

**DECLARATION BY THE GENERAL PARTNER AND BY THE SUPERVISORY BOARD OF
COMPUGROUP MEDICAL SE & CO. KGAA
ON THE RECOMMENDATIONS OF THE
GOVERNMENT COMMISSION ON THE GERMAN CORPORATE GOVERNANCE CODE (REGIERUNGSKOM-
MISSION DEUTSCHER CORPORATE GOVERNANCE KODEX)
PURSUANT TO SECTION 161 GERMAN STOCK CORPORATION ACT (AKTG)**

I. Preamble

The Management Board and the Supervisory Board of CompuGroup Medical SE last issued a Declaration of Compliance pursuant to Section 161 (1) German Stock Corporation Act (AktG) on January 23, 2020. The Management Board and Supervisory Board of CompuGroup Medical SE amended this Declaration of Compliance on February 12, 2020.

Based on the resolution of the Annual General Meeting of CompuGroup Medical SE of May 13, 2020, CompuGroup Medical SE was converted by way of a change of legal form in accordance with the provisions of the German Transformation Act (Sections 190 et seq., 226 et seq., 238 et seq. German Transformation Act (UmwG)) into a partnership limited by shares (Kommanditgesellschaft auf Aktien, KGaA) under the name of CompuGroup Medical SE & Co. KGaA (the “Company”), with CompuGroup Medical Management SE joining as General Partner on May 13, 2020. The change of the legal form was registered with the competent commercial register on June 18, 2020.

The German Corporate Governance Code (the “Code”) is tailored to companies in the legal form of a stock corporation (AG) or a European stock corporation (SE) and does not take into account the specifics of a partnership limited by shares (Kommanditgesellschaft auf Aktien, KGaA). Many of the Code’s recommendations can therefore not be applied or can only be applied in a modified form to CompuGroup Medical SE & Co. KGaA. This relates to the time period starting from June 18, 2020, when the Company’s change of legal form became effective (see also the statements in section IV. of this Declaration of Compliance). In this context, the following aspects in particular must be taken into account:

1. Management

Many recommendations in the Code are directed at the management board. However, in contrast to stock corporations like an AG or a SE with a two-tier structure, a partnership limited by shares (KGaA) does not have a management board. In a partnership limited by shares (KGaA), the General Partner takes on the responsibilities of the management board. The sole General Partner of CompuGroup Medical SE & Co. KGaA is CompuGroup Medical Management SE. CompuGroup Medical Management SE has a one-tier structure. In accordance with this structure, the management of the SE is performed by a single board, the Administrative Board. The Administrative Board manages CompuGroup Medical Management SE, defines the fundamental strategy of its activities and supervises its implementation by the Managing Directors. The Managing Directors conduct the operating business of the SE and represent it in and out of court.

2. Supervisory Board

Some of the recommendations in the Code concerning the supervisory board do not take into account the legal specifics of a partnership limited by shares (KGaA). In contrast to the supervisory board of an AG and a SE with a two-tier structure, the supervisory board of a partnership limited by shares (KGaA) has neither the responsibility for the appointment and removal of the members of the management board nor the authority to determine the remuneration for the members of the management board. Furthermore, the supervisory board of a partnership limited by shares (KGaA) does not have authority to determine approval requirements with regard to certain management measures.

3. Annual General Meeting

The annual general meeting of a partnership limited by shares (KGaA) basically has the same rights as the annual general meeting of an AG. In addition, it decides on the adoption of the annual financial statements of the company. In contrast to the legal form of an AG, some resolutions of the annual general meeting (e.g. the adoption of the annual financial statements) require the consent of the General Partner.

II. For the time period from the last Declaration of Compliance issued on January 23, 2020 and amended on February 12, 2020 until March 20, 2020:

The Managing Directors of the General Partner and the Supervisory Board of CompuGroup Medical SE & Co. KGaA declare that the recommendations of the government commission on the German corporate governance code in the version of February 7, 2017 ("GCGC 2017") published by the Federal Ministry of Justice in the official section of the Federal Gazette on April 24, 2017 have been complied with in the period since the publication of the last Declaration of Compliance on January 23, 2020 and its amendment on February 12, 2020 until the reformed Code in the version of December 16, 2019 became effective on March 20, 2020, with the exception of the items outlined below for the reasons and in the periods stated therein:

a) Section 3.8 GCGC 2017:

Section 3.8 of the GCGC 2017 states that a D&O insurance policy for the supervisory board should include a deductible equal to that for the members of the management board. CompuGroup Medical SE's D&O insurance policy did not take this recommendation into account as the Company did not consider a deductible to be appropriate given the amount of Supervisory Board remuneration.

b) Section 4.2.2 GCGC 2017:

Section 4.2.2 of the GCGC 2017 states that the supervisory board should consider the ratio of the remuneration of the management board and that of senior management and the workforce as a whole, including its development over time, in determining the remuneration of the management board. The Supervisory Board of CompuGroup Medical SE has not complied with this recommendation as the Supervisory Board did not consider this approach to be appropriate in determining the remuneration of the Management Board.

c) Section 4.2.3 GCGC 2017:

Section 4.2.3 of the GCGC 2017 states that the total amount of the remuneration of the management board of a company and its variable remuneration components should be capped. The contract with the former Chairman of the Management Board did not stipulate such a cap in order to provide a special incentive that would not be given to the same extent if a cap had been in place.

The Supervisory Board of CompuGroup Medical SE had reserved the right to adjust performance targets or the underlying benchmarks during the term of the contract. This was necessary to maintain the flexibility needed to allow the Company to respond to changes. There were no pension commitments to members of the Management Board.

d) Section 5.1.2 GCGC 2017:

Section 5.1.2 of the GCGC 2017 states that an age limit should be specified for members of the management board. This recommendation was not complied with as the Supervisory Board of CompuGroup Medical SE did not consider a fixed age limit for members of the Management Board to be appropriate. When selecting candidates, the Company wanted to be able to assess this aspect individually, weighing up the candidate's expertise and performance ability in each individual case.

e) Section 5.3.2 GCGC 2017:

The Company deviated from the recommendation in Section 5.3.2 GCGC 2017 which stipulates that the chairman of the supervisory board should not also be the chairman of the audit committee, as the Chairman of the Supervisory Board of CompuGroup Medical SE was considered to have special expertise and experience in the application of financial reporting standards and internal control procedures, and was

furthermore considered independent by the Supervisory Board.

f) Section 5.3.3 GCGC 2017:

Section 5.3.3 of the GCGC 2017 states that the supervisory board should form a nomination committee, composed exclusively of shareholder representatives, which suggests suitable candidates to the supervisory board for its proposals to the annual general meeting. This recommendation was not complied with. Due to the size and the structure of this body, the Supervisory Board of CompuGroup Medical SE saw no reason to form a separate nomination committee. In particular, shareholder representatives formed the majority of the Supervisory Board, and with six members, the Supervisory Board was small enough for suggested candidates to be discussed by the entire board.

g) Section 5.4.1 GCGC 2017:

Section 5.4.1 of the GCGC 2017 states that an age limit should be specified for members of the supervisory board. This recommendation was not complied with as the Company does not consider a fixed age limit for members of the Supervisory Board to be appropriate. When selecting candidates, the Company wants to be able to assess this aspect individually, weighing up the candidate's expertise and performance ability in each individual case.

In determining the composition of the Supervisory Board, the Company took into account in particular the potential candidate's knowledge, skills and experience. Therefore, the Supervisory Board also refrained from setting a standard limit on the length of membership in the Supervisory Board.

The Supervisory Board of CompuGroup Medical SE had only set fixed composition targets regarding the share of female members in the Supervisory Board in order to remain as flexible as possible in its case-by-case assessment of the suitability of possible candidates.

h) Section 5.4.6 GCGC 2017:

The remuneration regulation for the Supervisory Board of CompuGroup Medical SE essentially provided for uniform fixed remuneration. All members of the Supervisory Board were expected to perform their duties with the utmost commitment and motivation and with a view to the long-term success of the Company. To date, only the Chairman of the Supervisory Board has received 50 percent more remuneration, as the activities performed by the Chairman were much more extensive than those of the other board members, including the Vice Chairman and the committee members.

i) Section 4.2.3 (2) GCGC 2017:

Section 4.2.3 (2) of the GCGC 2017 states that the total amount of the remuneration of the management board of a company and its variable remuneration components should be capped.

The employment agreement signed on February 12, 2020 with the then designated new Chairman of the Management Board provided for share options to be granted in accordance with the authorization resolution of the Annual General Meeting of the Company on May 15, 2019 as a long-term incentive remuneration component. A cap on the amount of this remuneration component was not put in place in order to achieve a special incentive effect that would not have been possible to the same extent if the amount had have been capped. As the long-term incentive remuneration component was granted in the form of share options, the Supervisory Board did not feel that a cap was necessary either, as the shareholders of the company would participate directly when the price of the company's shares would rise.

i) Section 4.2.3 (4) GCGC 2017:

Section 4.2.3 (4) GCGC 2017 states that the severance cap should be calculated on the basis of the total remuneration for the past fiscal year and, if necessary, on the anticipated total remuneration for the current fiscal year.

The provisions of the employment contracts with the former members of the Management Board and with the then new Chairman of the Management Board did not stipulate that the agreed severance caps

must be calculated based on the specific total remuneration that was achieved. In the opinion of the Supervisory Board, there was no guarantee that determining severance caps on the basis of past achievements led to representative results regarding the determination of the amount of future lost earnings due to early contract termination.

The employment contract with the former Chairman of the Management Board stipulated that no severance would be paid in the event of early termination. Therefore, there were no further regulations limiting the amount of such payment.

III. Time period from March 20, 2020 until June 18, 2020:

The Managing Directors of the General Partner and the Supervisory Board of CompuGroup Medical SE & Co. KGaA furthermore declare that the recommendations of the government commission on the German corporate governance code in the version of December 16, 2019 (“German Corporate Governance Code 2020”) published by the Federal Ministry of Justice in the official section of the Federal Gazette on March 20, 2020 have been complied with in the time period from when this version of the German Corporate Governance Code entered into force until the change of legal form was registered with the competent commercial register on June 18, 2020 with the exception of the items outlined below for the reasons and in the periods stated therein:

a) Recommendation B.5

According to recommendation B.5, an age limit should be specified for members of the management board and disclosed in the corporate governance statement. CompuGroup Medical SE did not believe setting a fixed age limit is a suitable criterion when assessing potential members for the management board. Instead, the age of a suitable candidate was taken into account on an individual basis in the selection process as one component in the overall assessment of the person’s expertise, experience and performance ability.

b) Recommendation C.1, sentences 1 to 4

With regard to the composition of its Supervisory Board and the candidate proposals to the Annual General Meeting, the Supervisory Board of CompuGroup Medical SE focused primarily on the knowledge, skills and professional experience of the candidates in question. Given the size and structure of the board, the Supervisory Board of CompuGroup Medical SE refrained from determining specific objectives regarding its composition and from passing a formal resolution on a profile of skills and expertise.

c) Recommendation C.2

In deviation of recommendation C.2, an age limit was not specified for members of the Supervisory Board of CompuGroup Medical SE. The Company does not believe setting a fixed age limit is a suitable criterion with regard to the appointment of members to its Supervisory Board. Instead, the age of a suitable candidate is taken into account on an individual basis in the selection process as one component in the overall assessment of the person’s expertise, experience and performance ability.

d) Recommendations C.6 and C.7

Compared to the GCGC 2017, the German Corporate Governance Code 2020 contains amended recommendations regarding the assessment of independence of members of the supervisory board. Professor Dr. Daniel Gotthardt and Dr. Klaus Esser were members of the Supervisory Board of CompuGroup Medical SE for more than 12 years, which, according to recommendation C.7 German Corporate Governance Code 2020, indicated a dependence on the Company and its Management Board; therefore, less than half of the number of shareholder representatives was independent of the Management Board and the Company. Furthermore, and with regard to the intended change of the Company’s legal form shortly after the German Corporate Governance Code 2020 became effective, the Supervisory Board of CompuGroup Medical SE refrained from passing a resolution on the appropriate number of independent Supervisory Board members; as a result, we also declare a deviation from recommendation C.6.

e) Recommendation C.10 sentence 1, D.4

Taking his length of service in the Supervisory Board of CompuGroup Medical SE of more than 12 years as an indicator, Dr. Klaus Esser was dependent on the Company and its Management Board pursuant to recommendation C.7. Dr. Klaus Esser was Chairman of the Supervisory Board and of the Audit Committee of CompuGroup Medical SE. Due to his indicated dependency as well as the dual role of Dr. Esser, we declare a deviation from recommendations C.10, sentence 1 and D.4.

f) Recommendation D.1

The Supervisory Board of CompuGroup Medical SE had adopted its own rules of procedure. Recommendation D.1 German Corporate Governance Code 2020 states that the rules of procedure for the supervisory board should be published on the company's website. With regard to the intended change of the Company's legal form shortly after the German Corporate Governance Code 2020 became effective and considering the fact that its term would end automatically as a consequence of this change of legal form, the Supervisory Board of CompuGroup Medical SE had refrained from publishing the rules of procedure on the Company's website.

The Supervisory Board of CompuGroup Medical SE & Co. KGaA has also adopted its own rules of procedure. These were published on the Company's website on December 22, 2020.

g) Recommendation D.5

In deviation of recommendation D.5, the Supervisory Board of CompuGroup Medical SE had not formed a nomination committee. Due to its size and the structure, the Supervisory Board of CompuGroup Medical SE saw no reason to form a separate nomination committee. In particular, shareholder representatives formed the majority of the Supervisory Board of CompuGroup Medical SE, and with six members, the Supervisory Board was small enough for suggested candidates to be discussed by the entire board.

h) Recommendations on the remuneration of the management board (G.1 to G.13, G.15 and G.16):

In comparison to the GCGC 2017, the German Corporate Governance Code 2020 contains amended recommendations on the remuneration of the management board. The former remuneration system of CompuGroup Medical SE did not comply or did not fully comply with recommendations G.1, G.3, G.4, G.8, G.10 (sentence 2), G.13 (sentence 1) and G.16. With regard to the intended change of the Company's legal form into a partnership limited by shares (KGaA) shortly after the German Corporate Governance Code 2020 became effective, and considering that the Code's recommendations for Management Board remuneration do not apply to a partnership limited by shares (KGaA) due to its legal structure, the Supervisory Board of CompuGroup Medical SE refrained from adapting the remuneration system to the amended Code recommendations.

i) Recommendation G.17

Recommendation G.17 states that the remuneration for members of the supervisory board should take appropriate account of the greater time commitment of the chair and the deputy chair of the supervisory board as well as of the chair and the members of committees. In deviation of this recommendation, only the Chairman of the Supervisory Board of CompuGroup Medical SE received higher remuneration than the other members of the Supervisory Board. However, when the legal form of the Company was changed, the remuneration structure for the Supervisory Board was adapted. The remuneration structure for members of the Supervisory Board of CompuGroup Medical SE & Co. KGaA fully complies with recommendation G.17.

IV. Time period since the change of legal form of the Company was registered on June 18, 2020:

The Managing Directors of the General Partner and the Supervisory Board of CompuGroup Medical SE & Co. KGaA finally declare that the recommendations of the German Corporate Governance Code 2020 published by the Federal Ministry of Justice in the official section of the Federal Gazette on March 20, 2020 have been complied with in the period since the change of legal form was registered with the competent

commercial register on June 18, 2020 and will continue to be complied with in the future, taking into account the structural specifics of a partnership limited by shares (KGaA) with the exception of the recommendations outlined below for the reasons and in the periods stated therein:

a) Recommendations B.1 to B.5

Recommendations B.1 to B.5 concern the composition of the management board and the criteria that the supervisory board should observe when appointing members to the management board. The management of a partnership limited by shares (KGaA), however, is by law the responsibility of the general partner. The supervisory board of a partnership limited by shares (KGaA) does not have any personnel authority and is therefore unable to influence the appointment of the board members of the general partner. As a result, recommendations B.1 to B.5 are not relevant for CompuGroup Medical SE & Co. KGaA. Only as a matter of precaution, we also declare a deviation from these recommendations.

b) Recommendation C.1, sentences 1 to 4

The term of service of the members of the Supervisory Board of CompuGroup Medical SE ended automatically when the Company's change of legal form became effective by registration in the commercial register on June 18, 2020. The Supervisory Board of CompuGroup Medical SE & Co. KGaA differs in both size and structure from the former Supervisory Board of CompuGroup Medical SE. In particular, the Supervisory Board of CompuGroup Medical SE & Co. KGaA is subject to employee co-determination in accordance with the provisions of the German Co-Determination Act.

Considering these changes, the Supervisory Board will determine specific objectives regarding its composition as well as a profile of skills and expertise and pass respective board resolutions in the course of the fiscal year 2021. In this context, the Supervisory Board will also consider diversity aspects.

c) Recommendation C.2

Recommendation C.2 states that an age limit should be specified for members of the supervisory board and disclosed in the corporate governance statement. The Company does not believe setting a fixed age limit is a suitable criterion with regard to the appointment of members to its Supervisory Board. Instead, the Company takes the age of a suitable candidate into account on an individual basis in the selection process as one component in the overall assessment of the person's expertise, experience and performance ability.

d) Recommendation D.1

The Supervisory Board of CompuGroup Medical SE & Co. KGaA has adopted rules of procedure and published these on the Company's website on December 22, 2020.

e) Recommendation D.5

Recommendation D.5 states that the supervisory board should form a nomination committee, composed exclusively of shareholder representatives, which proposes suitable candidates to the Supervisory Board for its proposal of candidates to be appointed by the annual general meeting. All current shareholder representatives were appointed with effect as of June 18, 2020 when the change of legal form became effective by its registration in the commercial register. The term of their appointment ends with the Annual General Meeting that resolves on the discharge for the fiscal year 2024. The Supervisory Board therefore sees currently no need to form a nomination committee. With regard to future vacancies, the supervisory board considers the ad-hoc formation of a temporary nomination committee.

f) Recommendation E.3

Recommendation E.3 states that members of the management board should only assume sideline activities, especially supervisory board mandates outside the enterprise, with the approval of the supervisory board. CompuGroup Medical SE & Co. KGaA does not have a management board. Nevertheless, in the interest of the greatest possible compliance with the recommendations of the Code, it is stipulated that the Managing Directors may only assume sideline activities, especially supervisory board mandates outside

the Group, with the consent of the Administrative Board of the General Partner.

h) Recommendations on the remuneration of the management board (G.1 to G.13, G.15 and G.16)

Recommendations G.1 to G.13, G.15 and G.16 German Corporate Governance Code 2020 contain detailed guidelines, which the supervisory board should take into account when determining the remuneration of the management board. However, the Supervisory Board of CompuGroup Medical SE & Co. KGaA does not have the authority to determine the remuneration of the Managing Directors of the General Partner, and as a result the recommendations on the remuneration of the management board do not apply to CompuGroup Medical SE & Co. KGaA due to its corporate structure. The remuneration of the Managing Directors is determined by the Administrative Board of the General Partner. Only as a matter of precaution, we also declare a deviation from these recommendations.

Notwithstanding the above, the General Partner is currently evaluating whether to adopt a remuneration system for the Managing Directors that is in compliance with the Code recommendations.

Koblenz, January 19, 2021

signed by Dr. Dirk Wössner (CEO)

signed by Michael Rauch (CFO)

On behalf of the Managing Directors of the General Partner

signed by Philipp von Ilberg
(Chairman of the Supervisory Board)