

Nonfinancial consolidated statement

of the annual year 2024



Non-financial Group statement

GENERAL INFORMATION (ESRS 2)

Basis of this non-financial statement (BP-1)

This non-financial Group statement has been prepared in accordance with the legal requirements for a non-financial statement pursuant to Section 289b HGB. The CSR Directive Implementation Act (CSR-RUG) allows reporting companies to use additional European frameworks. Accordingly, Medios AG has voluntarily prepared the report content in accordance with the European requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). The non-financial statement also contains the disclosure requirements of the EU taxonomy (in accordance with Article 8 of Regulation (EU) 2020/852) and constitutes a progress report in accordance with the COP Policy of the United Nations Global Compact (UNGC) of January 1, 2025. The non-financial Group statement was prepared for the same scope of consolidation as the annual financial statements:

Table 1: Companies included in the consolidation

Entire Medios Group incl. all locations and companies:

- Medios Pharma GmbH, Berlin
- Cranach Pharma GmbH, Hamburg
- Logopharma Pharmagroßhandel GmbH, Mannheim
- hvd medical GmbH, Saarlouis
- Blister Center Baden-Württemberg, Magstadt
- Medios Manufaktur GmbH, Berlin
- Medios Individual GmbH, Berlin
- NewCo Pharma GmbH, Mannheim
- Fortuna compounding GmbH, Mannheim
- cas central compounding baden-württemberg GmbH, Magstadt
- Rheinische Compounding GmbH, Bonn
- Rhein Main Compounding GmbH, Aschaffenburg
- Onko Service GmbH & Co KG, Osnabrück
- Onko Service Beteiligungs GmbH, Osnabrück
- Ceban Pharmaceuticals B.V., Breda, Netherlands (since June 2024), including:
 - Ceban compounding
 - Magis Pharma
 - Ceban Automation
 - Bipharma
 - Ceban Homecare
 - Metapharmaceutical
 - Medsen Pharmacies

The scope of consolidation expanded significantly in 2024 compared to the previous year due to the acquisition of the Ceban Group. Since June 1, 2024, Ceban has been part of the scope of consolidation of Medios AG, which therefore comprises 66 companies. As at December 31, 2023, there were 16 companies. This specific circumstance affects the comparability of the following disclosures with equivalent disclosures from previous sustainability reporting by Medios AG.

In the following, “we”, Medios, Medios-AG, the Medios Group or “the company” refers to the entire scope of consolidation. If individual statements only apply to a section of the scope of consolidation, this is indicated accordingly. We also explain transparently if individual key figures are based on estimates and explain the Methodology. The reporting period for all qualitative statements and quantitative information, including the key figures, is defined in the same way as for financial reporting (January 1, 2024 to December 31, 2024). “Ceban” stands for the Ceban Pharmaceutical B.V. Group including the above-mentioned companies; Ceban has been included in the metrics listed below since January 1, 2024, unless the respective metrics are provided with an explanation to the contrary. Similarly, the objectives, concepts and actions mentioned below also apply to Ceban, unless otherwise stated.

This is our first non-financial Group statement that is based in part on the requirements of the Corporate Sustainability Reporting Directive (CSRD) in conjunction with the ESRS. Medios is thus preparing for the future new reporting obligations resulting from the transposition of the CSRD into national legislation. Medios is in favor of the new requirements regarding transparency in relation to sustainability issues that will arise in the market as a result. However, not all ESRS requirements have been met. For example, quantitative information in this report is limited to that which was also reported in the previous year. Similarly, the locations in Belgium and Spain were not included in the quantitative reporting due to their small share in the number of employees and the Group's revenue. Furthermore, the contents of the report and the correct application of the reporting standards were not confirmed by the auditor as part of a limited assurance engagement. This is therefore not a first-time application of ESRS within the meaning of ESRS 1 Appendix C.

Role of administrative, management and supervisory bodies and information and sustainability matters they deal with (GOV-1, GOV-2)

Medios takes the importance of corporate social responsibility seriously and is actively committed to sustainable and ethical business practices. Promoting environmental protection, social justice and ethical business practices is an integral part of our corporate philosophy and we continuously work to maximize our positive impact on the environment and society.

In order to meet this requirement, the Administrative, management and supervisory bodies of Medios AG are responsible for all issues relating to sustainability.

The Sustainability Committee, which was established in 2021, ensures that sustainability is firmly anchored in the company's organization. The Chairman of the Executive Board, Matthias Gärtner, chairs the committee. The committee also consists of the two members of the Supervisory Board's ESG Committee, the members of the Executive Board of Medios AG and representatives of all specialist departments and operational areas. Depending on the topic and necessity, there are additional contact persons. The Sustainability Committee meets four times a year, determines the focal points of the sustainability strategy and monitors the implementation of the corresponding actions.

As Chairman of the Sustainability Committee, the Chairman of the Executive Board is responsible for the entire sustainability strategy, sustainability reporting and compliance with sustainability-related legislation. He is also ultimately responsible for achieving and monitoring the sustainability targets that have been set. The Double materiality assessment and the impacts, risks and opportunities (IROs) identified in this process are reviewed and validated by the entire Executive Board. The Chief Executive Officer (CEO) is also involved in the active assessment of the IROs. In order to ensure the management of the individual impacts, risks and opportunities, corresponding areas of responsibility and contact persons for actions and targets as well as communication channels are defined.

Table 2: Composition of the Executive Board of Medios AG

	Total	Male	Female
Members of the Executive Board	5	4 (80%)	1 (20%)

Within the Supervisory Board, the ESG Committee established on August 14, 2024 deals with sustainable corporate governance and the company's business activities in the areas of environmental, social and good corporate governance or ESG. This includes, in particular, the procedure for integrating sustainability into the business strategy, the definition of sustainability targets, mandatory ESG and CSRD reporting and, if applicable, its audit, the opportunities and risks as well as the organizational structures and processes in the ESG areas, in each case to the extent that the Audit Committee is not responsible.

Within its area of responsibility, the ESG Committee of the Supervisory Board advises and monitors the Executive Board, makes recommendations and prepares any Supervisory Board resolutions. The ESG Committee consists of Dr. Yann Samson (Chairman and Chairman of the Supervisory Board) and Jens Apermann.

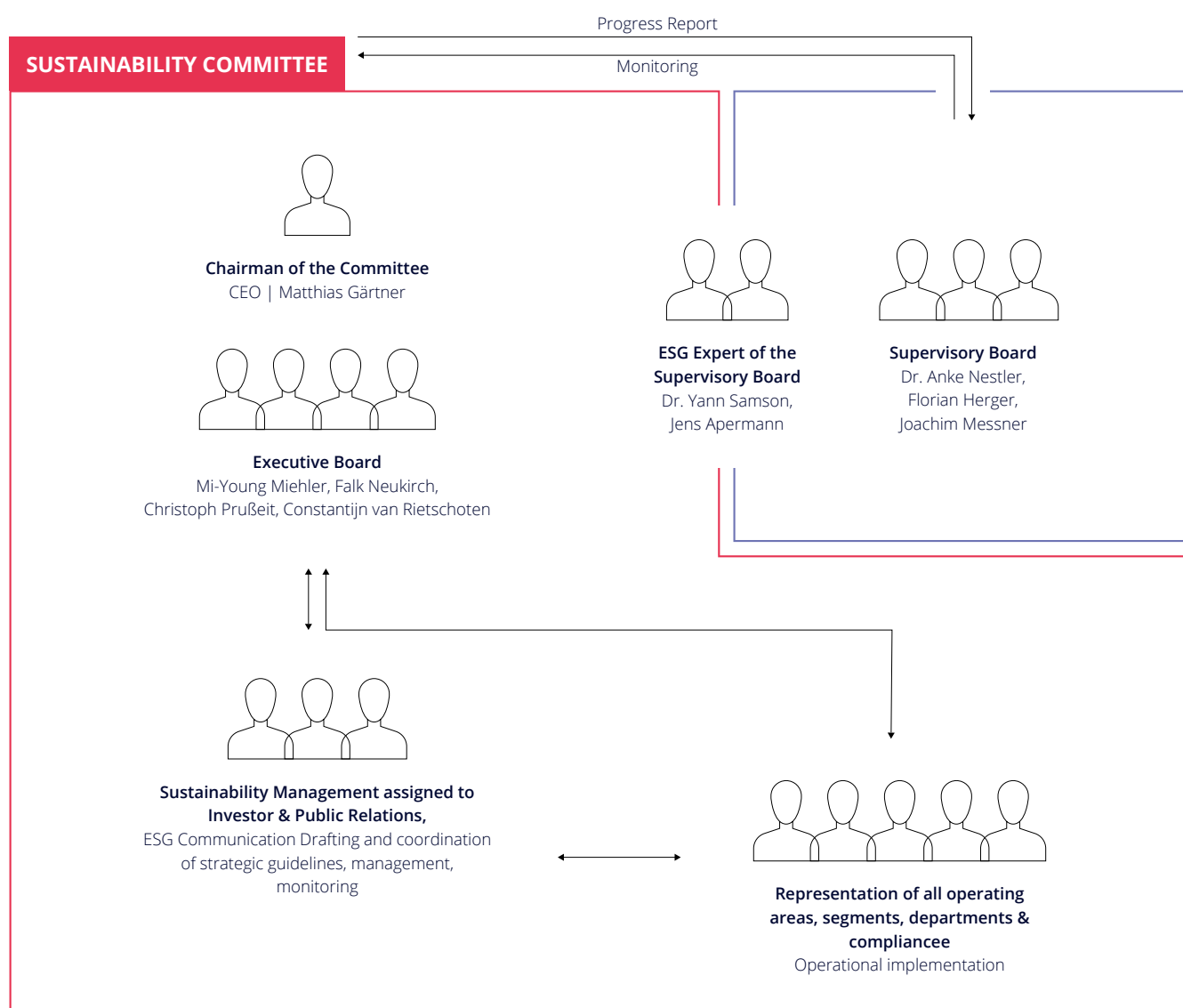
Table 3: Composition of the Supervisory Board of Medios AG

	Total	Male	Female
Members of the Supervisory Board	5 (100%)	4 (80%)	1 (20%)
of which Executive Board	0	0	0
of which no Executive Board members	5 (100%)	4 (80%)	1 (20%)
thereof employees	0	0	0
Of which employee representatives (not required by law)	0	0	0
of which independent members	5	4	1

The ESG Committee monitors the implementation of ESG-related topics, actions, objectives and policies for the management of all ESG-related IROs that Medios deems material, from senior management to each department at all levels. The ESG Committee holds quarterly meetings for this purpose. In his role as Chairman of the Sustainability Committee, the CEO reports in advance on progress in the management of ESG-related IROs, including results of the

adopted policies, actions, targets and parameters. Targets are developed and tracked in the Sustainability Committee together with the Chairman of the Executive Board and the ESG Committee.

The following diagram illustrates the structures, processes and information channels of ESG governance in the Medios Group:



In order to be able to assume the responsibilities described accordingly, Medios AG ensures that the appropriate and necessary expertise is available in the Administrative, management and supervisory bodies. The Chairman of the Supervisory Board, Dr. Yann Samson, was already the Sustainability Officer on the Supervisory Board from the beginning of 2022 until the establishment of the ESG Committee on the Supervisory Board and his assumption of its chairmanship. In this role, he was also responsible for monitoring and advising the Executive Board on sustainability issues. As the person responsible for sustainability on the Executive Board of financial.com AG, Mr. Samson has proven expertise in sustainability issues and in particular in ESG strategies as well as in the collection of ESG data and its further analysis. Among other things, financial.com AG itself develops tools/interfaces for the analysis of ESG data. These skills in the analysis of ESG data enable Dr. Samson to assess and help shape the management of all impacts, risks and opportunities of Medios AG on the basis of quantitative data.

As an experienced lawyer and member of the management of various companies, Dr. Samson also has many years of expertise in legal issues as well as in business conduct and therefore also in corporate policy. The ESG Committee has furthermore, it can invite experts for special topics to Supervisory Board meetings at any time and has already received targeted ESG training for Supervisory Board members.

As sustainability is of central importance to Medios AG, sustainability issues are also taken into account by the Executive Board in terms of conventional corporate strategy and risk management. With its business strategy, Medios also pursues the goals of sustainable healthcare for society as a whole.

Medios has defined its mission as creating a global platform to bring the most innovative drug therapies to where they are needed. With this in mind, we want to ensure the best nationwide supply of Specialty Pharma drugs to patients at through cooperative collaboration and exchange between the various market participants. Our goal is to generate sustainable economic value by integrating good business conduct, social responsibility and environmental commitment into our core business.

Overall responsibility for the implementation of the business strategy, including its sustainability-related components, lies with the Executive Board. As a result, it is also responsible for taking the business strategy into account in significant transactions and the process for identifying and managing risks in connection with the business strategy and the business model. The Supervisory Board monitors and controls its implementation and the associated reporting.

The Supervisory Board, Executive Board and Sustainability Committee draw on Medios AG's network of consulting firms and other organizations to provide sustainability-related expertise. These include:

- An external management consultancy for knowledge of sustainability reporting and the integration of sustainability and corporate strategy.
- The major ESG rating houses (such as ISS ESG, MSCI, S&P, Sustainalytics) for ESG best practices and feedback on their own sustainability performance.
- United Nations Global Compact (UNGC) for knowledge about global sustainability goals and opportunities to align these with our own corporate goals or to align our own goals accordingly.

Incorporating sustainability-related performance into incentive schemes (GOV-3)

Since July 2021, there has been a sustainability-related component in the remuneration in the form of a performance-related bonus ("ESG") for all members of the Executive Board of Medios AG. The ESG bonus is a short-term variable (performance-related) remuneration (so-called STI "Short-Term Incentive") in the form of a bonus with a one-year assessment basis. Before the start of each financial year, the Supervisory Board, in consultation with the Executive Board, determines ESG targets from various areas (such as climate and environment) uniformly for all members of the Executive Board.

When setting the ESG targets, the Supervisory Board also determines the weighting among the defined ESG targets for the overall target achievement and criteria and methodologies for assessing the achievement of the respective ESG targets. Sustainability-related performance indicators have also been included as performance measures in the variable Executive Board remuneration for the 2024 financial year. The corresponding targets are listed below.

Table 4: Targets for the ESG-related portion of variable Executive Board remuneration

Field of action	KPI	Target 2024	Value 2023	Unit
Compliance	Percentage of employees trained in compliance topics	Increase	57	%
Products/services	Number of federal states in which mediosconnect is available	Increase	7	#
Employees	Proportion of women in management positions	Stable or higher	46	%
Employees	Gender pay parity ratio (unadjusted)	Reduce gap	-25.9	%
Employees	Fluctuation rate	Reduce	23.6	%
Environment	Proportion of electricity purchased from green sources	Increase	41.1	%
Environment	Total amount of waste	Reduce	213.5	t
Environment	Recycled or reused waste	Stable or higher	48.0	%
Environment	Total Scope 3 emissions	Reduce	500.8 ¹	t CO ₂ e
Environment	Total water consumption	Reduce	3,229.0	m ³

¹ Updated based on more accurate data and calculation methods.

Strategy, business model and value chain (SBM-1)

Medios is one of the leading companies in Europe for all aspects of pharmaceutical supply in the multi-faceted field of Specialty Pharma. Specialty Pharma plays a prominent role in the treatment of complex and consultation-intensive diseases such as cancer, HIV or hemophilia. In order to optimally adapt the therapy to the specific clinical picture, therapies tailored to the individual patient are increasingly being used. We are experts with many years of experience in pharmaceutical supply and the compounding of patient-specific therapies.

With locations in Germany, the Netherlands, Belgium and Spain, the company supports key partners in the supply chain with innovative solutions and intelligent services. Medios pharmacies, specialist practices and pharmaceutical companies have focused on pioneering individual medicine in order to provide everyone with the most innovative therapies.

At the same time, the value chain with all its players is also complex and fragmented. In order to ensure precise management of impacts, risks and opportunities as well as the information to be reported, we have therefore identified the following key components within the value chain, to which reporting in the non-financial statement is limited:

— Upstream value chain

- Production of raw materials (incl. active ingredients). The most important raw materials are:
 - Monoclonal antibodies, compounded in the laboratory from immortalized cells that have been genetically modified to produce specific proteins. These proteins are then extracted and purified.
 - Small molecule drugs, chemically synthesized in laboratories from simple chemical building blocks.
 - Natural products, either extracted from natural sources (e.g. from yew or camptothecin) or compounded semi-synthetically.
 - Excipients such as sucrose, mannitol, trehalose and polysorbates, made from common plants such as corn, sugar cane, algae or synthetically produced in factories. Polysorbates are derived from sorbitol, a sugar alcohol obtained from plants.
- Compounding of packaging:
 - Secondary packaging: Cardboard, paper
 - Primary packaging: Tablet blister (PVC), glass (injection vials)
 - Shipping materials: cardboard.
- Compounding of approved finished medicinal products (tablets, capsules, injection solutions, ointments and other dosage forms) in accordance with approval by the Federal Institute for Drugs and Medical Devices (BfArM) and in accordance with international Good Manufacturing Practice (GMP) standards for medicinal products for human use.
- Purchasing, storage, sales and transport to Medios production facilities and our partner network of specialized pharmacies.

— **Own business activities**

— **Compounding Services business area:**

Compounding of patient-specific therapies from approved finished medicinal products, including blistering (dispensing of individually dosed tablets), in the therapeutic areas of oncology, autoimmunology, ophthalmology, neurology and hemophilia. This mainly includes cytostatic preparations, antibody solutions and parenteral nutrition solutions. Compounding is carried out in class A to D clean rooms in accordance with GMP standards.

— **Business area Active Pharmaceutical Ingredients (Active Pharmaceutical Ingredients, API) Services:**

Purchasing, storage in accordance with the Framework of Good Distribution Practice (Good Distribution Practice, GDP) and intralogistics of finished medicinal products and other materials for the compounding of patient-specific therapies (e.g. packaging materials, hygienic protective clothing, sterilization agents).

— **Studies business area:** Compounding of sterile and non-sterile Investigational medicinal products for the conduct of clinical studies by study operators.

— **Pharmacies and Pharmaceutical Services business units:**

- Internal transport to various warehouses by transport service provider (vehicle) and subsequent distribution to specialized pharmacies (Specialty Pharma pharmacies) as well as medical specialists, clinics and drug wholesalers. Storage and logistics take place at -80°C to +25°C between production facilities, drug supply centers and supply sites (Specialty Pharma pharmacies, clinics, specialist practices, drug wholesalers).
- Provision and operation of a digital ordering and billing platform ("mediosconnect") for ordering patient-specific therapies and drugs from pharmacies by specialist practices.
- Operation of 24 pharmacies in the Netherlands.

— **Downstream value chain**

- Supply of drugs to patients by specialized pharmacies (Specialized pharmacies)
- Administration of drugs to patients by health care professionals

- Evaluation of clinical studies and acquisition of new medical findings by study operators (investigators, sponsors, etc.)
- Disposal of pharmaceutical packaging and other conventional waste by patients, pharmacies and medical care facilities, as well as medical waste by pharmacies and leftover pharmaceuticals by pharmacies and patients.

Other components of the value chain, such as cloud computing services provided by suppliers, are also relevant for the end product, but generate proportionally less impact on "people and the environment" and less financial sustainability-related impact on the Medios AG business model.

Through the acquisition of the Ceban Group in the reporting year, the Medios Group added new activities to its portfolio, such as API services and the operation of its own pharmacies in the Netherlands. As a result of this acquisition, Medios is also active for the first time in the Dutch, Belgian and Spanish markets in addition to Germany. The products and services of Medios AG are subject to strict and in some cases different pharmaceutical regulations in all markets, which, however, do not result in any significant differences in the approval of the medical products offered by Medios between the four markets.

By making our day-to-day business sustainable in all segments, we not only create added social value with our products, but also reduce our negative impact on the environment and society. We are guided by the ten principles of the UN Global Compact. Ultimately, we want to create sustainable economic value by making good business conduct, social responsibility and environmental commitment an integral part of our core business. In addition to the generally applicable laws, rules and standards, our corporate values of trust, respect, integrity and responsibility also shape the business activities and corporate culture of the entire Medios Group.

The following table presents our sustainability strategy, including the general sustainability targets that apply to all our product and customer groups and the markets we serve. Our sustainability strategy is based on the topics of our material IROs ("Our Focus"). Each focus topic is assigned a cluster target.

Table 5: Sustainability strategy of Medios AG

Our ambition	MISSION: We are creating a global platform to bring the most innovative drugs therapies to where they are needed. VISION: Enabling the most innovative therapies for all people.					
Our strategy	By making our day-to-day business sustainable, we not only create added social value with our products, but also reduce negative impacts on the environment and society.					
Our focus	Climate change	Circular economy	Own workforce	Workers in the value chain	Consumers and end-users	Corporate policy
Stakeholders primarily affected	Nature	Nature	Employees	Service provider	Customers	Employees
Our Cluster goals	Establishing effective climate management in line with the United Nations’ 1.5 degree target	Conserving resources along the entire value chain	Further development of Medios as an attractive employer + Preventing Discrimination, Strengthening and Promoting Diversity and Equal Opportunities in the company	Safeguarding human rights in our supply chains	Ensuring the best possible nationwide supply of specialty pharma drugs to patients	Further establishing a sustainable corporate culture and acting as an active social player beyond the boundaries of the company
Goals	Systematically record emissions data	Increase the proportion of recycled or reused waste	Increase employee satisfaction	Ensuring appropriate working conditions in the Upstream value chain	Quality assurance	Formalize values and align corporate actions with these values
	Building up expertise in the area of climate management	Significantly increase the use of recyclable and reusable packaging	Effective support for a healthy lifestyle and occupational safety		Further increase customer satisfaction	Ensuring compliance with defined standards in the Supply chain
	Development of a climate strategy to reduce CO ₂ emissions in line with the 1.5 degree target pathway		Complete prevention of Work-related accidents		Reduce customer complaints and resolve them in the best possible way	Expanding social commitment
			Work-life balance at Medios		Expansion of cooperation with local pharmacies	
	Reduction of CO ₂ emissions through increased Energy efficiency and the use of renewable energies		Long-term employee retention and reduction of precarious working conditions		Improved patient care through digitalization and innovative processes	
	Offsetting unavoidable emissions		Identifying and developing the potential of our employees through clear concepts			
			Promotion of junior staff and managers			
			Securing young talent – Increasing the number of apprenticeships			
			Maintaining a high proportion of women in management positions			
			Active promotion of equal opportunities			
			Ensuring fair pay for women			
UN SDGs	Strategic sustainability orientation taking into account the UN Sustainable Development Goals (SDGs)					

Overarching the sustainability goals is our ambition to create a Europe-wide platform to make personalized therapies accessible to all patients in the future, together with pharmacies, specialist practices and pharmaceutical companies. The specialized pharmaceutical supply and compounding of patient-specific therapies to improve care models for patients and thus the treatment options for diseases such as cancer, HIV or hemophilia in all of the markets we serve is therefore our most important output and the focus of our sustainability efforts. We want to make Specialty Pharma sustainable throughout Europe. The critical solution for both the expansion of a European platform for individualized therapies and its sustainable design lies in close networking and cooperation along the entire value chain.

Customers, investors and all other stakeholders benefit from the effectiveness of our individualized therapies. These successes illustrate the increasing relevance of patient-specific therapies for ensuring sustainable healthcare in Europe.

In addition to the physical inputs from our upstream value chain, such as the active ingredients of the therapies we prepare, our storage and delivery logistics and, in particular, our human capital in the form of experience, expertise and competence are the most important inputs. We also exchange experience and transfer knowledge at an international level to promote synergies, new ideas, individual solutions and efficient processes – and to identify, develop and secure human capital as our most important input. The partnership intelligence resulting from networking, exchange of experience and knowledge transfer between those involved along the value chain and between science and practice is also our central means of capturing, developing and securing all the other physical and non-physical inputs mentioned above. In this way, we learn about novel active ingredients, cooperation opportunities or epidemiological developments at an early stage, for example, and can react to them in an agile manner. (SBM-1 42)

A total of 1,003 employees work for Medios in Belgium, Germany, the Netherlands and Spain, including 508 in Germany and 444 in the Netherlands.

Stakeholders' interests and perspectives (SBM-2)

For Medios, constant exchange with its stakeholders is of central importance. By taking stakeholder perspectives into account, we get to know the expectations of our stakeholders and can therefore act and report in a more targeted manner.

Even though we consider every stakeholder along our value chain and beyond to be relevant, we list below the key stakeholders for further reporting that we have identified as material Stakeholders in relation to our business model and the achievement of our sustainability goals:

- Customers: Pharmacies, hospital pharmacies and medical care centers (clinics, specialist practices)
- Suppliers: Pharmaceutical Companies
- Employees
- Service provider
- Representation of interests/associations
- Financial Stakeholders (investors or shareholders, banks, financial analysts, insurance companies)
- Nature.

As part of the double materiality assessment (DMA), we have sorted our stakeholders into two categories: Impact Stakeholders and Financial Stakeholders. The latter also correspond to the primary users of the Sustainability disclosures provided in the report. The aim is to confront the stakeholders with questions that are as precise as possible and that can be answered by the respective stakeholder in a well-founded manner.

As part of an online survey, we confronted suitable representatives of the impact stakeholders with topics that could have an influence on our business model and our value chain. We used the information gained from this to highlight the most relevant topics in the further materiality assessment process. The impact stakeholders were not involved in a dialog. Nature was involved as a "silent stakeholder" by consulting the scientific database ENCORE (encorenature.org).

In contrast, we interviewed representatives of the financial stakeholders in individual interviews with the participation of at least one of our members of the Executive Board on the topics of (financial) opportunities and risks in relation to sustainability and on impact topics considered on the basis of consultations with impact stakeholders. This not only helped us to identify the significant opportunities and risks for Medios, but also provided us with important input for the assessment of these. The summary of stakeholder engagement is part of the validation of the materiality assessment by our Executive Board and is the subject of the quarterly meetings of the ESG Committee.

The results of the stakeholder engagement as part of the double materiality assessment had a decisive influence on the identification of our material impacts, risks and opportunities and subsequently on the management of our material IROs, including targets and actions, based on these. The Executive Board was involved in the stakeholder consultations as part of the materiality assessment and informed the Supervisory Board of the results. At its quarterly meetings, the ESG Committee also continuously discusses the interests and concerns of Stakeholders that have been brought to the attention of individual members and incorporates these into its planning.

We are also in close contact with our stakeholders outside of the materiality assessment. We are constantly adapting our products and services to new developments in research, regulation and epidemiology.

We conducted a customer and supplier survey at in September 2023. As a result, our customers and Suppliers appreciate the partnership-based cooperation as well as the flexibility and expertise within the key indications offered by Medios: oncology, neurology, gastroenterology, autoimmune diseases, hemophilia and ophthalmology. We have taken on board the suggestions regarding greater transparency of the company structure and corresponding contact persons to improve our customer and supplier service.

We hold a status meeting with our Suppliers at least once a year. We maintain dialog with our partner pharmacies primarily at networking events and in regular conference calls. In March 2024, the “Medios Specialty Pharma Day” was held once again at with 60 participants in Berlin. This annual event offers pharmacies the opportunity to interact with each other and helps us to better understand the needs of our pharmacy customers.

As a listed company, communication with our investors is very important to us. In addition to the mandatory announcements, we also publish press releases and are always available for personal queries in order to communicate our business development and activities continuously and transparently. We are also represented at many national and international investor conferences throughout the year.

In order to keep abreast of the latest professional and political developments, we are members of various interest groups whose networking events we attend. Here is a list of the associations and institutions of which we are a member:

- BVDK e. V. – Federal Association of German Pharmacy Cooperations
- Federal Association of Recipe Production Facilities e. V.
- DIRK – German Investor Relations Circle
- Berlin Chamber of Industry and Commerce
- UN Global Compact.

The interests and rights of the company's own employees are taken into account in the corporate strategy and business model through regular surveys. There are also stock options for employees.

We plan to flesh out our sustainability strategy in 2025 with targets and action plans for the period up to 2030. Otherwise, based on the stakeholder consultations carried out as part of the dual materiality assessment, we do not see any need to fundamentally change our business strategy or our business model with regard to the views of the stakeholders consulted. Over the next five years at least, we will continue to work towards ever closer networking of all partners along the value chain and drive forward the supply of patient-specific therapies in Europe.

Impacts, risks and opportunities and their interplay with strategy and business model (SBM-3)

As part of the materiality assessment, Medios AG has identified the impacts, risks and opportunities (IROs) that are material to it in connection with the topic of sustainability. All IROs that are material for us along the entire value chain under consideration as well as their location along our value chain and their chronological location are shown in the following figure. Further information on the individual IROs is described in the respective topic sections.

Table 6: E1 Energy and climate

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Contribution to Climate change through the company's own greenhouse gas emissions in Scope 1–3 (at its own sites and throughout the value chain) (actual, negative)	●	●	●	●	●	●
Impact 2: (Climate-relevant) Energy consumption through own production processes and along the entire value chain (actual, negative)	●	●	●	●	●	●
Risk 1: Risk of damage to the organization's physical assets (buildings, equipment and data centers, etc.) caused by extreme weather events such as floods, storms and heat waves or by longer-term trends such as temperature changes, rising sea levels, reduced water availability or loss of biodiversity		●		●	●	●
Risk 2: Serious disruption to critical business processes or services, including those provided by third parties, due to extreme weather events (e.g. disrupted supply chains)	●		●	●	●	●

Table 7: E5 Resources and Circular economy

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Consumption of resources, particularly in the production of medicines (entire value chain) and in infrastructure measures such as the expansion and new construction of company sites (actual, negative)	●	●	●	●	●	●
Impact 2: Waste generated by own products and along the entire value chain (actual, negative)	●	●	●	●	●	●

Table 8: S1 Own workforce

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Opportunity for long-term life planning on the part of the workforce (actual, positive)		●		●	●	●
Impact 2: Sustainable prosperity on the part of the company's own workforce (actual, positive)		●		●	●	●
Impact 3: Participation of own employees in family and social life (actual, positive)		●		●	●	●
Impact 4: Improved health and healthy lifestyle on the part of own employees (actual, positive)		●		●	●	●
Impact 5: Sustainable qualification of skilled workers on the part of the company's own employees (potential, positive)		●		●	●	●
Impact 6: Appreciation and integration of people, regardless of gender, nationality, religion, sexual orientation or physical/mental impairments (actual, positive)		●		●	●	●
Risk 1: Reputational damage and increased recruitment costs due to an unbalanced work-life balance		●			●	●
Risk 2: Loss of talent/high turnover of employees in key functions due to negatively perceived working conditions (e.g. inadequate work-life balance)		●			●	●
Opportunity 1: Recruiting specialists through good working conditions (e.g. appropriate work-life balance)				●	●	●

Table 9: S2 Employees in the value chain

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Prosperity on the part of Workers in the value chain (actual, positive)	●		●	●	●	●
Impact 2: Exploitation of Workers in the value chain (potential, negative)	●		●	●	●	●

Table 10: S4 Consumers and end users

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Cure or prevention of diseases on the part of consumers and end users of our products (actual, positive)			●	●	●	●
Opportunity 1: Reputation and market gains through high-quality specialty medication (opportunity)		●		●	●	●

Table 11: G1 Corporate policy

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Achievement of ESG goals through the establishment of partnerships (potential, positive, corporate culture)	●	●	●	●	●	●
Impact 2: Fulfilling employment on the part of the company's own employees, for example through appreciation and participation in ESG decisions and processes (potential, positive, corporate culture)		●		●	●	●
Impact 3: Promotion of ESG goals along the entire value chain through cooperation with Suppliers and other business partners (potential, positive, corporate culture)	●	●	●	●	●	●
Impact 4: Protection of whistleblowers and increased likelihood of whistleblowing (potential, positive, whistleblowers)		●		●	●	●
Impact 5: Improved access to drugs through the company's own political commitment (actual, positive, lobbying)		●		●	●	●

The focus of our material sustainability-related risks, opportunities and impacts lies in our own business activities. We have focused on forward-looking individual medicine in order to work together with pharmacies, specialist practices and pharmaceutical companies to provide all people with the most innovative therapies. Materiality of the main IROs along the value chain, their relation to strategy, business model or business relationships as well as expected financial effects are presented in the individual topic chapters.

Our core business – specialized pharmaceutical supply and the compounding of patient-specific therapies – requires continuous further development and adaptation with regard to new findings from research, new epidemiological incidents and new drug regulatory developments. This requires innovation across the entire value chain, which in turn can only be achieved through an intensive exchange of experience and transfer of knowledge along the entire supply chain. We will also take this into account when managing and using our materiality-related IROs.

As we have a constantly growing partner network of medical specialists, pharmacies and pharmaceutical companies as part of our own business activities and cooperate closely with all partners involved, we are able to manage some of the material impacts, risks and opportunities that are located in the upstream or downstream value chain through our own actions. Our materiality-related IROs therefore do not fundamentally call our business model and strategy into question. We will continue to approach the necessary adjustments in the course of ecological and social developments as partners in an already dynamic and promising business area.

Determination of material IROs and topics (IRO-1)

The IROs that are material to our company are the core results of our materiality assessment. We have considered and assessed topics from the areas of Environment, Social and Governance in a multidimensional way, according to the principle of Double materiality.

IROs resulting from the most important activities, business relationships and processes in Medios AG's business model or value chain were considered – without limitation to those with an increased risk of adverse effects, as well as external influences related to sustainability issues. All consequences that could arise from intentional and harmful actions are excluded from consideration, as no valid assessments are possible in this case. Impact materiality and financial materiality were analyzed in two separate steps

IMPACT MATERIALITY

Starting from a longlist based on the ESRS, we collected information in various steps in order to find out in which subject areas impacts on people and the environment could arise. We carried out both an industry analysis and a screening of empirical findings. Using a stakeholder survey, we collected information on which topics customers, suppliers, employees, service providers and stakeholders consider important. This enabled us to record the impacts that may arise in the upstream and downstream value chain early on in the process. Based on the findings that we gathered internally, in collaboration with experts, through the stakeholder survey and the consideration of empirical results, we were able to identify the most important topics and assess the associated impacts.

To evaluate the impacts, all impacts were sorted into the following categories:

- Potential and positive
- Potential and negative
- Actual and positive
- Actual and negative.

The following dimensions were assessed for actual impacts:

- Actual positive impacts: Evaluation by scale and scope
- Actual negative impacts: Assessment according to scale, scope and irremediability
- Potential positive impacts: Assessment by scale, scope and probability of occurrence
- Potential negative impacts: Scale, scope, irremediability and probability of occurrence.

We have generally weighted these assessment factors equally, but in cases of negative potential impacts in relation to human rights issues, we have placed a higher weighting on the extent of the negative impact on the people affected. Based on the categorization, the relevant dimensions for the impacts were evaluated on of the impact list. All dimensions were rated on a Likert scale of 1–5 (5 = highest, 1 = lowest).

The assessment was carried out by a selected group of expert employees and decision-makers and supported by external experts. Where possible, the assessment was based on the gross principle, i.e. consideration before the impact of actions already taken or planned. We only deviated from this principle if the extent, scope or probability of occurrence had already been so significantly reduced (negative impacts) or increased (positive impacts) by actions over a longer period of time that it was no longer possible to draw conclusions about the original state. After applying a threshold, we defined the material impacts for Medios AG.

FINANCIAL MATERIALITY

We considered the sustainability-related risks and opportunities in a downstream process step. In a first step, we collected risks and opportunities that can be derived from the material impacts and are directly related to them. We also identified risks and opportunities that could arise along our entire value chain in the short, medium or long-term, even if they are not directly linked to an impact.

We conducted interviews with various stakeholders that we consider particularly suitable for assessing the financial dimension of double materiality. These include investors, lenders, insurance companies and business partners. We also included the requirements resulting from the ESG rating assessment processes during the year as information in the analysis. The risks and opportunities were then assessed by our risk management team based on the criteria of probability of occurrence and financial impact. In the evaluation, we drew a materiality threshold to define material risks and opportunities in the same way as for the impact analysis. The materiality threshold was based on that of financial reporting. Multiplying the probability of occurrence by the possible extent results in an expected value for financial reporting. Similarly, a possible overall risk or a possible overall opportunity was determined by multiplying the probability of occurrence and the extent of damage or benefit (each in 1–6 points) and a materiality threshold of 8 was drawn. With this threshold, a relatively lower extent of damage was applied in order to prioritize sustainability-related risks over other risks.

The result of the two process steps (impact and financial) was validated by the Executive Board and Supervisory Board. Throughout the entire process, decisions were never made by individuals. The Executive Board was involved in the decision-making process and the internal control procedures with regard to the materiality assessment from the outset.

From now on, the identified material IROs will also be included in general risk management as well as in our corporate strategy and general management. As with other risk groups, sustainability-related risks and impacts are regularly communicated to the responsible decision-makers who are responsible for risk management. The process for the identification, assessment and management of impacts and (sustainability) risks is planned as an annual standard process of Medios' general risk management beyond the initial performance of the dual materiality assessment. Medios uses this process to review the materiality assessment and the corresponding ESG strategy annually and adjust them if necessary. As a result, the general risk profile and the risk management process are also reassessed and sharpened accordingly.

As this is our first report in accordance with the ESRS requirements, this is also the first time that we have carried out a materiality assessment using the procedure described. The results of the materiality assessment and therefore also the identified material IROs are reviewed annually and the result of the review is presented to the Supervisory Board. A complete repetition of the analysis is not currently planned, but may be a result of the annual review should new developments and circumstances lead to significant changes in the IROs being expected.

The process described above shows our materiality assessment, which we have used to distinguish our material IROs and topics from those that are not material. In the following section, we also describe which information we have included in the standards on the topics of Environment and Governance.

E1 – CLIMATE AND ENERGY

In order to assess whether our business activity has a material impact on Climate change, we have analyzed and included our greenhouse gas emissions. Based on scientific findings, we were able to ensure that we have a material impact on Climate change.

We also analyzed our climate-related physical risks in our own operations and within the upstream and downstream value chain. We have included a climate scenario with high emissions (4°C) and one with emissions to meet the 1.5 degree target. Our assets and business activities may be affected in scenario 1, as extreme weather events, for example, can significantly disrupt our supply chains and operations in this scenario. In scenario 2, our business activities are less affected. More detailed explanations can be found below in the corresponding topic section **E1 Climate and energy**.

E2 – SOIL POLLUTION; POLLUTION OF LIVING ORGANISMS AND FOOD RESOURCES

A review of the Medios Group's business activities and the value chain did not reveal any significant points of contact (interfaces) with the above-mentioned forms of pollution. Production processes in our own business activities and in the value chain are subject to national and international pharmaceutical guidelines that largely exclude actual and potential pollution of soil, living organisms and food resources. Oil leaks in the course of accidents during transportation by truck as part of the value chain were identified as the only potential soil pollution, but were not considered further due to the low probability and low potential extent.

E3 – WATER AND MARINE RESOURCES

We have not identified this issue as material beyond possible water pollution (considered in the context of E2 – Water pollution), as the water supply at Medios sites and in the value chain is guaranteed by public suppliers. Medios primarily uses water in sanitary facilities or as drinking water (low consumption). Only in the upstream supply chain can larger water consumption occur in the area of active ingredient and pharmaceutical production, which is handled by local suppliers in accordance with strict pharmaceutical regulations.

E4 – BIODIVERSITY

We did not identify any known impacts of Medios' business activities on biodiversity beyond potential impacts on freshwater Ecosystems due to water pollution (considered under E2 – Water pollution). A review of all nine Medios operating sites for their location in or near biodiversity-sensitive areas and the potential impacts of the operating sites and the Specialty Pharma pharmacies on biodiversity-sensitive areas did not reveal any points of contact (interfaces) with biodiversity or Ecosystems. On the one hand, this is due to the origin and degradability of the specific active ingredients and accompanying substances of the drugs that are produced, processed, ingested and disposed of or degraded in the value chain. It is also due to the low impact of Medios business activities on the local environment, which results from safety and hygiene regulations under pharmaceutical law and GMP.

Similarly, an examination of our own business activities and the value chain did not reveal any known significant dependencies on biodiversity and/or Ecosystems. Dependencies on genetic material (such as a cell line known as CHO cells, which were isolated from ovary cells of a hamster species in 1957) for the formulation of antibody molecules exist only in the context of active ingredient production in the upstream supply chain. However, these are immortalized cell lines that are not directly dependent on the survival of the species in question.

E5 – RESOURCES AND CIRCULAR ECONOMY

To assess E5, we reviewed our operating sites and business activities and examined our value chain with regard to corresponding interfaces. As a result, we identified material IROs. The detailed considerations that we carried out in accordance with the specific requirements for this topic standard are described in more detail in the corresponding **chapter Resources and Circular economy**.

G1 – CORPORATE POLICY

We examined the risks of Corruption and Bribery by geographically mapping our own companies and operating sites as well as our most important suppliers. Locations or business relationships in countries with an increased risk of corruption based on the Corruption Perception Index are highlighted and considered. The same applies to countries with an increased risk of human rights violations.

After consulting our key stakeholders on impact and financial perspectives, we gained a valuable and comprehensive overview of which sustainability issues are particularly strongly related to our business model. Following the quantitative assessment of the IROs, we were therefore able to sort them in descending order and thus create the basis for prioritization. In order to only disclose information in the non-financial statement that is of particular importance to Medios AG, our stakeholders and the addressees of the report, we have drawn a materiality threshold and not included all IROs below this threshold in the reporting. This has the advantage that the selection of IROs and thus the information to be reported is as free as possible from subjective attitudes to the topics, as we do not allow any deviations from this materiality threshold in the materiality assessment process. The materiality threshold was determined in cooperation with external experts and set in such a way that the information that is most important to our stakeholders and addressees and forms the basis for informed decisions will be included in the report.

For all identified material IROs, we report the relevant Policies, Actions and Targets for the associated topics in the respective chapters. If there are no Policies, Actions or Targets for a topic, we disclose this transparently. Quantitative data points from the reporting requirements of the metrics that result from the ESRS and are not directly related to the material IROs we have identified are not included in the report so that only the relevant and pertinent information is included. To this end, we have derived report-relevant data points based on the material IROs. After each material IRO was assigned to a sub-sub-topic, all data points in the topic standard were assessed for their relevance to the respective IRO in the respective sub-sub-topic. We also consulted external experts to assess which data points are related to our IROs. In addition to technical expertise, the basis for the assessment was an analysis of the extent to which interest in these data points was previously apparent (e.g. through inquiries from stakeholders such as rating agencies) as well as a rough estimate of the figures, including a classification of these.

ENCORE, a database of scientific findings on the typical impacts of companies in various industries, was used for the materiality assessment. Otherwise, the company's own data and assessments by the company and external experts were used as input parameters. There are no changes to previous materiality assessments of this kind, as this is Medios' first ESRS-compliant materiality assessment. The next review of the materiality assessment is planned for September 2025.

EU TAXONOMY

Ecologically sustainable management is one of the key issues of our time. As part of the European Green Deal, the European Union has placed issues such as climate and environmental protection at the center of the political agenda. The EU taxonomy (Regulation (EU) 2020/852 and related delegated acts) is an important building block for channeling continental capital flows into investments that support sustainable development. This is an instrument designed to support investors and project promoters as well as companies in the transition to a low-carbon, resource-efficient and resilient future.

Background and goals

The EU taxonomy uses a uniform classification system to define which economic activities can be declared as environmentally sustainable and distinguishes between taxonomy eligibility and taxonomy conformity. An economic activity is considered taxonomy-eligible if it can potentially contribute to achieving at least one of the following six environmental goals:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of Water and marine resources
- Transition to a Circular economy
- Pollution prevention and reduction
- Protection and restoration of biodiversity and ecosystems.

However, according to the Taxonomy Regulation, an economic activity is only considered ecologically sustainable and taxonomy-compliant ("aligned") if the following three conditions are met:

- Making a substantial contribution to one of the six environmental objectives ("substantial contribution")
- Compliance with the "do no significant harm" (DNSH) criteria, which are intended to prevent significant impairment of one or more other environmental objectives
- Compliance with the minimum safeguards set in Article 18 of Regulation (EU) 2020/852.

Reportable key figures

As a company that falls within the scope of the EU taxonomy, Medios AG must publish the defined key figures revenue, CapEx (capital expenditure) and OpEx (operating expenses) for its share of taxonomy-eligible or taxonomy-compliant economic activities.

The ratio of taxonomy-eligible or taxonomy-compliant revenue relates two revenue figures to each other: the numerator is the portion of net revenue from goods or services (including intangible goods) associated with taxonomy-eligible or taxonomy-compliant economic activities. The denominator in each case is net revenue, which comprises the total revenue reported in accordance with International Accounting Standard IAS 1.82 (a).

For CapEx and OpEx, the additions to property, plant and equipment and intangible assets during the financial year before depreciation, amortization and any revaluations are to be considered in each case

- a) relate to assets or processes associated with taxonomy-compliant economic activities,
- b) are part of a plan to expand taxonomy-compliant economic activities or to convert taxonomy-compliant economic activities into taxonomy-compliant economic activities, or
- c) relate to the purchase of products from taxonomy-compliant economic activities and individual actions that result in low-carbon target activities or reduce greenhouse gas emissions or, in the sense of OpEx, relate to individual building refurbishment measures.

In terms of taxonomy-eligible or taxonomy-compliant investment and operating expenses, we report the share of expenses and expenditure incurred in connection with the operation and expansion of our facilities in order to compound taxonomy-eligible or taxonomy-compliant products for the 2024 financial year. All economic activities we have audited are assigned to category a) – i.e. assets or processes associated with taxonomy-compliant economic activities.

Methodology

Economic activities that are generally taxonomy-eligible and taxonomy-compliant were determined in four steps:

- As a first step, all activities within the six defined environmental objectives were checked in a cross-departmental workshop for consistency with our business activities and their taxonomy capability using the descriptions from Delegated Regulation (EU) 2021/2139.
- The amount of revenue, CapEx and OpEx was then determined on the basis of account and investment plans for the activities identified as taxonomy-eligible. The amounts used to calculate the key figures are based on the figures reported in the consolidated financial statements. In principle, all fully consolidated Group companies were included in this analysis. If the respective key figure comprises several economic activities, an appropriate breakdown was made, which was generally based on the direct costs incurred for the economic activity.
- Materiality threshold: In line with common practice, the materiality threshold was set at 2%. It can be assumed that economic activities that collectively account for no more than 2% of revenue, CapEx or OpEx have no material impact on reporting and thus no information deficit arises if they are omitted. Accordingly, only information on material activities is provided below.
- All taxonomy-eligible activities identified as material were subjected to a conformity check. To this end, queries were initially made to the respective Group companies, central functions within the company and service providers to check whether the respective technical assessment criteria were met. If it was not possible to determine compliance with the technical assessment criteria due to a lack of data or evidence, no further investigation was carried out and the economic activity was assessed as not compliant with the taxonomy. The results of the audit are described in the following sections on revenue, Investments and operating expenses.
- As none of the economic activities identified as material could be classified as taxonomy-compliant following a review of the technical assessment standards, a further review of the DNSH and minimum protection criteria was not necessary.

Performance indicators in accordance with the EU Taxonomy Regulation

In connection with the environmental objectives defined in the EU taxonomy, we were able to identify the following economic activities of Medios as taxonomy-eligible:

REVENUE

The analyses showed that, according to the EU Taxonomy Regulation, no economic activity can be assigned to the environmental objectives (1) Climate change mitigation, (2) Climate change adaptation, (3) the sustainable use and protection of Water and marine resources, (4) the transition to a Circular economy or (6) the protection and restoration of biodiversity and Ecosystems and fall within the scope of the EU Taxonomy.

The proportion of taxonomy-compliant revenue¹, which is calculated as the proportion of taxonomy-compliant net revenue (numerator) divided by the total net revenue of Medios AG (denominator), therefore corresponds to 0% for the reporting year (see Table below). The taxonomy-compliant share of taxonomy-eligible revenue also corresponds to 0%.

¹ Revenue was determined in accordance with the taxonomy definition and the applicable accounting policies and corresponds to the amounts in the annual financial statements, see Annual Report 2024.

Table 12: Revenue

Financial year 2024	Year		Criteria for a Material Contribution							DNSH criteria (“No significant impairment”)							Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) revenue, year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
Economic activities (1)	Code (2)	Revenue (3)	Share of revenue, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum protection (17)			
		in € thousand	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
Installation, maintenance and repair of renewable energy technologies	7.6	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0	E	
Acquisition and ownership of buildings	7.7	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
Revenue from environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0	0	0	0	0	0	0								0		
of which enabling activities		0	0	0	0	0	0	0	0								0		
of which transitional activities		0	0	0	0	0	0	0	0								0		
A.2 Taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0		T
Installation, maintenance and repair of renewable energy technologies	7.6	0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0	E	
Acquisition and ownership of buildings	7.7	0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0		T
Revenue from taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		0	0	0	0	0	0	0	0								0		
A. Revenue from taxonomy-eligible activities (A.1 + A.2)		0	0	0	0	0	0	0	0								0		
B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY																			
Revenue from non-taxonomy activities			100																
Total			100																

Codes:
Y – yes, taxonomy-eligible activity that is in conformity with the relevant environmental objective
N – no, taxonomy-eligible activity that is not in conformity with the relevant environmental objective
N/EL – “not eligible”, activity not taxonomy-eligible for the respective environmental objective
EL – activity taxonomy-eligible for the respective objective

Table according to footnote (c) of the Environmental DA Annex V

	Share of revenue/total revenue	
	Taxonomy-compliant per target	Taxonomy-capable per destination
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

CAPEX

The basis for identifying taxonomy-eligible capital expenditure (CapEx)² is the additions to property, plant and equipment and intangible assets during the financial year under review before depreciation and amortization and any revaluations for the financial year in question. CapEx also includes additions to property, plant and equipment and intangible assets resulting from business combinations (application of IFRS [IAS 16, 38, 40, 41, IFRS 16] and national accounting policies).

In the area of our CapEx, we have included both “transportation by motorcycles, passenger cars and light commercial vehicles” (cf. category 6.5. Annex I of Delegated Regulation 2021/2139 of June 4, 2021) and “Installation, maintenance and repair of renewable energy technologies “ (cf. Category 7.6. Annex I of Delegated Regulation 2021/2139 of June 4, 2021) and the

“acquisition and ownership of buildings” (cf. Category 7.7. Annex I of Delegated Regulation 2021/2139 of June 4, 2021) were each identified as taxonomy-eligible economic activities from the environmental objective “Climate change mitigation”. The latter was specifically considered in connection with the purchase of land, including the buildings on it. Table 2 shows that a total of 1.6% of our investment expenditure in the 2024 financial year can be classified as taxonomy-eligible. No are economic activities above the materiality threshold of 2%. Due to a lack of data or evidence, it was also not possible to check compliance with the technical assessment criteria of category 6.5.

Therefore, none of the economic activities identified in CapEx as taxonomy-eligible were also classified as taxonomy-compliant

² Capital expenditure was determined in accordance with the taxonomy definition and the applicable accounting policies and is consistent with the amounts in the consolidated financial statements, see Annual Report 2024.

Table 13: CAPEX

Financial year 2024	Year		Criteria for a Material Contribution							DNSH criteria (“No significant impairment”)							Proportion of taxonomy-compliant (A.1.) or taxonomy-capable (A.2.) CapEx, year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
Economic activities (1)	Code (2)	CapEx (3)	CapEx share, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum protection (17)			
		in € thousand	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
Installation, maintenance and repair of renewable energy technologies	7.6	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0	E	
Acquisition and ownership of buildings	7.7	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
CapEx of environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0	0	0	0	0	0	0								0		
of which enabling activities		0	0	0	0	0	0	0	0								0		
of which transitional activities		0	0	0	0	0	0	0	0								0		
A.2 Taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	401.3	0.1	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1		T
Installation, maintenance and repair of renewable energy technologies	7.6	100.0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0	E	
Acquisition and ownership of buildings	7.7	4,714.0	1.5	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.5		T
CapEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		5,215.3	1.6	1.6	0	0	0	0	0								1.6		
A. CapEx of taxonomy-eligible activities (A.1 + A.2)		5,215.3	1.6	1.6	0	0	0	0	0								1.6		
B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY																			
CapEx of activities not eligible for taxonomy		303,925.1	98.4																
Total		308,867.0	100																
																	Share of revenue/total revenue		
																	Taxonomy-compliant per target	Taxonomy-capable per destination	
CCM																	0%	1.6%	
CCA																	0%	0%	
WTR																	0%	0%	
CE																	0%	0%	
PPC																	0%	5%	
BIO																	0%	0%	

Codes:
Y – yes, taxonomy-eligible activity that is in conformity with the relevant environmental objective
N – no, taxonomy-eligible activity that is not in conformity with the relevant environmental objective
N/EL – “not eligible”, activity not taxonomy-eligible for the respective environmental objective
EL – activity taxonomy-eligible for the respective objective

Table according to footnote (c) of the Environmental DA Annex V

OPEX

The basis for determining taxonomy-eligible operating expenses (OpEx)³ are the direct, non-capitalized costs for research and development, building renovation measures, short-term leases, maintenance and repair as well as all other direct expenses for the ongoing maintenance of property, plant and equipment by the company or third parties, which are necessary to ensure the ongoing and effective functioning of these assets.

In connection with our OpEx, we were able to identify two taxonomy-eligible economic activities at Medios with the “transportation by motorcycles, passenger cars and light commercial vehicles” (see category 6.5. Annex I of Delegated Regulation 2021/2139 of June 4, 2021) and the “acquisition and ownership of buildings” (see category 7.7 Annex I of Delegated Regulation 2021/2139 of June 4, 2021), each from the environmental objective “Climate change mitigation”. In the 2024 financial year, operating costs amounted to just under €145 thousand. This means that taxonomy-eligible OpEx account for 8.9% of our total operating expenses (**Table 14**). Compliance with the technical assessment criteria could not be finally verified in connection with OpEx either, which is why taxonomy conformity cannot be reported once again.

³ Operating expenses were determined in accordance with the taxonomy definition and therefore differ from the amounts in the annual financial statements (see **Financial information**).

Table 14: OPEX

Financial year 2024	Year			Criteria for a Material Contribution						DNSH criteria ("No significant impairment")							Proportion of taxonomy-compliant (A.1.) or taxonomy-capable (A.2.) OpEx, year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
Economic activities (1)	Code (2)	OpEx (3)	OpEx share, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum protection (17)			
		in € thousand	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
Acquisition and ownership of buildings	7.7	0	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0		T
OpEx of environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0	0	0	0	0	0	0								0		
of which enabling activities		0	0	0	0	0	0	0	0								0		
of which transitional activities		0	0	0	0	0	0	0	0								0		
A.2 Taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transportation with motorcycles, passenger cars and light commercial vehicles	6.5	114.0	7	EL	N/EL	N/EL	N/EL	N/EL	N/EL								7		T
Acquisition and ownership of buildings	7.7	30.9	1.9	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.9		T
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		144.9	8.9	8.9	0	0	0	0	0								8.9		
A. OpEx of activities eligible for taxonomy (A.1 + A.2)																			
		144.9	8.9	8.9	0	0	0	0	0								8.9		
B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY																			
OpEx of activities not eligible for taxonomy		1,478.6	91.1																
Total		1,623.0	100																

Codes:
Y – yes, taxonomy-eligible activity that is in conformity with the relevant environmental objective
N – no, taxonomy-eligible activity that is not in conformity with the relevant environmental objective
N/EL – “not eligible”, activity not taxonomy-eligible for the respective environmental objective
EL – activity taxonomy-eligible for the respective environmental objective

Table according to footnote (c) of the Environmental DA Annex V

	Share of revenue/total revenue	
	Taxonomy-compliant per target	Taxonomy-capable per destination
CCM	0%	8.9%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

CLIMATE CHANGE (E1)

We feel responsible for the efficient use of energy and the reduction of emissions. Climate-related considerations – specifically the share of electricity from renewable sources in total electricity procurement and the reduction of Scope 3 emissions – are therefore included in the Executive Board's remuneration. There are currently no time-limited, measurable and outcome-oriented climate targets to which reference could be made in the variable remuneration. These are to be formulated in 2025. (E1 GOV-3)

Impacts, risks, and opportunities (E1 SBM-2, SBM-3)

Table 15: E1 Climate change

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Contribution to Climate change through the company's own greenhouse gas emissions in Scope 1–3 (at its own sites and throughout the value chain) (actual, negative)	●	●	●	●	●	●
Impact 2: (Climate-relevant) Energy consumption through own production processes and along the entire value chain (actual, negative)	●	●	●	●	●	●
Risk 1: Risk of damage to the organization's physical assets caused by extreme weather events such as floods, storms and heat waves or by longer-term trends such as temperature changes, rising sea levels, reduced water availability or loss of biodiversity		●		●	●	●
Risk 2: Serious disruption to critical business processes or services, including those provided by third parties, due to extreme weather events (e.g. disrupted supply chains)	●		●	●	●	●

IMPACT 1: CONTRIBUTION TO CLIMATE CHANGE THROUGH COMPANY'S OWN GREENHOUSE GAS EMISSIONS IN SCOPE 1–3 (AT OWN SITES AND ALONG THE ENTIRE VALUE CHAIN) (ESRS 2.48)

Along the entire value chain – both in our own operations and in the upstream and downstream supply chain – the Incineration of fossil raw materials releases greenhouse gas emissions that have a negative impact on global Climate change.

In connection with the business activities of Medios AG, emissions occur in the compounding, transportation and disposal of our products, as well as through the additional energy requirements of our company locations and in the area of employee mobility.

IMPACT 2: (CLIMATE-RELEVANT) ENERGY CONSUMPTION THROUGH OWN PRODUCTION PROCESSES AND ALONG THE ENTIRE VALUE CHAIN

The Energy mix for general electricity and heat generation not only in Germany, but also in all other countries in which Medios AG is directly or indirectly active, contains significant proportions of fossil fuels such as oil, gas, hard coal and/or lignite. Incineration of fossil fuels to generate energy not only contributes to Climate change through the emission of greenhouse gases, but also contributes to rising energy costs in terms of the scarcity of finite natural resources. This impact arises both from our own production processes and along the entire value chain, from raw material extraction to distribution.

RISK 1: RISK OF DAMAGE TO THE ORGANIZATION'S PHYSICAL ASSETS CAUSED BY EXTREME WEATHER EVENTS SUCH AS FLOODS, STORMS AND HEAT WAVES OR BY LONGER-TERM TRENDS SUCH AS TEMPERATURE CHANGES, RISING SEA LEVELS, REDUCED WATER AVAILABILITY OR LOSS OF BIODIVERSITY

Rapidly changing climatic conditions such as global warming are now also having an impact in Germany and Europe in the form of an increase in extreme weather events such as heavy rainfall with flooding, storms, droughts and heatwaves. This development entails the physical risk of damage to companies' own material assets – such as buildings, production facilities and data centers – and can result in business interruptions and high repair costs. In addition, failure to mitigate Climate change could lead to long-term phenomena such as rising sea levels, water shortages or loss of biodiversity and irreversible damage to Ecosystems. These long-term climatic effects can also influence Medios in terms of physical climate risk with regard to the selection of company locations and rising operating costs.

RISK 2: SERIOUS DISRUPTION TO CRITICAL BUSINESS PROCESSES OR SERVICES, INCLUDING THOSE PROVIDED BY THIRD PARTIES, DUE TO EXTREME WEATHER EVENTS (E.G. DISRUPTED SUPPLY CHAINS)

Another physical climate risk relates to the risk of serious disruptions to key business processes or services caused by extreme weather events such as heavy rainfall with flooding, storms, droughts and heatwaves. Such events can affect the availability and functionality of supply chains and services, especially if they depend on external providers. Disruptions to transport routes or the infrastructure of the upstream and downstream value chain can lead to production downtime, delays and increased costs, which significantly jeopardizes business continuity.

Climate risk analysis (E1 IRO-1)

To determine its climate-related opportunities and risks Medios analyzed two scenarios from the Intergovernmental Panel on Climate Change (IPCC) and considered their implications for Medios and its value chain over a short (<1 year), medium (1-5 years) and long-term (>5 years) Time horizon:

- Global warming of up to 2°C by 2050 – with noticeable consequences (or IPCC concentration pathway RCP2.6), and
- Global warming of up to 4°C by 2050 – with drastic consequences (or IPCC concentration pathway RCP8.5.).

Based on these two scenarios, a climate resilience analysis was carried out as part of the materiality assessment to determine which physical risks and transitory risks and opportunities the company and its value chain will be exposed to over the various time horizons. The determination of physical risks and climate hazards for business activities, assets and the value chain is based on the assumptions of the 4°C scenario: for Medios AG, this specifically means that persistently high global emissions will lead to climate hazards such as more frequent and more intense heat waves, longer periods of drought and an increase in heavy rainfall and other extreme weather events by 2050. The determination of transitional risks and opportunities was based on the assumption of the 2°C scenario that comprehensive climate protection measures will lead to a drastic reduction in greenhouse gas emissions by 2050.

As a result, the following physical risks were identified as material:

- Damage to the organization's physical assets caused by extreme weather events such as floods, storms and heat waves or by longer-term trends such as temperature changes, rising sea levels, reduced water availability or loss of biodiversity
- Serious disruption to critical business processes or services, including those provided by third parties, due to extreme weather events (e.g. disrupted supply chains).

In addition to the physical risks, the following potentially material transitory risks were also identified:

- Legal costs and fines due to non-compliance with national and international reduction targets set by policy
- Poorer credit conditions due to high greenhouse gas emissions or lack of reduction targets
- Financial risk due to politically established and increasing CO₂ tax
- The public disclosure of increased greenhouse gas emissions in connection with Medios' business activities can lead to damage to its image and loss of confidence among customers and investors as well as a loss of attractiveness for potential new employees
- Rising energy costs due to growing demand and geopolitical conflicts.

In addition, the following potentially material opportunities were identified:

- Possibility of low-cost energy generation and self-supply with electricity.

As a result of the resilience analysis, the Medios Group's business model and business strategy were deemed resilient to the risks identified as non-material in relation to Climate change. It was also determined that the business model and business strategy must be adapted to the risks identified as material in order to remain resilient to Climate change. This includes, for example, sufficient insurance cover for assets against extreme weather events and other climate impacts as well as a sufficiently diversified supply chain through closer cooperation along the value chain. As part of a comprehensive climate strategy, which Medios plans to develop by 2025, suitable actions will be developed to strengthen the resilience of the business model.

A full climate scenario analysis that includes criteria such as probability, scope and duration as well as geographical coordinates to identify climate-related risks for business activities and assets was not performed. In the course of identifying climate-related transition risks, no assets or business activities were identified that would not be compatible with the transition to a climate-neutral economy or would require significant efforts to be compatible with the transition to a climate-neutral economy.

Transition plan for climate change mitigation (E1-1)

Medios does not yet have a concrete Transition plan for climate change mitigation. In the coming financial year, however, we will also develop our own corporate climate strategy as part of our new Sustainability Strategy 2030. Reduction targets are to be set and corresponding actions developed and initiated that are in line with the 1.5 degree target of the Paris Climate Agreement.

We already have various policies, actions and objectives that we have formulated in connection with the current Sustainability Strategy 2025 and that relate to the three identified Decarbonisation levers: energy-saving measures and efficiency, sustainable mobility and skills development in the area of energy and climate management.

Our Policy (E1-2) ESRS 2.65

STANDARDIZED WORK INSTRUCTIONS FOR ENERGY AND RESOURCE CONSERVATION

Medios' general code of conduct and standard operating procedures (SOPs) explicitly require the responsible use of energy and the use of resources such as paper and packaging materials in the sense of the Circular economy. The respective management teams of the Medios companies are responsible for compliance with and implementation of this guideline. We also rely on the individual sense of responsibility of all employees, who are encouraged to act as energy and resource-efficiently as possible in their everyday lives, also in terms of Climate change mitigation.

ENERGY-EFFICIENT PURCHASING POLICY

As part of our sustainable purchasing policy, we have made Energy efficiency an important criterion when purchasing new hardware and electronic devices and commissioning data centers. The first prerequisite for this is the definition of specific purchasing criteria with regard to Energy efficiency classes of the respective equipment. The purchasing department is responsible for implementing the policy.

CLIMATE-FRIENDLY (BUSINESS) TRAVEL POLICY

In addition, we have published a (company) travel policy that expressly recommends that all employees use sustainable means of transportation such as rail (for long-distance travel) and public transport (for short-distance travel). Sustainable vehicle alternatives such as electric vehicles are also to be explicitly prioritized when choosing company cars that are used exclusively by field staff and managers.

Actions (E1-3)

The following actions were launched or continued in the reporting year:

SWITCH TO GREEN ELECTRICITY

An important lever for reducing our Scope 2 emissions is the gradual switch to green electricity from renewable sources.

ENERGY-SAVING AND EFFICIENCY MEASURES

Our company headquarters in Berlin is housed in an ultra-modern and energy-efficient building with low Energy consumption, which is certified by the DGNB (German Sustainable Building Council). This has a positive effect per se on energy-based emissions. In the area of facility management, however, we are continuously working to further reduce our Energy consumption. In addition to the infrastructure of digital electricity meters, we have already installed thermostat controls on radiators, LED lights and motion detectors for lighting at numerous locations. We have also installed sun protection film on the windows, which protects against strong sunlight and reduces the energy required for cooling by the air conditioning systems as part of Climate change adaptation.

Other starting points are the workbenches in the clean rooms and the ventilation systems in the laboratories of the production facilities. While it is not possible to switch off the ventilation systems completely due to the necessary hygiene regulations, they can at least partially run in energy-saving setback mode when not in use. Finally, we cool our products and materials in large refrigerators or cold rooms that are powered by electricity. The cold rooms are also equipped with state-of-the-art equipment and designed to be energy-efficient. We have also purchased energy-saving, state-of-the-art machinery and equipment for the new central warehouse location in Berlin and the laboratories there. Our energy measures are being continuously expanded.

PROMOTING SUSTAINABLE MOBILITY

Since 2021, we have rented numerous parking spaces for electric cars in order to expand the charging options during working hours. The more employees take advantage of this offer and do without vehicles with combustion engines, the more positive the impact on the emission load of our employees' commuting. In the 2024 financial year, eleven new company cars were registered, two of which electric. We also offer all employees a free ticket for local public transport and a company bike to make their commute to work sustainable and reduce emissions.

The supply of pharmacies by our logistics service providers also represents an important reduction lever. Among other things, we are working with Suppliers to make route planning even more efficient and thus save further greenhouse gas emissions.

Promoting sustainable mobility is an action that we are continuously developing. We want to avoid more emissions caused by mobility every year.

HOME OFFICE AND DIGITAL INFRASTRUCTURE

We were able to continue the trend towards mobile working, increased home office hours and virtual meetings, which the years of the COVID-19 pandemic have already driven forward, in the 2024 financial year. Shifting numerous meetings to virtual space significantly reduces the need for business traveling, but at the same time requires an adequate IT infrastructure and digital communication options, which we further improved and expanded last year.

UNGC CLIMATE AMBITION ACCELERATOR PROGRAM

We have been participating in the UN Global Compact Climate Ambition Accelerator Program since October 2023. The six-month program supports Medios in setting science-based, ambitious and realistic climate and environmental targets that are in line with the 1.5 degree target of the Paris Climate Agreement. These will be incorporated into the first in-house climate strategy (Transition Plan) in connection with the development of our Sustainability Strategy 2030. The entire Medios AG will be covered by our sustainability strategy.

COMPENSATION FOR UNAVOIDABLE EMISSIONS

We offset the unavoidable Scope 1 and Scope 2 emissions of Medios AG, which were attributable to activities in Germany in the 2024 financial year, through reforestation projects of resilient mixed forests in Germany. When selecting the offsetting provider and the project, we paid attention to transparency, regional projects and certifications, among other things. The reforestation areas are FSC-, Naturland- or PEFC-certified and are maintained by foresters. In addition, these areas may not be deforested and must be reforested in the event of a fire.

RISK MONITORING AS CLIMATE CHANGE ADAPTATION

As part of our internal risk monitoring, we have identified the above-mentioned physical climate risks and developed strategies to manage them. We have taken out a comprehensive insurance package and developed back-up plans with alternative data centers, particularly with regard to the risk to company-owned physical assets such as buildings and equipment as well as the IT infrastructure.

The reductions in greenhouse gas emissions achieved and expected as a result of these actions will be determined in 2025 as part of the preparation of a climate strategy. This will also identify the CapEx and OpEx required to implement the actions taken or planned.

Goals (E1-4)

Our primary ambition in the area of climate management is to avoid and reduce greenhouse gas emissions Climate change mitigation. All unavoidable emissions, at least in Scope 1 and 2, are offset by reforestation projects in Germany in order to make our own sites climate-neutral.

DEVELOPMENT OF A 1.5 DEGREE-COMPLIANT CLIMATE STRATEGY

We have already achieved our previous goal of establishing reliable ESG data management across the Group by implementing the ESG software Cority. Based on the available data, we now want to manage our environmental performance in a targeted manner and formulate targets that will be incorporated into an initial corporate climate strategy.

We do not yet have any specific targets for reducing greenhouse gas emissions or managing climate-related IROs that are in line with the 1.5 degree target of the Paris Climate Agreement. This is to take place next year with regard to all three scopes. The effectiveness of the targets then set is to be tracked through reduction successes that are recorded in ESG data management.

Key figures (E1-5 to E1-9)

Medios does not generate the electricity for its own business activities. However, how and which energy we procure and use determines how high the greenhouse gas emissions for which we are responsible are. We generally obtain heat from the landlords of our locations in the form of district heating, natural gas and/or heating oil. Our Energy consumption in the reporting year was as follows:

Table 16: Energy consumption Medios Group¹

in MWh	2024
Total electricity consumption	5,787.8
Thereof electricity purchase	5,787.8
Of which self-generated electricity	0
Total heating and cooling use	9,999.6
Of which heat procurement	2,154.3
Of which self-generated heat	7,845.3
Total cooling utilization	713.7
Of which refrigeration	119.1
Of which self-generated cold	594.6
Total Energy consumption	16,501.0

¹ No information for the locations in Belgium and Spain.

In the reporting year, we were able to increase the proportion of green electricity from 41% to 63.5% in comparison to the previous year.

In accordance with the international standard of the Greenhouse Gas Protocol, the carbon footprint includes direct emissions from stationary and mobile Incineration (Scope 1) as defined in ISO 14064-1 as well as indirect emissions from purchased energy such as electricity and heat (Scope 2). We also record and balance the following Scope 3 categories: Business traveling, waste and Energy-related Emissions. In addition to the reference gas carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃) were also included in the calculation as CO₂ equivalents (CO₂e).

Medios does not use an Internal carbon pricing system. The expected financial impact of material physical and transitory risks and climate-related opportunities was not calculated in the reporting year.

Table 17: Emissions Medios Group¹

in t CO ₂ e	2024
Scope 1	1,744.9
Self-generated electricity	n/a
Self-generated heat	1,569.1
Self-generated cooling	n/a
Own vehicle fleet/company car	175.9
Scope 2	1,276.5
Market-based electricity procurement	872.8
Alternative: location-based electricity supply	1,002.3
Heat supply	383.3
Cold supply	20.5
Scope 3	1,394.5
Business traveling	68.8
Airplane	42.8
Rental car	25.1
Railroad	0.9
Waste	425.7
Energy-related emissions	900.0
Total emissions	4,415.9

¹ No data for locations in Belgium and Spain. Scope 1 emission factor: 0.2 t CO₂e/MWh for self-generated heat from Natural gas. Scope 2 emission factors: 0.4 t CO₂e/MWh for electricity purchased in Germany and the Netherlands, location-based and market-based where no other data is available from the supplier; 0.04 t CO₂e/MWh for electricity purchased from exclusively Renewable sources in Germany and the Netherlands, location-based and market-based where no data is available from the supplier. Scope 3 emission factors: 0.03 t CO₂e/MWh for natural gas-related emissions; 0.1 t CO₂e/MWh for electricity-related emissions; 0.04 t CO₂e/MWh for district heating-related emissions; 0.44 tCO₂e/pkm airplane; 0.006 tCO₂e/pkm rail; 0.2 tCO₂e/pkm rental car; 0.5 t CO₂e/t Landfill and other; 0.02 t CO₂e/t thermal recycling.

RESOURCE USE AND CIRCULAR ECONOMY (E5)

Description of impacts, risks and opportunities (ESRS 2 SBM-3)

Table 18: E5 Resource use and circular economy

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Consumption of resources, particularly in the production of medicines (entire value chain) and in infrastructure measures such as the expansion and new construction of company sites (actual, negative)	●	●	●	●	●	●
Impact 2: Waste generated by own products and along the entire value chain (actual, negative)	●	●	●	●	●	●

IMPACT 1 – RESOURCE CONSUMPTION

Medios AG uses resources along the entire value chain for e.g. pharmaceutical raw materials, packaging or building materials. The extraction of resources has a negative impact on the environment and certain local communities. A large proportion of these resources are used to create our own products. This mainly involves the processing and packaging or repackaging of drugs. This consumption of resources does not only occur in the company's own activities, but also as a result of business relationships, i.e. along the entire value chain.

IMPACT 2 – WASTE GENERATION

Waste is generated in the upstream and downstream value chain as well as in the company's own business activities during production processes, office activities, hygiene measures and the disposal of packaging, as well as from leftover medicinal products in the course of consuming medical products. There is a risk of littering and the release of hazardous substances due to the improper disposal of this waste. The generation of waste is an intrinsic part of Medios AG's business model as a pharmaceutical company and can be identified along the entire value chain.

No material opportunities and risks were identified in connection with Resource use and circular economy that could be expected to have a financial impact.

Identification of material impacts, risks and opportunities associated with resource inflows, resource outflows and waste (E5.IRO-1, E5-11 a, b)

Medios did not deviate from the generally applied Methodology described in chapter ESRS 2 – General disclosures to determine the material impacts, risks, and opportunities in connection with Resource use and circular economy. All affected stakeholders mentioned in the chapter were consulted, including nature, as the primary affected stakeholder in this area, in the form of scientific literature, processed in the ENCORE database. And the entire value chain was included in the analysis. No separate review of assets or business activities took place and no Affected communities were consulted.

As a result, the two impacts mentioned above were defined as material. Medios took into account the fact that safety in terms of quality and hygiene in accordance with GMP and GDP has top priority along the entire value chain. To date, this has been accompanied by a high consumption of disposable materials such as plastics or cartons.

Policies/concepts related to Resource use and circular economy (ESRS 2 MDR-P; ESRS E5-1)

The sustainable use of resources that we need for our business activities is essential for us. We want to conserve resources along the entire value chain. To this end, we want to significantly increase the proportion of recycled or reused waste and the use of recyclable and reusable packaging. This includes the increased use of Virgin resources, including a relative increase in the use of secondary (recycled) resources, as well as the sustainable procurement and use of renewable resources. To this end, actions that can counteract the negative effects of our resource consumption and waste generation without compromising the quality of our pharmaceutical products are discussed, reviewed and, if necessary, adopted at the Sustainability Committee meetings each quarter.

GENERAL TERMS AND CONDITIONS OF CONTRACT OF THE MEDIOS GROUP FOR CONSTRUCTION AND CRAFT SERVICES (AAB)

Medios AG's General Terms and Conditions of Contract for Construction and Craft Services (AAB) govern the legal relationships between Medios AG and its contractual partners for the procurement of construction and craft services. This includes not only the direct contractual partners, but also their suppliers and subcontractors. These Stakeholders were not involved in the creation of the policy. The AAB regulates which construction products the contractor should use. These should comply with the relevant legal requirements, including building authority approvals and CE or Ü marking. If there is no approval, the written consent of the client is required. This policy does not yet apply to Ceban, which was acquired during the financial year. This is planned for 2025.

It also stipulates that only materials that do not pose a risk to health or the environment may be used. Materials containing hazardous substances are only permitted if the workplace limit value is complied with. In the event of possible pollutant emissions, the type, concentration and protective measures must be communicated to the client. Waste management is also part of the AAB. The Contractor is responsible for the proper disposal of waste resulting from its work. If the waste is disposed of by the client, the client's specifications for waste separation must be observed.

The policy is publicly available on the Medios AG website⁴. The affected Stakeholders are referred to our AAB incl. web link in the first paragraph of the standardized external order form. The highest authority responsible for this policy is the Head of Procurement & Contract Management (PCM).

The move away from the use of Virgin resources, including a relative increase in the use of secondary (recycled) resources, and the sustainable sourcing and use of renewable resources are not addressed in the policy.

SUPPLIER CODE OF CONDUCT

Our Supplier Code of Conduct ([see chapter S2 – Workforce in the value chain](#)) is currently undergoing restructuring, which is due to be completed in 2025. Among other things, it will include general regulations on social and environmental responsibility and recycling.

The extent to which, following restructuring, the move away from the use of Virgin resources, including a relative increase in the use of secondary (recycled) resources, and the sustainable procurement and use of renewable resources will be addressed in the policy will only become clear once the redesign of the Supplier Code has been completed.

RECYCLING AND CIRCULAR ECONOMY

There is no Group-wide policy governing the waste hierarchy, prioritization of prevention or minimization of waste over waste treatment, as well as the concepts of eco-design, waste as a resource or consumer waste (at the end of the life cycle of consumer products). However, Medios AG has Standard Operating Procedures (SOPs) at all sites ensure compliance with national waste management legislation.

In its quarterly meetings, the Medios AG ESG Committee also deals with the possibility of reducing waste, increasing the proportion of recycling, using resources more efficiently and developing concepts for the Circular economy. The resulting actions are presented below.

Actions and means related to Resource use and circular economy (ESRS 2 MDR-A; ESRS E5-2)

As part of our ESG Committee meetings, we discussed several actions relating to Resource use and circular economy, which were newly implemented or continued to be implemented in the reporting year with the provision of all necessary resources.

⁴ General Terms and Conditions of Contract of the Medios Group for Construction and Craft Services (AAB) of Medios AG, <https://medios.group/en/gpc>.

RECYCLABLE FILM

In 2023, Medios AG, without Ceban, switched the film used for packaging to recyclable film. Medios AG purchased air machines for this purpose, enabling us to compound our own air cushions. This has enabled us to replace the film on all the goods we send to our customers with recyclable film. With this action, we want to help ensure that, despite the high demand for plastic that Medios AG has as a pharmaceutical company with high hygiene standards, the materials are at least recyclable.

TRANSPORT CHANGEOVER

As part of the ESG Committee, we are also discussing how we can switch to more sustainable alternatives when it comes to transportation and packaging. The review of the switch to reusable boxes was stopped for various reasons, such as lack of hygiene assurance. However, we decided to create the new position of Head of Logistics. This position was filled in the financial year and is tasked with centralizing the issues of transport, costs and packaging at Medios and examining ways of switching to resource-saving alternatives. The high quality and hygiene requirements of GMP and GDP, which also apply to refrigerated transportation, for example, remain a challenge.

FURTHER ACTIONS

Medios AG has been using washable protective suits in all companies except Ceban since 2021. This switch from disposable to reusable suits reduces the use of resources and the volume of waste. Similarly, all companies except Ceban have switched from shoe covers to sterile shoes in the areas of our laboratories with the lowest hygiene requirements.

For the procurement and disposal of hardware, we work with a non-profit IT company that specializes in extending the life of used IT and mobile devices through professional data destruction, refurbishment and remarketing. In the reporting year, we expanded our cooperation with this non-profit company to all sub-subsidiaries in Germany. We give IT hardware that is no longer used to the company, which remarkets it or recovers valuable raw materials from it through recycling. In addition, our procurement in Germany is carried out via this non-profit company, unless there is a justified exception. As a rule, we therefore use remarketed hardware.

Objectives related to Resource use and circular economy (ESRS 2 MDR-T; ESRS E5-3)

As part of our Sustainability Strategy 2025, we have decided that we want to conserve resources along our entire value chain in order to manage our Impact materiality in the area of resources and the Circular economy. To this end, we would particularly like to

- Increase the proportion of recycled or reused waste, and
- significantly increase the use of recyclable and reusable packaging.

This goes hand in hand with the prevention of waste and its preparation for reuse and recycling.

An elaboration of these projects into concrete targets and the discussion of further possible targets, particularly with regard to ESRS paragraphs E5-3 24 and E5-3 26, is planned for 2025 as part of the revision of our sustainability strategy.

We track the effectiveness of our Resource use and circular economy projects by looking at relevant resource and waste-related key figures in our ESG data management system. Our ambitions, policies and actions in the area of Resource use and circular economy are based on relevant legislation on the circular economy and the handling of waste, including hazardous waste, in Belgium, Germany, the Netherlands and Spain.

Resource in- and outflows, and waste (ESRS E5-4, E5-5)

Medios AG has the following resource inflows as part of its own business activities and within the company's Upstream value chain (see also chapter ESRS 2 – General information):

- **Active pharmaceutical ingredients and accompanying substances:**
 - Monoclonal antibodies (pembrolizumab, vedolizumab, nivolumab, daratumumab, avelumab, pertuzumab, bevacizumab)
 - Small molecule drugs such as azacitidine
 - Natural products such as paclitaxel (from yew) or SN-38 (from camptothecin), some of which are semi-synthetically produced
 - Excipients such as sucrose, mannitol, trehalose and polysorbates, made from common plants such as corn, sugar cane, algae or synthetically produced in factories.

- **Packaging:**
 - Secondary packaging made of cardboard, paper
 - Primary packaging such as tablet blisters (PVC), glass (injection vials)
 - Shipping materials: cardboard
- **Hygienic equipment:**
 - Protective suits (textiles, plastics)
 - Sterilizing agents (alcohols and other chemicals)
- **Ongoing operation:**
 - Water
 - Fossil fuels and renewable energy sources for power generation
 - Metals and plastics for machines, laboratory instruments and vehicles
 - Building materials such as concrete and metal for buildings

The production processes mainly result in individually dosed tablets or injection vials containing cytostatic preparations, primarily antibody solutions and parenteral nutrition solutions, as well as accompanying substances. Cytostatic waste generated during the production process or after administration by specialized pharmacies and healthcare professionals is disposed of properly in accordance with separate legal regulations in containers specially designed for this purpose.

Waste from hygiene products and packaging, primarily consisting of plastic, glass, cellulose and textiles, is also generated in the course of our production processes and the consumption of our products. These are disposed of conventionally. As our products are medical products, their durability is based on pharmaceutical regulations and does not deviate from the Industry Average. Likewise, our medical products are not designed according to recycling-oriented principles, but solely according to pharmaceutical principles.

WASTE-RELATED KEY FIGURES

Table 19: Waste diverted from disposal

Type of waste	Type of utilization	Quantity (in tons)
Hazardous waste	Preparation for recycling	0
	Recycling	0
	Other types of utilization	0
	Total	0
Non-hazardous waste	Preparation for recycling	0
	Recycling	247.83
	Other types of utilization	0
	Total	247.83

Table 20: Waste Directed to Disposal

Type of waste	Type of waste treatment	Quantity (in tons)
Hazardous waste	Incineration	21.46
	Landfill	0
	Other types of disposal	74.01
	Total	95.48
Non-hazardous waste	Incineration	126.97
	Landfill	62.4
	Other types of disposal	107.85
	Total	297.23

Total amount of waste generated (in tons): 640.53
Total amount of Non-recycled waste (in tons): 392.70
Total amount of Hazardous waste (in tons): 95.48

OWN STAFF (S1)

Table 21: S1 Own Staff

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Opportunity for long-term life planning on the part of the workforce (actual, positive)		●		●	●	●
Impact 2: Sustainable prosperity on the part of the company's own workforce (actual, positive)		●		●	●	●
Impact 3: Participation of own employees in family and social life (actual, positive)		●		●	●	●
Impact 4: Improved health and healthy lifestyle on the part of own employees (actual, positive)		●		●	●	●
Impact 5: Sustainable qualification of skilled workers on the part of the company's own employees (potential, positive)		●			●	●
Impact 6: Appreciation and integration of people, regardless of gender, nationality, religion, sexual orientation or physical/mental impairments (actual, positive)		●		●	●	●
Risk 1: Reputational damage and increased recruitment costs due to an unbalanced work-life balance		●			●	●
Risk 2: Loss of talent/high turnover of employees in key functions due to negatively perceived working conditions (e.g. inadequate work-life balance)		●			●	●
Opportunity 1: Recruiting specialists through good working conditions (e.g. appropriate work-life balance)		●		●	●	●

Highly qualified and committed employees are fundamental to the success of the Medios Group (see [chapter General information](#)). For this reason, Medios has considered in the materiality assessment, whether there are any influences of its own business activities as well as the value chain on all employees of its own business unit. With the exception of three temporary workers, Medios only employs its own staff. The risks and opportunities identified affect all groups of employees. The procedure for determining material impacts, risks and opportunities in connection with the company's own workforce is described in more detail in [section ESRs 2 – General information](#).

The company has an influence on the lives of its employees by offering them the opportunity to plan their lives on a long-term basis under reliable conditions through long-term employment. Adequate wages ensure sustainable prosperity. In addition, the work-life balance enables employees to participate in family and social life.

For this reason, the materiality assessment identified high staff turnover and the loss of talent due to negatively perceived working conditions as a risk to the Medios Group's business model with regard to its own workforce. The also includes a possible loss of reputation as an employer, which could lead to increased recruitment costs for the company.

Conversely, this is also an opportunity for Medios: a good reputation as an employer through good working conditions can be an advantage for the company in achieving its business goals.

As a company whose processes are aligned with the GDP (Good Distribution Practice) and GMP (Good Manufacturing Practice) quality standards, we have developed an understanding that certain people, such as employees working in cleanrooms, are exposed to a higher risk of harm through the handling of certain drugs. For example, unintentional releases of cytostatics can lead to skin and eye injuries.

Personnel policy (S1-1)

The Group's HR policy is managed centrally by the HR department, which is represented directly on the Executive Board via the Chief Operating Officer. A description of the management system for the prevention of occupational accidents is provided in [section S1-4](#).

Cooperation at Medios is based on the company values and the shared vision. Building on this, several policies have been implemented to ensure working conditions that are perceived as positive. The central policies in detail:

CODE OF CONDUCT FOR EMPLOYEES

The Code of Conduct is the written Code of Conduct for implementing the Group-wide values of trust, respect, integrity and responsibility. It is equally binding for all employees throughout the Group and is made available to them via an internal HR management system and a training platform. All employees of Medios AG, with the exception of the employees of Ceban, which was newly acquired in the reporting year, must agree to the Code of Conduct via an online query.

The extension of the Code of Conduct to Ceban is planned for 2025. Ceban has operating rules and a personnel manual. Together, the two sets of regulations cover topics similar to the Code of Conduct. These include topics such as anti-bribery, discrimination and conduct between employees. The "Operating Rules" and the personnel handbook are not as comprehensive as the Code of Conduct. Topics that overlap with the Code of Conduct will be covered by it in future. Medios will consider adapting the Code of Conduct to local circumstances and legislation before expanding it.

There is also a Code of Conduct for companies along the value chain (upstream and downstream). All Suppliers and business partners are required to comply with it. Business partners' agreement to the Supplier Code of Conduct is reviewed annually (further information on this can be found in the [chapter S2 – Workforce in the value chain](#)).

In Article 5 of the Code of Conduct, Medios AG expressly undertakes to respect human rights as defined by the United Nations in its "Universal Declaration of Human Rights".

POLICY ON DIVERSITY, EQUALITY AND INCLUSION

The policy on Diversity, Equality and Inclusion is also binding for all employees throughout the Group. The aim of the Policy is to create a working environment that is characterized by appreciation and free of prejudice for all employees. All employees should be protected from discrimination on the grounds of race, ethnic origin, gender, religion and belief, disability, age or sexual identity. This applies to job advertisements, applications, selection procedures, training and further training, promotion and dismissal. Otherwise, Medios has not made any specific commitments to particularly vulnerable groups within its own workforce.

Both policies, the Code of Conduct and the Diversity, Equality and Inclusion policy, are supplemented by special anti-discrimination training. In the event of concerns regarding the conduct of Medios employees and third parties or Breaches of this policy, employees can contact their line manager, the Executive Board or the external Compliance Officer. Employees can also use the à whistleblower system provided ([see section S1-4](#)). In accordance with our whistleblowing policy, incoming reports are reviewed by an external ombudsperson and follow-up measures are initiated (for more information, [see chapter S2, section Reporting channels for employees in the value chain and G1, section Whistleblower system](#)).

PRACTICAL EXPERIENCE WITH EMPLOYMENT CONTRACTS

Medios strives to bind as many employees as possible to the company with a permanent employment contract and to offer corresponding social security. Even though fixed-term employment contracts are permitted by law if there is a specific justification, we only issue them in rare cases. These include internships, for example, where a fixed term is planned from the outset.

FURTHER DEVELOPMENT OF OCCUPATIONAL SAFETY STRATEGIES

Medios revised and further developed its occupational safety strategies at the end of 2022. The Group Executive Board has created a separate Executive Board department for occupational health and safety. The Executive Board bears overall responsibility for occupational health and has appointed an occupational health and safety officer for the entire Group as well as safety officers in all sub-companies

within the Group. The safety officers act as the main point of contact both internally and externally. The managing directors of the respective sub-companies within the Group are responsible by delegation of duties. This means that decisions are made locally and can be tailored to the given circumstances and requirements. In addition, there is an external occupational safety specialist and individual locations have their own company doctors.

Medios identifies and deals with occupational safety issues in the occupational safety committees (ASA) of the subsidiaries in Germany and ensures that they are implemented. Each ASA consists of a management representative, an internal safety officer, an external occupational physician and an external occupational safety specialist. The ASAs met quarterly in 2024. No ASA exists yet at the subsidiaries of Ceban, which was newly acquired in the financial year.

First aiders and fire safety assistants are trained in all of the Group's subsidiaries in accordance with the relevant statutory regulations. Shift work is also taken into account. In addition, risk assessments, mandatory training of employees (annually and when new employees are hired or working conditions change), fire drills, mandatory, optional and voluntary examinations (in coordination with the company doctor and taking into account the prevention concept), documentation of accidents in accordance with an accident policy (taking into account commuting, work-related and near-accidents) and separate documentation of so-called "spill accidents" or unintentional releases of cytostatics, for example, are carried out in all sub-companies.

The annual safety briefings are carried out by an occupational safety specialist. New employees are trained immediately. Employees who were unable to attend regular training sessions are given additional training. Two reminders are sent after the training notice, the last of which informs the manager. If all dates remain unused, a note is made.

In the Medios subsidiaries in Germany, there is a working group that analyzes and discusses all occupational health and safety issues on a monthly basis and initiates new ideas. For 2025, we are planning to introduce a Group-wide set of rules that systematically records policies and standardized work instructions and a uniform management system for occupational health and safety (Health & Safety Environment System).

INTERNATIONAL STANDARDS

As a company with locations in Germany, the Netherlands, Belgium and Spain, Medios AG acts in accordance with the legal requirements that apply in the respective countries and in the European Union. In addition, it also recognizes the ILO standards as binding, which have been ratified in the respective countries and are therefore also valid. The International Labour Organization (ILO) is the oldest specialized agency of the **United Nations (UN)**. We are therefore also committed to the prohibition of human trafficking, child labour and forced labour. Medios does not have a separate mechanism for monitoring and complying with the United Nations Guiding Principles on Business and Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

Processes to engage workers and improve negative impacts and communication channels (S1-2, S1-3)

The company conducts an annual employee survey to give employees the opportunity to point out actual and potential negative effects of the company. In the reporting year, we also conducted a survey on psychological stress in the workplace as part of this. The surveys cover the following question clusters: professional development, retention, social responsibility, communication, customer orientation, Medios Group management, my job, sustainable commitment, quality and operational efficiency, training, teamwork, remuneration and social benefits.

We take our employees' criticisms and suggestions seriously and take them into account when planning and aligning our corporate activities where this is compatible with our business model. The HR department is responsible for planning, implementing and evaluating the employee survey. In addition, the annual employee appraisals provide valuable suggestions. This also includes topics relating to the further development of personal potential, which can be promoted through appropriate training measures and/or mentoring programs. In the annual appraisals, employees are also explicitly asked for suggestions and ideas for change that relate to their immediate business area. In addition, employees have the opportunity to obtain and evaluate 360-degree feedback from their line managers through colleagues of their choice. This gives potentially marginalized or disadvantaged employees the opportunity to address how they are perceived by others.

In addition, all employees have access to the whistleblower system operated by an external body to uncover grievances, including Discrimination and other negative effects. More information on this can be found in [section S1-4 Whistleblower](#) system below and in [chapters S2 and G1](#).

An employee representative is not currently involved, as there is no employee representation at Medios in Germany, but so far only for Ceban employees in the Netherlands, Belgium and Spain. Of course, employees in Germany have the right to establish a works council under the Works Constitution Act. We regard the fact that Medios employees in Germany have not yet made use of this right as a sign of satisfaction.

Actions in connection with own workforce (S1-4)

In the course of the materiality assessment, the company's material impacts on employees were identified. These effects are:

- Precarious economic situation vs. economic security and long-term life planning
- Participation or lack of participation in economic prosperity
- The possibility or lack of possibility to reconcile work, family and social participation
- Adverse effects on health and safety
- The risk of Discrimination and disadvantage
- Qualification and maintaining earning capacity.

A highly qualified and motivated workforce is essential for Medios AG's business model. For this reason, there are both risks and opportunities for our company. If we succeed in minimizing the negative effects and maximizing the positive ones, we can significantly reduce the material risks, reputational damage as an employer and the resulting higher recruitment costs as well as the loss of talent and high turnover of employees in key positions due to negatively perceived working conditions. At the same time, this increases the opportunity identified as material to recruit skilled workers through good working conditions.

To this end, we have developed packages of measures that focus precisely on this interplay of impacts, risks and opportunities. They were developed in the internal analysis with Medios managers and with the involvement of employees at all levels of the company – through evaluations of employee surveys and feedback and development meetings. Management provides all the necessary financial and human resources required to implement the actions. The packages can be clustered into the following topics:

— Reducing precarious employment/ Secure and adequate employment

We give our employees economic security, the opportunity to plan their lives on a long-term basis and to share in prosperity. Our opportunity lies in attracting and retaining qualified workers in the long term through good working conditions.

— Work-life balance

Our employees have the opportunity to participate in professional, family and social life. They should not have to choose between career (and therefore income) and family. Our opportunity lies in the satisfaction and thus better recruitment and long-term retention of qualified employees.

— Completely prevent accidents at work/ Health and safety

We minimize health risks for our employees in the workplace. In addition, we promote a healthy lifestyle and thus improved health.

— Promoting equal opportunities and equal treatment

Medios pursues a zero tolerance policy towards discrimination: No one may be discriminated against on the basis of racial grounds, ethnic origin, gender, religion and ideology, disability, age or sexual identity. All employees should experience appreciation, integration and equal opportunities. Opportunities lie in the motivation and long-term retention of qualified employees.

— Continuous training and

We qualify our employees "for life" and thus promote their employability. This creates self-esteem, social security and advancement. Our opportunities lie in the long-term retention and increasing qualification of our workforce.

The actions taken in these packages apply to all employees of the Medios Group. The [Table 23](#) shows which goals are being pursued with the respective actions. In the annual employee satisfaction surveys and in the annual employee appraisals, we check whether the goals set have been achieved with the actions taken and how improvements can

be made if necessary. Further indicators for measuring the achievement of targets through the respective actions are noted in the table.

In the following, we describe the individual actions of the packages.

REDUCING PRECARIOUS EMPLOYMENT/ SECURE AND ADEQUATE EMPLOYMENT

We give our employees economic security, the opportunity to plan their lives on a long-term basis and to share in prosperity. Our opportunity lies in the long-term retention of qualified workers.

— Long-term employee retention

In order to offer employees security and Long-term prospects, but also to ensure that employees stay with the company for as long as possible, Medios AG strives to conclude only permanent contracts. In fact, the proportion of permanent contracts is around 98%. Specific reasons must be given for open-ended contracts. Fixed-term employment contracts include those with Executive Board members, trainees, working students, interns and parental leave replacements. The employment of temporary workers will be reduced to a minimum. In 2024, three temporary workers were employed by our company.

— Appropriate remuneration

Medios AG guarantees its employees appropriate remuneration. Together with permanent employment, this is intended to avoid social insecurity and precarious employment relationships. At the same time, it is an important instrument for our company to secure our economic goals. After all, in order to achieve these, we have to be able to compete for qualified specialists. Salary plays a material role in this.

Remuneration is based on the requirements of the respective position and the performance of the employee. We use the Korn Ferry/Hay job evaluation system to assess salaries and use the annual Korn Ferry remuneration data for the German market as a whole as a benchmark. This approach is designed to rule out any discrimination based on gender, racial grounds, ethnic origin, religion or belief, disability, age or sexual identity.

We also offer our employees targeted additional benefits to financially support actions to maintain their health (see "Health and safety").

WORK-LIFE BALANCE

Our employees have the opportunity to participate in professional, family and social life. They should not have to choose between career (and therefore income) and family. Our opportunities lie in the satisfaction and thus long-term retention of qualified employees.

— Flexible and mobile working models

Medios AG offers its employees flexible and mobile working models. Flexitime models and mobile working models have been further developed or introduced in recent years, particularly for employees in administrative areas. Our aim is to introduce these across the board as far as possible in the coming years. These should ensure that employees are able to reconcile a fulfilling family and social life with their professional requirements as far as possible.

However, we must bear in mind that this offer depends very much on operational requirements and local conditions. In 2024, 77 employees in Germany and the Netherlands exercised their right to parental leave.

— Employee survey and feedback and development meetings

In addition, the annual employee appraisals provide a framework for identifying additional requirements for flexible and mobile working arrangements and the possibility of finding appropriate solutions.

COMPLETELY PREVENT ACCIDENTS AT WORK/ PROMOTE HEALTH AND SAFETY

We reduce health risks and promote a healthy lifestyle and improved health. Our opportunities lie in the sustainable reduction of absenteeism and illness.

As an employer, we have a duty to maintain and promote the health and safety of our employees. At Medios, there are various sensitive work areas in which our employees could be exposed to hazards. We are aware of this fact and take precautions to prevent impairment and damage.

— **Documentation of accidents at work**

Medios AG documents accidents at work in accordance with Group-wide guidelines. The documentation allows us to identify potential sources of danger for the safety of employees and to adapt safety measures so that they are neutralized.

In the 2024 reporting year, Group-wide 16 occupational accidents with serious consequences occurred, i.e. the employee affected was on sick leave for at least three days after the accident. There were no fatalities as a result of Work-related accidents or illnesses.

— **Regular review of current standards and safety instructions**

At its quarterly meetings, the Occupational Safety Committee (ASA) reviews the existing occupational safety instructions. Where there is a need for adjustment, they are revised. In addition, the ASA advises on necessary organizational actions and technical aids that can be used to further strengthen safety in the workplace.

— **Regular mandatory examinations**

At all sites in Germany, the site safety officers or the site management organize the regular workplace-specific offer and mandatory examinations for all employees.

— **Regular occupational safety training**

The Medios AG subsidiaries carry out annual safety briefings and fire drills at all locations. This also includes the training of fire safety assistants and first aiders. Currently, every Medios site has appropriate first aiders. The specialist for occupational safety and fire protection at the respective company organizes the training. The respective managing director is responsible for the implementation.

— **Promoting and recording mental health**

Since 2023, we have also been recording variables on the topic of psychological pressure due to stress and overwork as part of our employee survey. The results of the surveys were presented to the Occupational Safety Committee and possible improvement measures were derived. In cooperation with an external occupational health service provider, we also offer our employees a free, anonymous initial consultation on mental health.

— **Hamburg model**

When integrating employees after a long-term illness, we follow the Hamburg model. This provides for the gradual integration of employees according to a plan developed jointly by the doctor and patient.

In addition to providing job security, we also support our employees in achieving a healthy lifestyle.

— **Offer of preventive medical check-ups and vaccinations by the company doctor**

Our employees at all locations have the opportunity to undergo traditional preventive medical check-ups via the company doctors. In addition, we offer them the opportunity to have vaccinations such as the annual flu jab and other vaccinations financed by the health insurance companies carried out by the company doctors. By communicating these offers, we are already sensitizing our employees to the topics of preventive healthcare and vaccination. The specific offers also give them the opportunity to do something concrete for their health. Both support them in leading a healthy lifestyle.

— **Support and benefits for medical services**

Medios AG supports all permanent employees who require workplace glasses with a financial contribution. This support service is documented in a binding Group-wide Standard Operating Procedure (SOP). The application and approval process is also described in this SOP, which came into force in 2023.

Furthermore, all permanent employees of Medios AG receive purchasing benefits for free choice and sight choice products in the Medios pharmacy. This action is also documented in a policy. The Human Resources department is responsible for compliance with this policy. Both actions support employees in leading a healthy lifestyle.

— **Sports activities**

All permanent employees of Medios AG in Germany have the opportunity to take advantage of sports offers at reduced rates. To this end, Medios AG agreed a cooperation with the Urban Sports Club company in 2024. With just one membership, our employees have the opportunity to take advantage of a wide range of sports activities at low membership fees. The offer is currently used by 118 employees.

PROMOTING EQUAL OPPORTUNITIES AND EQUAL TREATMENT

Medios pursues a zero tolerance policy towards discrimination: No one may be discriminated against on the basis of racial grounds, ethnic origin, gender, religion and ideology, disability, age or sexual identity. All employees should experience appreciation, integration and equal opportunities. Material opportunities lie in the motivation and long-term retention of qualified employees.

— **Prohibition of Discrimination in the Code of Conduct for Employees and in the policy on Diversity, Equality and Inclusion**

The Code of Conduct expressly prohibits any kind of discrimination based on racial or ethnic origin, gender, religion or belief, disability, age or sexual identity.

In 2023, all employees of the Medios Group signed the Code of Conduct and thus recognized it as a binding Code of Conduct. For new hires, the Code of Conduct must be acknowledged and signed via our online training platform as part of the onboarding process to ensure that 100% of our employees are aware of and recognize the prohibition of discrimination.

— **Whistleblower system**

All employees of the Medios Group who experience discrimination themselves or become aware that discrimination is taking place can and should report it anonymously via our whistleblower system. It is planned to integrate Ceban 2025 into this system. Ceban currently already has its own, equivalent whistleblower system. Until it is integrated, employees in the Ceban Group can continue to use Ceban's whistleblower system. Medios follows up these reports confidentially and attempts to clarify the relevant cases through discussions with those involved.

The whistleblower system was introduced at the beginning of 2023. One suspected case was reported in the 2024 reporting year.

— **Anti-discrimination training**

To ensure that Medios AG remains a non-discriminatory working environment in the future, we have started to provide appropriate anti-discrimination training in 2023.

— **Gender-equitable remuneration**

Medios AG aims to ensure gender-equitable remuneration throughout the Group. The principles laid down in the Code of Conduct and the anti-discrimination guideline form the basis for pursuing and achieving this goal within the company.

The analysis of the gender pay gap 2024 shows that the company is on the right track, but has not yet reached its goal. The unadjusted gender pay gap, which takes into account the gross hourly wage of all employees, was determined. Structural factors such as level of education and qualification, occupation, scope of employment or work experience are not taken into account in this analysis. This is not possible due to the current data situation.

In the 2024 financial year, women at Medios earned on average 22.3% less than men.

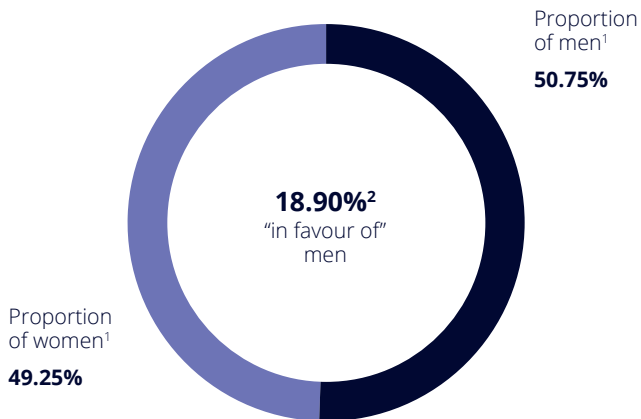
In order to classify the gap of 22.3%, we formed quartiles across all salaries. The unadjusted gender pay gap and the distribution of women and men were then determined within the quartiles (see figure).

The salary gap is greatest in the uppermost quartile, which includes the salaries of the Executive Board. This is mainly due to the salaries of the four male members of the Executive Board. In quartile 4, women earn more than men, and in quartile 3 there is almost no difference (0.9%).

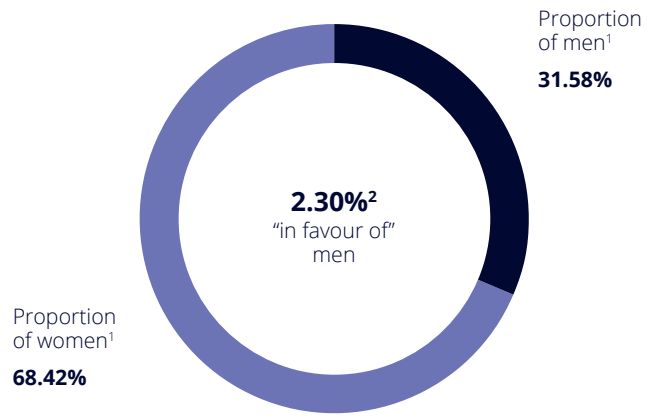
The following figure summarizes the figures.

Gender pay gap within the salary quartiles

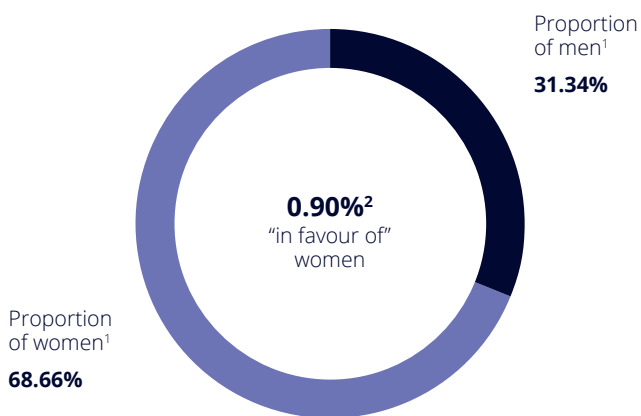
Quartile 1: Upper salaries



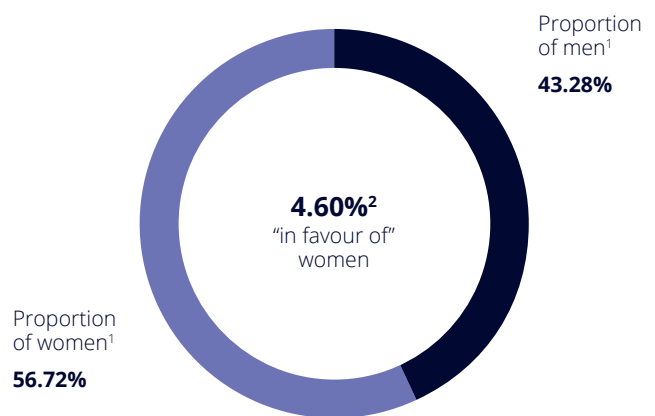
Quartile 2: Upper middle incomes



Quartile 3: Medium income



Quartile 4: Lower salaries



¹ Information refers to Germany.

² Unadjusted gender pay gap within the quartile (group-wide).

— Gender-equitable filling of management positions

The proportion of women in management positions at Medios AG was 46% in the 2024 reporting year. This figure should be increased if possible, but at least maintained in the coming years. In addition, the proportion of female managers in the top quartile is to be increased in the medium-term. To ensure that

appointments to management positions remain (almost) balanced and even fairer in the future, we are actively pursuing internal succession planning. This includes a mentoring program initiated in 2023, with which we ensure that suitable candidates are prepared for management positions at an early stage, which can then be filled in a gender-equitable manner.

CONTINUOUS TRAINING AND DEVELOPMENT

Qualified specialists are essential for our business success. However, qualifications must be constantly adapted to technological developments through “lifelong learning”. To this end, our employees train throughout their working lives. In this way, we create an important prerequisite for our employees to maintain and expand their employability and thus for social security, sustainable participation in prosperity and advancement. At the same time, we are increasing the opportunities we have identified as material for retaining qualified specialists over the long-term and reducing the risk of rising recruitment costs for new specialists.

— Identifying and developing the potential of our specialists

At Medios AG, all employees are entitled to an annual feedback and development meeting. These discussions are documented so that it is possible to track how many discussions actually took place. There were 156 meetings in 2024.

In the feedback and development meetings, employees’ development opportunities and wishes are discussed in addition to their job satisfaction. We also examine how any potential can be further developed and specifically promoted through training or further education.

The annual feedback and development meetings help us to identify and rectify dissatisfaction at an early stage, which reduces the risk of fluctuation and loss of talent.

— Promotion of managers and junior staff

Medios AG supports employees throughout the Group in their personal and professional development through various personnel development measures.

As a training company, we offer the following apprenticeships:

- Management assistant in wholesale and foreign trade management,
- Businessman or businesswoman in office management
- Warehouse logistics specialist.

In the 2024 financial year, 19 trainees were employed at Medios. In addition, dual students have been able to complete their practical phases at Medios since the beginning of 2023. One student is currently working for us.

In 2022, Medios introduced new employee and management development offerings. These are based on our management guidelines and competencies. They include management diagnostics and various development measures. We systematize employee and management development via a training catalog that is aligned with the leadership guidelines and includes off-the-job, along-the-job and on-the-job actions.

A total of 2,833 training hours were reported in the reporting year 2024. This corresponds to just under 5.5 hours per employee. 2,195 hours of further training were provided by women and 637.5 hours by men. This corresponds to around 3.5 hours per woman and 2 hours per man.

The promotion of managers and junior staff conveys appreciation to our employees and the certainty that professional and personal development and thus a piece of long-term life planning are possible within the company. As an employer, we thereby reduce potential reputational damage and fluctuation due to dissatisfaction in the workplace.

Goals in connection with the own workforce (S1-5)

The targets relating to the reduction of negative impacts and the promotion of positive impacts on the company’s own workforce as well as the management of material risks and opportunities relating to the company’s own workforce are set out in **Table 23**. The targets are not yet time-bound and Outcome-oriented in all cases. This is to be done in 2025. The targets were set by the Executive Board without the direct involvement of the company’s own workforce or a works council, but in consultation with the entire ESG Committee. The objectives listed in the table are derived from at least one of the overarching S1 cluster objectives “Further development of Medios as an attractive employer” and “Preventing discrimination, strengthening and promoting diversity and equal opportunities in the company” and are intended to track the performance of Medios AG in the long term by achieving these objectives. Part of the follow-up is also to be able to track findings or opportunities for improvement resulting from the company’s performance.

Key figures (S1-6, S1-7, S1-8, S1-9, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17)

Table 22: Key personnel figures

KPI	Value as of 12/31/2024
Total number of employees ¹	952
Thereof women	635
Thereof men	317
Thereof full-time employees	472
Thereof part-time employees	480
Of which with fixed-term employment contract	72
Of which with permanent employment contract	880
Of which women with permanent employment contract	597
Of which men with permanent employment contracts	283
Of which women with a fixed-term employment contract	38
Of which men with fixed-term employment contracts	34
Of which full-time women	243
Of which full-time men	229
Of which part-time women	392
Of which men in part-time employment	88
Of which under 30 years old	147
Of which between 30 and 50 years old	506
Of which over 50 years old	299
Of which with contract without guaranteed work performance	0
Of which full-time new hires	163
Of which departures of full-time employees	194
Of which 2024 fully or partially on parental leave	77
Fluctuation rate	20.4%
Number of employees at the beginning of the financial year	968
Employees in management positions (from head of department)	114
Women in management positions (from head of department)	53
Men in management positions (from head of department)	61
Women in top management (Top management level)	5
Men in top management (Top management level)	5
Number of serious human rights impacts and incidents in own workforce	0
Total number of incidents of discrimination	0

¹ Calculation basis for the following KPIs. All employee data shown here is as at the reporting date and excludes employees in Belgium and Spain. The other employee data shown in the annual report includes Belgium and Spain and excludes Executive Board members, managing directors and trainees.

Adequate wages and social protection (S1-10, S1-11)

At Medios AG, all employees receive an appropriate wage that corresponds to the applicable benchmarks. The applicable benchmarks are the minimum wage in Germany, the Netherlands, Belgium and Spain. In addition, all our employees are covered by public programs or benefits offered by the company against loss of income due to the following major life events:

- Illness
- Unemployment from the time the employee works for the company
- Accident at work and acquired disability
- parental leave and
- Retirement.

Table 23: Targets in connection with actions and IROs relating to own workforce

Reduction of precarious employment/Secure and adequate employment					
Action	IRO	Remedy/positive benefit	Indicator	Period	Goals
Permanent employment	Impact 1: Long-term life planning	Economic security and predictability, no temporary work	Results of employee surveys and fluctuation rate	Ongoing	Long-term employee retention and reduction of precarious employment relationships; increase employee satisfaction
Appropriate remuneration	Impact 2: sustainable participation in prosperity	Stable economic and social situation	Results of employee surveys and fluctuation rate	Ongoing	Long-term employee retention and reduction of precarious employment relationships; increase employee satisfaction
Work-life balance					
Action	IRO	Remedy/pos. benefit	Indicator	Period	Goal
Flexible and mobile working models	Impact 3: Participation in family and social life	Time for family and social tasks	Results of employee surveys and fluctuation rate	Ongoing	Work-life balance at Medios
MA survey	Risk 2: Fluctuation due to negative working conditions	Early identification of dissatisfaction	Fluctuation rate	2024	Work-life balance at Medios
Feedback and development meetings	Risk 2: Fluctuation due to negative working conditions	Early identification of dissatisfaction	Results of employee surveys and fluctuation rate	2024	Work-life balance at Medios
Completely prevent accidents at work/promote health and safety					
Action	IRO	Remedy/positive benefit	Indicator	Period	Goal
Documentation of accidents at work	Impact 4: Health Risk 1: Reputational damage	Shortcomings can be remedied	Number of accidents at work	2024	Complete prevention of Work-related accidents
Review of standards and safety instructions	Impact 4: Health Risk 1: Reputational damage	Security gaps can be closed	Complaints in the minutes of the ASA	Ongoing	Complete prevention of Work-related accidents
Regular mandatory examinations	Impact 4: Health Risk 1: Reputational damage	Improving health through early detection	Complaints in results reports	Ongoing	Effective support for a healthy lifestyle and occupational safety
Regular occupational safety training	Impact 4: Health Risk 1: Reputational damage	Avoiding accidents through training	Number of training courses held and participants	Ongoing	Effective support for a healthy lifestyle and occupational safety
Promoting mental health	Impact 4: Health Risk 1: Reputational damage	Prevention and treatment of mental illness	Results of employee surveys, fluctuation rate, number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety
Stress reduction course	Impact 4: Health Risk 1: Reputational damage	Avoiding illness through prevention	Results of employee surveys, fluctuation rate, number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety
Hamburg model	Impact 1: Long-term life planning Impact 2: sustainable participation in prosperity Impact 4: Health Risk 1: Reputational damage	Integration of long-term sick people	Results of employee surveys, fluctuation rate	Ongoing	Effective support for a healthy lifestyle and occupational safety
Development of company health management	Impact 4: Health Risk 1: Reputational damage	Avoiding illness through prevention	Results of employee surveys, fluctuation rate, number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety

Preventive check-ups and vaccinations	Impact 4: Health Risk 1: Reputational damage	Avoiding illness through prevention	Number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety
Support with medical services	Impact 4: Health Risk 1: Reputational damage	Access to health products	Results of employee surveys, fluctuation rate, number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety
Sports activities	Impact 4: Health Risk 1: Reputational damage	Promotion of a healthy lifestyle	Results of employee surveys, fluctuation rate, number of days absent due to Work-related ill health	Ongoing	Effective support for a healthy lifestyle and occupational safety

Promoting equal opportunities and equal treatment

Action	IRO	Remedy/pos. benefit	Indicator	Period	Goal
Prohibition of Discrimination in the CoC and in the policy on Diversity, Gender Equality and Inclusion (DGI)	Impact 1: Long-term life planning Impact 6: Appreciation and integration Risk 1: Reputational damage Risk 2: Fluctuation Opportunity 1: Recruiting skilled workers	Setting a standard that is a prerequisite for a positive working atmosphere; orientation for behavior; clear positioning as an employer	Number of successful trainings on CoC and DGI Policy	2024	Increase employee satisfaction, active promotion of equal opportunities, Long-term employee retention and reduction of precarious working conditions
Whistleblower system	Impact 6: Appreciation and integration Risk 1: Reputational damage	Harmful behavior is brought to our attention and can be stopped	Correct answers to comprehension questions in training courses on the whistleblower system	Ongoing	Increase employee satisfaction; effective support for a healthy lifestyle and occupational safety; complete prevention of Work-related accidents; Long-term employee retention and reduction of precarious working conditions; active promotion of equal opportunities
Anti-discrimination training	Impact 6: Appreciation and integration Risk 1: Reputational damage	Awareness of the topic; correct behavior is defined, clear positioning as an employer	Number of training courses, participation, correct answers to comprehension questions	Ongoing	Long-term employee retention and reduction of precarious employment relationships; active promotion of equal opportunities
Gender-equitable remuneration	Impact 1: Long-term life planning Impact 2: Participation Prosperity Impact 6: Appreciation and integration Risk 1: Reputational damage Risk 2: Fluctuation Opportunity 1: Recruiting skilled workers	Positive working conditions through equal treatment; Economic equality for women; clear positioning as an employer	Gender pay gap	Ongoing	Maintaining a high proportion of women in management positions; Actively promoting equal opportunities; ensuring fair pay for women
Gender-equitable filling of management positions	Impact 1: Long-term life planning Impact 2: Participation Prosperity Impact 5: Sustainable qualification Impact 6: Appreciation and integration Risk 1: Reputational damage Risk 2: Fluctuation Opportunity 1: Recruiting skilled workers	Perspective especially for women creates a positive working atmosphere and opens up a larger pool of skilled workers; clear positioning as an employer	Proportion of women in management positions	Ongoing	Maintaining a high proportion of women in management positions; actively promoting equal opportunities; ensuring fair pay for women.

Continuous training and further education

Action	IRO	Remedy/positive benefit	Indicator	Period	Goal
Actions to develop the potential of our employees	Impact 1: Long-term life planning Impact 2: Participation in prosperity Impact 5: Sustainable qualification Risk 1: Reputational damage Risk 2: increased recruitment costs Opportunity 1: Recruitment of skilled workers	Experience Appreciation, development and retention of employability; Employee retention; reduction in recruitment costs through development of own employees	Implementation rate Feedback and Development meetings	Annually	Identifying and developing the potential of our employees through clear concepts
Actions to promote management and junior staff	Impact 1: Long-term life planning Impact 2: Participation in prosperity Impact 5: Sustainable qualification Risk 1: Reputational damage Risk 2: increased recruitment costs Opportunity 1: Recruitment of skilled workers	Experience Valuing, developing and maintaining employability; retaining employees; reducing recruitment costs by developing own employees	Number of trainees, training hours in absolute terms and per employee	Since 2022	Securing young talent Increasing the number of trainee positions; promoting junior staff and managers
Management mentoring	Impact 1: Long-term life planning Impact 2: Participation in prosperity Impact 5: Sustainable qualification Risk 1: Reputational damage Risk 2: increased recruitment costs Opportunity 1: Recruitment of skilled workers	Experience Valuing, developing and maintaining employability; retaining employees; reducing recruitment costs by developing own employees	Number of mentors and mentees	Since 2024	Increasing employee satisfaction; Long-term employee retention and reducing precarious employment relationships Identifying and developing the potential of our employees through clear concepts; Promoting junior and management staff

WORKFORCE IN THE VALUE CHAIN (S2)

Impacts, risks, and opportunities (S2 SBM-3)

Table 24: S2 Workforce in the value chain

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Prosperity on the part of Workers in the value chain (actual, positive)	●		●	●	●	●
Impact 2: Exploitation of Workers in the value chain (potential, negative)	●		●	●	●	●

We have identified the following two material impacts of the activities in our value chain on the employees of our suppliers⁵:

- employee prosperity, and
- possible exploitation of our suppliers' employees.

Medios AG is active in a highly specialized pharmaceutical segment that deals with the treatment of complex or chronic diseases through individual therapies. In compounding these therapies, Medios relies on starting materials that meet high quality requirements. Well-qualified specialists are also involved in the application of Medios products.

We therefore pursue a business model that requires a high degree of value-adding activities and a high level of health-related specialist knowledge, including in the upstream and downstream value chain.

Our top priority is quality, followed by cost savings. In addition to quality and price, we also take into account criteria such as area of application and availability as well as feedback from our customers (e.g. in the case of special packaging requirements for deliveries).

We are supplied exclusively by pharmaceutical companies headquartered in Germany or the EU, which are therefore not located in high-risk regions in terms of human rights and working conditions. Due to the high labor and human rights standards in the EU, the risk of breaches is very low. There is also no risk of people being affected by Forced labour, Child labour or human trafficking as a result of our cooperation.

The employees in our value chain are, on the one hand, employees from the healthcare and pharmaceutical industry who have good professional qualifications. These include academically trained specialists (e.g. chemists, pharmacists, doctors, business economists, etc.) as well as non-academic specialists (medical-technical assistants, pharmaceutical-technical assistants, etc.). These are workers who are in demand on the labor market due to the shortage of skilled workers and who earn reasonable salaries. They are therefore primarily affected by Impact 1.

There are also skilled workers from the logistics sector (courier services such as GO, DHL, Männel Hauspost), catering services and service providers in the facility sector, security services, maintenance cleaning and trades. These are also areas currently affected by the shortage of skilled workers, in which workers are predominantly sought after and adequately paid, albeit to a lesser extent than the skilled workers mentioned above.

In the area of logistics in particular, we are sometimes dependent on fast deliveries and deliveries during the day or at night as well as on Sundays and public holidays for medical reasons. We see the potential for these workers to be affected by exploitation (see Impact 2 in table 24).

In our materiality assessment, we included these workers as stakeholders under the category "service providers". Employees who are in regular contact with this stakeholder category and therefore have an understanding of their particular vulnerability to exploitation were involved in the assessment of potentially material impacts as part of the materiality assessment.

⁵ We consider all companies that participate in our upstream and downstream value chain and with whom we have a direct ordering or contracting relationship to be Suppliers.

Otherwise, however, the workers in our upstream and downstream value chain are well protected from exploitation given the value chain of our business model and the associated requirements, and can participate in Europe's economic prosperity.

We strive to build long-term partnerships and develop sustainable solutions with our suppliers. This also contributes to the economic stability of our business partners and protects their employees from exploitation.

We are convinced that a trusting cooperation with our suppliers also strengthens us for future joint projects. We therefore want to enter into dialog with our suppliers and create a common understanding of what we expect from each other, how we can best support each other and how not only the companies but also the employees working for them and with us can be protected from harm. For more information on how the interests, views and rights of workers in the value chain significantly affected by our IROs are considered in our business strategy and model, and on the different categories of workers in the value chain, please refer to chapter **ESRS 2 – General information**. The Chief Operation Officer (COO) is responsible for managing impacts, risks and opportunities related to workers in the value chain at all levels.

Policies related to Workers in the value chain (S2-1)

As a sustainability-conscious Group, it is important to us to harmonize economic, social and ecological aspects. This is reflected in all our business relationships and working conditions.

Since signing the UN Global Compact 2021, Medios has supported the world's largest corporate alliance of values. We are committed to the principles of the UN Global Compact in the areas of human rights, labor, environment and anti-corruption.

We are also committed to the core labor standards of the International Labor Organization (ILO) and the UN Guiding Principles on Business and Human Rights. We also expect

this commitment from our business partners in the value chain. We do not explicitly include the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights in our business relationships, as we only work with suppliers based in the European economic area, the European Free Trade Association or the United Kingdom. Serious problems and incidents relating to human rights within our upstream and downstream value chain were not reported in the reporting year.

Medios AG's cooperation with business partners is based on the company's corporate values as well as its corporate and compliance culture. The legal requirements and EU guidelines for the good compounding and distribution of medicinal products for human use (GMP and GDP guidelines) form a further basis for cooperation with business partners. In some cases, these also apply to particularly affected employees of our suppliers, such as cleaning staff and drivers. We regularly check whether our suppliers are qualified in accordance with these legal requirements. If necessary, we train the workers in the value chain in the GMP and GDP requirements relevant to them and audit their compliance. In this way, we shape our collaboration with our partners in a cooperative and dialogical manner. This enables us to influence their compliance with these high standards. We created the position of Head of Logistics in the reporting year to ensure that our logistics service providers' employees also comply with the GMP and GDP Framework. We see a high turnover rate among a service provider's workforce as a possible indicator of a dissatisfied workforce at the service provider, which could be due to exploitation. For us, this also calls into question whether the GMP and GDP regulations can be properly complied with. If this suspicion is confirmed upon closer examination through audits or discussions with the service provider, the collaboration is terminated. A direct exchange with the workers in the value chain does not take place and is not planned, but their interests and concerns are recorded in the course of the audits with regard to compliance with GMP and GDP guidelines. There is also no general procedure for cooperation with workers in the value chain. This is to be developed in 2025.

The Code of Conduct for Suppliers

For suppliers of pharmaceutical goods and services, we have also formulated a Code of Conduct for suppliers, which provides guidance for cooperation with Medios AG. This is publicly available on our website in German and English. Managing directors or other authorized persons of suppliers in our upstream and downstream value chain can confirm the Code of Conduct online on a separate website for suppliers.

In the course of confirming the Code of Conduct, suppliers are asked to disclose potential conflicts of interest, non-business relationships with Medios and gifts or invitations received. By confirming the Suppliers Code of Conduct, the partner company also assures that the principles and requirements set out in the Code are fulfilled, that the content has been communicated to employees in an understandable manner and that all necessary precautions have been taken to implement these requirements.

Suppliers who already have their own Code of Conduct, which covers the requirements and content of our Code, do not need to sign the Medios Supplier Code in addition.

We developed the Supplier Code of Conduct without directly involving business partners and their employees, but with the help of the cross-company expertise of our external compliance officer.

Suppliers are asked to agree to the Supplier Code of Conduct via the website or to submit a comparable Code of Conduct for all new contracts. The Supplier Code of Conduct then becomes part of the business relationship. One exception is our subsidiary Ceban, which was newly acquired in the financial year. We plan to extend this to Ceban from 2025. We will check in advance whether country-specific adjustments are necessary.

Once a year, we ask our suppliers to reconfirm the Code, review the feedback and request confirmation again if necessary.

The Code of Conduct for suppliers is divided into 11 chapters that define the core principles for cooperation. These 11 chapters are:

1. Introduction and basic principles
2. Regulatory compliance
3. Fair and free competition
4. Prohibition of Bribery and Corruption
5. Prevention of money laundering, terrorist financing and other criminal activities
6. Compliance with tax laws and customs duties
7. Ecological responsibility
8. Conflicts of interest
9. Business and trade secrets
10. Data protection and information security, social media
11. Acknowledgement and consent of the Suppliers

With regard to suppliers' employees, Chapter 2, Compliance, and here the subchapters "Respect for human rights" and "Fair working conditions, diversity, ethical standards" are relevant. The information in the chapters relates to all employees of our suppliers.

As we have identified employees of logistics service providers as being particularly affected by our potential and negative impact of exploitation on workers in the value chain, we plan to extend our Supplier Code 2025 to suppliers of non-pharmaceutical goods and services and then also ask these suppliers to agree to it.

Respect for human rights

In this sub-chapter, we commit ourselves to the United Nations Universal Declaration of Human Rights and the fundamental conventions of the ILO. We explicitly reject Child labour, Forced labour and work based on human trafficking.

In addition, these standards and principles are named as criteria for the selection of suppliers and business partners. Compliance with GMP and GDP requirements is essential for our business model. To achieve this, we depend on reliable workers in the value chain. Our audits and dialogical actions to ensure that GMP and GDP are complied with by our suppliers also serve to ensure that internationally recognized human rights are respected by our suppliers, including the employees of logistics service providers who are particularly vulnerable to exploitation.

Fair working conditions, diversity, ethical standards (ESRS 2 MDR-A, S2-4)

Suppliers of Medios AG must practice a zero-tolerance policy towards discrimination based on racial grounds, ethnic origin, gender, religion, ideology, disability, age, sexual identity or other personal characteristics. For 2025, we have planned to open up the Medios whistleblower system for employees who have suffered, experienced or perceived discrimination to all employees of our suppliers. We expect this to enable us to identify potential grievances relating to workers in the value chain more quickly and remedy them accordingly.

We also formulate the requirement that our suppliers offer fair working conditions and that they implement legal actions to ensure a safe and healthy workplace as a minimum requirement. This includes the commitment of our suppliers to a safe, productive working environment in which excessive alcohol consumption, drugs and illegal substances have no place.

Reporting channels for employees in the value chain (ESRS 2 MDR-A, S2-3, S2-4)

In the reporting year, Medios added a link to the Medios whistleblower system on the website for suppliers and also made it available to external parties so that employees in the value chain can now report potential or actual grievances anonymously and protected from reprisals.

The whistleblower system was set up by an external service provider and has an external ombudsperson as the whistleblower office. All reports are processed by the ombudsperson and checked for possible breaches. No later than three months after confirmation of receipt of the report, the ombudsperson will provide feedback to the whistleblower on planned and implemented follow-up measures to the report and the reasons for this. Information on the Whistleblower Policy, which also addresses issues raised and dealt with by workers in the value chain, how the overall effectiveness of the whistleblowing system is ensured and what resources Medios provides to the whistleblowing system as an action to manage negative impacts on both own and external workers, consumers and end-users, can be found in the chapters **S1 Own staff** and **G1 Business conduct**.

Medios does not yet have a procedure in place to support or require the availability of the whistleblowing system at the workplace of employees in the value chain. This is to be developed in 2025. The decision to extend the whistleblowing system to workers in the value chain was made taking into account the interests and concerns of workers in the value chain identified in the stakeholder consultations for the dual materiality assessment. A general process for engaging with workers in the value chain to assess the effectiveness of the whistleblowing system as a remedy for negative impacts on them is currently lacking.

Objectives (ESRS 2 MDR-T, S2-5)

We do not currently pursue any measurable, outcome-oriented and time-bound targets with regard to the welfare, potential exploitation and health of employees in our value chain. The formulation of these targets is planned for 2025. We are currently tracking the effectiveness of the actions and regulations taken and planned in relation to these material impacts by recording the number of suppliers that have confirmed the Code of Conduct for Suppliers for the first time or again every year since 2024, both in absolute terms and in relation to the total number of suppliers. Long-term, we aim for all or 100% of our suppliers in our upstream and downstream value chain to confirm our Code or submit a Code that is at least equivalent. This ambition and the indicators were defined with our external compliance officer, our Manager Planning and Development Business Unit AMV (pharmaceutical supply) and our Head of Logistics. Due to their functions, they have relevant expertise on and insights into the interests and concerns of the affected workers in the value chain. They will be equally involved in the formulation of the targets planned for 2025. There is no direct involvement of employees in the value chain. At the end of the reporting year, 12% of our suppliers had confirmed the Supplier Code of Conduct. Feedback from a further 9% is currently being reviewed, including references to a supplier's own code.

CONSUMERS AND END-USERS (S4)

Description of impacts, risks and opportunities (ESRS 2 SBM-3)

Table 25: S4 Consumers and end users

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Cure or prevention of diseases on the part of consumers and end users of our products (actual, positive)			●	●	●	●
Opportunity 1: Reputation and market gains through high-quality specialty medication (opportunity)		●		●	●	●

IMPACT 1 – CURING OR PREVENTING DISEASES

Medios AG is the leading provider of specialized pharmaceutical supply and the compounding of patient-specific therapies. In doing so, we network stakeholders for the security of supply and for the benefit of patients and the system. We have focused on forward-looking individualized medicine in order to make the most innovative therapies available to all people throughout Europe together with pharmacies, specialist practices and pharmaceutical companies. Every disease progresses differently and every patient responds differently to the therapy used. Drugs tailored to specific needs often ensure better therapeutic success and thus increase people's well-being. The advantages of such Specialty Pharma drugs are particularly evident in the treatment of rare, complex or chronic diseases such as cancer, multiple sclerosis or hemophilia. Patient-specific drugs are more expensive to develop and compound, but are often significantly more effective and better tolerated.

CHANCE 1 – REPUTATION AND MARKET GAINS

Medios AG was founded to make specialized pharmaceutical supply for complex diseases more economical and simpler. We want to improve care models by creating a platform to make individualized therapies available to all patients throughout Europe. Specialized pharmacies as well as medical specialists and clinics can be supplied with the required preparations as quickly as possible via the platform. The preparations are made in our state-of-the-art clean rooms in strict compliance with international Good Manufacturing Practice (GMP) standards from approved finished medicinal products into ready-to-use patient-specific therapies.

CONSUMERS AND END-USERS

Consumers and end-users who may be affected by the impact of Medios AG result from the nature of our product. In doing so, the consideration was extended beyond our own business activities to our value chain. At Medios AG, consumers and end-users are all people who receive individual therapies. Regardless of whether they belong to certain groups, such as a certain age group. This means that they are people who are particularly vulnerable to health or privacy effects or to the effects of marketing and sales strategies. Our services do not have a negative impact on their right to privacy, nor are they products that are harmful to people and/or increase the risk of chronic disease. Consumers and end-users are, however, dependent on instructions from medical personnel such as doctors and pharmacists as well as package inserts to obtain all important information on the respective therapy. In some cases, administration by medical personnel is also required.

Due to this dependency of consumers and end-users on Medios AG, we at Medios are aware of the urgency of patient care with Specialty Pharma drugs produced strictly according to GMP and GDP and are making our special contribution to shaping the future of individualized medicine for all of us. We want to improve care models by creating a platform to make individualized therapies accessible to all patients across Europe in the future. Medios was founded to make the specialized pharmaceutical supply of complex diseases more economical and simpler across all indications. Our overarching goal is to provide pharmacies, specialists and clinics with specialized drugs and individual therapies for patients as quickly, safely and cost-effectively as possible. The basis for this is our highly functional regional supply network, optimal knowledge transfer with all partners and modern technical equipment.

Policies (ESRS 2 MDR-P; ESRS S4-1)

The intention of all the policies listed here is to ensure that the production processes at Medios AG are designed in such a way that our products are developed with only the highest quality and thus our patients are supplied with only the best individual therapies. Our aim is to ensure that every end-users and end-users are provided with the highest quality individual therapies.

CODE OF CONDUCT

The entire company of Medios AG is obliged to meticulously implement the GMP guidelines⁶ (GMP = Good Manufacturing Practice) and the GDP guidelines⁷ (GDP = Good Distribution Practices) in the form of a quality assurance system with risk management for the respective production and trading areas. The implementation of the process guidelines is checked in self-inspections and continuously optimized. For Medios AG, with the exception of Ceban, this is anchored in its Code of Conduct⁸, which is the responsibility of the CEO. It is equally binding for all employees throughout the Group and is made available to them via the HR management system and the digital training platform Coursepath. All Medios AG employees have read and signed the Code of Conduct. At Ceban, compliance with the GMP and GDP frameworks is equally mandatory and regulated in process guidelines. t.

QUALITY MANAGEMENT WITHIN THE FRAMEWORK OF THE GMP AND GDP FRAMEWORK

As part of the EU guidelines on GMP (Good Manufacturing Practice) and GDP (Good Distribution Practice), suppliers are checked for their positive reputation, competence, creditworthiness and reliability for every new contract and annually at all compounding and trading companies. In addition, the portfolio of medicinal products on offer is reviewed and the supply chain is checked for the likelihood of counterfeiting and availability. The aim of GMP and GDP is to fully document all information from the production of medicinal products to the customer. One material aspect of seamless documentation is that products are partially (video)-documented at incoming and outgoing goods in order to check the quality of the raw materials. Furthermore, checking the Secupharma number prevents counterfeits from being

included in the inventory. Medios AG thus makes a significant contribution to the safety of our patients. All raw materials and their batches are fully traceable using QR codes.

Furthermore, quality assurance, which is indicated by the requirements of GMP and GDP, includes a comprehensive deviation and CAPA (Corrective and Preventive Action) system to deal with errors that have occurred. As part of the CAPA system, concrete actions are defined with the aim of preventing errors and improving processes. This can mean changing standard operating procedures or training and instructing employees. In the reporting year, we regularly carried out these training courses and incorporated them into our Group-wide system.

In order to guarantee the quality of our suppliers, we carry out internal audits in addition to the regular annual inspections required by law. In this way, appropriate working and production conditions, compliance with environmental standards and respect for human rights in the supply chain are checked, among other things.

Overall quality management is the responsibility of Mi-Young Miehler as Chief Operating Officer (COO) for the patient-specific therapies business and Constantijn van Rieckschooten as Chief International Markets (CIM) for the international business.

Another relevant policy in this sense is the Suppliers' Code of Conduct⁹, which obliges suppliers to comply with regulations. For us, this also means that compliance with GMP and GDP is a prerequisite for pharmaceutical suppliers in particular.

OUTLOOK FOR 2025

Medios AG is in the process of planning the creation of a uniform Group-wide quality guideline. This will also ensure a stronger customer focus. The quality guideline is to be drawn up by 2025. As Chief Operating Officer (COO), Mi-Young Miehler is responsible for the creation of this policy. In order to create the quality guideline, ways of consolidating existing processes and policies as part of the Ceban integration must first be explored.

6 Commission Directive (EU) 2017/1572 of September 15, 2017 supplementing Directive 2001/83/EC of the European Parliament and of the Council with regard to the principles and framework of good manufacturing practice for medicinal products for human use, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L1572>.

7 Framework of November 5, 2013 on good distribution practices for medicinal products for human use (2013/C 343/01), [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52013XC1123\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52013XC1123(01)).

8 Code of Conduct of Medios AG, p. 16, https://investors.medios.group/fileadmin/IR_Download/Verhaltenskodex/MED_Code-of-Conduct_1220_final_clean.pdf.

9 Medios AG Supplier Code of Conduct, https://investors.medios.group/fileadmin/IR_Download/Lieferantenkodex/Supplier_Code_of-Conduct.pdf.

INTERNATIONAL REGULATIONS

Medios respects the human rights of Consumers and end-users by acting strictly in accordance with GMP and GDP. As these specific legal frameworks exist for the fundamental rights of end-users and consumers of pharmaceutical companies in the EU, Medios has not additionally included other internationally recognized instruments such as the United Nations Guiding Principles on Business and Human Rights in the Medios Group's regulations relevant to consumers and end-users. Company policies, procedures and process instructions that ensure compliance with all GMP and GDP regulations have not been developed with the direct involvement of consumers or end-users, as they are regulatory requirements of the legislator, which in turn have been developed throughout the EU in a democratic process involving stakeholders of consumers and end-users of medical devices. A complaints system, complete documentation of all steps and seamless traceability go hand in hand with GMP and GDP. Medios therefore bears all legal consequences if the human rights of consumers and end-users are impaired by products or services of the Medios Group. Cases of non-compliance with UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprise involving consumers and end-users have not been reported.

Procedure for involving Consumers and/or end-users in relation to impacts (ESRS S4-2)

In order to incorporate the opinions of our customers into our corporate strategy, Medios Pharma systematically surveys its customers regarding their satisfaction with the respective products and services they have purchased. The survey was last conducted in 2023 and is to be repeated every two years. The surveys are to be expanded across the Group. The results of each survey round are evaluated and the effectiveness of the resulting actions is measured against the subsequent satisfaction survey.

Customer meetings via proxies from patients to Medios AG are also part of the way in which we involve consumers and end-users in our management. Round tables with pharmacies are held at least three times a year. We have a Specialty Pharma Day once a year and we are in contact with customers in the wholesale sector through regular phone calls and meetings. Our customers also include doctors such as neurologists, oncologists and ophthalmologists. They are contacted on a monthly to semi-annual basis, depending on the customer group. The effectiveness of these actions is recorded using the feedback forms at the Specialty Pharma Day and through customer-initiated feedback meetings. After each survey, an assessment is made of the extent to which actions taken as a result of the previous survey have led to an improvement in the issues identified in the previous survey.

These aspects will be anchored in the 2025 quality guideline.

The COO of Medios AG bears operational responsibility as the highest-ranking function in this regard for actions to exchange and include the interests of stakeholders as well as for negative impacts and risks relating to consumers and end-users. No particularly vulnerable/marginalized groups are explicitly or separately considered in the exchange. There was no feedback from these procedures in the financial year that gave rise to changes in business processes, business strategy or the business model.

Procedures for addressing negative impacts and channels through which Consumers and end-users can raise concerns (ESRS S4-3)

The number of customer complaints plays a role in the decision-making process for the product range. Customers can make complaints or requests for improvements, which our employees record in deviation logs and send to the responsible persons. Complaints relating to products are handled and documented by the "Qualified Person" or the respective stage plan officer in accordance with GMP regulations by the person responsible for wholesale. The complaint rate in 2024 was 0.1%. Consumers and end-users can also submit their concerns and needs to us indirectly via our customer meetings, customer discussions and customer

satisfaction surveys. There is deliberately no direct exchange with patients. This is reserved for pharmacists, doctors and other medical professionals. Pharmacies operated by sub-companies of Ceban itself are an exception. These pharmacies are located exclusively in the Netherlands. Prescription practice there is regulated by law in such a way that doctors can prescribe directly to patients, stating the manufacturer. Similarly, all sales and marketing practices are deliberately directed at knowledgeable medical/pharmaceutical providers rather than patients as consumers and end-users in order to avoid any material negative impact on the latter. Our suppliers also have access to our whistleblowing systems. However, Medios AG does not have a procedure by which the company supports or requires the availability of such channels as part of its business relationships. Further information on the involvement of consumers and end-users can be found in the chapter **G1 – Business conduct**.

Actions (ESRS 2 MDR-A; ESRS S4-4)

Medios AG has implemented actions to ensure the high quality of service and medicines for consumers and end-users. The high quality of our service and medicines is our top priority and all resources required to maintain a high standard are made available. We are aware that quality deficiencies are a market exclusion criterion in the pharmaceutical industry.

QUALITY MANAGEMENT

Quality management comprises several aspects that are continuously aimed at ensuring reliability along the entire value chain and thus enabling the company to take advantage of its opportunities for consumers and end-users and avoid negative effects. On the one hand, manufacturers and trading companies (upstream and downstream) are checked by Medios AG for positive reputation, competence, creditworthiness, reliability and probability of counterfeiting and availability when new contracts are signed and at regular intervals. On the other hand, Medios AG has also established internal actions to ensure its own quality management (own operations). For example, products are documented upon receipt and dispatch in order to check quality and a comprehensive deviation and CAPA system is used to deal with any errors that occur. Our extensive audits, which are carried out within the Group and along the value chain, allow us to record the effectiveness of our quality management.

CUSTOMER SATISFACTION SURVEYS

Medios AG also uses a customer satisfaction survey, which was last conducted in 2023 and is to be repeated every two years. As a result, Medios AG's customers appreciate the partnership-based cooperation as well as the flexibility and expertise within the key indications offered: oncology, neurology, gastroenterology, autoimmune diseases, hemophilia and ophthalmology. We are taking on board the suggestions regarding greater transparency of the corporate structure and the relevant contact persons in order to improve our customer service. The results of each survey round are evaluated and the effectiveness of the resulting actions is measured in the subsequent satisfaction survey.

TRAINING COURSES

Our annual training plan sets out job-related training, general training on topics such as GMP and GDP, industrial hygiene and compliance as well as annual instructions for all employees. They are a prerequisite for employees to be allowed to take up their work and serve to safeguard their qualifications. Employees can find newly implemented or revised processes and the relevant forms in the Medios Group's online training portal. The effectiveness of this training is analyzed using the results of customer satisfaction surveys.

The overarching, primary indicator for measuring the effectiveness of these actions is the complaint rate (see section S4-5 Goals/targets below).

Objectives/targets (ESRS 2 MDR-T; ESRS S4-5)

As part of the annual self-inspection of the GMP-regulated companies in the Medios Group, Medios AG compares their working methods with the principles of the quality management system, the GMP regulations. The annual goal is to identify virtually no breaches at the Companies. A maximum complaint rate of 0.4% must not be exceeded for the guidelines-compliant¹⁰ GMP-regulated companies in the supply chain. This target was set by the Executive Board, without consumers or representatives being formally involved in the target setting process.

However, the target is shaped by Medios management's understanding of the high expectations the market has of pharmaceutical companies.

¹⁰ Excluded are influences due to force majeure.

BUSINESS CONDUCT (G1)

Impacts, risks, and opportunities (G1 SBM-3)

ESRS 2 SBM 2	Introduction
ESRS 2 SBM 3	Description IROs
G1-1	Business conduct guidelines and corporate culture
G1-5	Political influence and Lobbying activities

Table 26: G1 Corporate Governance

	Value chain			Time horizon		
	Before	Own	After	< 1 year	1–5 years	> 5 years
Impact 1: Fulfilling employment on the part of the company's own employees, for example through appreciation and participation in ESG decisions and processes (potential, positive, corporate culture)		●		●	●	●
Impact 2: Promotion of ESG goals along the entire value chain through cooperation with Suppliers and other business partners (potential, positive, corporate culture)	●	●	●	●	●	●
Impact 3: Achievement of ESG goals through the establishment of partnerships (potential, positive, corporate culture)	●	●	●	●	●	●
Impact 4: Protection of whistleblowers and increased likelihood of whistleblowing (potential, positive, whistleblowers)		●		●	●	●
Impact 5: Improved access to drugs through the company's own political commitment (actual, positive, lobbying)		●		●	●	●

As a responsible employer, we see it as our duty to uphold the highest standards of compliance, fairness, integrity and transparency. Our internal Governance structures are designed to ensure that all legal requirements and our ethical principles are consistently followed by all employees and stakeholders. Our goal is to ensure sustainable and long-term value creation and to continuously develop our corporate culture in line with our economic, environmental and social responsibility. As part of our DMA (see IRO-1), we identified a total of five impacts that are related to the topic of Governance.

IMPACT 1 (G1-1)

In the spirit of a sustainable corporate culture, we emphasize various sustainability matters in our company's Code of Conduct, such as the appreciation of diversity in the workforce. The ESG Committee on the Supervisory Board and the ESG Committee ensure that sustainability projects are implemented at all levels. In future, we aim to take on board more relevant input from the workforce and actively involve our employees in the implementation of

ESG initiatives. This should enable greater participation and increase job satisfaction. The incentives for participation lie in the importance of the topic, which is to be emphasized through internal communication and appropriate training courses.

IMPACT 2 (G1-1)

We see the achievement of ESG goals as an important task that we want to fulfill in terms of sustainable value creation in cooperation with our business partners and stakeholders. A particular focus in the promotion of ESG goals is on cooperation with our suppliers, who have a direct influence on the sustainability of our products. Accordingly, as part of our Supplier Code of Conduct, we require suppliers to fulfill their social and environmental responsibilities and protect human rights and the environment. In future, we will specifically take social and environmental criteria into account when selecting our suppliers and thus create the basis for contributing to sustainable development within our direct sphere of influence.

IMPACT 3 (G1-1)

We see the achievement of ESG goals as an important task that we want to fulfill in the sense of sustainable value creation in cooperation with our business partners and stakeholders. Through targeted partnerships with organizations outside our own value chain, we can leverage additional synergies to strengthen our efforts to achieve ESG goals. In this way, we also want to make a positive contribution to sustainable development beyond Medios' immediate sphere of influence.

IMPACT 4 (G1-1)

As part of our EU-compliant whistleblower system and the corresponding Whistleblower Policy based on the Whistleblower Protection Act, all reported grievances and undesirable developments within the company and in the supply chain are treated in strict confidence and, if requested, anonymously. Protecting the respective whistleblowers from possible retaliation is fundamental in terms of building trust and increases the likelihood that such incidents can be identified at an early stage and appropriate countermeasures can be initiated. This potentially ensures increased process quality and promotes the company's reputation in the long term.

IMPACT 5 (G1-5)

Smooth access to the drugs and individualized therapies they need is of primary importance to patients. Accordingly, we want to actively work towards removing barriers to access in the future. To this end, we will do even more in the future to influence the development of appropriate regulations within the framework of professional associations and further strengthen the supply infrastructure through stable supply chains and the promotion of specialized pharmacies.

Business conduct guidelines and corporate culture (G1-1)

Trust, respect, integrity and responsibility are the guiding values of Medios' corporate culture, both internally and externally, and serve as an orientation for action, a standard of conduct and a basis for decision-making for business conduct and employees. The Executive Board and Supervisory Board firmly believe that unrestricted compliance and excellent business conduct are further indispensable foundations for sustainable economic success. The Supervisory Board complies with the law and the applicable internal compliance regulations and ensures that the members of the Executive Board are also compliant.

Political Influence and Lobbying activities (G1-5)

Information on preventing and combating Corruption and Bribery is central to a company's integrity. Accordingly, this topic is also of great importance to us. Our Chief Innovation Officer (CINO) is responsible for all public affairs issues, including political influence and lobbying activities. The CINO is also responsible for maintaining the lobby register and the transparency register (in accordance with the GWG). In addition, Medios AG is registered in the German transparency register ¹¹ under the customer number 70680.

We are involved in various areas to strengthen the security of supply in the healthcare sector and to support pharmacies and patients. The three central focal points of our lobbying work are the promotion of specialized pharmacies, the management of supply bottlenecks and the expansion of manufacturing options.

The promotion of specialized pharmacies in Germany is a particular focus, as restricting their activities could jeopardize patient care. Medios pharmacies AG is therefore specifically committed to the legal and economic strengthening of these pharmacies in order to ensure a safe and specialized supply of medicines in the long term. Specialized pharmacies differ from normal pharmacies in that they focus on the supply of complex, rare and often high-priced drugs. They play a central role in the safe provision of these drugs for patient groups that require specific, high-quality care.

¹¹ The official platform of the Federal Republic of Germany for data on beneficial owners, <https://www.transparenzregister.de/treg/de/start?2>.

Supply bottlenecks for important active ingredients are a growing problem in the healthcare sector. Medios is actively involved in reducing supply problems and bridging bottlenecks. For example, the company itself produces parenteral nutrition infusions for premature babies and children, thereby helping to stabilize the supply situation. Through the targeted use of its services, Medios AG creates solutions for critical supply gaps and supports pharmacies in caring for seriously ill patients even in difficult times.

The third focus is on expanding Medios AG's production capabilities on behalf of pharmacies. Medios AG is currently active in Germany in the area of compounding of infusions, which are manufactured specifically for pharmacies. A regulatory change allowing pharmacies to order non-sterile prescription and defect drugs would allow Medios to further expand their production capacities and guarantee additional support for pharmacies. This expansion could significantly improve the security of supply in Germany and relieve the burden on pharmacies.

Policies

CODE OF CONDUCT FOR EMPLOYEES (CODE OF CONDUCT) OF MEDIOS AG

In addition to generally applicable laws, rules and standards, the values of trust, respect, integrity and responsibility also shape our business activities and corporate culture. Respecting these values is a matter of course for us and is enshrined in Medios AG's Code of Conduct for employees. The Code of Conduct (CoC) is the written code of conduct for implementing the Group-wide guiding values. It is equally binding for all employees in Germany and is made available to them via an HR management system. In addition, important core elements of the CoC in the Supplier Code of Conduct also apply to companies along the value chain (Upstream VC/ Downstream VC) and are a contractual criterion for suppliers and business partners. The Code of Conduct is discussed four times a year as part of a compliance meeting.

Since 2022, we have had an external Compliance Officer with primary responsibility and an internal deputy, who are responsible for coordinating and managing compliance issues and the Compliance Management System (CMS) under the leadership of the CEO. Material pillars of the Medios AG CMS include a Group-wide internal set of rules as well as regular employee training and targeted compliance risk analyses. The Compliance Officer reports directly to the Chairman of the Executive Board on a quarterly basis, who in turn regularly informs the Supervisory Board about current developments and issues. Further reporting only takes place on an ad hoc basis.

The CoC and the Supplier Code of Conduct are publicly accessible as policies on the Medios website ¹². Suppliers were not involved in the development of the Policies.

OPERATING RULES OF CEBAN PHARMACEUTICALS

The Ceban Pharmaceuticals Group, which was acquired in 2024, will be integrated into Medios' existing regulations in the coming 2025 financial year. To date, Ceban has operating rules and a personnel handbook. Together, the two sets of regulations cover topics similar to the Code of Conduct. These include topics such as anti-bribery, discrimination and conduct between employees. The Operating Rules also regulate compliance with GMP and GDP. The Operating Rules and the Personnel Manual are not as comprehensive as the Code of Conduct. Topics that overlap with the Code of Conduct will be covered by it in future. Medios will consider adapting the Code of Conduct to local conditions and legislation before expanding it.

ANTI-CORRUPTION POLICY

Part of the general code of conduct and standard operating procedures at Medios is the anti-corruption concept applicable to all employees in accordance with the United Nations Convention against Corruption ¹³, including the associated training.

In this way, we want to make our contribution to fulfilling what has been adopted into German law by the United Nations Convention Against Corruption (United Nations Convention Against Corruption).

¹² Code of Conduct of Medios AG, https://investors.medios.group/fileadmin/IR_Download/Verhaltenskodex/MED_Code-of-Conduct_1220_final_clean.pdf.

¹³ UNITED NATIONS CONVENTION AGAINST CORRUPTION https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf.

Actions

TRAINING COURSES

We train our employees annually to implement our values and the established procedural principles. During the reporting period, the compliance regulations and associated training courses were bundled into an internal training and administration platform. In addition to onboarding training, all employees are informed about anti-corruption and antitrust guidelines, corruption prevention and conflicts of interest, among other things. This also includes information on our whistleblower system. In the training sessions, care is taken to ensure that the information contains generally understandable explanations of the legal situation and practical examples of application. Upon completion of the training, a certificate of attendance is only issued if comprehension questions have been answered correctly. We have also established a software platform for documentation, which employees must use to confirm that they have read and understood the documents.

WHISTLEBLOWER SYSTEM

The whistleblower system with an external ombudsman supports our employees and Suppliers in anonymously reporting suspected cases and Breaches to Medios AG. To prevent and clarify possible compliance violations, we set up an EU-compliant whistleblower system in 2022, including an external ombudsman for the anonymous reporting of Breaches and suspected cases. Ceban also has its own whistleblower system. Our employees are obliged to report possible breaches of Compliance without delay. Suppliers can also report breaches and suspected cases via the whistleblowing system. In addition, offenses such as Discrimination and Harassment in the workplace that contradict our internal Code of Conduct can be reported there. In the 2024 reporting year, we began conducting targeted risk analyses and obtaining compliance confirmations from both suppliers and internal employees.

We strictly reject any form of Corruption and Bribery. Every suspicion is taken seriously and investigated in accordance with standardized procedures. If a suspected case is confirmed, the Executive Board of Medios AG takes immediate disciplinary action. The drugs and Specialty Pharma industry is strictly regulated, meaning that even the sales areas that are generally most at risk are exposed to a manageable risk of Corruption and Bribery. In the 2024 financial year, however, no cases of Corruption or suspected Corruption were reported. We are still not aware of any pending legal proceedings for anti-competitive behavior or fines and non-monetary sanctions imposed for non-compliance with laws and regulations.

All cases recorded by our whistleblowing system are reviewed by the external ombudswoman. The results are then forwarded to the external compliance officer and from there to the administrative bodies and the Supervisory Board.

Outside of the whistleblower system, suspicions and incidents of misconduct or concerns about unlawful behavior can be reported directly to the Executive Board.

Objectives (ESRS 2 MDR-T)

IMPROVEMENT OF THE WHISTLEBLOWER SYSTEM

We have set ourselves the goal of reviewing our employees' satisfaction with and trust in our whistleblower system through annual surveys and increasing the corresponding values. The active involvement of our employees in problem-solving processes begins with the recognition of grievances and undesirable developments. We therefore endeavor to convince our employees of the constructive potential of the whistleblower system and motivate them to participate.

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