from non-renewable sources.

Table I: Energy consumption and mix

Energy consumption and energy mix in kWh	2025 ⁹	2024
(1) Fuel consumption from coal and coal products		–
(2) Fuel consumption from crude oil and petroleum product	1.519.173	1.096.097
(3) Fuel consumption from natural gas	83.997.760	77.242.476
(4) Fuel consumption from other fossil sources		–
5) Consumption from purchased or received electricity, heat, steam and cooling and from fossil sources	36.910.680	35.929.277
6) Total consumption of fossil energy	122.427.613	114.267.850
Share of fossil sources in total energy consumption (in %)	99,7	99,7
(7) Consumption from nuclear power sources	–	–
Share of consumption from nuclear sources in total energy consumption (in %)	–	–
(8) Fuel consumption for renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.)	–	–
(9) Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources	32.246	32.758
(10) Consumption of self-generated renewable energy other than fuels	284.657	266.092
(11) Total consumption of renewable energy	316.903	298.850
Share of renewable sources in total energy consumption (in %)	0,3	0,3
Total energy consumption	122.744.516	114.566.700

Energy efficiency and intensity

Biotest AG consistently pursues the measures described above to increase energy efficiency. At the Dreieich production site, we were able to reduce the specific energy consumption per liter of processed plasma from 65.0 kWh/l (2024) to 60.6 kWh/l (2025). This corresponds to a reduction of 6.8 % within one year. With production volumes on the rise, Biotest AG continued its energy and resource efficiency measures in the reporting year. Biotest operates in the manufacturing industry, which is considered a High Climate Impact Sector. The production of drugs from human blood plasma requires energy-intensive processes, particularly in the areas of refrigeration and clean room technology. In addition, there is a high degree of dependence on supply chains, which also involve energy-intensive transport processes. In addition, there is a high dependency on supply chains that also involve energy-intensive transport processes. To determine the energy intensity, the total energy used in the production processes and the specific energy intensity of the relevant activities in the pharmaceutical industry were determined, as well as industry-specific benchmarks.

E1-8 Greenhouse gas emissions

Biotest AG pursues a climate strategy aimed at reducing its greenhouse gas (GHG) emissions and decarbonizing its business activities. This includes measures to improve energy efficiency, the expansion of renewable energies and targeted process optimisation along the value chain. The basis for reducing emissions is the accounting of Scope 1-3 emissions along the entire value chain. The Biotest

⁹The data for 2025 is based on the reporting period from November 1, 2024, to October 31, 2025, and does not correspond to the calendar year.

Group accounts for its Scope 1, Scope 2, and Scope 3 GHG emissions in accordance with the Greenhouse Gas Protocol in the following categories:

- Scope 1: Direct emissions from the combustion of fossil fuels in production facilities, buildings, and company vehicles.
- Scope 2: Indirect emissions from energy procurement (e.g., electricity, district heating) resulting from the use of non-regenerative energy sources.
- Scope 3: Indirect emissions from the upstream and downstream value chain, including transportation, supplier activities, use of sold products, and disposal.

Excluded emission categories at Biotest

Biotest has excluded certain emission categories from the calculation because they are either not relevant or already included elsewhere:

- Category 9 (Downstream Transportation & Distribution): Emissions from outgoing transport from Biotest sites to direct customers have already been included in category 4 (Upstream Transportation & Distribution). Category 9 would only cover emissions between direct customers and end customers and was therefore excluded.
- Category 10 (Processing of products sold): Although some intermediate products are further processed, this category has been excluded as it is only relevant for a small proportion of the products sold.
- Category 11 (Use of products sold): Biotest does not sell any products that consume energy directly. Energy consumption arises only indirectly through medical devices, which is why this category is optional under the GHGP and has been excluded.
- Category 13 (Downstream leased assets): As Biotest does not lease any assets, this category is not relevant for the company.
- Category 14 (Franchises): Category 14 was excluded because Biotest does not operate a franchise model, meaning that this category is not relevant.

Information on the calculation method and emission factors

Biotest AG calculates its greenhouse gas emissions (GHG) in accordance with the Greenhouse Gas Protocol. The calculation includes the following emissions: CO₂, HFCs, and refrigerants, with CO₂ emissions accounting for 90 % of Scope 1 and Scope 2 GHG emissions.

Methodology and Data Sources

- Scope 1: Directly measured consumption data (e.g. gas consumption).
- Scope 2: Calculated based on location-based factors (local energy mix) and market-based factors (supplier electricity mix, renewable energy purchases).
- Scope 3: Hybrid approach using primary and secondary data from upstream and downstream activities, applying life cycle assessment (LCA) methodology.

Emission Factors and Validation

In detail, Scope 3 emissions were calculated using the following methodologies:

Category 1 (Purchased Goods and Services): The calculation of emissions at Biotest AG is based on procurement data and estimated expenditures for plasma collection centres. Expenditures were differentiated into direct and indirect procurement as well as materials and services and were matched to specific emission factors from the Comprehensive Environmental Data Archive (CEDA) for 97 % of the total spend. Non-relevant categories were excluded or calculated separately. Expenditures related to plasma collection centres were extrapolated and likewise calculated using CEDA emission factors.

Category 2 (Capital Goods): The respective subcategories were mapped to the corresponding CEDA emission factors. Emissions were calculated by multiplying the relevant expenditures by these emission factors.

Category 3 (Fuel- and Energy-Related Activities): Biotest determined consumption data for Scope 1 and Scope 2 emissions for each site based on utility invoices. Renewable electricity sources were confirmed, with the exception of one site due to uncertainty regarding procurement. The emission factors applied are based on data published by the International Energy Agency (IEA).

Category 4 (Upstream Transportation and Distribution): In the absence of primary data, a simplified calculation approach was applied. Biotest provided the total weight of production materials and their respective countries of origin. As precise data for each specific delivery address were not available, or capturing all exact locations would have required disproportionate effort, capital cities were used as proxies. Accordingly, for the purpose of calculating transport-related emissions, it was assumed that goods or persons were transported between capital cities, although actual transport routes may differ. Multimodal shipments were disaggregated, and emission factors published by the Department for Environment, Food & Rural Affairs (DEFRA) were multiplied by the corresponding tonne-kilometres. Flight distances were validated, and data gaps were filled using EcoAct data. Air freight deliveries additionally included the “last mile”. Emissions were calculated in accordance with the respective modes of transport.

Category 5 (Waste Generated in Operations): Based on primary data regarding waste volumes, waste indicators were assigned in accordance with the respective waste type and treatment method and matched with DEFRA emission factors. Where specific indicators were unavailable, appropriate emission factors were applied, assuming a closed-loop approach for recycled waste. Emissions were calculated by multiplying the applicable DEFRA emission factors by the respective waste volumes.

Category 6 (Business Travel): Primary data on business travel collected for Biotest AG were used as a basis for extrapolation to sales offices. Emissions were calculated by multiplying distances travelled by the applicable DEFRA emission factors (car, rail, air). Taxi journeys and hotel stays were calculated using CEDA emission factors based on total expenditures.

Category 7 (Employee Commuting): Biotest collected data on full-time equivalents and the proportion of remote working. These data were consolidated at country level, and average commuting distances as well as energy consumption in home office settings were estimated using internal calculation methodologies. Emissions were determined by multiplying distances travelled by the applicable DEFRA emission factors. Energy consumption associated with remote working was calculated using emission factors published by the International Energy Agency (IEA) and DEFRA.

Category 8 (Upstream Leased Assets): The general ledger for procurement transactions and additional Biotest data were used for the calculation. Expenditure categories were mapped to CEDA emission factors. Emissions were calculated by multiplying the respective expenditures by the applicable CEDA emission factors. Leased vehicles were recorded without associated emissions to ensure consistency with Grifols’ calculation methodology. Licensed emission factors cannot be disclosed.

Category 12 (End of Life Treatment of Sold Products): Biotest provided data on the volume of materials sold, with a particular focus on packaging. As medical products are fully consumed during use, their disposal was not taken into account. Recycling rates were determined based on secondary research. Non-recycled waste was assumed to be disposed of in landfill. Emissions were calculated by multiplying the respective waste volumes by the applicable DEFRA emission factors.

Category 15 (Investments): Investments were calculated based on equity share and revenue. For the determination of emissions, the enterprise value was multiplied by a sector-specific emission factor. Scope 1 and Scope 2 GHG intensity was determined using FactSet data and CDP sector emission values from 2021, with updates planned for future inventories.

Greenhouse gas capture and storage is not relevant for Biotest as the company does not operate in a FLAG-relevant sector and has no process in place to capture greenhouse gas emissions. Negative greenhouse gas emissions have therefore not been included in the calculation of the greenhouse gas inventory.

Results of GHG accounting

The GHG balance for the reporting year 2025 shows:

Table II: GHG emissions

GHG emissions	Base year 2023	2024	2025	Change compared to base year 2023 (%)	2035	2045
Scope 1 greenhouse gas emissions						
Scope 1 gross GHG emissions (t CO ₂ e)	15.210,0	17.035,4	17.480,6	+14,9 %	12.168,0	1.521,0
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading systems (in %)		–				
Direct biogenic CO ₂ emissions from from scope 1 GHG emissions (t CO ₂)	0	0	0			
Scope 2 greenhouse gas emissions						
Location-based Scope 2 GHG gross emissions (t CO ₂)	11.457,0	12.627,9	10.797,7	-5,8 %	9.165,6	1.145,7
Market-related Scope 2 GHG gross emissions (t CO ₂)	21.905,0	25.289,0	26.000,5	+18,7 %	17.524,0	2.190,5
Significant Scope 3 greenhouse gas emissions						
Total indirect (Scope 3) gross GHG emissions (t CO ₂)	102.043,0	92.215,0	86.891,5	-14,8 %	81.634,4	10.204,3
1 Purchased goods and services		64.218,0	60.054,4			
[Optional sub-category: cloud computing and data centre services]		–				
2 Capital goods		9.545,3	6.485,3			
3 Activities related to related to fuels and energy (not included in Scope 1 or Scope 2)		6.272,1	6.312,6			
4 Upstream transportation and distribution		4.746,8	4.062,5			
5 Waste generation in operations		4.866,3	5.892,3			
6 Business travel		452,6	249,1			
7 Commuting employees		1.833,4	1.960,6			
8 Upstream leased assets leased assets		175,0	1.591,9			
9 Downstream transportation		–				
10 Processing of sold products products		–				
11 Utilisation of sold products products		–				
12 Treatment of products at the end of life		5,9	135,3			
13 Downstream leased assets leased assets		–				
14 Franchises		–				
15 Investments		100,4	146,6			
Total GHG emissions						
Total GHG emissions (location-based) (t CO ₂ e)	128.710,0	121.878,3	115.169,8	-10,5 %	102.968,0	12.871,0
Total GHG emissions (market-related) (t CO₂e)	139.158,0	134.539,4	130.372,6	-6,31 %	111.326,4	13.915,8

Table III: GHG Intensity per net revenue

GHG intensity per net revenue	2025
Total GHG emissions (location-based) per net revenue (t CO ₂ e/Mio. EUR)	193,1
Total GHG emissions (market-related) per net revenue (t CO ₂ e/Mio. EUR)	218,5

Net income

The calculation of GHG intensities is based on net income for the financial year 2025 of € 596,559,000, adjusted for revenue generated from Other activities and Technology Transfer.

E1-10 Internal carbon pricing

Biotest AG has not yet implemented an internal carbon pricing mechanism; going forward, it will be assessed whether the introduction of carbon pricing could support the company in ensuring the implementation of measures to achieve its climate targets and in providing long-term planning certainty.

E1-11 Financial effects of climate-related risks and opportunities

The financial effects of climate-related physical and transition risks as well as climate-related opportunities on assets, revenue and liabilities will be analysed and disclosed in future reporting periods.

E3 WATER AND MARINE RESOURCES

E3-1 Policies related to water and marine resources

The sustainable use of water constitutes a central pillar of Biotest AG's corporate strategy. Water efficiency is considered not only from an environmental perspective but also as an economic factor, as optimised water use reduces operating costs and mitigates regulatory risks.

- Biotest AG gives particular consideration to the Dreieich water catchment area when monitoring water availability, for example by using the City of Dreieich's water traffic light system for the continuous monitoring of water stress levels and by maintaining close coordination with local authorities to enable the early identification of risks.
- Strategic alignment: Our measures relating to water use and conservation are aligned with the Water Framework Directive 2000/60/EC as well as international best practices for sustainable water management.
- Stakeholder engagement: Biotest AG is already in regular dialogue with local authorities (City of Dreieich) and receives continuous updates on the current situation regarding water use through a water traffic light system; going forward, additional stakeholders, including suppliers, are to be involved in order to identify water-related risks at an early stage and to develop joint solutions, where appropriate also along the supply chain. Future stakeholder engagement is intended to be conducted systematically through surveys and sustainability forums.
- Responsibilities: The further development and implementation of the strategy for sustainable water use is carried out under the leadership of the Board of Management in collaboration with the Environmental Team, the Corporate Sustainability department and the relevant technical and production department. Quarterly reporting to the Portfolio Committee Sustainability ensures continuous evaluation.

E3-2 Actions and resources related to water and marine resources

Use of water-saving technologies and process optimisations to reduce water withdrawal at all sites. This includes, among other things, the optimisation of cleaning processes and the expansion of Water for Injection (WFI) facilities.

- Development of site-specific water management plans for the Dreieich production site, which experiences high water stress, including detailed risk analyses and adaptation strategies, with initial implementation by 2026.
- In future, there will be close cooperation with suppliers to identify and minimise water-related risks along the entire value chain, which will be reviewed annually and, if necessary, contractual sustainability requirements.

ACTION	RESOURCES	IMPLEMENTATION TIMELINE
Reduction in water consumption	Water-saving technologies, optimised cleaning processes, expansion of WFI systems	Planned
Water management plans for the Dreieich production site	Risk analyses and adaptation strategies	Planned (by 2026)
Minimising water-related risks along the entire value chain	Supplier cooperation, annual risk assessment, contractual sustainability requirements	Planned

E3-3 Targets related to water and marine resources

Biotest AG aims to reduce its water withdrawals by 2 % annually from the base year 2023 (490,368 m³) and achieve a total reduction of 20 % by 2035 (compared to the base year 2023). An interim target of 10 % has been set for 2030. In addition, modern water treatment and efficiency technologies are to be implemented.

Progress will be reported quarterly to the Executive Committee and Portfolio Committee Sustainability. From 2025 onwards, water usage will be measured in m³ per litre of plasma produced. The results will be disclosed annually in the sustainability report.

Methods and assumptions for determining the target

- Database: The objective is based on an analysis of historical water consumption data from the last five years (2018–2023) in order to derive realistic reduction potentials.
- Calculation methodology: The reduction targets are based on best practices in the pharmaceutical industry and on benchmarks of comparable companies with water-intensive production processes

OUR CLIMATE OBJECTIVES	IMPLEMENTATION TIMELINE
Reduction of total water withdrawal by 2 % per year (base year 2023: 490,368 m³) in Dreieich (water stress area)	From 2023
10 % overall reduction in water extraction (compared to 2023) in Dreieich (water stress area)	Until 2030
20 % overall reduction in water extraction (compared to 2023) in Dreieich (water stress area)	Until 2035

E3-4 Water abstraction and reuse

Key figures and methods:

- Total water withdrawal: Based on the reference year 2023, annual reporting of water withdrawal in m³ for the production site Dreieich.
- Water withdrawal in areas subject to water stress: Detailed monitoring of sites with high water stress (here: Dreieich production site).
- Recovery and reuse: Focus on increasing the volume of reused water through circular economy initiatives.

In 2025, Biotest AG's water withdrawal amounted to 548,713.0 m³.

Table IV: Water abstraction

Water withdrawal in m ³	2025
Total water consumption	49.785 ¹⁰
Total water consumption in areas with water stress	–
Total water withdrawal	548.713
Total water discharge	498.928
Total water recycled and reused	–
Total water stored	–

E5 RESOURCE USE AND CIRCULAR ECONOMY

Biotest AG's waste hierarchy is based on the provisions of the EU Waste Framework Directive (2008/98/EC) and follows the principles of the circular economy. Waste is treated according to its environmental impact in a five-stage hierarchy. Biotest AG's waste management objectives focus primarily on prevention, reuse and recycling.

E5-1 Policies related to resource use and circular economy

Strategic orientation: Our measures for resource use and conservation are geared towards opportunities in the specific area of plasma production. In addition, we are conducting a comprehensive review of the increased use of recycled materials, for example in packaging. In doing so, we ensure compliance with international standards and certifications. Socio-ecological aspects are integrated into the procurement system. Priority is given to measures to avoid waste (waste hierarchy). Where this is not possible, we focus on reuse and recycling. Stakeholder involvement is carried out by the respective departments in dialogue with suppliers and authorities. In future, stakeholder dialogues are to be systematised internally in order to identify resource-related risks at an early stage and develop solutions together with the production departments involved.

Responsibilities: The strategy is being further developed and implemented under the leadership of the Board of Management in cooperation with the environmental team, the Corporate Sustainability department and the specialist departments in production.

Long-term goal: Biotest AG has set itself the ambitious goal of increasing the proportion of recycled materials to 30 % by 2030 and reducing waste volume by 2 % annually compared to the base year 2023.

E5-2 Actions and resources related to resource use and circular economy

The specific measures and milestones for achieving these targets are currently being worked out in detail and will be published in the next reporting period. The focus is primarily on measures to improve resource efficiency, such as investments in innovative technologies for recycling valuable raw materials (e.g. ethanol rectification), minimising material losses and increasing efficiency.

E5-3 Targets related to resource use and circular economy

Objectives for Resource Use and Circular Economy

Measurable target in relation to the base year 2023 (11,551.16 tonnes):

- Annual reduction of waste volume by 2 % through prevention and reuse

Monitoring and reporting: The results of waste management are compiled in accordance with the legal requirements for the waste management officer. The targets initially apply to Biotest AG and all subsidiaries that are subject to reporting requirements. This

¹⁰The reported water consumption corresponds to the total water withdrawal minus the total water discharge during the reporting period.

initially covers internal processes but also affects various points in the downstream value chains, particularly with regard to suppliers of raw materials and waste disposal companies.

OUR CLIMATE OBJECTIVES	IMPLEMENTATION TIMELINE
Reduction of waste volume by 2 % per year through avoidance and reuse (base year 2023: 11,551.16 t)	Starting in 2023

E5-4 Resource inflows

All products are produced from human blood plasma. As part of an interlinked production process, the plasma is fractionated using ethanol into its individual components (in particular albumin, clotting factors and immunoglobulins), from which the final products are subsequently derived. Given this, human blood plasma and ethanol represent the essential resource inflows.

Human blood plasma is a biological, renewable natural product voluntarily donated by healthy donors. Ethanol, by contrast, is used as a technical processing agent in the Cohn fractionation process. This distinction is relevant, as both types of material are subject to different requirements and entail different potential impacts and risks along the value chain.

For the period from 1 November 2024 to 31 October 2025, a total of 2,026,042.78 litres of blood plasma were received by Biotest AG, corresponding to a weight of approximately 2,141,527.22 kilograms. In addition, during this period, 3,154,895.4 kilograms of alcohol with an ethanol content of 96 % were used for Biotest AG.

The total weight of the principal material types used during the period from 1 November 2024 to 31 October 2025 therefore amounted to approximately 5,296,422.62 kilograms. Of this total, around 40.4 % related to human blood plasma and approximately 59.6 % to ethanol.

Table V: Key resource inflows¹¹

Resource inflows	Weight (kg)	Share of total weight
(sourced) Plasma	2.141.527,22 kg	Approx. 40,4 %
Ethanol	3.154.895,4 kg	Approx. 59,6 %
Total	5.296.422,62 kg	100 %

The volumes are recorded on the basis of purchase entries and delivery documentation within the SAP system.

Packaging materials and other production materials are also required. However, they are of secondary importance in comparison. In addition to plasma, various materials are needed for the manufacture and packaging of medicinal products. These include, among others, cardboard packaging, glass vials and items such as plastic bags. For the current reporting year, no percentage figures can yet be provided regarding the quantity and weight of sustainably sourced products and services, intermediate products, or raw, auxiliary and operating materials. These data will be collected in the next reporting period.

E5-5 Resource outflows

Biotest AG is active in the field of blood plasma production, which generates specific waste streams that include both regulated and general types of waste. These can be divided into various categories

1. Biological and medical waste

- Plasma residues: Blood plasma that cannot be reused or is contaminated.
- Filtration and cell residues: Waste from blood plasma fractionation.
- Disposable medical devices: Pipettes, syringes, gloves and protective equipment contaminated with biological substances.

¹¹The data is based on the reporting period from November 1, 2024, to October 31, 2025.

2. Chemical waste
 - Solvent waste: Ethanol and other chemicals from the Cohn fractionation process.
 - Reagents and laboratory chemicals: Unused or expired chemicals from analytical processes.
 - Buffer solutions and process fluids: Chemical solutions from protein purification and stabilization.
3. Packaging and production waste
 - Primary packaging: Glass bottles, plastic containers, blister packs.
 - Secondary packaging: Cardboard boxes, plastic film, pallets.
 - Labels and printed matter: Packaging labels, instruction leaflets.
4. Dangerous waste according to EU directives
 - Contaminated production residues: Substances contaminated with biological or chemical hazardous substances.
 - Old medicines and unsaleable batches: Products that must be disposed of due to regulatory or quality requirements.
 - Waste oil and lubricants: Residues from technical production equipment.
5. Energy and fuel wastes
 - Water treatment residues: Waste water from production and cleaning processes.
 - Filter materials and membranes: Filtration systems used in blood plasma and chemical processes.
 - Electronic waste: Obsolete or defective laboratory and production equipment.

These waste streams are of central importance to the pharmaceutical industry, and to Biotest AG in particular, and are subject to strict legal and regulatory requirements. Disposal and recycling processes must be carried out in accordance with EU waste directives, GMP standards and national regulations.

Biotest AG records and assesses the recyclability of its products using a combination of direct measurements and model calculations. Material flows, waste generation and recycling rates are documented. The data is collected on the basis of direct measurements and weighing records provided by the supplier.

Classification according to recycling principles is based on defined criteria: blood plasma is considered a renewable resource, ethanol could reach a recycling rate of 30 % by 2030, and packaging materials are expected to be increasingly made from recycled raw materials in the future. The data is validated internally on an ongoing basis.

Total waste volume

For the period from 1 November 2024 to 31 October 2025, the total waste volume amounted to 14,456.71 tonnes. The majority of this, 10,983.1 tonnes, consisted of ab-alcohol, a residual product of ethanol. Detailed annual documentation is provided in the waste report. The total weight of the materials used is measured and documented annually in tonnes.

In the reporting year, Biotest AG did not generate any radioactive waste within the meaning of Article 3(7) of Directive 2011/70/Euratom. Furthermore, Biotest AG's business activities do not generally generate any radioactive waste.

Table VI: Waste disposal

Overview of waste disposal (in tons)		2025 ¹²	2024
Waste diverted from disposal	Reuse	0	–
	hazardous		
	Recycling	10.983,1	9.585,8
	Other recovery operations	11,5	–
	Total	10.994,6	9.585,8
Waste diverted from disposal	Reuse	0	–
	non-hazardous		
	Recycling	490,5	486,6
	Other recovery operations	2230,7	1.468,9
	Total	2.721,2	1.955,5
Waste directed to disposal	hazardous		
	Incineration with energy recovery	10,2	–
	Incineration without energy recovery	34,5	57,8
	Landfill disposal	0	2,0
	Other disposal operations	244,4	75,4
	Total	289,1	135,2
Waste directed to disposal	non-hazardous		
	Incineration with energy recovery	0	73,5
	Incineration without energy recovery	0	–
	Landfill disposal	273,6	66,7
	Other disposal operations	67,9	–
	Total	341,5	140,3
Total amount of non-recycled waste		630,6	275,5
Percentage of non-recycled waste		4,39 %	2,33 %
Percentage of waste with unknown final disposal destination (%)		0	
Total amount of waste		14.346,4	11.816,8

¹²The data for 2025 is based on the reporting period from 1 November 2024 to 31 October 2025 and does not correspond to the calendar year.

DISCLOSURE IN ACCORDANCE WITH THE EU TAXONOMY REGULATION

in accordance with Article 8 of Regulation 2020/852¹³

Reporting in accordance with EU taxonomy

With the European Green Deal, the European Union (EU) has set a target of becoming climate neutral by 2050. A central element of this framework is Regulation (EU) 2020/852 (EU taxonomy Regulation), which serves as a classification system for environmentally sustainable economic activities and is intended to steer capital flows towards sustainable investments. Under this taxonomy, companies must disclose information on their revenue, capital expenditure (CapEx) and operating expenditure (OpEx) insofar as these relate to 'environmentally sustainable' economic activities within the meaning of the taxonomy. According to Art. 3 of Regulation 2020/852, economic activities are considered taxonomy-aligned if they (i) make a substantial contribution to one or more environmental objectives, (ii) 'Do No Significant Harm' (DNSH) of the other environmental objectives and (iii) meet the 'minimum safeguards' requirements. Biotest AG is no longer subject to EU taxonomy reporting requirements for the 2025 financial year. Nevertheless, the EU taxonomy indicators will be published as in previous years in order to ensure consistent sustainability reporting. However, Biotest AG reports in the form of a reader-friendly overview.

For the 2025 financial year, we are reporting on environmental objectives – climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, and prevention and reduction of environmental pollution. These are based, among other things, on the technical screening criteria from Delegated Regulation (EU) 2021/2139, Delegated Regulation (EU) 2021/2178 (Disclosures), and Delegated Regulation (EU) 2023/2486. However, the new Delegated Regulation of July 4, 2025, introduced simplifications: Economic activities that cumulatively account for less than 10 % of the KPI denominators (revenue, CapEx, or OpEx) can now be classified as non-material, meaning that a detailed assessment is not mandatory. The simplified reporting templates and criteria will apply from January 1, 2026, for the 2025 financial year; early application is optional.

Revenue KPI

For the 2025 financial year, activity 1.2 'Manufacture of pharmaceuticals' was identified as a taxonomy-eligible economic activity. The share of taxonomy-eligible revenue is 91.90 % (previous year: 81.63 %). These revenues were assessed as non-taxonomy-aligned because they do not meet the technical assessment criteria of the EU taxonomy. Special effects such as license agreements and trade in merchandise were considered separately and assessed as not taxonomically eligible.

CapEx KPI

The denominator includes, among other things, additions to property, plant, and equipment (IAS 16), intangible assets (IAS 38), and rights-of-use assets (IFRS 16). In accordance with Annex I, Section 1.1.2, of Commission Delegated Regulation (EU) 2021/2178, the CapEx KPI includes capital expenditure: (a) capital expenditure related to assets or processes associated with taxonomy-aligned economic activities, (b) capital expenditure that is part of a plan to expand taxonomy-aligned economic activities, (c) capital expenditure related to the purchase of output from taxonomy-aligned economic activities. For the 2025 financial year, Biotest AG reports a taxonomy-eligible CapEx proportion of 87.12 % (previous year: 97.13 %); the proportion of taxonomy-aligned CapEx amounts to 0 %.

OpEx KPI

The denominator is calculated on the basis of non-capitalised operating expenses relating to research and development, building renovations, short-term leasing, and maintenance/repairs. In accordance with Annex I, Section 1.1.3, of Commission Delegated Regulation (EU) 2021/2178, the OpEx KPI indicates the proportion of operating expenditure that: (a) are directly related to a taxonomy-aligned activity, (b) serve to expand a taxonomy-aligned activity as part of a CapEx plan, or (c) are incurred for products or services from taxonomy-aligned activity. For the 2025 financial year, Biotest AG reports 61.84 % of Taxonomy-eligible operating expenses (previous year: 87.62 %); the proportion of taxonomy-aligned OpEx amounts to 0 %. The decline is due in particular to the fact that in 2025, the data bases for the major R&D areas could be allocated to taxonomy-eligible activities in a more differentiated manner.

¹³ For more information, see Appendix 1, 1.3, p. 44.

Technical screening criteria

In the 2024 financial year, the assessment of taxonomy alignment in respect of environmental objectives 3 to 6 was required for the first time. In 2025, the assessment of taxonomy alignment was performed again. At present, not all technical screening criteria are met, in particular with regard to the environmental objective 'pollution prevention and control'.

Compliance with minimum safeguards

Compliance with the minimum safeguards pursuant to Article 18 of Regulation (EU) 2020/852 was reviewed on the basis of the recommendations set out in the 'Final Report on Minimum Safeguards' of the Platform on Sustainable Finance (October 2022) and Commission Notice 2023/C 211/01 of 16 June 2023. Processes and policies relating to human rights, corruption, taxation and fair competition are in place. However, the formal requirements of the minimum safeguards have not yet been fully met. Corresponding measures to further formalise and document these requirements are envisaged for future reporting periods.

INFORMATION ON SOCIAL MATTERS

S1 OWN WORKFORCE

S1-1 Policies related to the company's own workforce

Biotest AG defines its own workforce as all directly employed employees at the main site in Dreieich as well as at domestic and international plasma collection and sales entities. Where material, this also includes non-employees in the undertaking's own workforce, such as individuals under contractual arrangements or agency workers in accordance with NACE N78.

The specific characteristics of the plasma donation centres are considered separately, while the company-specific topic of donors is addressed in a separate section of the report.

The company is committed to implementing policies applicable to all employees to ensure fair employment practices, safe and healthy working conditions, and the promotion of equal opportunities and diversity. In particular, it takes into account aspects such as freedom of association, collective bargaining (social dialogue), and measures to prevent forced and compulsory labour as well as child labour.

For medical personnel in the plasma donation centres, whose activities are critical to plasma production, specific measures apply with regard to occupational safety training, the provision of personal protective equipment and the monitoring of occupational health and safety.

Employee involvement in decision-making processes as well as programmes relating to equality, diversity and inclusion are central. The effectiveness of these measures is monitored through internal audits and reporting.

In terms of the strategic impact on its own workforce, Biotest considers the following aspects: the expansion of production capacity with additional demand for skilled personnel, increasing regulatory requirements in quality and safety particularly in plasma donation centres, global diversification with corresponding requirements for intercultural competence and equal opportunities, digitalisation and automation resulting in training and upskilling needs, macro-economic challenges including shortages of skilled labour, as well as targeted protective measures in relation to biomedical risks affecting employees.

In addition, Biotest has embedded policies to ensure compliance with international frameworks, including:

UN Guiding Principles on Business and Human Rights (UNGPs) – commitment to respect human rights in the business context
OECD Guidelines for Multinational Enterprises – implementation of responsible business conduct, including labour and environmental standards
ILO Declaration on Fundamental Principles and Rights at Work – safeguarding fundamental labour rights, including freedom of association and the abolition of forced labour and child labour

These principles are embedded in the Biotest Code of Conduct and form part of the internal audit, risk monitoring and compliance mechanisms. Employees and other stakeholders have access to whistleblowing and reporting systems for violations of labour and human rights standards.

Equal opportunities, diversity and inclusion – policies, actions and metrics

Biotest AG actively promotes inclusion and equal opportunities in order to ensure a diverse workforce and fair career prospects for all employees. Women with leadership aspirations as well as previously underrepresented groups benefit from targeted mentoring programmes designed to reduce structural barriers and strengthen diversity. An external mentoring programme with 19 participants was launched in November 2024. This was followed in January 2025 by an internal programme that is open to all employees and is set to continue into the coming year. These initiatives are complemented by internal talent programmes for the identification of potential leaders and flexible career pathways, particularly for women and marginalised groups.

No women were elected to the Supervisory Board as shareholder representatives in 2025; following the reduction in September 2024, there were no longer any women represented on the Board of Management. The Board of Management of Biotest AG has set a target of 35 % for the participation of women at the first and second management levels. As of 31 December 2025, the proportion at the first management level was 50.0 % and at the second management level 28.1 %. In the Group, which has 1,446 female employees, the proportion of women as a whole was 50.2 % as of 31 December 2025.

Monitoring includes the number of promotions from the mentoring programme, an annual comparison of the proportion of women in management positions with targets, and regular surveys on the satisfaction and effectiveness of the programmes. In addition, training and further education initiatives are being implemented. Since November 2024, there has been a new competency model with a focus on diversity, equality and modern leadership practices. The competency model has now been integrated into the

onboarding process, and a mentoring programme and a 360-degree feedback tool have also been implemented. Several targeted measures are currently being implemented to further develop the management culture, such as adapting the modular management training program specifically for production managers. In addition, the content of existing management training courses is being further developed to ensure a stronger focus on diversity, equity and inclusion (DE&I). At the same time, the 360-degree feedback tool is being revised and modernised. In addition, the introduction of 'Leadership Essentials' is planned in order to establish a uniform understanding of leadership throughout the Group.

Participation rates in training programmes and turnover rates in leadership positions serve as key performance indicators. These measures are designed to embed a culture of learning and leadership within the company, strengthen diversity and address strategic risks such as shortages of skilled labour, technological change, health and safety risks, as well as discrimination.

S1-2 Engagement of the workforce and employee representatives

Biotest AG pursues a holistic approach to involving its workforce and employee representatives and to dealing with concerns and complaints from its own employees. This approach is based on the principles of transparency, continuous communication, participation and the protection of the rights of all employees. Biotest outlines how its own workforce is involved in decisions and what procedures are in place to report concerns, issues or violations and to resolve them effectively.

Engagement of the workforce and employee representatives

Biotest employs 99.9 % of its employees in countries of the European Economic Area (EEA) as well as a smaller number in Switzerland. While employees in the EEA benefit from comprehensive statutory requirements regarding minimum wages, labour standards and the protection of human rights, employees in Switzerland are subject to the applicable national labour law provisions, which ensure a high level of protection through bilateral agreements with the European Union.

At Biotest AG's main site in Dreieich – the largest business unit – the Works Council and the Spokespersons' Committee of Executive Employees are key actors in the social dialogue. Continuous exchange between the Board of Management, employee representatives and relevant functions such as HR or IT ensures that the concerns of the workforce are comprehensively considered. Regular meetings serve to provide updates on developments, discuss feedback and develop joint solutions.

In the foreign subsidiaries, including the Swiss branch, engagement is carried out through local management and site leadership, who coordinate communication and implement measures arising from global corporate decisions.

Quarterly townhall meetings organised by the Board of Management provide all entities with a transparent platform for information and dialogue. They enable employees to follow current developments, ask questions and contribute their own perspectives. In addition, feedback instruments such as the "Ask the Management" system are used, through which the workforce can submit suggestions and concerns directly. Feedback received through these channels regularly results in concrete improvement measures, for example the introduction of a recycling and deposit return system in the canteen.

S1-3 Grievance mechanisms and remediation measures

To ensure a fair and safe working environment, Biotest has established a transparent whistleblowing system that enables employees to raise concerns either anonymously or by name. The system comprises an online reporting platform as well as a telephone hotline, both accessible via the company's website. Both channels are regularly reviewed for effectiveness to ensure that reports are handled confidentially, promptly and in a traceable manner.

Reports relating to potential human rights violations, discrimination or compliance breaches are reviewed by an independent Compliance team, which assesses the matters objectively. Depending on the severity of the case, appropriate remediation measures are initiated, such as disciplinary actions, additional training or structural adjustments to processes.

The implementation of these measures is continuously monitored to ensure that issues are sustainably resolved and that similar incidents are prevented in the future. Material findings and measures are reported regularly to the Board of Management and, where appropriate, to supervisory bodies.

Biotest measures the effectiveness of its complaint and remedy processes using defined indicators, such as the number of reports received, the processing time and the proportion of successfully completed procedures. In addition, feedback from employee representatives and employee surveys is used to continuously improve the procedures.

Principles and responsibilities

Responsibility for the fair handling of employee concerns lies with the Board of Management of Biotest AG and is coordinated by the Human Resources, Compliance and Corporate Sustainability departments.

The company's management is committed to handling all reports without retaliation and to safeguarding the confidentiality of whistleblowers, in line with the requirements of Article 18 of the EU taxonomy Regulation and the EU Whistleblower Directive (2019/1937).

The effectiveness of engagement, dialogue processes and reporting channels is regularly evaluated and adjusted where necessary in order to ensure transparency, participation and effective protection of the workforce.

S1-4 Data protection: Employees, donors and patients¹⁴

Policies, actions and metrics

The protection of personal data is of the highest priority for Biotest AG and constitutes a central element of its corporate responsibility. As a biopharmaceutical company, Biotest processes particularly sensitive health and identity data relating to employees, donors and patients. Effective data protection and information security management is therefore essential to maintain trust, comply with regulatory requirements – in particular the General Data Protection Regulation (GDPR) – and systematically mitigate risks. Overall responsibility for data protection lies at Board of Management level, and the Data Protection Officer reports directly to the Executive Management and monitors compliance with all relevant requirements.

The materiality assessment has shown that data protection breaches pose significant risks for all affected groups. These include data loss, identity theft, misuse of sensitive health information and the associated financial and legal consequences. Data protection violations may also result in severe loss of trust and psychosocial impacts on employees, donors and patients. No opportunities were identified in connection with data protection.

To minimise these risks, Biotest pursues a preventive and risk-based approach that combines technical and organisational measures. All sensitive data is encrypted during transmission and storage. The IT infrastructure is protected by modern firewalls, intrusion detection systems, real-time monitoring and regular penetration tests. Disaster recovery plans and secure backups ensure the availability of information. In addition, the principle of data minimisation applies, so that only absolutely necessary personal data is collected and processed. Access rights are strictly assigned according to the 'need-to-know' principle in order to minimise potential risks of misuse. A comprehensive training programme raises awareness among all employees on topics such as data protection, social engineering and phishing. The same security and data protection standards apply to patients as to employees and donors. In addition, it is ensured that health data is collected exclusively for clearly defined medical and regulatory purposes and is only stored for as long as required by law – at least ten years after the product approval has expired.

Biotest has clear complaint and reporting systems in place through which data protection incidents can be reported and investigated immediately. The data protection officer monitors the handling of these cases, coordinates necessary remedy measures and reports transparently on the progress and effectiveness of existing protective measures. Continuous improvement of data protection is supported by regular internal and external audits and structured monitoring. To further strengthen its data protection level, Biotest is currently developing additional quantifiable targets, including reducing response times to data protection incidents, expanding its IT security infrastructure and intensifying employee training.

Overall, Biotest pursues a comprehensive and proactive approach to protecting the personal data of all affected groups. This approach not only strengthens information security and compliance with regulatory requirements but also makes a significant contribution to building trust among employees, donors and patients.

S1-5 Characteristics of the company's employees

The company's own workforce of Biotest AG comprises:

- Permanent and temporary employees who are directly employed by Biotest.
- Full-time and part-time employees, regardless of the duration of their contract.
- Employees in training or dual study programmes who are integrated into the company.

¹⁴ For company-specific disclosures regarding donors and patients, see also S4-3, S4-4, p. 37.

- Employees at plasma donation centres.
- Trainees and working students who regularly carry out activities within the company

This definition does not include non-salaried employees such as external service providers, temporary employees and contractual partners along the value chain.

The employees of Biotest AG in Dreieich work in various departments. In the Research & Development department, specialised staff work on the development of innovative biopharmaceutical products. The Production & Quality Assurance department ensures the manufacture and strict control of plasma products in accordance with legal requirements. In Sales & Marketing, experienced specialists ensure a strong market presence and professional customer communication. Support functions such as IT, Human Resources, Finance and other administrative areas ensure the smooth running of the company. This interdisciplinary cooperation forms the basis for Biotest's sustained success.

In 2025, Biotest employed an average of 2,612 employees.¹⁵ In the same year, 359 individuals left the company, which corresponds to a fluctuationrate¹⁶ of 12.5 %.

Table VII: Employees by gender

Head count by gender	2025	2024
Women	1.446	1.397
Men	1.434	1.269
Non-binary	–	–
Undeclared	–	–
Total	2.880	2.666

Table VIII: Employees by country – Total number of employees by country

Number of employees by country	2025	2024
Germany	2.361	2.139
Hungary	302	304
Czech Republic	197	206
Rest of the world	20	17
Total	2.880	2.666

Table IX: Employees by contract type and gender (Biotest Group)

Employees by contract type and gender	Women	Men	Other	Not indicated	Total
Employees	1.446	1.434	0	0	2.880
Permanent	1.341	1.366	0	0	2.707
Temporary	105	68	0	0	173
Non-guaranteed hours	0	0	0	0	–
Full time	1.003	1.322	0	0	2.325
Part time	443	112	0	0	555

¹⁵ Number of employees (full-time equivalents, average of figures at the end of each quarter).

¹⁶ The turnover rate is calculated as the ratio of departures to employees as of the reporting date of 31 December.

S1-8 Diversity metrics

Promoting Diversity and Inclusion

Biotest AG regards diversity as a central pillar of its corporate culture. In 2025, the gender breakdown at the executive level was 50% women and 50% men, while at the senior management level it was 28.1% women and 71.9% men. Whether additional diversity dimensions beyond gender distribution, such as ethnic origin, disability or socio-economic background, will be collected in the future is currently subject to internal coordination.

The objective is to create an inclusive working environment in which all employees are afforded equal opportunities irrespective of personal characteristics. A diverse workforce can make a significant contribution to innovation capacity and employer attractiveness. At the same time, challenges remain, in particular with regard to the systematic collection and representation of additional diversity characteristics.

Responsibility for the further development of diversity and inclusion topics lies within Human Resources and, at the highest level, with the Board of Management of Biotest AG.

Table X: Gender distribution at the executive level (2025)

Gender distribution at the management level	Women	Men	Other	Not indicated	Total
Executives	7	7	0	0	14
Directors	9	23	0	0	32

The age distribution reflects a balanced mix of experience and innovative capacity and underscores the importance of intergenerational knowledge transfer.

Age distribution within the company:

- Employees under 30 years of age: 579
- Employees between 30 and 50 years of age: 1.590
- Employees over 50 years of age: 711

In order to further strengthen equal opportunities and gender equality, we have consistently continued the external mentoring programme for women. In 2025, 19 participants were supported. Twenty colleagues are already scheduled to take part in the programme in 2026. The mentoring programme is also set to continue in 2027. Work is continuing on the development of further Group-wide measures to improve gender-equitable remuneration. As gender equality is already guaranteed at Biotest AG through the collective bargaining structures, there is no immediate need for action on the part of the companies based in Germany. The European Pay Transparency Directive (Directive (EU) 2023/970) came into force on 6 June 2023. It aims to combat gender-specific wage discrimination and increase the transparency of remuneration systems. EU Member States are required to transpose this Directive into national law by 7 June 2026. Biotest will implement the Pay Transparency Directive in 2026 in accordance with the national requirements applicable at that time.

Methods and assessment

Our diversity metrics are currently based on SAP analyses, aligned with industry-standard benchmarks and take into account potential methodological limitations.

S1-9 Fair remuneration

Policies, actions and metrics

Biotest AG ensures that all employees receive fair remuneration in line with statutory reference values (e.g. collectively agreed wages under IG BCE agreements and statutory minimum wages) and promotes fair and transparent career opportunities. Additional benefits such as pension plans, childcare subsidies and family-friendly working models are offered to support the long-term security of employees. In 2025, the percentage of employees paid below the applicable reference values for fair remuneration was 0 %. Biotest complies with statutory requirements, including applicable minimum wage regulations, in all countries in which it operates. This demonstrates Biotest AG's commitment to fair compensation and adherence to international standards. Nevertheless, Biotest AG is currently working to obtain more detailed information on pay equity within the company through the review and comparability of

contracts. Ultimate responsibility for compliance with international standards and fair remuneration rests with the Board of Management of Biotest AG. The remuneration analysis is based on industry-specific market benchmarks and is currently not subject to external assurance. To further enhance pay equity, regular reviews of salary structures are conducted and programmes aimed at reducing gender-based pay gaps are implemented.

S1-12 Training and skills development

Biotest AG promotes the continuous development of skills among all employees in order to ensure long-term loyalty, innovative strength and future viability. Training and further education programmes combine digital learning platforms with practical training. Strategic responsibility lies with the Executive Board, while implementation is the responsibility of the Human Resources department.

Policies and actions:

- Introduction of a revised competency model (November 2024) with a focus on diversity, equality and modern leadership practices (DE&I).
- Integration into onboarding plans, gradual implementation in foreign subsidiaries as well as the introduction of a 360-degree feedback tool and DE&I training for managers.
- Expansion of the mentoring programme and development of a modular training programme for production managers.
- Implementation of “White Belt” training programmes for process optimisation, with 193 employees trained and 27 certifications awarded in 2025. In addition, “Yellow Belt” training was introduced, with 22 employees having participated to date, of whom 2 obtained certification. Furthermore, a Lean training programme for new operators in Production was established, under which 127 employees were trained.
- The establishment of an AI committee to prepare for automation and digital transformation is planned.
- Average number of training hours per employee: 23.9 hours

Objectives and impact: The measures promote a consistent leadership culture, strengthen digital and social competencies as well as diversity and employability. They contribute to risk mitigation in the areas of shortages of skilled labour, technological change, health and safety and the prevention of discrimination. For future reporting years, the introduction of quantitatively measurable targets and stronger involvement of internal and external stakeholders are envisaged.

S1-13 Health and safety metrics

Biotest AG guarantees a high level of occupational safety and health protection for all employees at its headquarters and in the PSE plasma donation centres. There are plans to extend these measures to other subsidiaries. The focus is on ergonomic workplace design, preventive health programmes, mandatory training – especially for medical staff on infection control, ergonomics and stress management – and the provision of appropriate personal protective equipment. Employees are actively involved in safety processes through workshops and feedback mechanisms.

Long-term job security is a strategic goal at Biotest and is supported by staff development programmes, regular risk analyses, emergency measures and workload monitoring. Plans for 2025 include the introduction of a digital health platform, a mental health risk assessment at the Dreieich site and increased involvement of the workforce in health and safety processes.

A structured monitoring process ensures the continuous evaluation of effectiveness. It includes the ongoing recording of accident rates, first-aid incidents and days of absence as well as internal and external audits. A certified occupational health and safety management system is currently in the pre-assessment phase and is expected to be finalised in the first quarter of 2026. A digital reporting system enables a rapid response to safety incidents and supports the continuous improvement process.

In 2025, 181 first aid entries and occupational accidents with and without lost days were reported, including 23 reportable occupational accidents and 8 commuting accidents, but no fatalities or serious work-related illnesses. Every accident at work involving more than one day of absence is analysed and the results are provided to managers in the form of a brief report. The accident rate within the Group was 7.0 lost working days per 1 million working hours. The total number of days of absence was 398.

Through comprehensive training and prevention measures as well as investments in safe working environments, Biotest is pursuing the goal of reducing the accident rate to zero by 2029. These measures contribute to the sustainable strengthening of physical and mental health, the reduction of absences due to illness and long-term employee retention.

S1-14 Work-life balance

During the reporting period, 100 % of employees were entitled to parental leave. Eligibility applied to all employees irrespective of gender. Parental leave was taken by 165 women and 61 men.

S1-15 Remuneration metrics

Gender pay equity in remuneration¹⁷

The gender pay gap at Biotest AG across all occupational groups amounted to 7.64 % in 2025.

Table XI: Gender pay gap by occupational group

Gender pay gap by occupational group (%)	2025
Executives and Directors	8,62 %
Senior Management	2,65 %
Management	-4,56 %
Senior professionals	3,48 %
Professionals	22,10 %
Administrative staff / Manufacturing operators	17,98 %

S1-16 Incidents and complaints related to human rights

In 2025, no severe incidents relating to human rights were reported. A total of 19 complaints were received through our whistle-blowing system and were investigated by Internal Audit with the support of the Compliance team.

Of these, 5 cases related to discrimination, which were investigated and remedied (S1-3). During the reporting period, no payments for fines, sanctions or compensation were imposed or made (€ 0).

Entity-specific disclosure: Donors

Donors are a key stakeholder group for Biotest AG's business model, but they cannot be clearly assigned to any of the stakeholder categories defined in the ESRS. In particular, they are neither the company's own employees (ESRS S1) nor employees in the value chain (ESRS S2) or local communities (ESRS S3).

Due to the particular dependence of the business model on voluntary plasma donations and the associated significant impacts, risks and opportunities in terms of health, safety and data protection, reporting is therefore carried out as company-specific disclosure in accordance with ESRS 1, Chapter 4. The presentation is based on the basic elements of the thematic ESRS standards in terms of structure and content in order to ensure comparability, transparency and consistency.

Material impacts, risks and opportunities

Within the context of ESRS S1, Biotest AG identifies material impacts, risks and opportunities in relation to the health and safety as well as the data protection of donors. As a manufacturer of plasma proteins and biotherapeutics, Biotest depends on voluntary plasma donations and is committed to safeguarding donors' health, safety and well-being of its donors by applying strict quality and safety standards at all stages of the donation process. Material negative impacts include potential infection risks associated with plasma donation, which may result in long-term health impairments or, in rare cases, fatalities. Data protection breaches could undermine donor trust and give rise to reputational, liability and financial risks. In addition, long-term risks exist due to potential regulatory tightening, litigation or declining donation volumes, which could lead to fines, compensation payments and increased investments in safety measures.

In addition to the identified risks, a high level of protection and safety for donors also presents significant opportunities. These include securing long-term donor loyalty, stabilising plasma procurement and strengthening the confidence of regulatory authorities,

¹⁷ All information refers to Biotest Germany.

business partners and the public. These factors contribute to the resilience of the business model in the medium to long term and help to secure the supply of plasma-based medicines.

Management approach: Haemovigilance and donor protection

Biotest AG's haemovigilance concept ensures systematic monitoring of the entire plasma donation process in order to identify risks at an early stage, continuously improve processes and meet legal requirements. The aim is to ensure a safe and risk-free donation process, prevent complications and establish an early warning system to identify patterns and causes of potential problems. Closely integrated quality management and open communication about safety and quality measures create transparency and strengthen donor confidence.

Key components of this approach are the systematic collection of data and Root Cause Analysis of all adverse events in central databases, as well as dynamic risk management that continuously adapts donor protocols, training and equipment. Medical examinations are carried out before each donation to identify risks. International hygiene and safety standards are strictly adhered to, and medical staff are trained in emergency management. In addition, regular haemovigilance training and mandatory digital training on safety and reporting processes are provided. Data protection is subject to the same high standards as employee data – including encryption, restrictive access rights, audits and employee training.

Monitoring, responsibilities and KPIs

Responsibility for haemovigilance management lies with the medical management of the donation centres, which works closely with the Quality Assurance, Regulatory Affairs and Board of Management departments. All incidents are regularly reported to the Paul Ehrlich Institute (PEI) and documented in annual haemovigilance reports. Key performance indicators (KPIs) are currently being developed to measure success, based on the frequency and severity of adverse events, donor satisfaction and survey results on process quality. The effectiveness of the measures is regularly evaluated and communicated to the PEI in non-public transparency reports. Quantitative indicators for measuring the effectiveness of haemovigilance management are being developed progressively in accordance with the ESRS phasing-in regulations. Future reporting is planned in particular on the frequency, severity and trends of adverse events, as well as on the results of standardised donor satisfaction surveys. Until full implementation, the effectiveness will be monitored and evaluated primarily on a qualitative basis.

Timeframes and progress

The implementation of haemovigilance management is continuous and firmly integrated into the annual training planning. New safety standards, preventive measures and training content are continuously expanded in order to further optimise donor protection. The objectives of the haemovigilance programme are not linked to remuneration incentives but reflect Biotest's corporate responsibility for the safety and well-being of its donors.

S4 CONSUMERS AND END USERS

Biotest AG attaches the highest importance to the health, safety and trust of patients. All products are developed, manufactured and tested in accordance with EU Good Manufacturing Practice (EU-GMP) requirements. The quality management system comprises process validation, training, traceability as well as internal and external audits conducted by the Paul-Ehrlich-Institut (PEI), the European Medicines Agency (EMA) and the U.S. Food and Drug Administration (FDA). Risks arise primarily from quality deficiencies, data protection breaches and regulatory changes, while opportunities lie in innovative therapies, enhanced patient services and sustainable supply chains. These factors are directly integrated into strategic planning in order to strengthen product safety, transparency and patient engagement.

S4-1 Policies related to consumers and end users

Patient safety is at the heart of our sustainability strategy. A comprehensive pharmacovigilance system ensures continuous monitoring and preventive measures across all stages of production – from plasma collection to delivery. Responsibility lies with the Board of Management (strategic management), Quality and Safety Management (implementation of GMP standards), the Pharmacovigilance Department (recording of adverse effects) and Regulatory Affairs (ensuring compliance).

S4-2 Engagement of patients and complaint and reporting mechanisms

Biotest systematically involves patients in decision-making processes. Continuous dialogue with patient organisations and professional associations – such as the Haemophilia Foundation – provides valuable feedback that is incorporated into product development and service optimisation. Adverse reactions or concerns can be submitted in compliance with data protection requirements via a digital reporting portal, thereby promoting transparency and trust.

An established reporting and complaint system enables patients and healthcare professionals to report adverse events or potential breaches directly. All reports are reviewed and assessed by an independent pharmacovigilance committee and addressed through appropriate corrective measures. The protection of personal data is ensured at all times.

S4-3 Material risks and opportunities: Management, actions and objectives (S4-4)

To ensure the highest level of product safety, Biotest operates an integrated GMP and pharmacovigilance system based on validated processes, stringent purity and hygiene standards and continuous audits. A global reporting system (roll-out Q4 2025) enhances the collection and evaluation of safety data. Effectiveness is measured using KPIs such as reporting rate, response time and compliance rate. Biotest also ensures adherence to human rights and ethical standards throughout the entire supply chain, and no violations occurred during the reporting period. Existing mechanisms such as pharmacovigilance, audits and complaint systems are regularly reviewed, and improvements are continuously incorporated into GMP protocols. Internal and external audits, data analyses and KPI monitoring support the continuous improvement process, which ensures the highest product quality and patient safety over the long term.

The protection of personal health data is of strategic importance for Biotest AG in order to maintain patient trust and comply with regulatory obligations – in particular the General Data Protection Regulation (GDPR) (see S1-4).

ACTION	RESOURCES	TARGET	IMPLEMENTATION TIMELINE
Integrated GMP and Pharmacovigilance System	Validated processes, purity and hygiene standards, regular audits	Ensuring the highest level of product safety	Established
Establishment of digital reporting and data analysis processes	Introduction of a global reporting system	Improvement of the collection and analysis of safety data	Established
Effectiveness measurement of safety systems	KPIs: reporting rate, response time, compliance rate	Ensuring system performance and continuous improvement	Established

INFORMATION ON GOVERNANCE

G1 CORPORATE POLICY

G1-1 Policies related to corporate policy and corporate culture

Biotest AG's corporate policy is embedded in Group-wide internal policies and codes, in particular the Code of Conduct, the Supplier Code of Conduct as well as compliance, data protection and integrity policies. These policies apply to all employees and, where applicable, to relevant business relationships along the value chain.

The Code of Conduct constitutes the binding framework for ethical conduct, the management of conflicts of interest and compliance with legal and regulatory requirements. The policies are reviewed regularly and updated where necessary.

To embed the corporate culture, mandatory training sessions are conducted, in particular on compliance, data protection and anti-corruption. In addition, internal communication and dialogue formats (e.g. intranet, employee meetings, town hall meetings and feedback formats) promote transparency and a shared understanding of the company's values.

Responsibility for the implementation and compliance with corporate policy lies with the respective functional departments, while overall oversight is exercised by the Board of Management. The effectiveness of these policies is assessed on the basis of training rates, the results of internal and external audits, evaluations of the whistleblowing system and employee feedback.

Actions and resources

For the implementation of corporate policy, Biotest deploys Group-wide measures and resources, including mandatory training programmes on compliance, data protection and anti-corruption prevention, the implementation of an anonymous whistleblowing system (by early 2025), the gradual integration of ESG risks into the Group-wide risk management system (by the end of 2025) as well as regular internal and external audits. In addition, stakeholder dialogues are conducted with business partners, authorities and investors. Oversight of these measures is carried out by the Executive Committee, and the results are incorporated into the annual sustainability report.

ACTION	RESOURCES	IMPLEMENTATION TIMELINE
Training programmes for employees	Training on compliance, data protection and anti-corruption prevention	Established
Implementation of a whistleblowing system	Establishment of an anonymous external ombudsman channel	Established
Integration of ESG risks into the Group-wide risk management system (RMS)	Annual progress reports to the Portfolio Committee and Executive Committee	Established
Conducting regular audits	Internal and external reviews	Established
Stakeholder dialogues	Engagement with business partners, authorities and investors to further develop governance practices	Established

Objectives of corporate policy

Biotest pursues measurable objectives for the further development of corporate culture and governance. The target is to ensure that 100 % of relevant employees complete annual compliance and anti-corruption training. In addition, by 2026 all material ESG criteria are to be fully integrated into internal risk analyses.

Progress will be reported annually from 2025 onwards to the Portfolio Committee Risk Management and the Executive Committee and reviewed on a semi-annual basis. For internal validation, workshops with functional departments are planned from Q4 2025, and the involvement of suppliers in ESG and risk management processes will be gradually expanded. The objectives are aligned with international standards (including the EU taxonomy, OECD Guidelines and the UN SDGs) as well as national requirements such as the German Supply Chain Due Diligence Act (LkSG). The results will be published annually in the sustainability report and supplemented by trend analyses.

OUR OBJECTIVES	IMPLEMENTATION TIMELINE
100 % participation of all relevant employees in compliance and anti-corruption training (baseline 2024: 77.68 %)	Annually from 2024
Full integration of all material ESG criteria into internal risk analyses	By 2026
Reporting of progress to the Portfolio Committee Risk Management and the Executive Committee	Annually from 2025
Review of the level of target achievement to identify deviations at an early stage	Semi-annually from 2025
Internal validation of ESG integration through workshops with specialist departments	From Q4 2025
Strengthening supplier engagement in ESG and risk management processes	From 2025
Publication of the results in the Sustainability Report, including trend analyses	Annually

G1-2 Management of business relationships, including payment practices

Biotest AG pursues a responsible and partnership-based approach to the management of its business relationships in order to ensure sustainable, transparent and efficient collaboration along the entire value chain. Suppliers are regarded as key partners for long-term corporate success and for maintaining high quality, safety and ESG standards.

To ensure fair and transparent payment practices, Biotest has implemented Group-wide regulations applicable to all suppliers irrespective of their size. Clearly defined payment terms ranging from 14 to 90 days apply to different types of contracts (including contracts for work and services, purchase agreements, maintenance agreements and lease agreements). These arrangements are intended in particular to enable small and medium-sized enterprises to plan their finances reliably.

During the reporting period, no legal proceedings relating to late payments were pending. A differentiated recording of payment periods by main supplier categories as well as of the proportion of payments made in accordance with standard terms is not yet available and is to be systematically collected and disclosed in the future.

To prevent late payments, Biotest relies on digitalised payment processes, regular internal payment reviews and early, transparent communication with suppliers.

ESG criteria are an integral component of supplier management. The Supplier Code of Conduct requires suppliers to comply with social, environmental and ethical standards and is based on internationally recognised frameworks, including the United Nations Universal Declaration of Human Rights, the ILO core labour standards and the principles of the UN Global Compact. In particular, suppliers commit to the prevention of forced labour and child labour, the assurance of fair working conditions and compliance with environmental regulations.

To ensure a responsible supply chain, Biotest conducts regular risk analyses and reviews compliance with the defined standards. Preventive and remedial measures in accordance with the requirements of the German Supply Chain Due Diligence Act (LkSG) are currently being further developed.

Biotest AG maintains proactive relationships with its suppliers in order to ensure a sustainable and responsible supply chain. Compliance with the defined standards is reviewed through regular risk analyses. The development of preventive and remedial measures in accordance with the German Supply Chain Due Diligence Act (LkSG) is still in progress. Biotest plans to intensify dialogue with suppliers in order to jointly further develop sustainable and fair payment practices. Where necessary, measures to achieve improvements are to be developed in cooperation with suppliers in the future. This approach is intended not only to minimise risks within the supply chain but also to strengthen long-term partnerships and promote a culture of continuous improvement.

G1-3 Prevention and detection of corruption and bribery

Preventive measures

Biotest AG has implemented a Group-wide system for the prevention, detection and handling of corruption and bribery. Key elements include binding policies and procedures, mandatory training, internal controls and a protected whistleblowing system. Compliance is understood as the entirety of internal regulations aimed at preventing, detecting and stopping unlawful or unethical conduct.

A central component is the Code of Ethics and Conduct, which is binding for all employees and defines clear standards of conduct as well as measures for the prevention of corruption. To report potential misconduct, a whistleblowing system is available that allows employees and third parties to submit reports anonymously while ensuring the protection of whistleblowers and the confidential handling of all reports.

Internal investigations are conducted by specialised compliance officers who are organisationally separated from the operational business units. The compliance function reports directly to the Board of Management, thereby ensuring independence and transparency. Upon completion of an investigation, the findings are documented and summarised in a report.

Material compliance and corruption risks are reported quarterly to the Board of Management and to the Audit Committee of the Supervisory Board. In the event of incidents of significant magnitude or where members of the Board of Management are concerned, the Chair of the Supervisory Board is informed without delay. Final investigation reports include a risk assessment, recommended countermeasures and an action plan to prevent future breaches. Where necessary, the Supervisory Board may commission additional internal or external audits to review the effectiveness of the measures.

ACTION	RESOURCES	IMPLEMENTATION TIMELINE
Corruption prevention	Mandatory training Code of Conduct as a binding guideline for all employees Whistleblowing system (anonymous, protected and confidential) Conducting internal investigations (organisationally separated from operational areas)	Established
Compliance reporting	Quarterly reports to the Board of Management and the Audit Committee of the Supervisory Board	Established
Escalation of severe cases	Informing the Chair of the Supervisory Board in the event of incidents of significant importance or involving members of the Board of Management	Established
Review of effectiveness	Ordering additional internal or external audits by the Supervisory Board	Established

G1-4 Metrics related to corruption or bribery

Biotest AG conducts mandatory annual training on the prevention of corruption and bribery. In the reporting year, 92 % of all employees and 82 % of employees in risk-exposed functions received training. Risk-exposed functions include, in particular, roles with regular contact with Health Care Professionals (HCPs) or Health Care Organisations.

The training programmes are addressed to managers, members of governing bodies and other own workforce members and are delivered both as computer-based training and as in-person sessions. The content includes the definition of corruption and bribery, permissible and impermissible conduct in accordance with internal policies, strategies for risk mitigation as well as internal procedures for reporting and detecting suspected cases (including the whistleblowing system and Internal Audit).

Table XII: Anti-corruption and anti-bribery training (2025)

Anti-corruption and anti-bribery training	Functions at risk	Managers	AMSB	Other own workers
Covered by training				
Total	115,0	42,0	1,0	3.047,0
Total employees trained	95,0	42,0	1,0	2.828,0
Training method and duration (in hours)				
Classroom training	0,67	0,67	–	0,67
Computer-based training	0,5	0,5	0,5	0,5

Cases of corruption or bribery

During the reporting period, no cases of corruption or bribery were reported. Furthermore, there were no breaches or convictions, and no fines were paid in connection with such violations.

Entity-specific disclosure: Cybersecurity at Biotest AG ¹⁸

Strategic relevance and materiality

Cybersecurity was identified as a critical risk in the materiality assessment, as cyberattacks may have immediate impacts on patient care, regulatory compliance and business operations. Biotest AG operates in a highly sensitive industry with significant exposure to cyber risks affecting health data and IT infrastructures. Accordingly, the company has established Group-wide protective measures. Cybersecurity is not incorporated into variable remuneration systems.

Material impacts, risks and opportunities

Cyberattacks may lead to the loss or misuse of personal data, thereby affecting the privacy, mental well-being and reputation of the individuals concerned. The failure of critical IT systems (e.g. plasma procurement, donation processes and distribution) may result in business interruptions and supply shortages. Risks arise from potential data protection breaches, fines and reputational damage, as well as from financial impacts caused by operational downtime, forensic investigations, legal proceedings, increased insurance costs and revenue losses.

Time horizons of impacts:

Short term (up to 1 year): Business interruptions, immediate financial losses due to ransomware and initial sanctions.

Medium term (1–5 years): Increased security investments, process adjustments, higher insurance costs and loss of trust.

Long term (from 5 years onwards): Sustained reputational damage, regulatory tightening and significant investments in new security standards and structural adjustments.

Cybersecurity risks directly affect Biotest’s financial position – in particular earnings, liquidity and investments – and may result in material adjustments to balance sheet values.

Governance and control

Responsibility for cybersecurity lies with the competent functional departments, which report directly to the Board of Management through an established regular reporting process. Clearly defined escalation and information pathways ensure that security incidents are efficiently identified, assessed and addressed. The cybersecurity strategy is reviewed annually and adjusted as necessary in response to new threat scenarios or technological developments. The Board of Management is directly involved in risk assessments and takes strategic decisions to strengthen the IT security architecture.

¹⁸ Cybersecurity is reported as a company-specific material issue, as it has been identified as a material risk and is not fully covered by a thematic ESRS standard due to the processing of highly sensitive data and critical IT infrastructures.

Risk assessment is conducted through a multi-layered approach comprising penetration tests, continuous network monitoring and systematic log analyses. Threats are classified according to their likelihood of occurrence and potential impact. Key risks include data loss, unauthorised access to systems and potential business interruptions, which may have significant effects on business processes and regulatory compliance.

To mitigate these risks, Biotest AG relies on a comprehensive set of measures comprising technical, procedural and organisational elements. From a technical perspective, measures include firewalls, encryption, strict access controls and network segmentation. At the procedural level, defined escalation processes, incident response plans and regular disaster recovery tests ensure a rapid and coordinated response in the event of an incident. From an organisational perspective, regular training sessions, awareness campaigns and internal and external audit programmes are conducted in order to continuously enhance the level of security.

All security- and risk-relevant information is continuously submitted to the Board of Management and the competent supervisory bodies in the form of structured reports. These reports include audit results, documented incidents, trend analyses and specific recommendations for further measures. On this basis, the cybersecurity strategy is continuously developed and adapted to current requirements.

Objectives and measures

Biotest AG’s objective is the comprehensive protection of sensitive company, donor and patient data, the safeguarding of business continuity (corporate-wide BCP-Roll-out 2026) and compliance with regulatory requirements (GxP, GDPR, ITIL, GAMP5). To this end, Biotest pursues five central strategic priorities (quantitative KPIs are currently being established in accordance with the ESRS 1 phasing-in provisions):

OUR OBJECTIVES	IMPLEMENTATION TIMELINE
Prevention of data leaks and cyber attacks	2026
Maintaining business continuity even in the event of a crisis	2026
Establishing a safety culture through training	2026
Continuous optimisation of the security architecture	2026
Prevention through proactive threat analysis	2025
Quantifiable indicators to measure progress	2026

Concept and implementation

Biotest AG’s cybersecurity strategy combines physical, digital and organisational measures. Access controls and network segmentation prevent unauthorised access, while modern monitoring systems enable the early detection of threats. A structured emergency and incident management framework ensures the restoration of IT systems following disruptions. Regular audits review compliance with security and regulatory requirements. Employees receive regular security awareness training in order to identify threats and respond appropriately. In this way, a company-wide security culture is established, based on prevention and accountability.

Monitoring and progress

The effectiveness of the cybersecurity strategy is assessed through a continuous monitoring and control system. This includes technical monitoring mechanisms, regular audits and analyses of training and awareness programmes. Access to critical systems is continuously reviewed in order to detect unauthorised activities at an early stage. Feedback and training analyses are used to evaluate and enhance the measures. Quantitative performance indicators are being developed on a phased basis.

Stakeholder engagement

A formalised stakeholder dialogue is in preparation. In the future, business partners, donors and patients are to be more closely involved in order to better integrate data protection and security requirements into the strategy. Suppliers are also to be required to comply with equivalent security standards.

APPENDIX

1.1. BP-2 Phasing-in Matrix (mandatory according to ESRS 2 BP-2 + AR)

Thematic field	Affected DRs	Status 2025	Type of cover	Explanation
Financial effects of IROs	SBM-3 (31 a-c)	Phasing-in	Qualitative	Quantitative effects not yet available separately
Climate (E1) – Scenarios	E1-7	Partially	Qualitative	Scenario analysis available, but no monetary effects
Water (E3)	E3-1 ff.	Partially	Qualitative	Risks and opportunities identified
Ressource use (E5)	E5-1 ff.	Partially	Qualitative	No comprehensive quantity modelling yet
Value chain(S2)	S2-DRs	Phasing-in	Not material	Low risks, annual reassessment
Biodiversity (E4)	E4-DRs	Not reported	Not material	No sites in critical areas

1.2. GOV-3 Cross-reference due diligence processes

Due diligence Step (OECD/ESRS)	Reference in the report	Description
Policy statement	GOV-3 para. 1	Sustainability, human rights, LkSG
Risk identification	GOV-3 para. 2; SBM-3.1	Ongoing analysis since 2017
Risk assessment	SBM-3.1, SBM-3.2	Level of severity, probability of occurrence
Preventive measures	GOV-3 para. 3	Environment, social issues, supply chain
Remedial measures	GOV-3 para. 3	Measures for each thematic field
Monitoring & effectiveness	GOV-3 para. 4	Regular review
Governance & responsibility	GOV-3 para. 4	Board of Management / Executive Committee
Reporting	GOV-3 para. 4	Sustainability report

1.3. 1.3 Explanation for voluntary EU taxonomy disclosure (Art. 8 Regulation (EU) 2020/852)

Biotest AG is no longer required, as a result of the delisting, to publish disclosures pursuant to Article 8 of Regulation (EU) 2020/852 for the 2025 financial year. Notwithstanding this, Biotest has elected to disclose the EU taxonomy KPIs (revenue, CapEx and OpEx) on a voluntary basis in order to ensure transparency, comparability and continuity in sustainability reporting.

The reporting is based on Regulation (EU) 2020/852 and the relevant delegated acts, in particular Commission Delegated Regulation (EU) 2021/2178 (Disclosure Delegated Act), Commission Delegated Regulation (EU) 2021/2139 (technical screening criteria) and Commission Delegated Regulation (EU) 2023/2486. The simplifications introduced in 2025 for non-material economic activities pursuant to the Delegated Regulation of 4 July 2025 are taken into account.

The information is presented in a simplified, reader-friendly format and is limited to taxonomy-eligible economic activities. Where the relevant criteria are not met, taxonomy-aligned proportions are transparently reported as 0 %. The disclosure does not constitute a representation that all technical screening criteria or minimum safeguards have been fully complied with. Rather, it is intended to provide an appropriate classification of the environmental sustainability of Biotest's economic activities within the meaning of the EU taxonomy.