Non-financial Group Statement

The following section is the Non-financial Group Statement prepared for the Sartorius Group by Sartorius AG for fiscal year 2023 and hereinafter referred to as the "Non-financial Statement." The submission of this statement exempts the Sartorius Stedim Biotech S.A. subgroup from the obligation to prepare its own non-financial statement.

The information presented in the Non-financial Statement did not form part of the audit of the Group Management Report and was subject to a separate limited assurance engagement performed by KPMG AG Wirtschaftsprüfungsgesellschaft. The auditor's report can be found on page 142 et seq.

Notes on Reporting

This statement was prepared in accordance with sections 315b and 315c in conjunction with 289c to 289e of the German Commercial Code (HGB). The indicators were calculated based on international frameworks such as the GRI and Greenhouse Gas Protocol.

The material topics subject to reporting requirements are derived from the results of a materiality analysis, which the Executive Board has verified for fiscal year 2023. This analysis is based on the strategic sustainability topics defined in fiscal 2022, which have been assessed with regard to their relevance for the sustainability matters addressed in the German Commercial Code (HGB).

The policies requiring presentation under Section 289c(3) of the German Commercial Code (HGB) for the material topics, including due diligence processes and the outcomes of the policies, relate to the Group as defined by the scope of consolidation for financial reporting (see page 192 et seq.), except where otherwise indicated.

The data provided serve to quantify the Group's performance and do not constitute performance indicators relevant to company management within the meaning of Section 289c(3) of the German Commercial Code (HGB).

Prior-year data was taken from the 2022 Non-financial Statement where available. Adjustments to prior-year data were made on the basis of materiality assessment and are indicated where applicable. These relate to the proportion of water from water stress areas (see the "Water and Wastewater" section).

Detailed explanations on greenhouse gas accounting can be found on page 139 et seq.

Sustainability reporting in this Non-financial Statement is supplemented by the Sustainability Report of the Sartorius Group, which is prepared based on the GRI Standards. The Sustainability Report for the past fiscal year will be published in the first quarter of 2024.

Sustainability Management

Business Model

Information on the Group's business model can be found in the section "Business Model, Strategy and Goals" on page 28 et seq. of this Annual Report.

Sartorius operates in the life science sector – more precisely, in the field of medical biotechnology. As a partner to the biopharmaceutical industry, the Group manufactures products and process technologies that are used in the development and production of biological medicines and vaccines to prevent and treat diseases, some of which were previously incurable. In this context, the Group places a particular focus on innovations that make it possible to increase the safety, speed, and efficiency of the development and production process for such active ingredients. This allows new therapies to be made available earlier, at lower prices and to a larger number of patients. The company's purpose therefore involves contributing to people's health and well-being and thus to the achievement of global sustainability goals.

Sustainability Ambition and Strategy

As a signatory to the United Nations Global Compact, Sartorius is committed to complying with certain social and environmental standards when conducting its business activities. The aim is to identify and assess adverse impacts that are arising or may arise throughout the upstream and downstream value chain as a result of business operations and, based on this, to prevent or mitigate significant adverse impacts and provide remediation where they occur. The addition of sustainability aspects as a new element of corporate management is a long-term transformation and requires ongoing dialogue, coordination and close collaboration with relevant stakeholders along the value chain.

The company's key stakeholders principally include customers and business partners, employees, investors and local residents near Sartorius sites. Particularly in the case of customers, Sartorius uses a range of formats to remain in constant dialogue regarding sustainability aspects of products, decarbonization and climate neutrality, and other environmental and social standards. Employees, investors and suppliers are regularly informed about relevant sustainability targets, measures and results. Sartorius was in constant discussion with analysts and investors in the reporting year as part of its regular capital market communication and SRI conferences. A virtual capital market tutorial also took place, focused on the company's decarbonization strategies and measures. The sustainability strategy was discussed with selected suppliers at a supplier day. In addition, Sartorius is involved in industry associations such as BioPhorum, NIMBL and PSCI on sustainability-related topics and actively shapes industry initiatives.

Sartorius defined the following strategic sustainability topics for the Group back in fiscal 2022, taking its key stakeholders' concerns into account:

- Climate
- Materials and circularity
- Water and wastewater
- Social responsibility
- Corporate governance

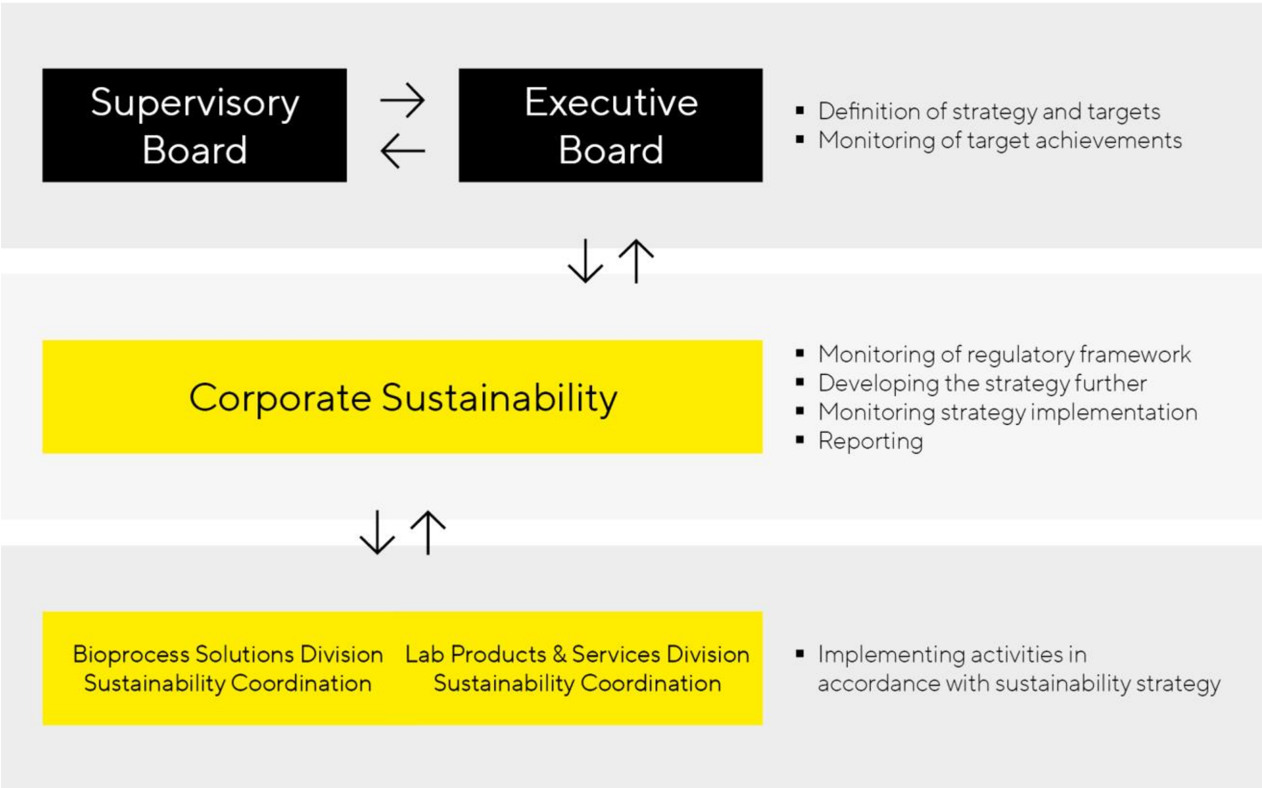
- Sustainability in the supply chains

Organization, Management and Reporting

Sustainability at Sartorius is a topic in the responsibility of the Executive Board Chairman. The Executive Board adopts the sustainability strategy and, together with the Supervisory Board, monitors its implementation, the achievement of targets, and the effectiveness of the company's sustainability-related due diligence system. The Group function Corporate Sustainability, whose management reports directly to the Executive Board Chairman, is responsible for developing the sustainability strategy and for operational implementation of measures to fulfill sustainability guidelines and standards in the Group. Other tasks include monitoring regulation, overseeing adherence to corporate due diligence requirements and sustainability reporting.

Responsibility for implementing the strategy and the measures it contains lies with the divisions. Committees to coordinate and implement sustainability measures were established in both divisions during the reporting year.

Sustainability organization



1 Performed by the "BPS Sustainability" function
2 Performed by various individual sustainability roles

In fiscal 2023, Sartorius began building a global reporting system, through which the required sustainability data of the Group companies will be collected, monitored and reported via a centralized IT application. In view of the introduction of European sustainability reporting standards, Sartorius is enhancing its reporting and internal control system to further increase data quality.

Risks are identified through the central risk management system. Information on risks can be found in the Opportunity and Risk Report on page 73 et seq. No risks within the meaning of Section 289c(3) were identified in fiscal year 2023.

External Sustainability Performance Ratings and Capital Market Indices

Sartorius AG and the subgroup Sartorius Stedim Biotech S.A. are regularly analyzed and evaluated with regard to their sustainability performance. The results of these analyses feed into the development of policies for managing material sustainability topics.

Latest Company Ratings

Company	Rating	Publication	Results
Sartorius AG	CDP	14.12.2022	B
Sartorius AG	EcoVadis	31.05.2023	60/100 (77th percentile) – silver
Sartorius AG	ISS ESG	01.09.2023	C
Sartorius Stedim Biotech S.A.	ISS ESG	01.09.2023	C+ (Prime)
Sartorius AG	Morningstar | Sustainalytics	07.03.2023	17,7 (Low risk)
Sartorius Stedim Biotech S.A.	Morningstar | Sustainalytics	14.07.2023	14,9 (Low risk)
Sartorius AG	MSCI ESG	17.08.2023	AA
Sartorius Stedim Biotech S.A.	MSCI ESG	25.08.2023	BBB

Concepts and Results for the Strategic Sustainability Topics

Climate

Ambition

Sartorius' business activities do not belong to the greenhouse gas-intensive economic sectors. However, Sartorius regards climate change mitigation as a task for the whole of society and therefore as a material topic for sustainability management. This also involves reducing or avoiding the potential risks of climate change for the company itself. The company is aiming to make its business activities net climate neutral by 2045. This is to be achieved through continuous decarbonization along the value chain and the removing of unavoidable residual emissions in line with the Paris Agreement.

Concept and Due Diligence Processes

In fiscal 2021, the Group set itself the target of reducing CO_2eq emission intensity by an average of 10% per year by 2030 in comparison with the base year 2019. Sartorius defines this indicator as adjusted greenhouse gas (GHG) emissions by market-based calculation per net turnover in g CO_2eq/€ based on the Accounting and Reporting Standards of the GHG Protocol. It includes Scope 1, 2 and 3 under the GHG Protocol. The adjustment means that in the "Purchased goods and services" GHG category it accounts only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year. This indicator forms part of the long-term variable remuneration components for the Executive Board and management.

The Group has also set a target of cutting its avoidable, energy consumption-related gross Scope 1 and 2 emissions to zero by 2030. Process emissions generated during membrane production are currently deemed unavoidable based on the technology available at present

Overview of climate targets at Sartorius

2030 Mid-term targets	▪ Gross zero greenhouse gas emissions in scope 1 and 2 ▪ On average -10% CO_2eq emission intensity per year in scope 1-3 compared with base year 2019 ▪ 100% electricity from renewable sources
2045 Long-term targets	▪ Climate neutrality: net zero greenhouse gas emissions in scope 1-3

In the reporting year, the company also committed to preparing medium-term, science-based climate targets, which will be validated by the independent Science Based Targets Initiative (SBTi). The targets are due to be submitted to the SBTi by October 2025.

Sartorius already identified a range of decarbonization levers along the value chain back in 2021. These particularly include product design, the associated energy efficiency and selection of materials, and the Group's transport activities. The company is currently working on a concrete transition plan. As a first step, it was decided in the reporting year to switch all electricity consumption to renewable sources by 2030.

Results of the Concept

GHG balance sheet

Total gross GHG emissions (Scope 1, 2 and 3) according to a market-based calculation amounted to 898,898 t CO_2eq in fiscal 2023 (previous year: 1,137,703 t CO_2eq; base year: 573,539 t CO_2eq). This represents a reduction of 21.2% compared with the prior year and an increase of 56.4% compared with the 2019 base year. The bulk of the emissions (currently around 96%) result from activities associated with the upstream and downstream value chain (Scope 3). Approximately 68% are attributable to the upstream value chain and approximately 27% to the downstream value chain. The year-on-year reduction in gross GHG emissions was due in particular to purchasing- and transport-related GHG emissions (purchased goods and services, upstream transportation and distribution and downstream transportation and distribution), which fell by 38.9% and 42.8% respectively. This is explained by a decline in operating expenditures for production-related goods and services as well as a more precise reporting system in fiscal year 2023.

Capital goods are one of the largest drivers of total GHG emissions. The GHG emissions resulting from investment in capital goods increased sharply in comparison with the prior year (approximately 76.4%) and base year (approximately 356.7%). This was related particularly to the Group's increased construction activities. The increase versus the prior year is also attributable to a more precise reporting system. Emissions from investment in capital goods have therefore developed since 2019 from the fourth-largest into the third-largest contributor to total emissions.

Gross Scope 1 GHG emissions amounted to 13,103 t CO_2eq (previous year: 17,939 t CO_2eq, base year: 13,529 t CO_2eq), equal to a fall of 27.0% compared with the previous year and 3.1% compared with the base year. Gross Scope 2 GHG emissions by market-based calculation amounted to 26,823 t CO_2eq (previous year: 28,714 t CO_2eq, base year: 25,777 t CO_2eq), equal to a decrease of 6.6% compared with the previous year and an increase of 4.1% compared with the base year. The year-on-year changes were attributable in particular to the slightly reduced total energy consumption and the associated reduction in fossil fuels (see the "Energy Consumption" section).

Total gross GHG emissions were equal to total net GHG emissions in the 2023 reporting year, as no negative GHG emissions (carbon removal) could be offset. Carbon removal is an important GHG neutralization measure under the Paris Agreement. It involves permanently removing GHG emissions from the atmosphere using biological, chemical and physical methods.

GHG intensity by market-based calculation, defined as gross GHG emissions per net turnover, amounted to 0.000264 t CO_2eq/€ (previous year: 0.000273 t CO_2eq/€, base year: 0.000314 t CO_2eq/€). This represents a reduction of 3.3% compared with the prior year and 15.7% compared with the 2019 base year. Various factors affected the change in intensity. Both GHG emissions and turnover were lower than in the previous year.

GHG Balance Sheet [1,2]

	2023	2022	Base year: 2019
Gross GHG emissions - scope 1 in t CO_2eq[5, 6]	**13,103 [3]**	**17,939 [4]**	**13,529 [4]**
Share of Scope 1 GHG emissions under regulated emission trading schemes in %	0	0	0
Gross GHG emissions - scope 2 - location-based calculation in t CO_2eq	**48,388 [3]**	**53,886 [4]**	**30,689 [4]**
Gross GHG emissions - scope 2 - market-based calculation in t CO_2eq[7]	**26,823 [3]**	**28,714 [4]**	**25,777 [4]**
Gross GHG emissions - scope 3 in t CO_2eq	**856,972**	**1,091,050**	**534,233**
Category 1: Purchased goods and services in t CO_2eq	318,901	521,912	238,446
Category 2: Capital goods in t CO_2eq	168,488 [8]	95,492	36,892
Category 3: Fuel- and energy-related activities (not included in scope 1 and 2) in t CO_2eq	7,297 [3]	11,323 [4]	6,553 [4]
Category 4: Upstream transportation and distribution in t CO_2eq	73,625	128,734	57,426
Category 5: Waste generated in operations in t CO_2eq	5,699 [3]	9,235 [4]	4,021 [4]
Category 6: Business travel in t CO_2eq	21,065	21,067	26,093
Category 7: Employee commuting in t CO_2eq [9]	18,027	22,053	15,019
Category 8: Upstream leased assets in t CO_2eq	0	0	0
Category 9: Downstream transportation and distribution in t CO_2eq	6,258	10,942	4,881
Category 10: Processing of sold products in t CO_2eq [10]	0	0	0
Category 11: Use of sold products in t CO_2eq [11]	185,564	222,138	108,626
Category 12: End-of-life treatment of sold products in t CO_2eq	52,049	48,153	36,276
Category 13: Downstream leased assets in t CO_2eq	0	0	0
Category 14: Franchises in t CO_2eq	0	0	0
Category 15: Investments in t CO_2eq [12]	0	0	0
Total gross GHG emissions (scope 1, 2 and 3) - location-based calculation in t CO_2eq	**918,463**	**1,162,875**	**578,451**
Total gross GHG emissions (scope 1, 2 and 3) - market-based calculation in t CO_2eq[7]	**896,898**	**1,137,703**	**573,539**
Total GHG removals in t CO_2eq	0	0	0
Total net GHG emissions (scope 1, 2 and 3) - location-based calculation in t CO_2eq	**918,463**	**1,162,875**	**578,451**
Total net GHG emissions (scope 1, 2 and 3) - market-based calculation in t CO_2eq[7]	**896,898**	**1,137,703**	**573,539**
Gross GHG intensity - location-based calculation per net turnover in t CO_2eq / €	**0.000270**	**0.000279**	**0.000317**
Gross GHG intensity - market-based calculation per net turnover in t CO_2eq / €[7]	**0.000264**	**0.000273**	**0.000314**

1 The data presented contain uncertainties. The data, and particularly the figures for individual categories, should currently be seen merely as an indication with respect to Scope 3 emissions. Explanations on greenhouse gas accounting, including the data concepts and calculation methods applied, can be found on page 139 et seq. of the Non-financial Statement.
2 Preparation based on GHG Protocol (Corporate Accounting and Reporting Standard 2004 and Corporate Value Chain (Scope 3) Accounting and Reporting Standard 2011).
3 Excluding the Polyplus companies newly acquired in the reporting year.
4 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.
5 Excluding GHG emissions from fleet fuel consumption.
6 Fugitive emissions data currently only collected in Göttingen and Yauco.
7 If a contract-specific emission factor was not available for the market-based calculation method, the location-based emission factor was used in accordance with the GHG Protocol.

8 The figure for 2023 is not fully comparable with the prior-year figures, since the basis for calculation was expanded for 2023 and now extends to total capital expenditures. As a result of materiality analyses for total GHG emissions, the prior-year figures have not been adjusted.
9 Excluding GHG emissions from commuting by trainees, interns and contingent workers.
10 In accordance with the GHG Protocol, this category is reported with 0 t CO_2eq because Sartorius cannot currently account for it appropriately given the wide range of potential options available for further processing the Group's products, each of which has its own specific GHG profile, and because, according to an estimate, it is also not material to the Group's overall GHG accounting.
11 GHG accounting currently covers only products that require electricity to use.
12 This category is reported with 0 t CO_2eq, as the most relevant shareholding from a GHG perspective has been classified as not material in the financial reporting for fiscal 2023, and the GHG emissions related to this shareholding have also been assessed as not material to the Group's overall GHG accounting, according to an estimate.

CO_2 Emission Intensity

In fiscal year 2023, CO_2 emission intensity, defined as adjusted GHG intensity (i.e. gross GHG emissions per net turnover – market-based calculation), amounted to 272 g CO_2eq/€ (previous year: 256 g CO_2eq/€; base year: 308 g CO_2eq/€). This represents a 6.3% increase over the prior year and an 11.4% reduction from the base year. The changes were due to stock movements. The average annual reduction in CO_2eq emission intensity from the base year therefore amounted to 3.1% in the reporting year.

CO_2-Emission Intensity

	2023	2022	Base year: 2019
Adjusted gross GHG intensity - market-based calculation per net turnover in g CO_2eq / €[1]	272	256	308
Average annual reduction compared to the base year 2019 in % (strategic consideration)	3.1	6.0	n. r.

1 For "adjusted GHG intensity: gross GHG emissions per net turnover – market-based calculation," the GHG category "Purchased goods and services" accounts only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year. The data are therefore adjusted for inventories.

Energy Consumption

Total energy consumption fell by 2.2% to 196,403 MWh in fiscal 2023 (previous year: 200,715 MWh) and was therefore on a level with the prior year. The share of renewable energy increased by just under four percentage points to 35.5% (previous year: 31.7%). This is explained particularly by the lower total energy consumption and associated reduction in fossil fuels. Two locations switched to renewable energy. The Bangalore site now draws electricity from renewable sources, and the Göttingen site uses geothermal heating. The Group-wide degree of coverage with certified energy management systems in accordance with ISO 50001 as of December 31, measured against the number of employees, stood at 27.0% (previous year: 27.1%), putting it on a level with the prior year. Within the scope of the site-specific energy management systems in accordance with ISO 50001, energy flows such as the energy sources used and energy consumers as well as the energy efficiency status of the largest energy-consuming systems/facilities and processes/activities are systematically identified and evaluated. The data collected can then be used to develop measures that support the reduction of Scope 1 and Scope 2 GHG emissions and to measure their success.

Indicators Energy [1,2]

	2023[3]	2022[4]
Total energy consumption in MWh	**196,403**	**200,715**
Renewable energy consumption in MWh	**69,712**	**63,546**
Purchased certified renewable electricity in MWh	65,594	62,256
Self-generated solar energy in MWh	2,089	697
Purchased geothermal energy in MWh	441	594
Self-generated geothermal energy in MWh	1,589	n. a.
Other renewable energy in MWh	0	0
Non-renewable energy consumption in MWh	**126,691**	**137,169**
Purchased natural gas in MWh	53,884	60,774
Purchased non-renewable electricity in MWh	57,599	53,422
Purchased district heating in MWh	8,925	10,653
Purchased diesel in MWh	4,459	8,797
Purchased heating oil in MWh	1,199	2,490
Purchased district cooling in MWh	625	815
Purchased LPG in MWh	0	218
Total share of renewable energy in %	**35.5**	**31.7**
Certified management systems according to ISO 50001-Employee coverage as of 31.12. in %	**27.0**	**27.1**

1 Preparation of the indicators was based on the GRI Standards.
2 Excluding fleet fuel consumption
3 Excluding the Polyplus companies newly acquired in the reporting year.
4 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.

Materials and Circularity

Ambition

Sartorius sources a wide range of raw materials, consumables and supplies in order to manufacture its products and product packaging. This includes, in particular, plastic, metal and electronic components as well as chemicals. The aim of a circular economy is to decouple economic growth from environmental impacts by recycling materials, i.e. not only reducing the consumption of resources but also simultaneously reducing the generation of waste, pollution and greenhouse gas emissions. The company's aspiration formulated in 2023 is to minimize the disposal of recyclable waste and optimize resource use along the value chain.

Concept and Due Diligence Processes

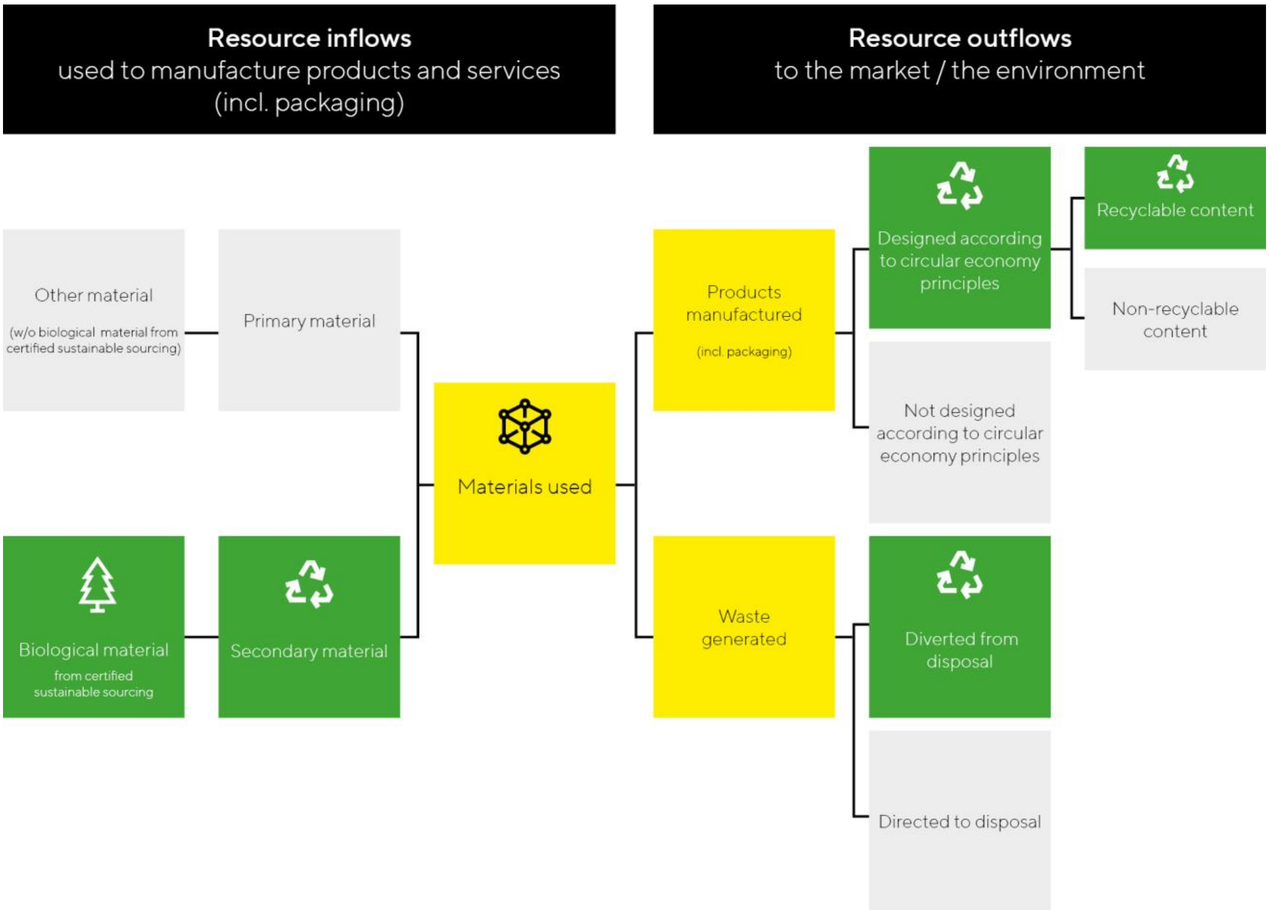
Given their advantages for efficiency, flexibility and patient safety, single-use products made from plastic based primarily on fossil resources have become established in the biopharmaceutical industry. Examples include sterile filters, bags and tubes. Single-use products currently contribute around 60 -70% of Group sales revenue and are the focus of the current business strategy. By law, these products normally have to be incinerated as contaminated waste at the end of their life. For this reason, and given the high quality standards for medical products, closed-loop operations pose significant challenges to the industry and to Sartorius.

To achieve the best-possible market acceptance for a circular portfolio, Sartorius is in dialogue with its customers and is involved in industry associations such as BioPhorum and BPSA. Compared with other industries, the plastic waste generated by biopharmaceutical products has a lower volume, meaning that the economic and environmental aspects of a disposal infrastructure need to be balanced.

Despite the challenges that exist, Sartorius sees potential to improve resource use along the value chain. In the reporting year, the Executive Board therefore set the Group target for 2030 of generating at least 75% of the Group's sales revenue with products designed according to principles of circularity. This includes product and transport packaging. The principles of circular design include promoting longer durability, reusability, repairability, disassembly, (re)processing, recycling, the return of materials to the biological cycle, and other ways of improving the use of the product or material based on the circular economy.

A detailed implementation plan is currently being worked out. The company will start by driving the creation of Group-wide data transparency around resource flows. A multi-year master data program was launched in the reporting year to initiate the first steps toward accounting for the inflow and outflow of resources at the company.

Creating Data Transparency – Accounting for the Inflow and Outflow of Resources in the Group



Conducting life cycle assessments is another key measure for quantifying the environmental impacts of products, packaging and processes and identifying potential for improvement. Sustainability experts in the operating divisions began these analyses in the reporting year, focusing on particularly relevant products and product groups.

Operational waste is to be avoided right from the production process by reducing or reusing scraps. This primarily applies to bag, membrane and filter cartridge production. The relevant sites have established an operational waste management system for this purpose. The Executive Board adopted a target in the reporting year of sending zero operational waste to landfill by 2030.

Overview of Circularity Targets at Sartorius

2030	▪ At least 75% of Group sales revenue with products designed according to circularity criteria (including product and transport packaging) ▪ Zero operational waste to landfill

Results of the Concept

The total volume of waste generated fell by 46.2% to 10,003 t (previous year: 18,581 t). This was due to a particular effect at the Yauco site in Puerto Rico. In the previous year, the site arranged for the disposal of large volumes of stored wastewater, which therefore no longer counted toward the reporting year figure. The volume of waste classified as hazardous under local legislation fell by 40.9% to 2,121 t (previous year: 3,593 t). Hazardous waste is primarily generated in membrane production due to the use of solvents. The change in this figure was primarily attributable to a production-related decrease in Yauco and in Göttingen, Germany. In Yauco, hazardous waste was also reduced by expanding the operation of the distillation plant. The proportion of non-recycled waste was 53.8% (previous year: n.a.). The total waste recycling rate therefore came to 46.2% (previous year: 28.8%), representing a year-on-year increase. This development was also related to the particular effect in Yauco mentioned above, which resulted in an increased total waste volume and therefore a lower recycling rate in the previous year.

Plastic waste represents 12% of the total waste volume. It declined by 43.8% to 1,188 t (previous year: 2,113 t). The plastic recycling rate fell by 6.5 percentage points to 68.9% (previous year: 75.4%). This trend resulted from lower production and therefore a reduced volume of plastic waste. The Aubagne site in France accounted for the largest share of the reduction.

Indicators Waste Generated [1]

	2023[2]	2022[3]
Total waste generated in t	10,003	18,581
Waste diverted from disposal	4,625	n. a.
Hazardous waste	409	3,593
Preparation for reuse	0	n. a.
Recycling[4]	409	456
Other recovery processes	0	n. a.
Non-hazardous waste	4,216	14,988
Preparation for reuse	0	n. a.
Recycling[4]	4,216	4,894
Other recovery processes	0	n. a.
Waste for disposal	5,377	n. a.
Hazardous waste [5]	1,712	n. a.
Incineration	1,363	n. a.
Landfill	0	n. a.
Other recovery processes	350	n. a.
Non-hazardous waste	3,665	n. a.
Incineration	741	n. a.
Landfill	1,465	n. a.
Other recovery processes	1,459	n. a.
Proportion of non-recycled waste in %	53.8%	n. a.

1 Preparation of the indicators was based on the GRI Standards.
2 Excluding the Polyplus companies newly acquired in the reporting year.
3 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.
4 Recycling is defined as the processing of products, components and materials for reuse.
5 Waste is classified as hazardous in accordance with the respective local legislation.

Group Sales Revenue from Circular Products

Group Sales Revenue from Circular Products

	2023	2022
Group sales with products designed for circularity, € in millions	n. a.	n. a.

A data concept to determine Group sales revenue from products whose design is based on circularity is currently being worked on. Sartorius introduced this new indicator in fiscal year 2023 to measure the achievement of the 2030 Group targets described above. Therefore, no figure is yet available for the reporting year.

Landfill Rate

Landfill Rate[1]

	2023	2022
Operational waste for landfill in %	14.6	n. a.

1 Excluding the Polyplus companies newly acquired in the reporting year.

The landfill rate in fiscal year 2023 was 14.6% (previous year: n.a.). Sartorius introduced this indicator in fiscal year 2023 to measure the achievement of the 2030 Group targets described above.

Water and Wastewater

Ambition

At Sartorius, water is primarily used in the Bioprocess Solutions Division for membrane production and modification. The manufacturing processes for membranes and membrane products are optimized to minimize the use of rinsing water. Organic solvents are processed and for the most part, recycled. The goal is to ensure compliance with applicable regulations during the use and handling of hazardous materials and to continuously improve recycling rates and the management of solvent residues in wastewater. The company aims to avoid the use of critical substances when developing new products.

Concept and Due Diligence Processes

At the membrane-production sites in Göttingen, Germany, and Yauco, Puerto Rico, distillation plants are operated that enable almost full recycling of solvents from the production process for own reuse. For solvents not recycled in this process, the disposal by external service providers is arranged. Production wastewater is pre-treated in line with legal thresholds and discharged into the sewage system or processed further by external service providers.

EHS managers at the sites are responsible for local environmental management. Within the framework of the local environmental management systems, the company regularly identifies and analyzes environmental aspects in order to draw up improvement measures.

Results of the Concept

Water withdrawals for fiscal 2023 totaled 699,562 m^3 (previous year: 701,568 m^3) and therefore remained steady with the prior year. There were multiple contributory effects, resulting for example from new acquisitions, declines in production and increased reporting, which canceled each other out. The bulk of total water withdrawal (96.0%) came from public water supplies (previous year: 95.9%). A steady share of 12.9% of total water withdrawal came from water stress areas (previous year: 12.7%). The prior-year figure has been adjusted from 67.6% down to 12.7% due to new classifications by the World Resources Institute.

As of December 31, the degree of coverage with certified environmental management systems in accordance with ISO 14001, measured against the number of employees, stood at 50.6% (previous year: 53.6%). The reduction was due to the lower total number of employees.

Indicators Water [1]

	2023[2]	2022[3]
Total water withdrawal in m^3	699,562	701,568
Third-party water in m^3	671,825	672,630
Ground water in m^3	15,973	19,119
Surface water in m^3	11,764	9,820
Total water withdrawal from water stress areas in %[4]	12.9	12.7[5]
Certified management systems according to ISO 14001 - Employee coverage as of 31.12. in %	50.6	53.6

1 Preparation of the indicators was based on the GRI Standards.
2 Excluding the Polyplus companies newly acquired in the reporting year.
3 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.
4 Water withdrawals from areas under water stress are defined as those from areas where the level of water stress has been classified as "high" (40 – 80%) or "very high" (> 80%) according to the Aqueduct Water Risk Atlas published by the World Resources Institute (WRI).
5 The prior-year figure was adjusted from 67.7% to 12.7% due to the use of the updated World Resources Institute (WRI) "Aqueduct Water Risk Atlas" (Version 4.0).

Social Responsibility

Ambition

In light of the Group's intended development and in the context of demographic change, Sartorius needs to recruit and retain talented employees. To this end, creating an attractive, fair and safe working environment is key. As a signatory to the UN Global Compact, the Group is committed to respecting fundamental human rights within its own sphere of influence.

Concept and Due Diligence Processes

Human Rights and Labor Standards

The Group has made a policy statement on respect for human rights and a position statement on labor and social standards and occupational health and safety available to all employees worldwide on the intranet. Sartorius is committed to upholding human rights and labor standards that include the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, in particular the Universal Declaration of Human Rights, the UN International Covenant on Civil and Political Rights and the UN International Covenant on Economic, Social and Cultural Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. The Sartorius Code of Conduct sets binding minimum standards for law-abiding and ethical conduct throughout the Group, which also include Group-wide labor standards.

Implementation of these labor standards is overseen by various functions at different levels at Sartorius. For example, the Environment, Health, and Safety (EHS) Department coordinates the global concepts in the field of occupational health and safety. Individual sites have also introduced specific management systems in accordance with ISO 45001.

The company monitors compliance with the provisions of the Code as part of its compliance management system, for example through regular internal audits by the Group Auditing Department. Once a year, a report is submitted to the responsible Supervisory Board committee. Further information on the compliance management system can be found in the corporate governance statement on page 96 et seq. of this annual report.

Compliance with the human rights requirements set out in the Sartorius Code of Conduct is also verified by external audits performed by an accredited organization in accordance with the standards of the Pharmaceutical Supply Chain Initiative (PSCI). The PSCI has established itself as an initiative in the pharmaceutical industry to promote sustainability throughout the value chain. In a rolling process, five sites selected on the basis of risk are chosen for audit each year.

Employees also have the ability to report human rights and labor standards violations at any time to the appropriate manager, employee representatives, compliance officer, or via the compliance or whistleblower hotline as well as anonymously via the whistleblower portal.

Diversity

As a signatory to the Diversity Charter, Sartorius is committed to promoting workforce diversity beyond these basic labor standards. Company-wide networks have been established in this context, such as an LGBTQ Alliance and the Sartorius Business Women Association (SBWA) to achieve gender parity in management positions.

Employability

Sartorius is committed to promoting its employees' ongoing personal and professional development and has also enshrined this in its management guidelines.

Annual performance reviews between employees and their managers provide a forum for discussing performance, targets and individual development opportunities. The company offers a wide range of training opportunities across the Group, such as management development and mentoring programs, self-learning opportunities, and also opportunities to work abroad.

Satisfaction

Within the framework of a global employee survey conducted twice a year, the Group regularly determines its employees' overall opinion of the company and its leadership culture, the workplace, and job satisfaction in general, for example.

The employee net promoter score, which measures the extent to which employees would recommend Sartorius as an employer, forms part of the short-term variable remuneration components for the Executive Board and management. Sartorius has set itself the goal of achieving an average annual score of 35.

Results of the Concept

In fiscal 2023, Sartorius had a total of 14,614 employees, 8.3% fewer than in the previous year (15,942). Sartorius had increased headcount in previous years in connection with the significant growth in sales revenue. However, it adjusted the size of the workforce during the reporting period in response to the changing demand levels and reduced capacity requirement. Similarly to the prior year, 38.7% of the workforce were women (previous year: 38.9%) and the majority of employees were between the ages of 30 and 49, accounting for 61.7% of the workforce (previous year: 58.8%). The average age and length of employment were almost unchanged from the previous year, at 40.2 years (previous year: 39.2) and 7.5 years (previous year: 6.6), respectively. A total of 4.7% of employees worked part-time, a similar figure to the previous year (5.6%).

In fiscal 2023, five external sustainability-related site audits were carried out in accordance with PSCI standards. The percentage of employees covered by these site audits stood at 17.1% (previous year: 38.5%). Four of the audits assessed compliance with human rights aspects. This corresponded to a coverage of 10.4%. In both cases, the lower percentage of total employees covered was due to the fact that three sites belonging to a single company were audited. In the previous year, the audits took place at different companies.

Certified occupational safety management systems covered 6.6% of employees (previous year: 6.9%). Across the Group, 4.5 work-related injuries occurred per million hours worked (previous year: 5.8). This means that 1.3 fewer injuries occurred per million hours worked than in the previous year. The number of work-related injuries is subject to normal variation and partly outside of Sartorius' control. Three work-related injuries with serious consequences were documented in fiscal 2023 (previous year: 3). These are defined as work-related injuries that cause, or are likely to cause, more than six months of lost time. As in the prior year, none of the work-related injuries were fatal (previous year: 0).

Training hours totaled 276,758 hours (previous year: 232,699), an increase of 18.9%. This equated to an average of 19.4 training hours per employee, which was also higher than the previous year's figure (14.8 hours). Increased use of digital training opportunities contributed to this.

The fluctuation rate increased to 14.0% (previous year: 9.2%), and the new hires rate decreased to 5.9% (previous year: 22.9%). The higher fluctuation rate was due to targeted programs to adjust the personnel requirements to changing demand. The reduced capacity requirement resulted in a lower rate of new hires.

The employee net promoter score for the year stood at 3.1 on average, a significant drop from the previous year (29.2). The annual target of 35, which is relevant for remuneration purposes, was therefore not achieved. Various human resources measures had to be taken in 2023 (see also the explanations below regarding the fluctuation rate and rate of new hires) in response to the changed market dynamics. Designed to ensure the company's long-term profitability, these measures are having a short-term impact on the main drivers of the employee net promoter score.

Indicators Social Responsibility

	2023	2022[1]
Total employees as of 31.12.[2]	14,614	15,942
Women in %	38.7	38.9
Age group ≤ 29 years in %	16.4	20.8
Age group 30-49 years in %	61.7	58.8
Age group ≥ 50 years in %	21.9	20.4
Part-time in %	4.7	5.6
Average age	40.2	39.2
Women in management positions in %	32.3	32.9
Average years of tenure as of 31.12.[2]	7.5	6.6
Women	7.1	6.1
Men	7.8	6.8
< 5 years in %	55.1	61.1
5-15 years in %	30.3	25.5
> 15 years in %	14.7	13.4
External sustainability-related site audits (PSCI audits)	5	5
Employee coverage in %	17.1	38.5
Certified management systems according to ISO 45001 - Employee coverage as of 31.12. in %	6.6	6.9
Work-related injuries [3, 4, 5]	122	159
Work-related injuries per million hours worked [3, 4, 5, 6]	4.5	5.8
Work-related injuries with a serious outcome [3, 4, 5, 7]	3	3
Fatal work-related injuries [3, 4, 5]	0	0
Total training hours [8]	27,758	232,699
Total average training hours per employee [8]	19.4	14.8
Women	18.8	15.2
Men	19.7	14.5
Total fluctuation rate in %[9]	14.0	9.2
Women	15.3	10.1
Men	13.2	8.5
Age group ≤ 29 years in %	23.9	13.3
Age group 30-49 years in %	11.9	7.8
Age group ≥ 50 years in %	12.4	8.9
Total new hires rate in %[10]	5.9	22.9
Women	6.4	24.2
Men	5.6	22.1
Age group ≤ 29 years in %	14.1	44.2
Age group 30 - 49 years in %	4.7	20.1
Age group ≥ 50 years in %	3.0	9.4
Employee Net Promoter Score	3.1	29.2

1 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.

2 Refers to all active employees excluding vocational trainees, interns, contingent workers and inactive employees.
3 Preparation of the indicators was based on the GRI Standards.
4 This figure includes all work-related injuries that go beyond requiring basic first aid, i.e., requiring a visit to the doctor. It does not include commuting injuries. The figure relates to all employees who have an employment contract with Sartorius.
5 Excluding the Polyplus companies newly acquired in the reporting year
6 Hours worked relate to all active employees excluding vocational trainees, interns and contingent workers
7 Serious work-related injuries are those that have caused or will cause more than 6 months of lost time.
8 Relates only to companies that were fully consolidated for the full year.
9 The fluctuation includes voluntary, neutral and involuntary departures from the Group. It does not include exits due to temporary contracts or moves to other parts of the Group.
10 The figures for new hires solely include the hiring of employees who did not previously have a contract with a Sartorius company as well as the conversion of contracts of trainees and contingent workers to permanent employment.

Corporate Governance

Ambition

Corporate governance aligned with the interests of stakeholders, lawful and responsible conduct, and constructive collaboration between the managerial bodies and within the company in a spirit of mutual trust constitute the essential cornerstones of Sartorius' corporate culture.

Concept and Due Diligence Processes

Corporate governance is based on the requirements defined in the German Stock Corporation Act ("Aktiengesetz") and the recommendations of the Corporate Governance Code. The corporate governance statement and declaration of compliance can be found on page 96 et seq. of this Annual Report.

Through its Group-wide compliance management system, Sartorius aims to ensure that board members, executives and employees comply with all legal regulations and codes and perform their activities in accordance with the company's internal guidelines. A Compliance Management Manual was introduced in the reporting year, summarizing the responsibilities and authority of individual functions and setting out the processes for efficient collaboration between them. The basic principles of the compliance management system are explained in the corporate governance statement on page 96 et seq.

The issue of anti-corruption is also a central component of the compliance management system. The related requirements employees must comply with are laid out in a dedicated Anti-Corruption Code, and employees regularly receive training focused specifically on the Code's contents.

Results of the Concept

In fiscal 2023, 11,570 employees (previous year: 11,883 employees) completed the Code of Conduct training and 11,490 employees (previous year: 12,154 employees) completed the Anti-Corruption Code training. This represents 81.1% and 80.5% of the total employees, respectively (previous year: 75.6% and 77.4%). The higher percentage is due to the lower total number of employees.

Indicators corporate governance

	2023[1]	2022[2]
Employees who completed training on Code of Conduct	11,570	11,883
Employee coverage in %	81.1	75.6
Employees who completed training on anti-corruption code	11,490	12,154
Employee coverage in %	80.5	77.4

1 Excluding the companies newly acquired or founded in the reporting year.
2 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.

Sustainability in the Supply Chain

Ambition

Sartorius expects its suppliers to follow and promote sustainability standards and to require the same of their own suppliers.

Concept and Due Diligence Processes

Our fundamental sustainability requirements were laid out in our Code of Conduct for Business Partners, which was updated in September 2022 with respect to some human rights issues in the context of the implementation of Germany's Supply Chain Due Diligence Act (LkSG) and published in a new version.

This Code of Conduct has been binding for new suppliers since 2022 and should also be signed by existing suppliers.

A standardized, multi-stage process is in place to assess supplier sustainability. This is based on internal and external information and requires corrective measures to be taken in the event of non-compliance. In the Bioprocess Solutions Division, a risk committee has been set up, which receives regular reports on the results and decides on the action to be taken.

The supplier evaluation process involves reviewing compliance with sustainability requirements using self-assessments based on standardized questionnaires via recognized providers. For selected suppliers, Sartorius engages external, independent on-site sustainability audits by external third parties. Furthermore, sustainability aspects form part of the on-site quality audits conducted by Sartorius itself.

The purchasing departments are responsible for ensuring that the Code of Conduct for Suppliers is binding and for verifying compliance with the requirements. The quality departments are responsible for carrying out the quality audits.

In addition, Sartorius maintains a continuous dialogue with suppliers to promote their commitment to sustainability issues.

Results of the Concept

In November 2023, the Bioprocess Solutions Division held a workshop with almost 20 selected international suppliers at its main site in Göttingen. Among other issues, the participants discussed the topics of climate change mitigation and the implementation of Germany's Supply Chain Due Diligence Act (LkSG) so as to make further progress in these areas.

As of December 31, 2023, 2,675 suppliers had signed the Sartorius Code of Conduct (previous year: 441). This number includes all documents newly signed since October 1, 2022, which largely relate to the updated Code of Conduct from 2022 and in some cases to the previous Code of Conduct from 2019 and mutual recognition of equivalent codes of conduct. This equated to a 45% coverage of the purchasing volume (previous year: 12%). Signing of the Code of Conduct was accelerated in the reporting year. In addition, the company has received a total of 1,779 valid sustainability-related supplier self-assessments (previous year: 654). This equated to 51% coverage of the purchasing volume, a similar figure to the previous year (49%).

Furthermore, the company carried out 62 of its own quality-related supplier audits, which included sustainability aspects (previous year: 125). This was 50% fewer than in the previous year, since the suppliers undergoing an audit were selected for the first time via a risk-based method using the results of the sustainability assessment process described above. In the reporting year, as in the previous year, no external sustainability audits were yet carried out at any suppliers' sites. The initial focus was instead on other aspects of the due diligence system described above.

Indicators Supply Chain

	2023	2022[1]
Suppliers having signed the Code of Conduct for Business Partners 2023[2]	2,675	441
Coverage purchasing volume in %	45	12
Sustainability-related supplier self-assessments as of 31.12.[2,3]	1,779	654
Coverage purchasing volume as of 31.12. in %[3]	51	49
External sustainability-related supplier audits	0	0
Coverage purchasing volume in %	0	0
Own quality-related supplier audits, which include sustainability aspects	62	125

1 The data for fiscal 2022 were taken from the 2022 Non-financial Statement.
2 Figures take account of all suppliers entered in the ERP system on the purchasing side. Subsidiaries are covered by the parent company. This number includes all documents newly signed since October 1, 2022, which largely relate to the updated Code of Conduct from 2022 and in some cases to the previous Code of Conduct from 2019 and mutual recognition of equivalent codes of conduct.
3 Includes available sustainability-related self-assessments via recognized providers that, according to the platform, are valid as of the reporting date or whose validity date is not older than two years, provided a defined minimum score was achieved across all topics

Disclosures Pursuant to the EU Taxonomy Regulation

The following disclosures constitute the disclosures required of the Sartorius Group in accordance with Article 8 of Regulation (EU) 2020/852 ("EU Taxonomy Regulation") for fiscal 2023.

The EU taxonomy is a classification system for determining environmentally sustainable economic activities in the real economy, combined with specific disclosure requirements for companies. These relate to taxonomy-aligned turnover, capital expenditures and operating expenditures with respect to the EU's six environmental objectives: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

For the first time, companies are required for fiscal year 2023 to disclose taxonomy-eligible turnover, capital expenditures and operating expenditures for all environmental objectives. In this context, the economic activities described in the Delegated Acts are considered to be taxonomy-eligible, as they make a substantial contribution to the achievement of the EU's environmental objectives. In accordance with the simplified procedure, taxonomy alignment continues to be disclosed only for the environmental objectives of climate change mitigation and climate change adaptation. Economic activities that meet the technical screening criteria and the minimum safeguards criteria are considered to be taxonomy-aligned.

Special Notes on Reporting

Legal Framework

Preparation of the required disclosures was associated with uncertainties for Sartorius, in particular because a number of unanswered questions currently still exist regarding the definition of taxonomy-eligible economic activities and the interpretation of the technical screening criteria and minimum safeguard criteria, which have not yet been conclusively answered by the European Commission. The company has taken information into account that was available through January 31, 2024.

Materiality approach

Capital expenditures and operating expenditures in category c were reported on the basis of materiality thresholds. Economic activities comprising less than 1% of the total taxonomy-eligible capital and operating expenditures were reported as non-taxonomy-eligible and therefore not assessed for taxonomy alignment.

Since Sartorius did not recognize any capital expenditures and only immaterial operating expenditures for the activities in the nuclear energy and fossil gas sectors described in Delegated Regulation (EU) 2022/1214, the reporting pursuant to Annex II of Commission Delegated Regulation (EU) 2021/2178 does not apply. The corresponding template can be found in the "Annex to the Key Performance Indicators under the EU Taxonomy Regulation" section.

Procedure for Determining Taxonomy Alignment ("Compliance Assessment")

Sartorius used a three-step process to determine which turnover, capital expenditures, and operating expenditures were taxonomy-aligned:

- Determination of Generally Taxonomy-Eligible Economic Activities: The process of determining the Group's economic activities that are generally taxonomy-eligible was carried out separately for the breakdown of turnover as well as capital expenditures and operating expenditures. The results are each described in the following sections on taxonomy-aligned turnover, capital expenditures, and operating expenditures, respectively.

- Assessment of Compliance with the Technical Screening Criteria: Compliance with the technical screening criteria, which include assessing whether the contribution to an EU environmental objective is substantial ("Substantial contribution" – SC) and whether the other EU environmental objectives are not significantly harmed ("Do no significant harm" – DNSH), was determined by means of a survey of the relevant Group companies. The results are described in each of the following sections.

- Assessment of Compliance with the Minimum Safeguards: Sartorius assessed and determined compliance with the minimum safeguards criteria based on the recommendations contained in the *Final Report on Minimum Safeguards* published by the European Platform on Sustainable Finance in October 2022 for the following four topics as follows:

- Taxes: In this regard, the Group refers in particular to the existing Group-wide risk management system, which is described in the "Opportunity and Risk Report" section of this Annual Report starting on page 73 et seq. Responsibility for tax compliance generally lies with the local management of the individual Group companies. These are supported by both local tax consulting firms and the central Group Tax Department. A system of various measures, such as monitoring local regulations (filing deadlines, tax rates, etc.) and tax risks, ensures that information is collected within the Group and reported to the Executive Board accordingly.

- Corruption and Bribery: The Group refers to the existing Group-wide compliance management system, which is described in the "Corporate Governance Report" section of this Annual Report starting on page 96 et seq.

- Fair Competition: The Group refers to the existing Group-wide compliance management system, which is described in the "Corporate Governance Report" section of this Annual Report starting on page 96 et seq.

- Human Rights: With respect to the required human rights due diligence system in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, the Group refers to the existing measures for its own sites and direct and indirect suppliers described in this Non-financial Statement, which can be found in the "Social Responsibility" and "Sustainability in the Supply Chain" sections, respectively. Sartorius' human rights due diligence system does not extend to customer relationships, as the Group has not identified any relevant areas of risk stemming from its products and services. Since the taxonomy-aligned capital expenditures and operating expenditures reported below for fiscal 2023 relate to Germany, Sartorius has assessed and determined the effectiveness of the system exclusively within this framework.

Avoiding Double Counting

With legislation having expanded the list of taxonomy-eligible economic activities, Sartorius is required to report on taxonomy-eligible turnover for the first time in fiscal year 2023. Since this relates exclusively to a single environmental objective – transition to a circular economy – rather than to multiple environmental objectives, the possibility of double counting in turnover reporting is ruled out.

In the reporting year, capital and operating expenditures included, for the first time, expenditures related to taxonomy-aligned economic activities (category a capital and operating expenditures). These expenditures at Sartorius are contributing to the transition to a circular economy. Capital and operating expenditures in the reporting year also included spending related to the acquisition of products from taxonomy-eligible economic activities (category c). Data collection was therefore designed to distinguish between the two types of expenditure and avoid double counting in expenditure reporting.

Key Performance Indicators under the EU Taxonomy Regulation

In the following tables, Sartorius summarizes the proportion of its turnover, capital expenditures and operating expenditures attributable to taxonomy-eligible and taxonomy-aligned economic activities in fiscal year 2023.

Turnover, capital expenditures and operating expenditures attributable to EU Taxonomy Regulation in FY 2023

Indicator/ Environmental target	Activity	Taxonomy-eligible and -aligned	Taxonomy-eligible, but not -aligned	Taxonomy non-eligible
Turnover		n. a. [1]	39%	61%
Circular economy	Manufacture of electronic equipment	n. a. [1]	29%	
Circular economy	Repair services	n. a. [1]	7%	
Circular economy	Spare parts sales	n. a. [1]	1%	
Circular economy	Provision of IT data-driven solutions	n. a. [1]	1%	
Capital expenditures		5%	22%	73%
Climate protection	Acquisition and ownership of buildings	5%	12%	
Climate protection	Vehicle leasing	0%	1%	
Circular economy	Manufacture of electronic equipment	n. a. [1]	8%	
Circular economy	Repair services	n. a. [1]	1%	
Circular economy	Provision of IT data-driven solutions	n. a. [1]	1%	
Operating expenditures		2%	40%	58%
Climate protection	Acquisition and ownership of buildings	2%	17%	
Climate protection	Vehicle leasing	0%	2%	
Circular economy	Manufacture of electronic equipment	n. a. [1]	11%	
Circular economy	Provision of IT data-driven solutions	n. a. [1]	11%	

1 As it was not yet mandatory to assess the taxonomy alignment of these activities for fiscal year 2023, no data are yet available.

Detailed information on the individual key performance indicators including the relevant economic activities can be found in the section “Notes of the Key Performance Indicators under the EU Taxonomy Regulation” and the official templates in the section “Annex to the Key Performance Indicators under the EU Taxonomy Regulation.”

Notes of the Key Performance Indicators under the EU Taxonomy Regulation

Turnover from Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

The turnover pursuant to the EU Taxonomy Regulation corresponds to the figure reported in the Statement of Profit or Loss for the fiscal year in question on page 177 of this Annual Report, which was determined on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements.

The legislation expanded the list of taxonomy-eligible economic activities in the reporting year. Based on this list, the Sartorius Group generates turnover from the following taxonomy-eligible economic activities set out in the Delegated Act on the transition to a circular economy:

- Activity 1.2: Manufacture of electrical and electronic equipment
- Activity 5.1: Repair, refurbishment and remanufacturing
- Activity 5.2: Sale of spare parts
- Activity 4.1: Provision of IT/OT data-driven solutions and software

In accordance with the applicable simplified procedure, the presentation of taxonomy-aligned turnover in fiscal year 2023 continues to relate only to the environmental objectives of climate change mitigation and climate change adaptation. Accordingly, taxonomy-aligned turnover accounted for 0% of total consolidated turnover in fiscal 2023 (previous year: 0%). The Delegated Acts on climate change mitigation and climate change adaptation applicable to these objectives currently address only particularly climate-relevant economic activities, with which the Group does not generate any sales revenue.

Capital Expenditures for Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

Capital expenditures in accordance with the EU Taxonomy Regulation consisted of gross additions to tangible and intangible fixed assets in the reporting year, including additions from business acquisitions. In this context, goodwill is not taken into account. Capital expenditures were measured on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements. Capital expenditures correspond to the sum of the amounts recognized in the notes to the consolidated financial statements from investment and additions from acquisitions which are presented in the sections "15. Other intangible assets" on page 206, "16. Property, plant and equipment" on page 209 et seq., and "17. Leases" on page 210 et seq.

In relation to taxonomy-eligible turnover, Sartorius calculated category a capital expenditures in the reporting year for the first time. There are currently no category b capital expenditures – i.e. that are part of a plan to expand taxonomy-aligned economic activities or to transform taxonomy-eligible into taxonomy-aligned economic activities ("CapEx plan"). As in the previous year, the company has also recognized category c capital expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from the Delegated Act on climate change mitigation and climate change adaptation:

- Activity 6.5: Transport by motorbikes, passenger cars and light commercial vehicles
- Activity 7.7: Acquisition and ownership of buildings

In accordance with the applicable simplified procedure, the presentation of taxonomy-aligned capital expenditures in fiscal year 2023 continues to relate only to the environmental objectives of climate change mitigation and climate change adaptation. Accordingly, there was no assessment of compliance with the technical screening criteria for category a capital expenditures in fiscal 2023.

Sartorius' assessment of compliance with the technical screening criteria for acquired taxonomy-eligible economic activities (category c) resulted in the conclusion that the taxonomy-eligible amounts for Activity 6.5 cannot be designated as taxonomy-aligned due to a lack of information supporting compliance with the DNSH criteria for the EU environmental objective "pollution prevention and control." Capital expenditures on vehicles already include numerous electric cars. This means that the company has met key EU taxonomy criteria, for example with regard to CO_2 emissions. Sartorius could not, however, provide full evidence that other requirements, including the mandatory EU tire labels, had been met.

With respect to Activity 7.7, compliance with the technical screening criteria could only be determined for the company's buildings in Germany. This assessment was carried out on the basis of existing and planned certifications by the German Sustainable Building Council (DGNB) and energy performance certificates, among other data. Sartorius was able to successfully evaluate the SC and DNSH criteria for most of the buildings in Germany.

As such, taxonomy-aligned capital expenditures accounted for 5% of all capital expenditures in fiscal 2023 (previous year: 13%) and have therefore fallen year on year. This was attributable in particular to the acquisition of Polyplus (see the Business Combinations section on pages 197), which significantly increased total capital expenditures as the denominator and therefore reduced the relative share of the taxonomy-aligned expenditure. Lower investment in buildings compared with the previous year also played a role.

Operating expenditures for Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

Operating expenditures as defined in the EU Taxonomy Regulation include all direct, non-capitalized costs associated with research and development, renovation measures, short-term leases, and maintenance and repair.

In relation to taxonomy-eligible turnover, Sartorius calculated category a operating expenditures in the reporting year for the first time. There are currently no category b operating expenditures. As in the previous year, the company has also recognized category c operating expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from the Delegated Act on climate change mitigation and climate change adaptation:

- Activity 6.5: Transport by motorbikes, passenger cars and light commercial vehicles
- Activity 7.7: Acquisition and ownership of buildings

The associated operating expenditures were allocated based on the capital expenditures determined to be taxonomy-aligned. At Sartorius, these only include the costs associated with renovating and maintaining buildings.

As such, taxonomy-aligned operating expenditures accounted for 2% of all operating expenditures in fiscal 2023 (previous year: 1%).

Annex to the Key Performance Indicators under the EU Taxonomy Regulation

Templates in accordance with Annex I to Delegated Regulation (EU) 2021/2178

Proportion of turnover from products or services associated with taxonomy-aligned economic activities

FY 2023					Substantial contribution criteria					
Row number	Economic activities (1)	Code (2)	Turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)
1	**A. TAXONOMY-ELIGIBLE ACTIVITIES**									
2	A.1. Environmentally sustainable activities (taxonomy-aligned)									
3	Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0 € in mill.	0%	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.
4	of which enabling		0 € in mill.	0%	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.
5	of which transitional		0 € in mill.	0%						
6	A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
7	Manufacture of electrical and electronic equipment	CE 1.2	994,0 € in mill.	29%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
8	Provision of IT/OT data-driven solutions	CE 4.1	44,4 € in mill.	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
9	Repair, refurbishment and remanufacturing	CE 5.1	229,4 € in mill.	7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
10	Sale of spare parts	CE 5.2	50,1 € in mill.	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
11	Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		1.318 € in mill.	39%	0%	39%	0%	0%	0%	0%
12	A. Turnover of taxonomy-eligible activities (A.1 + A.2)		1.318 € in mill.	39%	0%	39%	0%	0%	0%	0%
13	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
14	Turnover of Taxonomy-non-eligible activities		2.078 € in mill.	61%						
15	Total		3.396 € in mill.	100%						

	DNSH-criteria ("Does Not Significantly Harm")									
Row number	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safe-guards (17)	Proportion of taxonomy-aligned (A.1) or -eligible (A.2) turnover, year 2022 (18)	Category enabling activity (19)	Category transi-tional activity (20)
1										
2										
3	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	0%		
4	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	0%	E	
5								0%		T
6										
7								n.r.		
8								n.r.		
9								n.r.		
10								n.r.		
11								n.r.		
12								n.r.		

Y – Yes, taxonomy-eligible activity and taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity but not taxonomy-aligned with the relevant environmental objective
N/EL – 'Not eligible', activity not taxonomy-eligible for the relevant environmental objective
CE – Circular economy

Proportion of CapEx from products or services associated with taxonomy-aligned economic activities

	FY 2023				Substantial contribution criteria					
Row number	Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)
1	**A. TAXONOMY-ELIGIBLE ACTIVITIES**									
2	A.1. Environmentally sustainable activities (taxonomy-aligned)									
3	Acquisition and ownership of buildings	CCM 7.7	77.9 € in mill.	5%	Y	N	N/EL	N/EL	N/EL	N/EL
4	CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		77.9 € in mill.	5%	5%	0%	0%	0%	0%	0%
5	of which enabling		77.9 € in mill.	5%	5%	0%	0%	0%	0%	0%
6	of which transitional		0 € in mill.	0%						
7	A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
8	Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	12.4 € in mill.	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
9	Acquisition and ownership of buildings	CCM 7.7	194.5 € in mill.	12%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
10	Manufacture of electrical and electronic equipment	CE 1.2	119.0 € in mill.	8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
11	Provision of IT/OT data-driven solutions	CE 4.1	16.4 € in mill.	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
12	Repair, refurbishment and remanufacturing	CE 5.1	9.4 € in mill.	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
13	CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		351.6 € in mill.	22%	13%	0%	0%	0%	10%	0%
14	A. CapEx of taxonomy-eligible activities (A.1 + A.2)		429.6 € in mill.	27%	18%	0%	0%	0%	10%	0%
15	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
16	CapEx of Taxonomy-non-eligible activities		1,133.6 € in mill.	73%						
17	Total		1,563.1 € in mill.	100%						

	DNSH-criteria ("Does Not Significantly Harm")									
Row number	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safe-guards (17)	Proportion of taxonomy-aligned (A.1) or -eligible (A.2) CapEx, year 2022 (18)	Category enabling activity (19)	Category transi-tional activity (20)
1										
2										
3	Y	Y	Y	Y	Y	Y	Y	13%	E	
4	Y	Y	Y	Y	Y	Y	Y	13%		
5	Y	Y	Y	Y	Y	Y	Y	13%	E	
6								0%		T
7										
8								1%		
9								21%		
10								0%		
11								0%		
12								0%		
13								22%		
14								35%		

Y – Yes, taxonomy-eligible activity and taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity but not taxonomy-aligned with the relevant environmental objective
N/EL – 'Not eligible', activity not taxonomy-eligible for the relevant environmental objective
CE – Circular economy

Proportion of OpEx from products or services associated with taxonomy-aligned economic activities

	FY 2023				Substantial contribution criteria					
Row number	Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx (4)	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)
1	**A. TAXONOMY-ELIGIBLE ACTIVITIES**									
2	A.1. Environmentally sustainable activities (taxonomy-aligned)									
3	Acquisition and ownership of buildings	CCM 7.7	2.9 € in mill.	2%	Y	N	N/EL	N/EL	N/EL	N/EL
4	CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		2.9 € in mill.	2%	2%	0%	0%	0%	0%	0%
5	of which enabling		2.9 € in mill.	2%	2%	0%	0%	0%	0%	0%
6	of which transitional		0 € in mill.	0%						
7	A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
8	Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3.7 € in mill.	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
9	Acquisition and ownership of buildings	CCM 7.7	26.5 € in mill.	17%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
10	Manufacture of electrical and electronic equipment	CE 1.2	17.3 € in mill.	11%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
11	Provision of IT/OT data-driven solutions	CE 4.1	17.0 € in mill.	11%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
12	OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		64.5 € in mill.	40%	19%	0%	0%	0%	22%	0%
13	A. OpEx of taxonomy-eligible activities (A.1 + A.2)		67.4 € in mill.	42%	21%	0%	0%	0%	22%	0%
14	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
15	OpEx of Taxonomy-non-eligible activities		92.5 € in mill.	58%						
16	Total		159.9 € in mill.	100%						

	DNSH-criteria ("Does Not Significantly Harm")									
Row number	Climate change mitigation (11)	Climate change adaption (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safe-guards (17)	Proportion of taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2022 (18)	Category enabling activity (19)	Category transi-tional activity (20)
1										
2										
3	Y	Y	Y	Y	Y	Y	Y	1%	E	
4	Y	Y	Y	Y	Y	Y	Y	1%		
5	Y	Y	Y	Y	Y	Y	Y	1%	E	
6								0%		T
7										
8								2%		
9								16%		
10								0%		
11								0%		
12								18%		
13								19%		

Y – Yes, taxonomy-eligible activity and taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity but not taxonomy-aligned with the relevant environmental objective
N/EL – 'Not eligible', activity not taxonomy-eligible for the relevant environmental objective
CE – Circular economy

Templates in accordance with Annex XII to Delegated Regulation (EU) 2021/2178

Template 1: Activities in the nuclear energy and fossil gas sectors

	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	no
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	no
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	no
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	no
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	no
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	no

Templates 2-5:
not relevant

Notes on the Calculation of GHG Emissions

Applied Standards

Accounting for GHG emissions is based on the GHG Protocol's 2004 Corporate Accounting and Reporting Standard and 2011 Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Reporting is based on the mandatory disclosures set out therein. Operational control was selected as the consolidation approach.

Data Concepts

The data concepts used in fiscal 2023 are described in more detail below for each GHG category. These concepts were unchanged from the previous year.

Scope 1
Fuel consumption and fugitive emissions for solvents and refrigerants were multiplied by a specific emission factor.

Scope 2
The consumption of electricity, heating, and cooling was multiplied by a specific emission factor.

Scope 3

- Category 1: "Purchased goods and services"

- The weight or grouped operating expenditures for purchased goods and services was multiplied by a specific emission factor.

- The "Adjusted gross GHG intensity per net turnover – market-based calculation" (also referred to as "CO_2 emission intensity," see "Climate" section) accounts in the "Purchased goods and services" GHG category only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year. This means that the data have been adjusted for warehouse inventories.

- Category 2: "Capital goods"

  The grouped capital expenditures for goods and services were multiplied by a specific emission factor.

- Category 3: "Fuel- and energy-related activities (not included in Scope 1 and 2)"

  The fuel and energy consumption used to calculate Scope 1 and 2 GHG emissions was each multiplied by specific emission factors.

- Category 4: "Upstream transportation and distribution"

  GHG emissions reported by the largest carriers were accounted for and logistics expenditures not covered by this method were multiplied by an average spend-based emission factor.

- Category 5: “Waste generated in operations”

  The amount of waste generated was multiplied by emission factors specific to each material and method of disposal.

- Category 6: “Business travel”

  The recorded train, airplane, and rental car routes as well as the number of nights spent in hotels were each multiplied by specific emission factors. Routes and nights spent in hotels that were not recorded were estimated in each case and also multiplied by a specific emission factor.

- Category 7: “Employee commuting”

  The average distance employees commuted per day was extrapolated based on the number of employees and scaled using on-site attendance days and estimated work weeks, and the result was multiplied by emission factors specific to each method of transportation.

- Category 8: “Upstream leased assets”

  No GHG emissions (0 t CO_2eq) are reported in the category “Upstream leased assets” because energy consumption is fully controlled by Sartorius and the corresponding emissions are therefore already presented in Scope 1 and 2.

- Category 9: “Downstream transportation and distribution”

  GHG emissions accounted for in the “Upstream transportation and distribution” category were multiplied by an estimated factor for the ratio of paid to unpaid transportation activities to customers in a warehouse selected based on data availability.

- Category 10: “Processing of sold products”

  In accordance with the GHG Protocol, no GHG emissions (0 t CO_2eq) are reported in the “Processing of sold products” category because Sartorius cannot currently account for these emissions appropriately given the wide range of potential options available for further processing the Group’s products, each of which has its own specific GHG profile, and because, according to an estimate, they are also not material to the Group’s overall GHG accounting.

- Category 11: “Use of sold products”

  Turnover generated with energy-consuming product groups was multiplied by specific energy factors determined on the basis of representative products. The resulting total energy consumption of the products sold was multiplied by a global emission factor for electricity.

- Category 12: “End-of-life treatment of sold products”

  Sartorius applied the global disposal method mix to the estimated weight of products sold (see the “What a waste 2.0” study, 2018 World Bank Report) and multiplied each by emission factors specific to the material and the disposal method.

- Category 13: “Downstream leased assets”

  No GHG emissions (0 t CO_2eq) are reported in the category “Downstream leased assets” because energy consumption is fully controlled by Sartorius and the corresponding emissions are therefore already presented in Scope 1 and 2.

- Category 14: “Franchises”

  No GHG emissions (0 t CO_2eq) are reported in the “Franchises” category because Sartorius does not currently distribute its products through franchises.

- Category 15: “Investments”

  No GHG emissions (0 t CO_2eq) are reported in the “Investments” category, as the relevant shareholdings from a GHG perspective have been classified as not material in the financial reporting for fiscal 2023, and the GHG emissions related to this shareholdings have also been assessed as not material to the Group’s overall GHG accounting, according to an estimate.

Emission Factors

Emission factors from various external providers and databases were used for GHG accounting, as were self-calculated average factors. The providers, databases and self-calculated average factors were unchanged from the previous year.

Emission factors applied in FY 2023

	Scope 1	Scope 2	Scope 3
Defra (version 12, 07/2023)	X		X
MLC (version 16.0, 10/2023)	X	X	X
VfU (version 03/2022)	X		
Ecoinvent (version 3,9, 2022)			X
EPA (version 5.0, 05/2023)			X
EPA – spend based (2020)			X
GHG Protocol (version 19.0, 04/2023)			X
IEA (version 6, 2024)			X
Ecometrica (Version 2022)			X
Self-calculated average factors			X

Inflation was not taken into account in calculating expenditure- and turnover-based GHG emissions. This affects the categories “Purchased goods and services,” “Capital goods,” “Upstream transportation and distribution,” “Downstream transportation and distribution,” “Use of sold products” and “End-of-life treatment of sold products.” The aim here is to avoid distorting the reported turnover figure used to calculate GHG intensity.

Additional Remarks

Sartorius currently treats the GHG emissions calculated using the data concepts described above as merely an indication, since they are largely based on modeling that involves various assumptions and estimates. The accuracy of GHG accounting will be gradually improved further in the coming years so as to enable better management of emissions. This will involve switching from the expenditure-based calculation method to a more specific, driver-based calculation method, particularly affecting the largest GHG categories in the upstream value chain: “Purchased goods and services” and “Upstream transportation and distribution.”

Independent Assurance Practitioner´s Report[1]

To Sartorius AG, Göttingen

We have performed an independent limited assurance engagement on the Non-financial Group Statement of Sartorius AG, Göttingen (further "Sartorius" or the "Group") as well as the by reference qualified parts "Business Model, Strategy and Targets" and "Opportunities and Risks" of the group management report (further: "Non-Financial Statement") for the business year from January 1 to December 31, 2023.

In the Non-Financial Statement Sartorius refers to the corporate governance statement and the declaration of compliance. The adequacy of these declarations and the accuracy of the conclusions drawn therefrom were not part of our limited assurance engagement.

As presented in the non-financial Group statement, supplier audits of production facilities were carried out in 2023 as part of the quality audits by Sartorius AG to monitor compliance with environmental, social and health standards.

Sartorius AG and the Stedim Biotech S.A. subgroup were assessed in sustainability ratings, as presented in the non-financial statement.

The appropriateness and accuracy of the conclusions drawn from the respective quality audit activities performed and the appropriateness and accuracy of the analyses and assessments underlying the sustainability ratings were not part of our audit.

Responsibility of the Legal Representatives

The legal representatives of Sartorius AG are responsible for the preparation of the Non-Financial Statement for the business year from January 1 to December 31, 2023 in accordance with Sections 315c in conjunction with 289c to 289e HGB [Handelsgesetzbuch: German Commercial Code] and with Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (further "EU Taxonomy Regulation") and the supplementing Delegated Acts as well as the interpretation of the wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the Company as disclosed in Section "Disclosures Pursuant to the EU Taxonomy Regulation" of the Non-Financial Statement.

This responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the Non-Financial Statement and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for such internal control as they consider necessary to enable the preparation of the Non-Financial Statement in a way that is free from material misstatement, whether due to fraud (manipulation of the Non-Financial Statement) or error.

The EU Taxonomy Regulation and the supplementing Delegated Acts contain wording and terms that are still subject to substantial uncertainties regarding their interpretation and for which not all clarifications have been

1 Our engagement applied to the German version of the Report. This text is a translation of the Independent Assurance Report issued in German language, whereas the German text is authoritative.

published yet. Therefore, the legal representatives have included a description of their interpretation in Section "Disclosures Pursuant to the EU Taxonomy Regulation" of the Non-Financial Statement. They are responsible for its tenability. Due to the immanent risk that indeterminate legal terms may be interpreted differently; the legal conformity of the interpretation is subject to uncertainties.

Independence and Quality Assurance of the Assurance Practitioner's firm

We have complied with the independence and quality assurance requirements set out in the national legal provisions and professional pronouncements, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QMS 1).

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the Non-Financial Statement based on our assurance engagement.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe, that

- the Non-Financial Statement of the Group for the business year from January 1 to December 31, 2023 has not been prepared, in all material respects, in accordance with Sections 315c in conjunction with 289c to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation of the wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the legal representatives as disclosed in Section "Disclosures Pursuant to the EU Taxonomy
- the Group's non-financial disclosures for the business year from January 1 to December 31, 2023 have not been prepared, in all material respects, in accordance with the reporting criteria.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- Obtaining an understanding of the structure of the Group's sustainability organization and stakeholder engagement.
- A risk assessment, including a media analysis, of relevant information about the Group's sustainability performance during the reporting period.
- Inquiries of the legal representatives and relevant employees involved in the preparation of the Non-Financial Statement about the preparation process, about the internal control system related to this process, and about disclosures in the Non-Financial Statement.

- Identification of probable risks of material misstatement in the Non-Financial Statement.
- Reconciliation of selected disclosures with the corresponding data in the consolidated financial statements and the group management report.
- Analytical assessment of the data and trends of the quantitative disclosures reported for consolidation at Group level by all entities included in the scope of the Non-Financial Statement.
- Evaluation of local data collection, validation and reporting processes as well as the reliability of reported data based on a sample of the sites at Sartorius Stedim Bioprocess SARL in M'Hamdia (Tunisia).
- Assessment of the overall presentation of the disclosures in the Non-Financial Statement.

With regard to the audit of the non-financial information on the EU Taxonomy, the following audit procedures and other activities were performed, among others:

- Interviewing responsible employees at the Group level to obtain an understanding of the procedures for identifying taxonomy-eligible and -aligned economic activities in accordance with the EU Taxonomy.
- Assessment of the design and implementation of systems, processes and measures for the identification, processing and monitoring of data on sales, capital expenditures and operating expenditures for the taxonomy-eligible and -aligned economic activities.
- Interviewing staff at the corporate level responsible for identifying disclosures of concepts, due diligence processes, results, and risks, performing internal control actions, and consolidating the disclosures.
- Assessing the process for identifying taxonomy-eligible and -aligned economic activities and the corresponding disclosures in the Non-Financial Statement.
- Assessing the overall presentation of the EU Taxonomy disclosures

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the legal representatives are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Non-Financial Statement of Sartorius AG for the business year from January 1, 2023 to December 31, 2023 has not been prepared, in all material respects, in accordance with Sections 315c in conjunction with 289c to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation disclosed in Section "Disclosures Pursuant to the EU Taxonomy Regulation" of the Non-Financial Statement.

We do not express an opinion on the corporate governance statement referred to in the Non-Financial Statement or on the declaration of compliance, which were not part of our assurance engagement.

Restriction of Use/Clause on General Engagement Terms

This assurance report is solely addressed to Sartorius AG, Göttingen.

Our assignment for the Supervisory Board of Sartorius AG, Göttingen and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 https://www.kpmg.de/bescheinigungen/lib/aab_english.pdf). By reading and using the information contained in this report, each recipient confirms notice of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 Mio as stipulated in No. 9) and accepts the validity of the General Engagement Terms with respect to us.

Hamburg, February 8, 2024

KPMG AG
Wirtschaftsprüfungsgesellschaft

Gerd Krause ppa. Katrin Mathias