

Declaration of Governance

Declaration of Compliance and Reporting on Corporate Governance

Epigenomics AG has consistently implemented its corporate governance in consideration of the recommendations and suggestions of the German Corporate Governance Code in its version dated December 16, 2019 until the entry into force of the Code in its version dated April 28, 2022. During the 2022 fiscal year the Executive Board and the Supervisory Board discussed corporate governance matters several times and, in October 2022, jointly submitted the annual Declaration of Compliance for 2022 pursuant to Section 161 of the German Stock Corporation Act (*Aktiengesetz*, "AktG"). The Declaration was made permanently accessible to the general public on Epigenomics AG's website.

The current Declaration of Compliance of October 2022 reads as follows:

The Executive Board and the Supervisory Board of Epigenomics AG hereby declare that, since the last declaration of compliance in October 2021, the recommendations of the German Government Commission on the German Corporate Governance Code (hereinafter also "Code") until June 27, 2022 as amended on December 16, 2019 (hereinafter also "Code 2019") and following June 27, 2022 as amended by the German Government Commission on April 28, 2022 (hereinafter also "Code 2022") have been complied with, with the exceptions set forth below:

Recommendation A.2 sentence 2 of the Code 2019 and Recommendation A.4 of the Code 2022

The Company does not have a separate system that employees can use to report, in a protected manner, suspected breaches of the law within the Company. Owing to its size and organization, the Company does not believe that it is necessary to implement such a system. Accordingly, the Company deviated or deviates, as applicable, from the recommendation pursuant to Section A.2 sentence 2 half-sentence 1 of the Code 2019 and recommendation A.4 half-sentence 1 of the Code 2022, as applicable.

Recommendations B.1, B. 5, C.1 and C.2 of the Code 2019 and of the Code 2022

In the past, when filling the positions in its bodies, the Executive Board and the Supervisory Board considered the Company-specific situation, and also made allowances for potential conflicts of interest as well as the international activities of the Company through an appropriate diversity of their members as well as the appointment of an adequate number of independent Supervisory Board members. Furthermore, the Supervisory Board has set a standard limit for the length of membership of the Supervisory Board as well as a competence profile for the entire body. In deviation from the recommendations B.5 and C.2 of the Code, we however consider the commitment to institute special age limits for members of the Executive Board and the Supervisory Board as an inadequate limitation of the voting rights of our shareholders. Accordingly, contrary to recommendations B.5 and C.2 of the Code, no such age limits are stated in the corporate governance declaration. In addition, we are convinced that blanket requirements for the composition of the Executive Board as requested in recommendation B.1 of the Code, constrain the Supervisory Board inadequately in its selection of suitable members of the Executive Board. The same applies to blanket requirements for the composition of the Supervisory Board, as required by recommendation C.1 sentences 1 and 2 of the Code. We strive to achieve an appropriate diversity in the Executive Board and the Supervisory Board and to ensure that an adequate number of independent Supervisory Board members is elected. However, it is ultimately in the corporate interest to appoint the most suitable male or female candidates. Furthermore, the Supervisory Board has defined gender diversity objectives for the proportion of women in both the Executive Board and the Supervisory Board in accordance with Section 111 paragraph 5 of the Stock Corporation Act (*Aktiengesetz*). We believe that (additional) blanket requirements constitute an inadequate limitation of the individual selection of suitable male and female candidates for the Executive Board or the Supervisory Board. Furthermore, target requirements regarding the composition of the Supervisory Board also inadequately impair our shareholders' right to elect the Supervisory Board members. Accordingly, we did not and will not comply with these recommendations of the Code. Finally, in the absence of concrete targets for the composition of the Supervisory Board, and in deviation from recommendation C.1 sentence 4 of the Code 2019 and recommendation C.1 sentence 5 of the Code 2022, the status of the implementation of such targets is not published in the corporate governance statement.

In deviation from recommendation C.1 sentence 2 Code 2022, the competence profile of the Supervisory Board does not contain any expertise on sustainability issues that are significant for the Company. Due to the situation of the Company, economic, financial and operational criteria are currently more urgent from the perspective of the Supervisory Board.

Recommendations D.2 sentence 1 and D.5 of the Code 2019 and Recommendation D.2 sentence 1 and D.4 of the Code 2022

Due to the size of the Company, the Supervisory Board did not and does not consider it necessary to form a Nomination Committee composed exclusively of shareholder representatives to recommend suitable Supervisory Board candidates for the proposals of the Supervisory Board to the General Shareholders' Meeting. Rather, this task is performed by the full Supervisory Board. Owing to the size of the Company and of the Supervisory Board, the Supervisory Board considers it adequate and appropriate to form only an Audit Committee. In contrast, the Supervisory Board did not and does not consider it necessary to form further, professionally qualified committees. Hence, the Company has deviated and will deviate from the recommendations pursuant to D.2 sentence 1 and D.5 of the Code 2019 as well as D.2 sentence 1 and D.4 of the Code 2022.

Recommendation G.1 third indent of the Code 2019 and of the Code 2022

On April 27, 2021, the Supervisory Board resolved a new system for the remuneration of the members of the Executive Board and submitted it to the General Shareholders' Meeting for approval on June 16, 2021. By resolution dated April 28, 2022, the Supervisory Board adopted an additional system for the remuneration of Executive Board members and also submitted it for approval to the General Shareholders' Meeting on June 15, 2022. The General Shareholders' Meeting approved the submitted remuneration systems for members of the Executive Board. These approved remuneration systems do not contain any non-financial performance criteria, in deviation from recommendation G.1 third indent, because the pursuit of certain financial and strategic objectives appears to be urgent in view of the Company's situation.

Recommendation G. 11 sentence 1 of the Code 2019 and of the Code 2022

The remuneration system for Executive Board members resolved by the Supervisory Board on April 27, 2021 and approved by the General Shareholders' Meeting on June 16, 2021 as well as the remuneration system for Executive Board members resolved by the Supervisory Board on April 28, 2022 and approved by the Annual General Shareholders' Meeting on June 15, 2022 provide for the possibility of adjusting variable remuneration "downwards" and "upwards" in the event of extraordinary developments. The existing contracts, on the other hand, do not contain any provision allowing the Supervisory Board to "upwardly" adjust compensation that is inappropriately low due to extraordinary developments. Until now, the regulatory framework for such an "upward" adjustment option has seemed unclear and the practical need not urgent. In future contracts with Executive Board members, however, such an "upward" adjustment option shall be regulated.

Furthermore, the Executive Board and the Supervisory Board of Epigenomics AG hereby declare the following deviations from the recommendations of the Code 2022 since its entry into force on June 27, 2022:

Recommendations A.1 and A.3 of the Code 2022

The Company specifically implements environmental and social aspects relevant to its activities. In its activities, it also takes into account the environmental and social risks and impacts. However, environmental and social aspects and impacts are not systematically identified and assessed. Furthermore, they are not defined as goals in corporate planning or strategically recorded. The internal control system and risk management system also do not cover sustainability-related goals. Therefore, the Company deviated and deviates from recommendations A.1 and A.3 of the Code 2022. The Executive Board and Supervisory Board are of the opinion that ecological and social aspects are important and essential. However, in the view of the Executive Board and the Supervisory Board, their structured and planned recording and consideration has not been and is not a priority in view of the size of the Company and the financial and operational challenges the Company is facing. If this changes in the future, the Executive Board and Supervisory Board intend to comply with recommendations A.1 and A.3 of the Code 2022.

Corporate Bodies – Composition and Functioning

As a German stock corporation, Epigenomics AG is subject to the German Stock Corporation Act. Its constituting bodies are the Annual General Shareholders' Meeting (AGM), the Executive Board and the Supervisory Board. The Executive Board and the Supervisory Board each have their own competencies and closely collaborate in a trustworthy manner in steering and supervising the Company.

Annual General Shareholders' Meeting

The purpose of the Annual General Shareholders' Meeting (AGM) is to enable the shareholders (stockholders) to exercise their shareholder rights. The AGM of Epigenomics AG takes place within eight months after the end of the respective fiscal year as a presence or virtual meeting. According to Section 119 AktG, the AGM decides and passes resolutions upon, inter alia, the formal approval of the actions of the Executive Board and the Supervisory Board, the composition of the Supervisory Board, the Company's Articles of Association, capital measures and the appointment of the Company's auditors. Each share of the Company corresponds to one single vote that its

holder may exercise at the AGM. All shareholders who are entered in the share register and who have registered for the event in a timely manner are eligible to participate in the AGM. Participation and voting by proxy is also possible by granting a power of attorney to an attorney-in-fact of the shareholder's choice.

In due time before each AGM, Epigenomics AG publishes the invitation, the exact wording of the proposed resolutions as well as any reports and/or information required according to the applicable regulations concerning stock corporations in German and English on its website as well as in the Federal Gazette ("*Bundesanzeiger*").

Supervisory Board

According to Section 111 AktG, the Supervisory Board is responsible for consulting and supervision of the Executive Board. Furthermore, the Supervisory Board is responsible for appointing and dismissing members of the Executive Board as well as for the conclusion and termination of their Executive Board service contracts. The Supervisory Board is involved in strategy and planning as well as in all issues of material importance to the Company. All material decisions by the Executive Board require Supervisory Board approval. This includes the approval of the annual budget for each subsequent year, which is being proposed by the Executive Board. Upon discussion with the Supervisory Board, changes may be required and incorporated. The Supervisory Board also issues the mandate for the audit of the annual financial statements to the auditor that has been appointed by the AGM.

According to the Articles of Association, the Supervisory Board of Epigenomics AG consists of five members. The Supervisory Board shall have a quorum if at least three of its members participate in the adoption of the resolution. At the Annual General Shareholders' Meeting on June 16, 2021 Heino von Prondzynski, Dr. Helge Lubenow, Franz Thomas Walt and Alexander Link were elected as members of the current Supervisory Board. Mr. Heikki Lanckriet, PhD was newly elected to the Supervisory Board by the Annual General Meeting on June 15, 2022. None of the members of the Supervisory Board was a member of the Company's Executive Board in the past. The Chairman of the Supervisory Board was Heino von Prondzynski. On February 15, 2023 he resigned as member of the Supervisory Board and the Supervisory Board elected Dr. Helge Lubenow as Chairwoman of the Supervisory Board. Mr. Alexander Link is the Deputy Chairman. Mr. Franz Thomas Walt has resigned from office with effect as of April 30, 2023. The current term of office of all other members of the Supervisory Board ends at the end of the AGM that resolves on the formal approval of the actions of the Supervisory Board for the fiscal year ending December 31, 2024. The *curricula vitae* of the members of the Supervisory Board are published on the Company's website (www.epigenomics.com) under "News & Investors" — "Corporate Governance" — "Supervisory Board".

On November 30, 2021, the Supervisory Board had resolved that the target ratio of female members on the Supervisory Board shall be 25% and that the target ratio shall be met by December 31, 2024. By the time of the 2022 Annual General Shareholders' Meeting, the Company had met the defined target ratio. At the 2022 Annual General Shareholders' Meeting, it was resolved to increase the size of the Supervisory Board from four to five members and to elect Mr. Lanckriet as an additional member of the Supervisory Board. From the beginning of Mr. Lanckriet's term of office as an additional member of the Supervisory Board, the proportion of women was 20%, therefore below the target ratio of 25%. Following the resignation of Mr. von Prondzynski from the Supervisory Board on February 15, 2023, the target ratio of 25% has since been reached again.

Furthermore, in its meeting on September 26, 2017, the Supervisory Board determined a profile of skills and expertise for the entire Supervisory Board. The profile of skills and expertise aims at facilitating a qualified supervision of and advice to the Executive Board by the Supervisory Board and at ensuring that the Supervisory Board's members collectively have the knowledge, skills and professional expertise required to properly perform all duties of the Supervisory Board of a capital market-oriented, internationally operating company in the molecular diagnostics industry. To this end, the members of the Supervisory Board collectively shall have expertise in and/or knowledge of managing an internationally operating company as well as expertise and/or knowledge in the fields of accountancy and financial reporting, auditing, corporate finance, controlling and risk management, corporate governance and compliance. Moreover, they shall collectively be familiar with the Company's field of business activity and thus have expertise and/or knowledge in the fields of research and development – if possible within the area of technologies that are relevant for the Company and adjacent or related areas – as well as in the fields of manufacturing, marketing and sales. The Supervisory Board assumes that its current composition fulfills this profile of skills and expertise. The Supervisory Board also pays attention to diversity.

The following qualification matrix shows the implementation of the profile of skills and expertise in its current version (status: Supervisory Board composition as of December 31, 2022):

	Heino von Prondzynski	Alexander Link	Dr. Helge Lubenow	Franz Walt	Heikki Lanckriet, PhD
Management of an internal company	X	X	X	X	X
Research and Development, if possible in the field of technologies relevant to the company or related fields	X		X	X	X
Manufacturing	X		X	X	X
Marketing	X		X	X	X
Sales	X		X	X	X
Accounting and Financial Reporting		X		X	
Financial Auditing and Corporate Finance	X	X	X	X	
Controlling		X			
Risk Management	X	X	X	X	X
Governance	X	X	X	X	X
Compliance	X	X	X	X	X

In its meeting on April 9, 2020, the Supervisory Board resolved that, generally, members should belong to the Supervisory Board for a maximum of twelve years at the end of their term of office. Accordingly, only individuals shall be nominated for election to the Supervisory Board who, at the time of election, have not yet been a member of the Supervisory Board for more than twelve years. At the date of this declaration, the members of the Supervisory Board, Heino von Prondzynski, Dr. Helge Lubenow, Franz Thomas Walt and Alexander Link comply with this internally established general time limit. The Supervisory Board regards the adequate number of independent Supervisory Board members and thus – as there are no employees' representatives on the Supervisory Board – of shareholder representatives to be at least three. According to the Supervisory Board's own assessment, the members of the Supervisory Board, Heino von Prondzynski, Dr. Helge Lubenow, Franz Thomas Walt and Heikki Lanckriet, PhD (as of December 31, 2022) are independent within the meaning of the German Corporate Governance Code. Alexander Link is a member of the Executive Board of Deutsche Balaton AG, which directly or indirectly through its subsidiaries holds more than 10% of the voting shares of Epigenomics AG and – based on the voting rights notification pursuant to Section 33 et seqq. WpHG – holds convertible bonds issued by the Company to a significant extent. Apart from this, the Supervisory Board has not determined any concrete objectives regarding its composition.

The working practices of the Supervisory Board have essentially been formally regulated by the rules of procedure that the Supervisory Board has adopted (the rules of procedure are available on the Company's website (www.epigenomics.com) under "News & Investors" - "Corporate Governance"). According to those rules, the Supervisory Board has to meet at least once per calendar quarter. These four quarterly meetings can be conducted as physical meetings or by way of video or telephone conferences. Furthermore, additional meetings can be called. The Executive Board regularly attends the Supervisory Board Meetings and as needed, additional managers can be invited to attend the meetings. The first annual meeting following the completion and audit of the annual financial statements and the consolidated financial statements of the Company – the so-called "Balance Sheet Meeting" – is also attended by the Company's auditor, who reports to the Supervisory Board on the audits performed. During this meeting, the Supervisory Board also conducts confidential discussions with the auditors without the Executive Board being present.

The agenda and resolution proposals are communicated well in advance of a Supervisory Board meeting in text form to all participants. If needed at short notice, resolutions are also taken in writing by circular resolution or in telephone or video conferences. All meetings and resolutions of the Supervisory Board shall be recorded in written

minutes and the minutes of the Supervisory Board meetings have to be approved by all members of the Supervisory Board.

The Supervisory Board has established from among its members an Audit Committee, which consists of three members to which advisory, preparatory and monitoring tasks, but no decision-making powers, have been assigned. Mr. Alexander Link has been appointed as chairman of the Audit Committee, and Dr. Helge Lubenow and Mr. Franz Thomas Walt (who will also resign from the Audit Committee as a result of his resignation as a member of the Supervisory Board with effect from April 30, 2023) have been appointed as its other members. All three members of the Audit Committee have expertise in the field of financial auditing. In addition, the members Mr. Alexander Link and Mr. Franz Thomas Walt also have expertise in the field of accounting, in particular in the application of accounting principles and internal control and risk management systems. The Supervisory Board has not established any other committees besides the Audit Committee.

The Supervisory Board regularly reviews the efficiency of its activities and the Audit Committee's activities. The last evaluation of efficiency took place mid-2022. A detailed questionnaire, which has been prepared with the aid of external legal advisers, was used for this purpose. The questionnaire was answered by the Supervisory Board members and the results of the evaluation were discussed by the Supervisory Board.

Once per year, the Supervisory Board reports on its activities to the shareholders; the report is published in the Company's annual report. Moreover, the Chairman of the Supervisory Board regularly reports to the AGM on the activities of the Supervisory Board of the previous business year.

Details of each individual member of the Supervisory Board as well as his/her remuneration can be found in the Company's remuneration report, which will be prepared for the first time for the 2021 fiscal year and published together with the auditor's report on the audit of the remuneration report on the Company's website (www.epigenomics.com) under "News & Investors" — "Corporate Governance" — "Remuneration", and in the remuneration system for the members of the Supervisory Board, which is described on the Company's website under "News & Investors" — "Corporate Governance" — "Remuneration".

Executive Board

The Executive Board leads and represents the Company. The Supervisory Board appoints the Executive Board members for a maximum of five years. Multiple successive appointments are permitted.

The Supervisory Board has issued rules of procedure for the Executive Board, which govern in particular the internal working practices and the allocation of responsibilities within the Executive Board and its cooperation with the Supervisory Board.

The Company's Articles of Association do not define a minimum number of Executive Board members. As of the end of December 31, 2022, the Executive Board consisted of three members. Gregory K. Hamilton has been CEO since July 1, 2016 with a term of office ending on December 31, 2025. Since December 1, 2021, Andrew Lukowiak has been a further member of the Executive Board acting as President and Chief Scientific Officer with responsibility for the Company's area of research and development. Mr. Andrew Lukowiak's current term of office will end on December 31, 2024. Mr. Jens Ravens has been appointed as the third member of the Executive Board. He is responsible for the areas of finance, human resources and administration. Mr. Jens Ravens' current term of office will end on January 31, 2025.

Each member of the Executive Board represents the Company jointly with another member of the Executive Board or jointly with an authorized signatory (*Prokurist*). The Supervisory Board has not made use of the possibility to grant sole power of representation to members of the Executive Board.

On November 30, 2021, the Supervisory Board resolved that the target ratio of female members on the Executive Board shall be 0% and that the target ratio shall be met by December 31, 2024. Currently, the ratio of female members of the Executive Board is 0% and the set target ratio is therefore met. A higher ratio, which the Supervisory Board deems desirable and intends to achieve, cannot realistically be implemented in the period until the end of 2024. The Executive Committee is to consist of a maximum of three members. A larger number of Executive Board members is neither required for operational purposes nor economically reasonable. The three positions on the Executive Board are the Chief Executive Officer (CEO), the Chief Scientific Officer (CSO) and the Chief Financial Officer (CFO). Since 2016, Gregory Hamilton has been the CEO. Gregory Hamilton's expertise and experience are of great importance to the Company particularly in view of the upcoming challenges. For both the CSO position and the CFO position, a search process has been conducted in the 2020 fiscal year. In this context, the Supervisory Board attached great importance to recruiting a woman as a new member of the Executive Board.

Although the group of candidates approached also included women, the Supervisory Board was not successful in doing so. The composition of the Executive Board until the end of the 2024 fiscal year is therefore in principle definite. In the event of changes in the composition or an expansion of the Executive Board before that date, the Supervisory Board will once again seek to recruit female members for the Executive Board.

Additionally, the Executive Board resolved at its meeting on November 30, 2021 on a target ratio of 50% for the proportion of women in positions at the first two management levels below the Executive Board to be met by December 31, 2024. Currently, the proportion of women at the first two management levels below the Executive Board is 50% and the set target ratio is therefore met.

The Executive Board regularly reports to the Supervisory Board in a timely and comprehensive manner on all significant aspects of the Company's development, its strategy and planning, on risks faced by the Group as well as on compliance related issues, and consults the Supervisory Board prior to any important strategic decisions.

Details of the remuneration for the members of the Executive Board can be found in the remuneration report, which will be prepared for the first time for the 2021 fiscal year and published together with the auditor's report on the audit of the remuneration report on the Company's website (www.epigenomics.com) under "News & Investors" — "Corporate Governance" — "Remuneration", and in the remuneration system for the members of the Executive Board, which is described on the Company's website under "News & Investors" — "Corporate Governance" — "Remuneration".

Together with the Executive Board, the Supervisory Board ensures long-term succession planning for the Executive Board. With regard to appointments to the Executive Board, the Supervisory Board gives top priority to the criteria of continuity and professional competence, and these are thus the cornerstones of its succession planning. This is regularly discussed by the Supervisory Board. The current members of the Executive Board are also consulted on these discussions, either individually or as a whole, and so are external experts, if necessary. The Supervisory Board draws up a profile of requirements for all Executive Board positions and, if necessary, outlines a pool of candidates. On this basis, potential internal or external candidates are identified, usually also with the support of a renowned recruitment agency.

Transparency

Consistent, comprehensive and timely information of employees, investors, customers, suppliers, authorities and other stakeholders is very important to Epigenomics AG. Reporting on any business activities and the financial situation of Epigenomics AG is done in the annual consolidated and annual financial statements (including the management report and group management report), in financial reports during the year as well as in press conferences and conference calls. Information is also disseminated in a timely manner by means of press releases and where required by law, via ad hoc announcements. All press releases, presentations and notifications as well as the up-to-date corporate calendar are available at the Company's website (www.epigenomics.com) under "News & Investors".

Black-out Periods and Insider Trading Rules

Generally, trading in primary and derivative financial instruments of the Company by Executive Board members or employees of the Company is permitted only outside of the statutory "closed periods" and any further internally defined "black-out" periods. In addition to the black-out periods, the Company's insider trading rules also include prohibitions on notification, recommendation and use with regard to relevant insider information, which may also be relevant for financial instruments issued by other companies. When required, Epigenomics also maintains the insider registers required under Article 18 of the European Market Abuse Regulation (Regulation (EU) No 596/2014, "MAR"). Each internal and external person, who has been identified as an insider, will be informed individually and immediately in writing about the legal requirements and sanctions in connection with insider trading.

Accounting and Auditing

The annual financial statements of Epigenomics AG (single-entity financial statements) are prepared in compliance with the applicable provisions of the German Commercial Code (*Handelsgesetzbuch*) and the German Stock Corporation Act and published in accordance with statutory requirements. The consolidated financial statements of Epigenomics AG are prepared according to commercial law and applying the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), London, as they are to be applied in the European Union (EU) from time to time, and published in accordance with statutory requirements and the stock exchange rules and regulations of the Frankfurt Stock Exchange. After the single-entity

financial statements and the consolidated financial statements have been prepared, they are audited by the Company's auditor and adopted and approved by the Supervisory Board. Generally, both financial statements are published within three months after the end of the fiscal year under review.

The auditor reports to the Audit Committee of the Supervisory Board and, at the Balance Sheet Meeting, to the Supervisory Board on all material findings and events derived from the audit that are relevant for the fulfillment of the duties of the Supervisory Board. This also includes any emerging grounds for exclusion or bias.

The Company's financial reports and announcements during the year are regularly subjected to a critical review by the auditor. Prior to approval of each release, a meeting of the Audit Committee of the Supervisory Board is held in which the reports awaiting release are analyzed, critically discussed and, if necessary, modified. Participants of these meetings include the auditor, the members of the Audit Committee, the Senior Vice President of Finance and Accounting and, as the case may be, further internal experts.

Risk Management

Epigenomics AG is an internally operating listed cancer molecular diagnostics company and as such is subject to many industry and company specific opportunities and risks. Epigenomics has established a comprehensive and effective system to identify early, document, assess, communicate and manage opportunities and risks across all of its functions and operations. The underlying principles and guidelines have been documented in a group-wide risk management policy. The goal of this policy and all related systems is to systematically identify risks at the earliest possible stage, to estimate their likelihood of occurrence as well as their potential qualitative and quantitative impact, and to be able to design and implement effective countermeasures. The risk management system is regularly evaluated and discussed with the auditors of the Company at the Executive Board and Supervisory Board levels.

Additional information on the Company's risk management system, any specific risks faced by the Company and on the accounting related internal control system can be found in the risk report, which is part of the management report and the group management report in the Company's annual/consolidated financial statements.

Compliance Management System

The main features of the Compliance Management System established at the Company are presented in the Company's annual report.