



# NON-FINANCIAL GROUP REPORT 2023

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# NON-FINANCIAL GROUP REPORT 2023

## Basis of the non-financial report

### REPORTING PERIOD AND FRAMEWORK

#### ESRS 2 BP-1

The following chapter presents the non-financial Group report (hereinafter referred to as the „non-financial report“) of Vita 34 AG for the Vita 34 Group (hereinafter referred to as „Vita 34“) for the fiscal year 2023 from January 1, 2023 to December 31, 2023. „Subgroup Vita 34“ and „subgroup PBKM“ refer to the two subgroups including the associated subsidiaries. Vita 34 AG in Leipzig without subsidiaries is identified below as „Vita 34 AG“ and „PBKM“ only describes the company Polski Bank Komórek Macierzystych Sp. z o. o. without subsidiaries.

The report was prepared in accordance with the statutory requirements pursuant to § 315b and c in conjunction with § 289b to § 289e HGB and Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 and the supplementary Regulation 2023/2486 of the European Parliament and of the Council of June 27, 2023 (hereinafter referred to as the „EU Taxonomy Regulation“).

The report is based on the definition of materiality and the content requirements of § 315b (1-3) HGB. In the interest of clarity, the use of a framework was waived. In preparation for the upcoming reporting obligations of the Corporate Sustainable Reporting Directive (CSRD), which Vita 34 will be subject to from the fiscal year 2024, references to the European Sustainability Reporting Standards (ESRS) have already been made in some places. These disclosures will be further developed in the reporting year 2024.

The report covers the aspects necessary for an understanding of the course of business, the business results and the situation of the Group as well as the effects of business activities.

### CONSOLIDATION FRAMEWORK

#### ESRS 2 BP-1

The concepts and results of these concepts to be presented in accordance with § 289c (3) HGB for the material sustainability topics relate to the entire Group in accordance with the scope of consolidation of the management report (see page 15 ff.), unless otherwise stated in the relevant section.

### RISKS

In accordance with § 289c (3) HGB on the disclosure of non-financial information, in addition to reporting on the material aspects, companies must also disclose corresponding risks that are associated with their own business activities, business relationships, products and services and that are very likely to have or will have a serious negative impact on the material aspects. No risks within the meaning of § 289c (3) HGB were identified in the fiscal year 2023.

Further information on risk management can be found in the risks and opportunities report on page 29 ff.

### MATERIAL TOPICS

The reportable topics are derived directly from the provisions of the CSR Directive Implementation Act (CSR-RUG) and the material sustainability topics, which were determined through a comprehensive materiality assessment. These are described in the materiality assessment section on page 42.

# Sustainability management

## BUSINESS MODEL

### ESRS 2 SBM-1

Vita 34 focuses on the collection, preparation and storage of stem cells from umbilical cord blood, umbilical cord tissue and other postnatal tissues. Through the merger with the subgroup PBKM in 2021, the company, which was founded in 1997, has developed into the largest cell bank in Europe, with over 1 million stored stem cell deposits at the end of 2023. In addition to its main business, the company offers a wide range of services and has opened up new business areas through the merger, including the development and manufacture of drugs for advanced therapies, particularly in the field of Cell & Gene therapies. Vita 34 operates internationally with a focus on Europe and manages stem cells from umbilical cord blood and other postnatal tissues of customers from around 50 countries in its own facilities as well as at partner companies. Further information on the business model, business strategy and goals can be found on page 14 of this annual report.

## INFORMATION ABOUT THE MANAGEMENT BOARD AND THE COMMITTEES

### ESRS 2 GOV-1

Vita 34 is organized according to the classic two-tier management system of a German stock corporation. In addition to the instance of the (executive) Management Board, there is also the (non-executive) Supervisory Board. Until December 31, 2023, the Management Board of Vita 34 AG consisted of three male members: Jakub Baran, Tomasz Baran and Dirk Plaga. Dirk Plaga left the company on December 31, 2023.

The Supervisory Board consists of six members, five of whom are male and one female. The Board has established an Executive/Personnel Committee and an Audit Committee, each of which comprises three members of the Supervisory Board. Two of the six Supervisory Board members are employed by the largest shareholder, Active Ownership Corporation (AOC) S.à r.l., while the other four Supervisory Board members are considered independent.

## SUSTAINABILITY MANAGEMENT

### ESRS 2 GOV-2

Vita 34 is subject to the reporting obligation under CSR-RUG for the first time for the reporting year 2023. Therefore, a comprehensive materiality assessment was conducted in the fourth quarter of 2023, from which the focus topics for this report were derived. The company is supported by external experts in the process of fulfilling regulatory requirements and developing sustainability management. These experts work together with stakeholders in both subgroups. The Management Board is regularly informed about developments and results. For 2024 and beyond, the further development of sustainability management and the introduction of policies on environment, social and governance (ESG for short) are planned.

## STAKEHOLDER MANAGEMENT

### ESRS 2 SBM-2

As an internationally active company, the business activities of Vita 34 have an impact on various stakeholders with whom the Company maintains an exchange. These include persons, organizations and interest groups that influence the success of the Company or are affected by its activities. The most important internal stakeholders for Vita 34 are the employees, the Management Board, the Supervisory Board and the Works Council. External stakeholders include customers (especially expectant parents), suppliers, trading partners, potential employees, shareholders and potential investors, local communities, as well as multipliers such as analysts and the media. Customers primarily consist of (expectant) parents or legal guardians of children from whom biological material was collected at birth, as well as donors or recipients of donor cells. Other important external stakeholders include hospitals, healthcare professionals, research institutions and scientific institutes, clinical centers, certification organizations, government institutions including regulatory authorities and institutions that fund R&D projects, as well as pharmaceutical and biotechnology companies and other organizations involved in biomedical and population-related research.

The needs and expectations of the stakeholders are determined systematically, among other things through surveys on employee and customer satisfaction, market research and the identification of regulatory requirements. Only in this way can effective strategies be developed and implemented in order to ensure the satisfaction of Vita 34's stakeholders and to position the Company successfully.



## MATERIALITY ASSESSMENT

### ESRS 2 SBM-1-42, SBM-3-48, IRO-1

In 2023, Vita 34 conducted the first comprehensive materiality assessment to identify the Company's material sustainability topics. This is the starting point for this report. The analysis was carried out on the basis of an in-depth examination of business activities and included the participation of ESG project managers, specialist departments and the Management Board. In a first step, a large number of internal documents (including annual reports, policies, internal guidelines) and external sources (including SASB, MSCI, S&P, CSR Risk Check, studies, competitor reports) were analyzed. This analysis was compared with the topics specified in the CSRD in accordance with the ESRS. Impacts (positive, negative, actual and potential) as well as risks and opportunities for the Group and its upstream and downstream value chain were then derived. The upstream value chain of Vita 34 consists primarily of the purchase of material goods (including laboratory supplies, liquid nitrogen and packaging material for the cell collection kits), as well as the commissioning of services (e.g. clinical studies, collection of samples and logistics services). The downstream value chain consists primarily of the provision of stem cells from the stem cell bank, patient-related activities in clinics (e.g. diagnostics) and other services (e.g. waste disposal).

The identified impacts, risks and opportunities (IROs) were then discussed, adapted and supplemented in workshops with the specialist departments. The IROs were determined both on the basis of the effects triggered by the Company's business activities on the environment, economy and society („impact“ or „inside-out perspective“), as well as taking into account the effects of sustainability topics on the business activities of Vita 34 („financial“ or „outside-in perspective“). An online questionnaire enabled the workshop participants and the Management Board to evaluate the identified IROs. The effects were assessed in accordance with ESRS in terms of extent, scope, irreversibility and probability of occurrence, while risks and opportunities were assessed in terms of financial impact and probability. The results were then acknowledged and validated by the Management Board.

This report focuses on the topics that are above the materiality threshold from both a financial and an impact perspective and are therefore considered material. Reporting on the materiality assessment in the reporting year 2024 will be carried out entirely in accordance with the requirements of the CSRD.

In the environment topic area, the two topics „climate change mitigation and energy“ and „resource inflows including resource use“ were assessed as material and having the highest probability of impact. The topics „working conditions and data protection“ and „Training and skills development“ were rated as material in the own workforce topic area. The topic „data protection and access to information“ from the topic area of consumers and end users and the topic „business conduct“ from the area of governance are also above the materiality threshold.

The following is an overview of the main topics for each ESRS subject area:

- **Topic environment (E1 – E5):** climate change mitigation and energy, resource inflows including resource use
- **Topic social (S1): own workforce:** working conditions and data protection, training and skills development
- **Topic social (S4): consumers and end users:** data protection and access to information
- **Topic social issues (S2 + S3): affected communities and workers in the supply chain:** not a material topic
- **Topic governance (G1):** business conduct

## Sustainability aspects

The material topics for Vita 34 are assigned to the five sustainability aspects in accordance with CSR-RUG as follows:

- Employee matters: working conditions and data protection, training and skills development
- Environmental matters: climate change mitigation and energy, resource inflows including resource use
- Social matters: data protection and access to information
- Respect for human rights: business conduct
- Anti-corruption and bribery matters: business conduct

The five aspects are explained in detail in the chapters below. In addition, topics are reported on that are of significant interest to the stakeholders of Vita 34, and in which the Group would like to contribute to transparency.

### EMPLOYEE MATTERS

#### CONCEPTS AND MATERIAL TOPICS

##### ESRS 2 IRO-1

Vita 34 views its employees as an indispensable component of its success. Great value is placed on recruiting, retaining and continuously developing motivated specialists. The focus is on safety and well-being in the workplace, as well as ensuring good working conditions. This is also reflected in the sustainability topics relevant to the Company, as the topics “training and skills development” and “working conditions and data protection” were classified as material from both a financial and an impact perspective. Vita 34 endeavors to offer all employees a familiar and trusting atmosphere, in which professionalism and creativity can be lived. The corporate values of reliability, credibility, openness, honesty and respect form the foundation for a positive corporate culture. These topics are anchored in the Code of Conduct, which is designed to promote compliance with ethical standards and the creation of a healthy working environment.

#### RESULTS AND NON-FINANCIAL PERFORMANCE INDICATORS

##### Working conditions and data protection

##### ESRS S1-2-27, S1-3, S1-8

Vita 34 is committed to a transparent and participatory work culture, which is promoted by various measures. The interests of the employees are represented by the presence of employee representatives at Vita 34 AG and PBKM. Various points of contact are available to Group employees for complaints and other concerns, such as the Human Resources Department or the Works Council (only at Vita 34 AG). The close cooperation between the Works Council and the Management Board ensures open communication and enables the Works Council to actively participate in decision-making processes.

In order to offer employees more flexibility, mobile work is also largely possible. In addition, Vita 34 AG and PBKM have a guideline for flexible working hours.

An employee survey on job satisfaction is conducted in most Vita 34 subsidiaries either annually or semi-annually. The results of the surveys are analyzed by the responsible management committees, and improvement measures are identified. Employee satisfaction and loyalty are reflected in the low fluctuation rate, which was about 17% Group-wide in 2023.

The privacy of its employees is of the utmost importance to Vita 34 and is respected with the greatest possible care. The company-wide Code of Conduct states that personal data may only be collected, processed and used in accordance with the provisions of the European Data Protection Directive, the German Federal Data Protection Act and other sector-specific data protection regulations. In addition, there is an obligation to comply with the principles of transparency, the necessity of the processed data and data avoidance and economy in a special way. In cases of doubt or violations, an identified person is available as data protection officer. Further information and measures of Vita 34 on the topics of data protection and cybersecurity can be found in the chapter social matters (p. 47 ff.).

##### Training and skills development

##### ESRS S1-13

Vita 34 identifies itself as a knowledge-based company, whereby the competencies and abilities of employees are a decisive differentiating factor for competitiveness. Continuous training and skills development are decisive in this regard. Vita 34 has implemented numerous measures for this, including a comprehensive onboarding concept. In particular, there are laboratory-specific training plans for laboratory personnel, in order to ensure an effective start to the job and to promote professional development from the very beginning. In addition, the Group offers its employees whose work requires it annual training on Good Manufacturing Practice (GMP). This includes a guideline for quality assurance of the production processes and environment in the production of pharmaceuticals and active ingredients. In addition, Vita 34 offers its employees a training budget for professional and topic-related development.

Each employee determines the training requirements individually in consultation with the respective team leader. This ensures that the needs of each individual employee can be met. The continuing education program ranges from safety training for laboratory personnel to other professional training, soft skills training and training for personal development. Each Vita 34 employee completes an average of around 12 hours of training per year.<sup>1</sup>

#### Equal treatment and equal opportunities

##### ESRS S1-1-24, S1-6, S1-17

Vita 34 places great value on equal treatment and equal opportunities for all employees. This is reflected in the high ratio of women throughout the Group, which is 78% (2022: 78%). The promotion of women in management positions, as well as enabling the combination of career and family, are also important to Vita 34. This can be seen in the proportion of women in management positions, which was 65% in 2023 (2022: 61%) (see table of employee key figures).

In addition, the Code of Conduct adopted at the end of 2023 expressly emphasizes that the company does not tolerate discrimination on the basis of race, ethnic origin, skin color, gender, sexual orientation, gender identity, disability, age, religion, national or social origin. The Group strives to create a working environment that is characterized by mutual respect and appreciation and in which every person has the same opportunities for personal and professional development. Cultural diversity and tolerance are promoted and no discrimination or harassment of individuals is tolerated by the company. There were no reported cases of discrimination across the Group in the fiscal year 2023. Two cases of harassment were reported, which were investigated and closed by the company. Appropriate corrective measures were initiated.

At Vita 34 AG, a detailed discussion of the contents of the General Equal Treatment Act (AGG) takes place on the first day of a new employee, and reference is made to official complaint offices. In the future, the Code of Conduct will also be presented to new employees on their first day. In addition, the content of the Code of Conduct will be communicated to employees throughout the Group in training sessions.

#### Employee key figures<sup>2</sup>

##### ESRS S1-6, S1-9

	Total	
	Number of persons	Full-time equivalents (FTE)
<b>Total employees</b>	<b>745</b>	<b>687.7</b>
Male	162	148.3
Female	583	539.4
Female in %	78.3	78.4
<b>Employees in management functions<sup>3</sup></b>	<b>156</b>	<b>144.1</b>
Male	54	47.7
Female	102	96.4
Female in %	65.4	66.9

<sup>2</sup> Employees hired under a regular employment contract.

<sup>3</sup> Includes all persons with management functions, including team leaders, managers and managing directors.

#### Occupational safety and health

##### ESRS S1-14

At Vita 34, the safety of all employees has top priority. Above all, however, the safe operation of the laboratories for the preparation and storage of samples and for development studies is in the foreground. Therefore, special attention is paid to occupational safety, especially for laboratory employees. The aim is to minimize the risk of injury and avoid potentially harmful contact between employees and biological material. Special procedures and instructions ensure the proper execution of processes during sample collection, processing and storage as well as during research work in biotechnological projects.

There are numerous measures that contribute to the safety of employees. These include clear labeling and regular checks of the safety instructions on equipment. In addition, the condition of the equipment is continuously checked to ensure that it is in perfect working order. Particular attention is paid to the proper maintenance of the premises and the work area. In rooms where there is an increased risk of oxygen deficiency due to cryogenic tanks, or when work is carried out in a liquid nitrogen environment, at least two people must generally be present. For safety reasons, oxygen sensors have been installed in these rooms. There are also presence and absence signs outside each cryogenic storage facility, personal protective equipment, access restrictions, detailed work instructions and corresponding prohibition and mandatory signs. All measures are implemented in accordance with the applicable national legislation.

<sup>1</sup> The figure shows an estimate based on data from the companies Vita 34 AG, PBKM, Cilmes Šūnu Banka SIA, Famicord Suisse S.A. and KRIO Intézet Zrt.

In addition, all employees complete mandatory occupational health and safety training upon joining the company, in order to ensure a sufficient level of knowledge. During their employment at Vita 34, laboratory employees receive regular training (at least annually) on general and laboratory-related risks.

In the fiscal year 2023, 13 accidents were reported across the entire Group (out of 745 employees). There were no fatalities or cases of work-related illness. In order to minimize the number of accidents in the future, all accidents are documented and the cause of the accident is analyzed. Likewise, Vita 34 appoints dedicated health and safety personnel, there is employee participation in the area of occupational safety, as well as a semi-annual occupational safety committee at Vita 34 AG. This includes the consultation of management in the development of the training program, as well as the involvement of employees in the determination of hazards by means of workplace-specific risk assessments. In addition, laboratory personnel and other employees are actively involved in the development of occupational safety procedures in order to promote a comprehensive safety culture.

In addition to the health protection and safety measures, Vita 34 offers measures to promote health. At many locations, employees can take advantage of voluntary medical check-ups (including tests for blood-borne diseases). All health measures are offered annually or according to individual needs.

In addition, the Vita 34 AG building complex offers a variety of health courses (e.g. yoga, back training and running). Group accident insurance for private accidents is also offered at this location in addition to the coverage provided by the employers' liability insurance association. PBKM subsidizes medical care for employees in cooperation with Medcover practices and with a sports pass that gives employees access to various sports centers. Biogenis S.R.L. also cooperates with Medcover's medical facilities and introduced a prevention and health program for all employees in 2023. Stemlab S.A. began the gradual introduction of the 4-day week in 2023 (initially only every other week) to improve the health and well-being of its employees. The subsidiary KRIO Intezet Zrt. promotes community sports among its employees by paying the entry fees for running competitions, and Famicord Suisse S.A. subsidizes massage services for its employees.

## ENVIRONMENTAL MATTERS

### CONCEPT AND MATERIAL TOPICS

#### ESRS 2 IRO-1

In accordance with global efforts to reduce greenhouse gas emissions, and in order to fulfill the requirements of the Paris Climate Agreement, Vita 34 endeavors to actively contribute to a sustainable future and an intact environment for future generations. In accordance with this sense of responsibility, the environmental topics of "climate change mitigation and energy" and "resource inflows and use" were classified as material in the materiality assessment. Although Vita 34 does not operate in a resource-intensive industry and does not generate any significant energy, waste or wastewater emissions, the Company strives to reduce energy and material consumption and to keep it as low as possible in the long term. Therefore, significant environmental topics are disclosed in this report for the first time in a consolidated form.

Vita 34 works primarily in rented offices and buildings, which is why the company has only limited influence on the conditions in the buildings and corresponding climate protection measures. The real estate includes offices, production laboratories and cell and tissue banks. The Group works with more than a dozen cell and tissue banks and partner laboratories for the storage of biological material, including in Europe and the United States.

The subsidiaries within the Group are subject to different legal regulations and environmental requirements due to their territorial dispersion. Vita 34 is endeavoring to create a uniform database at the corporate level, in order to monitor and aggregate environmental data such as waste generation, energy consumption and greenhouse gas emissions in the future.

### RESULTS AND PERFORMANCE INDICATORS

#### Climate change mitigation and energy

#### ESRS E1-2

The topic of climate protection and energy encompasses activities of Vita 34 that result in greenhouse gas emissions. With regard to our own business operations, this primarily includes emissions from the vehicle fleet, as well as the procurement of energy for business activities and buildings. The responsible use of energy is important to the Group. Therefore, the purchasing department of Vita 34 AG already exclusively purchases TÜV-certified green energy from 100 % renewable sources. In addition, Vita 34 AG has its own photovoltaic system on the rented office building at the Leipzig location. 91% of the energy generated there is used directly by the Company (see table energy consumption and electricity generation of Vita 34). In 2024, the replacement of fluorescent tubes with more energy-efficient LEDs is planned at some locations, including Seracell Pharma GmbH, in order to save additional energy.



An initial analysis shows that the primary energy consumers in the Group are the laboratories in which biological material is processed and stored. Heat consumption is another factor that drives climate emissions. In addition to the heating required for the offices and laboratories, coolant (liquid nitrogen) is also required for the cryostats. Consumption data for electricity and heat are shown in the table below.

**Energy consumption and electricity generation at Vita 34<sup>3</sup>**  
**ESRS E1-5**

	<b>Total</b>
<b>Energy consumption (in MWh)</b>	<b>7,721.9</b>
non-renewable	5,540.3
renewable	2,181.6
<b>Electricity generation by PV system at the Leipzig site (in MWh)</b>	<b>23.131</b>
of which consumed internally	91%
of which fed in	9%

**Resources (inflows and outflows)**  
**ESRS E2-1, E5-1, E5-4, E5-5**

The topic of resources covers all materials, consumables and resources that are procured, used and consumed for business operations. In addition to energy, fuel and water, examples include liquid nitrogen for sample cooling and consumables for laboratory operations.

The use of resources leads to the generation of waste. Here, the category of medical waste makes up a significant portion of the total waste generated at Vita 34. With this type of waste, Vita 34 acts according to the precautionary principle, in order to reduce the risk of infection for employees and outsiders through contact with medical material. Thus, nearly all materials, packaging, instruments, reagents and liquids that are used in the collection and processing of samples are classified as medical waste as a precautionary measure. In addition, almost all waste generated by individual laboratories as part of their research on biotechnological projects is also assigned to this waste category. The selection and handling of waste is carried out by employees. They receive annual training for this purpose. Subsequently, disposal is handled by specialized facilities. Although additional disposal costs arise for Vita 34 due to the careful treatment of waste in accordance with the precautionary principle, proper handling of the waste is ensured. In 2023, 45,132 kg<sup>4</sup> of hazardous waste was generated and properly disposed of.

The table below lists the types of waste occurring at Vita 34 according to hazard categories.

**Waste types of Vita 34**  
**ESRS E5-4**

<b>Non-hazardous waste</b>	<b>Hazardous waste</b>
Plastics, paper, cardboard/cardboard, metal, glass, electronic waste, reagents and their packaging, aerosol waste, cartridges (from office equipment), municipal waste water, chemicals not declared as hazardous substances	Biomass, chemical waste from virus detection analyses, chemicals declared as hazardous substances

**ESRS E2-2, E5-1, E5-3**

In order to keep both the amount of inflow and the amount of waste as low as possible, Vita 34 has implemented various measures in terms of reuse: The collection boxes for storing umbilical cord blood and tissue can be used more than ten times and the gel pads can be used for more than one year per collection box. In addition, the use of metal cassettes ensures long-term storage and less waste. Polystyrene packaging for sample transportation is also always prepared for reuse. These are cleaned, disinfected and repackaged. Packaging materials and most consumables that come into direct contact with human samples, or where there is a real risk of this, are only used once for reasons of hygiene.

Another measure to reduce the use of resources that has already been implemented is the replacement of the cassettes used to cryopreserve samples at the Leipzig site: The previously used anodically oxidized cassettes have been replaced by non-anodically oxidized ones. This measure will contribute to a reduction in energy consumption and the negative environmental impact of the anodization process. In addition, old technical devices such as monitors and computers are recycled separately according to their components at Vita 34 in recycling centers.

<sup>3</sup> Includes Vita 34 AG and PBKM. In the coming years, the data situation at the subsidiaries is to be improved in order to present a more complete picture of the Group.

<sup>4</sup> Includes Vita 34 AG, Seracell Pharma GmbH, PBKM, Famicord Suisse S.A. KRIO Intézet Zrt. The data situation at the subsidiaries is to be improved over the next few years in order to provide a complete picture of the Group.

## Water

### ESRS E3-1, E3-2, E2-2, E3-4

Although the topic of water was not classified as material in the materiality assessment, Vita 34 recognizes the importance of this resource. Vita 34 AG and PBKM consume 1,529,450 liters of water annually<sup>5</sup>, which is obtained from local municipal facilities. In order to reduce the consumption of fresh water, PBKM adds rainwater on the basis of corresponding permits. This measure serves to promote the sustainable use of the resource.

In order to avoid water pollution, Vita 34's trained employees dispose of chemicals and contaminated liquids properly. In addition, the subsidiary KRIO Intézet Zrt., for example, already uses water-saving technologies in toilet flushing and water filter systems in order to use water efficiently and minimize the environmental impact.

## SOCIAL MATTERS

### CONCEPT AND MATERIAL TOPICS

#### ESRS 2 IRO-1

With its business model, Vita 34 makes a contribution to modern health care for today's and future generations. Therefore, ensuring a high quality of service, as well as providing reliable information for customers and patients, is at the heart of its actions. Out of a sense of social responsibility, local communities around the Vita 34 locations are also of decisive importance for the company.

The customers of Vita 34 consist primarily of expectant parents of children from whom umbilical cord blood and other postnatal tissue is collected after birth. In addition, Vita 34 provides patients with cell preparations for individual Cell & Gene therapies within the scope of clinical studies and medical tests.

In order to provide customers and patients with the best possible support and care, the focus of our actions is on data protection, access to high-quality information, quality and security, as well as social inclusion. The topics of "data protection and access to high-quality information" have the highest priority, as the results of the materiality assessment of Vita 34 (see page 42) show. This includes the protection of the personal data of all customers and patients as well as the right to access high-quality information with which they can make informed decisions about their health.

## RESULTS AND PERFORMANCE INDICATORS

### Safety and health of customers and patients

#### ESRS S4-1, S4-2, S4-3

The safety and health of customers and patients are the top priority for Vita 34. Therefore, Vita 34 has implemented numerous measures to make its service process as safe as possible. The classic service process for the collection and storage of stem cells can be described as follows: After the initial contact with potential customers and partners, they receive detailed information about the services of Vita 34, including the process description, possible side effects and risks. After conclusion of the contract, a collection set is delivered directly to the customer. At the time of delivery, this kit is taken by the customer to the clinic of choice. The clinic staff trained by Vita 34 collects blood or tissue from the umbilical cord following the birth of the child. The blood or tissue stored in the collection set is then brought to one of the Vita 34 laboratories by a courier. After the blood has been processed by the laboratory staff and extensive tests have been carried out to ensure the quality of the samples, the stem cells are frozen and the customer receives a report on the results. If there are any doubts about the usability of the collected material, customers are contacted directly. The cells are then stored for a period of time individually requested by the customer. If a clinical indication suggests the use of the samples, the stored blood or tissue is processed by trained specialists, prepared for transportation and made available to a clinic.

Although customers and patients are not exposed to any direct physical risk during the collection of umbilical cord blood, they are informed in detail about possible side effects via various channels prior to the conclusion of the contract (see section access to high quality information). In addition, Vita 34 ensures that the clinic staff has received the best possible training for the collection of the samples. The laboratory personnel, who are responsible for the preparations and monitor the storage, are also regularly trained in order to ensure maximum safety in the preparation and storage of the samples. Vita 34 always ensures compliance with national and international regulations, guidelines and global standards.

### Support for communities

Vita 34 is committed to the promotion of public health and assumes social responsibility. As part of its commitment, Vita 34 AG offers the so-called "Family Umbilical Cord Program". In this program, family members and outsiders have the opportunity to donate stem cells free of charge. Donated umbilical cord blood can be used in blood cancer therapy in order to cure the disease or stop its progression. In addition, Vita 34 has developed a targeted donation program for young cancer patients. If the parents of such a young cancer patient are expecting a new child, Vita 34 offers its services free of charge or at a significantly reduced price.

PBKM also operates a public umbilical cord blood bank. The samples stored there are accessible via global registries for patients who require a stem cell transplant. Most of the costs associated with operating the public bank are borne by the company. To this end, "cord blood days" are organized where

<sup>5</sup> Water data is only available for the companies Vita 34 AG and PBKM. In the coming years, the data situation at the subsidiaries will be improved in order to present a complete picture of the Group.

patients from all over the country can have cord blood collected free of charge and donate it to the public bank. PBKM has also launched a donation agreement where they have donated money to foundations and associations for every questionnaire completed by their customers to spread knowledge about cord blood banking. PBKM is also co-organizer of the scholarship program for young scientists “ExCELLent Grand”, which funds scientific research.

As a further example of efforts to assume social responsibility, Vita 34 has launched an anonymous sperm donor program in Denmark and Hungary to support women who want to have and raise children without a partner. Stemlab S.A. also got involved in 2023 with a charity run, the “Run For A Cause”. The kilometers run were converted into a donation to the non-profit organization “Acreditar”, which supports families with children suffering from cancer in hospitals.

#### Access to high-quality information

##### **ESRS S4-2, S4-3, S4-4**

Vita 34 has set itself the goal of offering the best possible service, and places the education of its customers and patients at the center of its activities. Customers and patients receive transparent and comprehensive information about the advantages and disadvantages measured at stem cell banking, about the areas of application of stem cells and the course of possible therapies. This enables them to make informed decisions and receive the treatments that are right for them. Providing appropriate information about the services and procedures of the processes is a crucial element of patient care. A variety of on-site and online measures are used to ensure a good exchange of health information. These include educational articles, brochures, discussions with gynecologists and visits to trade fairs. In addition, healthcare professionals receive extensive training through courses.

Furthermore, great importance is attached to a trusting customer relationship, which is why customers and patients are offered an extensive range of communication options for questions, expressions of opinion or other concerns. This includes channels such as telephone, e-mail and chat as well as letters and face-to-face meetings. Customers also have the opportunity to rate the company online. Not only are satisfaction surveys carried out, but the Net Promoter Score (NPS) is also actively monitored and discussed internally. Vita 34 also informs its existing customers about the latest developments in the company and stem cell storage at least once a year. Furthermore, Vita 34 conducts regular market research in order to gain insight into the needs and wishes of consumers. Customers also have the opportunity to change their personal data, manage their contract, make payments and check test results at any time in their personal customer portal on the Vita 34 website.

In 2024, Vita 34 would like to focus its information production on the opinions of independent experts and healthcare professionals. These should provide potential customers and patients with a comprehensive information base.

#### IT security and data protection

##### **ESRS S4-3, S4-4**

Vita 34 has developed a comprehensive IT strategy to ensure the security of its systems and data. This strategy stipulates that IT systems are preferably stored “on-premise”, i.e. at local storage locations. Cloud solutions are only used in exceptional cases. This is intended to increase data security and minimize the possibility of data theft. Most subsidiaries have a standardized and comprehensive backup concept (three backup copies on two different local storage media and one “offsite” medium). This ensures that data is not lost in the event of natural disasters, accidental deletion, hardware failures and cyberattacks. Additional security measures at Vita 34 include firewalls, anti-virus systems, two-factor authentication, access management, protective measures against hacking and action protocols for IT failures.

The Group works with a large amount of sensitive data such as customer, patient, employee and health data. In doing so, Vita 34 ensures that the data is only collected, used and processed for the necessary purposes and protects it from possible misuse, inappropriate disclosure or loss. The amount of data requires comprehensive cyber and IT security measures throughout the organization. Vita 34’s security approach is aligned with the Group’s business objectives and ensures appropriate protection of all information, systems, assets, physical locations and people. In 2023, Vita 34 appointed an external data protection officer. In 2024, the focus will be on the development of Group-wide guidelines for dealing with data breaches.

In 2023, three reportable data protection breaches were identified throughout the Group. These were reported to the supervisory authority in a timely manner in accordance with the legal requirements of the General Data Protection Regulation (GDPR) with the relevant content, the security measures applied or proposed to minimize the risk of recurrence were described and those affected were informed. This corresponds to the procedure prescribed by the GDPR. The incidents were analyzed in detail and appropriate measures were introduced to minimize the risk of future incidents.

To strengthen IT and data security, Vita 34 regularly commissions external companies to check data security and identify possible security gaps. Extensive half-day and full-day training courses were held at various Group locations<sup>6</sup> in 2023 to raise employee awareness in handling sensitive data. For example, all PBKM employees took part in mandatory cyber security training. This consisted of 16 modules and provided information on data security, data breaches and how to deal with critical situations. All employees employed at the time completed the course, which lasted around seven hours.

<sup>6</sup> Vita 34 AG, Biogenis S.R.L., Famicord-Acibadem, Famicord Suisse S.A. and Yasam Bankasi.

## GOVERNANCE AND ANTI-CORRUPTION AND BRIBERY MATTERS

### CONCEPT AND MATERIAL TOPICS

#### ESRS 2 IRO-1, G1-1

Fair and professional business practices are of the utmost importance to Vita 34. In 2023, the first steps were taken towards a successful and sustainable corporate culture for the entire Group by adopting the first Group-wide Code of Conduct. Responsible action, constructive cooperation and satisfying the interests of stakeholders are the company's top priorities. This is also reflected in the high rating given to the topic of "business conduct" in the materiality assessment. Of all the topics considered, the financial impact was rated highest. According to the ESRS, business conduct includes the topics of corruption and bribery, protection of whistleblowers, animal welfare, political engagement and lobbying activities as well as the management of relationships with suppliers, including payment practices.

### RESULTS AND PERFORMANCE INDICATORS

#### ESRS 2 GOV-1, G1-1, G1-3, G1-4

##### Compliance management system

The recruitment of a Head of Legal & Compliance in May 2023 laid the foundation for the implementation of a compliance management system (CMS) for the company. At the end of 2023, a compliance investigation was carried out at a Group company, which was triggered by an internal tip-off. The irregularities identified primarily related to the necessary qualification of a senior physician with potential effects on the manufacturing authorization of the Group company. Vita 34 published an ad hoc announcement to the capital market on November 10, 2023. In order to avoid such cases in the future, a number of preventive measures have been derived, including the introduction of stricter standards regarding the review of CVs, qualifications and titles when hiring and promoting to key positions in the Group. These prevention measures were implemented across the Group at the beginning of 2024.

The objectives and measures in the area of compliance are regularly discussed and reviewed with the Management Board: in 2023 in the form of a weekly exchange between the Head of Legal & Compliance and the CFO. The Supervisory Board is informed about the progress of the topic at regular periodic meetings and also as required. In the reporting year 2023, an extraordinary Supervisory Board meeting was also dedicated solely to the area of compliance.

The next milestone was reached at the end of 2023 with the publication of the new Code of Conduct, which came into force on January 1, 2024. This forms a comprehensive framework for legal regulations and guidelines and obliges all employees to behave in accordance with this code. It covers topics such as fair competition, prevention of corruption and bribery, lobbying, data protection, environmental protection, human rights, equal opportunities, diversity, fair working conditions and social commitment. The Code serves as a guideline for ethical behavior and helps to safeguard corporate values.

In order to translate compliance and anti-corruption guidelines into practice, numerous local training courses are already being offered, particularly for sales employees. Further policies for implementing the regulations in the Code of Conduct are currently being drawn up and will be published in the 2024 financial year.

Whistleblowing system**ESRS G1-1**

In the event of violations of the Code of Conduct or other behavioral guidelines, it is important to Vita 34 to create a safe space for reporting incidents and to protect the anonymity of whistleblowers. With this in mind, a Group-wide whistleblowing system including a whistleblowing policy was rolled out at the end of 2023, which covers all Group employees. The link can be found on all company websites and can be accessed by both internal and external parties. The companies Vita 34 AG, PBKM, KRIO Intézet Zrt. and Secuvita S.L. are included in the consolidated financial statements due to their number of employees (more than 50 employees) in accordance with local laws on whistleblower protection. These local reporting offices are integrated into the central reporting office at Vita 34.

Further measures are to be rolled out in 2024 – such as training for employees – in order to increase the visibility of the whistleblowing system.

Anti-corruption**ESRS G1-1, G1-3, G1-4**

Vita 34 pays special attention to anti-corruption and bribery matters. To this end, the internal and external departments and business relationships where there is a potentially higher risk of corruption were initially analyzed. These areas include purchasing and sales as well as people with direct contact to medical partners. One reason for this is the remuneration of healthcare professionals, which is subject to strict legal regulations, meaning that they could be more susceptible to incidents of corruption.

Numerous measures have been developed to minimize the risk of corruption. For example, special programs and educational campaigns have been developed in order to comply with the strict guidelines for the remuneration of partners (doctors, midwives and hospitals) for their services in the healthcare sector. The Vita 34 legal department works closely with all relevant customer departments to educate and develop legally secure programs.

Vita 34 is not aware of any cases of corruption or bribery in fiscal year 2023. The implementation of a comprehensive anti-corruption system is planned for fiscal year 2024.

Political commitment and lobbying activities**ESRS G1-5**

Transparency is of the utmost importance for Vita 34 – not only in the direction of information transparency for its customers and patients, but also in order to maintain successful and long-term business relationships and to act as a socially responsible player. Therefore, Vita 34 is registered in the German lobby register, which is updated regularly. In all lobbying activities in Germany, Vita 34 is supported by external consultants and complies with legal regulations at all times.

In addition, Vita 34 is a member of the industry organization “Cord Blood Association” (CBA). This organization brings together both public and private institutions that deal extensively with umbilical cord blood banks. The CBA is also involved in the development of new laws at EU level.

**RESPECT FOR HUMAN RIGHTS****CONCEPT AND MATERIAL TOPICS**

Respecting and protecting human rights is the basis of Vita 34's business activities – with employees and business partners around the globe.

As a Group, Vita 34 is aware of its responsibility to society and is actively committed to upholding and promoting human rights. This occurs not only within the scope of its business activities, but also by supporting initiatives for global health promotion and social justice. This corresponds to the fundamental values of the company as well as the expectations of the stakeholders (see chapter social matters).

**RESULTS AND PERFORMANCE INDICATORS****ESRS S1-17, S3-4**

Vita 34's commitment to respecting human rights is reflected in various aspects of its business practices and is set forth in the Code of Conduct: The Company does not practice or tolerate exploitation, forced or child labor. In addition, Vita 34 ensures that employees are informed about human rights violations with the Code of Conduct.

It is a goal of Vita 34 to make a positive contribution to improving the quality of life and well-being of people worldwide, while ensuring that human rights are respected and promoted at every stage of its business operations.

No incidents of forced labor, child labor, human trafficking or other human rights violations were documented during the reporting period. Efforts to combat human rights violations are to be expanded in 2024.



# EU taxonomy

## GENERAL INFORMATION

### INTRODUCTION OF EU TAXONOMY

In order to achieve the European Union's climate and energy targets for 2030 and realize the goals of the European Green Deal, investments are to be directed towards sustainable activities in the future. The EU has therefore adopted a classification system for categorizing environmentally sustainable economic activities in the real economy – the so-called EU taxonomy. It details disclosure requirements regarding sales, capital expenditures (CapEx) and operating expenditures (OpEx) that are in line with the six environmental objectives defined by the EU. These targets include:

1. Climate protection
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

For the fiscal year 2023, reporting companies must disclose the taxonomy aligned sales, CapEx and OpEx for all six environmental objectives listed above for the first time. Due to the simplification provisions of the EU Commission, taxonomy aligned sales, CapEx and OpEx for the reporting year 2023 only have to be disclosed for the two environmental objectives "climate change mitigation" and "climate change adaptation".

Economic activities to which a description from the Delegated Act applies are considered taxonomy eligible. In order for a taxonomy eligible economic activity to be considered taxonomy aligned in the second step, the following conditions must be met: The economic activity makes a substantial contribution to at least one of the environmental objectives; the economic activity does not lead to significant harm to one or more other environmental objectives, thus fulfilling the so-called "Do-No-Significant-Harm" criteria (DNSH criteria for short); the minimum safeguard criteria are met company-wide.

### GENERAL INFORMATION

The amounts used to calculate the key sales, CapEx and OpEx figures are based on the figures reported in the consolidated financial statements (see pages 62 ff.). In principle, all fully consolidated Group companies are included in this analysis.

In accordance with Art. 8 of the EU Taxonomy Regulation (hereinafter EU Tax Regulation) 2020/852, Vita 34 is obliged to provide information in the non-financial report on the extent to which and to what extent the economic activities are taxonomy eligible and taxonomy aligned. The EU taxonomy performance indicators to be reported are explained in the following sections.

## REPORTING ON TAXONOMY ELIGIBILITY AND ALIGNMENT

The determination of taxonomy eligible and taxonomy aligned sales, capital expenditures and operating expenditures was carried out at Vita 34 in a multi-stage process.

1. Determination of taxonomy eligible activities
  - 1.1 Comparison with NACE codes: At Vita 34, the determination of the economic activities that can be taxonomized in principle was based on a thorough analysis of the economic activities, taking into account the NACE codes (Nomenclatur statistique des activités économiques dans la Communauté).
  - 1.2 Comparison of economic activities: A comparison of the company's economic activities with the descriptions of the EU taxonomy was carried out to ensure that all relevant areas were included in the disclosures.
  - 1.3 Determining the share of taxonomy eligible sales, CapEx and OpEx: The corresponding sales, CapEx and OpEx were allocated for each taxonomy eligible economic activity. The results were validated by the responsible departments, the (sub-)Group management and Controlling.
2. Determination of taxonomy aligned activities
  - 2.1 Verification of compliance with the technical evaluation criteria:
    - a) Substantial contribution criterion
    - b) "Do-No-Significant-Harm" criteria

2.2 Checking compliance with the minimum safeguard criteria

2.3 Determination of the share of taxonomy aligned sales, CapEx, OpEx: The results of the alignment test validated by the responsible specialist departments, (sub)group management and controlling.

## TAXONOMY ELIGIBILITY

### Sales

In accordance with Annex I of Delegated Act (EU) 2021/2178, the sales indicator shows the proportion of sales generated by taxonomy eligible economic activities in a fiscal year (numerator) in relation to total sales in the same fiscal year (denominator).

The denominator of the key figure sales corresponds to the figure reported in the consolidated income statement for the relevant fiscal year in this annual report (see page 62), which was calculated on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements. This amounts to EUR 77,062 thousand this year.

In fiscal year 2023, Vita 34 did not generate any sales from the economic activities specified in the Delegated Acts. The economic activities of Vita 34 do not fall within the selected NACE codes of the EU taxonomy. Accordingly, the share of taxonomy eligible and taxonomy aligned sales in Group sales amounts to 0% in fiscal year 2023.

### Capital expenditures (CapEx)

To calculate the capital expenditures ratio in accordance with the Delegated Act, the taxonomy eligible capital expenditures (numerator) is divided by the total capital expenditures (denominator).

The denominator of capital expenditures is also calculated on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements. It is made up of gross additions to property, plant and equipment (IAS 16), intangible assets (IAS 38) and right-of-use assets and leases (IFRS 16). In 2023, there were no additions to real estate (IAS 40) or agriculture (IAS 41). Goodwill was not taken into account. Capital expenditures amounted to EUR 7,631 thousand and therefore corresponds to the total additions reported in the notes to the consolidated financial statements, which are shown in tables 7.1.2, 7.1.3 and 7.1.4 (see page 113 ff.).

The numerator of capital expenditures may include assets or processes associated with taxonomy aligned or eligible activities (category a). On the other hand, the numerator may include expenditures that are part of a plan to expand taxonomy eligible or taxonomy aligned activities or to convert taxonomy eligible activities into taxonomy aligned activities (category b). It can also include the acquisition of the production of taxonomy eligible economic activities and individual measures that are intended to lead to greenhouse gas reductions (category c). This includes in particular those listed in the Delegated Acts on climate and other economic activities, provided that these measures are implemented and ready for use within 18 months.

Since no taxonomy eligible sales were determined at Vita 34 and there are currently no CapEx plans, Vita 34 only claims capital expenditures according to CapEx category c:

- 6.5 Transportation by motorcycles, passenger cars and light commercial vehicles (vehicle fleet): EUR 708.3 thousand
- 6.6 Transportation of goods by road (courier transport of samples): EUR 14.4 thousand
- 7.7 Acquisition and ownership of buildings: EUR 217.4 thousand

The share of taxonomy eligible capital expenditure in the fiscal year 2023 is therefore 12.3%.

### Operating expenditures (OpEx)

In accordance with the Delegated Act, the key figure for operating expenditures is calculated from the taxonomy eligible operating expenditures (numerator) divided by the total operating expenditures (denominator).

In accordance with the Delegated Act, the numerator for the calculation of operating expenditures is composed in the same way as the numerator of the CapEx provision. A distinction in the calculation of operating costs compared to investment costs is made in the denominator. This is made up of direct, non-capitalized costs, such as expenses in the area of research and development, building renovation and refurbishment, short-term leasing and maintenance or repair, as well as other direct expenses in connection with daily maintenance of tangible assets to ensure functionality. The OpEx denominator amounts to EUR 1,619.3 thousand in 2023.

The operating expenditures in accordance with section 1.1.3 of Annex I of the Delegated Regulation on reporting obligations are immaterial for the business model compared to the total operating expenditures at Vita 34. Thus, the corresponding taxonomy eligible share of operating expenditures in fiscal year 2023 is 0%.

#### TAXONOMY ALIGNMENT

The examination of compliance with the technical assessment criteria of the taxonomy eligible economic activities led to the conclusion that the activities cannot be reported as taxonomy aligned due to a lack of information for compliance with the DNSH criteria for the environmental objective “climate change adaptation” and for the examination of the minimum social requirements. Accordingly, the share of taxonomy aligned sales, capital expenditures and operating expenditures amounted to 0% in the fiscal year 2023.

#### OTHER NOTES

##### Exclusion of fossil gas and nuclear energy

For the purposes of the reporting forms in accordance with Annex XII of Delegated Regulation 2021/2178, please note that no activities are carried out in the field of electricity generation, combined heat, power and cooling and heat/cold generation from fossil gas in accordance with Delegated Regulation (EU) 2022/1214. In addition, Vita 34 has no activities in the field of nuclear energy.

##### Avoidance of double counting

The amounts stated below are currently allocated by Vita 34 exclusively to the environmental goal of climate protection. Furthermore, the individual economic activities claimed for capital expenditures are not linked to one another. Double counting is excluded through this approach.

##### Disclaimer

Vita 34 takes great care to ensure the correctness of the published information. Nevertheless, no guarantee can be given with regard to the correctness, accuracy, up-to-dateness, reliability and completeness of this information. Liability claims against Vita 34 for damages of a material or immaterial nature resulting from the access, use or non-use of the published information are excluded.

## SALES

Economic activities (1)	Code <sup>1</sup> (2)	Sales (3)  in EUR thousand	Proportion of sales revenue (4)  %	Substantial contribution criteria						
				Climate protection (5)  Y; N; N/EL <sup>2</sup>	Climate change adaptation (6)  Y; N; N/EL <sup>2</sup>	Water (7)  Y; N; N/EL <sup>2</sup>	Pollution (8)  Y; N; N/EL <sup>2</sup>	Circular economy (9)  Y; N; N/EL <sup>2</sup>	Biodiversity (10)  Y; N; N/EL <sup>2</sup>	
<b>A. Taxonomy eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy aligned)</b>										
Sales for environmentally sustainable activities (taxonomy aligned) (A.1)		0.0	0.0%	-	-	-	-	-	-	-
of which enabling activity			-	-	-	-	-	-	-	-
of which transitional activity			-	-	-	-	-	-	-	-
<b>A.2 Taxonomy eligible but not environmentally sustainable activities (not taxonomy aligned)</b>										
Sales for taxonomy eligible but not environmentally sustainable activities (not taxonomy aligned) (A.2)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sales for taxonomy eligible activities (A.1 + A.2)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>B. Taxonomy-non-eligible activities</b>										
Sales for taxonomy-non-eligible activities (B)		0.0	100.0%							
<b>Total (A+B)</b>		<b>77,061.8</b>	<b>100.0%</b>							

<sup>1</sup> The code represents the abbreviation of the relevant objective to which the economic activity can make a significant contribution (for example: CCM - Climate Change Mitigation) and the number of the section of the activity in the relevant Annex to the Taxonomy Regulation that covers the objective

<sup>2</sup> Y – Yes, activity that is taxonomy aligned with the relevant environmental objective; N – No, activity that is taxonomy eligible but not taxonomy aligned with the relevant environmental objective; N/EL – “not eligible”, activity not taxonomy eligible for the relevant environmental objective

<sup>3</sup> EL: “eligible”, activity taxonomy eligible for the respective objective; N/EL: “not eligible”, activity not taxonomy eligible for the respective objective

DNSH criteria (“do no significant harm”)										
Climate protection (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy aligned (A.1.) or taxonomy eligible (A.2.) sales revenue 2022 <sup>2</sup>	Category: enabling activity (20)	Category: transitional activity (21)	
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-



## CAPITAL EXPENDITURES (CAPEX)

Economic activities (1)	Code <sup>1</sup> (2)	Investments (capex) (3) in EUR thousand	Proportion of capex (4) %	Substantial contribution criteria						
				Climate protection (5) Y; N; N/EL <sup>2</sup>	Climate change adaptation (6) Y; N; N/EL <sup>2</sup>	Water (7) Y; N; N/EL <sup>2</sup>	Pollution (8) Y; N; N/EL <sup>2</sup>	Circular economy (9) Y; N; N/EL <sup>2</sup>	Biodiversity (10) Y; N; N/EL <sup>2</sup>	
<b>A. Taxonomy eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy aligned)</b>										
Capex for environ- mentally sustainable activities (taxonomy aligned) (A.1)		0.0	0.0%	-	-	-	-	-	-	-
of which enabling activity				-	-	-	-	-	-	-
of which transitional activity				-	-	-	-	-	-	-
<b>A.2 Taxonomy eligible but not environmentally sustainable activities (not taxonomy aligned)</b>										
				EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>
Transportation with motorcycles, passenger cars and light commercial vehicles	CCM 6.5	708.3	9.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
Transportation of goods by road	CCM 6.6	14.4	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	217.4	2.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
Capex for taxonomy eligible but not environmentally sustainable activities (not taxonomy aligned) (A.2)		940.1	12.3%	12.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capex for taxonomy eligible activities (A.1 + A.2)		940.1	12.3%	12.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>B. Taxonomy-non-eligible activities</b>										
Capex for taxonomy- non-eligible activities (B)		6,690.9	87.7%							
<b>Total (A+B)</b>		<b>7,631.0</b>	<b>100.0%</b>							

<sup>1</sup> The code represents the abbreviation of the relevant objective to which the economic activity can make a significant contribution (for example: CCM - Climate Change Mitigation) and the number of the section of the activity in the relevant Annex to the Taxonomy Regulation that covers the objective

<sup>2</sup> Y – Yes, activity that is taxonomy aligned with the relevant environmental objective; N – No, activity that is taxonomy eligible but not taxonomy aligned with the relevant environmental objective; N/EL – “not eligible”, activity not taxonomy eligible for the relevant environmental objective

<sup>3</sup> EL: “eligible”, activity taxonomy eligible for the respective objective; N/EL: “not eligible”, activity not taxonomy eligible for the respective objective



## OPERATING EXPENDITURES (OPEX)

Economic activities (1)	Code <sup>1</sup> (2)	Operating expenditures (opex) (3)	Proportion of capex (4)	Substantial contribution criteria						
				Climate protection (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	
		in EUR thousand	%	Y; N; N/EL <sup>2</sup>	Y; N; N/EL <sup>2</sup>	Y; N; N/EL <sup>2</sup>	Y; N; N/EL <sup>2</sup>	Y; N; N/EL <sup>2</sup>	Y; N; N/EL <sup>2</sup>	
<b>A. Taxonomy eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
Opex for environ- mentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0.0%	-	-	-	-	-	-	
of which enabling activity				-	-	-	-	-	-	
of which transitional activity				-	-	-	-	-	-	
<b>A.2 Taxonomy eligible but not environmentally sustainable activities (not taxonomy-aligned)</b>										
				EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	EL; N/EL <sup>3</sup>	
Opex for taxonomy eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Opex for taxonomy eligible activities (A.1 + A.2)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>B. Taxonomy-non-eligible activities</b>										
Opex for taxonomy- non-eligible activities (B)		1,619.3	100.0%							
<b>Total (A+B)</b>		<b>1,619.3</b>	<b>100.0%</b>							

<sup>1</sup> The code represents the abbreviation of the relevant objective to which the economic activity can make a significant contribution (for example: CCM - Climate Change Mitigation) and the number of the section of the activity in the relevant Annex to the Taxonomy Regulation that covers the objective

<sup>2</sup> Y – Yes, activity that is taxonomy aligned with the relevant environmental objective; N – No, activity that is taxonomy eligible but not taxonomy aligned with the relevant environmental objective; N/EL – “not eligible”, activity not taxonomy eligible for the relevant environmental objective

<sup>3</sup> EL: “eligible”, activity taxonomy eligible for the respective objective; N/EL: “not eligible”, activity not taxonomy eligible for the respective objective

DNSH criteria (“do no significant harm”)										
Climate protection (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy aligned (A.1.) or taxonomy eligible (A.2.) opex 2022 <sup>2</sup>	Category: enabling activity (20)	Category: transitional activity (21)	
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

