

Non-financial  
Statement  
2020/2021

## Group key figures

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## Group key figures

for the financial year from July 1, 2020 to June 30, 2021

## Key figures commercial

Results of operations	2020/ 2021	2019/ 2020	2018/ 2019
Sales	1,026.0	872.4	779.3
EBITDA	166.3	122.1	95.1
EBIT	136.6	91.9	73.7
EBIT margin (%)	13.3	10.5	9.5
EBT	135.4	91.0	73.1
Net result for the period	93.5	63.8	51.7
Earnings per share (EUR)	1.48	1.01	0.84
Operational statistics	2020/ 2021	2019/ 2020	2018/ 2019
Production (tonnes)	834,541	796,411	721,126
Production (MWh)	794,817	784,414	706,646
Utilisation Biodiesel/ Bioethanol (%) <sup>1)</sup>	90.7	86.6	98.8
Utilisation Biomethane (%) <sup>1)</sup>	88.3	104.6	117.8
Investments in property, plant and equipment	67.7	66.5	63.8
Number of employees <sup>2)</sup>	820	725	660
Financial position	2020/ 2021	2019/ 2020	2018/ 2019
Operating cash flow	117.2	71.7	44.3
Operating cash flow per share (EUR)	1.85	1.14	0.71
Cash and cash equivalents <sup>3)</sup>	130.2	86.1	74.2

<sup>1)</sup> At of July 1, 2020 the annual production capacity of the production plant was amended as follows:  
biodiesel: 660.000 tonnes (unchanged); bioethanol: 260.000 tonnes (unchanged); biomethane: from  
750 GWh to 900 GWh

<sup>2)</sup> at the balance sheet date

<sup>3)</sup> at the balance sheet date, including cash on segregated accounts

## Key figures segments

Biodiesel	2020/ 2021	2019/ 2020	2018/ 2019
Sales revenue	729.9	588.2	514.5
EBITDA	93.2	46.1	70.7
EBIT	82.3	35.5	65.7
Production (tonnes)	601,257	559,735	481,280
Utilisation (%)	91.1	84.8	102.4
Number of employees <sup>1)</sup>	224	208	158
Bioethanol (incl. Biomethane)	2020/ 2021	2019/ 2020	2018/ 2019
Sales revenue	286.6	275.2	254.7
EBITDA	70.6	74.0	23.8
EBIT	53.6	55.9	8
Production (tonnes)	233,284	236,676	239,846
Production (MWh)	794,817	784,414	706,646
Utilisation Bioethanol (%)	89.7	91.0	92.3
Utilisation Biomethane (%)	88.3	104.6	117.8
Number of employees <sup>2)</sup>	401	340	332
Other	2020/ 2021	2019/ 2020	2018/ 2019
Third party revenues	16.7	15.8	16.7
EBIT	0.8	0.6	0

<sup>1)</sup> At of July 1, 2020 the annual production capacity of the production plant was amended as follows:  
biodiesel: 660.000 tonnes (unchanged); bioethanol: 260.000 tonnes (unchanged); biomethane: from  
750 GWh to 900 GWh

<sup>2)</sup> at the balance sheet date

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Key figures – environmental

	2020/ 2021	2019/ 2020 <sup>1)</sup>	2018/ 2019 <sup>1)</sup>
Production volumes, total (tonnes)	888,136	760,381	768,776
Production volumes, total (MWh)	8,724,033	7,398,379	7,451,980
Specific energy consumption (MWh/MWh)	0.095	0.112	0.110
Specific fresh water consumption (Litre/MWh)	89.8	94.3	100.0
Specific waste water discharge (Litre/MWh)	35.3	47.1	47.4
Specific waste disposal (kg/tonne)	5.7	7.3	6.9
Specific emissions Scope-1- and Scope-2-per produced volume (GWh) biofuel (tCO <sub>2</sub> /GWh )	14.8	18.7	18.2

<sup>1)</sup> excl. Canada

Key figures – social (Group)

	2020/ 2021	2019/ 2020	2018/ 2019
Number of employees <sup>1)</sup>	820	725	660
Number of permanent employment contracts <sup>1)</sup>	94.51%	94.90%	94.24%
Personnel expenses (in EUR millions)	54.1	44.9	37.2
Average employee age <sup>1)</sup>	41.36	42.00	42.19
Percentage of women employees <sup>1)</sup>	21.46 %	22.62 %	23.10 %
Apprentice ratio <sup>1)</sup>	2.80 %	2.34 %	2.42 %
Average length of service <sup>1)</sup>	6.4	6.9	7.2

<sup>1)</sup> at the balance sheet date

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## GRI 101 – Universal standards (foundation)



With the entry into force of the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetzes – CSR-RUG) and the associated reporting obligations therein, VERBIO Vereinigte BioEnergie AG is obliged to present a non-financial statement in accordance with § 289 b and § 315 b HGB (Handelsgesetzbuch – HGB). In our non-financial statement for the reporting year 2020/2021 the required information concerning VERBIO Vereinigte BioEnergie AG and its

subsidiaries required in accordance with CSR-RUG and § 289 b and § 315 b HGB are integrated in the annual report. We do not provide separate information or ratios that differentiate between information provided by our subsidiary companies and information provided by the Group's parent. Our non-financial statement includes all significant information on environmental, employee and social issues in accordance with the German CSR Directive Implementation Act. In

addition, we report on respecting human rights and on combating corruption and bribery. The index providing references to the respective sections and the relevant information thereon is provided in the appendix.

Significant risks arising from business relationships, products and services and from the Group's own business activities in the sense of § 289 (2) and § 315 (2) HGB, as well as how these risks are addressed, are presented in the Group management report in the annual report 2020/2021.

In this non-financial statement, VERBIO publishes detailed information concerning its economic, ecological and social performance. The report describes VERBIO's sustainability strategy together with the relevant sustainability trends, activities and performance indicators. Together with the annual report, it is intended to provide a comprehensive overview of the Group's situation, taking into account financial and non-financial performance indicators.

### Reporting period

This non-financial statement is for the financial year 2020/2021, i.e. for the period from July 1, 2020 to June 30, 2021. The contents of the report and the non-financial statistics provided are updated and published on an annual basis.

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*Structure*

The non-financial statement 2020/2021 is based on the Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI), and is structured in accordance with the GRI standards. The report has been prepared in accordance with the core requirements of the GRI standards.

*Contents*

Prior to preparing this non-financial statement, its contents were defined in accordance with the GRI principles. All potential sustainability issues were identified and prioritised by an internal project team.

The statements made in this report are in respect of all entities included in the consolidated financial statements of the VERBIO Group unless stated otherwise. Financial data has been extracted from the VERBIO consolidated annual report 2020/2021.

*Editorial note*

This non-financial statement is published in German (original version) and in English (non-binding translation). It is available for download at [verbio.de](https://www.verbio.de) in both languages.

For simplification purposes we use the term “employees” throughout. This term includes all employees, whether they be male, female or diverse and irrespective of the use of he, she etc.

*Forward-looking statements*

This publication contains forward-looking statements that are based on assumptions and estimates made by the management of VERBIO Vereinigte BioEnergie AG. Although the Company’s management is of the opinion that these assumptions and estimations are realistic, actual future developments and results may differ significantly from these assumptions and estimates due to a variety of factors. For example, these factors might include changes to the overall economic climate, changes to the legal and regulatory framework in Germany and the EU or globally, and changes in the industry. VERBIO can give no guarantees and accepts no liability as to whether future developments and the results actually achieved in future will match the assumptions and estimates made in this publication.



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## GRI 102 – Universal standards (general disclosures)



### Organisational profile

#### GRI 102-1 Name of the organisation

VERBIO Vereinigte BioEnergie AG

#### GRI 102-2 Activities, brands, products and services

VERBIO is one of the leading independent manufacturers of biofuels, and at the same time the

only commercial-scale global producer of biodiesel, bioethanol and biomethane. VERBIO is a technology leader in its sector, and produces biofuels, biofertiliser, feedstuffs, disinfectant solutions as well as sterols and pharmaceutical glycerine for use as a raw material in the cosmetic and food industries at four locations in Germany and one location in Canada.

Management places emphasis on goods of the highest quality and on processes and production technologies that are particularly efficient. The basis for all our business activities and investments is meeting sustainability criteria in the production of biofuels throughout the entire value-added chain – from the procurement of raw materials, through production, up to the sale of biofuels and by-products. In this way we combine economic success with corporate responsibility and environmental protection. With our advanced technologies and the closed loop concept, which incorporates raw material procurement through to the processing of by-products as feedstuffs and fertiliser products or as high-value input materials for the foodstuff and pharmaceutical industry, we make important contributions to strengthening the agricultural economy in the region, and to providing sustainable mobility for the future.

The Group's annual production capacity amounts to approximately 660,000 tonnes of biodiesel, 260,000 tonnes of bioethanol and 900 gigawatt hours of biomethane. The Company produces its highly efficient biofuels and resulting by-products using internally developed innovative technologies. VERBIO biofuels achieve CO<sub>2</sub> savings of up to 90 percent compared to petrol and diesel. The technology developed and applied by VERBIO to create biomethane from 100 percent straw on an industrial scale is unique in the world.

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## Biodiesel

**verbiodiesel** is a sustainable alternative to the fossil fuels used in the transport sector. VERBIO primarily uses rapeseed oil as a raw material to manufacture biodiesel. The production and combustion of biodiesel releases significantly less CO<sub>2</sub> than diesel. One litre of **verbiodiesel** reduces CO<sub>2</sub> emissions by approximately 16.6 kg per 100 kilometres compared to fossil-fuel diesel. This represents CO<sub>2</sub> savings of 69.5 percent. The combustion only releases the amount of carbon dioxide that was previously held by the plant on a natural basis. The use of biodiesel as an additive contributes to decarbonisation in transport, and to greater independence from fossil fuel oil products. In addition, biodiesel production creates practically no waste, but does generate high-value by-products such as pharmaceutical glycerine and sterols, which are used in the food, cosmetic and pharmaceutical industries.

## Bioethanol

**verbioethanol** is primarily manufactured using locally-grown grains such as rye and triticale. Premium value protein-rich animal feed is created as a by-product of the ethanol production process. Under the VERBIO biorefinery concept, distillation waste resulting from the production process is also used in a subsequent production step as a raw material for manufacturing biomethane (**verbiogas**) and biofertiliser. This manufacturing process ensures that the maximum possible amount of energy is generated per hectare of agricultural land. At the same time, this also creates a demand market for agricultural producers in the region, which secures income for local farmers. CO<sub>2</sub> emissions savings of up to 80 percent are achieved compared to fossil petrol-based fuels. Ethanol-based fuels are now used throughout

the world as a source of biogenic energy for up to 15 percent of the fuel used in internal combustion engines. The use of ethanol-based fuels as a replacement for petrol and as an additive for use in motor vehicles is of great significance for decarbonisation in the transport sector.

## Biomethane

Biomethane is the smallest renewable hydrocarbon and a multi-talent with a range of applications. It can be pumped into the European natural gas network and can also be used to generate electricity, for heating and cooling purposes, as a chemical raw material or as a fuel in the transport sector. **Verbiogas** can be manufactured from a range of different agricultural raw materials, and from waste products. **Verbiogas**, as an advanced second generation biofuel, is manufactured without using foodstuffs; rather, it is manufactured from distillation waste – a waste product from bioethanol manufacturing processes – and from 100 percent straw. Biofertiliser is created as a by-product of the biomethane production process, and it is returned to agricultural use to ensure that the loop remains closed. The use of straw as a raw material avoids creating damaging CO<sub>2</sub> and methane emissions, since permitting the straw to rot unused in the fields would result in direct emissions into the atmosphere. Instead we obtain the methane by targeted means in a fermentation process and return the important ingredients (e.g. phosphorus and potassium) as well as lignin to agricultural land. As a result, important fertiliser components are recycled and the lignin also restores the humus balance to the fields. Biomethane has the same chemical structure as fossil natural gas. Vehicles powered by natural gas can use biomethane as a fuel as an additive or as a 100 percent substitute without any technical pro-

blems, the same with BioCNG or also as BioLNG. Since 2018 there has been a massive number of heavy-goods vehicles powered by LNG. Biomethane from waste materials e.g. from straw achieves a 90 percent reduction compared to diesel and petrol. If the CO<sub>2</sub> emissions that are avoided by preventing the rotting of agricultural straw, then it even has a negative effect on CO<sub>2</sub> emissions. As a result, biomethane from straw is significantly better as electro mobility from an emissions perspective. In addition, the combustion of Bio-LNG, Bio-CNG and biomethane is almost free of nitrogen oxide and fine-particle emissions.

## Glycerine

Glycerine is a form of alcohol with the chemical name propane-1,2,3-triol. Glycerine is found in all natural fats and oils as fatty acid ester, and plays a central role as an intermediate product in various metabolic processes. Glycerine can be obtained using petrochemical or biotechnology technologies as well as in the process of manufacturing biodiesel. **Verbioglycerin**, with its 99.8 purity, meets the highest quality standards and is a material that can be used for a wide range of purposes, among others in the cosmetic, food and pharmaceutical industries.

## Phytosterine

Phytosterine (also phytosterol or sterol) is the name given to a group of chemical compounds that are part of the steroid category and which are found in plants. Phytosterines are fat-accompanying substances that, among other things, are used as dietary supplements and have the effect of reducing cholesterol levels in humans. They are also used as raw materials to manufacture hormones.



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## Disinfectant solutions

In March 2020 VERBIO established production facilities for a disinfectant solution for use as a hand and surface area disinfectant under a permit limited to the territory of the Federal Republic of Germany in accordance with the specifications of the general directive (Allgemeinverfügungen – AllgV) issued by the German Federal Institute for Occupational Safety and Health (Bundesanstalt für Arbeitsschutz und Arbeitsmedizin – BAuA). Concurrently with the start of production, VERBIO made an application for a permanent registration for the production and distribution of disinfectant solutions using ethanol for an indefinite period of time with the Bundesanstalt für Arbeitsschutz und Arbeitsmedizin in accordance with the Biocidal Products Regulation (Biozidverordnung). This registration was accepted in July 2020. VERBIO now includes disinfectant solutions for private and commercial uses as part of its product portfolio on a permanent basis.

## GRI 102-3 Location of headquarters

The holding company, VERBIO Vereinigte BioEnergie AG, is listed on the Frankfurt Stock Exchange; its legal main registered address is in Zörbig, Germany. This location is responsible for contract administration, accounting and controls performed on invoices received. The Group's central administrative functions are carried out in Leipzig, where in addition to central operations such as treasury, group accounting and controlling functions, some of the Group's trading activities, project development and plant construction work are performed.

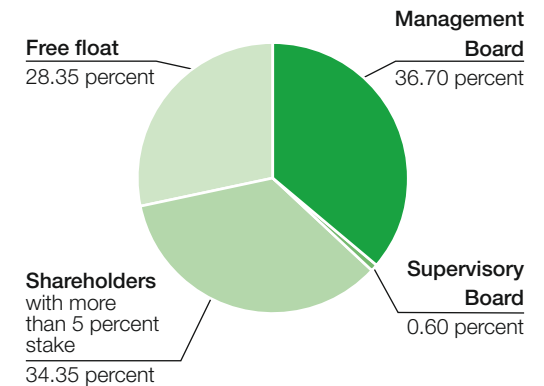
## GRI 102-4 Location of operations

The parent company of the VERBIO Group is VERBIO Vereinigte BioEnergie AG, Zörbig. In addition to VERBIO AG itself, the significant entities belonging to VERBIO in the reporting period were as follows:

- VERBIO Bitterfeld GmbH, Bitterfeld-Wolfen/OT Greppin;
- VERBIO Zörbig GmbH, Zörbig;
- VERBIO Schwedt GmbH, Schwedt/Oder;
- VERBIO Agrar GmbH, Zörbig;
- VERBIO Logistik GmbH, Zörbig;
- VERBIO Polska Sp. z o. o., Stettin (Polen);
- VERBIO Pinnow GmbH, Pinnow;
- VERBIO India Private Limited, Chandigarh (Indien);
- VERBIO North America Corporation, Livonia, Michigan (USA);
- VERBIO Nevada LLC, Nevada, Iowa (USA);
- VERBIO Diesel Canada Corporation, Toronto, Ontario (Kanada);
- XiMo Kft., Budapest (Ungarn).

VERBIO Vereinigte BioEnergie AG also has further shareholdings in other companies. A detailed listing of the subsidiaries included in the Group can be found in the notes to the consolidated financial statements in the annual report 2020/2021 under Section 2.2, "Entities included in the consolidation".

## GRI 102-5 Ownership and legal form



VERBIO Vereinigte BioEnergie AG is a company incorporated under German law listed on a public stock exchange with a dual management system, comprising a Management Board and a Supervisory Board. The Company's share capital is EUR 63,183,632, and is divided into 63,183,632 no-par shares registered in the name of the holders. VERBIO Vereinigte BioEnergie AG's shares are listed in the Prime Standard segment of Deutsche Börse AG, the German stock exchange (ISIN: DE000A0JL9W6), and are traded on the electronic securities trading platform Xetra, among others. VERBIO Vereinigte BioEnergie AG shares have been included in the SDAX index since December 21, 2020.

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## GRI 102-6 Markets served

VERBIO's biofuels are primarily produced in Germany. VERBIO has also been producing biodiesel in Canada since the end of August 2019. Biodiesel, bioethanol and biomethane are sold in Europe, sales of biodiesel have also been made in North America since August 2019, and pharmaceutical glycerine and sterols are sold worldwide. The Group expects to commence production at its foreign locations in the USA and India in

the financial year 2021/2022, and accordingly the marketing of biofuels will become a more international operation in future.

## GRI 102-7 Scale of the organisation

VERBIO generated Group revenues of EUR 1,026.0 million in the financial year 2020/2021 with 820 employees (at June 30, 2021) (2019/2020: EUR 872.4 million).

## Size of the organisation

		2020/2021	2019/2020	2018/2019
Number of employees at June 30/ June 30		820	725	660
Number of production locations/June 30		5	5	4
VERBIO Group sales revenues/EUR (millions)	mil. EUR	1,026.0	872.4	779.3
Equity at June 30/EUR (millions)	mil. EUR	510.0	390.8	338.9
Borrowings at June 30/EUR (millions)	mil. EUR	168.2	138.4	86.0
Production Biodiesel und Bioethanol	tonnes	834,541	796,411	721,126
Production Biomethane	MWh	794,817	784,414	706,646

## GRI 102-8 Information on employees and other workers

The VERBIO Group had a total of 820 employees at June 30, 2021 (June 30, 2020: 725).

The split by segment was as follows:

Segment	Employees		Thereof part-time		Thereof temporary	
	30.06.2021	30.06.2020	30.06.2021	30.06.2020	30.06.2021	30.06.2020
Bioethanol/Biomethane	413	340	6	8	20	15
Biodiesel	224	208	11	0	14	9
Other	183	177	12	10	11	13
<b>Total</b>	<b>820</b>	<b>725</b>	<b>29</b>	<b>22</b>	<b>45</b>	<b>37</b>

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At June 30, 2021 21.46 percent of the workforce in the German entities were female (June 30, 2020: 22.62 percent).

**GRI 102-9 Supply chain**

Significant elements of our value-added chain are the procurement of vegetable oils and grain from sustainable sources, and our biofuel trading activities. VERBIO primarily sources the raw materials and consumables used in production direct from manufacturers, but also from national and international trading organisations. The logistic chains are subject to ongoing optimisation in order to ensure the availability of sustainable supplies of the required standardised raw materials that meet defined quality standards. Produce is primarily purchased locally or in the region close to the respective production plant.

When purchasing goods, services or components used in operating plant and equipment, VERBIO has direct contact and contractual arrangements with the respective suppliers or service providers. As the value of our products is heavily dependent on their sustainability and their CO<sub>2</sub> efficiency we are constantly paying attention to ensuring that, wherever possible, we use sustainable raw materials and raw materials obtained from sources close to the respective VERBIO locations. Accordingly, our manufacturing processes are designed to ensure maximum possible yields and to minimise the consumption of energy and consumables. In addition, we make optimal use of sustainable rail transport networks to ensure the minimum possible transport of empty wagons and to avoid unnecessary use of heavy goods vehicles.

**GRI 102-10 Significant changes to the organisation and its supply chain**

*Consolidation status*

There were the following changes to the companies included in the consolidated financial statements in the financial year 2020/2021:

XiMo AG, which was included in the consolidation in the previous year, has been dissolved during the financial year 2020/2021. In addition, VERBIO Diesel Nordamerika GmbH was renamed VERBIO Protein GmbH.

*Ownership structure*

Changes to the ownership structure of VERBIO AG in the financial year 2020/2021 just ended were as follows: Members of the Supervisory Board hold 0.6 percent of the shares outstanding at June 30, 2021 (June 30, 2020: 13.51 percent) and "Shareholders holding more than 5 percent of the total share capital" hold 34.35 percent (June 30, 2020: 21.90 percent).

*Supply chain*

There were no significant changes in the supply chain.

**GRI 102-13 Membership of associations**

At the national level VERBIO is involved in the following trade associations, among others:

- VDB – German Biofuel Industry Association (Verband der Deutschen Biokraftstoff-industrie e. V.)
- UNITI – Federal Association of Medium-sized Mineral Oil Companies (Bundesverband mittelständischer Mineralölunternehmen e. V.)
- BVMW – German Association for Small and Medium-sized Businesses (Bundesverband mittelständische Wirtschaft e. V.)

- AFM+E – Foreign Trade Association for Petroleum and Energy in Germany (Außenhandelsverband für Mineralöl und Energie e. V.)
- AGQM – Biodiesel Quality Management Association (Arbeitsgemeinschaft Qualitätsmanagement Biodiesel e. V.)
- BNW – German Federation for Sustainable Business (Bundesverband Nachhaltige Wirtschaft e. V.)

From February 2017 VERBIO has been a sponsor of the CNG Club e.V. which was formed at that time with the objective of promoting CNG mobility.

At the international level VERBIO is involved in the following trade associations, among others:

- EBB – European Biodiesel Board (Europäischer Verband der Biodiesel-Hersteller)
- ePURE – European Renewable Ethanol (Europäischer Verband der Bioethanol-Hersteller)
- Farm Europe – a European think-tank that aims to promote the development of rural regions, focussing on agriculture, energy, food, the environment and trade

In the USA and Canada VERBIO is engaged in the following trade associations:

- Advanced BioFuels Canada – the association of biofuel manufacturers in Canada
- RNG Coalition – USA-wide association of biomethane manufacturers
- Iowa Renewable Fuels Association
- Iowa Corn Growers Association

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## Strategy

### GRI 102-14 Statement from senior decision-makers

As a manufacturer of sustainable biofuels, we are making an active contribution to environmental and climate protection. Our business model provides for a sustainable value-added chain, from the farmer through the collection of the raw materials to the production plant. Material components that are not usable as biofuels are returned to the farmers and recycled as fertiliser or as animal feed, or used as components in the food, pharmaceutical or cosmetic industries. In this way a very efficient and sustainable closed material cycle with the maximum possible efficiency is created.

As far back as May 2008, more than a year before the effective date of the Biofuel Sustainability Regulation (Biokraft-Nachhaltigkeitsverordnung – Biokraft-NachV) and the Biomass Electricity Sustainability Ordinance (BioSt-NachV), VERBIO provided a study that showed evidence of being able to meet the required greenhouse gas reduction potential. All of our production locations have been certified in accordance with the Biokraft-NachV and BioSt-NachV since August 2010.

We are committed to manufacturing biofuels in a sustainable manner. This commitment includes every step of the process from the cultivation of the biomass, its transport, through to the production of fluid or gas biofuels meeting the quality standards required for use as a fuel for vehicles.

An independent certification authority performs an annual audit ensuring compliance with the legal requirements.

Our internal research and development team ensures that our technologies and plants are subject to a permanent process of improvement and optimisation in order to increase energy efficiency

to the highest possible level. In addition, our technology development work is also focussed on the efficient use of the raw materials that we use. An example of this is the sterol production technology installed in our Bitterfeld location, which is now in its third expansion phase. Using this technology we extract sterols, in addition to pharmaceutical glycerine, from the rapeseed oil used in biodiesel production; these sterols are used in markets worldwide as a dietary supplement that has cholesterol-reducing properties, or as a compound for hormone production purposes.

In the same way, VERBIO's biorefinery concept underlines the multiple use of the grain raw materials offered by our ethanol production process. On completion of the ethanol manufacturing process, part of the resulting distillation waste is marketed as animal feed, while the larger proportion is reused in the adjacent biomethane production plant for energy generation purposes and to manufacture biofuel in the form of gas. After that it is returned to agricultural use as a residual by-product in the form of solid fermentation residues and liquid ASK fertiliser, creating a closed material cycle.

Our engagement in Punjab, India makes an even bigger contribution to climate protection. In India, in April and October large quantities of wheat and rice straw are burned in the fields, which leads to terrible air pollution affecting the entire subcontinent. Twice a year, thick clouds of smoke drift more than 1,500 km southwards as far as New Delhi. With our technology it is not only possible to manufacture a renewable fuel in the form of biomethane from wheat and rice straw, but at the same time it is possible to stop the gigantic burning of biomass. This does not only counter global warming, it also at the same time, improves the quality of life in one of the most

populated countries in the world. Further, it creates jobs and value-added in the agricultural regions in one of the poorest countries in the world.

The trend away from diesel powered heavy-goods vehicles to vehicles powered by natural gas is finally proving the strategy to expand biomethane production in Germany and Europe to be the right one. Since 2018 a large number of transport companies have been making use of the potential CO<sub>2</sub> savings, the efficiency benefits, and the cost advantage to be obtained from the use of CNG/LNG and have ceased to use diesel. These vehicles can all be fuelled on a sustainable basis using biomethane manufactured from straw and waste products.

VERBIO itself is making intensive use of this decarbonisation and efficiency opportunity. By the end of 2021, VERBIO's own heavy goods vehicle fleet will be almost wholly converted to environmentally-friendly CNG-, LNG and biodiesel fuel and will primarily be fuelled using biomethane and biodiesel from the Group's own production.

In doing so, VERBIO will not only be producing biofuels with the highest CO<sub>2</sub> savings in their respective segments, but it will also be operating the heavy-goods vehicles fleet in Europe which is the most climate-friendly and which has the lowest CO<sub>2</sub> emissions.

### GRI 102-15 Key impacts, risks and opportunities

A description of the VERBIO Group's most significant risks and opportunities is provided in the annual report 2020/2021 in the "Outlook, opportunity and risk report" section, separated into the following categories: market and sales, procurement, environment, tax and commercial law, production and technology, finance, human resources, organisation, legal rules and regulati-

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ons, and other events. The management and assessment of risks and opportunities is described in detail in the risks and opportunity report in the annual report 2020/2021.

## Ethics and integrity

### GRI 102-16 Values, principles, standards and norms of behaviour

The employees of the VERBIO Group as well as the members of the Management and Supervisory Boards have committed themselves to acting in compliance with the code of conduct approved by the Management Board. This documents the values and rules of conduct that the employees and members of the Management and Supervisory Boards of the VERBIO Group identify with.

### GRI 102-17 Mechanisms for advice and concerns about ethics

With the implementation of a compliance management system VERBIO Group employees and members of the Management and Supervisory Boards are provided with guidelines on which they can base their actions, as well as a measure for assessing the behaviour of others. When questions, doubts or contraventions of these guidelines arise, whether these are matters that affect the individual concerned or matters that concern the behaviour of others, the employee is able to speak to their supervisor and/or to the compliance officer (if necessary, on an anonymous basis). Employees' knowledge of the compliance system is refreshed by regular training events.

## Governance

### GRI 102-18 Governance structure

The corporate management of VERBIO, as a German stock exchange listed company, is primarily governed by the German Stock Corporation Act, and in addition by the requirements of the German Corporate Governance Code in its current version.

In accordance with the legal requirements, VERBIO is managed using the “dual management system”. This system provides for a strict separation of duties between the Management Board, which is responsible for the operative management, and the Supervisory Board, which has a supervisory function. The Management and Supervisory Boards work together closely in the interests of the Company.

The Management Board manages the Company independently with the objective of achieving sustainable value growth. In doing so the principle of collective responsibility is applied, which means that the members of the Management Board carry joint responsibility for the overall management of the Company. They establish the business strategy and, in coordination with the Supervisory Board, are responsible for implementing that strategy.

The Supervisory Board advises the Management Board in its function of managing the Company, and supervises its activities. It appoints and dismisses members of the Management Board, determines the remuneration system for the members of the Management Board, and fixes the total remuneration paid to the respective board members. The Supervisory Board is involved in all decisions that are of fundamental importance for VERBIO.

Since July 1, 2020 the Management Board of VERBIO AG has consisted of five members, and they carry joint responsibility for managing the business of the Company with the objective of generating sustainable value creation. The Management Board does this under its own responsibility and in the interest of the Company. The Supervisory Board of VERBIO AG consists of three members, unchanged from previous periods. There was one change in the Supervisory Board of VERBIO AG in the financial year 2020/2021. Dr. Georg Pollert did not stand for re-election at the annual general meeting held on January 29, 2021. He was replaced by Dr. Klaus Niemann, who was elected to office at the same annual general meeting.

### GRI 102-19 Management body responsible for delegating authority

Within the VERBIO Group a system of different levels of authority is applied, under which different payment limits require varying levels of approval from persons with specific positions. These approval limits are issued by the Management Board and the Managing Director to individual division and department managers in the form of powers of attorney and authorisations.

### GRI 102-20 Executive-level responsibility for economic, environmental and social topics

The Management Board has allocated board responsibilities so that the individual members of the Management Board are responsible for different matters. The current allocation of board responsibilities is described in the “Executive bodies of the Company” section of the annual report 2020/2021. The entire board reports to the Supervisory Board as the Company's highest governing body.



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## GRI 102-21 Consulting stakeholders on economic, environmental and social topics

An open and constructive dialogue with its most important stakeholders is very important for VERBIO's commercial success. Our approach is to try to make our decisions and actions transparent in order to increase the acceptance of our business activities. Our most important stakeholders include our employees, business partners, customers, suppliers, shareholders, investors and local communities.

### Employees

Having an active dialogue with our employees is important to us; to achieve this we primarily make use of employee/goal agreement meetings that are held annually with our employees. In addition, the Company has various instruments that it uses for internal communications purposes, which include, among other things, a regular newsletter and the intranet. The regular employee meetings that are usually held have been suspended due to the ongoing COVID-19 pandemic and the associated restrictions. The Management Board continues to provide information on the business results and on the Group's development in articles and presentations in the intranet and by use of web-based conferences instead of, as is usual, in half-yearly employee meetings, due to the ongoing COVID-19 pandemic. Employees are able to participate in these events and are able to raise questions.

### Shareholders and investors

VERBIO has an open, transparent and timely information policy in the interests of our shareholders, investors and the interested public. Our regular reporting ensures that stakeholders are provided with information on a timely basis, and

that the various stakeholders are provided with information at the same time. Comprehensive information is provided in the "Investor Relations" section of our website. VERBIO also provides information to interested investors in the form of interviews, technical publications and presentations about the development of the business, and by participating in industry events and discussions at conferences about market developments and the regulatory environment and its impact on the biofuels sector.

### Media

VERBIO has an active and open communications policy. The communications department provides press and electronic media with comprehensive information on relevant events on a timely basis. In this way the Company ensures transparency for the general public as well as for its stakeholders. VERBIO provides regular news updates on the [verbio.de](https://www.verbio.de) website as well as on the Group's social media channels on Facebook, Instagram and YouTube. In addition, Claus Sauter, the Chairman of VERBIO's Management Board, gives his opinion on political developments, background issues and market conditions in his blog and podcast #strohklug ([strohklug.de](https://www.strohklug.de)).

## GRI 102-22 Composition of the highest governance body and its committees

### Supervisory Board

The Supervisory Board supervises and advises the Management Board in the performance of its management duties. In accordance with the articles of association it consists of three members, who are elected by the shareholders at the annual general meeting. The Supervisory Board has issued internal rules of procedure in accor-

dance with the legal requirements and the requirements of the articles of association. This is published on the Investor Relations/Corporate Governance section of the VERBIO [verbio.de](https://www.verbio.de).

### Management Board

The Management Board conducts the business of VERBIO AG and the VERBIO Group in accordance with the law, the Company's articles of association and the rules of procedure issued by the Supervisory Board. The Company's articles of association require that the VERBIO AG Management Board consists of a minimum of two members. The Supervisory Board is responsible for appointing the members of the Management Board. At the date of the publication of this non-financial statement the Management Board of VERBIO AG consists of five members.

The Management Board of VERBIO AG had five members in total at June 30, 2021:

- Claus Sauter, CFO and Chairman of the Management Board
- Prof. Dr. Oliver Lüdtkke, Management Board, Bioethanol/Biomethane, Vice-Chairman of the Management Board
- Theodor Niesmann, Management Board, Biodiesel
- Bernd Sauter, Management Board, Procurement and Logistics
- Stefan Schreiber, Management Board, North America

The appointments of the existing members of the Management Board in office at June 30, 2020 were extended ahead of schedule until June 30, 2025 at the meeting of the Supervisory Board held on April 1, 2020. In addition, on July 1, 2020 Stefan Schreiber was appointed as an additional member of the VERBIO AG Management Board;



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this contract is for a fixed term ending on June 30, 2023.

### GRI 102-23 Chair of the highest governance body

In accordance with the articles of association, the VERBIO AG Supervisory Board consists of three members:

- Alexander von Witzleben, Chairman of the Supervisory Board
- Ulrike Krämer, Vice-Chairman of the Supervisory Board
- Dr. Klaus Niemann, Member of the Supervisory Board

The Chairman of the Supervisory Board, Alexander von Witzleben, does not simultaneously hold an additional position as a member of the Management Board. He is also not a past member of the VERBIO AG Management Board.

### GRI 102-24 Nominating and selecting the highest governance body

The Supervisory Board is elected by the shareholders at the annual general meeting. The members select a Chairman and a Vice-Chairman from among their number. These positions are for the period of their appointments to the board. Unless a different resolution is made by the annual general meeting the members of the Supervisory Board are appointed for a period up until the end of the annual general meeting at which a resolution is made to approve their activities for the fourth financial year following the commencement of their term of appointment, excluding the financial year in which their appointment commenced.

Further details are provided in the joint declaration of the Management and Supervisory Boards of VERBIO Vereinigte BioEnergie AG on the recommendations of the “Governmental Commission on the German Corporate Governance Code” in accordance with § 161 AktG in the version dated September 18, 2020, provided on the Company’s website at <https://www.verbio.de/investor-relations/corporate-governance/entsprechenserklaerung/>.

### GRI 102-25 Conflicts of interest

Potential conflicts of interest are avoided in advance by ensuring that members of the Supervisory and Management Boards disclose any possible conflicts of interest to the members of the Boards as a whole, abstain from dealings concerning relevant matters, and abstain from votes on resolutions on such subjects.

Further details concerning this matter are provided in the declaration on corporate governance dated September 17, 2021 under “Independence of board members”, published on the Company’s website at <https://www.verbio.de/investor-relations/corporate-governance/erklaerung-zur-unternehmensfuehrung/> and in the notes to the consolidated financial statements 2020/2021 in note 11.2, “Disclosures concerning related persons and entities”.

### GRI 102-26 Role of highest governance body in setting purpose, values and strategy

VERBIO AG is a Company constituted under German law. A basic requirement of German stock corporation law is the application of the dual management system. Under this system the Management Board is responsible for the management of the Company, and the Supervi-

sory Board has a supervisory function. VERBIO AG’s Management and Supervisory Boards have a close and trusting working relationship, and their objective is to increase the value of the Company for its shareholders on a sustainable basis.

The task of the Supervisory Board is to appoint the members of the Management Board, to supervise their management of the Company, and to advise them in their management role. It fulfils this obligation in a responsible manner, and as a result it contributes significantly to the success of the business. It provides support to assist the Management Board in performing its tasks and participates in significant decision-making. In addition, the Supervisory Board engages the auditor based on resolutions approved at the annual general meeting.

### GRI 102-27 Collective knowledge of highest governance body

The Management Board provides the Supervisory Board with regular and comprehensive information in management reports and meeting papers, both orally and in writing, about the Company’s situation, regarding company strategy and the implementation thereof, and about business planning and the course of business, including the Company’s financial situation and profitability as well as concerning risk positions, the management of risks and compliance issues. When significant events occur the Chairman of the Supervisory Board informs the Supervisory Board, and, if necessary, convenes an extraordinary meeting of the Supervisory Board. The Chairman of the Management Board maintains regular contact with the Chairman of the Supervisory Board between the dates of the meetings held by the Supervisory Board.

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**GRI 102-28 Evaluating the highest governance body's performance**

The performance of the Supervisory and Management Boards is assessed by the shareholders by means of a vote on the approval of their activities, held annually at the annual general meeting. In addition, the Supervisory Board and Management Board are available to enter into debate and answer questions put to them by interested shareholders at the annual general meeting in an open discussion session.

The Supervisory Board audits the efficiency of its work using a self-evaluation questionnaire on a regular basis. In the financial year 2020/2021 the Supervisory Board audited the efficiency of its work in detail at its meeting held on November 2, 2020. The results were examined on an anonymous basis and the potential for improvement was discussed. The self-assessment concluded with assessments of "good" to "very good" in the individual question categories. The composition of the Supervisory Board has changed following the election of new members at the annual general meeting held on January 29, 2021. Accordingly, the members have decided not to perform an efficiency audit in the financial year 2021/2022 and to await the activities of the newly elected board.

**GRI 102-30 Effectiveness of risk management processes**

The VERBIO AG Management Board is responsible for the risk management system. It supervises and manages the Group's total risk position. At the level below the Management Board the Controlling and Risk Management department is responsible for the application and ongoing development of VERBIO's risk management system. The specialist departments below the

Management Board level report to the VERBIO AG Management and Supervisory Boards on a regular basis concerning the Group's risk position using a defined process.

**GRI 102-31 Review of economic, environmental and social topics**

The VERBIO AG Management Board is informed without delay when significant changes in the risk position arise. The management and supervisory bodies are provided with information on the risk position on a regular basis as part of the quarterly reporting process.

The group-wide uniform risk management system governs the recognition, evaluation, documentation and reporting of risks, and is integrated in the Company's strategy, planning and budgeting process.

The entire risk management process is evaluated and carried out by a risk manager tasked with the ongoing implementation, coordination and improvement of the process, as well as with making amendments to the process in response to ongoing changes in the organisational structure. The risk management system (identification, evaluation, management and reporting) is not an annual inventory of risks; rather, it is seen as an ongoing process.

The Management Board is informed without delay by the Controlling department when significant changes in the risk position arise. The risk management system is examined and information concerning the current risk situation is discussed in meetings held by both the Supervisory and Management Boards.

The compliance officer reports to the VERBIO AG Management Board on compliance issues on a regular basis, in particular concerning the implementation of the code of conduct which

underlines VERBIO's values and corporate culture. The compliance management system is focussed on the prevention of fraud and corruption and on anti-trust law in particular.

**GRI 102-33 Communicating critical concerns**

In cases where there are matters of concern or suspicious activity, VERBIO employees are able to speak to their supervisor or to the compliance officer at any time in confidence and anonymously, either personally, by telephone or by email.

**GRI 102-34 Nature and total number of critical concerns**

There were no matters of concern reported to the compliance officer in the reporting period 2020/2021

**GRI 102-35 Remuneration policies**
*Supervisory Board*

The remuneration of the Supervisory Board is governed by § 14 of the Company's articles of association. At the end of the business year each Supervisory Board member receives annual fixed remuneration of EUR 45 thousand. The Chairman of the Supervisory Board receives twice this amount, and the Vice-Chairman receives one and a half times this amount. Further information on the remuneration of the members of the Supervisory Board can be obtained by referring to the annual report 2020/2021.

*Management Board*

The remuneration of the Management Board consists of fixed, non-performance-related remuneration and performance-related remuneration components, and is designed to provide incentives for sustainable corporate management. The

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criteria used include assessments of the tasks assigned to the members of the Management Board, as well as their individual performance, the Company's success and its future prospects. The Supervisory Board examines the reasonableness of the remuneration paid to the Management Board on a regular basis.

Detailed information on the design of the Management Board's remuneration system, the remuneration principles, and a description of the structure and amounts of remuneration paid to the members of the Management Board and the members of the Supervisory Board are provided in the remuneration report, which is included in the Group management report as part of the annual report 2020/2021.

In the light of the Act Implementing the Second Shareholders' Directive (Gesetz zur Umsetzung der zweiten Aktionärsrichtlinie – ARUG II), which was issued on December 12, 2019 and entered into force on January 1, 2020, and the associated amendments to the German Corporate Governance Code, and in light of the fact that the contracts of the members of the Management Board expire at the end of October 2020, the Supervisory Board approved a new remuneration system on April 1, 2020 that shall be applied to the new Management Board employment contracts in effect from July 1, 2020 and which will comply with ARUG II and take account of the recommendations of the German Corporate Governance Code published in the Federal Gazette on March 20, 2020. The remuneration system in place since July 1, 2020 was approved by a majority of 90.39 percent of the shareholders represented at the general shareholders' meeting held on January 29, 2021.

**GRI 102-36 Process for determining remuneration**

In accordance with the Appropriateness of Management Board Remuneration Act (Gesetz zur Angemessenheit der Vorstandsvergütung – VorstAG) which came into effect on August 5, 2009, as well as the respective rules in the Supervisory Board's rules of procedure, the full Supervisory Board is responsible for the determination of remuneration paid to individual members of the Management Board. The remuneration structure currently in place for the Management Board, which was approved by the Supervisory Board at its meeting held on April 1, 2020 and which has been in effect from July 1, 2020, complies with the German Corporate Governance Code and case law as well the legal requirements.

**GRI 102-37 Stakeholders' involvement in remuneration**

The Management Board's current remuneration system was presented to shareholders at the annual general meeting held on January 29, 2021 and was subject to a voting resolution. This provided the shareholders with the opportunity to express their opinion on the remuneration system. The resolution to approve the Management Board's remuneration system was approved with the necessary majority.

**102-45 Entities included in the consolidated financial statements**

The statements issued in this report apply to all entities included in the VERBIO consolidated group, unless stated otherwise. Further details of the companies included in the consolidated group are provided in the notes to the consolidated financial statements included in the annual report 2020/2021 in note 2.2.

**GRI 102-47 List of material topics**

VERBIO performed a significance analysis for the purposes of preparing this non-financial statement. Accordingly, assessments were made of each sustainability aspect with significant economic, ecological and social impacts. The significant non-financial aspects identified in the significance analysis are presented in the significance matrix that follows on the next page.

Our non-financial statement only includes aspects identified in the analysis that are relevant for VERBIO or for its shareholders and the significance of which are classified as "high" or "very high". Aspects that were identified in the significance analysis as being not significant were included in the significance analysis but are not included as part of our non-financial statement.

**GRI 102-48 Restatements of information**

There have been no significant restatements of information concerning the previous report issued in connection with the reporting period 2020/2021.

**GRI 102-49 Changes in reporting**

The worldwide spread of COVID-19 and the ongoing pandemic situation in the reporting period 2020/2021 was declared a medical emergency by the World Health Organization (WHO), with significant consequences for the population and for the economy. VERBIO has performed an analysis of the specific effects of the COVID-19 pandemic. However, in VERBIO's assessment, the analysis did not lead to significant changes to the material topics and the scope of the topics compared to the reporting period 2019/2020.

**GRI 102-50 Reporting period**

This non-financial statement is for the financial year 2020/2021, i.e. for the reporting period from July 1, 2020 to June 30, 2021.

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## Significance matrix

Significance for stakeholders	very high	<ul style="list-style-type: none"> <li>Political influence</li> </ul>	<ul style="list-style-type: none"> <li>Local communities</li> <li>Transparency</li> <li>Diversity and equal opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Business performance</li> <li>Management of opportunities and risks</li> <li>Emissions</li> <li>Strategy</li> <li>Corporate management</li> <li>Customer health and safety</li> </ul>
	high	<ul style="list-style-type: none"> <li>Social engagement</li> <li>Dialogue with stakeholders</li> <li>Water, waste water</li> </ul>	<ul style="list-style-type: none"> <li>work health and safety</li> <li>Training and education</li> <li>Forced and compulsory labour, child labour</li> <li>Assessment of suppliers</li> <li>Beschäftigung</li> <li>Taxes</li> <li>Safety practices</li> <li>Waste</li> </ul>	<ul style="list-style-type: none"> <li>Compliance</li> <li>Corporate governance</li> <li>Data protection</li> <li>Market presence</li> <li>Energy management</li> </ul>
	medium	<ul style="list-style-type: none"> <li>Freedom of association and right to collective bargaining</li> <li>Biodiversity</li> <li>Observance of human rights</li> <li>Anti-corruption</li> <li>Donations and sponsoring</li> <li>Materials</li> </ul>	<ul style="list-style-type: none"> <li>Anti-competitive behaviour</li> </ul>	<ul style="list-style-type: none"> <li>Product responsibility</li> </ul>
		medium	high	very high
		Significance to VERBIO		

### GRI 102-51 Date of most recent report

We issue our sustainability report annually. The report for the previous year was issued on September 23, 2020.

### GRI 102-52 Reporting cycle

The VERBIO AG non-financial statement is updated on an annual basis as of June 30 and issued together with the annual report in September of each year.

### GRI 102-53 Contact point for questions regarding the report

Interested readers can address any questions or comments to Constanze Blechschmidt, VERBIO AG Investor Relations, at the following E-Mail address: [ir@verbio.de](mailto:ir@verbio.de).

### GRI 102-54 Claims of reporting in accordance with the GRI Standards

VERBIO aims to position itself as a social, ecological and economic business and to continue to develop this position on an ongoing basis. We have decided to prepare this report in accordance with the current GRI standards issued by the Global Reporting Initiative (GRI). This report has been prepared in accordance with the GRI Standards: “Core” option and reflects the material aspects of our understanding of sustainability and corporate responsibility management.

### GRI 102-55 GRI content index

The GRI content index, which contains a statement of all the GRI standards used and which includes reference to further information, is attached as an appendix to this non-financial statement.

### GRI 102-56 External assurance

No external audit of the non-financial statement has been performed by a firm of auditors or by any other institution. Accordingly, under the requirements of § 171 AktG the non-financial statement was audited by the Supervisory Board in accordance with § 289 b and § 315 b HGB.

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## GRI 103 – Universal standards (management approach)



Vision and strategic objectives form the basis of our strategy and drive the performance standards that we set ourselves. For this purpose, the focus is on profitable growth and on the objective to continue to strengthen and build on our position as one of the leading manufacturers of biofuels. In addition, we aim to extend and optimise our value-added chain with the addition of further by-products. In doing so we commit ourselves to the

concept of sustainability, and act in a responsible manner with the natural resources that our environment provides. Using the most modern technologies available we are contributing to energy security, and as a producer of biofuels with proven CO<sub>2</sub> reductions of up to 95 percent compared to the use of fossil fuels, we are making an important contribution to the decarbonisation of the transport sector.



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## GRI 200 – Economic standards



### Management of opportunities and risks

#### GRI 103-1 Explanation of the material topics and their boundaries

The VERBIO Group is managed with the objectives of generating added value and ensuring a strong balance sheet. This means achieving sustainable improvements in the value of each segment and the Group as a whole. In order to

achieve this, we weigh up the opportunities and their associated risks on an ongoing basis and in a responsible manner.

#### GRI 103-2 The management approach and its components

The group-wide uniform risk management system governs the recognition, evaluation, documentation and reporting of risks, and is integrated

in the Company's strategy, planning and budgeting process.

The potential environmental risks include:

- a) New regulations, which are changing at an ever-increasing rate, concerning the use of biofuels as additives or alternative mobility concepts as countermeasures to combat global warming. Such measures could lead to significantly lower levels of biofuels being sold – which would cause lower demand for the products and services offered by VERBIO.
- b) Production limitations affecting our locations as a result of changes in regional climatic conditions.
- c) Bottlenecks in the availability of raw materials.
- d) Extreme variations in temperature, natural disasters and pandemics could lead to interruptions of production or to supply chain blockages.

The potential opportunities include:

- a) New and tightened legal regulations to reduce CO<sub>2</sub> emissions. We already generate most of our sales revenues from products that reduce CO<sub>2</sub> emissions.
- b) New legal obligations to reduce air pollution in the agricultural sector. For example, the Bioethanol segment develops and constructs straw biomethane plants that generate above-average CO<sub>2</sub> savings and that



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- help to prevent or reduce the burning of agricultural waste products.
- c) Increasing energy taxes, energy prices and the cost of CO<sub>2</sub> certificates will increase the opportunities and demand for biofuels, in particular for second-generation biofuels.

Further information is provided on significant risks and opportunities in the annual report 2020/2021

#### *Management of commercial risks*

For VERBIO, the management of risks and compliance is an integrated element of corporate governance. As a company with global activities, we are exposed to a wide range of different risks in connection with our operating business. Based on an acceptable total level of risk the Management Board decides which risks we will accept in order to be able to exploit opportunities available to the Company.

The objective of VERBIO's approach to risk management is to identify risks as early as possible, to evaluate them appropriately, and to limit them by taking appropriate measures. From our perspective, risks are internal and external events that could have a negative effect on our ability to meet our objectives and forecasts.

VERBIO has taken the following steps in order to manage our business risks effectively, to ensure that the ethical corporate governance principles are met, as well as ensuring compliance with legal requirements:

1. Management of the operating business that is responsible for the management and control of the associated risks and dealing with those risks. This also includes the establishment of a functioning system of internal control in the individual operating entities.

2. The risk management system systematically tracks the significant risks of the operating entities and reports on them to the Management Board.
3. The system of compliance management ensures adherence with the ethical principles of corporate governance. It identifies the relevant legal requirements and new regulations, provides these to all affected entities in the Group, and conducts compliance training for employees.
4. In the reporting period 2020/2021 VERBIO has established an internal audit function and incorporated this into its quality management system. The internal audit function is performed by the controlling department.

#### *Compliance management*

Work at the VERBIO Group is based on the principles of a compliance-based system of corporate governance that goes beyond compliance with statutory obligations. These principles are set out in the VERBIO code of conduct. All VERBIO employees and members of the Management and Supervisory Boards are obliged to comply with these standards.

The performance of compliance work ensures that these principles as well as the associated legal requirements are applied throughout the VERBIO Group. Compliance training is provided to ensure that employees are aware of the relevant risks and provide a code of conduct for behaviour in their daily work. This is governed by the Group's compliance guidelines. Employees and members of the Management and Supervisory Boards are required to inform their supervisors or the compliance officer should they observe contraventions of these guidelines. It is also possible for any employee or member of the

Management Board to contact the Supervisory Board directly.

Prevention is the primary focus of the work performed by the compliance officer and by staff with management roles. They provide training and they inform and provide advice to employees and members of the Management and Supervisory Boards, for example concerning the Group's strategy and measures, with the objective of preventing corruption. No breaches of compliance were identified in the financial year 2020/2021.

#### *Data protection*

We process personal data relating to employees as well as from all external persons with whom we are in contact, taking into account the appropriate data protection regulations, and only for the purposes for which the data was intended.

The General Data Protection Regulation (GDPR) and the BDSG (German Federal Data Protection Act – Bundesdatenschutzgesetz) set out strict rules for companies making use of personal data. As a result, there has been an increase in the legal, operative and technical demands on data protection procedures. VERBIO has taken appropriate technical and organisational measures to ensure data protection and data security. Various coordinated technical and organisational measures are in place to ensure the integrity of information security at VERBIO. The technical measures include, for example, measures to recognise malware or measures taken to encrypt data in storage or in transmission. Organisational measures include matters such as guidelines, standards and working instructions.

Just as important as these technical and organisational measures are the measures taken to make employees aware of the issues and provide them with training. VERBIO makes use of

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various measures for this purpose. Using the “E-Learning” software tool, employees are made aware of data protection issues on a regular basis. All VERBIO employees are provided with a training event on data protection matters at least once annually, and when circumstances make it necessary further training is provided at short notice on key issues. In addition, information on current data protection issues is made available to employees using the Group’s intranet.

Further, regular group-wide internal and department specific data protection audits are performed which are used, among other things, to train the responsible employees on key relevant department-specific data protection issues. When necessary, follow-up audits are performed in which the implementation of recommendations made during initial audits is examined. Responsibility is centralised with VERBIO AG’s data protection officer, who is tasked with ensuring that data protection measures are implemented and maintained, with assistance from coordinators at the Group’s subsidiary companies.

The data protection system used is subject to ongoing continued development and amendments to take account of the continued new challenges concerning data protection as they arise on a day-to-day basis. The COVID-19 pandemic had already led to a significant increase in employees working from home in the financial year 2019/2020. On the one hand, this was to prevent the spread of the COVID-19 virus and to protect the Group’s employees by limiting contact between employees, while on the other hand it aimed to ensure that operations were able to continue. For this purpose, use was made of appropriate technical and organisational protective measures already in place, such as the use of a Virtual Private Network (VPN encryption), access

controls using a 2-phase authentication procedure as well as by disabling USB ports.

No breaches of data protection rules were noted in the financial year 2020/2021.

### GRI 103-3 Evaluation of the management approach

The risk management system meets the requirements of the VERBIO Group’s corporate governance principles and the statutory requirements in full, and is subjected to audit within the scope of the annual audit. With respect to the early risk warning system, which is part of the risk management system, the auditors of our consolidated financial statements 2020/2021 conclude that the Management Board have taken the measures required of it in accordance with § 91 (2) German Stock Corporation Act (Aktiengesetz – AktG), and that the early risk warning system is appropriate to enable the early identification of risks that could affect the ability of the Company to continue as a going concern. The compliance department reports to the Supervisory Board once a year on its work and, if applicable, on significant compliance incidents.

## Supply chain management

### GRI 103-1 Explanation of the material topics and their boundaries

In order to operate in a sustainable manner, we consider it a business obligation to operate in a responsible manner throughout the value added chain and to work with the right suppliers.

VERBIO places a high value on supply chain management for the production of sustainable biofuels compliant with the sustainability standards REDcert in Germany, KZR INIG in Poland and ISCC for the USA and Canada.

### GRI 103-2 The management approach and its components

We also aim to continue to develop solutions in the future which meet the standards that we set ourselves, to create value added for our customers and shareholders and to grow on a sustainable basis. VERBIO is working with suppliers and customers worldwide to promote sustainable commercial working practices.

Supplier audits include an examination of environmentally sound production practices used by our suppliers. These audits cover audit topics relevant to VERBIO such as compliance, organisation and the availability of resources.

### GRI 103-3 Evaluation of the management approach

Under the sustainability standards applicable to biofuels, only raw materials that can be documented to be sustainable are accepted for use in manufacturing biofuels. In addition, supplier audits are performed by experienced and qualified employees. When recognisable contraventions are identified, obligatory remediation measures are defined, which are subsequently followed up and documented by the auditor.

In the environmental sector we evaluate new suppliers using a questionnaire before we enter into contracts with them. The questionnaire addresses, among other things, their energy consumption, packaging, operational hygiene, safety documentation, environmental certification, and standards for dealing with operational emergencies.

VERBIO requests information on the status of management system certifications on a regular basis for the substantial majority of suppliers with whom contractual arrangements are already in place. This information is used in the internal assessment system.

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## GRI 201 Economic performance

The VERBIO Group publishes a comprehensive annual report at the end of each financial year (from July 1 to June 30). The annual report provides detailed information on the Group's business performance.

Condensed financial information is provided in half-year financial reports published each year as of December 31 and quarterly interim statements as of September 30 and March 31 each year.

### GRI 201-1 Direct economic value generated and distributed

The VERBIO Group publishes detailed statements of income using the total cost method, together with a consolidated balance sheet. The key performance indicator used is the Group's EBITDA, with the segment EBITDA applied at the segment level.

### GRI 201-2 Financial implications and other risks and opportunities due to climate change

Risks arising from climate change and other environmental effects are documented, analysed and evaluated in financial terms in the component business units. Risks are minimised by entering into insurance policies, among other things. In this context, for the VERBIO Group the opportunities outweigh the potential risks as the reduction of greenhouse gas emissions is precisely VERBIO's business model and the continuing increased awareness in politics and in society as a whole are only likely to improve opportunities further. At the same time, however, attention should be drawn to the current primary focus on e-mobility in politics and in society in general, as this may be

to the detriment of conventional and advanced biofuels such as those manufactured by VERBIO.

### GRI 201-4 Financial assistance received from government

VERBIO has received small de-minimis aid amounts (below EUR 35,000 for each award) for logistics and for technology subsidies supporting interdisciplinary technology projects during the reporting period. All subsidies were awarded to the Group's subsidiaries located in the German Federal states of Brandenburg and Sachsen-Anhalt.

In addition, a subsidy was approved by the Federal Ministry of Education and Research for a project undertaken by our biomethane research department. The project ends on December 31, 2021. The subsidy awarded over the entire period of the project amounts to almost EUR 100 thousand.

VERBIO receives subsidies awarded directly by the European Union as part of the NER 300 programme. Total subsidies of EUR 22.3 million have been approved under this programme for the period 2014–2021. The subsidies available have been fully utilised in the financial year 2020/2021.

## GRI 202 Market presence

### GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage

#### Germany:

The starting salaries in all companies and for all positions are significantly above the current minimum wage of EUR 9.50/hour. As remuneration is determined independently of the sex of the

employee it is not necessary to examine this aspect by gender.

#### Outside Germany:

Starting salaries for all positions in the Group's foreign subsidiaries are also significantly higher than the local minimum wage levels. As in the German entities, remuneration in foreign subsidiaries is determined independently of the gender of the employee.

### GRI 202-2 Proportion of senior management hired from the local community

#### Germany:

Eleven new staff were appointed to senior management positions in the reporting period. Seven of the new members of senior management (64 percent) were people from their respective local regions.

#### USA:

Five new staff were appointed to senior management positions in the reporting period. Three of the new members of senior management (60 percent) were people from the local region.

#### India:

Four internal employees were promoted to senior management positions during the reporting period; all four were from the local region.

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## GRI 206 Anti-competitive behaviour

### GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices

VERBIO Vereinigte BioEnergie AG was a party to one legal action concerning anti-competitive behaviour during the reporting period.

## GRI 207 Tax

### GRI 103 Management approach (disclosures 103-1, 103-2, 103-3)

At VERBIO we have a policy of paying the tax due in each country where tax is due on the basis of the tax laws that apply in each respective country. VERBIO has an interest in paying appropriate taxes in the countries in which it operates. Only then can public authorities provide the finance necessary for investments in education, infrastructure and social standards, and also to provide subsidies for innovation. We comply with all the relevant tax legislation and demands concerning filings, documentation, transparency and audit of tax matters in the respective countries.

### GRI 207-1, 207-2, 207-3, 207-4

Our internal procedures set out the duties and responsibilities for tax issues. All questions concerning taxes are the responsibility of VERBIO AG's central tax department, which reports to the member of the Management Board responsible for finance.

The internal procedures, system of internal control and documentation obligations ensure that we comply with the tax obligations in each country in which we operate. The employees responsible for tax issues must have the relevant knowledge, and are provided with ongoing training in order to meet the compliance requirements.

Tax risks are reported and monitored as part of the risk management system in order to facilitate their appropriate evaluation and management. External advisers are also consulted to assist in decision-making processes concerning complex issues.

We do not participate in artificial tax structures that do not have commercial substance. Tax evasion and tax fraud are not acceptable and will not be tolerated. The subsidiary companies in the respective countries are responsible for the business activities in those countries. Tax optimisation is based on commercial needs and the taxation is consistent with the respective value added chains.

VERBIO places a high value on a trusting and transparent communication with the tax authorities, as this makes it possible to reduce tax risks or avoid tax disputes.

VERBIO's tax expense in the financial year 2021/2022 amounts to EUR 41.8 million. Of this, EUR 45.2 million is current taxes, EUR 0.6 million relates to taxes for other periods and EUR 4.0 million related to deferred taxes. The tax expense for the financial year 2020/2021 of EUR 45.2 million is attributable to the following countries:

- Germany EUR 45.0 million
- Poland EUR 0.2 million

The VERBIO Group's tax rate in the financial year 2020/2021 was 29.11 %. Lower rates apply to the countries outside Germany. The effective tax rate for the Group in the financial year 2020/2021 was 30.88 %, which is higher than the Group tax rate. This is primarily due to unrecognised deferred taxes on tax losses generated because the IFRS criteria for the recognition of the deferred tax assets was not fulfilled.



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## GRI- 300 Environmental standards



### GRI 103 Management approach (disclosures 103-1, 103-2, 103-3)

Our aim to be an environmentally aware company concerns the entire value-added chain for VERBIO's products. Accordingly, our responsibility for the environment extends from research and development through to the procurement of raw materials and components and to logistics and production, and beyond to the utilisation and disposal of our products.

Our activities are aimed at the ongoing optimisation of the resources utilised in our operations in relation to the size of the business operations. Core issues include implementing energy efficiency measures, reducing greenhouse gas emissions, the sustainable use of resources and a waste management system that provides for ways of ensuring the reuse of the majority of our waste products by competent partners.

We strengthen the energy and environmental awareness of our employees by training measures as well as in direct discussions. We see these ongoing improvements as a significant objective of our environmental philosophy.

The organisation of the management system is based on our own experience as well as on the DIN EN ISO 9001:2015 quality standard. Due to synergies achieved, this system also meets energy saving requirements under DIN EN ISO 50001 as well as the requirements of European and national law.

### GRI 301 Materials

#### GRI 301-1 Materials used

As a consequence of the Group's product portfolio and the legal environment in which it operates, the raw materials used by VERBIO are consciously and naturally almost exclusively obtained from sustainable and renewable sources, and in addition a substantial share of the materials are waste and residual materials. In the coming years the proportionate share of waste and residual materials generated in biofuel production will increase significantly. VERBIO is a holder of the relevant REDcert and ISCC certificates.

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## GRI 302 Energy

### GRI 302-1 Energy consumption within the organisation

VERBIO's energy use is primarily driven by the quantities of biofuels produced, and by the efficiency of its plant utilisation capacity. Energy efficiency and the associated reduction in CO<sub>2</sub> emissions are an established part of our business model.

The total energy requirement of all VERBIO's production locations in Germany (Schwedt, Pinnow, Zörbig, Bitterfeld) and, since 2020, Canada

(Welland), its vehicle fleet and XiMo Hungary Kft. in Budapest totalled 831,328 MWh in the reporting year (previous year: 828,218 MWh), an increase compared to the previous year of 0.4 percent due to the additional components included in the reported figures.

It is our objective to make ongoing reductions in our energy consumption. To achieve this, energy teams in all VERBIO's departments analyse energy consumption and develop appropriate action plans for the efficient use of existing energy sources.

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Total energy consumption	MWh	831,328	828,218	817,769	+0.4

### GRI 302-3 Energy intensity

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Quantity of biofuels produced (Bioethanol, biodiesel, biomethane)	MWh	8,724,033	7,398,379	7,451,980	+17.9
Energy intensity	MWh/MWh	0.095	0.112	0.110	-14.9

The energy intensity shown takes account of the total energy consumption for the German production locations (Schwedt/Oder, Pinnow, Bitterfeld, Zörbig) and Canada (Welland) used in the production of biofuels (bioethanol, biogas, biodiesel).

The specific energy consumption at VERBIO's production locations improved by 15.1 percent to 0.095 MWh/t compared to the previous year. This is notable considering the integration of the Canadian production location in the reporting.

### GRI 302-4 Reduction of energy consumption

VERBIO has set itself the objective of achieving a continuous reduction in the specific energy consumption in all areas of its business activities. Targeted efficiency measures are driven by our energy management systems that comply with DIN EN ISO 50001 and DIN 16247-1, which have been implemented in all areas of the business in Germany over many years.

Over and above our commitment to compliance with legal requirements and the terms of authorisation permits, we aim to implement energy efficiency measures in all areas of our business. These are identified and measured on an ongoing basis in our production processes and in our vehicle fleet, workshops and storage areas. The measures taken to reduce energy consumption are summarised in the annual energy reports prepared by the production locations and assessed independently in the annual DIN EN ISO 50001 audit.

### GRI 302-5 Reductions in energy requirements of products and services

Climate protection and careful use of resources are a key issue for VERBIO. We always take account of the effects of greenhouse gas emissions when making acquisition and investment decisions. With the optimisation of energy consumption in our production equipment and the reduction of emissions along the entire value-added chain, we are able to offer sustainable products to our customers and, as a result, make a contribution to climate protection.

The conversion of our vehicle fleet to CNG- and LNG-powered vehicles for VERBIO Logistik GmbH is an important contribution to CO<sub>2</sub>-neutral heavy goods transport. These heavy goods vehicles are powered with biomethane (BioCNG and BioLNG) made from 100 percent straw manufactured in VERBIO's own production plants. Eight additional CNG vehicles and two LNG vehicles were added in the financial year 2020/2021, in addition to the eight vehicles acquired in the previous financial year. In addition to a 90 percent reduction in CO<sub>2</sub> emissions, these vehicles significantly reduce emissions of fine particulate matter and nitrogen oxide emissions compared to a



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diesel heavy goods vehicle. In order to be able to fill heavy goods vehicles as well as passenger vehicles in our CNG pool with our own **verbiogas**, we operate a CNG/biomethane filling station of our own at our Schwedt location. The construction of a CNG filling station has begun at the Zörbig location; a LNG filling station already commenced operation in July 2021.

We use our experience in working with alternative biomethane-based fuel sources in order to enter into discussions with other transport companies that are interested in a logistics system that is close to CO<sub>2</sub>-free.

## GRI 303 Water and effluents

### GRI 303-1 Water as a shared resource

The sparing use of all raw materials and consumable resources also includes the careful use of water. Water is a valuable and scarce resource. For this reason, as an industrial business we believe we have an obligation to act responsibly concerning our water consumption and sources

of water. We make efforts to ensure we have a low level of water consumption, in particular in our production processes but also in all other areas of the business.

### GRI 303-2 Management of water discharge-related impacts

At all production plants the water discharged is not piped directly into open waters; instead it is sent to water treatment plants and processed in accordance with legal requirements.

### GRI 303-3 Water withdrawal

The Group's fresh and drinking water supplies are taken from public water utility networks, spring water sources, and private water works.

The figures reported relate to VERBIO's production locations in Germany (Schwedt/Oder, Pinnow, Bitterfeld, Zörbig), Canada (Welland), the VERBIO vehicle fleet and the research company XiMo Hungary Kft. The data is primarily obtained from water meters.

Total water consumption increased by 4.3 percent compared to the previous year. This is primarily due to the inclusion of further production locations in the reporting. A more meaningful comparison is the specific water consumption in relation to the MWh of final product, which fell by 11.8 percent compared to the previous year, despite the fact that additional business units have now been included in the reporting.

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Ground water	m <sup>3</sup>	44,472	29,860	55,706	+48.9
Water from third parties	m <sup>3</sup>	1,047,025	1,016,176	1,042,656	+3.0
Water withdrawals (total)	m <sup>3</sup>	1,091,497	1,046,036	1,098,362	+4.3
Quantity of biofuels produced (bioethanol, biodiesel, bio-methane)	MWh	8,724,033	7,398,379	7,451,980	+17.9
Specific water consumption per unit of biofuels manufactured	Litre/MWh	125.1	141.4	147.4	- 11.5

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**GRI 303-4 Water discharge**

The total volume of water discharged was reduced by 11.7 percent. This is a notable achievement considering the fact that the Canadian production location has been included in the reporting. No water discharged is piped directly into open waters; instead it is processed at water treatment plants.

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Direct water discharged	m³	0	0	0	
Indirect water discharged	m³	307,653	348,548	353,396	- 11.7
Specific discharge water per unit of biofuel produced	Litre/MWh	35.3	47.1	47.4	-25.1

**GRI 303-5 Water consumption**

Measures taken to recycle and save water have made it possible to reduce the specific water consumption per tonne of final product by 5.0 percent compared to the previous year. This result is

of added significance in consideration of the fact that the Group's production location at Welland (Canada) and the research company XiMo Hungary Kft. have been included in the figures reported.

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Quantity of biofuels produced (bioethanol, biodiesel, biometane)	MWh	8,724,033	7,398,379	7,451,980	+17.9
Water consumption (water withdrawals – water returned, total)	m³	783,844	697,488	744,966	+12.4
Specific water consumption per unit of biofuels manufactured	Litre/MWh	89.8	94.3	100.0	-4.7

**GRI 304 Biodiversity**

VERBIO's production locations are primarily located in industrial and commercial areas, and are not located close to protected areas. There are no significant direct or indirect consequences for biodiversity due to the nature of VERBIO's products and the production plants required for manufacturing purposes. VERBIO does not occupy any protected or natural areas that have been restored to their natural state. Products and plants do not have any effect on red list species or national conservation list species.

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## GRI 305 Emissions

### GRI 305-1 Direct GHG-emissions (Scope 1)

### GRI 305-2 Indirect GHG-emissions (Scope 2)

VERBIO biofuels achieve CO<sub>2</sub> savings of up to 95 percent compared to petrol and diesel. Our primary objective is to consume as little CO<sub>2</sub> as possible over the entire value added chain, as every additional kilogramme of CO<sub>2</sub> created in the process has a direct consequence for the CO<sub>2</sub>

	Units	2020/2021	2019/2020	2018/2019	-/+ %
Direct CO <sub>2</sub> emissions scope 1	tCO <sub>2</sub>	71,536			
Indirect CO <sub>2</sub> emissions scope 2	tCO <sub>2</sub>	57,371			
Total emissions scope 1 and 2	tCO <sub>2</sub>	128,907	138,258	135,793	-6.8
Specific emissions scope 1 and 2 per unit (GWh) of biofuels produced	tCO <sub>2</sub> /GWh	14.8	18.7	18.2	-21.2

The data recorded is in respect of the total VERBIO Group.

It was possible to achieve a reduction in the specific emissions of 21.2 percent per unit of biofuels produced.

### GRI 305-6 Emissions of ozone-depleting substances (ODS)

Emissions of ozone and depleting substances are not relevant to our Group.

emissions values attributed to our biofuels. The Group aims for zero emissions in the value added chain. With the biofuels that we produce we save approximately 2.3 million tonnes of CO<sub>2</sub> for our customers, and in doing so we make a very important contribution to the decarbonisation of the transport sector.

From the financial year 2020/2021 VERBIO publishes details of its GHG emissions separately for scope 1 and 2 emissions.

### GRI 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions

We comply with all limits in accordance with our permits. Nitrogen oxide, sulphur dioxide and other significant air emissions are not relevant to our production locations.

## GRI 306 Waste

### GRI 306-1 Waste generation and significant waste-related impacts

We have a consistent objective at our production locations, both nationally and internationally; the first priority is to avoiding the creation of waste, the second priority is recycling, and, where possible, both are preferable to treating waste. However, the proper recycling and treatment of unavoidable waste is an important issue for us in our efforts to make careful use of valuable resources.

### GRI 306-2 Management of significant consequences of waste specific issue reporting

With our VERBIO closed loop model based on internally-generated technologies, we recycle a large proportion of our non-hazardous waste, and use these as inputs for further process steps in the production of further products.

In the reporting year the percentage recycled in this way was 99 percent.

For waste products that require disposal, we select reliable partners and approved waste disposal specialists who comply with all applicable legal requirements.

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**GRI 306-3 Waste generated**

The total waste generated by the German production locations, the vehicle fleet and the Canadian production location in the financial year 2020/2021 totalled 495,844 tonnes (previous year: 447,529 tonnes). This represents an increase in waste of 10.8 percent.

	Units	2020/2021	2019/2020	–/+ %
Total waste	t	495,844	447,529	+10.8
Waste used internally within VERBIO	t	490,807	441,948	+11.1
Sent for disposal	t	5,037	5,553	–10.5

However, it is notable that it was possible to reduce the waste requiring disposal and that it was possible to increase the proportion of waste that could be used internally within the Group.

**GRI 306-4 Waste diverted from disposal**

The VERBIO biorefinery concept is based on the closed loop system and the use of whole plants for the production of biofuel. VERBIO is the first to create a biorefinery that combines biomethane, bioethanol and biofertiliser production on an industrial scale.

For each tonne of biofuels produced, 99.43 per cent of the waste generated (among other things mucas substance, fatty acids, slurry) are recycled and used as valuable raw materials for the wide range of products that we manufacture such as biogas, biodiesel and biofertiliser as well as for animal livestock foods.

<b>Recycling within VERBIO</b>	Units	2020/2021	2019/2020	–/+ %
Hazardous waste sent for disposal	t	3	17	
Non-hazardous waste sent for disposal	t	490,804	441,931	
Total waste sent for disposal	t	490,807	441,948	+11.1

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**GRI 306-5 Waste directed to disposal**

There was a reduction of 10.8 percent in the total volume of waste sent for disposal. This is notable in consideration of the fact that the reported figures now include the Group's Canadian production location.

	Units	2020/2021	2019/2020	-/+ %
Hazardous waste sent for disposal	t	44	15	
Non-hazardous waste sent for disposal	t	4,993	5,566	
Total waste sent for disposal	t	5,037	5,553	-10.8
Specific waste sent for disposal of biofuels produced	kg/t	5.67	7.30	-22.3

**GRI 307 Environmental compliance**

We are aware of the potential consequences of our business for the environment. These range from the procurement of raw materials and their processing, the product development process and production through to logistics. For this reason, we monitor and evaluate the entire value-added chain, and in doing so we evaluate, among other things, compliance with legal requirements, environmental standards and guidelines. It is our objective to protect resources, avoid negative impacts on the environment, take measures to reduce risks and, in this way, ensure our long-term commercial success.

There have been no known contraventions of environmental laws and regulations in the reporting period.

**GRI 308 Supplier environmental assessment**

Our internal supplier audits include an examination of environmentally sound production practices used by our suppliers. These audits contribute, among other things, to supervising the quality of our products and, where necessary, to making amendments with the appropriate due care attention and in a transparent manner.

**GRI 308-1 New suppliers that were screened using environmental criteria**

Our suppliers are an important part of our value-added chain. For us, stable supplier relationships are based on reliable supplies of raw materials and services, fair prices and transparent working relationships. We select our suppliers using the processes required in accordance with our quality management systems and guidelines, and we evaluate their performance on a regular basis. For selected companies we perform our own audits in line with the DIN ISO 9001 quality standard. We expect our suppliers to abide by the same social and environmental standards that we do. In many cases we give preference to suppliers from our local regional areas.

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## GRI 400 – Social standards



### Company pension arrangements

#### GRI 103-1 Explanation of the material topics and their boundaries

The VERBIO Group provides the majority of its employees with company pension arrangements in the form of defined benefit and defined contribution plans that are part of general framework agreements, as well as individual commitments.

#### GRI 103-2 The management approach and its components

VERBIO's pension provision strategy focusses on providing defined contribution plans, provided that this is permitted under the rules of the respective country. This is necessary in order to be able to provide both the employees and the Company with a sustainable and transparent pension system.

#### GRI 103-3 Evaluation of the management approach

VERBIO pays a purely employer-financed contribution to company pension arrangements for the majority of its employees. In addition, in Canada an employee-financed contribution is complemented by employer-financed contributions on a percentage basis.

### Training and education

#### GRI 103-1 Explanation of the material topics and their boundaries

Support for employees to obtain qualifications and further education and training is provided by VERBIO as a matter of course. In return, we expect engagement, ambition and loyalty from our employees. Life-long learning is a particular challenge in view of the demographic challenge. However, VERBIO also views life-long learning as an opportunity, and accordingly has firmly established training processes.

#### GRI 103-2 The management approach and its components

VERBIO provides a comprehensive range of training programmes. These include, among others, presence training events, a digital compliance learning programme and training on our code of conduct. For our production staff we offer specific and local training courses and training programmes which, in addition to providing qualifications for individuals, also contribute to occupational safety and product quality. This



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offering is complemented by a range of training opportunities, qualifications and development programmes at our various locations, which are primarily focussed on technical requirements. In addition to the training programmes, the continuing further education of employees is of particular importance.

### GRI 103-3 Evaluation of the management approach

In order to provide targeted continuing further education for our employees, performance reviews are held and employee development plans are prepared for VERBIO's employees on a regular basis. This is managed using the Group's talent management process. Employee reviews were held for all employees qualifying for bonuses in the year 2019/2020. Employees that do not qualify for bonuses are employees on temporary contracts, as well as apprentices and heavy goods vehicle drivers. The employee performance reviews are held in October, following the end of the financial year.

### GRI 401 Employment

#### GRI 401-1 New employee hires and employee turnover

A total of 95 new jobs were created in the financial year 2020/2021. 89 employees left the Group, and the resulting vacancies have been filled. The employee turnover rate is 11.44 percent (2019/2020: 11.32 percent).

#### GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

In addition to a fixed salary, VERBIO employees receive a variable payment. The variable payment

consists of a success-based component and a component that is linked to the individual performance of the employee. The total of the variable remuneration components paid on a monthly basis amounted to approximately EUR 900,000 in the financial year 2020/2021 (financial year 2019/2020: approximately EUR 780,000). The amount of the one-off payment for the financial year 2020/2021, which will be paid in October 2021, is expected to be approximately EUR 4.9 million (financial year 2019/2020: approximately EUR 3.7 million).

The company pension scheme is a component of VERBIO's employee remuneration arrangements. It is offered at all German as well as most foreign locations. The scheme consists of a purely employer-financed arrangement in which payments are made into a pension scheme. A pro-rata payment is made for part-time employees.

Severely disabled employees are awarded 5 additional days holiday annually. VERBIO employs a total of 9 severely disabled employees (financial year 2019/2020: 10).

Parental leave can be taken by both mothers and fathers. In total, 13 fathers and 6 mothers took parental leave in the reporting period.

In North America, Hungary and India employees receive an additional health insurance policy to ensure that they have access to health care if the state system does not cover their needs.

In order to support families with young children, VERBIO makes payments towards the cost of childcare in Germany and Poland. The subsidy paid totalled EUR 60,000 in the reporting period (financial year 2019/2020: EUR 56,000).

At German locations VERBIO shares in the cost of a job ticket; travel passes for local trans-

port are offered in locations where such arrangements are available in order to promote the use of public transport for journeys to work and to make an active contribution to environmental protection.

VERBIO makes efforts to promote employee health. From April 2021 every employee has been able to lease a "Jobbike" (German: "Jobrad") of their choice with a value of up to EUR 5,000. This offer is available to all employees on permanent contracts who have been employed by VERBIO for at least one year. Currently 45 employees have taken up this offer.

Recruiting is complemented by the "employees recruit employees" programme. Employees are awarded a bonus when they recruit a new employee and initiate a successful new hire.

VERBIO permits the use of flexible working hours where the responsibilities of an employee make this possible. Mobile working arrangements are permitted where this is practicable.

### GRI 403 Occupational health and safety

#### GRI 403-1 Management system for occupational health and safety

The Management Board of VERBIO AG and the directors of the VERBIO subsidiary companies ensure that the working conditions at the individual workplaces are appropriate to enable employees to perform their work with the appropriate level of quality, and ensure that the work health and safety regulations are complied with.

The Management Board ensures that VERBIO AG and the directors of the VERBIO subsidiary companies provide occupational safety systems in the respective companies that comply with legal requirements.

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VERBIO AG and its subsidiary companies each have a member of staff (either internal or external) who is responsible for work and safety matters. Further, contractual arrangements with a works doctor are in place. In addition, the Management Board and the directors of the VERBIO subsidiary companies have appointed, in writing, a safety officer as well as an appropriate number of first-aiders and fire volunteers.

A report is sent to the member of the Management Board responsible for ethanol concerning the status of occupational safety at the individual locations.

In the Biodiesel segment the reporting is made by the respective technical staff responsible for occupational safety at regular meetings of the responsible persons at the individual plants. The personnel department informs the Management Board as a whole on accident and sickness statistics on a regular basis.

### GRI 403-2 Identification of hazards, risk assessment and investigation of incidents

All activities undertaken in the business, together with the materials and consumables required for the activities, are subject to an analysis and measurement of potential risks that could affect the safety and health of employees. The Management Board (for VERBIO AG) and the directors of the respective subsidiary companies are responsible for this process, and they assign the technical staff for the performance of the assessments. In cooperation with the heads of departments, the technical staff responsible for safety and the safety officer prepare specific risk analyses for each activity and re-examine these to make sure they are up to date on an annual basis.

Based on the risk determined as well as on the requirements of trade associations, the

Management Board and directors, together with the respective technical staff responsible for safety, set out the protective measures necessary for the individual activities.

The Management Board and directors ensure that the necessary and prescribed protective equipment is available to all employees for the purposes of performing their activities. Each employee is responsible for the careful use of their personal protective equipment.

Employees are provided with instructions concerning the protective equipment defined for their use. Where necessary, workplaces are marked with instruction notices. Checks are performed on a regular basis to ensure the proper use of the protective equipment. Divergences are recorded in a record of deficiencies.

The Management Board (for VERBIO AG) and the directors of the respective VERBIO subsidiary companies are responsible for ensuring that appropriate measures are taken to provide effective help and damage limitation for potential accidents and emergencies. These include:

- Provision of an adequate number of first aid and emergency equipment (first aid kits, fire extinguishers) in all production areas
- Provision of training for employees concerning the correct procedures to be followed in case of accidents and emergencies
- Marking of hazardous areas and escape routes.

All occupational and commuting accidents must be reported to the responsible employee at the respective location. The responsibilities are defined for each specific location by the Management Board (for VERBIO AG) and the directors of the respective subsidiary. Work-related occupational accidents that cause the injured person to

no longer be able to work are investigated internally. This is the responsibility of the director of the respective location at quarterly work-safety committees. The holding of these meetings is obligatory. In the course of these meetings accidents and near-accidents are analysed on location. Where this is considered necessary a visit is made to the site of the accident in order to exclude the risk of further accidents.

### GRI 403-3 Occupational health services

To ensure that employees have access to occupational health services VERBIO AG and its subsidiaries have entered into a contractual arrangement for the engagement of a works doctor. The contractually agreed services include, among other things, the regular performance of occupational medical examinations, visits to branches/workplaces at regular intervals, co-operation with/participation in meetings of the occupational safety committee (Arbeitsschutzausschusses – ASA), and participation in determining protective measures in making occupational risk assessments of health hazards for employees. By agreement the works doctor also provides advice to employees on an individual basis.

### GRI 403-4 Employee consultation and communication in matters of work health and safety

Occupational safety committees (ASAs) are established in accordance with § 11 Occupational Safety Act (Arbeitssicherheitsgesetz – ASiG).

The membership of these committees consists of the following:

- Employer representatives – as a rule the employer is represented by the Managing Director and the Head of Production

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- Employee representatives – process engineers, representatives of repair and maintenance teams, representatives of the production shift present at the date of the meeting
- Safety officers
- Safety specialists
- Works doctor
- External specialists, by invitation

The ASA meetings are held once each quarter. The meetings are public; all employees have the right to attend and have the opportunity to put questions to the ASA.

Minutes of each meeting of the ASA are created; these minutes are available to all employees and can be inspected at any time. A tour of the production plant is conducted at each ASA. These include a visit to each part of the plant, in particular those parts of the plant where occupational accidents have occurred or where problems have been identified over the past period.

Work health and safety rules are also afforded a high priority in the foreign subsidiaries. These are strictly based on the respective laws in the respective jurisdictions, and, where possible, on the higher standards applicable in Germany.

### GRI 403-5 Employee health and safety training

All employees are provided with instructions/training on matters related to safety issues. The instructions are primarily provided in electronic format (e-learning) for employees to study on an individual basis. In addition, instructions are provided directly and practical training events are held for selected matters. The issues covered by instructions include both matters that concern occupational safety as well as technical training for employees.

### GRI 403-6 Promoting employee health

The personal health of employees is of great importance for VERBIO. For this reason, VERBIO also supports and promotes measures benefiting the health of its employees that are not work-related. One example is the “Job bike” (German: “Jobrad”) programme described under GRI 401-2 above, in which support provided for the procurement of a bicycle.

### GRI 403-8 Employees covered by a management system for health and safety

In all VERBIO AG companies a work safety system is implemented in compliance with the legal requirements. The rules are examined on a regular basis and amended and adjusted as required. The effectiveness of the work protection system is examined on a regular basis based on statistics and in the form of audits.

All measures implemented are binding, without limitation, for all VERBIO employees, and all employees are required to adhere to and implement such measures. At the same time VERBIO works closely with partner companies, and accordingly a duty of care also extends to the personnel of these companies. Accordingly, rules are established that are designed to protect these workers. All employees of third-party companies are required to take instruction concerning the occupational safety measures in place before commencing work.

### GRI 403-9 Occupational accidents

Our occupational safety processes are improved on a continuous basis. All employees are provided with instruction in safety matters relevant to their individual workplace, for example with e-learning materials. The instruction provided ranges from general safety information for office

or laboratory personnel to specialist instruction for the production and repair and maintenance departments. The teaching units include assessment testing.

### Work accidents (statistics for Germany):

	2020/2021	2019/2020	2018/2019
Occupational accidents	12	15	16
LTIF 1)	2.23	3.04	3.52

<sup>1)</sup> Frequency of reportable occupational accidents/200.000 working hours

There were no work accidents in the foreign subsidiaries in the reporting period 2020/2021.

There were no accidents resulting in deaths during the reporting period in any part of the Group.

### GRI 403-10 Occupational diseases

There were no occupational diseases during the reporting period in any part of the Group.

## GRI 404 Training and education

### GRI 404-1 Average hours of training per year per employee

At June 30, 2021 a total of 23 trainees (June 30, 2020: 17) were employed as trainee chemists, laboratory chemists, electronic engineers, industrial mechanics, logistics technicians, agricultural service technicians, office administrators and heavy goods vehicle drivers. In the reporting period 3 chemists, 2 laboratory chemists, 1 mechatronic engineer and 1 agricultural service technician have completed their training programmes. All trainees were offered a position

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following the completion of their training; six of them accepted the offer (86 percent). In order to ensure that high quality standards are met, VERBIO works with occupational training centres in the respective regions in which it operates.

### *Training events in Germany:*

Despite the pandemic 176 presence training events were held in the reporting period. Statistics measuring the average number of hours of training per year per employee are not recorded. The presence training events were complemented with a comprehensive e-learning programme, which is particularly appropriate for training in occupational safety, compliance and in the code of conduct. A total of 2,700 instruction programmes were completed using this tool.

In addition, 1,170 study units of German language training were completed.

### *Training events held internationally:*

Employees in the USA and Canada have already completed more than 750 training programmes using the new e-learning system.

### GRI 404-2 Programmes for upgrading employee skills and transition assistance programmes

Competent employees help to keep the Company innovative and competitive. For this purpose, we support our employees in their professional and personal development by organising training events and seminars. In addition, VERBIO supports employees who study on a part-time basis. During the reporting period, 5 employees (2019/2020: 5) were in part-time training programmes supported by VERBIO.

### GRI 404-3 Percentage of employees receiving regular performance and career development reviews

Employees and management receive feedback in annual employee meetings. All employees are provided with an assessment of their performance in these meetings. In September 2020 employee meetings were held with a total of 516 employees, representing 67 percent of the total workforce (2019/2020: 438 employees, 63 percent). In addition, personal and technical development needs are discussed and a review is made of measures taken.

### GRI 405 Diversity and equal opportunity

#### GRI 405-1 Diversity of governance bodies and employees

At VERBIO all employees are equal, irrespective of their ethnic origin, age, sex, sexual identity, religion, political views, national or social origin or other factors. VERBIO's human resources management places emphasis on promoting diversity in its employee structure. At the same time, the Company makes sure that it offers equal opportunities to all of its employees; this includes ensuring that equal remuneration is paid.

Of the 656 people employed in Germany, 81 (12.35 percent) are non-German nationals (69 from Europe, 7 from India, 2 from Syria and 1 each from the Lebanon, Tunisia and Vietnam). The integration of non-German employees is supported, primarily by offering German language courses. In total 14 employees have completed a total of 1,170 German language learning units.

The average age of VERBIO's employees is 41.36 years (June 30, 2020: 42.00).

Currently 21.46% of all employees are female.

The age structure at June 30, 2021 was as follows:

Age	Male	Female	Diverse	Total
Under 30	16.77%	18.75%	0.00%	17.20%
30–50	51.86%	55.68%	0.00%	52.68%
Over 50	31.37%	25.57%	0.00%	30.12%

The age structure at June 30, 2020 was as follows:

Age	Male	Female	Diverse	Total
Under 30	14.80%	17.68%	0.00%	15.45%
30–50	50.98%	54.88%	0.00%	51.86%
Over 50	34.22%	27.44%	0.00%	32.69%

VERBIO implements the statutory requirements for equal opportunities for women and men which were enacted with effect from May 1, 2015 as follows:

#### *Supervisory Board:*

The Supervisory Board set a target of 33 percent female participation in the Supervisory Board at its meeting held on September 21, 2015, with an implementation period of up to and including June 30, 2017. As the Supervisory Board already consists of one female and two male members, this target has already been met. In its meeting on May 8, 2017 the Supervisory Board extended its resolution beyond its expiry date of June 30, 2017, extending it for a further five years up until June 30, 2022.

#### *Management Board:*

The members of the Management Board and their areas of responsibility are determined by the



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Supervisory Board. The Management Board currently consists of five male members.

The Supervisory Board is required to take account of diversity when making appointments to the Management Board, and to set a target for female participation. The Supervisory Board is of the opinion that VERBIO's success is evidence that the current management team has proved itself. The current members of the Management Board have been appointed to office until June 30, 2025 (Stefan Schreiber until June 30, 2023). There has been and continues to be no question of changing the composition of the Management Board for the sole purpose of increasing the female participation rate. There is also no question of VERBIO increasing the size of the Management Board in order to meet a quota for female participation. In view of the successful work performed by the current Management Board and under consideration of the remaining term of their service contracts, at the current time the Supervisory Board does not see any practical necessity or legal possibility to improve female participation in the Management Board. Also, in future the Supervisory Board wishes to continue to select candidates, male or female, who possess the necessary qualifications and personal integrity and, in its opinion, are most suited to the position, irrespective of their gender.

### *Management levels below the Management Board:*

In making appointments to management positions the Management Board pays attention to diversity in a manner consistent with the needs and the industrial sector structure of the Company. A target of 25 percent was set by the Management Board for female participation in the first management level on September 21, 2015,

to be achieved by June 30, 2017. In its meeting on June 20, 2017 the Management Board extended its target for female participation beyond its expiry date of June 30, 2017, extending it for a further five years up until June 30, 2022. The female participation rate in the workforce is currently 23 percent. This is due to the fact that a female management employee has left the Company. It was not necessary to set a quota for female participation in the second management level as VERBIO acts in a purely holding company function with a flat management structure, so that there is only one relevant management level with personnel and management responsibility below the Management Board

### **GRI 405-2 Ratio of basic salary and remuneration of women to men**

For VERBIO it is self-evident that remuneration is determined independent of a person's gender. Remuneration is determined solely on the basis of the employee's qualifications and the contribution made by the employee to the Company. In doing so, the standard entry-level wages and salaries paid to employees in the production sector in the Group's German operations are approximately 40 percent above the legal minimum wage.

## **GRI 406 Non-discrimination**

### **GRI 406-1 Incidents of discrimination and corrective actions taken**

We view the diversity of mankind as an enrichment. We do not tolerate any unequal or unfair treatment on the basis of sex, ethnic origin, religion or philosophy, disability, sexual orientation or age. This principle applies throughout the Group. Employees can report possible cases of discrimi-

nation to their supervisor, the compliance manager or the personnel department. Complaints are examined and the complainant is informed of the results of the investigation. A register of discrimination cases is not maintained. All managers have been trained in the requirements of the General Equal Treatment Act (Gleichbehandlungsgesetz – AGG) using e-learning techniques and have communicated the most important aspects to employees.

## **GRI 408 Child labour**

### **GRI 408-1 Operations and suppliers at significant risk for incidents of child labour**

In our Handbook of HR Compliance Guidelines – VERBIO India we commit ourselves to ensuring that, in accordance with the legal requirements, no children are employed at our production location and that children's protection legislation is complied with.

## **GRI 409 Forced or compulsory labour**

### **GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour**

The Handbook of HR Compliance Guidelines – VERBIO India includes policies concerning the use of forced or compulsory labour.



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## GRI 413 Local communities

### GRI 413-1 Operations with local community engagement, impact assessments, and development programmes

VERBIO contributes to the economies of the regions in which its production sites are located by creating jobs and providing tax revenues, and in this way it supports the structure of those regions. In addition, our social engagement with local communities includes making donations to or taking part in sponsoring projects for local initiatives. Recipients of donations made in the reporting period have included, among others, schools, nurseries, clubs, voluntary fire-fighter brigades and others.

During the COVID-19 pandemic VERBIO AG commenced manufacturing disinfectant solutions using bioethanol for use in disinfecting hands and surface areas in order to make a contribution to the national demand for cleaning materials.

### GRI 413-2 Operations with significant actual and potential negative impacts on local communities

We are conscious of our impact on the environment and we are focussed on the efficient use of resources and on environmental protection in order to minimise the impact we have. However, there is damage which results from VERBIO's business activities with negative consequences for the local communities from, for example, noise and odour emissions. In order to reduce these emissions, we make ongoing investments in our existing production plants. At the Zörbig location, an investment was made over recent financial years in additional regenerative thermal oxidation (RTO) plants to treat exhaust air.

## GRI 414 Supplier social assessment

### GRI 414-1 New suppliers that were screened using social criteria

Our suppliers are an important part of our value-added chain. For us, stable supplier relationships are based on reliable supplies of raw materials and services, fair prices and transparent working relationships. We select our suppliers using the processes required in accordance with our quality management systems and guidelines, and we evaluate their performance on a regular basis. We perform audits of our own in selected companies. We expect our suppliers to abide by the same social and environmental standards that we do. In many cases we give preference to suppliers from our local regional areas.

### GRI 414-2 Negative social impacts in the supply chain and actions taken

We are not aware of any significant current or potential negative social impacts resulting from our supply chain.

## GRI 415 Political influence

### GRI 415-1 Party donations

VERBIO has regular and comprehensive discussions with politicians and associations at municipal, regional and federal level. Two political party donations amounting to EUR 8,000.00 and EUR 7,000.00 respectively were made in the reporting period. Sponsoring contracts, contributions made to industry associations and membership fees for organisations that represent business interests are not classified as political donations.

## GRI 416 Customer health and safety

### GRI 416-1 Assessment of the health and safety impacts of product and service categories

We accept comprehensive responsibility for ensuring that, provided they are used properly, our products are safe for humans, animals and the environment. In order to ensure the ongoing quality and safety of our products, VERBIO has implemented an integrated quality management system along the entire value-added chain. Our products are subject to regular audits and assessments, designed to provide our customers with a high level of assurance and to establish trust in our products. The foundation for this is compliance with statutory requirements and with internal standards over and above these standards. We subject our high-quality objectives to an annual inspection by an external company in accordance with DIN EN ISO 9001:2015. Customer and supplier audits, as well as regular internal audits in various company departments, also contribute to the supervision of the quality of our products, and enable us to make changes where necessary and in a transparent manner.

A particular focus of our quality management is on the by-products that we manufacture in bio-diesel and bioethanol production. These are sold to our customers as food additive products and as animal feed. Ongoing risk analyses are also part of our quality assurance, as is a continuous process of product sampling.

Product data sheets and customer information are available for all products. Our customers are provided with information concerning the proper use of our products and the potential risks that they carry.

Complaints and claims received from customers are analysed on a timely basis, and these

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are used to make ongoing improvements in product quality and safety accordingly.

### GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

We are not aware of any incidents of non-compliance concerning the health and safety impacts of our products and services.

## GRI 417 Marketing and labelling

### GRI 417-1 Requirements for product and service information and labelling

Our product labelling is designed to meet the appropriate legal regulations. Sales specifications, product data sheets and various supplier specifications provide information on product contents and use.

Products that are traded as animal feed are labelled to specify their source, ingredients and use.

Products supplied for use in the food industry are additionally identified as kosher and/or halal, i.e. as being suitable for consumption by people of the Jewish or Muslim faiths respectively. The relevant third-party certification has been obtained for this purpose.

### GRI 417-2 Incidents of non-compliance concerning product and service information and labelling

We are not aware of any incidents of non-compliance concerning product and service information and labelling.

### GRI 417-3 Incidents of non-compliance concerning marketing and communications

We are not aware of any matters of non-compliance concerning marketing and communications.

## GRI 418 Customer data

### GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

We are not aware of any complaints concerning loss of customer privacy or losses of customer data.

## GRI 419 Socioeconomic compliance

### GRI 419-1 Non-compliance with laws and regulations in the social and economic area

We are not aware of any failure to comply with laws and regulations in the social and economic area.

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	GRI 102-16	Values, principles, standards and norms of behaviour	Code of Conduct ( <a href="https://www.verbio.de/en/group/compliance/">https://www.verbio.de/en/group/compliance/</a> )	13

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GRI 300 – Environmental standards				Corporate Governance Declaration ( <a href="https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/">https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/</a> )	
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		GRI 102-24	Nominating and selecting the highest governance body	Corporate Governance Declaration ( <a href="https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/">https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/</a> )	15
		GRI 102-25	Conflicts of interest	Corporate Governance Declaration ( <a href="https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/">https://www.verbio.de/en/investor-relations/corporate-governance/corporate-governance-declaration/</a> )	15
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GRI 200 – Economic Standards		GRI 102-28	Evaluating the highest governance body's performance		
GRI 300 – Environmental standards		GRI 102-30	Effectiveness of risk management processes	Annual Report 2020/2021; Group management report, in particular: Outlook, opportunity and risk report	16
GRI 400 – Social standards		GRI 102-31	Review of economic, environmental and social topics	Annual Report 2020/2021; Group management report, in particular: Outlook, opportunity and risk report	16
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## Financial calendar

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## Financial calendar

<b>September 22, 2021</b>	Publication of the annual report 2020/2021 Analyst's conference
<b>November 11, 2021</b>	Publication of the quarterly statement for the period ended September 30, 2021 (July 2021 to September 2021)
<b>February 4, 2022</b>	Annual general meeting 2022
<b>February 10, 2022</b>	Publication of the half-yearly interim report 2021/2022 (July 2021 to December 2021) Conference call
<b>May 12, 2022</b>	Publication of the quarterly statement for the period ended March 31, 2022 (January 2021 to March 2022)
<b>September 27, 2022</b>	Publication of the annual report 2021/2022 Analyst's conference

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## Forward looking statements

The annual report includes various statements concerning forecasts, expectations and information that relate to the future development of the VERBIO Group and VERBIO Vereinigte BioEnergie AG. These statements are based on assumptions and estimates and may be associated with known and unknown risks and uncertainties. Actual developments and results, as well as the financial and asset situation, may therefore differ substantially from the expectations and assumptions stated. Such differences may be due, among other things, to market fluctuations, changes in worldwide market prices for raw materials as well as financial markets and exchange rates, changes in national and international laws and directives, or fundamental changes in the economic and political climate. VERBIO does not intend to and does not undertake an obligation to update or revise any forward-looking statements to adapt them to events or developments after the publication of this statement.

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