NON-FINANCIAL GROUP REPORT 2025

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A YEAR IN REVIEW

Key non-financial figures

Employees

742

employees

63%
Between 30 and 50 years old

21%
Under 30 years old

16%
Over 50 years old

Age distribution

79% vs 21%

women vs. men

64% vs 36%

women vs. men on top management level

68%

Employee satisfaction

0

incidents of discrimination registered

Services and clients

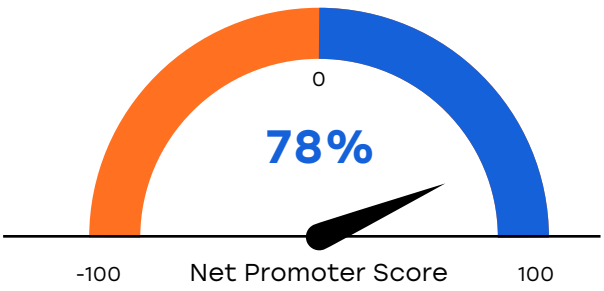
22,687 k€

B2C Annual recurring revenues

7,037 k€

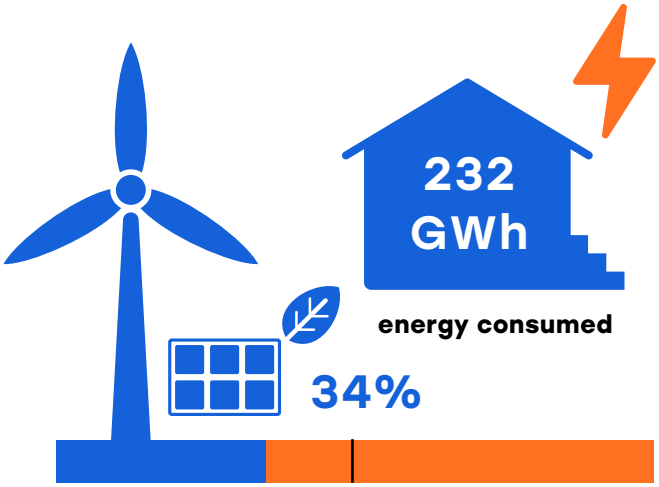
B2C Prepaid prolongations

Customer Satisfaction

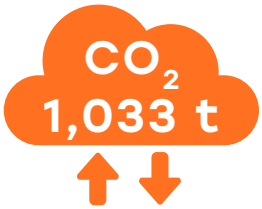


FamiCord
MORE THAN A STEM CELL BANK

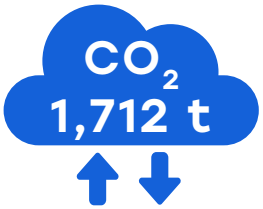
Environment



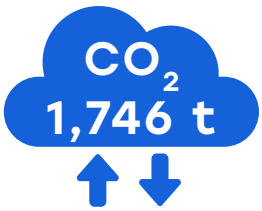
of renewable sources in total energy consumption



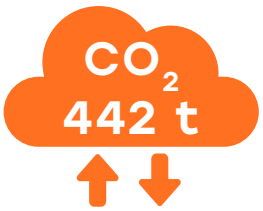
scope 1 GHG emissions



scope 2 GHG emissions – location based

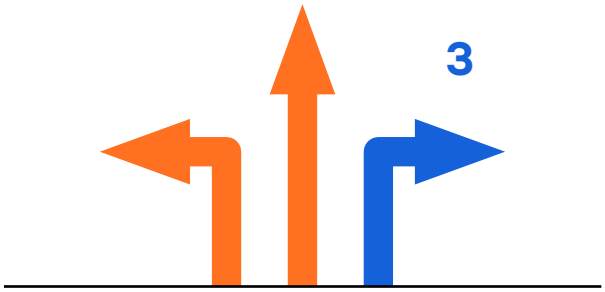


scope 2 GHG emissions – market-based



scope 3 GHG emissions

Business conduct



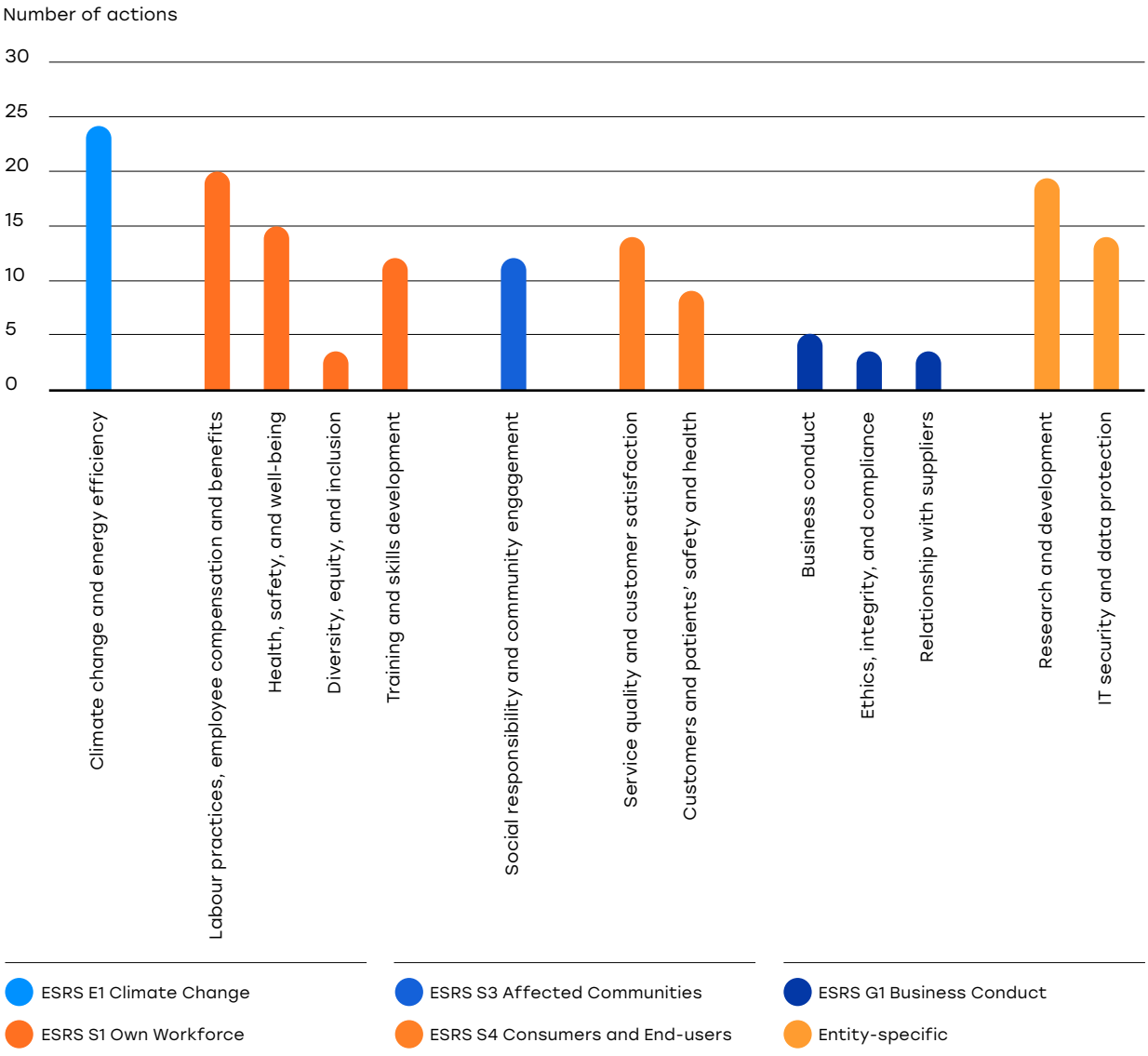
of new policies

cases of bribery and corruption registered

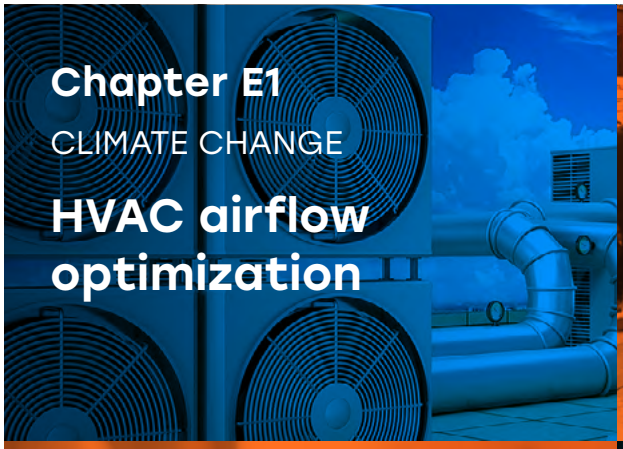
Actions highlighted

Throughout 2025, FamiCord Group subsidiaries progressed in the implementation of actions aligned with the Group's sustainability strategy and agenda. Approximately **150 individual actions** were carried out across the Group by different subsidiaries, addressing a broad range of environmental, social and governance topics, reflecting the Group's commitment to responsible and sustainable business practices. These actions addressed a diverse set of priorities, ranging from initiatives focused on **employees and workplace conditions, patients, customers** and **communities, business conduct** and **relationship with suppliers**, to actions related to **climate change and energy efficiency**, as well as **research and development** and **IT**-related areas. Together, they illustrate how sustainability considerations are being progressively integrated into day-to-day activities across the Group.

2025 FamiCord Group Actions



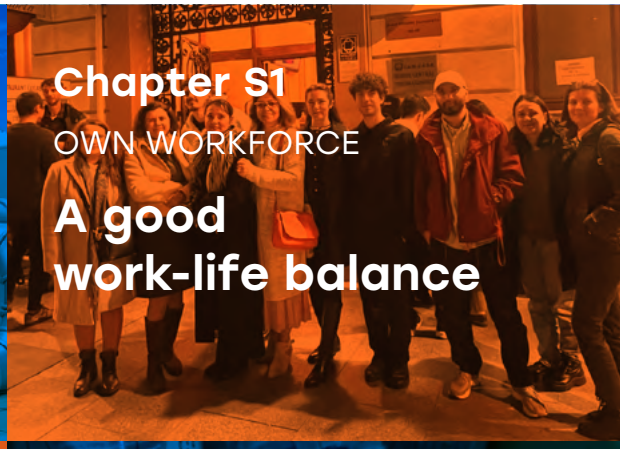
Many of these actions are described throughout the report within the thematic chapters and their respective action plans, where their scope, objectives, results and implementation status are further detailed. In addition, **7 actions have been selected and are highlighted throughout the chapters** for particular emphasis due to their significant impact on the Group - either because of their relevance, scope of application, or the meaningful positive outcomes they delivered.
These efforts demonstrate FamiCord's ongoing dedication to embedding sustainability throughout its operations and creating value for all stakeholders.



Chapter E1

CLIMATE CHANGE

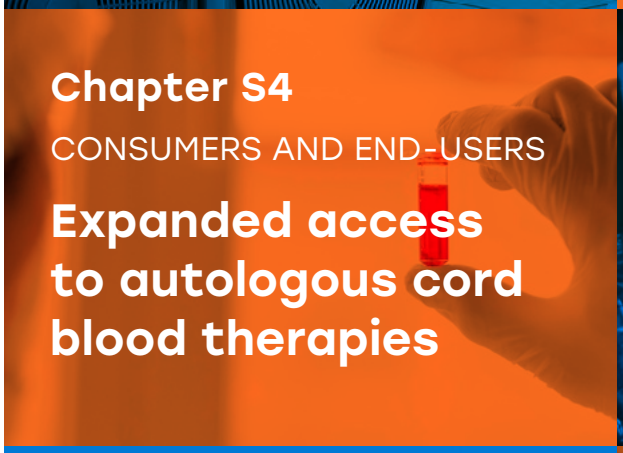
HVAC airflow optimization



Chapter S1

OWN WORKFORCE

A good work-life balance



Chapter S4

CONSUMERS AND END-USERS

Expanded access to autologous cord blood therapies

Chapter S4

CONSUMERS AND END-USERS

Community Partnership: Material Support Initiatives

Chapter G1

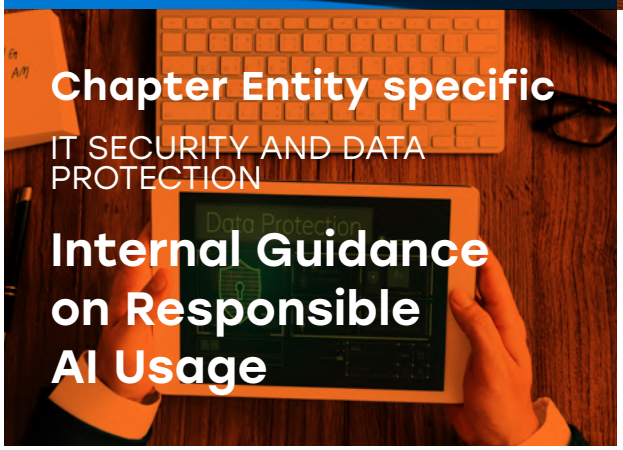
BUSINESS CONDUCT

Responsible supply chain management

Chapter Entity specific

RESEARCH AND DEVELOPMENT

REPAIR: development of innovative post-stroke therapies



Chapter Entity specific

IT SECURITY AND DATA PROTECTION

Internal Guidance on Responsible AI Usage

Sustainability at FamiCord

Our Sustainability Agenda

The **FamiCord Group's Sustainability 2030 Agenda: Advancing Healthcare Solutions Across Generations** defines the Group's structured approach to sustainability over the coming years. Rooted in FamiCord's core activity in stem cell treatment solutions, the Agenda reflects the long-term nature of the Group's business and the responsibility to consider both present and future impacts when shaping decisions, practices and investments.
Developed in 2025 following the completion of the Group's Double Materiality Assessment (DMA), the Agenda is informed by the identification of the most relevant environmental, social and governance topics for FamiCord and its stakeholders. The DMA results provided the basis for prioritisation, ensuring that the Agenda responds to the Group's material impacts, risks and opportunities.
FamiCord Group's Sustainability 2030 Agenda is structured around four strategic axes, inspired by the Group's signature - **"More than a stem cell bank"** - understood as a reflection of the Group's commitment to generating greater value for customers, society, and the healthcare sector. These axes group related sustainability material topics and provide a clear framework to guide actions, targets and decision-making across the organisation.
Aligned with the **United Nations (UN) 2030 Agenda for Sustainable Development**, FamiCord Agenda reflects the Group's ambition to generate positive outcomes for both current and future generations, recognizing that its actions - from innovation in healthcare to its sustainability performance - have a tangible impact on people's lives today, while also helping to shape a healthier, more resilient future. Through this Agenda, FamiCord aims to progressively integrate sustainability considerations into its operations, innovation processes and relationships, in line with its business context and long-term objectives.

More Value for the Environment

Optimizing resource use, improving waste management, and cutting energy consumption and emissions through efficiency, while addressing environmental impacts.

Topics
- Climate change and energy efficiency

More Value for our Customers and Communities

Fostering a strong social license by building trust with customers, patients, and communities through responsible practices, high service standards, and proactive engagement.

Topics
- Social responsibility and community engagement
- Service quality and customer satisfaction
- Customers and patients' safety and health

More Value for a Culture of Integrity and Innovation

Upholding high standards of ethics, transparency, and accountability in all business practices, while fostering responsible innovation through research and development, leading to new opportunities in stem cell treatment.

Topics
- Business conduct
- Ethics, integrity, and compliance
- Relationship with suppliers
- Research and development
- IT security and data protection

More Value for our People

Promoting a positive social impact by valuing our people through a safe, fair, and inclusive work environment, with a focus on well-being, work-life balance, professional growth, and equal opportunities for all.

Topics
- Labour practices, employee compensation and benefits
- Health, safety, and well-being
- Diversity, equity, and inclusion
- Training and skills development

Our Sustainability Roadmap and SDGs alignment

FamiCord's Sustainability 2030 Roadmap

To support the implementation of the Sustainability 2030 Agenda, the FamiCord Group has developed its **Sustainability 2030 Roadmap in 2025, which is currently under approval**. The Roadmap translates strategic priorities into a set of clearly stated commitments and measurable targets, which contribute to the **Sustainable Development Goals (SDGs)**, providing a practical framework to guide implementation over time and to support a consistent approach across the Group's subsidiaries. Through this Roadmap, FamiCord seeks to operationalize global sustainability principles within its business context, translating them into concrete corporate objectives, supported by defined actions. The Roadmap is scheduled to be officially launched in 2026, promoting a long-term approach to value creation, while contributing - within the scope of the Group's activities - to broader sustainable development objectives. As a management tool, the Sustainability 2030 Roadmap is not static. It is expected to evolve over time, reflecting changes in the Group's activities, regulatory context and external environment. Periodic reviews may therefore be undertaken to support continuous improvement and ongoing alignment with the Group's strategy and sustainability priorities.

The following commitments were identified as priorities to be adopted within each of the strategic axes:

Culture Of Integrity and Innovation

Commitments

- Foster internal alignment with the Group's mission and vision
- Promote a culture of integrity and responsibility
- Ensure supply chain resilience for critical materials
- Ensure robust data protection and cybersecurity systems

Customers and Communities

Commitments

- Expand access to stem cell preservation and therapies
- Foster trust through responsible, science-based marketing with families and healthcare professionals
- Ensure the highest standards of product and service quality

Our People

Commitments

- Promote employee satisfaction
- Promote physical and mental well-being
- Strengthen workforce qualification and adaptability
- Ensure equal career opportunities regardless of gender

Environment

Commitments

- Improvement of data collection and monitoring of Scope 1 and 2 emissions for the all group

FamiCord's contribution to the SDGs

The **SDGs** provide a common reference framework for addressing global sustainability challenges and for understanding how different actors can contribute to sustainable development objectives.
As part of the development of the Sustainability 2030 Agenda and Roadmap, FamiCord carried out an internal review of how its commitments relate to the SDGs. This analysis aimed to identify where the **Group's activities are aligned with and contribute to specific SDGs**, within the scope of its operations and value chain.

FamiCord has organised the SDGs to which it contributes into three levels of contribution, reflecting the nature and extent of the Group's influence:

Core: SDGs that are most closely associated with FamiCord's material topics, commitments and targets, representing areas where the Group's activities can generate the most direct, consistent, and measurable contributions.

Supportive: SDGs that are indirectly influenced by FamiCord's activities or supported through specific initiatives, practices or partnerships, and which remain relevant to the Group's sustainability priorities.

Other: SDGs that are addressed in a more complementary manner through broader initiatives, reflecting the extended positive effects of FamiCord's activities and partnerships.

This classification supports a structured understanding of how FamiCord's sustainability approach relates to the SDG framework, helping to prioritise those goals most closely connected to the Group's material impacts, risks and opportunities, while maintaining a holistic perspective on sustainable development.

SDG 3 (Good Health and Well-Being), **SDG 8** (Decent Work and Economic Growth) and **SDG 9** (Industry, Innovation and Infrastructure) have been identified as Core SDGs, reflecting the relevance of these goals to the Group's activities, particularly in the areas of healthcare solutions, workforce-related practices, sustainable infrastructures, research and innovation.
In addition, FamiCord's initiatives also support **SDG 5** (Gender Equality), **SDG 10** (Reduced Inequalities), **SDG 12** (Responsible Consumption and Production) and **SDG 13** (Climate Action). These goals are addressed through specific initiatives related to people management practices, adoption of sustainable practices and climate-related considerations.

Finally, recognising the interconnected nature of the 2030 Agenda, FamiCord has identified **SDG 4** (Quality Education), **SDG 7** (Affordable and Clean Energy), **SDG 16** (Peace, Justice and Strong Institutions) and **SDG 17** (Partnerships for the Goals) as Others SDGs to which the Group contributes in a more complementary manner, including training and skills development, energy-related initiatives, governance practices and collaboration with external partners.

General Information

ESRS 2 – General disclosures

BASIS FOR PREPARATION GENERAL BASIS FOR PREPARATION OF THE NON-FINANCIAL STATEMENTS (BP-1)

Scope of consolidation

FamiCord's non-financial Group statements (hereinafter referred to as the "non-financial statements") have been prepared on a consolidated basis and include the Group's subsidiaries. The reporting period is the financial year from January 1 to December 31, 2025. The scope of consolidation is the same as that of the financial statements (see Fundamentals of the Company and the Group, section Corporate structure and shareholdings, of the Combined management report), unless otherwise stated throughout the text **[BP-1_01; §5 a i | BP-1_02; §5 b i]**.

FamiCord used the appropriate mechanism under MAR in terms of disclosure of impending developments or matters in course of negotiation **[BP-1_06; §5 e]**.

Value chain

The non-financial statements cover the Group's upstream and downstream value chain as the related impacts, risks, and opportunities have been identified and assessed in the Double Materiality Assessment (DMA). Selected policies, actions, and targets extend to the Group's value chain, where relevant **[BP-1_04; §5 c]**.

External review

The non-financial statements were not subject to an external review besides support of experts hired by

DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

Time horizons

The time horizons adopted for the preparation of the non-financial statements are in line with those defined in ESRS. The time horizons are: short-term (<1 year), medium-term (from 1 to 5 years) and long-term (>5 years). **[BP-2_01; §9 a]**.

Value chain, sources of estimation and outcome uncertainty

Regarding the value chain, FamiCord presents scope 3 greenhouse gas emissions data in these non-financial statements. Additionally, there are data related to own operations that incorporate estimates and conversions, namely: Scope 1 and Scope 2 GHG emissions (E1-6) . There are inherent sources of estimation and uncertainty associated with this data. This uncertainty arises from the assumptions and factors used in the calculations, as well as data gaps (see Environmental Information, section E1-6) **[BP-2_03; §10 a | BP-2_04; §10 b | BP-2_05; §10 c]**.

Information on the estimates, where applicable, has been provided in context in the respective sections, in the methodological notes **[BP-2_07; §11 a | BP-2_08; §11 b i | BP-2_09; §11 b ii]**.

Comparative information

FamiCord provides comparative information where available for metrics relating to the previous reporting period (one year of historical data, as the preceding year corresponded to the first reporting period in orientation to the ESRS).

Changes in preparation or presentation of sustainability information

Overall, the metrics presented for the year 2025 have a broader scope, covering a wider range of geographies with available data. Apart from this, the only change compared to the previous year was an adjustment to the employee satisfaction survey calculation methodology. Further details are provided in the respective chapter **[BP-2_10; §13 a]**.

Reporting errors in prior periods

During the preparation of the 2025 non-financial statements, errors were identified in 2024 data related to the energy consumption for two of the Group's subsidiaries, which resulted in an understatement of total energy consumption (E1-5). Following a review of the underlying data, total energy consumption for the prior period was revised from 153,555 MWh to 265,628 MWh **[BP-2_13; §14a]**. This change is due to an error identified during the 2025 data collection process regarding electricity generation data associated with photovoltaic panels, as well as an incorrect interpretation, for one of the subsidiaries, of the consumption units, between MWh and kWh. The revised figures, including the updated 2024 emissions, are duly reflected in the comparative information presented in the current non-financial statements **[BP-2_13; §14b].**

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The report was prepared in accordance with the statutory requirements pursuant to § 315b and c in conjunction with § 289b to § 289e of the German Commercial Code (HGB), as well as the CSR Directive Implementation Act (CSR-RUG), the German regulation that transposes the EU's Non-Financial Reporting Directive (NFRD), Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, into German national law. With the approval, by the European Parliament, of the Omnibus I simplification package on December 16, 2025, FamiCord is no longer required to report in accordance to the Corporate Sustainability Reporting Directive (CSRD). The company decided, however to continue the work that was being performed and remains committed to its sustainability efforts **[BP-2_16; §15 | BP-2_17; §15]**.

No recognized framework was used in the preparation of this report.

These non-financial statements **were prepared in orientation to the European Sustainability Reporting Standards (ESRS)**, as defined in Commission Delegated Regulation EU 2023/2772 of 31 July 2023. This includes:

- Performance of the double materiality assessment in orientation to ESRS 1 - General Requirements.
- Structure of the report comprising the sections General Disclosures, Environment, Social, Governance, as well as the general presentation of policies, actions, targets and metrics in each chapter.
- Where possible, adhered to the structure of presenting information as outlined in ESRS 2 - General Disclosures, and the relevant topical standards.

As foreseen in the ESRS, it also includes the disclosures pursuant to Article 8 of Regulation EU 2020/852 of 18 June (hereinafter referred to as the "EU Taxonomy Regulation") – presented in Environmental Information – as well as a list of datapoints in cross-cutting and topical standards that derive from other EU legislation, according to Appendix B of ESRS 2 – presented in the Appendix of these non-financial statements.

The ESRS standards included in the non-financial statements cover the five sustainability aspects identified in the German Commercial Code as follows:

- Environmental matters – E1
- Employee matters – S1
- Social matters – S4
- Respect for human rights – S1-2, S1-3, S1-17
- Anti-corruption and bribery – G1.

In this year's non-financial statements, FamiCord aimed to provide the most comprehensive response possible to the ESRS requirements. In 2025, FamiCord performed a review of the materiality assessment and removed E5 - Resource Use and Circular Economy, as a material standard (see section IRO-1).
Additionally, data collection processes are still being refined across the Group's companies. While ESRS S3 – Affected Communities was identified as material through the double materiality assessment (see section IRO-1), it is not fully reported this year. Nevertheless some of the initiatives implemented under ESRS S4 – Consumers and End-Users also address community-related aspects. Where applicable, this has been explicitly identified within the report.

It is important to note that, although not reported this year, in the context of S3, several material impacts, risks and opportunities were identified during the double materiality assessment.

Regarding affected communities, FamiCord Group positively contributes to local well-being through various social responsibility initiatives (e.g., stem cells donation programmes, training and education, free services for people in urgent need of stem cells treatments). However, the high cost of services may pose a financial barrier for lower-income groups, potentially limiting access to treatments. While service costs may present a challenge for some, the Group remains committed to promoting accessibility to these treatments.

During 2025 FamiCord published an internal Diversity, Equity & Inclusion policy applicable to all subsidiaries. Moreover, FamiCord focused in developing the environment policy as well as supplier's policy. The roll out of these new policies is planned for 2026.

Incorporation by reference

FamiCord has adopted the "Incorporation by Reference" approach to enhance the narrative structure. The list of disclosure requirements incorporated by reference, along with their location in this report, can be found in Table 3 of the ESRS correspondence tables in the appendices **[BP-2_20; §16]**.

GOVERNANCE

THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES (GOV-1)

FamiCord is structured according to the traditional two tier management system of a German stock corporation. The Board of FamiCord consists of a Management Board, composed of four executive members and a Supervisory Board, which includes six non-executive members, five of whom are independent (83%) **[GOV-1_01; §21a | GOV-1_02; §21a | GOV-1_07; §21e]**. Among these ten members, two are a woman (20%) and eight are men (80%) **[GOV-1_05; §21d]**, representing a gender diversity ratio of 0.2 **[GOV-1_06; §21d]**.

Although no member specifically represents employees and other workers, FamiCord has workers representatives at its headquarters in Leipzig. These employees meet with the Management Board regularly to discuss information and decisions impacting on the workforce, including a wide range of social matters in accordance with §87 BetrVG **[GOV-1_03; §21b]**.

The information on the experience of the board members relevant to the sector, products, and geographic locations of the Group is presented below **[GOV-1_04; §21c]**.

Management Board in 2025

Jakub Baran:
Chief Executive Officer (CEO);

Jakub Baran graduated from the Wroclaw University of Technology in 1995 with a Master of Science in Electronics. He began his career at Hewlett-Packard, where he held various positions. In 2003, he moved to IBM as sales manager for the telecommunications market.
In 2005, he joined the board of PBKM, a company he was instrumental in founding. At PBKM, he was initially responsible for sales, finance and business development.
He was appointed CEO in 2009 and successfully took the company public in 2015.
Under his leadership, PBKM became the number 1 in Europe in stem cell banking for families. Jakub Baran has extensive experience in international expansion, M&A, strategy development and corporate management. Jakub Baran has been CEO of FamiCord AG since 22 March 2022.

Thomas Pfaadt:
Chief Financial Officer (CFO);

Thomas Pfaadt trained as a banker and studied business administration at Goethe University Frankfurt am Main and the University of Southampton. He began his career in M&A and corporate finance at PricewaterhouseCoopers and DZ Bank. He then took on management roles at two leading German companies in the healthcare sector, Asklepios Kliniken and MEDIAN Kliniken. In 2018, he became CFO and Managing Director at c-LEcta GmbH, a biotechnology company for enzyme products. Thomas Pfaadt has been CFO of FamiCord AG since 1 August 2024.

Dr. Cornelia Wittke-Kothe:
Chief Commercial Officer (CCO);

Dr. Cornelia Wittke-Kothe joined the FamiCord AG as Chief Commercial Officer (CCO) in July 2025. She has over 20 years of international leadership experience – including roles as CEO and President of Tweezerman International LLC in the USA, member of the management board at the Zwilling Beauty Group in Germany, President of the textile division at the biotech company Ecovative in the USA, startup founder, and consultant at McKinsey & Company. Until the end of 2024, she also served on advisory boards for companies such as Integrus Holdings, Tweezerman, and the Zwilling Beauty Group. She studied business administration at the University of Cologne, earned a doctorate in marketing, and completed additional training in the field of artificial intelligence.

Tomasz Baran
Chief Medical Officer (CMO)

Tomasz Baran received his doctorate from the Medical University in Lublin, Poland, in 1997. He has held various positions in the pharmaceutical industry, specializing in sales, marketing, business development and pharmacovigilance.
In 2008, he completed the Executive MBA program at the University of Quebec in Montreal. During his 13 years working for domestic and international companies, he gained expertise in various therapeutic areas. In 2010, he joined PBKM as Sales and Marketing Director. In 2012, he was appointed to the Management Board and has been Executive Vice President since 2020. Tomasz Baran has participated in international executive education programs and contributes to strategic projects of the Group. Tomasz Baran has been Member of Management Board of FamiCord AG since 22 March 2022 and CMO of FamiCord AG since March 2025.

Supervisory Board in 2025

Dr. Peter Greiner:
Chairman of the Supervisory Board
Supervisory Board;

Dr. Peter Greiner is a scientist and entrepreneur, focusing on fertility and stem-cell-therapies, with over 15 years of experience in the pharmaceutical industry. He is a biochemist by training and an award-winning professor for marketing and sales at Goethe Business School by choice.
Dr. Greiner started his career at Merck KgaA, Darmstadt, Germany, where he held roles of increasing responsibility in consulting, marketing, sales and R&D. His career has included key roles such as Director Business Unit Fertility, Endocrinology & General Medicine Germany, Head of the CEO Office at Merck Group, Regional Business Lead Fertility EMEA and Global Program Lead Fertility R&D. Before starting his own company, Dr. Greiner was Senior Vice President and Head of the Global Fertility Franchise at Merck Healthcare.

Dr. Greiner is fluent in German, English, and Spanish, and has lived and worked in various countries, including the USA, Colombia, Switzerland, and the UAE.

Dr. Tobias Silberzahn:
Deputy Chairman of the
Supervisory Board

Dr. Tobias Silberzahn is a trained biochemist and immunologist and has worked in the life sciences and healthcare space for more than 15 years. The focus areas of his work have been healthcare innovation and the digital transformation of healthcare. Currently, Tobias is working as an independent advisor and board member, for example as a Senior Fellow for BSt Gesundheit, a daughter organization of the Bertelsmann Foundation, where the focus of his work is on trustworthy online health information. In addition, he is working with the Grameen organization that was founded by Nobel Prize winner Muhammad Yunus: Tobias is a supervisory board member of Grameen Healthtech Limited and advisory board member of the Yunus Environment Hub. Furthermore, Tobias works with FH Europe Foundation as a Patient Ambassador and a member of the International Lipoprotein(a) Task Force, focusing on improving health and wellbeing for people affected by inherited lipid disorders.

Tobias holds a PhD in immunology from King's College London and a diploma in biochemistry from Eberhard-Karls-Universität Tübingen (Germany).

Frank Köhler:
Member of the
Supervisory Board;

Frank Köhler was born in Pforzheim, Germany, in 1964. Mr. Köhler graduated from the University in Stuttgart in 1996 with a degree in technical economics (techn. Dipl.- Kfm.). After his studies, he worked in different management positions in merchandising such as Loriot Design GmbH. In 2000, he joint Aroma Company, a distributor of high-end beauty and perfume products.In 2005, he became co-owner and Director of the company, renamed Aroma Company Köhler, Frank und Weckesser, Frank GbR. Mr. Köhler expanded this business and founded Aroma Beauty and co-founded Aroma Company GmbH in the following years. Both companies are developers of perfume brands and distributors of high-end beauty and perfume products to leading perfumeries and life-style shops throughout Europe. Mr. Köhler is an expert for branding and marketing in the luxury sector. Since 2017, he has also been managing director of the perfume brand HUMIECKI & GRAEF GmbH. He has been member of the Supervisory Board since the establishment of Shop Apotheke Europe N.V. in 2016 and was elected to the Supervisory Board of FamiCord AG by the 2017 Annual General Meeting.

Supervisory Board in 2025

Dr. Ursula Schütze-Kreilkamp:
Member of the Supervisory Board;

She has a doctorate in medicine, is a specialist in gynecology and midwifery, a specialist in psychological medicine. 14 years she worked as a practicing physician, therapist, coach and supervisor, and also as an assistant lecturer at the Clinical psychology at the University of Cologne. From 2012 to 2018, she was head of human resources and executive development at Deutsche Bahn. As Head of Human Resources Group Executives KFK, OFK 1 in the Strategy Division of Deutsche Bahn is she responsible for the support and development of top executives. Prior to that, from 2006 to 2012, she was with Rewe Group as head of HR and executive development from 2006 to 2012. She built up PE Holding and was significantly involved in the development of the HRD strategy. She also built up the Executive Development department and the Rewe Campus. From 1992 to 2006 she worked in her own practice and as a docent. In addition, she is a co-founding member of the RHAP state training institute for psychologists and medical professionals.

Konrad Miterski:
Member of the Supervisory Board;

Konrad Miterski graduated from the University of Economy in Katowice in 1996 with a degree in banking and finance and Advanced Management Program organized by IESE Business School. He started his career at ING Bank Śląski with positions in corporate and risk departments. In 2013 he joint Ferrum SA, steel pipes producer, where he became CEO. Since 2020, he has been Vice President and CFO of Herkules SA, one of the largest entities in Central and Eastern Europe, providing services in the field of crane rental. He is the independent member of the Supervisory Boards and audit committees in several companies listed on the Warsaw Stock Exchange including PBKM SA, where he was appointed as Vice Chairman of the Supervisory Board in 2017.

Paul Owsianowski:
Member of the Supervisory Board;

Paul Owsianowski is Partner of Active Ownership Capital S.à r.l and Active Ownership Corporation S.à r.l. (AOC). He has more than 10 years of investment experience and has held different board seats during this time. Mr Owsianowski holds a Master degree in Financial Mathematics (distinction) from Durham University and a German Diploma in International Business from Berlin School of Economics and Law.

He started his career with Evercore's M&A team in London where he worked on a variety of transactions as well as strategic advisory mandates, mostly in the healthcare and technology space. He then joined a London based technology focused private equity fund as part of the founding team where he was involved in a number of transactions in the IT services and software space. Mr Owsianowski is part of AOC since 2017.

The Supervisory Board, through its interdisciplinary Audit Committee, is responsible for risk monitoring. For this purpose, the Supervisory Board receives periodic information from the Management Board regarding all issues related to the Risk Management System that are relevant to the Group. In turn, the Management Board, elected by Supervisory Board by mandate, bears overall responsibility for an effective Risk Management System **[GOV-1_08; §22a | GOV-1_12; §22c ii]**.

The role of each individual and/or group of individuals responsible for the Risk Management System is described in the FamiCord Procedure on the organization, roles and responsibilities in Risk Management System **[GOV1_09; §22b]**. Within the Group Management Board, the CFO is responsible for the Risk Management System, for organizing risk management within the Group, including internal monitoring processes and proposing the Group Risk Management Officer. The CFO is also responsible for overseeing sustainability-related risks and opportunities **[GOV-1_08; §22a | GOV-1_10; §22c]**. The Group Risk Management Officer holds executive authority over the risk management system, reporting directly to the Management Board. This individual, along with the Group Risk Management Team, gathers information about the Group risks through the risk owners in each of the Group companies, guarantees the implementation of the risk management procedures and works together with the CFO who oversees the entire Risk Management System **[GOV-1_11; §22c i]**.

FamiCord's procedure regarding the organization, roles, and responsibilities within the risk management system is implemented across all Group companies, with General Managers ensuring its proper execution, including appointing those responsible for identifying impacts, risks, and opportunities in each area of activity. As risk owners, the General Managers update this information biannually in the Group's Risk management platform, which is managed by the Group Risk Management Officer and periodically monitored by the Management Board **[GOV-1_13; §22c iii]**.

On a monthly basis, the Management Board meets with the General Managers to monitor the overall performance of the Group, including the targets set for each company and the most relevant aspects of impacts, risks, and opportunities **[GOV-1_14; §22d]**.

Currently, there are no internal guidelines to determine the necessary sustainability skills and expertise for FamiCord Group. The CFO and member of the Management Board is actively participating and engaged in all the meetings and workshops done with the external advisors on sustainability matters as a process for the development of the main skills **[GOV-1_15; §23]**.

The Management Board, responsible for executing the strategy and overseeing integration of sustainability matters in the daily operations, rely on internal expertise as well as in the support by external advisors on sustainability.

In September 2025 the Group hired a ESG Specialist to oversee FamiCord sustainability initiatives **[GOV-1_16; §23a]**. The different members of the Management Board have different skills and different areas of expertise in such a way that they complement each other in the capacity of identifying and managing material impacts, risks and opportunities, namely in what relates to social and governance dimensions across the value chain. In terms of environmental dimension, the Management Board relies on the expertise of the ESG Specialist, as well as external advisors **[GOV-1_17; §23b]**.

Alongside their risk-related functions, both the Supervisory Board and the Management Board operate under established Rules of Procedure and oversee the Group's Code of Conduct. The Supervisory Board includes three committees – Audit, Personnel, and Remuneration – with their roles detailed in the Rules of Procedure available on the FamiCord Investor Relations website **[G1.GOV-1_02; §5b]**. The Management Board is also responsible for business conduct, approving the internal Code of Conduct, and managing the Group's impacts, risks, and opportunities **[G1.GOV-1_01; §5a]**. General Managers of each Group company ensure compliance, identify and report risks, and maintain direct communication with the Management Board through monthly and exceptional meetings as needed **[GOV-1_12; §22c ii]**.

INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES (GOV-2)

At FamiCord there is still no regular and systematic procedure for informing the Management Board of all the sustainability matters on a regular basis. In 2025, the CFO of the Group, as the responsible Management Board member for sustainability, participated in the regular meetings with the ESG specialist and external advisors, following the status of sustainability topics, as well as drafting the sustainability Agenda and Roadmap for 2025-2030 **[GOV-2_01; §26a | GOV-2_03; §26c]**.

The FamiCord Risk Management System was reviewed in 2025 to better reflect the identified sustainability material risks and opportunities that are evaluated by the Group's subsidiairies on a regular basis. This ensures that they are monitored on a more detailed level by the General Managers in each company of FamiCord Group, that are responsible to report according to the existing Risk Management System during the monthly meetings with the Management Board **[GOV-2_02; §26b | GOV-2_04; AR6]**. Similarly, the integration of material topics into the Group's strategy and the definition of specific targets will be completed in 2026 **[GOV-2_03; §26c]**.

INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE INCENTIVE SCHEMES (GOV-3)

Currently, FamiCord Group does not have sustainability related performance incentive schemes applicable to members of the administrative, management and supervisory bodies **[GOV-3_01; §29]**.

STATEMENT ON DUE DILIGENCE (GOV-4)

For information on the statement on due diligence, please refer to the ESRS correspondence tables (Table 4) in the appendices **[GOV-4_01; §30/§32]**.

RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING (GOV-5)

In 2025 FamiCord strengthen its internal management of sustainability matters by internalizing a new position for ESG Specialist who is coordinating all the process of data collection and data integrity as a source of information for internal decisions as well as for the reporting process. By taking this initiative, the Group was capable of gathering more complete and accurate information from all subsidiaries on sustainability topics. Continuous improvement on this topic is expected in the coming year with the continuity of the measures in place to mitigate any risks related to sustainability reporting process **[GOV-5_03; §36c]**.

STRATEGY

STRATEGY, BUSINESS MODEL AND VALUE CHAIN (SBM-1)

Key elements of the Organisation's general strategy that relate to or affect sustainability matters

The core business of the FamiCord Group is the cryopreservation of stem cells from perinatal tissues, for clinical applications when stem cell treatment is needed. In this area of activity, the Group provides expectant parents with the possibility of storing, for long periods of time, the umbilical cord blood and umbilical cord tissue samples collected at the birth of the child. During 2025, the FamiCord Group extended the offer of placental tissue cryopreservation in Portugal, through its laboratory in Cantanhede **[SBM-1_01; §40a i]**.

In addition to the cryopreservation services, the FamiCord Group also offers to the customers other services to support future treatments, such as transplant assistance plans, as well as diagnostic platforms, specifically in genetic testing and others **[SBM-1_01; §40a i]**.

In the Hungarian market, the Group maintains a leading position in the field of sperm banking, offering these services not only for autologous purposes, meaning for the sole use of the owner of the gametes, but also from donations for distribution to clinics performing fertilization treatments **[SBM-1_01; §40a i]**.

In parallel the FamiCord Group is also focused on bringing new stem cell therapies to the market, dedicating small part of its activity to research and development, as well as manufacturing of drugs for cell-based therapies. Some of the therapies developed within the FamiCord Group are being applied in patients under experimental treatment regulated procedures, such as clinical trials and hospital exemption procedures **[SBM1_01; §40a i]**.

Under the scope of the manufacturing of drugs for cell-based therapies, FamiCord launched in 2025 a new brand - bramble.bio - focused in the activity as CDMO (Contract Development and Manufacturing Organization). The mission of bramble.bio is to bring FamiCord's expertise in cell manipulation, storage and banking to the market, for GMP cell therapies outside of our stem cell bank capabilities, and to develop the necessary tools required to bring cell therapies to our client's patients in an effective, safe and timely manner **[SBM1_01; §40a i]**.

The FamiCord Group is represented, as a stem cells bank, in 36 countries across Europe and the Middle East, either directly or through partners. The Group holds 15 laboratories in 11 countries, aiming to provide a service of proximity and deliver the best quality possible for its customers and end-users **[SBM-1_02; §40a ii]**.

By the end of 2025, the Group had 742 employees, mostly in geographical areas of Poland, Germany, Portugal, Spain, Turkey and Hungary (see more information in Chapter Social Information, section S1-6) **[SBM-1_03; §40a iii]**.

Business model and value chain

FamiCord focuses on the collection, preparation and storage of umbilical cord blood and umbilical cord tissue, as well as other perinatal tissues, for stem cells treatments across the world. The stem cells that the Group distributes and/or manufactures are used in medical treatments that may be either a standard therapy or an advanced therapy still under development in clinical trials. Furthermore, the Group provides diagnostic tools and is developing a new business area as a Contract Development & Manufacturing Organization (CDMO), which will lead the Group to become a reference partner for healthcare professionals and organizations in the development of their own treatments and therapeutic products in the field of cell and gene therapy **[SBM-1_25; §42]**.

The inputs for the Group's activity are mainly the samples that are collected at the birth of the child. For this the Group needs to engage with the best practices available for the safe collection of the samples and with the necessary quality. Hospitals performing the delivery of the babies are the Group's partners in guaranteeing this important input, being one of the relevant stakeholders with whom FamiCord engages periodically.
Also, for the services provided by the Group, it is necessary to guarantee quality materials and reagents from its suppliers, as well as quality supporting services from its subcontractors. Extremely relevant for FamiCord's operations are also its business partners, who engage directly with the parents and the collection sites in some countries where the FamiCord Group is not directly present, providing FamiCord's laboratory services to these families **[SBM-1_26; §42a]**.
The main outcome of FamiCord's activity is the treatments performed with the products that are stored and/or manufactured by the Group. This is the main goal of storing the cells and tissues collected at birth and the ultimate benefit for its customers and for the health care professionals treating their own patients. By providing access to an increased number of stem cells treatments and developing new business areas, namely in the field of CDMO activity, FamiCord is increasing the value proposition for other stakeholders such as its shareholders, suppliers and investors **[SBM-1_27; §42b]**.

Further information on the business model can be found in Fundamentals of the Company and the Group, section Business model, of the Combined Management Report.

To achieve its goals, FamiCord counts on different stakeholders in its value chain **[SBM-1_25; §42 | SBM1_28; §42c]**:

- **Upstream Value Chain:** Suppliers of material and reagents for laboratory procedures; hospitals performing the collection of the biological samples; donors of biological material; logistics companies transporting the biological samples from the collection site to the Group's laboratories; subcontractors supporting its operations, such as IT providers, organizations developing clinical trials and research institutions **[SBM-1_25; §42 | SBM-1_28; §42c]**.

- **Own Operations:** FamiCord's employees; workers from its suppliers and/or subcontractors; FamiCord´s shareholders, the Supervisory Board and the Management Board. Within its own operations FamiCord receives the biological materials collected at birth, tests and processes them according to the quality standards established for each type of cells and tissues, stores the products obtained for therapeutic use in cryopreservation containers and finally distributes them for treatment when the need arises. The Group also counts on its scientific, medical, customer care and marketing teams, to deliver the most reliable, clear and complete information about stem cells, either to the future parents and to the healthcare professionals performing the collection and also those performing the application of the stem cells **[SBM-1_25; §42 | SBM-1_28; §42c]**.

- **Downstream Value Chain:** FamiCord's clients, namely the parents or legal guardians of the children from whom the biological samples were collected; the users of the distributed stem cells, who may be the donor of the cells and tissues or a compatible person, usually family related; suppliers and subcontractors, namely those involved with resources outflow procedures, the clinics and hospitals performing the stem cells treatment and the logistics companies transporting the biological material from the Group's laboratories to the treatment center **[SBM-1_25; §42 | SBM-1_28; §42c].**

Sustainability-related information

FamiCord aims to empower families and healthcare professionals with secure, accessible and advanced healthcare solutions, enhancing the health and quality of life of its customers. The trust and credibility that FamiCord has built over the years is one of FamiCord Group's main values and, for that, it has professionals dedicated to collecting and providing reliable scientific information about its products and services. The Group is actively partnering with the scientific and medical fields to enlarge the available treatment options for its customers **[SBM-1_21; §40e | SBM-1_22; §40 f].**

FamiCord is proud to have achieved, in 2025, more than 8,000 patients treated with stem cells (or advanced therapy medicinal products (ATMP) based on stem-cells) provided by its laboratories. To ensure the best possible quality in its products and services, FamiCord operates 15 own laboratories in 11 different countries. All its laboratories operate according to the quality standards for its activities, either with international accreditation certificates for cells and tissues storage and/or manufacturing of stem cell-based medicines or by following internal quality standards established at the Group level **[SBM1_21; §40e | SBM-1_22; §40 f].**

Within its mission of providing accessible healthcare solutions to families, FamiCord managed to implement, in Poland, through its central laboratory in Warsaw, an approved experimental therapy using autologous cord blood for children with cerebral palsy and autism. This will make this option available in Europe in a more affordable way and with less effort for families that would normally need to travel to other continents, such as North America **[SBM-1_21; §40e | SBM-1_22; §40 f].**

All these achievements are possible thanks to a strong, resilient and committed team, as the Group's employees are at the base of FamiCord's strategy. FamiCord Group has a team of more than 700 professionals who are committed and motivated with FamiCord's purpose, working daily to make it possible **[SBM-1_21; §40e | SBM1_22; §40 f]**.

At FamiCord, the value of its employees and what they enable the Group to achieve is recognized by promoting a culture of mutual respect and dialogue. Within the Group's companies, the level of employee satisfaction is monitored and the growth of those who stand out within the teams is promoted. The Group promotes its employees' well-being through dedicated initiatives such as flexible working hours, sports and physical exercise, medical appointments, health insurance, and group meetings **[SBM-1_21; §40e | SBM-1_22; §40 f]**.

The main challenge for the FamiCord Group is to increase the use of the stored cells and tissues, delivering more treatment options, enhancing the lives of more and more families and thereby increasing the Group's value for its several stakeholders. At the same time, the Group aims to provide its services in an accessible way, increasing the number of families with additional treatment opportunities while avoiding additional and unnecessary negative impacts on the environment. To achieve this, the Group aims to establish a sustainability agenda and roadmap for the coming years, applicable across all its companies, using 2025 as a starting point **[SBM1_23; §40g]**.

Revenues

In 2025, the Group generated total revenues amounting to 88,172,755 EUR **[SBM-1_06; §40b]**. The Group has no revenue from the fossil fuel sector **[SBM-1_09, §40d i]**, chemicals production **[SBM-1_15, §40d ii]**, controversial weapons **[SBM-1_17, §40d iii]** or cultivation and production of tobacco **[SBM-1_19, §40d iv]**.

Revenues **[SBM-1_06; §40b]**	**2024**	**2025**
Total revenue (EUR thousand)	82,184	88,173

The following information is incorporated by reference to other parts of the Combined management report:

- Characteristics of the undertaking's employees: ESRS 2 SBM-1, §40a iii: Chapter Social information, S1, section S1-6
- Business model: ESRS 2 SBM-1, §42 – Fundamentals of the Company and the Group, section Business model.

Interests and views of stakeholders (SBM-2)

The FamiCord Group interacts with several stakeholder groups, both internal and external. The perspectives, needs and expectations of its stakeholders are highly relevant to the Group, as they may affect its activities either positively or negatively. It is of utmost importance for FamiCord to be trusted by its stakeholders, especially given the sensitive nature of its field of operation – the health sector **[SBM-2_01; §45a]**.

As a result of the stakeholder mapping exercise carried out during the Double Materiality Assessment (DMA) conducted in 2024 and revised in 2025, twelve stakeholder groups were identified: Employees, Customers, Healthcare Community, Shareholders, Regulatory Organizations, Financial Institutions, Partners, Suppliers & Subcontractors, Management Board, Supervisory Board, Multipliers and General Society (which includes local communities) **[SBM-2_03; §45a i]**.

In this analysis, the Group aimed to reassess, rename, and/or identify new stakeholder groups, incorporating contributions from a core Sustainability team comprising members from different FamiCord Group companies. This internal discussion also led to the identification of differentiated levels of relevance among the stakeholder groups, with the employees, customers, the healthcare community and shareholders being recognized as key stakeholders. These key groups represent those in which FamiCord concentrates its efforts and engages more actively and closely.

The communication and engagement methods vary depending on the stakeholder group. FamiCord Group strives to ensure that the channels used, as well as their frequency, are appropriate to meet both the Group's needs and those of its stakeholders **[SBM-2_01; §45a]**.

With each key stakeholder group, FamiCord interacts periodically to share information about its activities and to receive feedback from diverse perspectives. This ability to gather feedback and gain insight into how stakeholders perceive the Group is essential for improving its services and products, better addressing the needs of customers, delivering expected value to shareholders and the healthcare community, and, most importantly, fostering a strong, positive, and innovative corporate culture. This culture aims to ensure that employees feel engaged with FamiCord's purpose and are motivated to grow alongside the Group **[SBM-2_01; §45a | SBM-2_02; §45a i | SBM-2_03; §45a ii]**.

During the engagement process conducted as part of the 2024 DMA process, both internal and external stakeholders were involved. Stakeholders' perspectives on the sustainability topics deemed relevant for FamiCord were assessed through an online questionnaire, while workshops involving internal subject matter experts within the Group were held to assess the impacts, risks and opportunities (IRO) identified within each of FamiCord's sustainability topics. The questionnaire responses served as informative input, allowing the Group to validate whether its material IRO align with stakeholders' views and expectations **[SBM-2_07; §45b]**.

The results from the internal workshops and from the stakeholders' questionnaire were shared with FamiCord's Management Board via email and through a dedicated meeting between the Management Board members and the Sustainability team **[SBM-2_12; §45d]**.

Stakeholder group	**How engagement is organized** **[SBM-2_04; §45a iii]**	**Purpose of stakeholder engagement** **[SBM-2_05; §45a iv]**	**How outcome of stakeholder engagement is taken into account by the Organization** **[SBM-2_06; §45a v]**
Employees	Engagement with employees occurs across the Group, within each of the Group's companies, through several different initiatives. One of the main engagement initiatives aimed at assessing employees' needs and views, which is consistently implemented across all FamiCord Group companies, is the annual satisfaction questionnaire. Besides this formal engagement moment, engagement with this group includes: • Newsletters • Periodic meetings (e.g. townhall meetings, feedback meetings and team building activities, depending on the companies/ departments) The Group does not have a centralized channel for reporting irregularities; however, such mechanisms are in place at the company level for PBKM and FamiCord. At the Group headquarters there is also a workers council who meet periodically with the FamiCord Management Board.	Proper engagement with employees is highly relevant for FamiCord, as they provide valuable insights into daily operations and offer improvement suggestions. This group of stakeholders has significant interest and influence over the Group's activities and is critical to the successful implementation of its strategy and the achievement of its goals.	Besides the regular meetings with the workers council at FamiCord AG, the annual satisfaction questionnaire results are shared with the FamiCord Management Board, which is responsible for establishing targets regarding global satisfaction and defining necessary measures for improvement, either globally or locally in a specific geography. The employee satisfaction target is one of the performance indicators shared across all companies within the Group and may influence the bonuses of general managers.

Stakeholder group	How engagement is organized	Purpose of stakeholder engagement	How outcome of stakeholder engagement is taken into account by the Organization
	[SBM-2_04; §45a iii]	**[SBM-2_05; §45a iv]**	**[SBM-2_06; §45a v]**
Customers	Within this group, different sub-groups are included: **Potential clients**, referring to prospective parents that could benefit from the storage of the stem cells collected at the birth of their child. For this group, the ways of engaging are: • Digital channels • Events for pregnant women • Outbound contacts • Articles/publicity in Media • Hospitals/Birth Preparation Centers **Clients of the cryopreservation service**, referring to parents/legal guardians who decided to store their child's stem cells collected at birth and for that celebrated a storage contract with FamiCord. For this group, engagement is carried out in the following ways: • Digital channels • Newsletter for clients • Phone calls • Article/publicity in Media • Client satisfaction questionnaire **Recipients of the stored stem cells**, referring to end-users of the therapeutic products stored and/or manufactured by FamiCord. In this case, engagement is primarily related to the treatment and the several moments of interaction with the patient or his representative, before and after treatment through the company's Patient Navigator (when available), and/or the customer service and the medical director. Engagement methods may include phone calls, emails and in-person meetings.	Regarding potential clients, this group is usually the first point of contact with the company in relation to its services and products. The prospective parents may have never heard about the possibility of storing their child's stem cells and need to be educated about it, or they may have already been informed and are in the process of making a decision and choosing the stem cells bank to provide the service. It is important for FamiCord to understand the views and perspectives of the new generations, especially regarding sustainability matters, as these generations tend to be more sensitive to such topics. The clients of the cryopreservation service represent a group with high level of interest and influence in FamiCord's activity. They have already interacted with the company in several moments, may have complaints, suggestions or compliments and can potentially become FamiCord's ambassadors and advocates for family and friends. Therefore, it is of extreme importance for FamiCord to engage periodically with this group of stakeholders, not only to assess their satisfaction and needs, but also to keep them informed about the sector and the Group's achievements. Finally, in terms of the end-users of the products, this group is the most critical and sensitive. They have experienced all stages of the service and may have additional perspectives and inputs about it. Moreover, and most importantly, they are the reason for FamiCord's existence. FamiCord works every day to improve the life of people in need of a stem cells treatment and interactions with these stakeholders may occur in life-saving moments, making it crucial to understand how FamiCord's activities are impacting them.	The outcomes of the several points of interaction with these stakeholders are shared periodically through meetings between the commercial teams and the general managers in each company. The general managers are responsible for sharing these outcomes with the management team, especially if there are deviations that may pose a risk to the company, or, conversely, improvements that constitute an opportunity. In terms of client satisfaction, this is a performance indicator evaluated through NPS (Net Promoter Score), both pre- and post-sales, across the Group. It is evaluated quarterly, and the results are shared by each company with the Management Board in the monthly KPI follow-up meetings. In the case of complaints, they are managed by each general manager in the respective companies and shared with FamiCord Management Board in case of a larger risk or deviation with significant impact on the Group's activity and/or reputation.

Stakeholder group	**How engagement is organized** **[SBM-2_04; §45a iii]**	**Purpose of stakeholder engagement** **[SBM-2_05; §45a iv]**	**How outcome of stakeholder engagement is taken into account by the Organization** **[SBM-2_06; §45a v]**
Shareholders	Engagement with shareholders is promoted by the Management Board and Supervisory Board of FamiCord, particularly during: • Regular management meetings • General assembly of shareholders.	This group has high interest, power, and influence in FamiCord's activities and they need to be kept informed about the Group's performance and strategy.	The Management Board of FamiCord is responsible for integrating any changes or decisions resulting from interactions with shareholders into the Group's strategy and procedures.
Healthcare Community	**Hospitals** • Training sessions on sample collection • Regular visits to the main hospitals • Celebration of agreements for samples collection • Semi-annual communication of collection results **Clinical centers** • Contacts in case of treatment of a client • Celebration of agreements **Healthcare professionals** • Newsletter • Regular visits to doctors and midwives • Annual event for midwives • Presence in congresses with booths and/or talks	• FamiCord's activity depends on the collection sites • Stakeholders in this group have low interest but high influence capacity • Clinical centers must feel confidence over the products FamiCord may supply to them • Advocates are important to keep engaged and satisfied • Opponents may get different perspectives from FamiCord's activity • Both have a certain degree of influence and may have little to no interest	The information collected from these stakeholders is brought into the Group and shared with the general managers in each company. The outcomes of these interactions may lead to changes and improvements in internal procedures.
Regulatory Organizations	**Legislators:** • Authorizations/ Licenses requests • Inspections • Reply to notifications • Annual activity reports (if applicable) • Certification bodies: • Annual audits • Reply to audits reports/ document requests	The legislators are considered a group of stakeholders with high power and influence, but low interest in the Group's activities. It is crucial for FamiCord to understand their perspectives and expectations. The certification bodies are focused on ensuring compliance with the highest quality standards, which aligns with FamiCord's interests.	The outcomes of the i nteractions with both legislators and certification bodies, particularly the outcomes of inspections and audits, are analyzed within the Group's quality management system, contributing for continuous improvement of products and services.
Financial Institutions	**Banks:** • Bank accounts management • issuing bank guarantees • Annual financial report • Semi-annual balance sheet (if applicable) • Loans negotiation **Insurance institutions:** • Insurance negotiation • Risk evaluation • Reporting events	Financial institutions, in general, are interested in having their clients compliant with ESG and the FamiCord Group is interested in being well rated.	Receiving feedback and partnering with these institutions may allow FamiCord to improve its own corporate management systems, but also to make investments that create value for the future for different stakeholders.

Stakeholder group	**How engagement is organized**	**Purpose of stakeholder engagement**	**How outcome of stakeholder engagement is taken into account by the Organization**
	[SBM-2_04; §45a iii]	**[SBM-2_05; §45a iv]**	**[SBM-2_06; §45a v]**
Partners	**Commercial Partners:** • Visits to partners • Training of partners personnel • Sharing information related to sales performance **Trading Partners:** • Contracts • Training • Reports on the services provided • Visits to partners and/or visits from partners to the company **Research Institutions & Scientific Institutes:** • Establishing partnerships • Developing projects • Reporting conclusions	The commercial partners of FamiCord, as representatives of the brand, must be aligned and engaged with all specifications of the products and services provided by FamiCord, being interested in improving their own performance. Trading partners are interested in contracting quality service and quality products from FamiCord to better serve their own customers. On the other hand, FamiCord is interested in keeping these B2B clients satisfied. Research and Scientific institutions are interested in developing their own R&D projects and they support FamiCord on its own mission to increase access to stem cells treatments.	Feedback from commercial partners helps FamiCord to understand the expectations and perceptions of families who may become customers of FamiCord's products and services, contributing to continuous improvement. Trading partners challenge FamiCord to enhance its value proposition through new and/ or improved services and products and contribute to expanding FamiCord's presence both within and outside Europe. Similarly, research partners help increase FamiCord's value proposition through the development of innovative products in the field of cell and gene therapy.
Suppliers & Subcontractors	• Contracts/Orders • Supplier qualification and delivery evaluation • Annual communication of supplier performance	This group has interest and influence capacity over FamiCord's activity and business continuity. Moreover, they will have to cooperate with FamiCord to ensure compliance with ESG requirements.	Suppliers and subcontractors play a crucial role in the company's activities, both upstream and downstream in the value chain. The careful selection of suppliers, along with close engagement with these stakeholders, is key for delivering quality products and services, as well as ensuring the continuity of operations.
Management Board	• Monthly follow-up meetings (minimum) • Annual townhall meetings • Emails with relevant information • Newsletters	This group of stakholders has high interest and power over the companies' activity. They must be kept informed, as they are responsible for the decision-making process.	Besides the FamiCord Management Board, most of the subsidiaries have a board of directors working alongside the Management Board to deliver the best value for different stakeholders and to comply with their expectations. Effective engagement between these bodies and FamiCord's stakeholders leads to better decisions and creates more positive impacts and opportunities.

Stakeholder group	**How engagement is organized** **[SBM-2_04; §45a iii]**	**Purpose of stakeholder engagement** **[SBM-2_05; §45a iv]**	**How outcome of stakeholder engagement is taken into account by the Organization** **[SBM-2_06; §45a v]**
Supervisory Board	• Regular meetings with the Management Board to review the company's development and important decisions. • Exchange of information via calls, video-calls and e-mails.	This group of stakeholders has high interest and power over the companies' activity. They must be kept informed and supervise the activities.	The Supervisory Board engages with the Management Board and with external stakeholders such as investors, financial institutions and the media. The Supervisory Board, including the Audit Committee and the Remuneration Committee, monitors the management and ensures that the strategy and financial performance are in line with the interests of the shareholders. They are the ultimate responsible for compliance and decision-making processes.
Multipliers	**Media:** • Press releases • Publicity • Interviews/articles • Presence on TV/radio **Analysts:** • Conference calls • One-on-one meetings	The Media has the capacity to influence FamiCord's activity and brand reputation and is interested in following ESG topics within their country. Analysts may influence FamiCord's compliance goals and help the Group achieve a high corporate rating.	FamiCord views these stakeholders as a voice to the outside, providing indirect representation. These are indirect vehicles for communicating FamiCord's activities and achievements.
General Society (including local communities)	**Local Communities:** • Digital channels • Emails with relevant information • Social responsibility projects in the community • Presence at local events **NGOs (Patients and Industry Associations):** • Annual society meetings • Congresses • Newsletters	Local communities have interest and expectations regarding compliance with EGS and the impact of the Group's activity locally. NGOs may act as advocates or opponents with varying degrees of influence over the Group's activity.	Interacting with these stakeholders periodically enables FamiCord to better understand the needs and expectations of the communities it integrates and also to share how its activity can positively impact society.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (SBM-3)

In 2023, the FamiCord Group conducted its first DMA in accordance with the CSR-RUG directive. In 2024, in preparation for the CSRD reporting obligations and in orientation to the European Sustainability Reporting Standards (ESRS), the previous DMA was revised and redone. This process incorporated insights from the 2023 exercise, as well as benchmarking analyses and stakeholders' views and perspectives on sustainability topics, gathered through questionnaires and internal workshops. While most of the sustainability topics identified as material in 2023 remained material in 2024, the two assessments are not fully comparable. As a result, the Group considers 2024 the first year of FamiCord's implementation of the DMA under the CSRD.
In 2025, FamiCord reviewed the DMA and concluded that E5 - Resource Use and Circular Economy is not material to the Group **[SBM-3_11; §48g]**.

As a result of the DMA process, updated in 2025, a total of 42 material Impacts, Risks and Opportunities (IRO) were identified and consolidated into 13 material topics, as outlined in the following table. These topics are categorized by ESG area (environmental, social and governance) and assigned to the respective materiality dimension based on the final assessment.

Results of the Double Materiality Assessment [SBM-3_12; §48h]

Impact materiality	Financial materiality	Double materiality
Diversity, equity, and inclusion (S1)		Climate change and energy efficiency (E1)
Social responsibility and community engagement (S3/S4)		Labor practices, employee compensation and benefits (S1)
Ethics, integrity, and compliance (G1)		Health, safety, and well-being (S1)
		Training and skills development (S1)
		Service quality and customer satisfaction (S4)
		Customers and patients' safety and health (S4)
		Business conduct (G1)
		Relationship with suppliers (G1)
		Research and development*
		IT security and data protection*

	Environmental topic
	Social topic
	Governance topic

Legend: **ESRS Topical Standards:** E1 - Climate Change; S1 - Own Workforce; S2 - Workers in the Value Chain; S3 - Affected Communities; S4 – Consumers and end-users; G1 - Business Conduct
* Entity-specific disclosures

Material impacts

After completing the DMA process, updated in 2025, (see section IRO-1), the FamiCord Group ended up with a list of 22 material impacts, which are further detailed throughout the non-financial statements under the corresponding topical standards. Most of the material impacts are located in the Group's own operations and affect all geographies, though several also occur downstream in the value chain due to the nature of the Group's activities **[SBM-3_01; §48a | SBM-3_07; §48c iv]**.

FamiCord provides services and therapeutic products aimed at improving the life and health conditions of the people who may benefit from stem cells treatments. Additionally, the Group focuses on enabling healthcare professionals to access advanced therapeutic products in a more affordable and sustainable way. These activities may generate both positive and negative impacts, particularly in areas such as consumer and end-user health and safety, IT security and data protection - given the sensitive personal data processed -, social responsibility and community engagement, ethics and integrity, research and development (R&D) and several impacts related to FamiCord Group's employees. Regarding environmental impacts, the most significant are related to CO2 emissions **[SBM-3_01; §48a | SBM-3_04; §48c i]**.

The material impacts identified are fully aligned with the Group's business model and strategy. In the laboratories of the FamiCord Group, therapeutic products for cell and gene therapies are prepared, tested, stored and manufactured. These products are released and distributed upon request to hospitals and clinics that perform these treatments. To achieve its vision and execute the strategy behind it, the Group prioritizes the well-being, training and safety of its employees, as they are fundamental to overcome the negative impacts and leverage on the positive ones. Additionally, the Group is committed to improving the health and safety of its consumers and end-users when they access its services and products. It also fosters a strong corporate culture based on ethics and integrity throughout its operations. Innovation is also a strategic pillar for the Group, so it has a dedicated R&D activity to improve and develop its own products and methodologies. Furthermore, the Group aims to be a partner to other organizations, leveraging its internal capacities to support them in launching new and innovative therapies through its CDMO activities **[SBM3_05; §48c ii]**.

Material risks and opportunities

In terms of material risks and opportunities, the outcome of the DMA resulted in 12 risks and 8 opportunities. Of these 20, only 1 is related to the environment, while 8 are related to social dimension, which is not surprising, as the Group's activities are more influenced by the social dimension than by the environmental one. Within the social dimension, most of the risks and opportunities relate to the Group's own workforce. From the governance dimension, 11 risks and opportunities were identified as material, with 3 of them related to the entity-specific topic of research and development and 3 related to the entity-specif topic of IT security and data protection. The majority of the risks and opportunities are financial, with reputational risks and opportunities coming second in terms of magnitude. The material risks and opportunities are further detailed throughout the nonfinancial statements under the corresponding topical standards **[SBM-3_02; §48a]**.

Effects of material impacts, risks and opportunities on business model, strategy and value chain

In the short-term, the operations are not being affected by the material IRO identified during the DMA exercise, as they are aligned with the Group's business model and strategy. These IRO have already been addressed and awareness has been raised among the Management Board of FamiCord regarding them. Nonetheless, in 2025 the Group developed a strategy designed to mitigate impacts and risks, as well as to take advantage of the opportunities identified **[SBM-3_03; §48b | SBM-3_10; §48f]**.

Financial effects of material risks and opportunities

The Group has not yet established a direct link between the material risks and opportunities identified and the financial statements **[SBM-3_08; §48d]**.

The following information is incorporated by reference to other parts of the non-financial statements, specifically the sections of the topical standards:

- Description of the material IRO resulting from the materiality assessment: ESRS 2, §48 a.
- Expected time horizons of material impacts: ESRS 2, §48 c iii.
- Specification of the impacts, risks and opportunities covered by ESRS Disclosure Requirements: ESRS 2, §48 h.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

As previously explained (see section SBM-3), a first DMA process was conducted in 2023. However, since this exercise was carried out in accordance with the CSR-RUG directive, as part of the Group's preparation for this year's non-financial statements, a new DMA process was conducted in 2024, in line with the CSRD requirements and EFRAG's Implementation Guidance – Materiality Analysis. In 2025, the DMA was revisited with a specific focus on the re-evaluation of the IRO related to ESRS E5 – Resource Use and Circular Economy. During this review, the same assessment criteria applied in the 2024 DMA process were used; however, the classification of these IRO was revised and adjusted to better reflect the Group's operational reality. This reassessment resulted in the determination that this topic is not material to the Group.

ESRS E5 – Resource Use and Circular Economy is not considered material because FamiCord operates in a highly regulated sector, where resource use is already tightly controlled and monitored under established quality, biosafety, and ethical frameworks. Raw materials and consumables are specialized and used in small quantities, with strict protocols for handling, reuse, and disposal. Furthermore, there are no significant dependencies on scarce or critical raw materials, nor are there substantial opportunities to apply large-scale circularity principles typical of manufacturing sectors. In addition, there is currently no existing or expected regulation specifically addressing the flow of materials used by FamiCord. Given these characteristics, resource use and circular economy aspects do not represent a material impact, risk, or opportunity for the Group **[IRO-1_15; §53h]**.

The 2024 DMA process comprised three main stages: A. Understanding the context; B. Identification of IRO and assessment; and C. Determination of material IRO. Various forms of stakeholder engagement, both internal and external, were integrated throughout each stage of the process **[IRO-1_01; §53a | IRO-1_02; §53b | IRO-1_05; §53b iii | IRO-1_07; §53c]**.

The DMA covered all ESRS standards, using the same methodology and criteria to determine, identify, and assess the IRO within each topical standard.

A. Understanding the context

FamiCord's activities and business model

To understand the context of FamiCord, the following key elements were considered:

- FamiCord's business model;
- The activities, products/services, and geographies in which FamiCord operates;
- FamiCord's relevant legal and regulatory framework;
- FamiCord's value chain, including nature and type of business relationships.

In addition to the internal analysis, global trends and industry benchmarking were utilized to further understand FamiCord's context. Additionally, several meetings were held with FamiCord's sustainability team and internal experts to enrich the analysis.

Knowledge of the Group's activities and value chain enabled the identification of impacts across its own operations, as well as its upstream and downstream value chain, considering not only the Group's activities but also its business relationships in all geographies **[IRO-1_03; §53b i | IRO-1_04; §53b ii]**.

Stakeholder mapping

As part of the context analysis, a stakeholder mapping exercise was also conducted with the FamiCord sustainability team to review and prioritize FamiCord's stakeholder groups. The starting point for this mapping exercise was the stakeholder groups identified in the Group's 2023 Annual Report. Throughout the process, it was ensured that **[IRO-1_05; §53b iii]**:

- The most relevant stakeholders were identified and later included in the engagement process;
- The engagement would encompass a diversity of perspectives provided by different stakeholder groups;
- The prioritization of stakeholder groups was aligned with the current reality of FamiCord.

B. Identification of Impacts, Risks and Opportunities

The identification of IRO began with the selection of the most relevant sustainability topics for FamiCord, conducted in collaboration with its sustainability team. The evaluation of each topic's relevance was based on a comprehensive understanding of FamiCord's context, including its activities, business model, and the results from the 2023 DMA exercise **[IRO-1_14; §53g]**.

The topics associated with the ESRS topical standards served as the starting point but were not the only source of information. The relevant sustainability topics were identified from three main sources **[IRO-1_14; §53g]**:

- ESRS Standards (ESRS 1 – AR16, considering the full list of topics, sub-topics, and sub-sub-topics);
- Benchmarking analysis of peer companies;
- FamiCord's previous DMA.

Following the identification of the most relevant sustainability topics (19 topics), the respective IRO across FamiCord's own operations and value chain were identified. In addition to the sources of information listed above, inputs from FamiCord's sustainability team and subject matter experts who participated in the validation and IRO's assessment workshops were also considered **[IRO-1_14; §53g]**.

The impacts, dependencies, and relationships within the value chain were analyzed as potential sources of risks and opportunities **[IRO-1_08; §53c i]**.

As a result of this stage, 54 impacts, 39 risks, and 15 opportunities were identified as of 108, forming the basis for further assessment and analysis in subsequent steps.

C. Assessment and determination of material Impacts, Risks and Opportunities

Stakeholder engagement

During this stage, both internal and external stakeholders were involved. The consultation process considered the representativeness of different companies within the Group and the various geographies where FamiCord operates. Two types of engagement were conducted **[IRO-1_05; §53b iii]:**

- An online questionnaire was widely distributed to relevant internal and external stakeholders to evaluate the relevance of each topic based on their perception of FamiCord's potential impacts in the environment and society – this was done at the topic level.
- Internal workshops were held to assess the impact and financial materiality of the IRO previously identified within each sustainability topic – this was done at the IRO level.

The questionnaires were sent to selected stakeholders based on criteria defined during the stakeholder mapping. The results were used as an additional source of qualitative information for the materiality assessment.

For the internal workshops (conducted online), internal experts from different areas within the Group companies were involved to provide insights and assess the materiality of the IRO. Each participant had the opportunity to discuss and make a qualitative assessment of each IRO, in group, followed by an individual quantitative assessment.

After these workshops have been conducted, and following recommendations from the external verifier, identified IRO were reviewed by the project team and reassessed by subject matter experts, based on updated criteria. When more than one expert was involved in the assessment of IRO for a specific topic, their evaluations were discussed and agreed among them to ensure that the representativeness and knowledge of all experts involved were considered. The results were then calibrated and validated by FamiCord's sustainability team.

In total, 28 internal experts participated in the IRO assessment and 649 stakeholders responded to the questionnaire.

Criteria for assessment of Impacts, Risks and Opportunities

The assessment of the impact and financial materiality of the IRO was based on the criteria defined in the EFRAG IG 1 – Materiality Assessment – Implementation Guidance. This was performed using an Excel tool, customized by the external consultancy team.

For the assessment of impacts, the following criteria were used:

IRO typology	Severity (average)			Likelihood
	Scope	Scale	Irremediable Character	
Actual positive impact	x	x		
Actual negative impact	x	x	x	
Potential positive impact	x	x		x
Potential negative impact	x	x	x	x

For actual negative impacts, materiality was based on the severity (scale, scope and irremediable character) of the impact, while for positive impacts, it was based on the scale and scope. For potential impacts, materiality also includes consideration of their likelihood. Each potential impact assessed was also mapped onto the relevant time horizon. All impacts were assessed in terms of their location in the value chain.

For the assessment of risks and opportunities, the following criteria were used:

IRO typology	Magnitude (maximum)					Likelihood
	Regulatory	Reputational	Financial	Market	Business continuity	
Risks	x	x	x	x	x	x
Opportunities	x	x	x	x	x	x

For each risk or opportunity, all five subcriteria – regulatory, reputational, financial, business continuity, and market – could be evaluated (if applicable) separately to facilitate richer discussions among subject matter experts. By default, the overall magnitude reflected the highest evaluation among the individual subcriteria, but experts could review and adjust this assessment as appropriate. Each risk and opportunity assessed was also mapped onto the relevant time horizon **[IRO-1_09; §53c ii]**.

Heat maps with thresholds were used to determine the materiality of the IRO. On a scale of 1 to 25, those scoring above 12 were considered material, while those below 6 were deemed non-material. IRO with scores between 6 and 12 were subject to further discussion and validation during calibration sessions **[IRO-1_06; §53b iv]**. According to the EFRAG guidelines, in the case of a potential negative human rights impact, the severity of the impact takes precedence over its likelihood. In these cases, the thresholds were adjusted accordingly.

The calibration sessions were attended by FamiCord's sustainability team, who have a broad understanding of the Group's business and ESG areas. The results were subsequently presented to the Management Board for validation **[IRO-1_11; §53d]**.

Results and conclusions

Double materiality results from the combination of impact materiality and financial materiality. A topic meets the double materiality criteria if it is material from an impact perspective, a financial perspective, or both. As a result of the 2024 DMA process and the revision performed in 2025, the following outcomes were identified:

- 22 material impacts;
- 12 material risks;
- 8 material opportunities;
- 13 material topics.

The FamiCord Risk Management System was reviewed in 2025 to better reflect the outputs of the DMA and a strategy was also designed to mitigate impacts and risks, as well as to pursue identified opportunities **[IRO-1_12; §53e | IRO-1_13; §53f]**.

The correspondence of the 13 material topics and the ESRS topical standards can be found in the table below.

Dimension	ESRS Topical Standards	Material topic
Environmental	ESRS E1 – Climate change	Climate change and energy efficiency
	ESRS E2 – Pollution	Not material
	ESRS E3 – Water and marine resources	Not material
	ESRS E4 – Biodiversity and ecosystems	Not material
	ESRS E5 – Resource use and circular economy	Not material
Social	ESRS S1 – Own workforce	Labour practices, employee compensation and benefits
		Health, safety, and well-being
		Diversity, equity, and inclusion
		Training and skills development
	ESRS S2 – Workers in the value chain	Not material
	ESRS S3 – Affected communities	Social responsibility and community engagement
	ESRS S4 – Consumers and end-users	Customers and patients' safety and health
		Service quality and customer satisfaction
		Social responsibility and community engagement
Governance	ESRS G1 – Business conduct	Business conduct
		Ethics, integrity, and compliance
		Relationship with suppliers
	Entity specific	Research and Development
		IT security and data protection_

It is worth noting that regarding standards E2 – Pollution, E3 – Water and marine resources, E4 – Biodiversity and ecosystems, ESRS E5 – Resource use and circular economy and S2 – Workers in the value chain, IRO were identified and assessed, however, they scored below materiality threshold.

DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT (IRO-2)

The materiality of the information was determined on the basis of the material IRO resulting from the Group's DMA. After identifying the material topical standards, materiality was assessed at the level of the disclosure requirements and datapoints. The materiality assessment process and the use of thresholds are described in the previous section (IRO-1) **[IRO-2_13; §59].**

For information on disclosure requirements in ESRS covered by these non-financial statements **[IRO-2_02; §56]**, as well as the list of datapoints in crosscutting and topical standards that derive from other EU legislation **[IRO-2_01; §56]**, please refer to the ESRS correspondence tables (Table 1 and Table 2, respectively) in the appendices.

Environmental Information

EU Taxonomy

INTRODUCTION

In the context of increased focus on environmental sustainability issues, framed within the United Nations' 2030 agenda and the Paris Agreement on climate change, the European Union developed its own action plan for sustainability. The main objective of the action plan is the reorientation of capital flows toward sustainable investments. In the execution of this ambition, the approval of the EU Taxonomy by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 emerged as a central element in the development of environmental sustainability.

This instrument allows the transition of sustainability information from mostly subjective assessments to a classification of economic activities based on scientific technical criteria, aiming at qualifying each activity as environmentally sustainable or not, thus allowing an effective comparison between activities and companies. It is more than just a step towards eliminating greenwashing; it represents an entirely new system with significant impacts on how economic agents are evaluated and funded.

This legal framework does not impose any obligation to comply with the technical criteria for qualifying an activity as sustainable, but it requires some companies - such as FamiCord - to disclose whether their activities align with these criteria and to determine the total proportion of the company's alignment or sustainability.

GENERAL OPERATIONAL FRAMEWORK

The general mechanics of the taxonomy are based on the definition of the following six major environmental objectives:

a) Climate change mitigation;

b) Climate change adaptation;

c) The sustainable use and protection of water and marine resources;

d) The transition to a circular economy;

e) Pollution prevention and control, and

f) The protection and restoration of biodiversity and ecosystems.

The alignment or sustainability of activities depends on the simultaneous verification of three factors:

(i) The "Substantial Contribution" of the activity to at least one of the six environmental objectives;

(ii) The inexistence of "Significant Harm" caused by the activity to the remaining five environmental objectives (The "Do No Significant Harm" or "DNSH"), and

(iii) The company's respect for Minimum Safeguards.

The first two factors must be assessed based on specific technical criteria for each activity in relation to the environmental objective it aims to contribute to.

The third factor depends on the existence of procedures that ensure the company's alignment with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights established in the eight fundamental conventions identified in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights.

As the alignment verification can only take place for activities for which technical criteria are available, there is a preliminary step to this verification which consists of determining Eligibility - activities without available technical criteria are not eligible for the taxonomy.

POSITIONING OF FAMICORD

The main activity of FamiCord is not eligible for the Taxonomy, which considerably affects the company's strategic positioning with respect to this instrument.

The European construct of this taxonomy mechanism has a progressive dynamic for including and evolving the technical criteria of various economic activities. Prioritization was given to certain activities with a higher impact on the climate transition process, leading to the exclusion, to date, of FamiCord's main activity.

Nonetheless, because some secondary or complementary activities can be considered, an assessment was made of these activities, and the results are presented here, referring to the fiscal year 2025.

Similar to the report for fiscal year 2024, in the cases where eligibility is possible, there is no alignment for this exercise.

TURNOVER, CAPEX, AND OPEX

The assessment of alignment or sustainability for each activity is binary: activities are either aligned or not aligned. The Taxonomy information system, however, is more ambitious and requires the overall status of the company's various activities to be projected into a global alignment proportion.

This proportion is determined using three distinct weighting factors from a consolidated perspective: Turnover, CapEx, and OpEx.

The Turnover and CapEx considered for the quantitative information correspond to the same indicators used in the financial statements, which were calculated on the basis of International Financial Reporting Standards (IFRS). Therefore, the denominator is 88,172,755 EUR for Turnover and 2,482,613 EUR for CapEx.

For OpEx, a more restrictive concept resulting from applicable legislation is used. It includes direct non-capitalised costs that relate to research and development, building renovation measures, shortterm lease, maintenance and repair, and any other direct expenditure related with the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continuous and effective functioning of such assets. A total amount of 6,661,049 EUR was considered for the OpEx denominator.

ELIGIBILITY

Full understanding of eligibility depends on integrating the activity (i) within the relevant environmental objective and (ii) the filter resulting from each of the three mentioned KPIs. In the first case, because eligibility is always viewed in terms of a specific objective for which an activity may contribute. In the second case, because not all activities are relevant for all the company's KPIs, and because, for CapEx and OpEx, there are special cases where alignment is possible even if the company's activity is not eligible or is eligible but not aligned.

One case that may be relevant to FamiCord, involves the acquisition from third parties of output from their aligned activities, which accounts as aligned CapEx, even if these assets are integrated by FamiCord into non-eligible or non-aligned activities. These cases are marked as "Type C_CapEx."

Within the scope of Turnover, similar to previous year, only one activity was considered, the "Manufacture of medicinal products", which is eligible for the Pollution Prevention and Control objective and respects to an independent economic activity within FamiCord's overall operations.

Within the scope of CapEx, only one activity was found relevant: Manufacture of electrical and electronic equipment. This activity is a "Type C" CapEx eligible for the 'transition to a circular economy' objective.

In comparison to previous year's report, three activities that are eligible to the Climate Change Mitigation and Adaptation objectives are now considered not relevant as no investment was made by FamiCord Group during the fiscal year of 2025. These activities are:

a) Transport by motorbikes, passenger cars, and light commercial vehicles;

b) Acquisition and ownership of buildings;

c) Freight transport services by road;

Five different activities were included for the OpEx KPI:

a) Transport by motorbikes, passenger cars and light commercial vehicles;

b) Freight transport services by road;

c) Acquisition and ownership of buildings;

d) Repair, refurbishment and remanufacturing, and

e) Manufacture of medicinal products.

The first three are eligible both to the Climate Change Mitigation and Adaptation objectives, 'Repair, refurbishment and remanufacturing' is eligible for the 'transition to a circular economy' objective and the 'Manufacture of medicinal products' for the objective of 'Pollution Prevention and Control'.

The eligibility ratios were calculated using the proportion of the KPI eligibility for the fiscal year (numerator) in relation to the total amount of the KPI for the same fiscal year (denominator). This resulted in eligibility ratios of 31% for Turnover, 60.9% for CapEx and 100% for OpEx.

Regarding the category "Manufacture of electrical and electronic equipment – Type C", similar to previous year's report, it was determined that this investment was relevant and appropriate to disclose under taxonomy-eligible activities, even though the associated operations are not yet taxonomy-aligned.

ALIGNMENT

There is no alignment to report for the fiscal year 2025. Alignment depends on verifying technical criteria which involves various complexities for the activities in question. In some cases, this is due to demanding criteria for assets and activities predating the taxonomy itself, and in others, due to challenges in obtaining data that would confirm compliance with an acceptable level of confidence. This situation is particularly noticeable in some cases of "Do No Significant Harm" verification, such as concerning Pollution Prevention and Control.

Considering a significant review process of Taxonomy Regulation is underway as part of the European Commission's Omnibus initiative, and that the primary activity is not eligible, FamiCord's alignment efforts will depend on strategic choices that can only be made once there is a greater visibility on the taxonomy's evolution.

REPORTING PROCESS

For the fiscal year of 2025, FamiCord took into consideration the exercise performed in the previous reporting period and the final list of activities considered eligible activities for all environmental objectives and according to any of the three relevant KPIs.

This list was reviewed with the conclusion that there were no additonal activities to be included, neither activities to be removed from the list of elegibility.

The corresponding values for each KPI were determined by the financial area.

ADDITIONAL INFORMATION

1. There was no need to apply any procedures to avoid double-counting, considering the distinct nature of the various activities and the categories used in constructing the quantitative tables.

2. There are no CapEx Plans relevant for taxonomy.

3. The road freight transport services considered are only those carried out by FamiCord itself and not those subcontracted with third parties. The latter only have relevance in non-relevant OpEx for taxonomy purposes.

4. The determination of OpEx for “Repair, refurbishment, and remanufacturing” was done by, firstly, compiling all amounts associated with the OpEx definition as presented in “TURNOVER, CAPEX and OPEX” and, afterward, allocating them to the each category, including “Repair, Refurbishment and remanufacturing.

5. FamiCord does not have activities related to fossil gas or nuclear energy that need to be reported under Annex XII of Regulation (EU) 2021/2178, as evidenced in the attached tables.

DISCLAIMER

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

TURNOVER

Economic Activities	Code	Turnover	Proportion of turnover year 2025	Substantial contribution criteria: Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity
		in €	%	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	**0**	**0%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Of which enabling	-	-	-	-	-	-	-	-	-
Of which transitional	-	-	-	-	-	-	-	-	-
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Manufacture of medicinal products	PPC 1.2	2,748,587	3.1%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,748,587	3.1%	0%	0%	0%	2,748,587	o%	0%
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		**2,748,587**	**3.1%**	**0%**	**0%**	**0%**	**2,748,587**	**0%**	**0%**
B. Taxonomy-non-eligible activities									
Turnover of Taxonomy-non-eligible activities		**85,424,167**	**96.9%**						
Total (A + B)		**88,172,755**	**100%**						

	DNSH criteria ("Do No Significant Harm")									
	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) Turnover year 2024	Category enabling activity	Category transitional activity
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	C	T
	-	**-**	**-**	**-**	**-**		**-**	**0%**	**-**	**-**
	-	-	-	-	-	-	-	-	C	-
	-	-	-	-	-	-	-	-	-	T
	-	-	-	-	-	-	-	1.2%	-	-
	-	-	-	-	-	-	-	1.2%	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**1.2%**	**-**	**-**

CAPITAL EXPENDITURES (CAPEX)

				Substantial contribution criteria					
Economic Activities	Code	Capex	Proportion of turnover year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity
		in €	%	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0%**	**-**	**-**	**-**	**-**	**-**	**-**
Of which enabling	-	-	-	-	-	-	-	-	-
Of which transitional	-	-	-	-	-	-	-	-	-
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5; CCA 6.5	-	0%	EL	EL	N/EL	N/EL	N/EL	N/EL
Freight transport services by road	CCM 6.6; CCA 6.6	-	0%	EL	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7; CCA 7.7	-	0%	EL	EL	N/EL	N/EL	N/EL	N/EL
Manufacture of electrical and electronic equipment – Type C	CE 1.2	1,512,162	60.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**1,512,162**	**60.9%**	**0%**	**0%**	**0%**	**0%**	**1,512,162**	**0%**
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		**1,512,162**	**60.9%**	**0%**	**0%**	**0%**	**0%**	**1,512,162**	**0%**
B. Taxonomy-non-eligible activities									
CapEx of Taxonomy- non-eligible activities		970,451	39.1%						
Total (A + B)		**2,482,613**	**100%**						

	DNSH criteria ("Do No Significant Harm")									
	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) Turnover year 2024	Category enabling activity	Category transitional activity
	Y; N; EL/N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	C	T
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**-**	**-**
	-	-	-	-	-	-	-	-	-	C	-
	-	-	-	-	-	-	-	-	-	-	T
	-	-	-	-	-	-	-	-	18.3%	-	-
	-	-	-	-	-	-	-	-	0%	-	-
	-	-	-	-	-	-	-	-	22.2%	-	-
	-	-	-	-	-	-	-	-	43.2%	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**83.7%**	**-**	**-**
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**83.7%**	**-**	**-**

OPERATING EXPENDITURES (OPEX)

				Substantial contribution criteria					
Economic Activities	Code	Opex	Proportion of turnover year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity
		in €	%	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL	Y; N; EL/N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0%**	**-**	**-**	**-**	**-**	**-**	**-**
Of which enabling		-	-						
Of which transitional		-	-						
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5; CCA 6.5	430,839	6%	EL	EL	N/EL	N/EL	N/EL	N/EL
Freight transport services by road	CCM 6.6; CCA 6.6	2,699,515	41%	EL	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7; CCA 7.7	1,081,780	16%	EL	EL	N/EL	N/EL	N/EL	N/EL
Repair, refurbishment and remanufacturing	CE 5.1	2,304,605	35%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Manufacture of medicinal products	PPC 1.2	144,310	2%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Opex of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomyaligned activities) (A.2)		**6,661,049**	**100%**	**4,212,134**	**4,212,134**	**0%**	**144,310**	**2,304,605**	**0%**
A. Opex of Taxonomy-eligible activities (A.1 + A.2)		**6,661,049**	**100%**	**4,212,134**	**4,212,134**	**0%**	**144,310**	**2,304,605**	**0%**
B. Taxonomy-non-eligible activities									
Opex of Taxonomy-non-eligibleactivities		-	0%						
Total (A + B)		**6,661,049**	**100%**						

	DNSH criteria ("Do No Significant Harm")									
	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) Turnover year 2024	Category enabling activity	Category transitional activity
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	C	T
	-	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**-**	**-**
	-	-	-	-	-	-	-	-	C	-
	-	-	-	-	-	-	-	-	-	T
	-	-	-	-	-	-	-	5%	-	-
	-	-	-	-	-	-	-	44%	-	-
	-	-	-	-	-	-	-	10%	-	-
	-	-	-	-	-	-	-	39%	-	-
	-	-	-	-	-	-	-	2%	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**100%**	**-**	**-**
	-	**-**	**-**	**-**	**-**	**-**	**-**	**100%**	**-**	**-**

E1 – Climate Change

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (ESRS 2-SBM-3)

As part of its DMA, the FamiCord Group has identified three material impacts, and one material risk related to climate change.

The negative impact of indirect energy emissions (Scope 2) arises from the high electricity consumption in offices, production laboratories, and cell and tissue banks **[I-002]**, which is essential for maintaining cryopreservation processes. Additionally, there is a negative impact from indirect emissions in the value chain (Scope 3), resulting from the logistics of transporting biological samples, employee commuting, and the procurement of goods and services, all of which contribute to GHG emissions across the supply chain **[I-003]**.

On the other hand, the Group plans on taking further steps to mitigate these impacts by promoting energy efficiency. The implementation of measures to reduce energy consumption and optimize processes brings a positive impact **[I-004]**, minimizing both emissions and operational costs in a broader scope given the geographical distribution of the Group.

During the DMA, the FamiCord Group identified and assessed a range of climate-related risks, including both physical and transition risks. These include the risk of inadequate adaptation measures, more stringent GHG regulations, operational disruptions due to extreme climatic events, potential energy supply constraints, and rising fossil fuel prices. These risks were evaluated in terms of their potential effects on FamiCord's activities, according to their magnitude and likelihood. At present, most of the identified risks were deemed not material due to the nature of the Group's activities, centered around controlled laboratory and cryogenic storage environments with limited exposure to external physical climate events. Also, the existence of several laboratories that can work as backups for each other further mitigates operational risks.

One material risk was identified in relation to the increasing cost of fossil fuels, which represents a risk that could financially impact on the Group **[RO-005]** due to its reliance on energy-intensive processes such as cryopreservation and laboratory operations. This is a medium-term transition risk linked to a potential increase in energy prices due to changes toward renewable energy sources, changes in the regulation of the sector with higher taxation for fossil sources, and the transition to new technologies **[E1.SBM-3_01; §18]**.

The assessment of the resilience of the Group's strategy and business model in relation to climate change has not yet been conducted for the FamiCord Group **[E1. SBM- 3_02; §19 a]**. However, at this stage, no significant short-term climate-related risks have been identified that would materially affect the Group's business model.
The table below presents the four climate-related IRO of the FamiCord Group, detailing their respective time horizons, location within the value chain, and associated subtheme.

Description	**Impact, Risk or Opportunity**	**Time horizon**	**Value chain location**	**Sub-topic or related sub-sub-topic**
[SBM-3_01; §48 a | SBM-3_02; §48 a]	**[SBM-3_01; §48 a| SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a | SBM-3_02; §48 a]**	
climate change				
I-002 Contribution to climate change due to the emission of GHGs generated indirectly – Scope 2 (energy consumption in offices, production laboratories and cell and tissue banks).	Negative impact	–	Own operations	Climate change mitigation

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a | SBM-3_02; §48 a]	**[SBM-3_01; §48 a| SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a | SBM-3_02; §48 a]**	
climate change				
I-003 Contribution to climate change due to the emission of GHGs generated indirectly – Scope 3 (purchased goods and services; upstream/downstream leased assets; upstream/downstream transportation and distribution; employee commuting; etc).	Negative impact	–	Upstream, Own operations, Downstream	Climate change mitigation
I-004 Reduction of overall energy consumption and associated GHGs emissions through promotion of energy efficiency (increased employee awareness, process optimization, equipment replacement, etc.).	Positive impact	Medium-term (1 to 5 years)	Own operations	Energy
RO-005 Increasing energy prices for fossil fuels which could pose a risk for FamiCord due to its reliance on energy-dependent processes like cryopreservation and laboratory operations.	Risk	Medium-term (1 to 5 years)	–	Energy

Note: For actual material impacts there is no associated time horizon

TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION (E1-1)

At this stage, the Group has not yet formalised a climate change transition plan, as it intends to conduct a more comprehensive analysis to establish its strategy related to climate change. The outcomes of this analysis will provide the necessary insights to support the potential development of a transition plan aligned with the Group's overall strategic direction **[E1-1_16; §17]**.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION (E1-2)

FamiCord developed the Environmental Policy in 2025 and the roll out and implementation in the Group is planned for 2026 **[E1.MDR-P_01; §65 a].**

ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES (E1-3)

During 2025, the Group reinforced its commitment to climate change mitigation by implementing initiatives focused on energy efficiency, resource optimization, and more sustainable operational practices. Through these actions, the Organization aims to reduce its environmental footprint and contribute to a more resource-efficient and lower-carbon business model.

The table below presents a summary of the actions implemented in 2025 and those planned for the future **[E1. MDR-A_01; §68 a]**.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[E1.MDR-A_01; §68 a]	**[E1.MDR-A _01; §68 a]**	**[E1.MDR-A _02; §68 b]**	**[E1.MDR-A _03; §68 c]**	**[E1.MDR-A_01; §68 a]**
Employee awareness and engagement on energy efficiency	Taken and planned	Implemented across the Group subsidiaries with some initiatives adapted locally	Ongoing	Reduced energy consumption through increased employee engagement and adoption of energy-saving behaviors (e.g., turn off lights and monitors, disconnect unused devices, close doors when AC is on) across the organization
Implementation of **energy efficiency measures** (e.g. Adjustment of HVAC air inlet flows supplying the LTC laboratories, Implementation of energy-efficient HVAC controls, Installation of motion-sensor lighting, Replacement of bulbs with LEDs	Taken and planned	Implemented across the Group subsidiaries with some initiatives adapted locally	Ongoing	Improvement of energy efficiency and energy consumption reduction
Digitalization and paperless operations	Taken and planned	Implemented in Germany and Hungary	Ongoing	Reduced paper consumption and improved operational efficiency, contributing to lower energy use and associated GHG emissions
Promotion of s**ustainable transport options** (e.g. bicycle leasing programs, procurement of electric and hybrid company cars, installation of electric vehicle charging stations, prioritization of train travel for business trips)	Taken and planned	Implemented in Germany and Hungary, Romania, Austria and Switzerland	Ongoing	Reduced fuel consumption and GHG emissions associated with employee commuting and company fleet operations
Extension of kit lifespan and material reuse	Taken and planned	Implemented in Turkey and Germany	Ongoing	Reducing carbon footprint

CLIMATE CHANGE

HVAC airflow optimization

In 2025, a comprehensive HVAC optimization project was implemented at FamiCord's Istanbul, Türkiye facility to enhance energy efficiency and operational resilience while maintaining strict ISO and GMP sterility standards. The initiative utilized a systematic engineering framework–moving from baseline audit and Air Change Rate (ACH) simulation to the technical recalibration of Variable Air Volume (VAV) dampers and Variable Frequency Drives (VFD) systems. A critical milestone included transforming a major motor failure into a modernization opportunity by installing a high-efficiency unit that aligns with our decarbonization goals.
The project's impact is evidenced by a 70% reduction in system alarms and the total elimination of climate-related laboratory downtime. Beyond technical stabilization, the implementation of a quarterly sustainable maintenance cycle for filter and belt replacements has extended equipment lifespans and optimized energy consumption. These interventions have not only secured the sterility and pressure balances of the laboratory environment but have also delivered significant resource savings and a safer, more stable workspace for the staff.

Turkey

TARGETS AND METRICS

Scope of consolidation

In 2025, FamiCord Group conducted a carbon footprint assessment to quantify its emissions. Based on the results of this assessment, the Group plans to define specific actions and targets **[E1.MDR-T_15; §72 / §81 a]**. Climate-related targets are planned to be set in 2026 **[E1.MDR-T_14; §72 / §81 a]**.

ENERGY CONSUMPTION AND MIX (E1-5)

The methodology used to determine energy consumption was based on data collected as part of the FamiCord Group's carbon footprint assessment. For this purpose, information was requested regarding Scope 1 and Scope 2 emissions, covering the following emission sources: stationary combustion (fuel used in heaters, furnace, and backup generators), mobile combustion (fuel consumption from company-owned, leased and long-term rental vehicles), electricity (including electric vehicles), and district heating (externally supplied heat for buildings). The collected data included the identification of the energy used, distinguishing between fossil and renewable sources **[MDR-M_02; §77 a]**.

For more information on the carbon footprint and its respective limitations, and assumptions, please refer to section E1-6.

In 2025, we expanded the scope of the locations included in the carbon footprint calculation to cover all FamiCord operations.

The table below presents the energy consumption values categorized by fossil, nuclear, and renewable sources within the companies' own operations.

In 2025, fossil energy sources accounted for 63% of the total energy consumption, nuclear sources represented 4%, and renewable sources made up 34%. The total energy consumption for the period amounted to 232,724 MWh **[BP-2_10/12; §13 a, b, c]**.

Energy consumption in own operations			
[E1-5_01; §37]	Unit	**2024**	**2025**
Total fossil energy consumption [E1-5_01; §37]	**MWh**	**144,461.2**	**145,737.8**
Share of fossil sources in total energy consumption [E1-5_15; AR34]	**%**	**54%**	**63%**
Consumption from nuclear sources [E1-5_03; §37 b]	**MWh**	**8,301.3**	**8,611.6**
Share of consumption from nuclear sources in total energy consumption [E1-5_04; AR34]	**%**	**3%**	**4%**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) **[E1-5_06; §37 c) i.]**	MWh	–	–
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources **[E1-5_07; §37 c) ii.]**	MWh	112,799.4	78,309.2
The consumption of self-generated non-fuel renewable energy **[E1-5_08; §38 c) iii.]**	MWh	66.0	65.8
Total renewable energy consumption [E1-5_05; §37 c]	**MWh**	**112,865.4**	**78,375.1**
Share of renewable sources in total energy consumption [E1-5_09; AR34]	**%**	**42%**	**34%**
Total energy consumption	**MWh**	**265,627.9**	**232,724.4**

Note 1: The 2024 data included information from 10 companies: Cryoprofil; Diagnostica Bank Komórek Macierzystych; FamiCord AG; FamiCord Suisse; KRIO Intezet; PBKM Sp. z o.o.; Seracell Pharma; Stemlab, S.A.; NGI-Lifescience and Health International, S.A. (NGI); and VITA34 mbH.
Note 2: The 2024 energy consumption data were restated following the identification of an error in 2024 data collection **[BP-2_13; §14 a]**.
Note 3: Regarding 2025 data, two companies did not report electricity consumption data for the full year: eticur (data available from December 2024 to May 2025) and Smart Cells International Ltd. (Hong Kong) (data available from January to September 2025) **[BP-2_09; §11 b ii]**.
Note 4: In the absence of available data for 2025 at the time of reporting, the amount of electricity produced through photovoltaic panels in Germany was estimated based on 2024 figures **[BP-2_09; §11 b ii]**.

Regarding electricity consumption (including electric vehicles), the reported data came from invoices, fuel card statistics, estimates and accounting records. Additionally, for district heating, data was collected from invoices and cost accounting records. When current-year data was missing, previous years' figures were used as an estimate **[BP-2_09; §11 b ii]**.

Some of the activities carried out by the FamiCord Group are linked to sectors considered to have a high environmental impact, such as the transport of samples. However, these are predominantly subcontracted operations and do not represent the Group's core activities. Even in cases where transport is fully managed internally by FamiCord, its relative contribution to the Group's overall operations is immaterial. Therefore, the FamiCord Group does not operate in sectors of high climate impact and, as such, does not report energy intensity data for activities in these sectors **[E1-5; §38 a, b, c, d, e | E1-5_18; §40 | E1-5_19; §41]**.

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS (E1-6)

2025 marks the second year for which the carbon footprint associated with Farmicord Group's activities has been calculated.

The first stage of the carbon footprint assessment involved identifying which companies within the FamiCord Group would be included in the calculation, considering the Group's financial statements and their current operational activities. Out of the 28 entities[1] that make up the FamiCord Group, a decision was made to include only 26 companies, while two were excluded. Krionet and Smart Cells Holdings Ltd. are technical entities that do not engage in business operations and have no employees; consequently, they were not included in the calculations. The 2024 data included information from 26 companies[2].

The second stage of the carbon footprint assessment involved updating the mapping of emission sources, with the objective of identifying new sources of greenhouse gas (GHG) emissions associated with the Group's activities and determining the activity data to be collected for calculating the carbon footprint related to the operations.

1 The FamiCord Group includes FamiCord AG and its subsidiaries (hereinafter referred to as the "subgroup Vita 34") as well as Polski Bank Komórek Macierzystych Sp. z o.o., Poland, and its subsidiaries (hereinafter referred to as "subgroup PBKM"). Together, these companies, including Vita 34 and PBKM, comprise a total of 28 entities.
2 Out of the 32 entities that made up the FamiCord Group in 2024, the following six were excluded: VITA 34 ApS, VITA 34 s.r.o., AS Imunolita, Rodinná banka Slovakia, Národní centrum pupečníkové krve s.r.o., and Sevibe Cells (Celvitae).

As a result of the mapping process, Scope 1 emissions included stationary combustion (fuel used in heaters, furnace, and backup generators), mobile combustion (fuel consumption from company-owned, leased, and long-term rental vehicles), and refrigerant gas leaks. Scope 2 emissions covered electricity (including electric vehicles) and district heating (externally supplied heat for buildings). For Scope 3 emissions, five categories were calculated: Category 1 – Purchased Goods: Non-Food Products, Category 4 – Upstream Transportation and Distribution, Category 5 – Waste Generated in Operations, Category 6 – Business Travel, and Category 7 – Employee Commuting. Categories 1 and 4 were calculated for the first time as part of the carbon footprint assessment and were determined exclusively for Stemlab, S.A. within the scope of a pilot project.

The decision to include only these five categories was based on two key factors: the simplicity of data collection and emissions calculation, and the minimization of uncertainty. However, despite calculating emissions for only these five categories, the initial emissions mapping was not limited to them. All emission sources associated with the Group's activities, including those from Scope 1, 2, and 3, were considered in the mapping process **[E1-6_26; AR 46 i | E1-6_27; AR 46 i]**.

The Greenhouse Gas Protocol establishes a comprehensive framework for measuring and managing greenhouse gas emissions. The FamiCord Group adopts the operational control approach to consolidate emissions associated with its activity **[E1-6_15; AR 39 b / §50 a | E1-6.MDR-M_02; §77 a | BP-2_09; §11 b ii]**.

The table below presents the Scope 1 GHG emissions for all the FamiCord Group which resulted in 1,033 tCO_2e in 2025. Scope 1 GHG emissions from regulated emission trading schemes are not applicable to FamiCord Group. **[E1-6_07; §48 a / §50 a | E1-6_08; §48 a, b]**.

Scope 1 GHG emissions – consolidated accounting Group [E1-5_01; §37]	Unit	**2024**	**2025**
Gross Scope 1 emissions **[E1-6_07; §48 a / §50 a]**	tCO2e	530.5	1,032.7
Scope 1 GHG emissions from regulated emission trading schemes **[E1-6_08; §48 a, b]**	%	Not applicable	Not applicable

For stationary and mobile combustion, conversion factors and emission factors specific to each country where the FamiCord Group operates were used, based on the National Inventory Reports (NIRs). Whenever this information was not available, emission factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA) emission factors were applied. Regarding refrigerant gas leaks, the Global Warming Potentials (GWPs) used were sourced from AR6 - GHG Protocol **[E1-6_15; AR 39 b / §50 a | E1-6.MDRM_02; §77 a | BP-2_09; §11 b ii]**.

The table below presents the Scope 2 GHG emissions for both the location-based and market-based approaches for the consolidated accounting Group.

It is important to note that district heating emissions are reported under gross location-based emissions (Scope 2). In 2025, gross location-based emissions resulted in 1,772 tCO_2e, while gross market-based emissions amounted to 1,746 tCO_2e **[E1-6_09; §49 a / §50 a / §52 a | E1-6_10; §49 b / §50 a, b]**.

Scope 2 GHG emissions – consolidated accounting Group

Scope 2 GHG emissions – consolidated accounting group	Unit	2024	2025
Gross location-based emissions (Scope 2) **[E1-6_09; §49 a / §50 a / §52 a]**	tCO2e	1,551.5	1,711.9
Gross market-based emissions (Scope 2) **[E1-6_10; §49 b / §50 a, b]**	tCO2e	1,488.5	1,746.0

The location-based approach applied the production mix emission factor for each country where companies reported data, with emission factors sourced from Association of Issuing Bodies (AIB) (2024). The market-based approach was implemented using either the specific electricity supplier's emission factor, when available, or the location-based Residual Mix factor from AIB (2024). Supplier-specific emission factors were available for Portugal, UK, Hungary, and Poland. For district heating, since the emission factor for the supplier was not available, DEFRA's emission factor was applied to calculate emissions **[E1-6_15; AR 39 b / §50 a | E1-6.MDR-M_02; §77 a | BP-2_09; §11 b ii].**

It is important to note that some data limitations and methodological choices introduced uncertainties in the calculation of Scope 2 GHG emissions. In cases where country-specific emission factors or conversion values were unavailable, assumptions were made based on alternative sources, such as the Portuguese NIR and DEFRA emission factors [BP-2_07; §11 a | BP-2_08; §11 b i]. For more information on the limitations and methodological choices of electricity consumption and district heating, please refer to section E1-5 – Energy consumption and mix.

The increase in Scope 2 emissions (market- and location-based), despite the decline in electricity consumption in 2025, is linked to the fact that the electricity mix changed substantially between the two years, with the fossil fuel component contributing more significantly in 2025.

The table below presents the Scope 3 GHG emissions for the consolidated accounting Group, including the parent company (FamiCord AG) and fully consolidated subsidiaries (subgroup Vita 34 and subgroup PBKM), which resulted in 236 tCO_2e in 2024 and 442 in 2025 **[E1-6_04; AR 46 d].**

Scope 3 GHG emissions – consolidated accounting Group

Scope 3 GHG emissions (according to GHG protocol) **[E1-6_04; AR 46 d]**	Unit	**2024**	**2025**
Gross Scope 3 GHG emissions **[E1-6_11; §51]**	tCO2e	235.6	441.5
Category 1 – Purchased goods and services	tCO2e	-	142.3
Category 4 – Upstream Transportation and Distribution	tCO2e	-	113.4
Category 5 – Waste generated in operations	tCO2e	4.5	3.7
Category 6 – Business travel	tCO2e	160.4	82.0
Category 7 – Employee commuting	tCO2e	70.6	100.1

For category 1, which includes all products related to Stemlab, S.A.'s activities purchased in 2025, excluding VAT, upon receipt of the purchased products, each item was categorized according to its primary material whenever possible (e.g., plastic, glass, metal, etc.), and the corresponding emission factor was applied in euros **[E1- 6_29; AR 46 h | E1-6_15; AR 39 b | E1-6.MDR-M_02; §77 a |BP-2_09; §11 b ii]**.

For Category 4, which includes upstream transportation and distribution, three transport typologies were considered: (i) product deliveries from each supplier related to Stemlab, S.A.'s activities; (ii) transportation of kits between the Stemlab, S.A. laboratory and clients (families, hospitals and clinics), carried out by Rangel; and (iii) transportation of kits from clients (hospitals and clinics) to the Stemlab, S.A. laboratory, carried out by Bioexpress. For each transport typology, whether ground transport by van or air transport by airplane, DEFRA emission factors were applied to estimate the associated emissions. Under this category, only products related to Stemlab, S.A. were considered, as part of a pilot project **[E1- 6_29; AR 46 h | E1-6_15; AR 39 b | E1-6.MDR-M_02; §77 a | BP-2_09; §11 b ii]**.

For category 5, which includes all waste generated from the Group's operations, covering both hazardous and non-hazardous waste disposal methods, DEFRA emission factors were used. The calculation considered the type of waste generated and its final disposal method **[E1- 6_29; AR 46 h | E1-6_15; AR 39 b | E1-6.MDR-M_02; §77 a | BP-2_09; §11 b ii].**

For category 6 (business travel and accommodation), which includes all business-related travel by employees, such as flights, ferry, trains, and road transport, as well as their respective accommodations, DEFRA emission factors were applied. For hotel stays related to business travel, data was collected on the total number of nights spent in accommodation and the respective country of stay. The corresponding emission factor for each country was subsequently applied to estimate the associated emissions **[E1-6_29; AR 46 h | E1-6_15; AR 39 b | E1-6.MDR-M_02; §77 a | BP-2_09; §11 b ii].**

For category 7 (employee commuting and remote work), data was gathered through a commuting survey conducted among employees from the entities included in the carbon footprint assessment. The survey collected information on transport types for homeoffice commutes, round-trip distances (total per year), and other relevant commuting details. Emission factors from DEFRA were applied accordingly.

Only 41% of employees (301 out of 742) participated in the questionnaire, which can introduce potential bias, as the commuting patterns of non-respondents may differ from those of respondents. Consequently, extrapolations based on this dataset may not fully represent the commuting behaviors of the entire workforce **[BP-2_07; §11 a].**

The table below presents the total GHG emissions for the FamiCord Group. The total GHG emissions for the FamiCord Group in 2025 reached 3,186 tCO_2e (location-based) and 3,220 tCO_2e (market-based). Scope 2 was the largest contributor to total emissions **[E1-6_01; §44]**.

Total GHG emissions for the FamiCord Group in 2025

GHG emissions			
[E1-6_01; §44]	Unit	**2024**	**2025**
Gross Scope 1	tCO2e	530.5	1,032.7
Gross location-based (Scope 2)	tCO2e	1,551.5	1,711.9
Gross market-based (Scope 2)	tCO2e	1,488.5	1,746.0
Gross Scope 3 GHG emissions	tCO2e	235.6	441.5
Total GHG emissions (location-based) [E1-6_12; §44 / 52 a]	tCO2e	**2,317.6**	**3,186.1**
Total GHG emissions (market-based) [E1-6_13; §44 / 52 b]	tCO2e	**2,254.6**	**3,220.2**

During 2026, efforts will be undertaken to incorporate the remaining group companies into the calculation of emissions for Category 1 (Purchased goods and services) and Category 4 (Upstream transportation and distribution). In the carbon footprint calculation exercise related to 2025, emissions were calculated exclusively for the activity of Stemlab, which served as a pilot project due to the complexity and challenges associated with collecting the data required to quantify emissions in these two categories.

The table below presents the GHG intensity for the FamiCord Group in 2025. GHG intensity is calculated as the ratio of total greenhouse gas (GHG) emissions to net revenue, serving as an indicator of the carbon efficiency of business operations. This metric is determined based on the total gross emissions from Scope 1, Scope 2 (both location-based and market-based approaches), and Scope 3, along with the total net revenue expressed in kilo euros. For 2025, the GHG intensity was calculated to be 0.036 tCO_2e/k€ (location-based), reflecting the amount of GHG emissions associated with each unit of revenue generated **[E1-6_01; §44]**.

GHG Intensity based on net revenue

GHG Intensity based on net revenue	Unit	**2024**	**2025**
Net revenue	k€	82,183.6	88,172.8
GHG emissions intensity, location-based **[E1-6_30; §53]**	tCO2e/k€	0.028	0.036
GHG emissions intensity, market-based **[E1-6_31; §53]**	tCO2e/k€	0.027	0.037

Social Information

S1 - Own Workforce

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (ESRS 2 SBM-3)

The employees of FamiCord Group are a key factor for the Group's success. They represent FamiCord's culture and are a critical driver for the development of the Group's strategy. FamiCord is committed to the development and well-being of its employees, with a focus on fostering a good work environment, respect for work-life balance, adequate working conditions, respect for diversity and improving the health and well-being of its own workforce **[§13 a i]**.

Depending on the geography, companies across the FamiCord Group have varying levels of maturity and development regarding specific programs for employees. As a result, it is a priority for the Group to develop strategic actions focused on employee satisfaction and well-being, as well as the training and development of its own workforce. In this regard, the Group established an internal Human Resources Management Center of Expertise in Leipzig in 2024 (see section S1-4), where a works council is already in place, along with several initiatives that align with the positive actual impacts **[§13 a i]**.

The FamiCord Group conducts an annual employee satisfaction survey (see section S1-4), and the results of this survey serve as a key performance indicator for the General Manager and relevant managers in each geography. In 2025, FamiCord updated this survey in order to analyze how employees perceive FamiCord as an employer and to better design measures to improve employer branding as well as employees satisfaction, and to establish prioritized actions aligned with identified material impacts, risks, and opportunities **[§13 a ii]**. This approach not only promotes positive impacts but also anticipates future challenges, ensuring that FamiCord's employees remain aligned with the Group's evolving strategy and growth ambitions.

To ensure a comprehensive and transparent management of the impacts related to the Group's own workforce, all people in the workforce who may be materially affected by FamiCord's operations are included within the scope of these disclosures **[S1.SBM-3_01; §14]**. Across the FamiCord Group, the workforce includes employees, self-employed people, and contractors provided by a third party. Each of these individuals is considered a member of the team, working at the Group's facilities and/or using its equipment, making them subject to the impacts of FamiCord's operations **[S1.SBM-3_02; §14 a]**.

Given the nature of the activities carried out by FamiCord, certain people within the workforce may be more exposed to biological agents, either in the laboratory or during sample collection. These potential negative impacts are properly and routinely addressed through the laboratory safety procedures and, due to that, they were not considered material for the Group **[S1.SBM-3_11; §15]**.

On the other hand, initiatives related to secure working conditions **[I-017]**, work-life balance **[I-021]**, and employee well-being **[I-018 | I-022]** are resulting in positive material impacts on employees. Examples of such initiatives include open-ended employment contracts, life insurance, reduction of working hours, additional holidays, and time-out days. More directly related to employee health and well-being are sports coaches, multisport access cards, private healthcare and psychological support. The activities developed to achieve material positive impacts continue to be defined at the company level, based on the same principles for employee strategic management and corporate culture. At FamiCord, potential positive impacts are identified, for both employees and nonemployees, in areas such as training and development **[I-024]**, diversity **[I-027]** and gender equality with equal pay for equal work **[I-025]** **[S1.SBM-3_04; §14c]**.

As material risks related to the workforce, the FamiCord Group identifies risks related to lack of qualifications and/or shortage of candidates with the necessary skills for open positions within the Group's companies **[RO-015 | RO-022]**, the inability of teams to quickly adapt to operational changes **[RO-023]**, and the loss of productivity due to absenteeism caused by health and safety issues **[RO-019]**.

FamiCord recognizes opportunities related to improved health and safety for employees **[RO-020]**, leading to increased productivity, as well as the establishment of employee development programs **[RO-024]**, which contribute to enhanced employer brand recognition and a higher number of applications for open job positions **[S1.SBM-3_05; §13b/14d]**.

Within the FamiCord Group, no operations have been identified at significant risk of incidents of forced labor, compulsory labor, or child labor **[S1.SBM-3_07; §14f i to S1.SBM-3_10; §14g ii]**. Furthermore, no risks or opportunities have been identified arising from impacts and dependencies on specific groups of people within the Group's own workforce **[S1.SBM-3_12; §16]**.

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a] [SBM-3_02; §48 a]	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	
Labour practices, employee compensation and benefit				
I-017 Secure working conditions, improved financial security and long-term planning for retirement (e.g., open-ended employment contracts, life insurance, company pension plan), encouraging employee retention and long-term commitment to the company	Positive impact	–	Own operations	Working conditions – Secure employment
I-018 Good labor practices regarding employees (recognition of their work merits, salary, benefits and perks offered) enhancing employee well-being and increasing job satisfaction, encouraging employee retention and long-term commitment to the company	Positive impact	–	Own operations	Working conditions – Adequate wages / Working time
I-021 A positive impact is created by fostering a good work-life balance for employees, which enhances working conditions and boosts overall workplace satisfaction. This leads to improved employee well being, increased productivity, and a more engaged and motivated workforce	Positive impact		Own operations	Working conditions – Work-life balance
RO-015 Skills shortage and lack of applications ("Fach-kräftemangel") posing a risk for operations, innovation, and competitive positioning	Risk	Short-term (< 1 year)	–	Working conditions – Adequate wages
Health, safety, and well-being				
I-022 Improved health and well-being of employees through health awareness activities and active health management programs (e.g., sports coaches, multisports access card, private health care, psychological support, surveys about mental health)	Positive impact	–	Own operations	Working conditions – Health and safety
RO-019 Loss of productivity due to absenteeism caused by health and safety issues (accidents and occupational illnesses, mental illness, among others)	Risk	Short-term (< 1 year)	–	Working conditions – Health and safety
RO-020 Improved work performance and productivity, through above average offer in terms of health programmes contributing to better physical and mental health of employees	Opportunity	Medium-term	–	Working conditions – Health and safety

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a] [SBM-3_02; §48 a]	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	
Training and skills development				
I-024 Opportunities for professional growth and the development of competencies at work, facilitated through regular training programs and personalized development plans, contribute positively to employee engagement and career progression. This fosters a skilled and adaptable workforce, aligning with organizational goals and enhancing overall performance and sustainability	Positive impact	–	Own operations	Equal treatment and opportunities for all – Training and skills development
RO-022 Lack of qualification (and consequently productivity) of the workforce leads to loss of sales/non fulfilment of strategic business objectives	Risk	Medium-term (1 to 5 years)	–	Equal treatment and opportunities for all – Training and skills development
RO-023 Inability of the teams to adapt to operational changes (e.g. related to technological advancements, market changes, or customer demands) leading to operational inefficiencies and innovation stagnation, as well as loss of competitiveness	Risk	Medium-term (1 to 5 years)	–	Equal treatment and opportunities for all – Training and skills development
RO-024 Increase of employer' attractiveness by offering individual training and development plans, empowering employees to grow while positioning the organization as a leader in talent development	Opportunity	Long-term (> 5 years)	–	Equal treatment and opportunities for all – Training and skills development
Diversity, equity, and inclusion				
I-025 Equal career opportunities, including salary practices, for both men and women contributes to a more equitative and fair society	Positive impact	Medium-term (1 to 5 years)	Own operations	Equal treatment and opportunities for all – Gender equality and equal pay for work of equal value
I-027 Diversity of points of view generates an organizational culture focused on innovation and development, with positive impacts in the society and also in the environment	Positive impact	Medium-term (1 to 5 years)	Own operations	Equal treatment and opportunities for all - Diversity

Note: For actual material impacts there is no associated time horizon

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

POLICIES RELATED TO OWN WORKFORCE (S1-1, MDR-P)

As part of its commitment to promote ethical behavior, safeguard employee rights, and ensure a fair and inclusive work environment, the FamiCord Group has established a set of workforce-focused policies, namely the **Code of Conduct**, the **Whistleblowing Procedure** and the **Diversity, Equity & Inclusion Policy [S1.MDR-P_01; §65 a]**. Alongside these, FamiCord also has in place, in its subsidiaries, local workplace accident prevention management system **[S1-1_09; §23]**.
Covering FamiCord's entire own workforce, although not directly aligned with specific internationally recognized instruments **[S1-1_07; §21]**, these policies play a critical role in addressing the company's identified social impacts, risks, and opportunities by fostering a safe and respectful workplace, protecting employee rights, and ensuring compliance with ethical and legal standards. They support fair labor practices, reinforce commitments to health, safety, and well-being, and diversity, equity, and inclusion, and contribute to a culture of transparency, accountability, and trust among employees and stakeholders **[S1-1_01; §19]**.

The **Code of Conduct** (see Governance Information, section G1-1) defines the core principles, norms, and values that guide both the organization and its employees in their daily activities, reinforcing standards of integrity, respect, and responsible business conduct **[S1.MDR-P_01; §65 a]**. The FamiCord Group has not yet adopted a supplier code of conduct **[AR13]**.

The **Diversity, Equity & Inclusion Policy** was approved by the Management Board on the 28 of March 2025. The policy is aligned with international human rights standards, ensuring equal treatment and zero tolerance for discrimination, harassment, bullying or retaliation across all employment processes. The policy defines employee and leadership responsibilities, promotes awareness of unconscious bias, provides confidential reporting mechanisms with protection against retaliation, and establishes disciplinary consequences for violations, extending these standards to third-party interactions to reinforce ethical business conduct and social responsibility **[S1.MDR-P_01; §65 a | S1-1_10; §24a | S1-1_11; §24b]**.

The Group's Code of Conduct provides channels for raising concerns, including a whistleblowing portal (where available), email to a dedicated address, or postal mail sent to the Leader Compliance Expertise Centre for all FamiCord Group companies. The Code of Conduct also ensures that all reports can be made without fear of retaliation. Additionally, the Group's Anti-Corruption Code and Diversity, Equity & Inclusion Policy also refer to reporting violations in areas covered by these procedures, reinforcing the expectation that employees can raise concerns safely and confidentially **[S1. MDR-P_01; §65 a]**.

Currently, the Group does not hold a specific Human Rights Policy. Nevertheless, the Group's **Code of Conduct** reflects the compromise with Human Rights, namely through the rejection of any kind of exploitation, trafficking in human beings, forced or child labor **[S1-1_03; §20, S1-1_08; §22]**. When it comes to the rights of its employees, those are addressed across the Group companies through its policies, namely in what respects to health and safety at work, secure working conditions, wellbeing, mutual respect, non-discrimination and equal opportunities **[S1-1_04; §20a]**.

Policy	**Diversity, Equity &Inclusion**
Key contents and general objectives **[S1.MDR-P_01; §65 a]**	The purpose of the DEI policy is to establish the principles and obligations across the FamiCord group in order to foster an inclusive, diverse and equity based culture
Scope **[S1.MDR-P_02; §65 b]**	This DEI Policy encompasses all FamiCord AG Capital Group's employees and delineates the principles and obligations through which the Group will advance DEI across the organization.
Senior level accountable for the implementation of the policy **[S1.MDR-P_03; §65 c]**	General Managers in each company within the FamiCord Group.
Third-party standards or initiatives **[S1.MDR-P_04; §65 d]**	No specific third-party standards.
Availability **[S1.MDR-P_06; §65 f]**	Policy is made available through each company's website.

Depending on the company, there may be additional policies and/or procedures in place to cover more detailed sustainability matters related to own workforce. As an example, in PBKM there is a Compensation Policy, a Work Regulation and Employee Social Benefits Fund; in Stemlab there is a specific Anti-harassment code; in Famicord AG there is a Works Council who meet periodically with the Management Board of the FamiCord Group to discuss aspects with impact in the workforce.

The Group addresses employees' needs and expectations through various initiatives, including annual satisfaction surveys, feedback meetings, and, when applicable, meetings with workers' representatives. The yearly satisfaction survey covers key aspects such as well-being, working conditions, career development, teamwork, and organizational culture **[S1-1_05; §20b]**.

To foster a strong organizational culture and encourage informal interactions, companies within the Group organize team-building activities such as social gatherings, sports competitions, and charity events. Additionally, in compliance with local laws in each region where the Group operates, health and safety programs are in place to identify workplace risks and establish appropriate mitigation measures. Identified risks are communicated to affected employees, who also receive training on the necessary preventive measures **[S1-1_05; §20b | S1-1_06; §20c].**

The following information is incorporated by reference to other parts of the non-financial statements:

- Presentation of the Code of Conduct: MDR-P, ESRS 2, §65 b/c/f/e – Governance Information, section G1-1.
- Presentation of the Whistleblowing Procedure: MDR-P, ESRS 2, §65 b/c/f/e – Governance Information, section G1-1.
- Presentation of the Privacy Policy: MDR-P, ESRS 2, §65 b/c/f/e – Governance Information, Entity-specific – IT and data protection, section MDR-P.

PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS (S1-2)

In order to actively collect insights from its own workforce and use it in decision-making processes regarding impacts on the workforce itself, FamiCord Group has established multiple engagement mechanisms, both with its own workforce as well as workers' representatives **[S1-2_01, §27 | S1-2_02, §27a]**, to ensure continuous dialogue with employees across different geographies **[S1-2_01, §27]**.

In a centralized global feedback gathering process, the Human Resources Departments and/or the General Managers of each subsidiary conduct anonymous annual employee satisfaction surveys across the Group, allowing employees to express their concerns and make individual suggestions regarding their work and working conditions. These surveys serve as a key tool to assess employee sentiment and identify areas for improvement **[S1-2_01, §27, AR 24d]**.

In addition to the survey, depending on the geography, the Group has implemented further engagement procedures, such as townhall meetings with all employees and also individual feedback meetings between employees and the General Managers of each subsidiary and/or the Human Resources Departments and/or relevant managers. These forums provide a space for employees to voice their opinions, while management can address concerns directly and foster open dialogue **[S1-2_01, §27, AR 24d]**.

At the Group headquarters, in Leipzig, a Works Council is in place, covering all employees at FamiCord AG. This Council holds regular meetings with the Management Board of FamiCord AG. These meetings serve to discuss employee concerns, proposed measures, and workforcerelated changes, ensuring that employee voices are represented at the highest level of decision-making **[S1-2_01, §27, AR 24d]**.

Stage **[S1-2_03, 27b]**	**Type of Engagement**	**Frequency**
Board Meeting with works council (in Leipzig)	Participation, consultation, and information.	Periodically. Ad-hoc meetings are possible as well.
Employee Satisfaction Survey	Participation.	Yearly.
Meetings with Employee	Information.	Variable.

Most engagement activities take place at a local level, where General Managers gather feedback from employees and report directly to the Management Board on a monthly basis during regular follow-up meetings. This structure ensures that employee input is considered in decision-making at both local and corporate levels. The annual employee satisfaction survey, however, is managed centrally by the Human Resources Management Center of Expertise, in Leipzig, through a dedicated platform, ensuring consistency in the collection and analysis of feedback **[AR 24c]**.

Following the feedback gathering initiatives, regular employee meetings, with variable frequency depending on the company, are held where the General Manager shares updates on the company's economic situation, business performance, and employee-related topics, such as the results of satisfaction surveys and the corresponding action plans. It is therefore through these meetings that employees are informed of their feedback's influence on the Group's decision-making processes **[AR 24b]**.

It is the role of the General Managers in each subsidiary to ensure that this type of engagement with employees exists, ensuring that the results of these activities properly influence the Group's approach **[S1-2_04, §27c]**. The effectiveness of these type of engagement initiatives with own workforce is measured not only by the results of the annual survey conducted to employees, but also through the Group's turnover rate **[S1-2_06, §27e]**.

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKFORCE TO RAISE CONCERNS (S1-3)

At FamiCord, negative impacts, when they occur, are systematically addressed through the organization's internal management processes for deviations, occurrences, and complaints. Efficacy of the remedies provided are assessed locally, according to each subsidiary's management system **[S1-3_01, §32a]**.

Within the Group' subsidiaries there are several channels that allow its employees to share their concerns, all established by the organization itself. In addition to the employee satisfaction survey, which allows employees to anonymously share concerns and needs, depending on the geography, further channels are provided for employee engagement and issue reporting. In Leipzig, a Works Council is in place to represent local employees' interests and facilitate dialogue with management. Furthermore, dedicated internal reporting channels are available within the Group, enabling all employees to report concerns confidentially. These mechanisms contribute to a more transparent and responsive work environment, ensuring that employees have multiple avenues for voicing their concerns **[S1-3_02, §32b]**.

Although FamiCord does not have a global grievance/complaint handling mechanism related to employee issues **[S1-3_05, §32c]**, there are mechanisms in place to deal with grievance/complaints related to employees, including a separate email inbox to receive these complaints, to which only the legal department has access.

These mechanisms are described internally in the compliance system code, the work regulations, and the whistleblowing and protection policy. Additionally, the FamiCord Code of Conduct, as well as the whistleblowing procedures, where applicable, detail how employees and/or their representatives are protected against retaliation **[S1-3_09, §33 | S1-3_06, §32d]**. Currently FamiCord does not assess if people in its own workforce are aware of, and trust, these mechanisms as a way to raise their concerns or needs and have them addressed **[S1-3_08, §33]**.

TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS (S1-4, MDR-A)

In 2024, FamiCord established an internal Human Resources Management Center of Expertise in Leipzig. This Center oversees the management of the Group's workforce-related impacts, risks, and opportunities, ensuring alignment with the Group's strategy and fostering continuous improvement in employee well-being and development. Additionally, FamiCord Group conducts an annual employee satisfaction survey, using it as a key performance indicator, which will help the Group prioritize actions aligned with the material impacts, risks, and opportunities identified **[S1-4_03, §38c | S1-4_06, §40a | S1-4_07, §40b | S1-MDR-A_01; §68 a].**

In 2025, the Group implemented the DEI Policy, reinforcing its commitment to equal treatment, inclusion, and a respectful working environment across all entities. In parallel, the Group continued to advance a broad range of workforce-related initiatives, including flexible working arrangements and additional leave benefits, health insurance coverage for all employees, team-building and social activities to strengthen cohesion, and health and well-being promotion measures. Ongoing efforts also included risk assessments and safety training for accident prevention, participation in DEI-related team activities, the development and implementation of annual training plans, and the dissemination of regular sector updates through the Group's monthly newsletter **[S1-4_03, §38c | S1-4_06, §40a | S1-4_07, §40b | S1.M-DR-A_01; §68 a]**.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[S1.MDR-A_01; §68 a]	**[S1.MDR-A_01; §68 a]**	**[S1.MDR-A_02; §68 b]**	**[S1.MDR-A_03; §68 c]**	**[S1.MDR-A_01; §68 a]**
Establishment of an **internal Human Resources Management Center of Expertise**	Taken and planned	The center was established in Leipzig, but it applies to the Group's own workforce across all geographies.	2024-2025 (for consolidation)	Definition of prioritized actions aligned with the Group's strategy and the IRO identified for the own workforce
Annual employee satisfaction survey	Taken and planned	Implemented in Germany, Poland, Portugal, Spain, Turkey, Hungary, Romania, United Kingdom, Switzerland, United Arab Emirates, Italy, and Hong Kong	Ongoing (started in 2022 in some companies and planned for the coming years).	Identification of key areas for improvement in employee well-being, deeper insights into workforce satisfaction to better align actions with employees' needs, and the establishment of prioritized action plans based on survey outcomes.
Implementation of Diversity, Equity and Inclusion Policy	Taken	Implemented across all subsidiaries	2025	Strengthening of equal treatment and zero tolerance for discrimination, reinforcement of accountability across the organization, improvement of awareness of unconscious bias, and provision of confidential reporting mechanisms with protection against retaliation
Flexible work arrangements and work–life balance initiatives, including flexible schedules, remote work options, extra days off	Taken and planned	Implemented across the Group subsidiaries with some initiatives adapted locally	Ongoing	Improvement of employee well-being and morale, enhancement of work–life balance, increased retention and engagement
Health insurance for employees (beyond regulatory requirements)	Taken and planned	Implemented in several geographies, such as Portugal, Turkey, Latvia, Romania, Germany, Spain, Hungary and Poland	Ongoing	Increase employee satisfaction
Organization of **team-building activities and social events** to enhance employees' sense of belonging and strengthen team cohesion	Taken and planned	Implemented across all subsidiaries	Ongoing	Strengthening of employees' sense of belonging, improvement of teamwork and collaboration, enhancement of engagement and morale, and reinforcement of a positive organizational culture.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[S1.MDR-A_01; §68 a]	**[S1.MDR-A_01; §68 a]**	**[S1.MDR-A_02; §68 b]**	**[S1.MDR-A_03; §68 c]**	**[S1.MDR-A_01; §68 a]**
Promotion of **healthy habits and employee well-being** through initiatives such as charitable runs, free fruit provision, weekly workplace gymnastics, active breaks, etc	Taken and planned	Implemented across all subsidiaries with some initiatives adapted locally	Ongoing	Promoting physical health, encouraging employees to reflect on a shared ideal, creating opportunities to share experiences.
Risk assessment and **information sessions/training for the prevention of accidents and injuries**	Taken and planned	Implemented in several geographies, such as Portugal, Hungary, Romania, Latvia and Germany	Ongoing	Prevention of accidents and injuries, reduction of musculoskeletal and eye-related health risks, increased awareness of safety practices, and enhancement of occupational safety across all work environments.
Participation in **Brain games related to DEI**	Taken	Implemented in Latvia	2025	Strengthening of team understanding and awareness of diversity, equity and inclusion concepts, enhancement of open dialogue and mutual respect, improvement of teamwork and collaboration.
Develop and implementation of **annual training plans** for employees	Taken and planned	Implemented in several geographies, such as Portugal, Turkey, Italy, Latvia, Hungary, Poland and Romania	Ongoing	Development and strengthening of employees' skills and competencies to effectively perform their daily functions and responsibilities.
FamiCord Group's **monthly newsletter with sector updates**	Taken and planned	Implemented across all subsidiaries	Ongoing (initiated in 2023)	Improve internal communication, with knowledge sharing and employee satisfaction, with a sense of belonging and ensure alignment with the group's objectives.

OWN WORKFORCE

A good work-life balance

Our Romanian subsidiary Biogenis, strengthened workforce well-being and retention through a structured, role-based flexible working model. Following employee consultation, working hours were adjusted to better align with personal needs, improving morale and reducing punctuality issues. The company shifted to an output-based management approach, introduced core hours and meeting-free practices, and implemented a "Flex-Choice Menu" ensuring equitable flexibility across operational and administrative roles. Universal measures—including a right-to-disconnect practice, birthday leave, wellness benefits and access to mental health support—further support work–life balance. Monitoring shows reduced unplanned absenteeism and lower turnover, contributing to workforce stability and engagement.

Romania

The effectiveness of implemented actions is assessed through regular monitoring and performance evaluation mechanisms. This includes the annual employee satisfaction survey, which serves as a key indicator to measure employee engagement, well-being, and alignment with workforce-related priorities. In addition, the Group monitors relevant quantitative metrics, such as the number of workplace accidents and other health and safety indicators, to evaluate the impact of preventive measures and working conditions. These monitoring tools enable the Group to identify areas for improvement and ensure continuous enhancement of workforce-related outcomes **[S1-4_04, §38 d]**.

Across the Group, there are several other different actions in place to address specific impacts, risks and opportunities related to own workforce according to each company's needs and major issues. Additionally, FamiCord ensures that its own practices do not cause or contribute to material negative impacts on its own workforce mainly by engaging with workers council, with Human Resources departments and/or directly with the General Managers, depending on the size of the company **[S1-4_08, §41].**

If potential or actual negative impacts on the workforce are identified, the situation is managed through the Risk Management System and/or existing procedures for handling deviations or occurrences. Whenever negative impacts or risks are detected, the necessary actions and measures are defined to mitigate or overcome them, including set timeline, designated responsibilities, and mechanisms to assess their effectiveness over time **[S1-4_05, §39]**.

Actions intended to mitigate material risks and to pursue identified opportunities are integrated in each company's risk management report, as applicable. On the Group level, a roadmap for sustainability was developed in 2025, to be approved by the Management Board of FamiCord in 2026, where actions dedicated to employees and considering the materail impacts, risks and opportunities are established, with the corresponding targets and timelines **[S1-4_06, §40a, S1-4_07, §40b]**.

TARGETS AND METRICS

TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES (S1-5, MDR-T)

Following the Group's analysis of the materiality that occurred in 2024, the actions and the corresponding targets regarding material impacts, risks and opportunities for the own workforce were considered in the Group's sustainability roadmap to be approved and implemented across the Group during 2026 **[S1.MDR-T_14, §72, §81a | S1.MDR-T_15, §72, §81a]**.

At the moment the FamiCord Group measures the level of employee satisfaction through the Group's employee survey, with targets established at company level, rather than at the Group level. However, the survey is not conducted in every company **[S1.MDR-T_15, §72, §81a]**.

Despite not having yet set measurable targets across the Group, FamiCord tracks the effectiveness of its policies and actions in relation to their material sustainability-related impacts, risks and opportunities regarding their own workforce, through the FamiCord Group employees satisfaction survey **[S1.MDR-T_16, §81b, S1.MDR-T_17, §81bi]**. Progress has been measured more broadly across the Group since 2024 **[S1.MDR-T_19, §81bii, §80d]**, with a result of 68.26% employee satisfaction obtained in the reporting year, for the following geographies: Germany (excluding Eticur and Seracell), Poland (considering only PBKM), Portugal, Spain, Turkey, Hungary, Romania, United Kingdom, Switzerland, United Arab Emirates, Italy and Hong Kong **[S1.MDR-T_18, §81bii].**

General note to all the folowing tables: The 2024 data was obtained considering the five main geographies where the Group had more than 50 employees: Poland, Germany, Portugal, Spain and Hungary.
The 2025 data considered all locations, meaning that the information on the tables below cannot be directly compared with previous year.

CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES (S1-6, MDR-M)

FamiCord operates across multiple countries and employs 742 workers. Maintaining responsible employment practices is key to creating an inclusive and fair workplace, contributing to both employee satisfaction and talent retention. The main characteristics of the Group's employees are presented below. FamiCord is working on the improvement of its data collection system in order to be able to improve the accuracy of the data reported.

The disclosed numbers have been obtained from each subsidiary, since this information is not centralized in a corporate system. Depending on the size and structure of each company, the data may be collected manually or through an internal human resources management system that automatically processes it within a defined timeframe **[S1-6_13 §50d | MDR-M_02, §77a]**. The number of employees was reported as head count, as the number of people with employment agreement in each company **[S1-6_14, §50di]**, at the end of the reporting period **[S1-6_14, §50d, S1-6_15, dii]**, that is, by the 31st of December 2025 **[S1-6_15, §50dii]**.

The total number of employees mentioned above is disclosed in Fundamentals of the Company and the Group, section Employees and qualifications, of the Combined management report **[S1-6_17, §50f]**.

Number of employees by gender [S1-6_01; §50 a]	**2024**	**2025**
Female	-	584
Male	-	158
Gender other than female and male	-	0
Gender not reported	-	0

Number of employees by country [S1-6_04, §50a] [S1-6_05, §50a]	**2024**	**2025**
Poland	249	244
Germany	131	127
Portugal	97	83
Spain	65	67
Turkey	-	60
Hungary	50	53
Romania	-	27
Switzerland	-	19
United Kingdom	-	17
United Arab Emirates	-	16
Italy	-	11
Latvia	-	7
Czech Republic	-	5
Hong Kong	-	4
Austria	-	1
Slovakia	-	1

Number of employees by contract type and gender	**2024**	**2025**
Number of permanent employees **[S1-6_07, §50bi]**	538	691
Female	423	535
Male	115	156
Gender other than female and male	0	0
Gender not reported	0	0
Number of temporary employees **[S1-6_07, §50bii]**	53	48
Female	47	41
Male	6	7
Gender other than female and male	0	0
Gender not reported	0	0
Number of non-guaranteed hours employees **[S1-6_07, §50biii]**	0	3
Female	0	3
Male	0	0
Gender other than female and male	0	0
Gender not reported	0	0
Number of full-time employees **[S1-6_19; §52 a]**	-	625
Female	-	480
Male	-	145
Gender other than female and male	-	0
Gender not reported	-	0
Number of part-time employees [S1-6_20; §52 b]	-	117
Female	-	98
Male	-	19
Gender other than female and male	-	0
Gender not reported	-	0

The rate of employee turnover is calculated by dividing the total number of exits by the total number of employees at the end of the period **[MDR-M_02, §77a, AR59]**.

Turnover	**2024**	**2025**
Number of employees who have left FamiCord **[S1-6_11, §50c]**	86	51
Rate of employee turnover in the reporting period **[S1-6_12, §50c]**	15%	6.9%

CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S OWN WORKFORCE (S1-7, MDRD-M)

FamiCord has non-employees in its own workforce - mainly cases of agreements with self-employed people working for the company - calculated as head count at the end of the reporting period **[S1-7_04; AR61 | S1-7_07; §55bi | S1-7_08, §55bii]**.

Non-employees in own workforce	**2024**	**2025**
Total non-employees **[S1-7_01, §55a]**	17	60
Self-employed people **[S1-7_02, §55a]**	17	52
People provided by undertakings primarly engaged in employment activities **[S1-7_03, §55a]**	0	8

Gender distribution at top management level	Unit	**2024**	**2025**
Female	Head count	35	103
	%	56%	64%
Male	Head count	27	57
	%	44%	36%
Gender other than female and male	Head count	0	0
	%	0	0
Gender not reported	Head count	0	0
	%	0	0

DIVERSITY METRICS (S1-9, MRD-M)

Since the information is not centralized within the FamiCord Group, depending on the size and structure of each subsidiary, information may have been retrieved from the HR management system (either automatic or manually) and/or the payroll system **[MDR-M_02, §77]**.

The data provided refers to the gender distribution at the highest levels of company management.
The reported figures reflect the current composition of these positions, providing insights into gender representation at the executive level. The significant increase observed between 2024 and 2025 is primarily attributable to a change in the scope and definition of the reported data. In 2024, the analysis included only large entities within the Group (i.e. subsidiaries with more than 50 employees), whereas in 2025 the scope was expanded to cover all subsidiaries. In addition, a broader definition of top management was applied in 2025. This expanded definition includes Board members, Managers, Deputy Directors, and Leaders, thereby encompassing a wider range of hierarchical levels than in the previous reporting period.
[S1-9_06; AR71].

Age distribution amongst employees	Unit	**2024**	**2025**
Under 30 years old **[S1-9_03, §66b]**	Head count	126	156
	%	22%	21.0%
Between 30 and 50 years old **[S1-9_04, §66b]**	Head count	354	469
	%	62%	63.2%
Over 50 years old **[S1-9_05, §66b]**	Head count	94	117
	%	16%	15.8%

ADEQUATE WAGES (S1-10)

At the FamiCord Group, all employees are compensated in accordance with regulations and in agreement between the employer and the employee. Each company is responsible, through its General Manager, to ensure that all employees receive fair and competitive wages aligned with the standards in each country and in the industry where the Group operates. All employees are compensated appropriately according to their roles and responsibilities, ensuring fairness and alignment with internal and external salary structures **[S1-10_01, §69]**.

HEALTH AND SAFETY METRICS (S1-14, MDR-M)

Although in some companies there may be automatic systems to calculate the working hours (e.g.: Portugal), in most of the cases the number of hours was estimated considering the total number of employees and the average expected working hours per day, according to the established employment agreements **[AR 90]**.

The data was collected by direct request to each company's General Manager or a designee. Data collected internally depending on each company's management system and not submitted to due diligence **[MDR-M_02, §77a]**.

In companies where an Health and Safety Management System is not implemented, the activities carried out within the scope of Occupational Safety and Health (OSH) result from compliance with the national legislation of the respective countries, including, for example, employee training on specific topics related to OSH and the risks to which they may be exposed according to their roles.

Health and safety metrics	Unit	2024	2025
Employees covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines **[S1-14_01, §88a]**	Head count	592	726
	%	100%	97.8%
Total number of fatalities as a result of work-related injuries and work-related ill health of employees **[S1-14_02, §88b]**	Number	0	0
Total number of fatalities of other workers working on undertaking's sites as a result of work-related injuries and work-related ill health **[S1-14_03, §88b]**	Number	0	0
Total number of recordable work-related accidents of employees **[S1-14_04, §88c]**	Number	10	10
Rate of recordable work-related accidents of employees **[S1-14_05, §88c]**	Rate	10.36	8.49
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees **[S1-14_07, §88e]**	Number	-	193

REMUNERATION METRICS (S1-16)

In 2025, the gender pay gap was calculated on a global basis, without adjusting for comparable roles or equivalent functions. This means the analysis reflects overall average remuneration differences between men and women across the entire organization, rather than pay disparities for like-for-like positions. As a result, the reported figure is influenced by workforce composition, notably the higher representation of men in senior leadership and top management roles, which typically carry higher levels of remuneration and therefore contribute to a wider overall gender pay gap indicator.
The data was collected by direct request to each company's General Manager or a designee. **[S1-16_03; §97 c].**

Remuneration metrics	2024	2025
Gender pay gap **[S1-16_01, §97a]**	-	15.9%

INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS (S1-17)

During the reporting period, the FamiCord Group did not record any incidents of discrimination, including harassment, nor any human rights incidents connected to own workforce **[S1-17_02, §103a | S1-17_10, §104a]**.

ENTITY-SPECIFIC METRICS (MDR-M)

In 2024, overall employee satisfaction was calculated by combining both positive and neutral responses. This approach provided a broad view of general sentiment and overall acceptance.
For 2025 it was decided to focus exclusively on positive responses ("Strongly agree" and "Rather agree") when evaluating employee satisfaction. This adjustment allows for a clearer and more ambitious measurement of true engagement and active approval, rather than passive acceptance. By concentrating on positive feedback only, Famicord increases transparency, sharpen our performance benchmark, and create a more meaningful basis for continuous improvement across the Group.

The data was collected by direct request to each company's General Manager or a designee **[MDR-M_02; §77 a].**

Employees satisfaction	2024	2025
Annual employees' satisfaction	81.0%	68.3%

Note: The 2024 data was obtained from the following geographies: Germany (excluding Eticur), Poland (considering only PBKM), Hungary, Portugal, Romania, and Turkey (referring only to FamiCord Türkiye). 2025 data considered the following locations: Germany (excluding Eticur and Seracell, Poland (considering only PBKM), Portugal, Spain, Turkey, Hungary, Romania, United Kingdom, Switzerland, United Arab Emirates, Italy and Hong Kong.

S4 – Consumers and end-users

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (ESRS 2 SBM-3)

The materiality assessment identified several actual and potential impacts on consumers and end-users, all of which are closely connected to the Organization's strategy and business model. These material impacts inform and contribute to the ongoing adaptation of FamiCord's strategic direction and operational framework. Alongside these impacts, different material risks and opportunities for the business, arising from impacts and dependencies on consumers and end- users, were also identified **[§9 a i | §9 a ii | S4.SBM-3_06; §9 b / §10 d].**

The Group's activity and strategic approach focuses on making stem cell treatments more accessible to a broader population. The identified impact **[I-032]** relates to the potential barrier posed by the high price of the service for lower-income groups, affecting social inclusion and access to healthcare services. To mitigate this impact, FamiCord supports the community through training and education programs, stem cell donation programs, and the development of more accessible payment options for cryopreservation services (see section S4-4) **[§9 a i]**.

Ensuring the provision of clear, complete, and fact-based information to consumers is a strategic priority. A positive impact **[I-036]** is generated by distributing reliable information to families and healthcare professionals, enabling them to make informed decisions regarding the collection and storage of stem cells at birth. However, there is also a negative impact **[I-037]** of failing to meet customer expectations due to potential issues with sample quality, such as bacterial contamination or low cord blood volume collected. A risk **[RO-036]** related to the financial accessibility of the service, where price increases could exclude certain population groups from benefiting from cryopreservation services was also identified **[§9 a i | S4.SBM-3_06; §9 b / §10 d]**.

FamiCord is committed to improving patient health outcomes through the development and provision of advanced therapy medicinal products. A positive impact **[I-042]** arises from enabling access to innovative treatments for patients suffering from diseases with limited or no treatment options. However, a market risk **[RO-042]** has been identified due to the possibility that stored cord blood units may not be considered for therapeutic use by physicians, which could reduce the interest of families in stem cell storage services **[§9 a i | S4.SBM-3_06; §9 b / §10 d]**.

While some of these material impacts – such as data protection and customer satisfaction – are already embedded in FamiCord's strategic framework, others requiring additional actions will be addressed at a senior management level and incorporated into action plans as part of the internal decision-making process **[§9 a ii]**.

All consumers and end-users who may be materially impacted by FamiCord's operations are considered within the scope of these disclosures. These include parents-to-be, infants from whom umbilical cord blood and tissue are collected, patients receiving stem cell- based treatments with a stem cells product stored and/or manufactured by FamiCord, and healthcare professionals in need of standard or innovative treatment with umbilical cord or other sources of stem cells **[S4.SBM-3_01; §10 | S4.SBM-3_02; §10 a]**.

FamiCord places particular emphasis on ensuring that pregnant women receive accurate and non-misleading information about umbilical cord blood and tissue collection. Recognizing the sensitivity of this stage in life, marketing and commercial teams undergo training to ensure communication is factual and sourced from reliable references. In some cases, information is reviewed by the medical director or scientific department before public release **[S4.SBM-3_07; §11]**.

Material negative impacts, when present, can be either systemic, such as the limited access for lower-income groups due to the high cost of the service, or related to individual incidents, including those arising from a potential data breach or the failure to meet customer expectations regarding the storage of medicinal products for future treatments **[S4.SBM-3_04; §10 b]**.

On the other hand, collecting and storing the cells and tissues at birth of a child results in material positive impacts on the health of customers and families, as it gives them the opportunity to have this source of stem cells available for future treatment in case the need arises. To enhance these impacts, initiatives (see section S4-4) such as public stem cell donation programs and advanced cell and gene therapy developments aim to improve treatment accessibility for patients with l imited therapeutic options. Additionally, more flexible payment plans are being explored to increase affordability for young parents- to-be **[S4.SBM-3_05; §10 c]**.

Within the material risks and opportunities outlined, some affect specific groups rather than the entire consumer base. Notably, the risk associated with service price increases predominantly affects lower- income groups, where young parents-to-be may be disproportionately impacted due to financial constraints that limit their ability to invest in stem cell cryopreservation **[S4.SBM-3_08; §12]**.

By systematically addressing these material IRO, FamiCord aims to align its strategy with the needs of consumers and end-users, ensuring responsible business practices and sustainable growth.

Description **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Impact, Risk or Opportunity** **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Time horizon** **[SBM-3_06; §48 c iii]**	**Value chain location** **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Sub-topic or related sub-sub-topic**
Social responsibility and community engagement				
I-032 High price of service may pose an access barrier to the service and its benefits to some population groups with lower income.	Negative impact	–	Downstream	Social inclusion of consumers and/ or end-users; Non-discrimination / Access to products and services

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a] [SBM-3_02; §48 a]	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	
Service quality and customer satisfaction				
I-036 Positive impact on customer satisfaction, through distribution of reliable and quality information for both families and health care professionals, which allows them not to miss the unique opportunity to store stem cells collected at birth for future treatments.	Positive impact	–	Downstream	Information related impacts for consumers and/ or end-users; Access to (quality) information
I-037 Failure to meet with the customer's expectations of storing a medicinal product for future treatments, due to inferior quality of samples collected (e.g.: due to bacterial contamination at birth or low volume of cord blood collected).	Negative impact	–	Downstream	–
RO-036 High price of service leads to excluding some population groups with lower income.	Risk	Short-term (< 1 year)	–	–
Consumers and patients' safety and health				
I-042 The Group's activity creates chances for positive impact on health of customers and families, by developing and providing advanced therapy medicinal products, giving access to cell and gene therapies for patients with diseases with limited or non-existing treatment options.	Positive impact	–	Downstream	Personal safety of consumers and/or endusers; Health and safety
RO-042 Despite the availability of cord blood, the use of the unit in the therapy is not considered by doctors, posing a market risk for the Group due to decrease in the interest of families for the stem cells storage service.	Risk	Medium-term (1 to 5 years)	–	Personal safety of consumers and/or endusers; Health and safety

Note: For actual material impacts there is no associated time horizon.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

POLICIES RELATED TO CONSUMERS AND END-USERS (S4-1)

FamiCord is committed to addressing consumers' and end-users' needs and expectations through structured policies and practices that uphold ethical standards and product quality. Each policy – **Code of Conduct** (see Governance Information, section G1-1), and **Quality Management Policy** – serves as a cornerstone for managing FamiCord's IRO. They establish clear guidelines, define responsibilities at the senior level, and ensure availability across the organization, supporting a culture of accountability and consumer-centered decision-making **[S4.MDR-P_01; §65 a | S4.MDR-P_02; §65 b]**.

Policy	**Quality Management Policy**
Key contents and general objectives **[S4.MDR-P_01; §65 a]**	The purpose of this Quality Management Policy is to specify the principles, norms and procedures that guarantee maximum quality of the medicinal products stored and/or manufactured and safety for the patients.
Scope **[S4.MDR-P_02; §65 b]**	Applicable to activities with impact in the quality of products and safety of patients, including medicinal products, manufacturing, testing, storage, collection and transportation in own operations, in countries with laboratory, and downstream value chain. It affects all consumers and end-users of the medicinal products manufactured and/or stored and released by the Group's laboratories.
Senior level accountable for the implementation of the policy **[S4.MDR-P_03; §65 c]**	General Managers in each company within the FamiCord Group.
Third-party standards or initiatives **[S4.MDR-P_04; §65 d]**	International standards, as applicable (e.g. AABB standards for cellular therapies)
Availability **[S4.MDR-P_06; §65 f]**	Policy is available for stakeholders who need to implement it, in internal documentation management systems.

The potential market risk due to limited adoption of stem cell therapies by doctors underscores the value of the **Quality Management Policy** in ensuring product efficacy and increasing awareness among healthcare professionals. Similarly, the risk of failing to meet customer expectations due to inferior quality samples emphasizes the importance of stringent quality control measures embedded within the same policy. Additionally, the positive impact on customer satisfaction through the distribution of reliable and quality information aligns with the Group's commitment to transparency, ensuring that both families and healthcare professionals can make informed decisions **[S4.MDR-P_01; §65 a]**.

The high price of services presents a dual challenge: it is both a negative impact on social inclusion and a risk of excluding lower-income population groups from accessing the Group's offerings. While no specific policy directly addresses affordability, the ethical principles outlined in the **Code of Conduct** reinforce the Group's commitment to non-discrimination and equitable access where possible. Moreover, the positive impact on consumer health through access to advanced therapy medicinal products further aligns with the Group's mission to provide cutting-edge treatments, emphasizing the role of ethical and quality frameworks **[S4.MDR-P_01; §65 a]**.

While there is no standalone Human Rights Policy at Group level, the Group's Code of Conduct – which covers all consumers and end-users - embodies a strong commitment to human rights encompassing a range of ethical and responsible practices **[S4-1_01; §15]**. In addition to explicitly rejecting any form of exploitation, forced or child labor, the Code also ensures that consumer rights are respected. The Group is committed to providing products and services that do not harm the health and safety of consumers, ensuring that its operations and products meet ethical and legal standards. Transparency in its business practices and social responsibility are part of its commitment to human rights, focusing both on consumer respect and labor conditions **[S4-1_02; §16 | S4-1_03; §16a]**.

Besides the above-mentioned policies, in each company there are additional policies and procedures addressing material sustainability topics, according to local laws and to internal organization system **[S4.MDR-P_01; §65 a]**.

Consumer insights are gathered through various channels, such as market research, satisfaction surveys, client suggestions, and feedback from healthcare professionals. The Group proactively shares quality data through product quality certificates and newsletters detailing successful treatments and key milestones. Additionally, potential adverse impacts are transparently communicated through informed consents **[S4-1_04; §16 b]**.

Despite the lack of alignment with internationally recognized instruments like the UN Guiding Principles on Business and Human Rights, no reported violations of these frameworks have occurred involving consumers and/or end-users within the Group's value chain **[S4-1_06; §17 | S4-1_07; §17]**. Complementary policies tailored to local legal requirements and the internal organizational system further strengthen consumer protection and sustainability efforts.

The following information is incorporated by reference to other parts of the non-financial statements:

- Presentation of the Code of Conduct: MDR-P, ESRS 2, §65 b/c/f/e – Governance Information, section G1-1.

PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS (S4-2)

FamiCord Group maintains an ongoing and multifaceted engagement process with consumers and end-users, recognizing the importance of their perspectives in shaping decisions and activities to manage actual and potential impacts **[S4-1_01; §20 | S4-1_02; §20a]**. Engagement occurs throughout every stage of the cryopreservation journey – from initial contact during pregnancy to post-treatment follow-ups – ensuring that consumers' voices are consistently heard and considered.

Before birth, FamiCord provides comprehensive information to parents-to-be through multiple channels, including telephone, email, chat, face-to-face meetings, and digital platforms such as websites, social media, forums, and blogs. The goal is to support informed decision-making regarding the collection and storage of umbilical cord and perinatal tissues. The frequency of engagement varies according to the period leading up to birth and the specific informational needs of each family **[S4-2_03; §20 b]**.

Once parents decide to store their baby's cells, FamiCord shares detailed information about sample collection, transport, and initial donor eligibility documentation. This stage involves continuous interaction, primarily through email, telephone, or in-person meetings, with the frequency adjusted to meet the parents' evolving needs **[S4-2_03; §20 b]**.

After birth, the Group maintains close communication with families to confirm sample reception in the laboratory, share cryopreservation results, and provide periodic updates through newsletters highlighting relevant stem cell research and company milestones. Customers can update personal data, request sample transfers, or initiate releases for medical treatments at any point during the storage period, with engagement frequency dictated by their needs **[S4-2_03; §20 b]**.

When a sample is requested for treatment, interactions intensify to ensure patient safety. The Group gathers necessary documentation and information, engaging directly with the family and healthcare professionals via telephone and email. Certain companies within the FamiCord Group provide dedicated Patient Navigators to support families throughout the treatment journey, from sample release to outcome monitoring. Post-treatment follow-ups are conducted with the family or the treating physician to assess results and address any incidents or adverse reactions related to the sample **[S4-2_03; §20 b]**.

Upon the conclusion of the storage period, FamiCord contacts the family and the sample owner to determine the sample's future. This may lead to a new agreement and updates to the customer's personal data, with the frequency of interactions tailored to the family's preferences and decisions **[S4-2_03; §20 b]**.

Throughout all these stages, customers can communicate their needs, expectations, and complaints via any interaction channel. Feedback is analyzed internally through each company's deviation/complaint management system, and insights from this analysis drive process improvements **[S4-2_01; §20]**. The Group actively monitors customer satisfaction through surveys, including Net Promoter Score (NPS) metrics, particularly after completion of laboratory procedures. Engagement during pregnancy is also evaluated through the number of service agreements finalized **[S4-2_05; §20 d].**

Depending on the size and structure of each company within the Group, customer engagement responsibilities may lie with a Commercial or Sales Director or, in smaller entities, the General Manager. In all cases, the General Manager oversees the engagement process and reports to the Management Board as necessary **[S4-2_04; §20 c]**.

This robust engagement framework ensures that consumer and end-user feedback is not only heard but actively incorporated into continuous improvements, reinforcing the Group's commitment to customer centric practices and long-term sustainability.

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS (S4-3)

When a material negative impact occurs on consumers or end-users, FamiCord initiates a structured incident reporting process. This process begins with registering the incident, describing the situation, and identifying aspects that require correction. After the initial analysis, improvement actions are defined, along with deadlines for their implementation. Once the actions are in place, their effectiveness is evaluated to ensure that the factors causing negative impacts have been eliminated and that the company's processes are better aligned with consumer and end-user needs **[S4-3_01; §25 a]**.

The Group assesses the effectiveness of remedies provided for material negative impacts, although there is no standardized procedure across all companies within the Group. Depending on each company's internal organization, different methods may be used to evaluate whether corrective actions have resolved the identified issues. For example, at Stemlab in Portugal, a formal procedure addresses incidents and non-conformances, including a mandatory effectiveness evaluation after a defined period following remedy implementation **[S4-3_01; §25 a]**.

Consumers and end-users can report complaints through various channels, which vary by company. For instance, in FamiCord AG and PBKM, the complaint procedure is outlined in client contracts, and complaints are accepted via mail, email, or phone. In Stemlab, a physical and digital Complaints Book is available, accessible at the company's headquarters or through the website. Across all companies, customers can submit feedback through satisfaction questionnaires, email, phone, or post **[S4-3_02; §25 b]**.

Certain countries also mandate national complaint platforms. For example, in Portugal, companies are legally required to provide access to a national Complaints Book, offering consumers an additional formal channel for raising concerns **[S4-3_10; AR 21]**.

Internally, complaint management systems differ across the Group's companies. For example, FamiCord AG manages complaints through a dedicated Customer Relationship Management system, PBKM maintains a Complaints Summary, and Stemlab follows a defined non-conformance and complaint management procedure **[S4-3_04; §25 d]**.

FamiCord also assesses whether consumers and end-users are aware of and trust these structures or processes. This assessment is conducted through service contracts, where the complaints procedure is explicitly outlined, and/or through satisfaction questionnaires that invite customers to share any unresolved concerns or complaints **[S4-3_05; §26]**.

This decentralized yet responsive approach ensures that negative impacts are swiftly addressed, with lessons learned feeding back into continuous process improvement, reinforcing FamiCord's commitment to protecting consumer and end-user well-being.

TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS (S4-4, MDR-A)

The Group proactively takes action to mitigate and address material negative impacts on consumers and end-users, as well as to manage associated risks and explore opportunities for positive impact. One of the key actions implemented is offering different service access possibilities through flexible pricing models, aimed at reducing financial barriers to service access **[S4-4_01; §31 a]**. These pricing models arose from the understanding that families with lower incomes may face challenges in accessing cryopreservation services.

In addition to flexible pricing, FamiCord supports donation programs, which extend treatment opportunities not only to consumers but also to the wider community. Education programs are another strategic initiative, designed to disseminate quality information and raise awareness about stem cell treatments, preventing missed opportunities for access to potentially lifechanging therapies **[S4. MDR-A_04; §68 d | S4-4_02; §31 b]**.

Across its subsidiaries, the Group also implements complementary community- and consumer-oriented initiatives. These include structured donation procedures for community institutions and educational entities, engagement with students to promote scientific awareness, organization of educational events for families, maintenance of quality certifications to ensure high service standards, and programs to expand access to medical treatments. Through these initiatives, the Group strengthens its contribution to community support, patient access, and informed decision-making **[S4-4_01; §31 a | S4-4_03; §31 c | S4-4_08; §33 a]**.

The FamiCord Group takes deliberate steps to avoid causing or contributing to material negative impacts through its internal practices, including marketing and sales. The management board and the general managers of each subsidiary oversee these practices, ensuring that risk assessments and medical and scientific reviews of marketing materials are conducted whenever procedural changes occur. This oversight helps prevent unintended negative consequences for consumers and end-users **[S4-4_10; §34]**.

There have been no reported severe human rights issues or incidents related to consumers and end-users within the Group **[S4-4_11; §35].** Instead, FamiCord remains focused on fostering positive impacts through accessibility and education programs, reinforcing its commitment to customer well-being **[S4-4_03; §31 c]**.

The FamiCord Group closely monitors customer satisfaction through customer satisfaction questionnaires, which are in place across most subsidiaries. These surveys help assess the quality of services, identify areas for improvement, and ensure alignment with customer expectations **[S4-4_04; §31 d]**.

Material risks related to consumers and end-users are integrated into the Group's overarching risk management system **[AR40]**. Subsidiaries are required to address essential customer-related risks, such as product quality and service accessibility. Additionally, subsidiaries are encouraged to identify and manage region-specific risks relevant to their local markets. To address the risk of declining service demand, FamiCord combines its flexible pricing models with public-facing initiatives to raise awareness about stem cell treatments and their potential benefits **[S4-4_08; §33 a]**. Regarding the pursuit of material opportunities for the Organization in relation to consumers and end-users, this information is considered confidential and is therefore not publicly disclosed **[S4-4_09; §33 b]**.

This comprehensive approach ensures that the Group not only mitigates risks and addresses negative impacts but actively works toward creating long-term, positive outcomes for consumers and end-users, and the broader community.

The actions/action plan require significant operational expenditures (OpEx) which are planned in each company's annual budget **[S4.MDR-A_10; §69 b | S4.MDR-A_12; §69 c]**.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[S4.MDR-A_01; §68 a]	**[S4.MDR-A_01; §68 a]**	**[S4.MDR-A_02; §68 b]**	**[S4.MDR-A_03; §68 c]**	**[S4.MDR-A_01; §68 a]**
Different service access possibilities through flexible pricing models: Companies offer their customers several pricing models, such as: annual payment, prepaid payment, monthly subscription (in the case of PBKM) and a specific payment model for parents under 30 years (in the case of Stemlab). In some countries, instalments through financial partners are also available.	Taken and planned	Applies across all geographies and has impact on the downstream value chain consumers that can choose how to access cryopreservation services with less financial impact to the families.	Ongoing (continuous priority)	The expected outcome is that more population can access cryopreservation services, since the implementation of the action contributes to minimize the access to the service barrier.
Donation Program: Involves operating public bank and/ or establishing partnerships with hospitals or with associations that promote blood donation, in order to make available a pool of cord blood samples to be used in R&D programs for the development of new medicines and also available for transplantation for a patient in need of a stem cell treatment.	Taken and planned	Applies in Poland, Germany and Portugal. It has impact on the downstream value chain communities.	Ongoing (renewed according to the needs of the communities)	The expected outcome is to increase the pool of stem cells to be used by the clinics performing this kind of treatment and, in this way, increase the number of patients to be treated and to have access to cell therapies.
Educational Program: Companies within the FamiCord Group foster the delivery of quality information about stem cells. This is done in several different ways, such as: regular newsletters to consumers and end-users, with recent news about stem cells applications; regular presence in events, both for health care professionals and parents-to-be; regular training sessions in hospitals to share best samples collection practices, as well as stem cells advantages.	Taken and planned	Applies across all geographies, involving both hospitals and healthcare professionals, with impact on the downstream value chain affected communities and consumers.	Ongoing (continuous priority)	The expected outcome is the increase in awareness of the population, leading to an increase in the samples stored and to the increase of the treatments performed with the stem cells stored in the Group laboratories.
Create **donation procedures**, e.g., expired laboratory materials, gloves, compresses, disinfectants, office material or office furniture (that are no longer needed) to employees or other institutions (e.g. firefighters) or for educational purposes	Taken and planned	Implemented in Germany and Portugal and planned for Spain and Hungary. It has impact on the downstream value chain communities.	Ongoing	Reduction of waste generation and promotion of the responsible use of still-valid materials, while supporting employees, local institutions, and community organizations (e.g., firefighters and educational entities) through access to useful resources.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[S4.MDR-A_01; §68 a]	**[S4.MDR-A_01; §68 a]**	**[S4.MDR-A_02; §68 b]**	**[S4.MDR-A_03; §68 c]**	**[S4.MDR-A_01; §68 a]**
Engagment with student community	Taken and planned	Implemented in Portugal, Turkey and Latvia. It has impact on downstream value chain student communities.	Ongoing	Strengthening of company brand and service awareness, enhancement of stakeholder confidence, promotion of transparency regarding organizational activities, encouragement of young people's interest in scientific careers, and provision of vocational guidance through engagement with educational institutions and relevant academic departments.
Customer satisfaction survey	Taken and planned	Implemented in subsidiaries from PBKM sub-group and planned for the other Group subsidiaries. It has impact on the downstream value chain consumers.	Ongoing	Identification of key areas for improvement in products and services, enhancement of customer experience and satisfaction, strengthening of trust and confidence in the organization, and support for data-driven decision-making to better align offerings with customer needs.
Maintanence of **quality certification** of company and laboratories	Taken and planned	Implemented in several geographies, such as Portugal, Romania, Hungary, Latvia and Germany	Ongoing	Ensuring the highest quality of services and compliance with international quality and regulatory standards.
Organization of events that address the topic of cells, but also baby car safety, breastfeeding, preparation for childbirth, etc.	Taken and planned	Implemented in several geographies, such as Portugal, Latvia, Romania, Hungary and Poland. It has impact on downstream value chain consumers and communities.	Ongoing	Promotion of public awareness about the benefits of stem cells, enhancement of knowledge among future parents regarding childcare and health, and contribution to informed decision-making and community education.
Expanded Access Program (EAP): a programme of autologous use of cord blood (placental blood) in the treatment of autism/cerebral palsy	Taken and planned	Implemented in Poland and started in Portugal. It has impact in downstream value chain patients.	Ongoing (initiated in 2024)	20 children with ASD have received treatment

CONSUMERS AND END-USERS

Expanded access to autologous cord blood therapies

FamiCord Group advanced patient access to innovative therapies through its Expanded Access Programme (EAP) for autologous cord blood use in neurological indications, including autism spectrum disorder (ASD) and cerebral palsy. The programme provides eligible clients with a structured, medically supervised pathway under strict advanced therapy medicinal products (ATMP)-compliant quality and traceability standards. Following internal quality audits and the establishment of a centralized oversight framework, the EAP was implemented in key markets, including Portugal. To date, 20 children with ASD have received treatment, supporting families facing significant unmet medical needs while ensuring high standards of safety and regulatory compliance.

CORD BLOOD FOR CEREBRAL PALSY
FAMICORD GROUP EXPANDED ACCESS PROTOCOL

Poland

LEARN MORE

CONSUMERS AND END-USERS

Community Partnership: Material Support Initiatives

In 2025, the portuguese subsidiary Stemlab S.A. implemented a donation procedure to manage expired and surplus laboratory materials in a responsible manner. Materials no longer suitable for regulated laboratory use but still fit for alternative applications were identified, verified and donated to local laboratories, educational and training institutions, and volunteer firefighter organizations.

The initiative aimed to prevent unnecessary disposal, reduce waste and support local community needs by enabling the reuse of laboratory and office materials. As a result, the program contributed to improved resource efficiency and generated positive environmental and social impacts, supporting educational activities and institutional preparedness within the communities where the Company operates.

In Germany, Famicord AG implemented a reuse and donation initiative to redirect surplus and obsolete materials – including office furniture, office supplies, and expired laboratory consumables – from disposal to socially beneficial use. In 2025, decommissioned desks and materials were made available to employees, supporting cost savings and waste reduction. In 2026, expired laboratory items will be donated to local kindergartens for educational purposes, with further efforts underway to identify charitable channels for office furniture or donate sales proceeds. The initiative supports community engagement, resource efficiency, and environmental impact reduction.

Portugal and Germany

TARGETS AND METRICS

TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES (S4-5, MDR-T)

The establishment of targets is a key practice for measuring the Group's performance and ensuring alignment with its strategic objectives. In the context of consumer experience, a target focused on consumer satisfaction has been set. This target is aligned with the EU's 2020 New Consumer Agenda **[S4.MDR-T_09; §80 f]** and is measured through the Net Promoter Score (NPS) **[MDR-M_01; §75]**. It reflects a commitment to enhancing consumer experience and engagement, with the aim of continuously improving the quality of the services provided.

The target measures the brand promoters, i.e., consumers that are satisfied with the FamiCord service and for that reason are available to recommended stem cells cryopreservation. In this perspective, consumers are actors in educational programs that allow the community to have access to more treatment options **[S4.MDR-T_01; §80 a]**.

The target is absolute and the NPS is calculated by subtracting the percentage of detractors from the percentage of promoters and is assessed on a scale from –100 to +100 **[S4.MDR-T_03; §80 b | MDR-M_02; §77 a]**.

The Group has established an **NPS of 75 as the threshold for Excellence.** Accordingly, the target is to maintain the NPS above this level **[S4.MDR-T_02; §80 b]**. The target focuses on the downstream value chain (consumers) and applies to the PBKM subgroup, as the NPS scoring system has not yet been implemented at FamiCord AG, although the process of implementation is ongoing **[S4.MDR-T_04; §80 c]**.

The client satisfaction questionnaire is sent in two stages to evaluate both the sales process and the operational process. Each quarter, consumer data is carefully analyzed at the company level and shared with the respective teams, fostering transparency and informed decision-making. Regular evaluations ensure ongoing assessment, with quarterly reviews helping track progress and identify trends **[S4.MDR-T_13; §80 j]**. Following the approval and implementation of the FamiCord Roadmap in 2026, new customer-related targets are expected to be rolled out across all geographies.

Target and objective	**Baseline (baseline value and base year)**	**Associated metric**	**Performance**			**Results to achieve**
[S4.MDR-T_01; §80 a]	**[S4.MDR-T_05; §80 d | S4.MDR-T_06; §80 d]**	**[MDR-M_01; §75]**	**[S4.MDR-T_13; §80 j]**			**[S4.MDR-T_07; §80 e]**
			2023	**2024**	**2025**	
Evaluate client satisfaction	Baseline value: 78, which corresponds to the value achieved in the first year of measurement. Baseline year: 2022	Net Promoter Score (NPS)	78.68 (PBKM sub--group)	79.87 (PBKM sub--group)	78.30 (PBKM sub--group)	NPS above 75 (ongoing target, with evaluation performed every quarter)

Note 1: The method for calculating the target/metric has remained unchanged from the previous year **[S4.MDR-T_12, §80 i]**, with no errors identified for previous periods **[BP-2_13 to BP-2_15; §13 / §14]**.

Governance Information

G1 – Business Conduct

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [SBM-3]

At FamiCord Group, responsible business conduct is foundational to driving sustainable growth and delivering long-term value. Through a thorough assessment of material impacts, risks, and opportunities, the Group gains valuable insights into how its activities influence public health, economic stability, and societal well-being. This process enables the company to identify the areas where it can generate the most positive impact, mitigate potential risks, and seize strategic opportunities that align with its mission and business model.

For example, FamiCord's contributions to public health – through the storage and provision of cell therapy products, participation in clinical studies, and support for public cell banks – promote medical advancements and broaden access to innovative treatments **[I-043]**. Internally, fostering a positive corporate culture and promoting responsible practices through ethics and compliance training reinforces employee integrity and enhances organizational performance **[I-047 | RO-044]**.

At the same time, the identification of material risks allows FamiCord to proactively address critical vulnerabilities. These include the potential misuse of donated biological material, supply chain disruptions, or reputational risks stemming from human rights violations **[RO-045 | RO-049 | RO-050]**. By understanding these risks, the Group can implement robust governance measures and strengthen supplier relationships to ensure service continuity and protect its reputation **[G1.MDR-P_01; §65 a]**.

Furthermore, this assessment highlights opportunities to drive both business success and societal impact. Strengthening supplier collaborations not only optimizes efficiencies and leverages economies of scale but also encourages the co-development of products and services with positive environmental and social outcomes **[RO-051 | I-052]**. Timely payments to suppliers and subcontractors contribute to economic stability, while ongoing innovation enhances the Group's competitive positioning **[I-051 | RO-051]**.

By integrating the results of the impact, risk, and opportunity analysis into its overall strategy, FamiCord ensures that sustainability is deeply embedded in its approach to responsible business conduct. These insights help shape how the Group manages its relationships with stakeholders, ensures transparency, and upholds ethical standards across its operations. Within this context, the FamiCord Group's strategic pillars demonstrate a strong alignment with principles of sound governance and accountability. For example, the development of cell therapies and the commitment to improving public health through stem cell treatments reflect the Group's dedication to ethical innovation and long-term value creation. Ongoing investments in research and development are guided by stakeholder needs and managed through clearly defined internal processes, reinforcing integrity in decision-making. The presence of laboratories in multiple locations highlights the Group's focus on accessibility and client proximity, supporting responsible service delivery. The emphasis on the quality of cryopreserved biological products, backed by accreditations and certifications, underscores a commitment to maintaining high standards of reliability and compliance. In addition, initiatives that promote employee health and well-being, as well as efforts to manage resources and the supply chain efficiently, reflect an integrated approach to operational ethics, fairness, and risk management.

The following table provides a detailed overview of the material impacts, risks, and opportunities identified that are specifically related to G1 – Business Conduct.

Description [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Impact, Risk or Opportunity [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Time horizon [SBM-3_06; §48 c iii]	Value chain location [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Sub-topic or related sub-sub-topic
Business conduct				
I-043 Enhancement of public health, promoting a healthier and more resilient society, is achieved through the storage and provision of cell therapy products to healthcare professionals, contributions to public cell banks, and active participation in clinical studies. This positively impacts medical advancements and broadens access to innovative treatments.	Positive impact	–	Upstream, Own operations, Downstream	Corporate culture
RO-045 Inappropriate use of donated biological material from donors for the purposes of research and development, which can expose FamiCord Group to legal risks and reputational damage.	Risk	Short-term (< 1 year)	Own operations	Corporate culture
RO-044 Increased performance due to a positive corporate culture.	Opportunity	Medium-term (1 to 5 years)	Own operations	–
Ethics, integrity and compliance				
I-047 Contributing to a better society by promoting responsible practices by employees through training and dissemination of information on the topic of ethics, integrity and compliance.	Positive impact	Short-term (< 1 year)	Own operations	Corruption and bribery – Prevention and detection detection including training

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a] [SBM-3_02; §48 a]	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	
Relationship with suppliers				
I-051 Boosting the economy, enhancing stability and growth, through timely payments to suppliers and subcontractors	Positive impact	–	Upstream, Downstream	Management of relationships with suppliers including payment practices
I-052 Encourage the development of products and services with positive impacts (reduce resource consumption, improve patients wellbeing, etc.), through partnerships and collaboration with the suppliers	Positive impact	Medium-term (1 to 5 years)	Upstream, Own operations, Downstream	Management of relationships with suppliers including payment practices
RO-049 Inadequate supply chain risk management leads to reputational risks related to violation of human rights, supply bottlenecks, poor production outcome quality, etc.	Risk	Short-term (< 1 year)	Own operations	Management of relationships with suppliers including payment practices
RO-050 Supply failures (e.g. laboratory supplies, liquid nitrogen or packaging material for the cell collection kits) with implications on the services provided by the Group due to the impossibility of storing the biological material on time.	Risk	Short-term (< 1 year)	Own operations	Management of relationships with suppliers including payment practices
RO-051 Strengthening competitive positioning of the Group in terms of superior relative competitiveness through Group synergies, efficiencies and leveraging scale with suppliers	Opportunity	Short-term (< 1 year)	Own operations	Management of relationships with suppliers including payment practices

Note: For actual material impacts there is no associated time horizon.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES (G1-1, MDR-P)

To support its strategic objectives and address material impacts, risks, and opportunities, the FamiCord Group has established a set of comprehensive policies that guide business conduct and promote ethical decision-making. These policies are integral to mitigating key risks, strengthening corporate culture, and fostering trust with stakeholders **[G1.MDR-P_01; §65 a]**.

The Management Board of FamiCord established a Compliance Center of Expertise in Poland, managed by the Director of Legal & Regulatory Affairs and Compliance Officer in PBKM. Along with the establishment of this Center of Expertise, FamiCord also took a decision to organize an **International Compliance Team (ICT)**, composed of members from each subsidiary within the FamiCord Group holding the position of Board Members or, in larger companies, be individuals responsible for compliance matters, such as compliance officers or heads of human resources departments. Starting in 2025, the ICT initiated regular meetings to discuss, expand knowledge, and exchange views on corporate culture, with the primary goal of unifying and deepening ethical practices across the Organization through ongoing meetings, training sessions, and newsletters. This initiative reinforces the Group's commitment to aligning business conduct with its strategic objectives and material IRO **[G1-1_01; §9 | G1-1_10; §10 g]**.

In the specific case of PBKM, where the compliance center has been established, each employee hired by this company undergoes **comprehensive training** on business conduct, ensuring that ethical practices are ingraine from the very start of their employment. Beyond individual policies, PBKM implemented a **full compliance system** with detailed procedures covering areas such as offering and accepting gifts, contractor verification, marketing activities, and handling inspections. These structured guidelines form a robust framework to prevent misconduct, protect the company's reputation, and promote responsible practices at all levels **[G1-1_10; §10 g]**.

The **Code of Conduct**, applicable to all activities developed by the companies within the FamiCord Group, covers all consumers and/or end-users and serves as the foundation, setting clear expectations for employee behavior and promoting integrity across all operations. This directly contributes to reducing the risk of unethical practices while enhancing the Group's reputation and internal cohesion **[S4-1_01; §15 | G1.MDR-P_01; §65 a]**. Complementing this, the **Anti-Corruption Code** reinforces FamiCord's zero-tolerance stance on corrupt practices, safeguarding the Group from legal and reputational risks tied to unethical business dealings **[G1.MDR-P_01; §65 a]**.

Recognizing the importance of proactive risk management, FamiCord's **Risk Management Policy** provides a structured framework for identifying, assessing, and mitigating potential threats. This policy is essential for addressing risks such as supply chain disruptions or inappropriate use of biological material, ensuring business continuity and operational resilience **[G1.MDR-P_01; §65 a]**. Additionally, the **Whistleblowing Procedure** empowers employees to report misconduct without fear of retaliation, further strengthening the Group's commitment to transparency and continuous improvement **[G1.MDR-P_01; §65 a]**.

Together, these policies form a cohesive system that not only protects the Organization from adverse impacts but also unlocks opportunities for enhanced performance, stakeholder confidence, and sustainable growth.

The following tables provide detailed insights into each policy, outlining their purpose, scope, and contribution to the FamiCord Group's broader business strategy.

Policy	**Code of Conduct**
Key contents and general objectives **[G1.MDR-P_01; §65 a]**	The principles, norms and values that the Organization defends and practices in their daily activities. Serves as a guideline for responsible and ethical decisions, especially in critical situations.
Scope **[G1.MDR-P_02; §65 b]**	Applicable to all activities developed by the companies within the FamiCord Group, in all geographies, and both upstream and downstream value chain. It affects all stakeholders interacting directly or indirectly with the Group.
Senior level accountable for the implementation of the policy **[G1.MDR-P_03; §65 c]**	Management Board of FamiCord AG.
Third-party standards or initiatives **[G1.MDR-P_04; §65 d]**	Local laws and international guidelines.
Availability **[G1.MDR-P_06; §65 f]**	The policy is made available through each company's website.

Following the detailed overview of the **Code of Conduct**, which was reviewed in 2025, it is important to note its close connection to several material IRO related to business conduct, including promoting public health, mitigating legal and reputational risks, and enhancing corporate performance through positive culture **[G1.MDR-P_01; §65 a]**. To ensure ongoing alignment with these priorities, FamiCord Group monitors compliance through various mechanisms adopted by individual companies in accordance with local law, including incident tracking and claims management, enabling the Group and its companies to continuously refine their practices and uphold high standards of business integrity. **[G1.MDR-P_01; §65 a**].

Policy	**Anti-Corruption Code**
Key contents and general objectives **[G1.MDR-P_01; §65 a]**	The purpose of this Anti-Corruption Code is to specify the basic rules of conduct applicable in the FamiCord Group, which are to prevent any corrupt behaviors and to build an organizational culture that rejects corruption and promotes ethical attitudes among all employees.
Scope **[G1.MDR-P_02; §65 b]**	Applicable to all activities developed by the companies within the FamiCord Group, in all geographies, and has impact on administrative, management and supervisory bodies, as well as employees.
Senior level accountable for the implementation of the policy **[G1.MDR-P_03; §65 c]**	Management Board of FamiCord AG.
Third-party standards or initiatives **[G1.MDR-P_04; §65 d]**	UN Convention against Corruption of 31 October 2003 and the OECD Guidelines **[G1-1_03; §10 b]**.
Availability **[G1.MDR-P_06; §65 f]**	Policy available for stakeholders who need to implement it, in local documentation management systems and on the company's website for PBKM.

Similarly to the Code of Conduct, the **Anti-Corruption Code** plays a crucial role in addressing corruption and bribery risks, which are directly linked to promoting responsible practices **[G1.MDR-P_01; §65 a]**. Employees are encouraged to report any unlawful behavior to their direct manager, a member of the ICT, or through the whistleblower channel where available. These mechanisms are accessible to both internal and external stakeholders, ensuring transparency and accountability. The functions most at risk of corruption – including medical consultants, the marketing and sales department, and the Management Board – are closely monitored. Incidents, claims, and whistleblowing reports serve as essential tools to track policy compliance, while procedures for independent and objective investigations ensure that any misconduct is addressed promptly and fairly **[G1-1_02; §10 a | G1-1_11; §10 h | G1-1_08; §10 e]**.

Policy	**Risk Management Policy**
Key contents and general objectives **[G1.MDR-P_01; §65 a]**	The purpose of this policy is to set out the key principles and expectations to support the effective management of risks to FamiCord Group's activities, objectives and strategy, and to promote transparency and integrity in FamiCord Group's decision-making. It includes establishing a comprehensive framework for identifying, assessing, controlling, and communicating risks.
Scope **[G1.MDR-P_02; §65 b]**	Applicable to all activities developed by the companies within the FamiCord Group, in all geographies, and has impact on administrative, management and supervisory bodies, as well as employees.
Senior level accountable for the implementation of the policy **[G1.MDR-P_03; §65 c]**	Management Board of FamiCord AG.
Third-party standards or initiatives **[G1.MDR-P_04; §65 d]**	Besides local laws and guidelines, ISO 9001:2015 and ISO 31000:2018 were also considered.
Availability **[G1.MDR-P_06; §65 f]**	Policy available for stakeholders who need to implement it, in local documentation management systems.

FamiCord's **Risk Management Policy** plays a central role in managing all aspects of the material IRO, from enhancing public health to mitigating reputational and operational risks **[G1.MDR-P_01; §65 a]**. Half-year risk reports are submitted to the Management Board and the Audit Committee, with a particular focus on Top and Tail End Risks. These high-priority risks are discussed during regular business performance review meetings, ensuring that decision-makers remain informed and can take timely action. This monitoring process strengthens the Group's resilience and supports its long-term strategic goals by continuously refining risk mitigation strategies in response to evolving challenges **[G1-MDR-P_01; §65 a]**.

Policy	Whistleblowing procedure
Key contents and general objectives **[G1.MDR-P_01; §65 a]**	The purpose of this policy is to define what is considered an irregularity, the channels for submission of irregularities, and the scope of protection for whistleblowers.
Scope **[G1.MDR-P_02; §65 b]**	Applicable to all activities developed by the companies within the FamiCord Group, in Germany, Hungary, Poland and Portugal. It has impact on administrative, management and supervisory bodies, as well as employees.
Senior level accountable for the implementation of the policy **[G1.MDR-P_03; §65 c]**	Management Board in the subsidiaries applying the procedure.
Third-party standards or initiatives **[G1.MDR-P_04; §65 d]**	Local laws.
Availability **[G1.MDR-P_06; §65 f]**	Policy available in the websites of the companies where the policy exists, and also within the internal documentation management system, if applicable.

The **Whistleblowing Procedure** is a vital element of FamiCord's commitment to maintaining high standards of business conduct and integrity. Aligned with key material impacts and risks related to business conduct, legal and reputational risks, and corporate performance **[G1.MDR-P_01; §65 a]**, this procedure ensures that employees and external stakeholders can report irregularities or unethical behavior confidentially, without fear of retaliation. The reports are closely monitored, and compliance with business conduct-related policies is assessed through incident tracking and whistleblowing reports, which are submitted to the Management Board for review **[G1.MDR-P_01; §65 a | G1-1_05; §10 c | G1-1_06; §10 d | G1-1_08; §10 e]**.

Several companies within the Group, including Polski Bank Komórek Macierzystych sp. z o.o., Diagnostica Bank Komórek Macierzystychs sp. z o.o., FamiCord AG, Stemlab, SA, and Krio Intezet Zrt., maintained their own local whistleblowing procedures in accordance with the EU Directive 2019/1937, ensuring the protection of whistleblowers. A total of 474 employees were covered by this procedure by the end of this reporting year. Other companies in the Organization have established similar protocols, directing reports of irregularities to the ICT members or direct supervisors. To further support this procedure, employees are provided with training, and designated staff responsible for receiving reports are trained to handle concerns fairly and confidentially. This system strengthens FamiCord's commitment to transparency, accountability, and continuous improvement, ensuring that all reports are addressed promptly and in line with the Group's ethical standards **[G1-1_12; §11 | G1-1_05; §10 c | G1-1_10; §10 g]**.

MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS (G1-2, MDR-P)

Effective management of supplier relationships is a cornerstone of FamiCord's approach to sustainable business practices. Currently, supplier management is conducted locally within each subsidiary, where risks and opportunities related to suppliers are incorporated into the corporate Risk Management System. This localized approach ensures that the specific needs and challenges of each region are addressed while maintaining a consistent focus on the broader corporate goals of responsible sourcing, ethical business conduct, and sustainability.

Recognizing the critical importance of supplier relationships to its overall sustainability strategy, during 2025 the Group prioritized the establishment of a comprehensive corporate policy for supplier management. The rollout and groupwide implementation will take place in 2026 **[MDR-P_07; §62]**.

By focusing on strengthening supplier relationships and embedding sustainability into procurement practices, the Group is committed to creating a more responsible, resilient, and transparent supply chain that contributes to its long-term success and positive societal impact.

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY (G1-3, MDR-P)

FamiCord is committed to maintaining the highest ethical and operational standards, with robust procedures in place to prevent, detect, and address allegations or incidents of corruption and bribery. The Organization has implemented comprehensive policies, including an **Anti-Corruption Code** and a **Risk Management Policy**, to ensure that all employees and management operate with integrity and accountability **[G1-3_01; §16 | G1-3_01; §18 a]**.

The Anti-Corruption Code outlines corruption-related issues and establishes clear principles that employees must adhere to in their daily professional duties. Additionally, certain companies within the Group (Polski Bank Komórek Macierzystych sp. z o.o., Diagnostica Bank Komórek Macierzystychs sp. z o.o., FamiCord AG, Stemlab, SA, and Krio Intezet Zrt.) have introduced a dedicated **whistleblowing procedure for reporting irregularities.** In companies not legally required to implement this procedure, employees can still report instances of corruption or irregularities in accordance with the Anti-Corruption Code **[G1-3_01; §18 a]**.

The **Policy on Risk Management** is designed to identify departments most vulnerable to irregularities, including corruption and bribery, and is primarily targeted at managers. These managers receive specialized training to understand and mitigate these risks effectively **[G1-3_01; §18 a]**.

To ensure impartiality, investigations are handled by an independent investigator or committee, separate from the management chain responsible for corruption prevention and detection **[G1-3_02; §18 b]**.

The Organization has a **structured process for reporting investigation outcomes** to the administrative, management, and supervisory bodies. In cases of positive verification of a report, the Compliance Officer or Head of Compliance informs the relevant Manager and initiates investigative actions. If the violation is severe or requires high-level decision-making, the Compliance Officer escalates the case to the Board of Directors, presenting a follow-up action plan. The Board decides on the necessary actions, appoints a person responsible for implementation, and receives a final report detailing the results and any recommendations for further preventive measures **[G1-3_03; §18 c]**.

Policies on corruption and bribery prevention are **communicated** to all relevant personnel via email, newsletters, the company intranet, and dedicated training sessions, with oversight from the Management Board or the ICT **[G1-3_05; §20]**.

Furthermore, employees across the Organization are required to complete **training** in the Anti-Corruption Code and, where applicable, the whistleblowing procedure. Managers also undergo specialized training on the Risk Management Policy. Similarly, members of administrative, supervisory, and management bodies receive ongoing training, reflecting the Organization's commitment to fostering a culture of integrity, transparency, and accountability at every level **[G1-3_06; §21 a | G1-3_08; §21 c]**.

FamiCord's annual meeting - which brings together the most exposed functions, including managers and sales teams - features a dedicated compliance training session, further reinforcing awareness and adherence across the Group **[G1-3_07; §21 b | G1-3_08; §21 c]**.

Through these measures, FamiCord Group actively works to mitigate corruption and bribery risks, promoting ethical business conduct and reinforcing stakeholder trust in its commitment to responsible corporate governance.

ACTIONS AND RESOURCES IN RELATION TO MATERIAL SUSTAINABILITY MATTERS (MDR-A)

During the reporting year, FamiCord focused on strengthening compliance and ethical conduct across the Group. At the corporate level, this included the revision and implementation of the Group's Code of Conduct, as well as regular ICT meetings and newsletters to raise awareness and provide guidance on compliance matters. In addition, initiatives have been implemented across the subsidiaries to manage supplier-related risks, including auditing of suppliers, and ongoing identification of quality, regulatory, and ethical risks. These measures help ensure responsible supply chain management and maintain high operational standards **[G1.MDR-A_01; §68 a]**.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[G1.MDR-A_01; §68 a]	**[G1.MDR-A _01; §68 a]**	**[G1.MDR-A _02; §68 b]**	**[G1.MDR-A _03; §68 c]**	**[G1.MDR-A_01; §68 a]**
Regular ICT meetings to discuss, share knowledge, and exchange views on corporate culture, complemented by periodic internal **newsletters** on compliance distributed to subsidiaries.	Taken and planned	Implemented across all subsidiaries and applies to all employees across the Organization	Ongoing (initiated in 2025)	Expanded compliance knowledge across subsidiaries, strengthened internal ethical practices, and maintained employees' ongoing awareness of internal guidelines, including the Code of Conduct.
Revision and implementation of the FamiCord Group Code of Conduct, including publication of documents on the company website for upstream suppliers, Group-wide trainings (including onboarding)and ICT knowledge-sharing sessions.	Taken	Implemented across all subsidiaries and applies to all employees across the Organization. It has also direct impact on upstream value chain (suppliers).	2025	Clearer standards of behavior, reduced legal and reputational risks, stronger internal trust and morale, and greater credibility with external stakeholders. These initiatives have strengthened the Group's ethical culture and enhanced employees' awareness of compliance and inclusion principles. They have also improved transparency in decision-making and reinforced a culture of accountability across all entities. Overall, these measures have fostered a more transparent, responsible, and inclusive organizational culture.

Disclosure of key actions	Status of key action	Scope of actions	Time horizon	Results
[G1.MDR-A_01; §68 a]	**[G1.MDR-A _01; §68 a]**	**[G1.MDR-A _02; §68 b]**	**[G1.MDR-A _03; §68 c]**	**[G1.MDR-A_01; §68 a]**
Define and deploy environmental and social criteria for selecting and evaluating suppliers, collaborating with actions to improve their performance	Taken and planned	Implementation initiated in Hungary and planned for other geographies such as Portugal, Italy, Germany and Poland. It has impact on upstream value chain (suppliers).	Ongoing (initiated in 2024)	Reduced supply-chain risks, improved sustainability and ethical practices in sourcing, enhanced brand reputation, and stronger alignment with stakeholder and regulatory expectations. These initiatives will enable more comprehensive supplier assessments, better monitoring and transparency of supplier practices, and stronger partnerships with responsible suppliers, including the ability to exclude those who do not meet sustainability or ethical standards.
Auditing suppliers to ensure delivery quality and high standards, as well as to improve the service relationship between the company and its suppliers.	Taken and planned	Implemented in several geographies, such as Germany, Portugal and Poland. It has impact in upstream value chain suppliers.	Ongoing (initiated in 2010)	Reduction of supply-chain risks, improvement of sustainability and ethics in sourcing, enhancement of brand reputation, cost savings through more efficient resource use, and stronger alignment with stakeholder and regulatory expectations.
Identification of supply chain risks (e.g., quality, regulatory, ethical)	Taken and planned	Implemented Hungary and Portugal, and planned for all the other geographies. It has impact in upstream value chain suppliers.	Ongoing (initiated in 2024)	Reduced operational and compliance risks.

BUSINESS CONDUCT

Responsible supply chain management

Supplier sustainability considerations are integrated into governance framework for our Hungarian operations through a risk-based and transparent approach. While no additional requirements are imposed on existing suppliers, ISO 14001 environmental management certification is considered in the selection of new suppliers and forms part of the ongoing evaluation of our supplier base. We also place importance on understanding suppliers' products, manufacturing processes, and packaging solutions, supporting informed decision-making and responsible supply chain management.

Hungary

The Organization has introduced new policies, including the Diversity, Equity, and Inclusion (DEI) Policy, and plans to launch an Environmental Policy in 2026, both under the guidance of the ICT. Building on these initiatives, the Organization aims to further enhance its sustainability governance by extending additional procedures to all companies within the Group. This expansion will be led by the ICT, seeking to align practices across the Group and reinforce the Organization's commitment to ethical operations and sustainable growth.

TARGETS AND METRICS

TRACKING EFFECTIVENESS OF POLICIES AND ACTIONS THROUGH TARGETS (MDR-T)

Following the approval and implementation of FamiCord's Sustainability 2030 Roadmap in 2026, targets will be set across the Group to monitor the effectiveness of actions addressing material IROs.

CONFIRMED INCIDENTS OF CORRUPTION OR BRIBERY (G1-4)

During the reporting period, FamiCord Group registered no convictions, fines, or incidents related to corruption or bribery [G1-4_01; §24a I G1-4_02; §24a].

PAYMENT PRACTICES (G1-6)

FamiCord is committed to responsible payment practices, ensuring fair and timely transactions with suppliers and subcontractors to support sustainable business relationships and operational continuity. The FamiCord Group has established structured procedures to manage payments, balancing financial efficiency with ethical supplier management.

Payment practices	2024	2025
Average number of days to pay invoice **[G1-6_01, §33a]**	-	33.1
Percentage of payments aligned with standard payment terms **[G1-6_03, §33b]**	-	80.9 %
Outstanding legal proceedings for late Payments **[G1-6_04, §33c]**	-	0

For most suppliers, the standard payment term is set at 30 days after the issuance of the invoice, unless alternative terms are agreed upon or specified in the service contract. All companies within the Group prioritize on-time payments, particularly for suppliers and subcontractors critical to daily operations, where delays could impact business continuity. This approach reflects the Group's commitment to fostering trust and long-term partnerships with its supply chain [G1-6_02; §33 b].

Data reported for payments aligned with standard payment terms is based on information available directly from subsidiaries. It was found in 2025 that 80.9% of payments are made in accordance with the agreed contractual conditions.

Depending on the structure and organization of each company, the data may be obtained internally or through third-party accounting providers. Despite potential variations in data collection, the majority of invoices are paid according to the deadlines and the terms agreed with suppliers. This ensures that the Organization remains aligned with its contractual obligations and reinforces a culture of financial responsibility **[MDR-M_02; §77 a I G1-6_05; §33 d]**.

Through these practices, the Organization upholds its dedication to fair supplier relations, minimizing financial risks, and supporting the broader ecosystem in which it operates.

There are no legal proceedings currently outstanding due to late payments **[G1-6_04; §33 c].**

Entity-specific – Research and Development

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [SBM-3]

In the Research and Development (R&D) realm, FamiCord focuses on leveraging innovation to drive sustainable growth while responding to evolving customer needs and market dynamics. R&D activities serve as a catalyst for introducing new technologies and refining existing solutions that not only enhance treatment opportunities—such as expanding the clinical application of stem cells **[I-053]** – but also contribute to overall patient well-being.

By aligning the Group's service offerings more closely with customer expectations, FamiCord seizes the opportunity to boost satisfaction and foster long-term loyalty **[RO-052]**. This customer-centric approach reinforces its market differentiation and strengthens its brand reputation.

Moreover, the Group's commitment to R&D fuels competitiveness across its markets, enabling cost reductions, enhanced operational efficiency, and the exploration of new business areas that create both financial gains and expanded service portfolios **[RO053 | RO-054]**. In doing so, FamiCord not only drives technological progress but also paves the way for innovative partnerships and strategic collaborations, ultimately enhancing value creation for all stakeholders **[I-054]**.

Overall, FamiCord's R&D efforts are integral to its strategy. They underpin the Group's mission to develop pioneering healthcare solutions, ensuring that innovation and sustainability remain at the forefront of its business evolution. The outcome of the IRO analysis is reflected in several strategic pillars of the FamiCord Group, including the pursuit of breakthrough healthcare solutions, investment in cutting-edge technologies, and a steadfast commitment to long-term stakeholder value.

The following table provides a detailed overview of the material impacts, risks, and opportunities identified, and their connection to the Group's strategic direction.

Description [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Impact, Risk or Opportunity [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Time horizon [SBM-3_06; §48 c iii]	Value chain location [SBM-3_01; §48 a] [SBM-3_02; §48 a]	Sub-topic or related sub-sub-topic
Relationship with suppliers				
RO-052 Aligning services with customer needs presents a key opportunity to boost customer satisfaction, loyalty, and revenue growth. It allows for market differentiation by tailoring offerings to consumer preferences, which can enhance long-term retention. Additionally, integrating sustainability into services meets the growing demand for eco-friendly solutions, strengthening brand reputation and positioning the company as customer-centric and socially responsible.	Opportunity	Medium-term (1 to 5 years)	–	–
RO-053 Increased competitiveness of the Group in its markets through its R&D activities (expansion of clinical application of stem cells, cost reduction, efficiency gains, etc.)	Opportunity	Medium-term (1 to 5 years)	–	–
RO-054 Development of new business areas/products and offering new services to clients, bringing both financial and market opportunities	Opportunity	Medium-term (1 to 5 years)	–	–

Description	Impact, Risk or Opportunity	Time horizon	Value chain location	Sub-topic or related sub-sub-topic
[SBM-3_01; §48 a] [SBM-3_02; §48 a]	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	**[SBM-3_06; §48 c iii]**	**[SBM-3_01; §48 a] [SBM-3_02; §48 a]**	
I-053 Expansion of clinical application of stem cells for patients, through the development of new technological resources and more efficient solutions, creating new treatment opportunities	Positive impact	–	Downstream	–
I-054 Increased value creation for stakeholders presents a significant opportunity to enhance economic value for shareholders, drive innovation through the development of new solutions for the healthcare community and foster new partnerships with key entities.	Positive impact	Long-term (> 5 years)	Upstream, Downstream	–

Note: For actual material impacts there is no associated time horizon.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

POLICIES ADOPTED TO MANAGE MATERIAL SUSTAINABILITY MATTERS (MDR-P)

The FamiCord Group's research and development activities are primarily conducted in Poland (through PBKM) and in Portugal (via Stemlab). Project development is driven by strategic decisions made by the Management Board of PBKM subgroup, which considers internal competencies, stakeholder needs, and established R&D partnerships. Currently, the Group has not implemented a dedicated Policy for R&D activities. This approach is under periodic review, with a formal evaluation planned for 2026 **[MDR-P_07; §62]**.

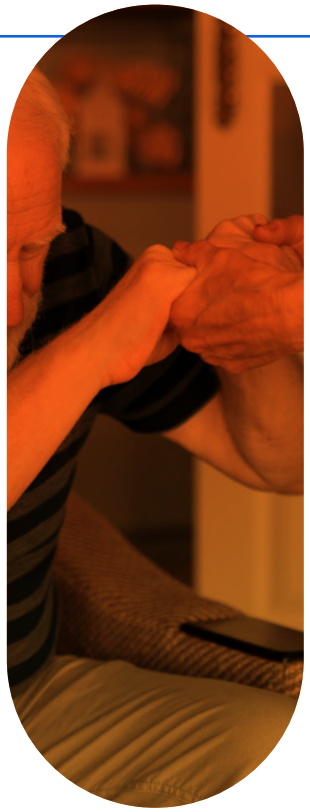
ACTIONS AND RESOURCES IN RELATION TO MATERIAL SUSTAINABILITY MATTERS (MDR-A)

Throughout the reporting year, FamiCord implemented a range of significant actions, as outlined in the table below **[MDR-A_01; §68 a]**. These initiatives and the dedicated resources supporting them underscore the Organization's commitment to integrating innovation into all facets of its operations, thereby enhancing long-term resilience and fostering stakeholder trust.

Regarding R&D, **projects identified are primarily funded internally**, with all related expenses transparently recorded in the Group's accounting systems. The **"Cord Blood NK Cells"** project was, however, subject to submission to a grant application for the funding of the clinical trial, being contingent upon a successful grant outcome **[MDR-A_06; §69 a]**.

Disclosure of key actions [MDR-A_01; §68 a]	Status of key action [MDR-A _01; §68 a]	Scope of actions [MDR-A _02; §68 b]	Time horizon [MDR-A _03; §68 c]	Results [MDR-A_01; §68 a]
"Cord Blood NK Cells" project Within this project FamiCord intends to participate in a clinical trial sponsored by the Medical University of Zielona Góra in Poland.	Taken and planned	Implemented in Poland, covers manufacture of medicinal products within FamiCord' own operations and patients' treatment and hospitals engagement in the downstream value chain. Primarily targeted at consumers and end-users.	2024-2026	The primary objective of this project is to develop an advanced therapy medicinal product (ATMP) consisting of allogeneic NK cells, previously isolated from umbilical cord blood. This product is intended to be used in the treatment of solid tumors, with the initial therapeutic targets being gynecological cancers: cervical cancer, ovarian cancer, and endometrial cancer. With this project FamiCord intends not only to be recognized as an ATMP manufacturing facility, but also to strengthen the perception of umbilical cord blood as an extremely valuable source of cells that can be used beyond traditional hematological indications. During 2025, analytical methods for the CB-NK product were validated and Standard Operating Procedures (SOPs) were established. For 2026, manufacturing validation is planned, followed by the submission of a manufacturing authorization request under the Hospital Exemption procedure. Additionally, a joint project application with a Polish academic institution is also expected in 2026 **[MDR-A_05; §68e]**.
Implementation of procedures for placenta tissue storage in Portugal	Taken	Implemented in the Portuguese Laboratory, after Poland, Romania and Germany. Covers tissues banking in FamiCord's own operations and hospitals performing collections in the upstream value chain. Primarily targeted at consumers and end-users.	2025	The development of the new service of processing, testing and storing placenta tissue in a new laboratory within the FamiCord Group brings more value to the families across the geographies where the Group is present, making available to families a new cells and tissues banking service. Moreover, it allows for the provision of services on a B2B level across Europe, contributing to increase the footprint of FamiCord and bring new revenue sources.
Evaluation of amniotic membrane banking and storage feasibility	Taken and planned	Implemented in Poland and covers tissues banking in FamiCord's own operations and hospitals for collection in the upstream value chain. Primarily targeted at hospitals using amniotic membrane for treatment.	2024-2026	Determine whether the amniotic membrane can be effectively cryopreserved as a starting material for ATMP production. In 2025, the application for banking permission was submitted to the authorities, and SOPs for amniotic membrane processing are near their final version. For 2026, education activities in hospitals and wound healing centers are planned, and a B2B setup is expected to begin **[MDR-A_05; §68e]**.

Disclosure of key actions	Status of key action	Scope of actions	Time horizon	Results
[MDR-A_01; §68 a]	**[MDR-A _01; §68 a]**	**[MDR-A _02; §68 b]**	**[MDR-A _03; §68 c]**	**[MDR-A_01; §68 a]**
Expanded Access Program for Cerebral Palsy and Autism The treatments initiated in 2024 in the University Children's Hospital in Lublin, Poland, and is being funded by FamiCord.	Taken and planned	Accessible in all geographies. Covers cord blood banking in FamiCord's own operations and patients' treatment and hospitals engagement in the downstream value chain. Primarily targeted at consumers and end-users.	2024-2026	The goal is to have a program for the use of autologous cord blood for children suffering from cerebral palsy or autism and evaluate the safety and efficacy of the treatment. See S4 section for further details.
Development and collaboration of **R&D projects (Repair with University of Beira Interior)**	Taken and Planned	Implemented in Portugal and primarily targeted to customers	2023-2026	Find new applications for the use of stem cells in innovative and alternative therapies.
Development and **collaboration on MSC** in several hospitals	Taken and Planned	Implemented in Italy	Ongoing (initiated in 2025)	Find new applications for the use of stem cells in innovative and alternative therapies



RESEARCH AND DEVELOPMENT

REPAIR: development of innovative post-stroke therapies

The Group is advancing the R&D project REPAIR (2023–2026), aimed at developing innovative post-acute therapies for ischemic stroke based on hypoxia-preconditioned umbilical cord tissue-derived mesenchymal stem cells (MSCs). The project seeks to enhance the regenerative potential of MSCs by modulating their secretome, while ensuring clinical safety, and to explore the development of a ready-to-administer, cell-free therapeutic product. Key activities include hypoxic culture protocol development, in vitro and in vivo testing in stroke models, and proteomic analysis. Hypoxia-based MSC culture protocols have been successfully established, and preclinical animal studies are ongoing. The project is conducted in partnership with Stemlab S.A., Universidade da Beira Interior and Universidade de Coimbra.

Portugal

TARGETS AND METRICS

TRACKING EFFECTIVENESS OF POLICIES AND ACTIONS THROUGH TARGETS (MDR-T)

In the R&D area, FamiCord tracks the effectiveness of its actions through clearly defined targets and milestones. For more complex projects, specific milestones have been established to guide progress and ensure that each development phase meets its strategic objectives. In contrast, for simpler, short-term projects, the target is set as the timely conclusion of the project along with the achievement of its main goal within the expected timeframe. This structured approach enables FamiCord to accurately monitor progress and adapt its strategies as needed, reinforcing the Group's commitment to innovation and continuous improvement.

Following the approval and implementation of the FamiCord Sustainability Roadmap, additional targets related to R&D are expected to be established.

METRIC IN RELATION TO MATERIAL SUSTAINABILITY MATTERS (MDR-M)

It is important to note that for 2025, specific metrics for R&D have not been established beyond ensuring budget compliance. This approach allows the Group to monitor the financial discipline of FamiCord's R&D initiatives while still driving progress through milestone tracking.

Entity-specific – IT security and data protection

STRATEGY

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [SBM-3]

Given the sensitive personal data managed by FamiCord, data privacy and protection are critical topics embedded in the risk management framework. The potential violation of privacy due to unauthorized disclosure of confidential and health-related data **[I-034]** is identified as a material negative impact. Additionally, the risk of data breaches or cyberattacks leading to litigation costs, regulatory fines, and reputational damage **[RO-031 | RO-034]** further emphasizes the importance of robust data security measures. Conversely, the opportunity to compile a comprehensive and diverse database **[RO-035]** could enable the expansion of FamiCord's service portfolio, providing additional value to stakeholders.

The following table provides a detailed overview of the material impacts, risks, and opportunities identified during the double materiality assessment.

Description **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Impact, Risk or Opportunity** **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Time horizon** **[SBM-3_06; §48 c iii]**	**Value chain location** **[SBM-3_01; §48 a]** **[SBM-3_02; §48 a]**	**Sub-topic or related sub-sub-topic**
IT security and data protection				
RO-031 Unauthorized disclosure of confidential company or employee data due to cyberattacks, data breaches, or misuse could result in litigation costs, regulatory fines, and reputational damage.	Risk	Short-term (< 1 year)	–	Other work-related rights Privacy
I-034 Violation of privacy due to public disclosure of confidential, sensitive information and health data of clients or other stakeholders (e.g. due to data breach).	Negative impact	Short-term (< 1 year)	Downstream	Information- related impacts for consum-ers and/or end- users; Privacy
RO-034 Unauthorized disclosure of confidential customer data (i.e. personal information, health information) due to cyberattacks, data breaches, or misuse could result in litigation costs, regulatory fines, and reputational damage.	Risk	Short-term (< 1 year)	–	Information- related impacts for consum-ers and/or end- users; Privacy
RO-035 Compilation of a very diverse (patients, partners, health community professionals, suppliers, among others, from different geographies) and complete database, which will allow to expand the portfolio of products/services offered.	Opportunity	Medium-term (1 to 5 years)	-	Information- related impacts for consum-ers and/or end- users; Privacy

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

POLICIES ADOPTED TO MANAGE MATERIAL SUSTAINABILITY MATTERS (MDR-P)

FamiCord manages IT and data protection through established internal policies and governance structures designed to ensure compliance with applicable data protection regulations, including the General Data Protection Regulation (GDPR). The **Privacy Policy** defines the company's approach to personal data protection and GDPR compliance, outlining measures to handle data breaches, maintain confidentiality, and prevent unauthorized disclosure of sensitive company or employee data. It also describes the technical and organizational measures in place to protect confidentiality, integrity, and availability of information. The policy is communicated across the organization and reviewed periodically to reflect regulatory developments and operational needs. These practices support consistent management of data protection risks and integration of IT governance into FamiCord's broader risk management framework **[MDR-P_01; §65 a].**

Policy	**Privacy Policy**
Key contents and general objectives **[MDR-P_01; §65 a]**	The purpose of the Privacy Policy is to specify the principles and procedures for personal data protection and GDPR compliance, including data breach management.
Scope **[MDR-P_02; §65 b]**	Applicable to all activities related to Personal Data treatment, in all FamiCord Group's geographies, and both upstream and downstream value chain. It affects all stakeholders impacted by the Group's personal data treatment activities.
Senior level accountable for the implementation of the policy **[MDR-P_03; §65 c]**	General Managers in each company within the FamiCord Group.
Third-party standards or initiatives **[MDR-P_04; §65 d]**	General Data Protection Regulation, (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016; Local laws.
Availability **[MDR-P_06; §65 f]**	Policy is made available through each company's website.

The Group's material IRO demonstrates the importance of this policy. For instance, the risk of unauthorized disclosure of confidential customer data and the impact of a violation of privacy due to public disclosure of sensitive health data reinforce the critical role of the Privacy Policy in safeguarding personal information, ensuring compliance with data protection laws, and maintaining consumer trust. At the same time, the opportunity to compile a diverse and comprehensive database highlights the Group's ability to responsibly expand its service offerings while upholding strict data security and ethical privacy standards **[MDR-P_01; §65 a]**.

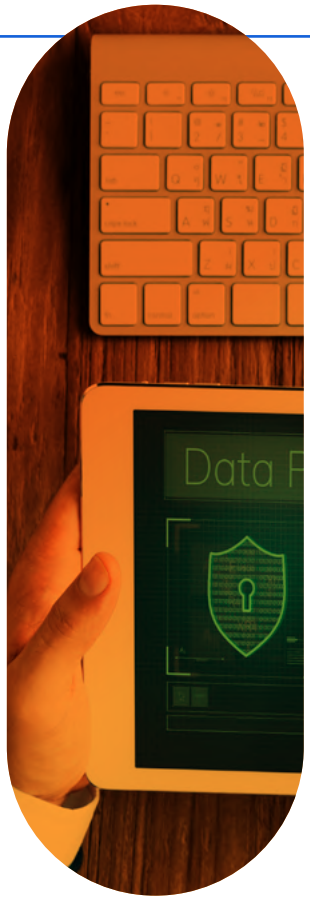
ACTIONS AND RESOURCES IN RELATION TO MATERIAL SUSTAINABILITY MATTERS (MDR-A)

The FamiCord Group takes deliberate steps to avoid causing or contributing to material negative impacts through its internal practices, including data management. The management board and the general managers of each subsidiary oversee these practices, ensuring that data protection impact analyses are conducted whenever procedural changes occur. This oversight helps prevent unintended negative consequences related to IT and data protection.

In the event of a data breach, procedures are followed in accordance with GDPR and local regulations to ensure proper reporting and response. Employees can also report other incidents through the existing whistleblowing channels.

In addition, the Group has implemented targeted IT and data protection initiatives, including the development and adoption of a policy for the use of AI tools in line with corporate guidelines, cybersecurity awareness and training activities, social engineering tests, participation in a cyberattack simulation platform, and preparatory measures for compliance with the NIS2 Directive. These measures enhance IT security, safeguard sensitive data, and strengthen the resilience of the Group's digital infrastructure **[MDR-A_01; §68 a]**.

Disclosure of key actions	**Status of key action**	**Scope of actions**	**Time horizon**	**Results**
[MDR-A_01; §68 a]	**[MDR-A _01; §68 a]**	**[MDR-A _02; §68 b]**	**[MDR-A _03; §68 c]**	**[MDR-A_01; §68 a]**
Development and adoption of a policy for the use of AI tools (following FamiCord AG guidelines)	Taken and planned	Implemented in Portugal, Italy and Poland, and planned for Latvia, Romania, Germany and Hungary.	Ongoing (initiated in 2025)	Develop a comprehensive document for establishing clear rules and guidelines for the responsible and secure use of AI tools within the organization. It will define data protection requirements, approval procedures to ensure compliance with ethical, legal, and security standards.
Cybersecurity awareness and training activities	Taken and planned	Implemented at the Group level	Ongoing	The training led to a significant improvement in employees' understanding of the main risks and threats they face in their daily activities, as well as the security practices they should adopt. Participants are now better prepared to identify and respond to potential attacks, contributing both to their own digital safety and to the overall security of the company.
Cyberattack Social Engineering Tests	Taken and planned	Implemented at the Group level	Ongoing	The test identified vulnerabilities in systems exposed to the internet, which were classified according to their criticality. A social engineering test was also conducted via phone to attempt data acquisition without prior authorization. Some vulnerabilities were detected and subsequently remediated. During the social engineering phase, attackers were unable to obtain or modify any data. The test was successfully completed.
Participation in the **development and use of the cyberattack attempt simulation platform** (pen test)	Taken and planned	Implemented at the Group level	Ongoing	The activity resulted in the identification of several vulnerabilities, which were classified according to their level of criticality and addressed based on the associated risk.
Preparation for NIS2 Compliance	Taken and planned	Implemented in Hungary	2025-2026	Ensured readiness for cybersecurity compliance.



IT SECURITY AND DATA PROTECTION

Internal Guidance on Responsible AI Usage

FamiCord Group adopted its Internal Guidance on Responsible AI Usage to support the safe and ethical use of artificial intelligence across all departments, while safeguarding customer trust and sensitive data. The guidance defines permitted non-sensitive use cases (e.g., summarizing public research, drafting generic templates, marketing ideation, and learning support) and establishes strict "red lines," including a zero-tolerance prohibition on entering customer data, medical information (PHI), or confidential company data into public AI tools. It mandates disabling chat history and data training features in external tools, requires human verification of AI-generated outputs, and restricts final decision-making in healthcare contexts to qualified professionals. The guidance distinguishes between public AI accounts and formally vetted enterprise solutions, reinforcing GDPR and HIPAA compliance, cybersecurity safeguards, and responsible innovation aligned with the Group's healthcare mission.

FamiCord Group

TARGETS AND METRICS

TRACKING EFFECTIVENESS OF POLICIES AND ACTIONS THROUGH TARGETS (MDR-T)

Following the approval and implementation of the FamiCord Sustainability Roadmap, specific targets related to IT security and data protection are expected to be established.

Appendix

Correspondence tables in accordance with ESRS 2

TABLE 1 – DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE SUSTAINABILITY STATEMENT (IRO-2)

Disclosure requirement		Section
ESRS 2 – General disclosures		
BP-1	General basis for preparation of sustainability statements	General Information, section BP-1
BP-2	Disclosures in relation to specific circumstances	General Information, section BP-2
GOV-1	The role of the administrative, management and supervisory bodies	General Information, section GOV-1
GOV-2	The role of the administrative, management and supervisory bodies	General Information, section GOV-2
GOV-3	Integration of sustainability-related performance in incentive schemes	General Information, section GOV-3
GOV-4	Statement on due diligence	General Information, section GOV-4 Appendix, Table 4
GOV-5	Risk management and internal controls over sustainability reporting	General Information, section GOV-5
SBM-1	Strategy, business model and value chain	General Information, section SBM-1
SBM-2	Interests and views of stakeholders	General Information, section SBM-2
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General Information, section SBM-3
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	General Information, section IRO-1
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	General Information, section IRO-2 Appendix, Table 1
E1 – Climate change		
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	General Information, section GOV-3
E1-1	Transition plan for climate change mitigation	Environmental Information, section E1-1

Disclosure requirement		Section
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Environmental Information, section SBM-3
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	General Information, section IRO-1
E1-2	Policies related to climate change mitigation and adaptation	Environmental Information, section E1-2
E1-3	Actions and resources in relation to climate change policies	Environmental Information, section E1-3
E1-4	Targets related to climate change mitigation and adaptation	Environmental Information, section E1-4
E1-5	Energy consumption and mix	Environmental Information, section E1-5
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Environmental Information, section E1-6
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not stated

Disclosure requirement		**Section**
S1 – Own workforce		
ESRS 2 SBM-2	Interests and views of stakeholders	General Information, section SBM-2
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Social Information, section SBM-3 (S1)
S1-1	Policies related to own workforce	Social Information, section S1-1
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Social Information, section S1-2
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Social Information, section S1-3
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Social Information, section S1-4
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social Information, section S1-5
S1-6	Characteristics of the undertaking's employees	Social Information, section S1-6
S1-7	Characteristics of non-employees in the undertaking's own workforce	Social Information, section S1-7
S1-9	Diversity metrics	Social Information, section S1-9
S1-10	Adequate wages	Social Information, section S1-10
S1-11	Social protection	Not stated
S1-13	Training and skills development metrics	Not stated
S1-14	Health and safety metrics	Social Information, section S1-14
S1-15	Work-life balance metrics	Not stated
S1-16	Remuneration metrics (pay gap and total remuneration)	Social Information, section S1-16
S1-17	Incidents, complaints and severe human rights impacts	Social Information, section S1-17

Disclosure requirement		Section
ESRS 2 SBM-2	Interests and views of stakeholders	General Information, section SBM-2
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Not stated
S3-1	Policies related to affected communities	Not stated
S3-2	Processes for engaging with affected communities about impacts	Not stated
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Not stated
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Not stated
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not stated

Disclosure requirement		Section
S4 – Consumers and end-users		
ESRS 2 SBM-2	Interests and views of stakeholders	General Information, section SBM-2
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Social Information, section SBM-3 (S4)
S4-1	Policies related to consumers and end-users	Social Information, section S4-1
S4-2	Processes for engaging with consumers and end-users about impacts	Social Information, section S4-2
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Social Information, section S4-3
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Social Information, section S4-4
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social Information, section S4-5
G1 – Business conduct		
ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	General Information, section GOV-1
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General Information, section IRO-1
G1-1	Business conduct policies and corporate culture	Governance Information, section G1-1
G1-2	Management of relationships with suppliers	Governance Information, section G1-2
G1-3	Prevention and detection of corruption and bribery	Governance Information, section G1-3
G1-4	Incidents of corruption or bribery	Governance Information, section G1-4
G1-6	Payment practices	Governance Information, section G1-6
MDR-A	Minimum Disclosure Requirements regarding actions	Governance Information, section MDR-A (G1)
MDR-T	Minimum Disclosure Requirements regarding targets	Governance Information, section MDR-T (G1)

Disclosure requirement		Section
Entity-specific disclosures – Research and development		
MDR-P	Minimum Disclosure Requirements regarding policies	Governance Information, section MDR-P (Entity-specific – Research and Development)
MDR-A	Minimum Disclosure Requirements regarding actions	Governance Information, section MDR-A (Entity-specific – Research and Development)
MDR-T	Minimum Disclosure Requirements regarding targets	Governance Information, section MDR-T (Entity-specific – Research and Development)
MDR-M	Minimum Disclosure Requirements regarding metrics	Governance Information, section MDR-M (Entity-specific – Research and Development)
Entity-specific disclosures – IT security and data protection		
MDR-P	Minimum Disclosure Requirements regarding policies	Governance Information, section MDR-P (Entity-specific – IT security and data protection)
MDR-A	Minimum Disclosure Requirements regarding actions	Governance Information, section MDR-A (Entity-specific – IT security and data protection)
MDR-T	Minimum Disclosure Requirements regarding targets	Governance Information, section MDR-T (Entity-specific – IT security and data protection)
MDR-M	Minimum Disclosure Requirements regarding metrics	Governance Information, section MDR-M (Entity-specific – IT security and data protection)

TABLE 2 – LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION (IRO-2)

The table below includes all datapoints that derive from other EU legislation, as listed in ESRS 2 appendix B. It indicates where these datapoints can be found in the report and which ones were assessed as not material to FamiCord Group.

Disclosure requirement	Datapoint	Description	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section	Materiality
ESRS 2 GOV-1	Paragraph 21 (d)	Board's gender diversity	x	–	x	–	General Information, section GOV-1	
ESRS 2 GOV-1	Paragraph 21 (e)	Percentage of board members who are independent	–	–	x	–	General Information, section GOV-1	
ESRS 2 GOV-4	Paragraph 30	Statement on due diligence	x	–	–	–	General Information, section GOV-4 Appendix, Table 4	
ESRS 2 SBM-1	Paragraph 40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x	–	General Information, section SBM-1	
ESRS 2 SBM-1	Paragraph 40 (d) ii	Involvement in activities related to chemical production	x	–	x	–	General Information, section SBM-1	
ESRS 2 SBM-1	Paragraph 40 (d) iii	Involvement in activities related to controversial weapons	x	–	x	–	General Information, section SBM-1	
ESRS 2 SBM-1	Paragraph 40 (d) iv	Involvement in activities related to cultivation and production of tobacco	–	–	x	–	General Information, section SBM-1	
ESRS E1-1	Paragraph 14	Transition plan to reach climate neutrality by 2050	–	–	–	x		Not stated
ESRS E1-1	Paragraph 16 (g)	Undertakings excluded from Paris-aligned Benchmarks	–	x	x	–		Not stated
ESRS E1-4	Paragraph 34	GHG emission reduction targets	x	x	x	–		Not stated
ESRS E1-5	Paragraph 38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x	–	–	–	Environmental Information, section E1-5	
ESRS E1-5	Paragraph 37	Energy consumption and mix	x	–	–	–	Environmental Information, section E1-5	
ESRS E1-5	Paragraphs 40-43	Energy intensity associated with activities in high climate impact sectors	x	–	–	–	Environmental Information, section E1-5	

Disclosure requirement	Datapoint	Description	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section	Materiality
ESRS E1-6	Paragraph 44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x	–	Environmental Information, section E1-6	
ESRS E1-6	Paragraphs 53-55	Gross GHG emissions intensity	x	x	x	–	Environmental Information, section E1-6	
ESRS E1-7	Paragraph 56	GHG removals and carbon credits	–	–	–	x		Not material
ESRS E1-9	Paragraph 66	Exposure of the benchmark portfolio to climate-related physical risks	–	–	x	–		Not stated
ESRS E1-9	Paragraph 66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk	–	x	–	–		Not stated
ESRS E1-9	Paragraph 66 (c)	Location of significant assets at material physical	–	x	–	–		Not stated
ESRS E1-9	Paragraph 67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	–	x	–	–		Not stated
ESRS E1-9	Paragraph 69	Degree of exposure of the portfolio to climate-related opportunities	–	–	x	–		Not stated
ESRS E2-4	Paragraph 28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	x	–	–	–	–	Not material
ESRS E3-1	Paragraph 9	Water and marine resources	x	–	–	–	–	Not material
ESRS E3-1	Paragraph 13	Dedicated policy	x	–	–	–	–	Not material
ESRS E3-1	Paragraph 14	Sustainable oceans and seas	x	–	–	–	–	Not material
ESRS E3-4	Paragraph 28 (c)	Total water recycled and reused	x	–	–	–	–	Not material
ESRS E3-4	Paragraph 29	Total water consumption in m3 per net revenue on own operations	x	–	–	–	–	Not material
ESRS 2 - SBM3 E4	Paragraph 16 (a) i	Activities negatively affecting biodiversity sensitive areas	x	–	–	–	–	Not material
ESRS 2 - SBM3 E4	Paragraph 16 (b)	Material negative impacts with regards to land degradation, desertification or soil sealing	x	–	–	–	–	Not material
ESRS 2 - SBM3 E4	Paragraph 16 (c)	Operations that affect threatened species	x	–	–	–	–	Not material
ESRS E4-2	Paragraph 24 (b)	Sustainable land / agriculture practices or policies	x	–	–	–	–	Not material
ESRS E4-2	Paragraph 24 (c)	Sustainable oceans / seas practices or policies	x	–	–	–	–	Not material
ESRS E4-2	Paragraph 24 (d)	Policies to address deforestation	x	–	–	–	–	Not material
ESRS E5-5	Paragraph 37 (d)	Non-recycled waste	x	–	–	–		Not material

Disclosure requirement	Datapoint	Description	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section	Materiality
ESRS E5-5	Paragraph 39	Hazardous waste and radioactive waste	x	–	–	–		Not material
ESRS 2 – SBM3 – S1	Paragraph 14 (f)	Risk of incidents of forced labour	x	–	–	–	Social Information, section SBM-3 (S1)	
ESRS 2 – SBM3 – S1	Paragraph 14 (g)	Risk of incidents of child labour	x	–	–	–	Social Information, section SBM-3 (S1)	
ESRS S1-1	Paragraph 20	Human rights policy commitments	x	–	–	–	Social Information, section S1-1	
ESRS S1-1	Paragraph 21	Due diligence policies on issues addressed by the fundamental ILO Conventions 1 to 8	–	–	x	–	Social Information, section S1-1	
ESRS S1-1	Paragraph 22	Processes and measures for preventing trafficking in human beings	x	–	–	–	Social Information, section S1-1	
ESRS S1-1	Paragraph 23	Workplace accident prevention policy or management system	x	–	–	–	Social Information, section S1-1	
ESRS S1-3	Paragraph 32 (c)	Grievance/complaints handling mechanisms	x	–	–	–	Social Information, section S1-3	
ESRS S1-14	Paragraph 88 (b) e (c)	Number of fatalities and number and rate of work-related accidents	x	–	x	–	Social Information, section S1-14	
ESRS S1-14	Paragraph 88 (e)	Number of days lost to injuries, accidents, fatalities or illness	x	–	–	–	Social Information, section S1-14	
ESRS S1-16	Paragraph 97 (a)	Unadjusted gender pay gap	x	–	x	–	Social Information, section S1-16	
ESRS S1-16	Paragraph 97 (b)	Excessive CEO pay ratio	x	–	–	–		Not stated
ESRS S1-17	Paragraph 103 (a)	Incidents of discrimination	x	–	–	–	Social Information, section S1-17	
ESRS S1-17	Paragraph 104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	x	–	x	–	Social Information, section S1-17	
ESRS 2 – SBM3 – S2	Paragraph 11 (b)	Significant risk of child labour or forced labour in the value chain	x	–	–	–	–	Not material
ESRS S2-1	Paragraph 17	Human rights policy commitments	x	–	–	–	–	Not material
ESRS S2-1	Paragraph 18	Policies related to value chain workers	x	–	–	–	–	Not material
ESRS S2-1	Paragraph 19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	x	–	x	–	–	Not material

Disclosure requirement	Datapoint	Description	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section	Materiality
ESRS S2-1	Paragraph 19	Due diligence policies on issues addressed by the fundamental ILO Conventions 1 to 8	–	–	x	–	–	Not material
ESRS S2-4	Paragraph 36	Human rights issues and incidents connected to its upstream and downstream value chain	x	–	–	–	–	Not material
ESRS S3-1	Paragraph 16	Human rights policy commitments	x	–	–	–	–	Not stated
ESRS S3-1	Paragraph 17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	x	–	x	–	–	Not stated
ESRS S3-4	Paragraph 36	Human rights issues and incidents	x	–	–	–	–	Not stated
ESRS S4-1	Paragraph 16	Policies related to consumers and end-users	x	–	–	–	Social Information, section S4-1	
ESRS S4-1	Paragraph 17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x	–	x	–	Social Information, section S4-1	
ESRS S4-4	Paragraph 35	Human rights issues and incidents	x	–	–	–	Social Information, section S4-4	
ESRS G1-1	Paragraph 10 (b)	United Nations Convention against Corruption	x	–	–	–	Governance Information, section G1-1	
ESRS G1-1	Paragraph 10 (d)	Protection of whistle-blowers	x	–	–	–	Governance Information, section G1-1	
ESRS G1-4	Paragraph 24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x	–	x	–	Governance Information, section G1-4	
ESRS G1-4	Paragraph 24 (b)	Standards of anti-corruption and anti-bribery	x	–	–	–	–	Not stated

TABLE 3 – LIST OF INCORPORATIONS BY REFERENCE (BP-2)

Disclosure requirement	Code	Section
Characteristics of the undertaking's employees: ESRS 2 SBM-1, §40a iii	SBM-1	Social Information, section S1-6
Business model: ESRS 2 SBM-1, §42	SBM-1	Fundamentals of the Company and the Group, section Business model, of the Combined Management Report
Description of the material IRO resulting from the materiality assessment: ESRS 2, §48 a	SBM-3	Environmental Information, section SBM-3 Social Information, section SBM-3 (S1) Social Information, section SBM-3 (S4) Governance Information, section SBM-3 (G1) Governance Information, section SBM-3 (Entity-specific - Research and development) Governance Information, section SBM-3 (Entity-specific - IT security and data protection)
Expected time horizons of material impacts: ESRS 2, §48 c iii		
Specification of the impacts, risks and opportunities covered by ESRS Disclosure Requirements: ESRS 2, §48 h		
List of disclosure requirements in ESRS covered by the non-financial statements	IRO-2	Appendix, Table 1
List of datapoints in cross-cutting and topical standards that derive from other EU legislation	IRO-2	Appendix, Table 2
Presentation of the Code of Conduct: MDR-P, ESRS 2, §65 b/c/f/e	MDR-P	Governance Information, section G1-1
Presentation of the Whistleblowing Procedure: MDR-P, ESRS 2, §65 b/c/f/e	MDR-P	Governance Information, section G1-1
Presentation of the Privacy Policy: MDR-P, ESRS 2, §65 b/c/f/e	MDR-P	Governance Information, Entity-specific - IT security and data protection), section MDR-P

TABLE 4 – STATEMENT ON DUE DILIGENCE (GOV-4)

Core elements of due diligence	Sections in the sustainability statement	Section
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2	General Information, section GOV-2
	ESRS 2 GOV-3	General Information, section GOV-3
	ESRS 2 SBM-3	General Information, section SBM-3 Environmental Information, section SBM-3 Social Information, section SBM-3 (S1) Social Information, section SBM-3 (S4) Governance Information, section SBM-3 (G1) Governance Information, section SBM-3 (Entity-specific - Research and development) Governance Information, section SBM-3 (Entity-specific - IT security and data protection)
Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2	General Information, section GOV-2
	ESRS 2 SBM-2	General Information, section SBM-2
	ESRS 2 IRO-1	General Information, section IRO-1
	ESRS 2 MDR-P	Environmental Information, section E1-2 Social Information, section S1-1 Social Information, section S4-1 Governance Information, section G1-1 Governance Information, section G1-2 Governance Information, section G1-3 Governance Information, section MDR-P (Entity-specific - Research and Development) Governance Information, section MDR-P (Entity-specific - IT security and data protection)
Identifying and assessing adverse impacts	ESRS 2 IRO-1	General Information, section IRO-1
	ESRS 2 SBM-3	General Information, section SBM-3 Environmental Information, section SBM-3 Social Information, section SBM-3 (S1) Social Information, section SBM-3 (S4) Governance Information, section SBM-3 (G1) Governance Information, section SBM-3 (Entity-specific - Research and development) Governance Information, section SBM-3 (Entity-specific - IT security and data protection)

Core elements of due diligence	Sections in the sustainability statement	Section
Taking actions to address those adverse impacts	ESRS 2 MDR-A	Environmental Information, section E1-3 Social Information, section S1-4 Social Information, section S4-4 Governance Information, section MDR-A (G1) Governance Information, section MDR-A (Entity-specific - Research and Development) Governance Information, section MDR-A (Entity-specific - IT security and data protection)
Tracking the effectiveness of these efforts and communicating	ESRS 2 MDR-M	Environmental Information, section Targets and Metrics Social Information, section Targets and Metrics (S1) Social Information, section Targets and Metrics (S4) Governance Information, section Targets and Metrics (G1) Governance Information, section Targets and Metrics (Entity-specific – Research and Development) Governance Information, section Targets and Metrics (Entity-specific – IT security and data protection)
	ESRS 2 MDR-T	Environmental Information, section E1-4 Social Information, section S1-5 Social Information, section S4-5 Governance Information, section MDR-T (G1) Governance Information, section MDR-T (Entity-specific – Research and Development) Governance Information, section MDR-T (Entity-specific – IT security and data protection)