Sustainability at Sartorius

Sustainability is an integral part of Sartorius' business model. The company is making an indirect contribution to ensuring that new therapies reach more patients worldwide, by supporting its customers in making the complex development and production of biopharmaceuticals more efficient, safer and more resource-efficient. Over the past decades, the company has anchored long-term oriented, responsible, and thus sustainable action in many dimensions in the company, even beyond its immediate business purpose: Sartorius relies on trusting and lasting relationships with its customers and business partners from which both sides benefit. The company offers its employees a safe working environment in which they can develop professionally and personally. Investors can count on a corporate policy that is geared towards continuous value creation. In addition, Sartorius sees itself as a responsible part of society that acts as a partner and good neighbor at the company's locations worldwide.

Environmental sustainability

Acting responsibly includes using natural resources carefully. Sartorius regards resource-efficient business practices as an important shared challenge and task for all stakeholders in the life science and pharmaceutical industries. For many years, Sartorius' product portfolio has been geared toward replacing energy-, water- and chemical-intensive cleaning processes in the production of biopharmaceuticals by customers, and reducing the required cleanroom space and hence the production footprint. Another way in which Sartorius supports its customers in achieving their environmental objectives is the increased use of continuous manufacturing processes and new materials – both of which are emerging topics on which the company is currently working intensively with customers, industry representatives and regulators.

Sartorius also endeavors to keep its own carbon footprint as small as possible. The company has set itself clear priorities and is focusing on issues that have the greatest impact on the environment. At the center of these are the reduction of greenhouse gases, pollutants and waste along with the promotion of a circular economy in products and processes. Details from page 156 onwards.

Social sustainability

A key success factor for Sartorius is its workforce of some 14,000 employees from around 100 nations. These employees are united by three strong corporate values: Sustainability, Openness and Enjoyment, and by the motivating corporate mission of contributing to medical progress through their own work. The corporate culture is one in which a spirit of transparency and personal responsibility prevail, with feedback positively encouraged. Sartorius offers attractive and inclusive jobs and a variety of options for professional and personal development. Details from page 179 onwards.

Governance

With regard to its governance, Sartorius has established a framework that focuses on qualified, transparent management of the company that is geared towards long-term value creation. This includes both mandatory regulations such as laws, ordinances and recognized standards as well as other optional guidelines such as the company's own corporate guidelines and practices. Sartorius provides detailed explanations of its corporate governance practices in the Corporate Governance Report, the reports of the Supervisory and Executive Boards, the Risk Report and the Governance web page. Employees of the company are regularly informed and trained on the rules and regulations to be observed.

Coordination and control

The Sartorius Corporate Sustainability function reports to the Chair of the Executive Board and also makes regular presentations to the full Executive Board. The department is responsible for carrying out the materiality assessment, monitoring sustainability initiatives and programs, and for sustainability reporting. To this end, the team works closely with managers and experts in the various business areas, regions and functions. In consultation with the Supervisory Board, the Executive Board sets the overall direction of the sustainability strategy, defines the level of ambition and decides on strategic priorities with impacts on sustainability. Responsibility for implementing individual measures lies with the operating divisions or individual functions such as Purchasing, EHS, HRM and Compliance, depending on the content and objectives.

Stakeholders

Improving sustainability performance is a task for society as a whole and must be achieved through joint commitment along the entire value chain. Sartorius is therefore in continuous dialogue with its stakeholders. Stakeholders are individuals, companies, institutions and interest groups that can influence the success of Sartorius or are affected by the Group's actions. These include, in particular, customers, employees, investors, suppliers, business partners and local communities. In the reporting year, Sartorius continued to exchange ideas and information on sustainability issues with its customers and suppliers in a variety of formats. Topics of particular relevance included climate management and resource efficiency.

External sustainability assessments

Sartorius' sustainability performance is regularly assessed externally. An overview of the current company ratings can be found in the following table. The results are incorporated into the company's concepts for continuously improving its sustainability performance.

Current Sustainability Ratings

Company	Rating	Publication	Result
Sartorius AG	CDP	February 02, 2024	C
Sartorius AG	EcoVadis	July 25, 2024	65/100 (84. Perzentil) – Bronze
Sartorius AG	ISS ESG	July 01, 2024	C+
Sartorius AG	Morningstar | Sustainalytics	October 29, 2024	19.9 (Low risk)
Sartorius AG	MSCI ESG	July 26, 2024	AA

Sustainability Report

General information

1. Basis for preparation

Disclosure Requirement BP-1 – General basis for preparation of sustainability statements

This Sustainability Statement has been prepared on a consolidated basis for the Group in full compliance with the European Sustainability Reporting Standards (ESRS). It also fulfills the requirements of the non-financial reporting obligations pursuant to Sections 315b to 315c of the German Commercial Code (HGB) (non-financial Group statement).

As the ESRS has not yet been applied for several years, preparing the Sustainability Statement for the first time was associated with uncertainties with regard to open questions and related interpretations. The company has taken information into account that was available by January 31, 2025.

As indicated in the relevant places, the Sustainability Statement contains estimates that can only be refined in future reporting periods when more relevant information from the value chain and from the Group's own operations is available. These can only emerge as the number of undertakings subject to reporting requirements increases and reporting practices become more established, making sector benchmarks and comparisons possible. In the meantime, Sartorius has transparently disclosed all key assumptions, judgments and thresholds, such as those used to define the value chain and end users, perform the double materiality assessment and establish the metrics, at the relevant points in the Statement to provide readers with an understanding of the accuracy of the reporting.

Over the coming years, Sartorius will continue to improve its internal processes and controls for preparing the Sustainability Statement, such as the double materiality assessment, data processes and text processes.

The scope of consolidation of the Statement is the same as the scope of consolidation of the consolidated financial statements as at December 31, 2024.

In addition to the company's own business operations, the double materiality assessment that was performed covered both its upstream and downstream value chain. The policies, actions, targets and data relate only to the consolidated companies' own operations, unless otherwise stated.

Sartorius has not made use of the option to exclude specific information on classified and sensitive information on intellectual property, know-how or results of innovation in the reporting year.

General note on the presentation of figures

In individual cases, rounding may result in figures in this Statement not precisely amounting to the stated totals and percentages may not precisely reflect the figures shown.

Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances

Time horizons

The time horizons used in this Sustainability Statement are in line with ESRS, unless otherwise stated in the relevant section. Based on the current reporting year, the short-term period therefore covers up to one year in the future, the medium-term period covers one to five years in the future and the long-term period covers more than five years in the future.

Value chain estimation

The information from the value chain that was needed in order calculate the metrics required by ESRS was not always available. As a result, the metrics listed in the following table contain estimates based on indirect sources such as sector average data and other approximate values.

The basis for preparing the metrics, their accuracy, and any planned actions to improve accuracy are described on the following pages of the Sustainability Statement.

ESRS Disclosure Requirement	Metric	Page reference
E1-5	Energy consumption	160
E1-6	GHG emissions	162
E2-5	Substances of concern and substances of very high concern	169
E5-4	Resource inflows	173
E5-5	Resource outflows	175

Sources of estimation and outcome uncertainties

Overall, the following metrics contain sources of estimation and outcome uncertainties that arise for various reasons. These include, for example, the availability of reliable data along the upstream and downstream value chain and/or the accuracy of measurement techniques. The estimation methods used are outlined in the following table. For a description of the resulting outcome uncertainties, please refer to the relevant pages in the Sustainability Statement.

ESRS Disclosure Requirement	Metric	Material estimations and outcome uncertainties	Page reference
E1-5	Energy consumption and mix	• Calculation of fossil and nuclear energy • Self-generated energy	160
E1-6	GHG emissions	• Scope 3 categories: 1 Purchased goods and services: 2 Capital goods, 9 Downstream transportation and distribution, 11 Use of sold products, 12 End-of-life treatment of sold products	162
E2-5	Substances of concern and substances of very high concern	• Parts of the total inflow weight • Total outflow weight • Purchased substances of concern	169
E5-4	Resource inflows	• Parts of the total inflow weight	173
E5-5	Resource outflows	• Parts of the total outflow weight • Estimation of the classification of products sold (durability, recyclability) and packaging (recyclability) • Parts of the total waste	175
S1-6	Characteristics of the undertaking's employees	• Third gender	184
S1-9	Diversity metrics	• Third gender	191
S1-10	Adequate wages	• Consideration of the contractual salary instead of the actual salary	192
S1-13	Training and skills development metrics	• Exclusion of some of the employees in companies that are not fully connected to the HR management system • Third gender	194
S1-14	Health and safety metrics	• Consideration of the contractual working time instead of the actual working time	196
S1-15	Work-life balance metrics	• Third gender	198
S1-16	Remuneration metrics (pay gap and total compensation)	• Consideration of total contractual remuneration instead of total actual remuneration • No adjustment for changes during the year	199

In addition, Sartorius would like to point out that forward-looking information, which is provided in some places in this Statement or is included in assumptions, estimates and assessments, is inherently subject to uncertainties.

Changes and errors in reporting

In the reporting year, no changes were made to the preparation and presentation of sustainability information and no errors were corrected compared to a previous reporting period, as this Sustainability Statement is the first report in accordance with ESRS.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

This Sustainability Statement in accordance with ESRS also fulfills the requirements for the non-financial Group statement prepared in accordance with Sections 315b to 315c HGB. With regard to the fulfillment of reporting obligations under commercial law, the company states the following:

In contrast to previous years, Sartorius has for the first time used ESRS, a reporting standard recognized by the EU Commission, as a framework for preparing the non-financial statement.

A reconciliation of the material matters pursuant to Section 289c (2) HGB and material topics for Sartorius to the ESRS topics can be found in the following table.

Matters pursuant to Section 289c HGB	Previous material topics for Sartorius	Reconciliation to ESRS topics
Environmental matters	Climate	Climate change
	Materials and circularity	Resource and circular economy
	Water and wastewater	Pollution
Employee-related matters	Social responsibility	Own workforce
Social matters	Immaterial	Immaterial
Respect for human rights	Social responsibility	Own workforce
	Sustainability in the supply chains	Workers in the value chain
Combating corruption and bribery	Business conduct	Immaterial

“Social matters” and “Combating corruption and bribery” are not material matters for Sartorius according to the double materiality assessment, which is why the company has not provided any policies on these matters in this Statement.

In the reporting period, there were no material risks from the company’s own business activities or from business relationships, products and services that are very likely to have severe negative impacts on the non-financial aspects in accordance with Section 289c HGB.

Nor were there any key performance indicators relevant to company management, i.e. the most significant non-financial performance indicators within the meaning of Section 289c (3) HGB.

As part of the environmental information, this Sustainability Statement contains the disclosures pursuant to Article 8 of Regulation 2020/852 (EU Taxonomy Regulation) for Sartorius in the section entitled “Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)”.

Incorporation by reference

The following information has been incorporated by reference into this Statement. This information can be found in the management report and is marked as an ESRS disclosure in the relevant section.

ESRS Disclosure Requirement	Information	Page reference
ESRS 2 SBM-1, paragraph 40(a)	Key elements of the general strategy that relate to or have an impact on sustainability matters: i. Significant groups of products and/or services offered, including changes in the reporting period (new/removed products and/or services);	28, 29 (management report)
	ii. Significant markets and/or customer groups served, including changes in the reporting period (new/removed markets and/or customer groups);	28, 30, 31 (management report)
	iii. Number of employees by geographical areas; and	49 (management report)
ESRS 2 SBM-1, paragraph 42(a)	Description of the business model and value chain: input and approach to collecting, developing and securing these inputs	28, 29 (management report)
ESRS 2 SBM-1, paragraph 42(b)	Description of the business model and value chain: output and outcomes in terms of current and expected benefits for customers, investors and other stakeholders	28, 29 (management report)

2. Governance

Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies

Sartorius AG is a listed joint stock corporation founded under German law and headquartered in Göttingen, Germany. It has three corporate bodies – the Annual General Meeting, Supervisory Board and Executive Board – whose tasks and powers are derived from the German Stock Corporation Act (AktG) and the company's Articles of Association. In managing the company, the Supervisory Board and the Executive Board work together in a dual management system, each with its own duties and responsibilities.

Composition and diversity

The Executive Board is responsible for managing the company and consists of four members: the Chief Executive Officer (CEO), who is responsible for Business Development, Human Resources, Corporate Research, Legal Affairs, Corporate Communications & IR, Facility Management, EHS & Security and Corporate Sustainability; the Chief Financial Officer (CFO), who is responsible for Finance & Controlling, IT & Process, Compliance, Internal Audit & Data Protection and Corporate Sourcing; and the Board members responsible for the two operating divisions, namely Bioprocess Solutions (BPS) and Lab Products & Services (LPS). The percentage of executive members is 100% and the percentage of non-executive members is 0%.

The members of the Executive Board have different, complementary experiences that are relevant to the company's sectors, products and geographical locations. Three of the four Executive Board members have international experience in the life science sector as well as extensive market and product knowledge, having worked for Sartorius for at least 20 years. The Chief Financial Officer has many years of extensive experience in the financial sector of an international conglomerate.

The proportion of women on the Executive Board is 25% (one female member). The proportion of women on the Supervisory Board is 42% (five female members).

The Supervisory Board monitors the Executive Board and consists of twelve members, all of whom are non-executive, meaning that the percentage of non-executive members is 100%.

It consists of six shareholder representatives elected by the Annual General Meeting and six workers' representatives elected in accordance with the German Codetermination Act (MitbestG).

The members of the Supervisory Board also have experience in the life science sector as well as knowledge of key competitors and a fundamental understanding of marketing and sales strategies. In addition, they have expertise in the international markets relevant to the Sartorius Group and its products.

According to the assessment of the shareholder representatives on the Supervisory Board, six members are independent of the company or its Executive Board, which corresponds to 50% of the total members.

Roles and responsibilities

The Executive Board is responsible for systematically identifying and assessing sustainability-related impacts, risks and opportunities. This responsibility has been delegated to the Corporate Sustainability department, which is part of the CEO's remit. In the reporting year, the Corporate Sustainability department held discussions with the Chief Executive Officer and the Chief Financial Officer on the process and results of the double materiality assessment under ESRS with regard to sustainability-related impacts, risks and opportunities.

The Executive Board is responsible for defining the company's strategy and targets with regard to sustainability-related impacts, risks and opportunities and for monitoring progress in implementing this strategy.

The Supervisory Board is responsible for monitoring the management of sustainability-related impacts, risks and opportunities, including the company's strategies and progress. The Executive Board provides the Supervisory Board with all the information needed for the Supervisory Bord to effectively monitor the Executive Board's management of the company. The Audit Committee supports the Supervisory Board in performing its supervisory function. The Audit Committee focuses in particular on monitoring the following: the accounting process, including reporting; the efficacy of the internal control system; risk management and the internal auditing system; compliance; and the independent statutory audit. This also includes the monitoring of sustainability reporting. The Audit Committee reports on its work to the full Supervisory Board.

The Corporate Sustainability department was invited to the Audit Committee of the Supervisory Board in the second, third and fourth quarters of the reporting year to report on current sustainability topics, particularly with regard to the implementation of the CSRD and the German Supply Chain Due Diligence Act (LkSG).

Specific controls for impact, risk and opportunity management are still being defined and were therefore not implemented in the reporting year.

Expertise

The members of the Executive Board are appointed by the Supervisory Board. In the opinion of the Supervisory Board, the basic qualification criteria for appointments to positions on the Executive Board are professional qualifications for heading each particular area of responsibility, a proven track record along the individual's career path, and impressive managerial skills. This also includes sustainability-related skills and expertise. According to the Executive Board's self-assessment, it directly or indirectly possesses the necessary skills and expertise with regard to key sustainability matters and is therefore suitably staffed.

The competence profile for the Supervisory Board of Sartorius AG stipulates that its members should have the overall knowledge, skills and experience required to properly fulfill the Board's duties. For this purpose and based on the recommendations of the German Corporate Governance Code, the Supervisory Board has adopted appointment objectives. Among other things, there should be sufficient expertise on sustainability, the environment and social issues on the Board. According to the Board's self-assessment, the Supervisory Board of Sartorius has a competent composition. This also relates to the direct and indirect availability of suitable skills and expertise required for the monitoring of material sustainability-related impacts, risks and opportunities. The "Sustainability and regulatory affairs" competence area includes the following ESRS aspects: climate change, environmental pollution, resource use, circular economy, and workers in the value chain. The ESRS aspect of the company's own workforce is covered by the "Human resources" and "Employee-specific perspectives" competence areas, while business conduct falls under "Corporate governance and strategy development" and "Sustainability and regulatory affairs".

In principle, the members of the Supervisory Board proactively undertake the training and further education measures required for their duties. Where necessary, the company provides organizational support and bears the corresponding costs. Further education measures relating to sustainability in the reporting year included participation in specialist events for Supervisory Board members organized by leading auditing firms and law firms, including on regulatory changes and non-financial reporting. Supervisory Board members also actively participated in commissions and networks, such as the German Supervisory Boards Working Group (AdAR), the Government Commission on the German Corporate Governance Code, the Hans Böckler Foundation and Deutsches Aktieninstitut (DAI).

In the reporting year, the Audit Committee was informed about the sustainability reporting requirements of the CSRD and the ESRS as part of a training course conducted by the Corporate Sustainability department and the statutory auditor.

Specific disclosures on business conduct

The administrative, management and supervisory bodies play an important role with regard to business conduct. The Executive Board sets out the corporate values and overarching guidelines and codes of conduct. It is also responsible for ensuring compliance with statutory provisions and the company's internal company regulations.

With its Group-wide compliance management system, Sartorius aims to ensure that members of corporate bodies, managers and employees are familiar with the company's values, codes of conduct and regulations. Regular training is therefore a key component of this system. Managers are encouraged to actively exemplify and promote the corporate values and code of conduct.

The Supervisory Board monitors and advises the Executive Board on business conduct and has extensive knowledge and experience in this area.

Disclosure Requirement GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In the reporting year, the Executive Board and the Audit Committee were involved on an ad-hoc basis by the Corporate Sustainability department in the planning and implementation of the double materiality assessment in accordance with ESRS and were informed of the results. This included a description of the impacts, risks and opportunities identified as material and presented under SBM-3 as well as a presentation of the current management approach with regard to policies, actions, metrics and targets, including an assessment of their effectiveness. In addition, any areas of potential identified and possible measures for the further development of policies, actions, metrics and targets were presented for decision. In this connection, the implications for corporate strategy and operational planning were also discussed.

The Executive Board and Supervisory Board were also involved in the planning and implementation of the risk analysis in accordance with the German Supply Chain Due Diligence Act (LkSG) and were informed of the results and the effectiveness of the corresponding risk management system.

Disclosure Requirement GOV-3 – Integration of sustainability-related performance in incentive schemes

The remuneration policy for the members of the Executive Board aims to remunerate them appropriately in line with their tasks and responsibilities and to take into account the performance of each Board member as well as the success of the company. For this reason, the remuneration policy includes both short-term and long-term variable remuneration components in addition to fixed remuneration components. It meets the requirements of the German Stock Corporation Law (AktG) as well as the recommendations of the German Corporate Governance Code (DCGK) with the exception of any divergences justified in the respective declaration of compliance. The Executive Board's remuneration policy is determined by the Supervisory Board.

Short-term variable remuneration

The Employee Net Promoter Score (ENPS) is anchored in the short-term variable remuneration (Short Term Incentive | STI) as a remuneration component with a one-year assessment basis. The ENPS is defined as the average number of points for employees' recommendation of Sartorius as an employer, which is calculated from two employee surveys in the respective fiscal year. Employees can award the score directly in the employee survey. An annual score of 35 points has been set as the ENPS target value. Further information on how the metric is calculated can also be found under G1 MDR-M. This remuneration component is a cash payment that accounts for 10% of the total STI. Target achievement is 100% if the average ENPS achieved in the two surveys corresponds to the target value set by the Supervisory Board. The minimum target achievement is 70% of the target value and the cap is 120% of the target value. The payout level is linear to the degree of target achievement, i.e. if 70% of the target is achieved, a payout of 50% of the corresponding individual target amount is made, and if 112% of the target is achieved, a payout of 120% of the corresponding individual target amount is made. If the target achievement is below 70%, no payment is made for this partial target; on the other hand, a target achievement above 112% does not increase the amount paid out.

Long-term variable remuneration

The long-term variable remuneration (Long Term Incentive | LTI) includes the reduction of CO_2eq emissions intensity as a remuneration component with a four-year assessment period. An average annual reduction of 10% over the relevant assessment period is used as the target value for CO_2eq emission intensity. The definition of the metric can be found under E1-4. This remuneration component is a cash payment that accounts for 25% of the total LTI. There is a minimum target achievement of 50%, below which the payout is zero, and a maximum target achievement, above which the payout amount no longer increases. Therefore, the amount paid out for this remuneration target is capped at the maximum percentage of the individual target amount. The cap is 120% and is reached at a target achievement level of 120%. The start date of the first remuneration tranche was January 1, 2022. This means that the LTI will be paid out for the first time in 2026 for the assessment period 2022-2025 based on the actual values in 2025. Consequently, climate-related considerations were not used to evaluate the performance of the Executive Board in the reporting year.

The Supervisory Board's remuneration policy did not include any components related to sustainability in the reporting year.

Disclosure Requirement GOV-4 – Statement on due diligence

For Sartorius, exercising due diligence with regard to sustainability matters is a business conduct task. The following table provides an overview of the core elements of due diligence and refers to the relevant explanations of these elements in this Sustainability Statement.

Core elements of due diligence	Paragraphs in the Sustainability Statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1, E1 MDR-P, E2- MDR-P, E5-MDR-P, S1-MDR-P, S2-MDR-P
c) Identifying and assessing adverse impacts	ESRS-2 IRO-1, ESRS 2 SBM-3
d) Taking actions to address those adverse impacts	E1-MDR-A, E2-MDR-A, E5-MDR-A, S1-MDR-A, S2-MDR-A
e) Tracking the effectiveness of these efforts and communicating	E1-MDR-M, E2-MDR-M, E5-MDR-M, S1-MDR-M, S2-MDR-M E1-MDR-T, E2-MDR-T, E5-MDR-T, S1-MDR-T, S2-MDR-T

Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting

In the reporting year, the sustainability reporting process consisted of several individual data processes, each of which was organized by data process owners at Group level.

The Corporate Sustainability department is responsible for the overall process and its coordination and control. The basis for this is the Sustainability Statement Reporting Manual and the principles and standards defined in it, including the accounting policies and material internal controls.

The internal controls were prioritized on a risk-oriented basis. Some of the most important reporting risks include, in particular, incorrect or incomplete data delivery. To mitigate these risks, the company has implemented process-specific controls, in particular the four-eye principle and plausibility checks (e.g. completeness checks, deviation analyses).

The implementation of controls at all process levels is continuously driven forward. The next step will be to set up an internal control system to review the effectiveness of the controls and to report on this to the Executive Board and Supervisory Board.

3. Strategy

Disclosure Requirement SBM–1 – Strategy, business model and value chain

The company is divided into two Divisions: Bioprocess Solutions (BPS) and Lab Products & Services (LPS). Bioprocess Solutions includes the key areas of filtration, fluid management, fermentation and purification and focuses on the production processes of the biopharmaceutical industry. Lab Products & Services primarily manufactures laboratory instruments and consumables. For details of its strategy and business model, the company refers to the management report as stated under ESRS 2 BP-2. There are no bans on certain markets for key products.

Sartorius' value chain consists of an upstream value chain with regard to purchased goods and services, its own business operations, and a downstream value chain with regard to products and services sold.

In the upstream value chain, Sartorius works with a large number of direct (approx. 12,000) and indirect suppliers. These include some international corporations, but most are smaller undertakings that essentially manufacture and provide the products and services (especially logistics and IT) that Sartorius requires for its own business operations. In addition, some of the products, such as bioreactors, are manufactured in cooperation with suppliers (contract manufacturing).

The company's own operations include research & development, purchasing, production, marketing and distribution. Sartorius has its own production facilities in the EMEA, Asia | Pacific and Americas regions as well as sales offices and commercial agencies in more than 110 countries. Sales and distribution are largely direct. Sales activities for key accounts are coordinated and supported by global key account management. Standard instruments and consumables, on the other hand, are also sold via specialist laboratory retailers. Products are also sold online.

In the downstream value chain, the company mainly sells its products and services to customers in the biopharmaceutical and laboratory research industries, such as companies and scientific institutes. The physical products are used in production and research, depending on the customer's business model. Sales revenue is spread globally across many different larger and smaller customers, none of which individually accounts for more than 5% of Sartorius' sales volume. Sartorius operates on a business-to-business basis. End users as defined by ESRS are individuals who ultimately use or are intended to use a particular product or service. The users of Sartorius products are mainly the employees of customers who handle or process the products sold.

Sustainability targets

Sartorius is committed to improving the environmental footprint of its products. To this end, the company has started to carry out product lifecycle assessments (LCAs). LCAs are used to analyze a product's entire set of environmental impacts along the value chain and identify potential for improvement. Sartorius' sustainability targets and ambitions are geared towards the expectations of its stakeholders – in this context, particularly those of its customers. In this respect, existing products as well as new product developments are being gradually aligned with the sustainability targets and ambitions in order to meet existing and future market and regulatory requirements.

Product carbon footprints (PCFs) are a sub-area of LCAs. They record the greenhouse gas emissions associated with a product along the value chain and provide information on ways to reduce them. Sartorius has created PCFs for its first products and analyzed how the GHG emissions associated with these products can be reduced. In line with its climate protection strategy, Sartorius is aiming to reduce GHG emissions in

Scope 1, 2 and 3 to net zero by 2045. Implicit in this are GHG reductions for the entire Sartorius product portfolio. Further information on Sartorius' climate targets can be found in the section entitled "Climate change".

Sartorius also has an ambition to optimize its physical products, i.e. consumables and instruments, in terms of resource use and recycling. Sartorius has begun to examine possibilities for optimization by product category and is in close contact with customers and suppliers. Further information can be found in the "Resource use and the circular economy" section.

Disclosure Requirement SBM-2 – Interests and views of stakeholders

Sartorius' strategy is geared towards long-term success. For this reason, the requirements and feedback from stakeholder groups are systematically taken into account in the strategy process. To this end, Sartorius is in continuous dialogue with its most important stakeholder groups. Customers and business partners/suppliers are among the most important stakeholders, together with workers along the entire value chain and investors.

- Customers: Customers are crucial to the success and growth of Sartorius. Their needs and preferences determine the demand for products and services. The company therefore endeavors to understand the interests of its customers and provide suitable incentives for more sustainable products. To this end, various sustainability aspects such as decarbonization and climate neutrality as well as other environmental and social standards are discussed in individual conversations and as part of industry-related association work (e.g. BioPhorum, NIMBL, PSCI).

- Own workforce: Sartorius' own workforce is responsible for the daily execution of business processes and has an impact on the efficiency and effectiveness of the company through its performance and commitment. Sartorius therefore maintains a continuous exchange with its employees through various channels with the aim of identifying and discussing their interests, including human rights requirements, so that they can be taken into account in the company's strategy. The interests and viewpoints of employees are represented to management through works councils at the sites. The interests of employees are also represented on the Supervisory Board. Twice a year, Sartorius also surveys its employees directly as part of what are known as 'pulse checks'. These surveys help the company to find out quickly how employees perceive their personal work situation and motivation. Sartorius uses the findings to implement improvements through the HR department and managers. Managers are asked to discuss the anonymous results with their team and agree improvements together. As the results vary from team to team, the actions derived from the survey will also vary.

- Investors: Investors provide the capital required for growth, expansion and operations. The Group engages with analysts and investors on sustainability-related topics as part of its regular capital market communications. There are also special ESG conferences and ESG calls, partially held directly with the specialized ESG teams.

- Suppliers/business partners and workers in the value chain: Suppliers and business partners contribute to Sartorius' efficiency, quality and competitiveness. The existing sustainability challenges can only be overcome in close cooperation with business partners. For example, a large number of different people work for Sartorius in the value chain. Working and production conditions at the sites vary and are the responsibility of the suppliers. Requirements in the areas of environmental protection, social issues including working conditions and human rights, and business conduct are part of Sartorius' business relationships. They are communicated to business partners in training sessions, and their status is determined in structured queries and reviewed in risk-based audits. The goal is to sustainably align the working and production conditions of the company's business partners with the Sartorius Code of Conduct for Business Partners. Surveys and anonymous whistleblower systems help the Group to better understand local conditions and take effective action.

The various corporate functions and departments at Sartorius, such as Investor Relations, Sales, Human Resources, Compliance and Corporate Sourcing are in continuous direct communication with the above-mentioned stakeholder groups in the course day-to-day business. The Corporate Sustainability department also conducts its own discussions with stakeholder groups on some occasions, particularly customers and investors, The topics of the stakeholder groups are brought together by Corporate Sustainability for sustainability management and reporting.

The Executive and Supervisory Boards are briefed by Corporate Sustainability on current sustainability topics that involve the requirements of stakeholder groups. For further information on the role of the Executive and Supervisory Boards with regard to sustainability management, including the reporting channels, the company refers to its disclosures under ESRS 2 GOV-1.

Sartorius carefully examines and evaluates the sustainability-related issues raised by stakeholder groups and uses this information to determine whether action is required to adjust the company's strategy. The discussions held with stakeholders in the reporting year enabled Sartorius to gain a deeper understanding of key topics such as climate change mitigation, the use of recycled or renewable materials, the use of renewable energies, and forever chemicals (PFAS). Integrating these topics into its double materiality assessment enabled Sartorius to understand the relevance of these aspects for its corporate strategy. The viewpoints and expectations of stakeholders were systematically analyzed and formed an essential basis for the definition of strategic priorities. This ensured that Sartorius' strategy and its business model were developed in line with the identified interests and needs of the stakeholders.

Disclosure Requirement SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

In the reporting year, Sartorius identified significant negative as well as positive sustainability-related impacts and risks in the areas of environmental, social and governance as part of its double materiality assessment across the entire value chain; these are explained below. Overall, the company identified 22 material impacts caused directly by its business model and strategy and not by other external factors. It also identified a total of three material risks. There were no material opportunities in the reporting year. All in all, the double materiality assessment did not reveal any significant differences between individual corporate units (e.g. divisions, business units, products) or individual countries/regions, meaning that the results apply equally to all areas.

Climate change

Most of the energy used worldwide comes from fossil sources. Accordingly, there are material actual negative impacts on climate change along the entire value chain for Sartorius. These impacts are attributable not only to the use of fossil-based energy in its own production but also to the goods and services it purchases and the use of the products it sells.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Energy	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on climate change, as the production of goods purchased from Sartorius and the use of services consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on climate change, as the production of its products consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current
	Negative impact (downstream value chain)	Sartorius products have actual negative impacts on climate change, as energy is consumed during the use of some products, which contributes to higher GHG emissions and thus to global warming.	Current
Climate change mitigation	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on climate change, as the production of goods purchased from Sartorius and the use of services consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on climate change, as the production of its products consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current
	Negative impact (downstream value chain)	Sartorius products have actual negative impacts on climate change, as energy is consumed during the use of some products, which contributes to higher GHG emissions and thus to global warming.	Current

There were no material climate-related risks in the reporting year. This relates both to material physical climate risks and to material climate-related transition risks. This assessment is based on the fact that the combination of the financial impact and the likelihood of occurrence does not exceed any of the thresholds defined in the double materiality assessment.

As there were no material climate-related risks for the company, it was not necessary to carry out a special climate resilience analysis in fiscal year 2024. However, the risk situation is continuously monitored as part of the company's sustainability management and risk management activities so that it can react promptly to changing conditions and requirements.

Pollution

Sartorius uses various categories of hazardous substances. For example, solvents are used in the production process for membranes. Purchased electronic components may contain heavy metals and purchased plastic components may contain additives such as plasticizers to ensure certain product properties. Finished products may contain perfluorinated and polyfluorinated alkyl compounds (PFAS), also known as 'forever chemicals'.

As part of its double materiality assessment, Sartorius identified actual and potential negative impacts on the environment and risks for Sartorius associated with the use of hazardous substances. This applies in particular to the use of substances of concern and substances of very high concern according to the ESRS classification. These substances can lead to pollution in the upstream and downstream value chain as well as in Sartorius' own operations, although no significant negative impacts on local communities have been identified to date. Failure to comply with environmental regulations can result in fines, penalties and reputational damage, plus the associated financial risks for Sartorius.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Substances of concern	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on pollution, as the production of goods purchased by Sartorius requires substances of concern that can be released into the environment.	Long-term
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on pollution, as the production of some products requires substances of concern that are a constituent of the water discharged into the sewer system.	Current
	Risk	Failing to comply with environmental regulations and contributing to pollution through the use of substances of concern can lead to fines, penalties and reputational damage, resulting in financial risks for the company. The use of certain chemicals may even be banned, leading to cost increases and/or loss of revenue.	Medium-term
Substances of very high concern	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on pollution, as the production of goods purchased by Sartorius requires substances of very high concern that can be released into the environment.	Long-term
	Negative impact (own operations)	Sartorius products have a potential negative impact on the environment, as some of them contain substances of very high concern that can be released into the environment through waste treatment.	Long-term
	Risk	Failing to comply with environmental regulations and contributing to pollution through the use of substances of very high concern can lead to fines, penalties and reputational damage, resulting in financial risks for the company. The use of certain chemicals may even be banned, leading to cost increases and/or loss of revenue.	Medium-term

Circular economy

The majority of Sartorius' products are disposable. During the double materiality assessment, Sartorius therefore identified actual and potential negative impacts in its upstream and downstream value chain and in its own operations associated with resource use and circular economy. These are due to the generation and management of waste and the use and disposal of mostly primary materials from fossil or petroleum-based sources.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Resources inflows, including resource use	Negative impact (upstream value chain)	Sartorius' suppliers have actual negative impacts on the use of resources, as Sartorius mostly uses and purchases new and fossil-based materials, which leads to environmental damage.	Current
Waste	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on waste generation, as the production of materials purchased by Sartorius can generate significant amounts of waste, most of which is disposed of.	Current
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on waste generation, as the production of its products generates significant amounts of waste, most of which is disposed of.	Current
	Negative impact (downstream value chain)	Sartorius products have an actual negative impact on the generation of waste, as they lead to considerable quantities of waste, most of which is disposed of.	Current
Resource outflows related to products and services	Negative impact (downstream value chain)	Sartorius products have an actual negative impact on resource outflows in the downstream value chain, as they are usually only used once (disposable technology) and then disposed of. The materials are lost to the technical or biological cycle, resulting in environmental damage.	Current

Own workforce

In the reporting year, the company identified actual, positive impacts on its own workforce that help to increase satisfaction, loyalty and retention, thereby improving the recruitment and retention of qualified employees. These positive impacts relate to working conditions and equal treatment and opportunities for all. At the same time, potential negative impacts with regard to health and safety as well as violence and harassment in the workplace were identified.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Working conditions	Positive impact (own operations)	Sartorius' own operations have an actual positive impact on working conditions by promoting secure jobs, reasonable working hours, appropriate remuneration, social dialogue in relation to economic and social policy, freedom of association and the existence of works councils as well as work-life balance; all of these factors lead to employee satisfaction/loyalty/retention.	Current
	Negative impact (own operations)	Sartorius' own operations have potential negative impacts on working conditions if health and safety is not promoted, as this can have a detrimental effect on human well-being.	Current
Equal treatment and opportunities for all	Positive impact (own operations)	Sartorius' own operations have an actual positive impact on equal treatment and opportunities for all by promoting gender equality and equal pay, training and the development of skills with regard to career and personal development, employment and inclusion of persons with disabilities, and diversity; all of these factors lead to employee satisfaction/loyalty/retention.	Current
	Negative impact (own operations)	Sartorius' own operations have a potential negative impact on equal treatment and equal opportunities through violence and harassment in the workplace, which can have a detrimental effect on human well-being.	Current

The company's impacts relate to both employees and non-employees. The company refers to S1-14 for the definition of the term "workforce". The company's employees work mainly in production, but also in marketing and sales, administration, and research and development. Non-employees are mainly used in production to cover peak workloads. No specific groups within Sartorius' own workforce are affected significantly more by impacts than others.

The actual positive impacts relate in particular to the company's own employees, specifically the creation of attractive working conditions that help retain talented employees in the company. The potentially negative impacts in relation to workplace accidents as well as violence and harassment in the workplace affect both employees and non-employees equally. However, Sartorius considers these negative impacts to be isolated incidents rather than widespread or systemic.

In addition, no activities (production sites, countries or geographical areas) for which there are significant risks regarding child labor and forced labor in the company's own business area were identified in 2023 based on an analysis within the framework of the German Supply Chain Due Diligence Act (LkSG). Sartorius is assuming that the risk situation did not change in the reporting year, as the country risks and other risk factors did not change in the reporting year.

No material risks or opportunities arising from the impacts and dependencies related to the company's own workforce were identified in the reporting year. In addition, Sartorius' transition plans to reduce negative impacts on the environment and to implement more environmentally friendly and climate-neutral activities are not currently impacting its own workforce, as the company has not yet defined any such plans.

Workers in the value chain

In the reporting year, the company identified potential negative impacts with regard to health and safety and violence and harassment in the workplace among suppliers in the upstream value chain. These impacts could potentially be detrimental to human well-being.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Working conditions	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on working conditions if they do not take care of the health and safety of their workforce, as this can have a detrimental impact on human well-being.	Current
Equal treatment and opportunities for all	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on equal treatment and equal opportunities if no measures are taken against violence and harassment in the workplace, as this can have a negative impact on human well-being.	Current

Workers in the value chain are primarily workers who perform activities for the company in its upstream and downstream value chain at suppliers, service providers and business partners. In addition, workers in the company's holdings perform activities for Sartorius. This covers the entire spectrum of workers who perform various physical and intellectual tasks for Sartorius.

As shown in the tables above, Sartorius has not identified any positive impacts on workers in its value chain. As with its own workforce, the negative impacts are also not widespread or systemic, but rather individual cases according to an assessment by Sartorius. Sartorius currently has no detailed information on the types of workers in the value chain that might be more affected by negative impacts than others.

In addition, based on the analysis carried out in 2023 under LkSG and as part of the double materiality assessment, no suppliers and workers in the downstream value chain for which there are significant risks relating to child labor and forced labor were identified in the reporting year.

The Group did not identify any material risks or opportunities arising or likely to arise from the impacts and dependencies related to value chain workers in the reporting year.

Business conduct

In the reporting year, the double materiality assessment showed that Sartorius has a positive impact on employee satisfaction with its corporate culture and shared values. At the same time, a risk was identified: If the corporate culture becomes unattractive, employees could leave the company and it could become more difficult to attract new talent, which could cause a financial impact on the company.

ESRS sub-topic	Category	Description of the IRO	Time horizon
Corporate culture	Positive impact (own operations)	Sartorius' own operations have an actual positive impact on corporate culture by promoting values and behaviors that lead to employee satisfaction/loyalty/retention.	Current
	Risk	An unattractive corporate culture could lead to loss of employees, damage the company's reputation, make it difficult to attract talent and pose a financial risk to the company.	Current

Financial effects of the material risks

There are currently no measurable financial effects of the material sustainability-related risks. Sartorius is currently restructuring its processes for determining this data so that it can provide precise and comprehensive information on the anticipated short-, medium- and long-term financial effects of its material risks and opportunities on its financial position, financial performance, and cash flows. The company made use of the simplification regulations under ESRS in the reporting year and will only provide the corresponding information in future statements.

Dealing with material IROs

Sartorius will carefully analyze the influence of material IROs on its business model, value chain, strategy and decision-making and draw the necessary conclusions. This is a longer-term process. The company is currently working on first developing a suitable governance structure to organize the way in which it deals with the results of the double materiality assessment and to organize responsibilities for the individual aspects.

Resilience of the business model and strategy

The impacts, risks and opportunities identified as part of the double materiality assessment and the current management approaches in each case were presented by Corporate Sustainability to the entire Executive Board and discussed in detail on this basis. The action required as a result was then agreed upon by the entire Executive Board.

In summary, the company came to the conclusion that, based on current assessments, its business model and strategy are sufficiently resilient to cope with the above-mentioned impacts and risks. This is a qualitative assessment by the Executive Board with no specific time horizon.

Further disclosures

The disclosure of changes in material impacts, risks and opportunities compared to the previous reporting period is not relevant for Sartorius as this is the first reporting period. Furthermore, no additional impacts, risks or opportunities beyond the ESRS requirements were identified.

4. Impact, risk and opportunity management

Disclosure Requirement IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities

The process to identify, assess and prioritize the material impacts, risks and opportunities (IROs) was carried out in the reporting year by the Corporate Sustainability department in cooperation with Finance & Controlling in an internal procedure based on ESRS and the corresponding implementation guidelines.

Impacts, risks and opportunities were identified and assessed based on methods from the company’s risk management system and by drawing on internal expert knowledge and incorporating the views of stakeholder groups.

The identification and assessment was made from a gross perspective.

The evaluation steps are described below.

Step 1: Identification of relevant topics and IROs

Sartorius first identified the relevant topics on the basis of ESRS, the Taxonomy Regulation, GRI, as well as the results of its dialogue with stakeholder groups and internal expert discussions across the entire value chain, taking into account industry- and company-specific characteristics. These relevant topics were then assigned relevant IROs on the basis of internal knowledge from research, analyses and studies, along with findings from its dialogue with stakeholder groups.

In order to systematically consider the perspectives of stakeholder groups in this process step, the entire spectrum of stakeholder groups under ESRS 1 was used, divided into two categories: users of sustainability reporting and affected stakeholder groups. Discussions with internal experts in regular contact with the relevant stakeholder groups in the course of day-to-day business enabled their specific perspectives to be incorporated into the double materiality assessment process in a targeted manner.

External experts were not consulted at this stage of the process.

Step 2: Assessment of the IROs

In accordance with ESRS, the IROs identified were then assessed qualitatively on a scale of one to four using the following criteria.

Assessment of actual impacts

Criterion	Scale and description
Severity	
Magnitude	1) insignificant
	2) moderate
	3) significant
	4) critical
Scope	1) limited
	2) regional
	3) supra-regional
	4) global
Irreversibility	1) fully reversible
	2) largely reversible
	3) partially reversible
	4) irreversible

In the case of actual positive impacts, the severity criteria of magnitude and scope were assessed and the results were added together and divided by two. In the case of actual negative impacts, the severity criteria of magnitude, scope and irreversibility were assessed and the results were added together and divided by three.

Assessment of potential impacts

In the case of potential impacts, the severity was first determined in the same way as for actual impacts. The assessment results were then scaled with the likelihood of occurrence in accordance with ESRS. In contrast, potential impacts relating to human rights were not scaled with the likelihood of occurrence in accordance with ESRS.

Criterion	Scale and description
Severity	
Magnitude	1) insignificant
	2) moderate
	3) significant
	4) critical
Scope	1) limited
	2) regional
	3) supra-regional
	4) global
Irreversibility	1) fully reversible
	2) largely reversible
	3) partially reversible
	4) irreversible
Likelihood of occurrence	1) insignificant
	2) moderate
	3) significant
	4) critical

Assessment of risks

For the assessment of risks, the severity criterion was evaluated and then scaled with a likelihood of occurrence.

Criterion	Scale and description
Severity	1) insignificant
	2) moderate
	3) significant
	4) critical
Likelihood of occurrence	1) insignificant
	2) moderate
	3) significant
	4) critical

The IROs were initially assessed on a decentralized basis for each unit (e.g. subsidiary, business unit, product groups) by the Corporate Sourcing, Environment, Health, Safety & Security, Human Resources and Product Sustainability departments. On this basis, a consolidated assessment was then derived centrally at Group level in accordance with the above criteria.

Step 3: Materiality assessment for the IROs

As a next step, the material IROs were derived on the basis of the defined materiality thresholds.

Materiality thresholds for impacts

Actual impacts were classified as material if they had a severity greater than or equal to two.

Potential impacts were classified as material if both their severity and their likelihood of occurrence were at least two on a scale of one to four. In addition, the average values of these two criteria, i.e. the sum of the two divided by two, had to be greater than two.

Severity	4	immaterial	material	material	material
	3	immaterial	material	material	material
	2	immaterial	immaterial	material	material
	1	immaterial	immaterial	immaterial	immaterial
		1	2	3	4
		Likelihood of occurrence			

Materiality thresholds for risks

Risks and opportunities were classified as material if both their severity and their likelihood of occurrence were at least two on a scale of one to four. In addition, the average values of these two criteria, i.e. the sum of the two divided by two, had to be greater than two.

Magnitude	4	immaterial	material	material	material
	3	immaterial	material	material	material
	2	immaterial	immaterial	material	material
	1	immaterial	immaterial	immaterial	immaterial
		1	2	3	4
		Likelihood of occurrence			

Step 4: Validation of the results

The results were checked for plausibility in a final validation phase, which included several discussions, consultations and cross-checks of the results in various formats at the level of the central team and with the corporate functions involved in the double materiality assessment process. The material IROs were finally confirmed by the entire Executive Board after detailed discussion and presented to the Supervisory Board accordingly.

The materiality assessment process described above was established and performed in accordance with ESRS for the first time in the reporting year. The process will be reviewed and adjusted if necessary as part of its planning and implementation in the coming year. There were therefore no adjustments made to the previous year's process in the reporting year.

Disclosure Requirement ESRS E1 IRO-1: Specific disclosures on climate impacts and risks

An integral part of the double materiality assessment was also the identification and assessment of climate impacts and risks. This analysis included both actual and potential climate-related impacts resulting from the company's business activities and plans. The process followed the general steps of the double materiality assessment described above. Specific details are described below:

Climate impacts

The climate impacts were first identified centrally. The relevant Group departments then assessed these impacts using the criteria defined as part of the double materiality assessment. The assessment took place at various levels: for the upstream value chain based on supplier groups, for the company's own operations at the level of the individual Group companies and, for the downstream value chain, at the level of the business units.

The climate impacts in the upstream value chain were assessed by experts from the Corporate Sourcing department, based on a central assessment of the GHG footprint of the supplier groups. For the Sartorius' own operations, the Environment, Health, Safety & Security department assessed the climate impact of production at each site based on energy consumption and GHG emission sources. In the downstream value chain, product sustainability experts analyzed the impacts of the products sold on GHG emissions, particularly through their use and disposal at the end of the product life cycle.

The Corporate Sustainability and Finance & Controlling departments provided advice to the functions during the assessment process. The assessments were then consolidated at Group level and finally agreed with the relevant Group departments. By assessing both actual and potential impacts in detail, the company can not only evaluate its current performance with regard to climate change mitigation but also anticipate future risks and opportunities and take appropriate action.

Physical climate risks

As part of the double materiality assessment, the physical climate-related hazards from Commission Delegated Regulation (EU) 2021/2139 were also assessed for the company and its business activities. Specifically, Sartorius considered potential acute and chronic physical risks that could arise from climate change and extreme weather events, on the assumption that global emissions would continue to rise and that this would be associated with a sharp increase in global warming ('hot house world'). Accordingly, an increased likelihood of climate-related extreme weather events was assumed in accordance with the critical climate-related assumptions in the consolidated financial statements. No further interventions or restrictions were assumed for the political and economic framework conditions. Based on these assumptions, the Environment, Safety, Health & Security department assessed the physical climate-related hazards for the company's own operations at each site to determine whether they have or could have an impact on operational workflows and processes. To this end, the EHS managers at the individual sites were asked about the relevant climate-related hazards at each site and this information was supported by central research.

To identify climate risks in the upstream value chain, the Corporate Sourcing department analyzed potential climate risks and hazards. This included an assessment of risks relating to raw material suppliers and transportation service providers, for example. The assessment was based, among other things, on the Environmental Performance Index at country level and on supplier evaluations. The determination of climate-related hazards in the downstream value chain involved examining at a central level potential climate-related hazards for customers that could affect the company. The assessments of the various Group companies' potential climate hazards for short-, medium- and long-term time horizons were consolidated and then enriched by central assessments compared with information from the existing central risk management system and supplemented by central assessments regarding business activities.

The procedure described above resulted in an overall assessment for the Group for all climate-related hazards under consideration. Accordingly, no assets or business activities of the company were identified in the reporting year as being susceptible to gross physical risks from these climate-related hazards on the short-, medium- or long-term time horizon.

Transition risks

In addition, climate-related transition risks and opportunities were assessed based on the TCFD classification for the company itself and its value chain as part of the double materiality assessment. Specifically, climate-related transition risks that could arise from regulatory, technological and market developments were identified using a climate scenario in line with limiting global warming to 1.5°C. No increased likelihood of extreme weather events was assumed. Based on these assumptions, the climate-related transition risks for the short- and medium-term time horizon (as defined by ESRS) and for the long-term time horizon of five to ten years were qualitatively analyzed through internal expert assessments. Research data and information identified and assessed by the central risk management team in the course of their annual discussions with risk officers formed the basis for this.

As a result, the analysis showed that no assets or business activities of Sartorius are jeopardized by climate-related risks in the short, medium or long term; likewise no business opportunities are created.

Although Sartorius could potentially be affected by bans on certain raw materials and supplies, this risk is not considered to be material. The Group is also indirectly affected by political intervention in the energy industry. However, the assumption is that the energy suppliers will be able to implement the necessary transition and that this will not result in any significant risk for Sartorius.

In the reporting year, no scenarios other than those mentioned above were considered for the identification and assessment of both climate-related physical risks and climate-related transition risks and opportunities, which is in line with the climate-related assumptions in the consolidated financial statements. Sartorius plans to further develop the identification of climate-related risks and opportunities in the financial year and to develop processes for this that also include several climate scenarios.

Disclosure Requirement ESRS E2 IRO-1: Specific disclosures on pollution

An integral part of the double materiality assessment procedure described above was also the identification and assessment of material impacts, risks and opportunities associated with pollution caused by the use of hazardous substances. All relevant sites and business activities were reviewed to determine whether there were actual and/or potential impacts, risks and opportunities associated with pollution both within the company's own sector of activity and along the upstream and downstream value chain.

In order to systematically identify and assess relevant risks and opportunities, Sartorius obtained assessments from internal experts. Qualitative and quantitative analytical methods were used in the process. During the assessment, existing environmental data from production processes, supply chains and materials were consulted in order to identify potential impacts from certain hazardous substances. At the same time, Sartorius was guided by regulatory requirements such as the REACH Regulation to ensure the identification of substances of very high concern (SVHC). A comparison was also made between the hazardous substances used in the production process and established classifications such as substances of concern (SoC).

The assessment was based on several assumptions. It drew on currently available internal and external data sources on hazardous substances used and production processes. Potential regulatory developments, such as a possible ban on PFAS, were additionally factored in as scenarios. Sartorius also assumed that all existing safety measures to minimize pollution were being consistently implemented.

Specific consultations, particularly with affected communities, were not carried out as part of the double materiality assessment. However, the company maintains an ongoing dialogue on sustainability issues with its relevant stakeholder groups and refers in this regard to its comments under SBM-2.

Disclosure Requirement ESRS E5 IRO-1: Specific disclosures on resource use and circular economy

In the above-mentioned double materiality assessment, Sartorius also identified and evaluated the material impacts, risks and opportunities associated with resource use and circular economy.

Life cycle assessments, material flow analyses and model-based scenario analyses were used for the systematic review of assets and business activities. These methods allowed the Group to precisely identify environmental impacts along the entire value chain, from procurement to disposal, and to map and evaluate resource cycles and waste streams. In addition, local management systems for environmental protection were used to identify optimization potential in products, packaging and processes.

Specific consultations, particularly with affected communities, were not carried out as part of the double materiality assessment. However, it was assumed that the existing dialogue and feedback mechanisms were sufficiently representative to reflect the interests of the relevant stakeholders. These mechanisms include regular dialogue events with stakeholder groups, including local residents at the sites (e.g. round tables, workshops, forums) on general corporate development and infrastructure and construction projects, as well as the complaint mechanisms that ensure continuous feedback.

Sartorius refers in this regard to its comments under ESRS 2 SBM-2. The interests of the relevant stakeholder groups have therefore been incorporated into the process for identifying and assessing the material impacts, risks and opportunities associated with resource use and circular economy and thus have been taken into account.

Disclosure Requirement ESRS G1 IRO-1: Specific disclosures on business conduct

In the above-mentioned double materiality assessment, the material impacts, risks and opportunities associated with business conduct were identified and assessed with the involvement of various internal experts, taking into account the company's business model and activities and the geographical locations of its activities.

Disclosure Requirements ESRS E3 IRO-1 and E4 IRO-1: Specific disclosures on biodiversity and on water and marine resources

In the double materiality assessment mentioned above, the impacts, risks and opportunities associated with water and marine resources and with biodiversity and ecosystems were also examined. Primarily physical risks as well as systemic risks and transition risks were taken into consideration.

For the company's own operations, information from environmental compatibility assessments and the environmental management systems of the production sites was mainly consulted and an examination was made of the extent to which there are indications as to whether these contribute to the direct factors influencing the loss of biodiversity or whether the sites have impacts on the status of species, on the extent and status of ecosystems or on ecosystem services. As a result, Sartorius has not identified any of its own sites in or near biodiversity sensitive areas. Therefore, no remedial action relating to biodiversity needs to be taken. Due to the operational activities of Sartorius, there are therefore no significant impacts that have a negative impact on areas with biodiversity in need of protection.

The company also carried out a water stress analysis for the relevant production sites. Furthermore, Sartorius does not currently have any sites in high water stress areas as defined by the "Aqueduct" water risk atlas of the World Resources Institute (WRI) where there is a dependency on water (e.g. in the production process).

At present, there are also no significant dependencies on biodiversity and water resources with regard to the consumption of materials and raw materials along the entire value chain, as the company currently only uses insignificant quantities of biological materials and does not purchase any significant quantities of water.

As regards the upstream value chain, there is currently no comprehensive information available that would allow an assessment of the negative impacts on biodiversity and ecosystems or on water and marine resources. The evaluation of sustainability-related supplier monitoring by an external provider has not revealed any indications of incidents relating to water and marine resources, biodiversity or ecosystems.

As regards the downstream value chain, information on customers available to the company from product management and sales was taken into account. According to this information, no significant impacts on water resources and biodiversity have been identified.

Local communities have not yet been consulted.

As a result, Sartorius has come to the conclusion that there were no significant actual or potential impacts, risks or opportunities relating to either topic in the reporting year.

The company will regularly monitor the topics of biodiversity and water and marine resources as part of its sustainability reporting in order to identify potential changes or new risks at an early stage.

Integration of the results of the double materiality assessment into corporate processes

The entire double materiality assessment process and its results are closely coordinated and interlinked with Corporate Risk Management. Risk identification is already based on the Corporate Risk Management inventory. Close cooperation between Corporate Sustainability and the central risk management team also ensured that, where impacts and dependencies were identified, a review was carried out to determine whether these gave rise to financial risks and/or opportunities. The assessment criteria used for the double materiality assessment are also coordinated with Corporate Risk Management. During the validation phase, the assessments were also subjected to a final comparison with the company's previous risk profile. In addition, the material sustainability risks are part of the company's risk inventory, ensuring that sustainability risks have the same importance as other risks in the company.

Sartorius did not identify any opportunities in fiscal year 2024, so their integration into the company's opportunity management processes is not yet relevant.

Prioritization and monitoring of sustainability issues

The Corporate Sustainability department is responsible for the entire process of identifying, evaluating, prioritizing and monitoring material sustainability issues and the associated IROs. This also includes interlinking it with other corporate processes such as the human rights due diligence process, risk and opportunity management and other relevant processes. A further prioritization of the material IROs has not yet taken place and will be reviewed in fiscal year 2025.

Disclosure Requirement IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The following table summarizes the ESRS reporting requirements contained in the Sustainability Statement. The table refers to the page numbers and/or paragraphs where the corresponding reporting requirements can be found in the Sustainability Statement.

The disclosures subject to reporting requirements were determined on the basis of EFRAG's implementation guide ('List of ESRS Datapoints'). The company has not identified any immaterial datapoints and therefore has not made use of the materiality of information principle. In the first reporting year, the company concentrated on mandatory disclosures. However, it has also voluntarily included disclosures that are subject to a transitional period of one year in the social information section. These are disclosures S1-7 (Characteristics of non-employee workers in the undertaking's own workforce), S1-8 (Collective bargaining coverage and social dialogue), S1-11 (Social protection), S1-12 (Percentage of employees with disabilities), S1-13 (Training and skills development), S1-14 (Health and safety) and S1-15 (Work-life balance).

1. General information

Index of ESRS Disclosure Requirements

2. Environmental information

Section	**Disclosure Requirement**	**Brief description**	**Page number**
Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)			145f.
Climate change			
Governance			
	related to ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	119
Strategy			
	E1-1	Transition plan for climate change mitigation	156
	related to ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	124f.
Impact, risk and opportunity management			
	related to ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	130f.
	MDR-P	Policies adopted to manage material sustainability matters	156
	E1-2	Policies related to climate change mitigation and adaptation	156
	MDR-A	Actions and resources in relation to material sustainability matters	156
	E1-3	Actions and resources in relation to climate change policies	156
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	157
	E1-4	Targets related to climate change mitigation and adaptation	157
	MDR-M	Metrics in relation to material sustainability matters	160f., 162f.
	E1-5	Energy consumption and mix	160f.
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	162f.
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	167
	E1-8	Internal carbon pricing	167
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	167

3. Social information

Section	Disclosure Requirement	Brief description	Page number
Own workforce			
Strategy			
	related to ESRS 2 SBM-2	Interests and views of stakeholders	122f.
	related to ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	124f.
Impact, risk and opportunity management			
	MDR-P	Policies adopted to manage material sustainability matters	179f.
	S1-1	Policies related to own workforce	179f.
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	181f.
	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	181f.
	MDR-A	Actions and resources in relation to material sustainability matters	182f.
	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	182f.
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	184
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	184
	MDR-M	Metrics in relation to material sustainability matters	184f.
	S1-6	Characteristics of the undertaking's employees	184f.
	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	189
	S1-8	Collective bargaining coverage and social dialogue	189
	S1-9	Diversity metrics	191.
	S1-10	Adequate wages	192.
	S1-11	Social protection	193
	S1-12	Persons with disabilities	194
	S1-13	Training and skills development metrics	194
	S1-14	Health and safety metrics	196
	S1-15	Work-life balance metrics	198
	S1-16	Remuneration metrics (pay gap and total remuneration)	199
	S1-17	Incidents, complaints and severe human rights impacts	200

Section	**Disclosure Requirement**	**Brief description**	**Page number**
Workers in the value chain			
Strategy			
	related to ESRS 2 SBM-2	Disclosure Requirement – Interests and views of stakeholders	122f.
	related to ESRS 2 SBM-3	Disclosure Requirement – Material impacts, risks and opportunities and their interaction with strategy and business model	124f.
Impact, risk and opportunity management			
	MDR-P	Policies adopted to manage material sustainability matters	202
	S2-1	Policies related to value chain workers	202
	S2-2	Processes for engaging with value chain workers about impacts	202
	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	202
	MDR-A	Actions and resources in relation to material sustainability matters	203
	S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	203
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	204
	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	204
	MDR-M	Metrics in relation to material sustainability matters	204

4. Governance information

Section	**Disclosure Requirement**	**Brief description**	**Page number**
Corporate culture			
Governance			
	related to ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	116
Impact, risk and opportunity management			
	related to ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	130f.
	MDR-P	Policies adopted to manage material sustainability matters	205
	G1-1	Corporate culture and business conduct policies	205
	MDR-A	Actions and resources in relation to material sustainability matters	205
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	206
	MDR-M	Metrics in relation to material sustainability matters	206

Datapoints from other EU legislation in accordance with ESRS 2 Appendix B

The following table provides an overview of all datapoints derived from other EU legislation listed in ESRS 2 Appendix B of this standard and refers to the relevant pages.

Disclosure Requirement and related datapoint	**SFDR**	**Pillar 3**	**Benchmark Regulation**	**EU Climate Law**	**Materiality for Sartorius**	**Page number**
ESRS E1-9: Location of significant assets at material physical risk, paragraph 66 (c)		X			material	167
ESRS E1-9: Breakdown of the carrying value of its real estate assets by energy efficiency classes, paragraph 67 (c)		X			material	167
ESRS E1-9: Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			X		material	167
ESRS E2-4: Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	X				immaterial	
ESRS E3-1: Water and marine resources (paragraph 9)	X				immaterial	
ESRS E3-1: Dedicated policy, paragraph 13	X				immaterial	
ESRS E3-1: Sustainable oceans and seas, paragraph 14	X				immaterial	
ESRS E3-4: Total water recycled and reused, paragraph 28 (c)	X				immaterial	
ESRS E3-4: Total water consumption in m3 per net revenue on own operations, paragraph 29	X				immaterial	
ESRS 2 – IRO1 – E4: paragraph 16 (a) i	X				immaterial	
ESRS 2 – IRO1 – E4: paragraph 16 (b)	X				immaterial	
ESRS 2 – IRO1 – E4: paragraph 16 (c)	X				immaterial	
ESRS E4-2: Sustainable land/agriculture practices or policies, paragraph 24 (b)	X				immaterial	
ESRS E4-2: Sustainable oceans/seas practices or policies, paragraph 24 (c)	X				immaterial	
ESRS E4-2: Policies to address deforestation, paragraph 24 (d)	X				immaterial	
ESRS E5-5: Non-recycled waste, paragraph 37 (d)	X				material	175f.
ESRS E5-5: Hazardous waste and radioactive waste, paragraph 39	X				material	175f.
ESRS 2 SBM-3 – S1: Risk of incidents of forced labor, paragraph 14 (f)	X				material	124f.
ESRS 2 SBM-3 – S1: Risk of incidents of child labor, paragraph 14 (g)	X				material	124f.
ESRS S1-1: Human rights policy commitments, paragraph 20	X				material	179f.
ESRS S1-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			X		material	179f.
ESRS S1-1: Processes and measures for preventing trafficking in human beings, paragraph 22	X				material	179f.
ESRS S1-1: Workplace accident prevention policy or management system, paragraph 23	X				material	179f.

Disclosure Requirement and related datapoint	**SFDR**	**Pillar 3**	**Benchmark Regulation**	**EU Climate Law**	**Materiality for Sartorius**	**Page number**
ESRS S1-3: Grievance/complaints handling mechanisms, paragraph 32 (c)	X				material	181
ESRS S1-14: Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	X		X		material	196f.
ESRS S1-14: Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	X				material	196f.
ESRS S1-16: Unadjusted gender pay gap, paragraph 97 (a)	X		X		material	199f.
ESRS S1-16: Excessive CEO pay ratio, paragraph 97 (b)	X				material	199f.
ESRS S1-17: Incidents of discrimination, paragraph 103 (a)	X				material	200f.
ESRS S1-17: Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 104 (a)	X		X		material	200f.
ESRS 2 SBM-3 – S2: Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	X				material	124f.
ESRS S2-1: Human rights policy commitments, paragraph 17	X				material	202
ESRS S2-1: Policies related to value chain workers, paragraph 18	X				material	202
ESRS S2-1: Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 19	X		X		material	202
ESRS S2-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			X		material	202
ESRS S2-4: Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	X				material	203
ESRS S3-1: Human rights policy commitments, paragraph 16	X				immaterial	
ESRS S3-1: Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines, paragraph 17	X		X		immaterial	
ESRS S3-4: Human rights issues and incidents, paragraph 36	X				immaterial	
ESRS S4-1: Policies related to consumers and end-users, paragraph 16	X				immaterial	
ESRS S4-1: Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	X		X		immaterial	
ESRS S4-4: Human rights issues and incidents, paragraph 35	X				immaterial	
ESRS G1-1: United Nations Convention against Corruption, paragraph 10 (b)	X				immaterial	
ESRS G1-1: Protection of whistleblowers, paragraph 10 (d)	X				immaterial	
ESRS G1-4: Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	X		X		immaterial	
ESRS G1-4: Standards of anti-corruption and anti-bribery, paragraph 24 (b)	X				immaterial	

2. Environmental information

Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (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 2024.

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, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

For fiscal 2024, companies are required to disclose taxonomy-eligible and taxonomy-aligned 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. Taxonomy alignment must be disclosed for all environmental objectives for the first time for the fiscal year. Economic activities that meet the technical screening criteria and the minimum safeguards criteria are considered to be taxonomy-aligned.

Special notes on reporting

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, 2025.

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 in fiscal 2024, the reporting pursuant to Annex XII 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 taxonomy-compliant turnover, capital expenditures and operating expenditures:

- Determination of the economic activities generally eligible for taxonomy: 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 from page 73 onwards. 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 from page 95 onwards.

  - 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 from page 95 onwards.

    Human rights: With regard to the 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 statement on due diligence in ESRS 2 GOV-4. 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.

There are no significant legal proceedings pending or convictions in the reporting year for any of the four topics.

Avoiding Double Counting

Following the implementation of the Environmental Delegated Act in 2023 (Regulation (EU) 2023/2486) and the associated expansion of taxonomy-eligible economic activities by the legislator, taxonomy-eligible turnover was first reported in fiscal 2023. Taxonomy-alignment checks for these activities were first required in fiscal 2024. Since these activities relate 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 amounts 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). To avoid double counting, the figures were determined separately using different accounts and cost types.

Summarized overview of KPIs

In the following tables, Sartorius has summarized the share of its turnover, capital expenditures and operating expenditures attributable to taxonomy-eligible and taxonomy-aligned economic activities in fiscal 2024.

Turnover, capital expenditures and operating expenditures in accordance with EU Taxonomy Regulation in fiscal 2024

KPI/ environmental objective	Activity	Taxonomy-eligible and -aligned	Taxonomy-eligible but not -aligned	Not Taxonomy-eligible
Turnover		6%	29%	65%
Circular economy	Manufacture of electronic equipment	6%	19%	
Circular economy	Repair services		8%	
Circular economy	Spare parts sales		1%	
Circular economy	Provision of data-driven IT solutions		1%	
Capital expenditures		13%	60%	27%
Climate change mitigation	Acquisition and ownership of buildings	13%	42%	
Climate change mitigation	Vehicle leasing		2%	
Circular economy	Manufacture of electronic equipment		12%	
Circular economy	Repair services		1%	
Circular economy	Provision of data-driven IT solutions		3%	
Operating expenditures		1%	34%	65%
Climate change mitigation	Acquisition and ownership of buildings	1%	14%	
Climate change mitigation	Vehicle leasing		2%	
Circular economy	Manufacture of electronic equipment		11%	
Circular economy	Provision of data-driven IT solutions		7%	

Detailed information on the individual key performance indicators including the relevant economic activities can be found in the section “Notes on 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 on the key performance indicators under the EU Taxonomy Regulation

Turnover from taxonomy-eligible and taxonomy-aligned economic activities

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 241 of this Annual Report, which was determined on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements.

The Sartorius Group generates turnover from the following taxonomy-eligible economic activities in Annex II of the Environmental Delegated Act (Regulation (EU) 2023/2486):

- Activity 1.2: Manufacture of electrical and electronic equipment: Sartorius brings together all activities related to the development, production and sale of electronic laboratory instruments and bioprocess systems under this activity.

- Activity 5.1: Repair, refurbishment and remanufacturing: Sartorius classifies all activities related to repair and maintenance services for its bioprocess systems and laboratory instruments under this activity.

- Activity 5.2: Sale of spare parts: Sartorius considers this activity to include the sale of spare parts, such as hoses and electronic components, as part of repair and maintenance services.

- Activity 4.1: Provision of IT/OT data-driven solutions: Sartorius includes all activities related to the development, programming and sale of software for process and data analytics under this activity.

In fiscal 2024, the taxonomy-aligned turnover as determined for the first time accounted for 6% of consolidated turnover. This percentage is attributable to the turnover from the manufacture of some electrical and electronic equipment (economic activity 1.2) in both divisions for which compliance with the technical screening criteria could be substantiated. To assess substantial contribution to the transition to a circular economy, documentation on product requirements (specifications), technical drawings and service manuals, etc. were evaluated to substantiate technical screening criteria such as design for repair and guarantee, ease of disassembly and recyclability. In addition, documents such as those relating to the production sites were used to substantiate the DNSH criteria.

The review of compliance with the technical assessment criteria for taxonomy-eligible economic activities 5.1 and 5.2 led to the conclusion that the amounts cannot be reported as taxonomy-aligned due to a lack of information to demonstrate compliance with the DNSH criteria in the area of climate protection.

Regarding the taxonomy-eligible economic activity 4.1, a lack of structured information meant that some of the technical screening criteria for substantial contribution to the transition to a circular economy could not be met.

Capital expenditures on 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. Goodwill and intangible assets" from page 267 onwards, "16. Property, plant and equipment" from page 271 onwards, and "17. Leases" from page 272 onwards.

In relation to taxonomy-eligible economic activities that generate turnover, Sartorius calculated category a capital expenditures in the reporting year. There are currently no category b capital expenditures that are part of a plan to expand taxonomy-aligned economic activities or to transform taxonomy-eligible economic activities into taxonomy-aligned economic activities ("CapEx plan"). As in the previous year, the company also recognized category c capital expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from Annex I of the Environmental Delegated Act (Regulation (EU) 2021/2139):

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

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. This means that the company has met the key technical screening criteria of the EU Taxonomy, 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 in Annex I of the Environmental Delegated Act 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. The climate change adaptation criteria were assessed at site level as part of a climate risk assessment. Sartorius was able to successfully proof compliance with the SC and DNSH criteria for most of its buildings in Germany.

As such, taxonomy-aligned capital expenditures accounted for 13% of all capital expenditures in fiscal 2024 (previous year: 5%) and has therefore risen. Of the overall €72.0 million, €42.1 million was attributable to additions from property, plant and equipment and €29.9 million to additions from capitalized right-of-use assets.

The increase in the proportion of taxonomy-aligned capital expenditures is due to the fact that total capital expenditures as a reference figure are significantly lower than in the previous year (Polyplus acquisition), thereby increasing the relative taxonomy-aligned percentage.

Operating expenditures on 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 economic activities that generate turnover, Sartorius calculated category a operating expenditures in the reporting year. There are currently no category b operating expenditures. As in the previous year, the company also recognized category c operating expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from Annex I of the Environmental Delegated Act:

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

The operating expenditures associated with these buildings were allocated based on the capital expenditures determined as taxonomy-aligned. As such, it was also possible to substantiate the alignment of the operating expenditures. The numerator for the taxonomy-aligned operating expenditures includes only renovation and maintenance costs.

Taxonomy-aligned operating expenditures accounted for 1% of all operating expenditures in fiscal 2024 and were slightly lower than in the previous year (2%).

Annex to the KPIs in accordance with the EU Taxonomy Regulation

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

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

Financial year 2024	2024			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover (4)	CCM (5)	CCA (6)	WTR (7)	PPC (8)	CE (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	PPC (14)	CE (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		in millions of €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of electrical and electronic equipment	CE 1.2	200.0	6%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	N.R.		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		200.0	6%	0%	0%	0%	0%	6%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which Enabling		0	0%														0%	E	
Of which Transitional		0	0%														0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of electrical and electronic equipment	CE 1.2	647.0	19%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								29%		
Provision of IT/OT data-driven solutions	CE 4.1	45.4	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1%		
Repair, refurbishment and remanufacturing	CE 5.1	256.4	8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								7%		
Sale of spare parts	CE 5.2	46.6	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1%		
Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		995.4	29%	0%	0%	0%	0%	29%	0%								39%		
A. Turnover of Taxonomy eligible activities (A.1 + A.2)		1,195.4	35%	0%	0%	0%	0%	35%	0%								39%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy- non-eligible activities (B)		2,185.3	65%																
TOTAL (A + B)		3,381.7	100%																

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

Financial year 2024		2024		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	CapEx (3)	Proportion of CapEx (4)	CCM (5)	CCA (6)	WTR (7)	PPC (8)	CE (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	PPC (14)	CE (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		in millions of €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Acquisition and ownership of buildings	CCM 7.7	72.0	13%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	5%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		72.0	13%	13%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	5%		
Of which Enabling		0	0%														0%	E	
Of which Transitional		0	0%														0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	10.7	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%		
Acquisition and ownership of buildings	CCM 7.7	232.1	42%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								12%		
Manufacture of electrical and electronic equipment	CE 1.2	68.9	12%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								8%		
Provision of IT/OT data-driven solutions	CE 4.1	14.7	3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1%		
Repair, refurbishment and remanufacturing	CE 5.1	5.7	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		332.1	60%	44%	0%	0%	0%	16%	0%								22%		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		404.1	73%	57%	0%	0%	0%	16%	0%								27%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)		147.8	27%																
TOTAL (A + B)		552.0	100%																

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

Financial year 2024	2024			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx (4)	CCM (5)	CCA (6)	WTR (7)	PPC (8)	CE (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	PPC (14)	CE (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		in millions of €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Acquisition and ownership of buildings	CCM 7.7	1.6	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2%		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1.6	1%	1%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	2%		
Of which Enabling		0	0%														0%	E	
Of which Transitional		0	0%														0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3.1	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2%		
Acquisition and ownership of buildings	CCM 7.7	21.4	14%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								17%		
Manufacture of electrical and electronic equipment	CE 1.2	16.1	11%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								11%		
Provision of IT/OT data-driven solutions	CE 4.1	11.4	7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								11%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		52.1	34%	16%	0%	0%	0%	18%	0%								40%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		53.6	35%	17%	0%	0%	0%	18%	0%								42%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities (B)		99.6	65%																
TOTAL (A + B)		153.2	100%																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy non-eligible activity for the relevant environmental objective
EL – Taxonomy eligible activity for the relevant objective
CCM - Climate change mitigation
CCA – Climate change adaption
WTR – Sustainable use and protection of water and marine resources
PPC – Pollution prevention and control
CE – Transition to circular economy
BIO – Protection and restoration of biodiversity and ecosystems
N.R. – Not relevant

Templates in accordance with Annex XII of 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

Climate change

Strategy

Disclosure Requirement E1-1 – Transition plan for climate change mitigation

As early as 2021, Sartorius identified key levers for reducing greenhouse gas (GHG) emissions on the basis of a GHG emissions screening and initiated actions to reduce them. Building on this, the company is developing an ESRS-compliant climate change mitigation transition plan in fiscal 2025.

Impact, risk and opportunity management

Disclosure Requirement E1-2 – Policies related to climate change mitigation

Sartorius' ambition is to reduce the Group's total GHG emissions to net zero by 2045. The Corporate Sustainability department is responsible for coordinating the topic of climate change mitigation.

The company has not yet drawn up a comprehensive policy that includes general management principles and guidelines and the determination of specific responsibilities, as the initial focus – prioritized in line with resource constraints – was on launching specific climate change mitigation actions. Sartorius is currently working with internal and external experts to define a formal policy in this respect. The key content of the policy will include reducing GHG emissions and improving energy efficiency by putting various levers in place. Adapting the data basis so that the company can manage the resulting actions is fundamental to the policy. Sartorius aims to complete and publish the policy in fiscal 2025.

Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies

Sartorius has already undertaken many actions at various levels to reduce GHG emissions in order to achieve its company-wide climate targets and continued to do so in the reporting year. Examples of actions underpinning the individual levers are:

- Energy & infrastructure: Supply contracts are gradually being converted to the purchase of electricity from renewable sources. Where it makes sense, Sartorius is installing solar panels on its own buildings.

- Supply chain: Sartorius has entered into dialogue with selected suppliers to discuss and agree on ways to reduce emissions. In particular, this includes the use of renewable energy. The Group is continually extending this dialogue to other suppliers.

- Logistics: The company is examining opportunities for reducing emissions by changing over to less GHG-intensive means of transportation. Specifically, transportation was switched from air to sea in the fiscal year. In addition, some established supply routes were converted to electric trucks with selected partners.

- Eco design for packaging: Packaging is being optimized in terms of its size and weight as well as the choice of material. This includes selecting less GHG-intensive materials and switching to mono-materials.

- Eco design for products: The design of products with regard to their GHG impact is particularly challenging in the pharmaceutical sector. Nevertheless, Sartorius is facing up to the task and has already launched a number of projects in this regard – including in collaboration with customers and suppliers. In particular, the focus is on alternatives to GHG-intensive crude oil-based virgin plastic.

Sartorius is unable to report on the required MDR-A disclosures at this time as the Group has not yet formalized its action plan due to resource constraints. Consequently, the actions have not yet been fully quantified, scheduled, and assigned dedicated responsibilities and financial resources. The company is currently working on these steps. The results of these activities in terms of achieved and expected GHG reductions will be presented in future reports as soon as the action plan has been finalized and a consistent methodology for measuring GHG reductions has been implemented.

Aside from the taxonomy-aligned operating expenditures (OpEx) and capital expenditures (CapEx) presented in the section on "Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)", Sartorius has not reported any further OpEx and CapEx relating to climate change mitigation for the reporting year, as its climate change mitigation action plan has not yet been defined.

Metrics and targets

Disclosure Requirement E1-4 – Targets related to climate change mitigation

Scope 1 and 2

The Sartorius Executive Board has decided to reduce avoidable gross Scope 1 and market-based gross Scope 2 GHG emissions to zero by 2030. Gross Scope 1 GHG emissions resulting from the use of solvents and refrigerants are considered unavoidable emissions given the current state of technology. Accordingly, avoidable emissions include all energy consumption-related emissions. As vehicle fleet emissions were not available when the target was being set and so were not included in the base year, avoidable emissions are therefore defined as all stationary emissions. Likewise, biogenic CO_2 emissions were not taken into account. The aforementioned Scope 1 and 2 target is an absolute GHG reduction target measured in tons of CO_2eq. In addition, the Executive Board has decided that all external electricity procurement is to come from 100% renewable sources by 2030.

The above-mentioned Scope 1 and 2 targets are designed to reduce GHG emissions and consequently the company's climate-related impacts, thereby helping Sartorius achieve its ambition of reducing GHG emissions to net zero by 2045. The targets cover the stationary energy consumption-related business activities of Sartorius in its own operations worldwide and are based on the assumption that renewable energy will actually be available at Sartorius sites in 2030.

The targets are based on Sartorius' own ambitions along with the requirements of stakeholder groups and a comparison with the political and market environment.

The main lever for reducing the targeted gross Scope 1 and 2 GHG emissions is the use of renewable electricity and an energy-efficient building infrastructure. If Sartorius can electrify its whole building infrastructure, these targets would be fully achievable.

Reduction of CO_2 emission intensity

In addition to the Scope 1 and Scope 2 targets, Sartorius has set itself the goal of reducing total gross GHG emissions (Scope 1, 2 and 3) relative to consolidated turnover in 2021. Sartorius-specific "CO_2eq emission intensity" is to be reduced by an average of 10% by 2030 compared with the base year 2019. This target is integrated in the long-term remuneration components of the Executive Board, as presented in ESRS 2 GOV-3. It is calculated from the total gross GHG emissions (see disclosure E1-6) adjusted for the GHG emissions of purchased goods and services that were not used to generate turnover in the reporting year, relative to current consolidated turnover. A relative baseline of 308 g CO_2eq/EUR in 2019 calculated in this way gives a relative target of 97 g CO_2eq/EUR in 2030. The relative baseline equates to an absolute baseline of 563,232 t CO_2eq in 2019, and the relative target to an absolute target of 663,050 t CO_2eq in 2030. In absolute terms, this means an increase in total gross GHG emissions of 18% in 2030 compared to the base year 2019.

The conversion to absolute gross GHG emissions was based on the calculated CO_2 emission intensity for 2030 and the anticipated consolidated turnover for 2030, multiplying the 2030 CO_2 emission intensity in grams by the anticipated consolidated turnover for 2030, and converting it to tons. A growth rate of 12.5% for Group sales in the period from 2024 to 2030 was assumed. A Sartorius-specific adjustment of 10,307 t CO_2eq is included in the base year and of 1,506 t Co2eq in fiscal 2024, per the GHG Protocol requirements.

Sartorius has set its intensity target on the assumption of continued strong economic growth. It is based on a screening of the main GHG emission sources and the corresponding GHG reduction potentials from 2021. Scientific findings are not incorporated into the way the target is set.

Without the above adjustment, the baseline for the total gross Scope 1, 2 and 3 GHG emissions is 573,539 t CO_2e and the absolute target for 2030 is approximately 675,184 t CO_2eq, with gross Scope 3 GHG emissions accounting for 93% of total gross GHG emissions in the base year.

In Scope 3, the main lever is switching to renewable energy in the supply chain. If this lever is fully implemented, a linear increase proportional to turnover can be avoided for a large proportion of Scope 3 emissions.

Evaluation of Sartorius' climate targets

No publicly recognized framework, such as the Science Based Targets initiative (SBTi), was used to set the Sartorius climate targets. This means for example that some of the requirements for emission coverage and the emission pathway specified in those frameworks are not met.

Although the Scope 1 and 2 target achieves the required cross-sector reduction pathway of 46.2% according to SBTi (Sartorius: around 70%) on the basis of a rough estimate and assuming full electrification of the building infrastructure, it does not meet the required coverage of 95% (Sartorius: around 70%).

The average annual reduction of 10% in Sartorius-specific CO_2eq emission intensity achieves the necessary coverage of 95% (Sartorius: around 96%), but is not designed to achieve an absolute reduction in GHG emissions. Rather, the calculated absolute target figures indicate an increase in GHG emissions, meaning that the Group would not be in line with the cross-sector reduction path of 46.2% (Sartorius: +18%). In addition, basing an intensity target across all three scopes is only formally permissible if the actual scope-specific ambitions are identifiable. The Sartorius intensity target is not designed for this.

As such, Sartorius' climate targets are not science based and 1.5-degree-aligned.

Sartorius' climate targets will be revised in fiscal 2025 and submitted to the SBTi for external validation by October 2025.

Year-on year changes

No changes were made to the defined climate targets in the reporting year. However, the company has now specified the collection of GHG metrics.

The calculation of GHG emissions was changed in the reporting year:

- In Scope°1, the GHG emissions of the vehicle fleet were recorded for the first time.
- In Scope°2, the emission factors for the market-based calculation were converted to residual mix factors where these were available and if there was no contract-specific emission factor. For the remaining emissions, the company is still using a location-based emission factor.
- In Scope°3, the data basis for calculating category 3.12 "End-of-life treatment of sold products" was harmonized with the data basis used in E5-5 to classify resource outflows. For the first time, category 3.4 "Upstream transportation and distribution" was calculated almost entirely based on primary data, and category 3.2 Capital goods entirely on the basis of the asset classes in the statement of changes in fixed assets. Furthermore, the calculated GHG emissions in category 3.15 "Investments" are included in the GHG inventory for the first time.

In accordance with the Sartorius Restatement Policy, the base year was not adjusted due to the above-mentioned changes in the calculation of GHG emissions. The Restatement Policy provides for an adjustment if the cumulative effects from changes in the scope of consolidation and methodological adjustments exceed the company-specific limits (Scope 1-3 in total a maximum of 10% compared to the base year, individually Scope 1, 2 or 3 each a maximum of 15% compared to the base year).

Monitoring target achievement

The achievement of Sartorius' climate targets is monitored based on the absolute GHG emissions in Scopes 1 and 2 and the Sartorius-specific intensity across Scopes 1, 2 and 3.

Stationary energy consumption-related Scope 1 GHG gross emissions increased by 11% compared to the base year 2019. Market-related Scope 2 GHG gross emissions also increased by 11% compared to the base year 2019.

Total adjusted gross GHG emissions increased by 23% compared to the base year 2019. The respective increases are due in particular to acquisitions and an expansion in production.

The company-specific reduction in CO_2 emissions intensity compared to the base year amounted to 7.8% and was therefore below the agreed target value of 10%. This is partly due to the fact that total GHG emissions have not yet been sufficiently reduced, particularly in Scope 3.

Disclosure Requirement E1-5 – Energy consumption and mix

Energy consumption in the reporting year was around 239,377 MWh, of which 158,330 MWh came from fossil sources, 830 MWh from nuclear sources and 80,218 MWh from renewable sources.

Fossil energy therefore accounted for 66% of total energy consumption, nuclear energy 0.3% and renewable energy 34%.

The renewable energy consumption broke down into 178 MWh of fuel (biomass, biofuels, biogas, hydrogen, etc.), 78,144 MWh of purchased electricity, heat, steam and cooling, and 1,896 MWh of non-fuel-related self-generated energy.

The fossil energy consumption was made up of 0 MWh fuel consumption from coal and coal products, 29,425 MWh fuel consumption from crude oil and petroleum products, 61,832 MWh fuel from natural gas, 0 MWh fuel from other fossil sources and 67,903 MWh purchased or acquired electricity, heat, steam or cooling.

The Group generated 51,212 MWh of its own energy in the reporting year, of which 48,100 MWh (94%) from non-renewable sources and 3,113 MWh (7%) from renewable sources.

The Group's energy intensity, which represents the total energy consumption from high climate impact sectors per net revenue, amounted to 0.0000708 MWh/EUR.

High climate impact sectors are those listed in NACE Sections A to H and Section L (as defined in Commission Delegated Regulation (EU) 2022/1288). Sartorius' business can be almost entirely assigned to sector C "Manufacturing" (~ 99%). Only insignificant parts of the business are attributable to sectors J "Information and communication" and M "Professional, scientific and technical activities". As such, Sartorius' energy intensity calculation includes the Group's total energy consumption. The net turnover used to calculate energy intensity is the company's sales revenue as reported in the Statement of Profit and Loss in accordance with IFRS on p.241.

Energy consumption and mix	2024
1) Fuel consumption from coal and coal products (MWh)	0
2) Fuel consumption from crude oil and petroleum products (MWh)	29,425
3) Fuel consumption from natural gas (MWh)	61,832
4) Fuel consumption from other fossil sources (MWh)	0
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	67,903
6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	158,330
Share of fossil sources in total energy consumption (%)	66
7) Consumption from nuclear sources (MWh)	830
Share of consumption from nuclear sources in total energy consumption (%)	0.3
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh).	178
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	78,144
10) Consumption of self-generated non-fuel renewable energy (MWh)	1,896
11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	80,218
Share of renewable sources in total energy consumption (%)	34
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	239,377
Generation of non-renewable energy (MWh)	48,100
Generation of renewable energy (MWh)	3,113

Energy intensity per net revenue	2024
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/EUR)	0.0000708

Disclosures on preparation of metrics

Definitions:

Total energy consumption represents the cumulative consumption for the company's own operations, disaggregated by fossil, nuclear and renewable energy sources. All purchased fuel types that are burned for energy consumption purposes are counted as consumption, as is purchased electricity, heating and cooling and self-generated energy that does not come from fuels from primary energy sources. Non-fossil energy sources such as wind, solar (solar thermal and photovoltaic) and geothermal energy, environmental energy, tidal, wave and other ocean energy, hydropower, biomass, landfill gas, sewage gas and biogas qualify as renewable, provided they are clearly defined in the contractual agreements with the suppliers.

Methodology:

The energy disclosures are based on the reports submitted by the individual consolidated Group companies via the Corporate Sustainability Reporting Tool. The data reports are generally based on measurements. If the relevant meters are not installed locally or the information is not available in local invoices, the data are estimated using local and central methodologies (e.g. based on historical data or averages). The disclosures on purchased fossil and nuclear energy were prepared using average country data (MLC 2023), with which the reporting data of the consolidated subsidiaries was then multiplied. The disclosures on self-generated energy are based on estimates, multiplying the reported energy consumption figures by conservative efficiency factors.

For reasons of simplification, the calculation of energy intensity is based on the entire Sartorius business for both total energy consumption in the numerator and total sales in the denominator, as approximately 99% of the business can be assigned to the high climate impact sectors as defined in Regulation (EU) 2022/1288.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Value chain estimation: The disclosures on purchased fossil and nuclear energy include data from the upstream value chain. The shares of purchased fossil and nuclear energy were extrapolated using average country data as described above. The share of nuclear power calculated in this way is nevertheless likely to be estimated relatively accurately, while the purchased energy from fossil sources is probably overestimated using this calculation method due to the renewable energy included. The disclosures on self-generated energy were estimated centrally. Sartorius is continuously working on improving its data processes. No concrete actions for improving the accuracy of the energy data have yet been decided upon. However, the estimated component will automatically decrease in the future as a result of the planned switch to 100% renewable electricity purchases.

Sources of estimation and outcome uncertainty: As some of the energy consumption figures reported to head office by the consolidated Group companies are not based on measurements but on estimates as described above, there are slight outcome uncertainties regarding all the energy figures reported.

Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

Direct gross Scope 1 emissions amounted to 20,355 t CO_2eq in the reporting year. Stationary and mobile combustion of the company's own energy sources accounted for 20,172 t CO_2eq of this, and the use of refrigerants and solvents accounted for 182 t CO_2eq.

The Sartorius Group does not currently operate in the regulated sectors of the EU Emission Trading Scheme (ETS). As such, the percentage of Scope 1 GHG emissions that fell under a regulated emission trading scheme was 0%.

The location-based gross Scope 2 GHG emissions in the reporting year amounted to 51,872 t CO_2eq and the market-based gross Scope 2 GHG emissions, 28,691 t CO_2eq. Emissions from purchased electricity are a key factor. Further emissions are generated from purchased heating and cooling.

The purchased renewable electricity was sourced entirely through bundled contractual instruments, i.e. from explicit renewable energy electricity contracts. The share of renewable electricity in total electricity purchases covered by bundled contractual instruments was 58%, which equates to 76,281 MWh of purchased renewable electricity. The share of purchased renewable electricity from unbundled contractual instruments was 0% (0 MWh). Sartorius did not sell any renewable electricity to the external market (0%, 0 MWh).

The gross Scope 1 and 2 GHG emissions of the non-consolidated Group over which operational control exists amounted to 6 t CO_2eq based on a rough estimate.

Gross Scope 3 GHG emissions amounted to 645,033 t CO_2eq in the reporting year. The Group currently reports all applicable categories as it has not yet carried out a significance analysis. These include emissions from purchased goods and services (41% of total gross GHG emissions), capital goods (21%), use of sold products (21%), upstream transportation and distribution (8%), business travel (3%), employee commuting (2%), end-of-life treatment of sold products (1%), fuel and energy-related activities (not included in Scope 1 or Scope 2) (1%), downstream transportation and distribution (1%), waste generated in operations (1%), and investments (<1%). The categories Upstream leased assets, Processing of sold products, Downstream leased assets and Franchises did not apply to Sartorius and were therefore excluded from the reporting.

The Scope 3 emissions calculations included 8% primary data. This currently concerns only the Upstream transportation and distribution category, for which carriers' emission reports were used almost exclusively.

The total gross GHG emissions therefore amounted to 717,260 t CO_2eq in the location-based calculation methodology and 694,079 t CO_2eq in the market-based calculation methodology.

Along with the above-mentioned GHG emissions, 414 t of biogenic CO_2 emissions were calculated in Scope 1 in the reporting year. Also 1,198 t of biogenic CO_2 emissions were calculated in Scope 2. These are attributable to the generation of purchased electricity. The Scope 2 emissions were calculated using location-based emission factors. It was not possible for Sartorius to calculate Scope 3 biogenic emissions in the reporting year. The company is relying on the EFRAG guidance announced in this respect, which includes information on calculation methods, so as to calculate future disclosures in line with ESRS.

GHG intensity, i.e., total gross GHG emissions per net revenue, amounted to 0.000205 t CO2eq/EUR in the location-based calculation and 0.000212 t CO_2eq/EUR in the market-based calculation. The net turnover used to calculate greenhouse gas intensity is the company's sales revenue as reported in the Statement of Profit and Loss in accordance with IFRS on p. 241.

The company-specific CO_2 emission intensity was 205 g CO_2eq/EUR. This represents a reduction of 33% compared to the base year 2019. The average annual reduction in CO_2 mission intensity was therefore 7.8% compared to the base year 2019 and was therefore below the agreed target value of 10%.

GHG emissions	In retrospect				Milestones and target years			
	Base year 2019	2023	**2024**	% 2024 / 2023	2025	2030	2050	Annual % of target / base year
Scope 1 greenhouse gas emissions								
Gross Scope 1 GHG emissions (t CO_2eq)			20,355					
Stationary energy consumption-related gross Scope 1 GHG emissions (t CO_2eq)	12,359		13,762			0		-9
Mobile energy consumption-related gross Scope 1 GHG emissions (t CO_2eq)			6,411					
Solvent and refrigerant-related GHG emissions (t CO_2eq)			182					
Percentage of gross Scope 1 GHG emissions from regulated emission trading schemes (%)			0					
Scope 2 greenhouse gas emissions								
Location-based gross Scope 2 GHG emissions (t CO_2eq)			51,872					
Market-based gross Scope 2 GHG emissions (t CO_2eq)	25,777		28,691			0		-9
Significant Scope 3 greenhouse gas emissions								
Total gross indirect (Scope 3) GHG emissions (t CO_2eq)			645,033					
1) Purchased goods and services (t CO_2eq)			261,588					
2) Capital goods (t CO_2eq)			134,790					
3) Fuel and energy-related activities (not included in Scope 1 or Scope 2) (t CO_2eq)			10,620					
4) Upstream transportation and distribution (t CO_2eq)			51,120					
5) Waste generated in operations (t CO_2eq)			4,231					
6) Business travel (t CO_2eq)			15,881					
7) Employee commuting (t CO_2eq)			16,608					
8) Upstream leased assets (t CO_2eq)			N/A					
9) Downstream transportation and distribution (t CO_2eq)			4,345					
10) Processing of sold products (t CO_2eq)			N/A					
11) Use of sold products (t CO_2eq)			137,382					
12) End-of-life treatment of sold products (t CO_2eq)			7,436					
13) Downstream leased assets (t CO_2eq)			N/A					
14) Franchises (t CO_2eq)			N/A					
15) Investments (t CO_2eq)			1,033					
Total GHG emissions								
Total gross GHG emissions (location-based) (t CO_2eq)			717,260					
Total gross GHG emissions (market-based) (t CO_2eq)			694,079					
Adjusted total gross GHG emissions (market-based) – recalculated using Sartorius-specific CO_2 emission intensity (t CO_2eq)	563,232		692,572			663,050		

N/A = not applicable

GHG intensity per net revenue	2024
Total gross GHG emissions (location-based) per net revenue (t CO_2eq/EUR)	0.000212
Total gross GHG emissions (market-based) per net revenue (t CO_2eq/EUR)	0.000205

Biogenic CO_2 emissions (t CO_2)	2024
Biogenic Scope 1 CO_2 emissions	414
Biogenic Scope 2 CO_2 emissions	1,198
Biogenic Scope 3 CO_2 emissions	Undeterminable
Total biogenic CO_2 emissions	1,612

Disclosures on preparation of metrics

Definitions:

- Gross Scope 1 GHG emissions: These are direct GHG emissions from sources owned or controlled by Sartorius.
- Gross Scope 2 GHG emissions: These are indirect GHG emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by Sartorius.
- Gross Scope 3 GHG emissions: These are all indirect GHG emissions (not included in Scope 2) generated in the Sartorius value chain, including upstream and downstream emissions. Upstream emissions are indirect GHG emissions related to purchased or acquired goods and services. Downstream emissions are indirect GHG emissions related to goods and services sold.
- Biogenic CO_2 emissions: Biogenic CO_2 emissions are released during biomass combustion or digestion and are therefore part of the natural carbon cycle. They are reported separately from the GHG emissions, in line with ESRS.

Methodology:

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, i.e., it excludes any optional calculations. The data concepts used in fiscal 2024 are described in more detail below for each GHG category.

Category	Methodology
Scope 1	The fuel consumption and fugitive emissions for solvents and refrigerants reported by the consolidated companies via the Corporate Sustainability Reporting Tool were multiplied by a specific emission factor.
Scope 2	The consumption of electricity, heating, and cooling reported by the consolidated companies via the Corporate Sustainability Reporting Tool were multiplied by a specific emission factor.
Scope 3	
1 Purchased goods and services	The weight or grouped operating expenditures for purchased goods and services from the business warehouse (BW) were multiplied by a specific emission factor. In the Purchased goods and services GHG category, the "CO_2eq emission intensity" accounts 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 GHG emissions are adjusted for emissions from goods stored in the warehouse.
2 Capital goods	The gross fixed asset additions from the financial consolidation system were multiplied by a specific emission factor.
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	The fuel and energy consumption used to calculate Scope 1 and 2 GHG emissions reported by the consolidated companies via the Corporate Sustainability Reporting Tool was each multiplied by specific emission factors.
4 Upstream transportation and distribution	The GHG emissions for services provided were requested direct from the carriers and added together. A small proportion that could not be covered by emission reports was either extrapolated, or to a minor extent determined based on expenditure.
5 Waste generated in operations	The waste reported by the consolidated companies via the Corporate Sustainability Reporting Tool was multiplied in each case by material- and disposal-specific emission factors.
6 Business travel	The train, airplane and rental car routes recorded in the central travel booking system along with 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 extrapolated based on reported data in each case and also multiplied by a specific emission factor.
7 Employee commuting	The average employee commuting distance per day was determined based on an internal employee survey from 2021. The distance was then extrapolated using the number of employees in the HR system. Next, it was adjusted using the data for on-site attendance days and estimated work weeks requested from the consolidated companies. Finally, the result was multiplied by transportation-specific emission factors.
8 Upstream leased assets	The category Upstream leased assets is not applicable for Sartorius and is therefore excluded.
9 Downstream transportation and distribution	GHG emissions accounted for in the Downstream transportation category were multiplied by an estimated factor for the ratio of paid to unpaid transportation activities to customers. The factor was based on an estimate prepared by an external industry expert. The expert estimate is based on the ratio of paid to unpaid transportation activities to customers from an external Sartorius warehouse that was selected based on data availability.
10 Processing of sold products	The category Processing of sold products is not applicable for Sartorius. Sartorius mainly sells finished products. A small part of the portfolio can be regarded as semi-finished products, but the additional processing that they undergo is highly heterogeneous. As such, the GHG profile of the additional processing cannot be clearly mapped or plausibly calculated. Sartorius refers here to the guidance in Section 6.4 of the GHG Protocol.
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.
12 End-of-life treatment of sold products	The resource outflow weight calculated for the metrics in E5-5 was used and a percentage breakdown of disposal was calculated based on historical values, which in turn was multiplied in each case by disposal-specific emission factors.
13 Downstream leased assets	The category Downstream leased assets is not applicable for Sartorius and is therefore excluded.
14 Franchises	The category Franchises is not applicable for Sartorius and is therefore excluded.
15 Investments	The Scope 1 and 2 emissions were extrapolated based on the head counts of the affiliates concerned, using Sartorius data.

CO_2 emission intensity is calculated from the total gross GHG emissions in E1-6, adjusted for the GHG emissions for purchased goods and services that were not used to generate turnover in the reporting year, relative to current consolidated turnover.

The GHG accounting was carried out in the company's Corporate Sustainability Tool, which is also used by the company to collect and consolidate its environmental and occupational safety-related figures. Sartorius has been using this software from a market leader for many years. Among other things, it provides the necessary emission factors for a corporate carbon footprint. The emission factors used provide the necessary country-specific granularity for the market- and location-based calculation methods and for the emissions from nights spent in hotels, for example. Another reason for using listed factors is that Sartorius relies on spend-based factors in some categories. The listed emission factor databases have provided some specific spend-based factors that, for example, covered our expenditure profile well.

The table below provides a summary of the emission factors used. The emissions factors took account of all CO_2 equivalents except for the AIB factors, which only include pure CO_2 emissions.

Emission factor database/provider	Version	Applied to GHG Scope	Includes all relevant GHGs in accordance with IPCC
VfU	(03/2023) 2018 V1.4	1	Yes
MLC	V16.1 (05/2024)	1.2, 3	Yes
DEFRA	V13 (09/2024)	1.3	Yes
AIB	Residual Mixes V13 2023 (11/2024)	2	No
Ecoinvent	3.9, 2022	3	Yes
EPA	V6 (10/2024)	3	Yes
EPA Spend Factors	2020	3	Yes
GHG Protocol	V20 (07/2024) - eGRID 2022	3	Yes
IEA	V6 - IEA 2023 (01/2024)	3	Yes
Ecometrica	2022	3	Yes
Self-calculated average factors	-	3	-

Sartorius has not taken inflation into account when calculating expenditure- and turnover-based gross GHG emissions. This affects the categories Purchased goods and services, Capital goods, Upstream transportation and distribution, Downstream transportation, 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 and the Sartorius-specific CO_2 emission intensity.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: As described earlier, some Scope 3 GHG categories were calculated using estimates.

- 1 Purchased goods and services: Greenhouse gas emissions were calculated mainly on the basis of expenditures, with only a small portion based on the actual weight of purchased goods and services.

- 2 Capital goods: Here, emissions were calculated entirely on the basis of expenditures, i.e., without data from life cycle assessments of the capital goods.
- 9 Downstream transportation: Here, the emissions were estimated entirely on the basis of an expert opinion.
- 11 Use of sold products: The emissions were not measured by the actual energy consumption of the products, but calculated based on the estimated consumption of typical products.
- 12 End-of-life treatment of sold products: The emissions were based entirely on assumptions about global waste disposal, as no information was available on how customers actually disposed of the products

Given the many estimates and assumptions involved, Sartorius currently treats the GHG emissions calculated on the basis of the methodologies described above as merely an indication. The GHG accounting will gradually be specified in more detail in the coming years so as to enable better management of emissions. In particular, this will involve switching from the spend-based calculation method to a more specific driver-based calculation method.

Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

In the reporting period, Sartorius did not develop any projects for the removal or storage of greenhouse gases, nor did it contribute to any such projects in the upstream or downstream value chain.

Please also note that the company did not purchase or plan to purchase any carbon credits during this period. As such, no emission reductions or removals were financed or intended to be financed by climate change mitigation projects outside the value chain.

Disclosure Requirement E1-8 – Internal carbon pricing

No internal carbon pricing schemes were used or implemented in the reporting period. As such, there are no internal shadow prices, carbon fees or carbon funds that influenced decision-making or provided incentives for implementing climate-related policies and targets.

Disclosure requirement E1-9 – Anticipated financial effects from material physical and transition risks

This disclosure is not currently relevant for Sartorius because no material physical risks or transition risks were identified in the reporting year.

Pollution

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

Compliance with local environmental protection laws and requirements is a core component of the Sartorius Group-wide Code of Conduct. Sartorius also endeavors to go above and beyond legal requirements in countries where the company operates and to minimize the environmental impacts of its business activities. Responsibility for this lies with the Sartorius sites, which have put in place corresponding management systems for this purpose. These systems not only guarantee legal compliance but also promote continuous improvement in environmental performance.

They also use procedural instructions to govern the handling of hazardous substances at Sartorius sites as well as emergency planning for unexpected events such as sudden pollution, an accident or a natural disaster. Some of these systems are externally certified to the recognized ISO 14001 standard.

To ensure that suppliers also take responsibility, Sartorius' Code of Conduct for Business Partners requires that its business partners have an appropriate environmental protection management system in place and take appropriate environmental protection measures.

The current policy at Sartorius is not yet coordinated and monitored Group-wide.

The company is currently working with internal and external experts to develop and formalize a policy in this respect that will include definitions of general management principles and guidelines and the determination of specific responsibilities. Sartorius aims to complete and publish the policy in fiscal 2025.

Disclosure Requirement E2-2 – Actions and resources related to pollution

The Sartorius Group's environmentally sensitive sites pursue environmental protection independently and provide the necessary human and financial resources. Preventing pollution caused by the use of hazardous substances is a particular priority.

High volumes of hazardous substances are required in membrane production. So, for example, distillation plants are operated at the relevant sites in Göttingen, Germany, and Yauco, Puerto Rico so as to almost fully recycle the solvents in the production water and enable them to be reused. Non-recyclable solvent residues are disposed of professionally by contracted service providers. In accordance with official approvals, production wastewater is discharged into the sewage system or undergoes further treatment by external service providers.

In addition, Sartorius provides transparency both locally and centrally about the hazardous substances it purchases and their use in the final products. In line with the EU Regulation on the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) or other equivalent regulations on international markets, hazardous substances are managed and customers are informed about hazardous substances in products.

Suppliers' compliance with environmental protection requirements is monitored by self-assessments and audits under Sartorius' human rights due diligence system. The company refers to its explanations in S2-1.

The actions specified are ongoing, without a fixed time horizon. The company is currently working on formalizing its actions by scoping strategic targets, i.e. quantified actions with defined time-horizons and responsibilities and the requisite financial resources along with specific effectiveness monitoring. As such, the company cannot provide disclosures on financial resources at present. Likewise, achieved and expected progress on pollution as a result of these actions can also be presented in future reports as soon as a consistent methodology for measuring progress is in place.

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

The company has not yet set any Group-wide targets for pollution. This is because existing management is decentralized. In formalizing the pollution prevention policy, the company is working on setting up measurable, time-bound and outcome-oriented targets, including metrics to measure effectiveness for the entire Group. The company has decided not to define Group-wide targets at present as it is concentrating on the core development and implementation of policies and actions that address the main impacts, risks and opportunities relating to environmental pollution, such as the use of hazardous substances.

Disclosure Requirement E2-5 – Substances of concern and substances of very high concern

In the reporting year, the total amount of substances of concern under ESRS that were generated, used or procured during production (inflow amount) was 879 t. Most of this was reprotoxic or carcinogenic. The total amount of substances of concern under ESRS that left the company's facilities in the form of emissions, products or as part of products or services (outflow amount) was 288 t. Most of this was carcinogenic (199 t). The difference between the inflow and outflow is mainly due to the fact that Sartorius sends a certain solvent to a recycling company for treatment after several usage cycles, then repurchases it.

Total amounts of substances of concern	2024
Inflow: Total amount of substances of concern that were generated, used or procured during production (t) by main hazard class:	879
Reprotoxic	672
Carcinogenic	199
Persistent, Mobile and Toxic properties	4
Specific target organ toxicity (single exposure)	4
Respiratory sensitization	1
Outflow: Total amount of substances of concern under ESRS that left the company's facilities in the form of emissions, products or as part of products or services (t) by main hazard class:	288
Reprotoxic	80
Carcinogenic	199
Persistent, Mobile and Toxic properties	4
Specific target organ toxicity (single exposure)	4
Respiratory sensitization	1

The total amount of substances of very high concern under ESRS that were generated, used or procured during production (inflow amount) was 17 t. The total amount of substances of very high concern under ESRS that left the company's facilities in the form of emissions, products or as part of products or services (outflow amount) was also 17 t.

Total amounts of substances of very high concern	2024
Inflow: Total amount of substances of very high concern that were generated, used or procured during production (t)	17
by main hazard class:	
Reprotoxic	7
Carcinogenic	5
Persistent, Mobile and Toxic properties	4
Respiratory sensitization	1
Outflow: Total amount of substances of very high concern under ESRS that left the company's facilities in the form of emissions, products or as part of products or services (t)	17
by main hazard class:	
Reprotoxic	7
Carcinogenic	5
Persistent, Mobile and Toxic properties	4
Respiratory sensitization	1

Disclosures on preparation of metrics

Definitions:

- Substances of concern: Substances on the European Chemicals Agency (ECHA) candidate list that are classified as substances of very high concern for authorization or a substance that is classified as a substance under the CLP regulation (Regulation on Classification, Labelling and Packaging of Substances and Mixtures) in one of the hazard classes specified in the ESRS.
- Substances of very high concern: Substances on the ECHA candidate list that are classified as substances of very high concern for authorization.
- Substances generated, used or procured in the production process: This is the cumulative total weight of substances contained in all externally purchased physical materials and products.
- Substances leaving the company's facilities in the form of emissions, products or as part of products or services: This is the cumulative total weight of substances contained in or emitted from all externally sold products.
- Hazard classes: These are defined based on the ECHA and the CLP.

Methodology:

Substances of concern that are generated, used or procured during production were identified using the purchasing system and the CLP list as the company has no standardized database. The amounts of substances of very high concern were added to this, as they likewise fall into the category of substances of concern. These substances of very high concern were determined with the help of the hazardous substances management system and an external consultant. The material weights were calculated using the material master data and purchasing data. Where no net weight was available, figures were calculated by multiplying the expenditure by a self-determined weighting factor. The substances were assigned to hazard classes from the specified databases. The total amount of substances of concern leaving the company as emissions or products is assumed to be the same as the amounts purchased. The amounts of substances of concern that were returned to a recycling company for reprocessing and subsequently repurchased were deducted, as they did not leave the company as emissions or products.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Value chain estimation: This metric includes estimated data from the upstream value chain. In specific cases, some net amounts were estimated as described above, with self-calculated weighting factors. Sartorius is continuously working on improving its data processes.

Sources of estimation and outcome uncertainty: As explained earlier, the calculated total weight of the inflow is partly based on an estimate of the net weight of the purchased components, products and materials. Equating the resource outflow with the resource inflow causes another uncertainty. As the Group currently has no standardized database for substances of concern, the disclosures are estimated using the purchasing system.

Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks

In line with ESRS, Sartorius will start reporting on the anticipated financial effects of these risks starting in 2027, as the legislator is introducing the reporting obligations gradually.

Resource use and circular economy

Impact, risk and opportunity management

Disclosure Requirement E5-1 – Policies related to resource use and circular economy

Developing an approach to the sustainable use of resources is a complex challenge for Sartorius as a supplier to the biopharmaceutical industry. It requires the Group to harmonize various matters including sustainability but also quality, safety and efficiency requirements. For several reasons and based on various advantages, plastic-based single-use products from primary fossil feedstock, such as bags and filters, were introduced in the biopharmaceutical industry in the early 1990s. First, they help to reduce the risk of contamination that exists in stainless steel systems due to sometimes inefficient cleaning. They are also more flexible and so can be deployed more quickly in production facilities. As such, single-use technologies can speed up time-to-market for new treatments.

But by law, single-use products normally have to be incinerated as contaminated waste at the end of their life. This means that recycling them is not possible as things stand in terms of current industry practice and infrastructure. These technologies are highly relevant to Sartorius' business volume, accounting for around 60–70% of turnover.

Sartorius firmly believes that it can improve resource use and circular economy factors relating to these products along the value chain. The Executive Board therefore reaffirmed its ambitions for this at the beginning of 2024, and discussed targets for managing it. In particular, this entails eco design, decoupling materials use from fossil feedstock, increasing the recyclability of products and avoiding operational landfill waste.

The company has not yet drawn up a policy that includes general management principles and guidelines and the determination of specific responsibilities. Due to resource constraints, the Corporate Sustainability department is tackling topics one by one, with an initial focus on climate issues in line with the high level of internal and external interest. Sartorius is currently working on defining a formal policy. However, due to the complexity of the challenges involved, the only way to develop a specific approach to implementation is in consultation with relevant stakeholders. The Group therefore liaises ongoing with industry associations, but also bilaterally with customers, suppliers and the scientific community to discuss potential solutions.

Disclosure Requirement E5-2 – Actions and resources related to resource use and circular economy

Sartorius is already taking numerous actions at various levels to implement its approach to resource use and circular economy.

Sartorius continued its product life cycle assessment activities in the reporting year and leveraged the findings for product design optimization potential.

The company also took action to reduce its raw materials consumption and the amount of waste in the value chain and own operations:

- Certain products in the Lab Products & Services Division were analyzed, primarily for the circularity principles of service life, reuse, repairability and recyclability.
- The Bioprocess Solutions Division investigated how bio-based and recycled raw materials can be used in Sartorius products in the reporting year. The ISCC+ certified mass balance

approach allows these sustainable raw materials to be used in production and their sustainable properties to be transferred to the end products by means of a certificate. The sustainable raw materials need not necessarily be physically present in every product. Instead, the proportion of sustainable materials is calculated across the entire production chain and allocated to the end products. This ensures transparency and traceability in the supply chain. One advantage of this method is that the product properties remain unchanged, making it suitable for use in strictly regulated fields such as the pharmaceutical industry. In order to be able to use the mass balance approach, Sartorius began to have certain sites certified to the ISCC+ standard in the reporting year.

Operational waste management is an ongoing action at some relevant production sites. This includes the avoidance, reuse, recycling and other recovery of operational waste before external disposal by contracted waste management companies.

The aforementioned actions are not currently subject to a specific time horizon. Their expected outcomes include lower GHG emissions and lower pollution to the benefit of the world's climate and ecosystem.

The company is currently working on formalizing its actions by scoping strategic targets, i.e. quantified actions with defined time-horizons and responsibilities and the requisite financial resources, and monitoring their effectiveness. As such, the company cannot provide disclosures on financial resources at present. Achieved and expected progress on resource use and circular economy as a result of these actions will be presented in future reports as soon as a consistent methodology for measuring progress is in place.

Metrics and targets

Disclosure Requirement E5-3 - Targets related to resource use and circular economy

The company is carefully analyzing the metrics first prepared and presented in ESRS E5-4 and ESRS E5-5 in fiscal 2024, to identify trends and develop and implement appropriate targets and actions. Due to resource constraints, the company has not yet implemented any targets for monitoring the effectiveness of resource use and circular economy policies and actions. In formalizing the policy, the company is working on setting up measurable, time-bound and outcome-oriented targets, including metrics to measure effectiveness for the entire Group.

Disclosure Requirement E5-4 - Resource inflows

Sartorius sources a wide range of raw materials and supplies to manufacture its products and product packaging – in particular, plastic, metal and electronic components and chemicals, and cardboard for product packaging. The plastics used are mostly primary materials from fossil sources.

The company does not directly procure any critical materials. However, some purchased electronic components, for example chips, semiconductors and batteries, can contain i.a. critical materials like lithium, tungsten and silicon metal. In addition, rare earth metals are processed in the electronic components.

The total weight of the technical and biological materials used to manufacture products and provide services during the reporting period was 20,625 t. This figure includes both the materials that were used directly in the production processes and those that were needed for packaging and additional services.

The proportion of biological materials from certified sustainable sourcing cannot be determined for the 2024 reporting year. Although the company has integrated the technical requirements for this in the material master data system, it relies on information from suppliers. The company is therefore making use of a transitional provision which applies for the first three years of reporting under ESRS and allows undertakings to omit disclosing value chain information.

The weight of the reused or recycled secondary materials used for product manufacture and services was 5,129 t, accounting for 25% of the total materials used.

Resource inflows	2024
Total weight of components, products and materials including packaging (t)	20,625
Proportion of biological materials from certified sustainable sourcing (%)	Undeterminable
Proportion of recycled components, products and materials (%)	25
Weight of recycled components, products and materials (t)	5,129

Disclosures on preparation of metrics

Definitions:

The main resource inflow includes the total weight of all physical products and materials used to manufacture the company’s products and services during the reporting period. To measure this, the company equates the total weight used with the total weight purchased. The metric includes all purchased raw materials, associated process materials and semi-finished products or parts, as well as packaging material.

Biological material from certified, sustainable sourcing comes from sources that meet certain environmental, social and governance sustainability criteria and are externally certified by an accredited organization.

Recycled material is material made from recycled or reused resources.

Methodology:

The resource inflow disclosures were based on the material master data and the net weight specified therein or the corresponding material attributes (material group, proportion of recycled material) multiplied by the corresponding purchase quantities in the finance system. Where no net weight is available, the weight is calculated using a self-determined weighting factor. For parts of the company that are not covered by the system, the purchased material is extrapolated.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Value chain estimation: This metric includes estimated data from the upstream value chain. In specific cases, some net weights were estimated as described above, with self-calculated weighting factors based on the ratio of purchase amount to net weight per material group from the available weight data. Sartorius is continuously working on improving its data processes.

Sources of estimation and outcome uncertainty: As described above, the calculated total weight of the resource inflow is partly based on an estimate of the net weight of the purchased components, products and materials.

Disclosure Requirement E5-5 - Resource outflows

Sartorius' resource outflows are classified as products and waste. Key product categories include consumables and instruments (e.g., electronic products).

The company does not currently manufacture any products that are explicitly designed according to circular principles. A large part of the product portfolio, the consumables, is in fact explicitly intended for single use due to legal requirements concerning quality and subsequent disposal by the customer.

However, electronic products already address sustainability matters in that they are repairable and durable. In line with the European WEEE Directive 2012/19/EU, old appliances in the EU must also be taken back by Sartorius or by authorized partners and sent for recycling.

In continuing to formalize its policy and actions on resource use and circular economy, Sartorius will examine additional possibilities for developing products according to circular principles.

The expected durability of the products placed on the market by Sartorius relative to the industry average varies by product group. In the instruments product category, the expected durability of the products that Sartorius places on the market is 9 years on average. Larger biopharmaceutical devices last up to 15 years. Sartorius is not aware of the industry average and hence cannot make a statement on durability relative to the industry average. Services are used to increase the durability of sold products. However, as Sartorius offers a large number of repair and maintenance services, the company cannot make a blanket statement on increasing the durability of Group's products.

As regards repairability, Sartorius attaches particular importance to ensuring that its instruments are easy to repair. This includes the long-term provision of spare parts to extend the service life of the products and so minimize their environmental footprint.

The products sold by Sartorius had an estimated recyclable content of 16%. This percentage relates to the instruments product category, where adhesive joints are largely avoided so that the individual parts can be easily separated and thus recycled. This supports the goal of a circular economy and reduces the environmental impacts of the products. In addition, 18% of the packaging is made from recyclable materials, which helps to reduce waste and conserve resources.

Operational waste amounted to 8,550 t in the reporting year. Of this, 4,625 t were diverted from disposal and 3,924 t were sent for disposal, respectively accounting for 54% and 46% of total waste.

The waste diverted from disposal breaks down as follows: Hazardous waste totaled 1,951 t. Of this, 0 t was sent for preparation for reuse, 556 t for recycling and 0 t for other recovery processes. Non-hazardous waste totaled 4,069 t. Of this, 29 t was sent for preparation for reuse, 4,040 t for recycling and 0 t for other recovery processes.

The waste destined for disposal breaks down as follows: Hazardous waste totaled 1,395 t. Of this, 1,254 t was sent for incineration, 0 t to landfill and 140 t for other methods of disposal. Non-hazardous waste totaled 2,530 t. Of this, 750 t was sent for incineration, 977 t to landfill and 802 t for other methods of disposal.

The total amount of non-recycled waste amounted to 3,925 t and accounted for 46% of total waste.

The main types of waste in relevant sector-specific waste streams included hazardous waste (23%) and residual waste (22%). Other categories were waste paper (16%), plastic waste (15%), wood waste (10%) and other waste (15%).

None of Sartorius' waste was radioactive (0%).

Durability by product group	Sartorius	Industry average
Consumables	Not relevant	Not relevant.
Instruments	9 years	Not known

Rates of recyclable content in sold products and packaging	2024
Rate of recyclable content in products (%)	16
Rate of recyclable content in packaging (%)	18

Waste by treatment method	2024
Total waste generated in t	8,550
Waste diverted from disposal in t	4,625
Hazardous waste in t	556
Preparation for reuse	0
Recycling	556
Other recovery processes	0
Non-hazardous waste in t	4,069
Preparation for reuse	29
Recycling	4,040
Other recovery processes	0
Waste for disposal in t	3,925
Hazardous waste in t	1,395
Incineration	1,255
Landfill	0
Other disposal operations	140
Non-hazardous waste in t	2,530
Incineration	750
Landfill	977
Other disposal operations	803
Non-recycled waste in t	3,925
Non-recycled waste in %	46

Waste by type	
Total waste generated in t	8,550
Hazardous waste	1,951
Radioactive waste in t	0
Other hazardous waste in t	1,951
Non-hazardous waste	6,599
Residual waste in t	1,854
Plastic waste in t	1,248
Waste paper in t	1,399
Wood waste in t	839
Other unspecified waste in t	1,260

Disclosures on preparation of metrics

Definitions:

- Product durability: The expected durability of products is the expected ability of a product to remain functional and relevant when used as intended.

- Recyclable percentage: The recyclable percentage in products and packaging refers to product content that can be sent for technical recycling.

- Waste: Waste is defined as the weight of accumulated waste since the beginning of the year, broken down into waste diverted from disposal and waste destined for disposal as well as hazardous and non-hazardous waste, specified according to the treatment method used in each case. Hazardous waste is also classified on the basis of national regulations.

Methodology:

The calculation of the recyclable percentage in product packaging is based on the data for purchased packaging, with the assumption that the purchased amounts equal the sold amounts and are not stored in warehouses. The calculation multiplies the net weight of the packaging by the purchased amount. Where no net weight is available, the weight is calculated using a self-determined weighting factor. For parts of the company that are not covered by the system, the purchased material is extrapolated. The recyclable percentage in products equates to the percentage from the instruments product group. Durability is determined by interviewing experts on typical instruments in each business area and calculating an average.

Waste disclosures are prepared based on the reports submitted by the individual consolidated Group companies via the Corporate Sustainability Reporting Tool. The data reports are generally based on invoices. If the corresponding invoices are not available locally, the data are estimated using site-specific methodologies (e.g., historical data or averages).

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Disclosures on value chain estimation: The metrics for the recyclable percentage in products and packaging include estimated data from the upstream value chain. In the specific case, some net weights were calculated as described above, with self-calculated weighting factors. Sartorius is continuously working on improving its data processes.

Disclosures on sources of estimation and outcome uncertainty: As described above, part of the calculated total weight of the total resource outflow is based on an estimate of the net weight of the components, products and materials sold for the calculation of the recyclable portion of the products. The estimated proportion of products relates to the instruments product group, in which adhesive joints are largely dispensed with so that the individual parts are easily separable and therefore recyclable.

The expected durability of products and the recyclable content in products are based on internal expert estimates. The recyclable portion of product packaging is also calculated on the assumption that the product packaging purchased corresponds to the product packaging sold, as no large stocks of packaging material are stored. The recyclable share is therefore based on the resource inflow, which includes an estimated weight share as described above under resource inflow.

In addition, some of the waste reported by the consolidated Group companies to the head office is estimated in cases where the corresponding invoices are not available.

Disclosure Requirement E5-6 – Anticipated financial effects from resource use and circular economy-related risks and opportunities

This disclosure is not currently relevant for Sartorius because no material physical risks relating to resource use and circular economy were identified in the reporting year.

3. Social information

Own workforce

To ensure consistent reporting, the terms workforce, employees and non-employees are defined as follows and unless explicitly stated otherwise, are used consistently throughout the Statement. The company's own workforce comprises employees and non-employees. Taking into account the national law of the parent company, the active core workforce of the consolidated Group companies is counted as employees in accordance with the definition in the German HGB. Accordingly, the following groups are excluded from the count: employees in training, employees on leave, employees on long-term absence, temporary workers and members of the Executive Board. Non-employees are contingent workers who work for but are not employed by Sartorius and are therefore excluded from payroll. At Sartorius, these are generally leasing workers.

Impact, risk and opportunity management

Disclosure Requirement S1-1 – Policies related to own workforce

In the reporting year, Sartorius identified actual, positive impacts on its own workforce that help to boost satisfaction, loyalty and retention and so increase the recruitment and retention of skilled employees. These positive impacts concern working conditions and equal treatment and opportunities for all. This includes secure employment, working time, adequate wages, social dialogue, freedom of association, the existence of works councils and the information, consultation and participation rights of workers, collective bargaining, work-life balance, gender equality and equal pay for work of equal value, training and skills development, employment and inclusion of persons with disabilities, and diversity. At the same time, potential negative impacts with regard to health and safety as well as violence and harassment in the workplace were identified.

For this reason, Sartorius is pursuing policies and standards to make working conditions and equal treatment and opportunities in the Group attractive, and to prevent adverse impacts on the workforce.

Core components of the policy include the Sartorius Code of Conduct as well as the corresponding position statements on labor and social standards and on occupational health and safety, which define a common understanding of good, fair, healthy and safe working conditions within the Group.

Another component is the policy statement on respect for human rights, in which the company states that it respects and promotes internationally recognized human and labor rights. This includes the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the ILO Declaration on Fundamental Principles and Rights at Work. All employees, the public, rights holders and suppliers as well as all other stakeholders of the company can access the policy statement in English on the Sartorius website. Sartorius employees can also access it via the intranet.

The Corporate Sustainability department is responsible for the position statements as well as the policy statement on respect for human rights.

Operational management is responsible for implementation in each case. Policies are implemented via operational process descriptions and the relevant management systems. Responsibility for implementation monitoring has not yet been officially delegated to a department.

Human rights compliance monitoring is managed in particular via a specific risk management system in accordance with the requirements of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG). The organizational structure is based on the three lines model and applies to all controlled entities of the Sartorius Group. The first line comprises the functions responsible for day-to-day business. Its task is to identify, analyze and manage operational risks relating to violations of human rights, labor standards, occupational health and safety and environmental protection. The management of human and environmental impacts, risks and opportunities is embedded in all relevant business processes and functions, to ensure an appropriate and effective response to the dynamic, ongoing assessment of human rights and environmental impacts. Relevant functions in this context include Corporate Sourcing, Environment, Health, Safety & Security and Human Resources. The first line is tasked with executing operational risk management procedures with clear responsibilities and processes. The analyses of abstract (i.e., country and industry) and actual risks are pooled – partly using artificial intelligence – by Corporate Sourcing for the supply chain and by Corporate Sustainability for each division. Sartorius also leverages synergies with existing management systems and certifications when undertaking the analyses.

The first line is supported by second-line functions. As a second-line function, the Human Rights Officer works jointly with Corporate Compliance to monitor overall compliance with defined processes. The Human Rights Officer evaluates the appropriateness and effectiveness of the first line's risk management systems. The evaluation results are reported to the Executive Board and the Supervisory Board on an annual and ad hoc basis as required, along with recommendations for remedial action.

The Human Rights Officer's reporting duties are set out in detail in a corresponding delegation letter, which requires the Human Rights Officer to regularly – at least once a year – inform the entire Executive Board of Sartorius AG about her activities in this role. In addition, she must immediately inform the CEO of urgent or particularly significant cases, such as (impending) violations of protected legal interests that require remedial action, or changes in situational risk that necessitate adjustments to risk management.

Internal Audit is the third line of defense and regularly conducts risk-based audits of human rights and environmental risk management.

Workforce-related policies are in line with the internationally recognized procedural standards of the UN Guiding Principles on Business and Human Rights. Compliance with the principles, rights and standards set out in the Sartorius policy statement is monitored under the compliance management system and verified by regular internal and external audits.

The workforce itself is also closely involved in monitoring compliance with the policy and standards set out in the statement, and can report violations to the relevant manager, workers' representatives, the Compliance Officer or via the compliance or whistleblowing hotline, as well as anonymously via the whistleblower portal. If substantiated human rights violations are identified, the company will work with the workforce and/or their representatives to determine appropriate remedial action. For further information on grievance management and remediation, the company refers to the disclosures in S1-3.

The policy statement on respect for human rights covers human trafficking, forced labor and child labor.

Requirements for safety in research and development and in applications, hazardous substances, ergonomics and mental health, including the prevention of work-related accidents, are covered by the global standard for occupational safety and specified in corresponding processes and management systems.

The promotion of equal opportunities and the elimination of discrimination are written into in the Code of Conduct and the policy statement on respect for human rights. Sartorius excludes discrimination based on race and ethnic origin, skin color, gender, sexual orientation and gender identity, disability, age, religion, political opinion, national extraction or social origin, and any other grounds covered by EU and national legislation. The company currently has no major specific policy commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in its own workforce. The policy is implemented via the existing compliance management system to ensure discrimination is prevented, mitigated and acted upon.

Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts

Sartorius is in constant contact with relevant stakeholders, including its workforce. The Group maintains this dialogue via the employee survey every six months and all year round via employee discussions led by managers. Through the works council, Sartorius ensures participation at operational level and enables employees to help shape decisions for the company. Works councils have been set up at several companies and cover most of Sartorius' employees.

The Group Works Council is also involved in discussions on the impacts on the company's workforce that may arise from reducing GHG emissions and transitioning to more environment-friendly and climate-neutral operations.

The findings from company surveys and the many in-person employee discussions are also incorporated into the human rights due diligence system. The corporate functions integrated in the system are in day-to-day contact and conversation with the workforce in the ordinary course of business and so can specifically incorporate workers' interests at various points in the process – whether in the process of identifying and evaluating material impacts or agreeing on appropriate management actions if adverse impacts have occurred.

Further information on stakeholder dialogue can be found in ESRS 2 SBM-2.

The Executive Board bears ultimate responsibility for employee engagement and for ensuring that the results inform the company's approach.

The company has not yet concluded a Global Framework Agreement or comparable agreements with workers' representatives related to the respect of human rights. Work is currently underway on an approach for checking the effectiveness of the due diligence system, including the involvement of employees.

Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

The company is committed to taking immediate remedial action in substantiated cases where it has caused or contributed to negative impacts on the workforce. There were no substantiated cases in the reporting year and no remedial action was required.

The complaint system ensures that people inside or outside Sartorius can report breaches of applicable laws, standards, regulations and internal guidelines. For this purpose, Sartorius provides various round-the-clock reporting channels that can be used in various languages and also anonymously if preferred. The reporting channels can be found on the intranet and on the company's public website, ensuring that the channels are accessible. The compliance team can also be contacted in person, via the hotline, by e-mail or via the whistleblower system. The publicly accessible "Rules of Procedure for Whistleblowers" on the website provides transparency for whistleblowers, explains how the process works and how it protects whistleblowers. The Rules of Procedure guarantee confidentiality and protection against retaliation. This also includes workers' representatives, who are likewise protected by appropriate safeguards when using the reporting channels.

Complaints handling mechanisms are managed by the Compliance team, which is trained accordingly. The Compliance department monitors submitted complaints and tracks the implementation of any remedial action. All reported cases are documented, reviewed and tracked to ensure the effectiveness of the channels and the actions taken.

Disclosure Requirement S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Sartorius is pursuing actions to manage impacts on its own workforce as well as material risks and material opportunities related to its own workforce. Some of these actions are geared towards the local circumstances at the sites and are not consistent throughout the Group. The company already takes many actions as standard in its routine HR work and occupational health and safety management. These actions are also set out in Sartorius' position statements on labor and social standards and occupational health and safety. Unless otherwise indicated, the actions specified are ongoing Group-wide actions without a fixed time horizon. However, Sartorius is unable to report on the required MDR-A disclosures at this time as the Group has not yet formalized its action plan due to resource constraints. Consequently, the actions have not yet been fully quantified, scheduled, and assigned dedicated responsibilities. The company is currently working on these steps.

Occupational safety, health protection and work-life balance:

Sartorius has taken technical and organizational measures at its sites to prevent negative impacts on employees and promote positive ones.

In all relevant contexts, local hazardous substance management systems ensure the safe selection, use and monitoring of the chemicals involved.

Ergonomic equipment and an ergonomic working environment in laboratory, production and administrative areas are designed to prevent accidents at work and work-related health complaints such as back problems. Ergonomics must also be specifically taken into account in all new buildings and conversions.

Sartorius offers employees therapeutic help with stress and strain to support their mental health. This includes advice on stress management as well as addiction prevention and help with addiction. At the time of reporting, this is not available at all sites.

Sartorius also supports working conditions that promote job satisfaction and a good work-life balance, including flextime and hybrid working whenever possible.

Regular internal and external audits plus mandatory training ensure compliance with and ongoing refinement of health and safety standards.

Diversity and prevention of violence and discrimination in the workplace:

The company is committed to respecting the dignity of all its employees and creating equal opportunities. Diversity is promoted worldwide. The company supports its managers in strengthening diversity and developing it in their daily work. Sartorius has therefore introduced a managerial training course on unconscious bias, which is designed to help uncover unconscious stereotyping and prevent the resulting discrimination. It also addresses diversity, gender equality and the employment of people with disabilities. The training is mandatory for managers.

Adequate wages:

Remuneration is based on the principle of fair market pay for good performance. In light of this, Sartorius also uses performance-related remuneration components that are geared toward the company's success. In some countries, remuneration also includes contributions to occupational pensions and health insurance costs. In several countries, pay is based on a collective agreement, which makes it transparent and comprehensible.

Social dialogue and freedom of association:

Employees' opinions matter. Sartorius therefore conducts regular global surveys that aim to establish the extent to which employees identify with the corporate strategy, how they rate the managerial skills of their superiors, whether they consider their training opportunities sufficient and what changes they would like to see. Employee committees, works councils, trade unions and other bodies also serve to represent employee interests. If the internationally recognized right to freedom of association and collective bargaining is restricted by law at one of the company's sites, Sartorius should attempt to bridge this gap through appropriate measures without violating local laws. For example, a systematic internal conversation with employees within the bounds of national laws can make a positive contribution to the value of social dialogue.

Development and training:

Employees have a wide range of offer regarding seminars and training courses. Annual performance reviews between employees and their line managers are mandatory and provide a forum for discussing performance, targets and individual development opportunities. Reviews are conducted according to standardized Group-wide criteria. Specific local training programs are offered worldwide for production employees, improving not only their skills but also product quality and occupational safety. Management positions are preferably filled from within the company's own ranks.

If employees actually experience negative impacts, Sartorius endeavors to eliminate the root cause by developing and implementing targeted actions. This applies to both work-related health problems and confirmed incidents of discrimination. In addition, feedback processes – whether via the annual review between employee and manager or anonymously via the employee survey – are methodically evaluated and discussed at the individual management levels to identify any structural negative impacts in the areas mentioned and react to them at an early stage.

Sartorius also strives to promote positive impacts, for example by using performance-based remuneration models that boost motivation and productivity. Training opportunities, attractive fringe benefits and development prospects for employees aim to build long-term loyalty. The promotion of young talent and a strong commitment to lifelong learning address demographic change and offer employees a wide range of career opportunities.

The effectiveness of these actions is monitored through regular employee surveys and an internal analysis of metrics. For instance, the company evaluates trends in fluctuation, the sickness rate, training and development, and accident figures. Appropriate actions are then identified and initiated at the relevant levels.

Sartorius identifies the actions required to address negative impacts, for example by regularly analyzing feedback from employee surveys. This allows the Group to assess the issues and challenges raised by employees and to develop suitable actions at the appropriate levels. The regular evaluation of metrics provides information on trends and any potential for improvement.

Sartorius also takes preventive action so that negative impacts do not occur in the first place. Regular internal audits and feedback loops mean that the company is familiar with the processes on site and can identify or even predict potential issues, allowing the Group to take steps to prevent them.

Start

In addition, Sartorius is a member of the Pharmaceutical Supply Chain Initiative (PSCI). Members of the network share their knowledge and expertise on human rights and environmental issues in order to jointly manage complex global changes and new requirements. External voluntary PSCI audits are conducted at Sartorius sites to identify further potential for improving management systems and processes. PSCI audits are to be conducted annually at five of the company's sites, selected on the basis of risk.

The Human Resources departments play a pivotal role in the above-mentioned actions, particularly People and Organizational Development and the Environment, Health, Safety & Security department. Sartorius provides targeted resources to manage material impacts on its own workforce by taking actions such as those above. The necessary staffing for these actions is in place in the corresponding departments. The funding required is part of the routine budget. The company is currently unable to provide detailed disclosures on the specific resources allocated to the management of material impacts, risks and opportunities related to its own workforce, as the collection and preparation of corresponding data in this form has yet to be implemented. Nevertheless, Sartorius is working on refining the processes and systems required for this and to provide more detailed information in future reporting periods.

Metrics and targets

Disclosure Requirement S1-5 – Targets related to managing material negative impacts and advancing positive impacts

Sartorius has not yet set any Group-wide, measurable outcome-oriented targets related to managing material negative impacts and advancing positive impacts. The reason why the company has no trackable targets at Group level is because its initial focus is on formalizing a Group-wide policy and actions along with specific responsibilities. This will then provide the basis for the corresponding targets and metrics. However, during the fiscal year the Group conducted a survey of the current status of relevant metrics so as to establish a sound data basis. The Group is continuously moving forward with the process for defining targets, working closely with employees and in consultation with worker representatives to ensure that future targets meet the actual needs and interests of the workforce.

Targets related to material risks and opportunities were not relevant as no risks and opportunities were identified in the reporting period.

Disclosure Requirement S1-6 – Characteristics of the undertaking's employees

As of December 31, 2024, the company had a total of 13,528 employees. This figure is consistent with the number of "Employees" given on page XX of the management report. The head count equates to around 13,334 full-time equivalents.

61% of employees were male and 39% female. The number of employees in the "other" or "not disclosed" category was 0%.

The company had a significant number of employees – i.e., more than 50 people and representing at least 10% of the total head count – in each of the following countries: 4,614 employees in Germany, 1,532 employees in France and 1,428 employees in the USA.

A total of 12,627 were employed under permanent contracts, of which 7,783 men and 4,844 women. The number of temporary employees was 901, of which 500 men and 401 women. The company did not employ any non-guaranteed hours employees in the reporting year.

In EMEA, 8,663 employees had permanent contracts, in Americas 2,506 and in APAC 1,458. In addition, in EMEA, 340 employees had temporary contracts, in Americas 4 and in APAC 557.

In the reporting period, 1,590 employees left the company. The employee fluctuation rate was therefore 11.4%. The fluctuation rate was due in particular to voluntary departures including resignations and termination agreements. The company's "Fit for Future" program involved some restructuring measures. Individual employees were offered a severance package under the voluntary program; acceptance is likewise voluntary. In addition, other employees were offered the option to leave the company on the basis of a "bilateral" voluntary severance agreement where neither party is obliged to agree.

Employees	2024
Total number of employees (head count)	13,528
Total number of employees (full-time equivalents)	13,334

Employees by gender (head count)	2024
Total number of employees	**13,528**
Male	8,283
Female	5,245
Other	0
Not disclosed	0

Employees in significant countries (head count)	2024
Germany	4,614
France	1,532
USA	1,428

Employees by contract and gender (head count)	2024
Total number of employees	**13,528**
Male	8,283
Female	5,245
Other	0
Not disclosed	0
Number of permanent employees	**12,627**
Male	7,783
Female	4,844
Other	0
Not disclosed	0
Number of temporary employees	**901**
Male	500
Female	401
Other	0
Not disclosed	0
Number of non-guaranteed hours employees	**0**
Male	0
Female	0
Other	0
Not disclosed	0
Number of full-time employees	**12,826**
Male	8,090
Female	4,736
Other	0
Not disclosed	0
Number of part-time employees	**702**
Male	193
Female	509
Other	0
Not disclosed	0

Employees by contract and region (head count)	2024
Total number of employees	**13,528**
EMEA	9,003
Americas	2,510
APAC	2,015
Number of permanent employees	**12,627**
EMEA	8,663
Americas	2,506
APAC	1,458
Number of temporary employees	**901**
EMEA	340
Americas	4
APAC	557
Number of non-guaranteed hours employees	**0**
EMEA	0
Americas	0
APAC	0
Number of full-time employees	**12,826**
EMEA	8,309
Americas	2,508
APAC	2,009
Number of part-time employees	**702**
EMEA	694
Americas	2
APAC	6

Employee fluctuation	2024
Total number of employees who left the company (head count)	1,590
Voluntary	1,138
Dismissal	360
Retirement	80
Death in service	12
Employee fluctuation rate (%)	11.4

Disclosures on preparation of metrics

Definitions:

- Employees: Taking into account the national law of the parent company, the active core workforce of the consolidated Group companies is counted as employees in accordance with the definition in the HGB. Accordingly, the following groups are excluded from the count: employees in training, employees on leave, employees on long-term absence, temporary workers and members of the Executive Board.

- Full-time equivalents: Full-time equivalents are calculated from the ratio between standard (default) and contractually agreed (planned) weekly working time. Note that standard working time may vary by country.

- Significant countries: Significant countries are countries in which the number of employees is greater than 50 and which represent at least 10% of the total number of employees.

- Gender: According to ESRS, gender includes “male”, “female”, “other” and “not disclosed”. “Other” includes employees who categorize themselves as neither male nor female. “Not disclosed” includes employees who did not provide their own gender information.

- Permanent and temporary contracts: Permanent contracts are contracts without an end date. Temporary contracts are employment contracts with an end date, including employees in partial retirement.

- Non-guaranteed hours employees: Employees with contractually non-guaranteed hours. This employee category is currently not relevant for Sartorius.

- Full-time employees and part-time employees: Full-time employees are those with a full-time equivalent of 1. Part-time employees are those with a full-time equivalent of less than 1.

- Employee fluctuation: Employee fluctuation includes employees who left the Sartorius Group voluntarily or involuntarily during the reporting period. Temporary employees whose contract ended during the reporting year are not included. The company considers employee resignations and mutual agreements as “voluntary”. The company considers “dismissal” as termination by the employer. In addition, employees who left the company upon retirement or as a result of their death are included.

Methodology:

The metrics in the above tables are based on the Group-wide HR system as of December 31. For the employee gender categories “other” and “not disclosed”, Sartorius made an estimate based on the 2022 German census, as the information is not currently recorded in the HR system.

The employee fluctuation rate is calculated by dividing the total number of employees who left the company during the reporting period by the average number of employees in the reporting year, which is calculated from the reporting date data at the end of each quarter.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: As explained earlier, Sartorius made an estimate for employees categorized as “other” and “not disclosed”. Accordingly, there is slight outcome uncertainty in the disclosures on gender. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

As of December 31, 2024 the total number of non-employees was 448. At Sartorius, these are usually leasing workers.

Leasing workers play an important role in the company's flexibility and adaptability. The targeted use of leasing workers allows the company to respond to changing market demands and short-term project requirements without having to permanently expand the employee base. This approach is crucial to maintaining efficiency and responsiveness. Sartorius hires leasing workers primarily at production sites. At year end, this was essentially the case in France.

Non-employees (head count)	2024
Total non-employees	448

Disclosures on preparation of metrics

Definitions:

Non-employees are contingent workers who work for but are not employed by Sartorius and are therefore excluded from payroll. At Sartorius, these are generally leasing workers.

Methodology:

(77) The metrics in the above table are based on the Group-wide HR system as of December 31.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue

As of December 31, 2024, 52% of all employees were covered by collective bargaining agreements.

The countries within the European Economic Area (EEA) with a significant number of employees – i.e., with more than 50 employees who make up at least 10% of the total workforce – were Germany and France, with collective bargaining coverage of 81% and 100% respectively. Each of the collective bargaining agreements is country-specific. The gap in coverage in Germany stems from employees who are not covered by collective agreements because of their job characteristics and/or level of pay. In addition, some companies are not bound by collective bargaining agreements.

In the EMEA region, collective bargaining coverage was 69% overall. In regions outside the EEA, collective bargaining coverage was 28% in the Americas region and 4% in the APAC region. The coverage outside the EEA is lower due to lower statutory labor standards.

As of December 31, 2024 78% of all employees in the EMEA region were also represented by workers' representatives at plant level. Worker representation in each of the two significant EEA countries, Germany and France, was 100%.

	Collective bargaining coverage		Social dialogue
Coverage rate	**Employees – EEA countries** (for countries with >50 empl. representing >10% total empl.)	**Employees – non-EEA countries** (estimate for regions with >50 empl. representing >10% total empl.)	**Worker representation – EEA countries** (for countries with >50 empl. representing >10% total empl.)
0–19%		APAC	
20–39%		Americas	
40–59%			
60–79%			
80–100%	Germany France		Germany France

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Collective bargaining coverage: At Sartorius, these are employees covered by collective bargaining agreements.
- Social dialogue: Sartorius counts the number of employees represented by a works council as employees covered by social dialogue.

Methodology:

Collective bargaining coverage is based on the Group-wide HR system by selecting defined employee groups and countries as of December 31.

The metrics for social security are based on a survey of the consolidated Group companies. For Group companies with a works council, 100% of employees are included in the calculation. For Group companies without a works council, 0% of employees are included in the calculation.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosure Requirement S1-9 – Diversity metrics

As of December 31, 2024 68% of employees in top management were men and 32% were women. None of the top management were in the “other” or “not disclosed” gender categories.

The age distribution of employees was as follows: 14% were in the under-30 age group, 63% were in the 30–50 age group and 23% were in the over-50 age group.

Diversity metrics	2024
Top management (head count)	113
Male	77
Other	0
Not disclosed	0
Top management (%)	100
Male	68
Female	32
Other	0
Not disclosed	0

Employee age distribution	2024
Total number of employees (head count)	13,528
Under 30 years	1,857
30–50 years	8,577
Over 50 years	3,094
Total number of employees (%)	100
Under 30 years	14
30–50 years	63
Over 50 years	23

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Top management: Sartorius defines top management as the first and second management levels below the Executive Board. Employees with global management responsibility or significant local responsibility for the core business and working at Sartorius management level 2 or 3 are counted.
- Gender: Per the definitions set out in S1-6.
- Age groups: Sartorius defines the age groups in line with ESRS, as follows: Under 30 years: includes all employees aged 29.9 or younger at the end of the reporting period; 30–50 years: includes all employees aged between 30.0 and 49.9 at the end of the reporting period; Over 50 years: includes all employees aged 50.0 or older at the end of the reporting period.

Methodology:

The metrics in the above tables are based on the Group-wide HR system as of December 31. For the employee gender categories “other” and “not disclosed”, Sartorius made an estimate based on the 2022 German census, as the information is not currently recorded in the HR system.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: As described earlier, Sartorius made an estimate for employees categorized as “other” and “not disclosed”. Accordingly, there is slight outcome uncertainty in the disclosures on gender. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-10 – Adequate wages

As of December 31, 2024 nearly all Sartorius employees were paid an adequate wage in line with applicable local benchmarks for this.

Adequate wages	2024
Employees who are paid below the applicable benchmark value for adequate wages (%)	0.08

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Adequate wages: The benchmark for adequate wages is based on the respective statutory minimum wages of the countries in which Sartorius operates. If the benchmark in a country is higher than the annual contractual base salary of an employee in that country, the employee is considered as not receiving adequate wages.

Methodology:

The metrics in the above tables are based on the Group-wide HR system as of December 31.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Disclosures on sources of estimation and outcome uncertainty: As explained earlier, to determine adequate wages, Sartorius uses the contractually agreed base salary and not the actual salary paid. Consequently, factors such as overtime pay are not taken into account in the comparison. This can lead to inaccurate results. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-11 – Social protection

In the reporting year, most employees were covered by public programs or by benefits offered by the company against loss of income due to significant life events. Under ESRS, significant life events include illness, unemployment, work-related accidents and disability, parental leave and retirement.

In some countries, insurance is not available for all of the above life events. There is no insurance for work-related accidents and work-related disability in Ireland and the United Kingdom. Statutory retirement protection for employees in the United States and Brazil is not available in all cases and is subject to meeting certain criteria. In the USA, for example, only employees aged over 59 and with more than 25 years of service are entitled to benefits. In Brazil, only full-time employees are entitled to retirement insurance.

Employees covered for the following life events (%)	2024
Illness	100
Unemployment	100
Employment injury and acquired disability	92
Parental leave	100
Retirement	90

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Coverage rate: In the coverage rate, Sartorius counts all employees who are covered against the life events specified in ESRS. These include illness, unemployment, work-related accidents and disability, parental leave and retirement.

Methodology:

The figures are based on a survey in the consolidated Group companies as of December 31.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosure Requirement S1-12 – Persons with disabilities

In the reporting year, employees with disabilities accounted for 2% of the workforce.

Persons with disabilities	2024
Employees with disabilities (%)	2

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Disabilities: The applicable country-specific definitions and local guidelines are used to establish which employees have disabilities.

Methodology:

The above metric is based on the Group-wide HR system and on a survey in the new consolidated Group companies as of December 31.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosure Requirement S1-13 – Training and skills Development metrics

As of December 31, 2024 93% of all employees had attended a performance and career development review. Among women, 92% had this review, compared with 93% of men.

The average number of training hours per employee was 17 hours. Women completed an average of 16 training hours, compared with 18 training hours for men.

The percentage for both performance and career development reviews and training hours was 0% for the gender categories "other" and "not disclosed" because there were no employees in these gender categories.

	2024
Employees who had regular performance and career development reviews (%)	93
Male	93
Female	92
Other	0
Not disclosed	0

	2024
Average training per employee (hours)	17
Male	18
Female	16
Other	0
Not disclosed	0

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Gender: Per the definition set out in S1-6.
- Performance and career development reviews: For the purpose of this metric, the company counts all employees for whom a completed review is available in the HR management system. The cycle ends with the annual performance review, in which employees and their line managers compare the employee's performance with agreed expectations. A successfully completed annual review is the basis for preparing for the next year. The global process of performance and career development reviews at Sartorius began on December 1, 2023, and ended on February 29, 2024. Employees who are part of the active core workforces and who joined the Group before October 1 of the previous year (2023) and are still part of the Group at the end of the reporting year are considered eligible. Accordingly, the following employees are excluded from the count: those on leave at the start of the process, trainees, and those at companies acquired within the last six months. Employees in countries where access to the HR management system is restricted are also excluded. This currently includes 14 Sartorius companies.

Methodology:

The figures are based on a survey of the consolidated Group companies as of December 31.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: As described earlier, the metric for performance and career development reviews excludes certain employees. Around 14% of employees are excluded from the count. Also as described earlier Sartorius estimated the number of employees in the "other" and "not disclosed" gender categories.

Accordingly, there are outcome uncertainties in the reported data on performance and career development reviews. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-14 – Health and safety metrics

As of December 31, 2024 27% of the company's own workforce was covered by a health and safety management system. This includes systems externally certified to ISO 4500.

In the reporting year there were no fatalities among employees or external workers due to work-related injuries or ill health.

The company reported 79 recordable accidents among employees and 8 among non-employees, which is a rate of 3.3 and 10.6 respectively for reportable accidents per 1,000,000 hours worked. There were 9 employees with work-related ill health.

Work-related accidents and work-related ill health resulted in 1,252 days lost.

Health and safety	2024
People in the company's own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines (%)	27
Employee fatalities as a result of work-related injuries and work-related ill health (number)	0
Non-employee fatalities as a result of work-related injuries and work-related ill health (number)	0
Recordable work-related accidents among employees (number)	79
Recordable work-related accidents among non-employees (number)	8
Recordable work-related accidents among employees (rate)	3.3
Recordable work-related accidents among non-employees (rate)	10.6
Recordable work-related ill health among employees (number)	9
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health (number)	1,252

Disclosures on preparation of metrics

Definitions:

- Workforce: The company's own workforce comprises employees and non-employees. Employees are defined per the definition in S1-6 – including the groups of people excluded there – and non-employees per the definition in S1-7.

- Rate of coverage with a health and safety management system: The rate is the percentage of the workforce covered by occupational health and safety systems certified to ISO 45001.

- Recordable work-related accidents: Recordable work-related accidents at the company include injuries that result in death, inability to work, work restriction or transfer to another job, medical treatment that goes beyond first aid, or unconsciousness. Major injuries that are diagnosed by a doctor or other licensed medical professional but do not result in death, inability to work, work restriction or transfer to another job, medical treatment beyond first aid or loss of consciousness are also counted.

- Recordable work-related ill health: Recordable work-related ill health includes acute, recurrent and chronic health problems caused or aggravated by working conditions or practices.

- Days lost: Days lost include the first full day up to and including the last day of absence in calendar days.
- Rate of recordable work-related accidents: The rate is the total recordable work-related accidents among employees divided by the total theoretical working hours of employees, multiplied by 1,000,000.

Methodology:

The rate of coverage with a health and safety management system is determined based on the ISO certificates and head counts per certified company, as provided in the customer portal.

The metrics for fatalities, work-related accidents, work-related ill health and days lost are collected from the consolidated Group companies. The work-related accident rates are based on theoretical working hours, which are manually extrapolated using data from the Group-wide HR system for the reporting year.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Disclosures on sources of estimation and outcome uncertainty: To calculate the rate of recordable work-related accidents, Sartorius uses theoretical rather than measured working hours. It does not take account of absences due to individual short- and long-term absences such as illness, overtime, and trainee absences due to training or university education. Consequently, there are outcome uncertainties in the calculated rate, which may actually be higher or lower. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-15 – Work-life balance metrics

As of December 31, 2024 90% of employees were entitled to family-related leave during the reporting year.

16% of employees took family-related leave, 14% of men and 18% of women. The percentage was 0% for the gender categories “other” and “not disclosed” because there were no employees in these gender categories.

Work-life balance	2024
Employees entitled to take family-related leave (%)	90
Entitled employees that took family-related leave, broken down by gender (%)	16
Male	14
Female	18
Other	0
Not disclosed	0

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Family-related leave: Family-related leave includes maternity leave, paternity leave, parental leave, and carers' leave that is available under national law or collective bargaining agreements. Employees entitled to family-related leave are those who are covered by regulations, organizational policies, agreements, contracts or collective bargaining agreements that contain family-related leave entitlements and have reported their entitlement to the company or the company is aware of the entitlement. Only those with full entitlement to family-related leave are counted.
- Gender: Per the definition set out in S1-6.

Methodology:

The figures are based on a survey in the consolidated Group companies as of December 31 and gender data from the Group-wide HR system. For the employee gender categories “other” and “not disclosed”, Sartorius made an estimate based on the 2022 German census, as the information is not currently recorded in the HR system.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: As explained earlier, Sartorius made an estimate for employees categorized as “other” and “not disclosed”. Accordingly, there is slight outcome uncertainty in the disclosures on gender. Sartorius is continuously working to improve the data and an improvement in this specific case is under evaluation.

Disclosure Requirement S1-16 – Remuneration metrics (pay gap and total remuneration)

The gender pay gap among employees in the reporting year was 11%, This statement represents the total gender pay gap, with women earning on average 89% of what men earned overall. However, under ESRS this is an unadjusted gender pay gap because factors such as role, responsibility/organizational level, education and experience are not included in the calculation.

In the reporting year, the ratio of the annual total remuneration of the highest paid individual to the median total remuneration of all employees was 32. This means that the highest paid individual earned 32 times the employee median. An acceptable ratio of the total annual remuneration of the highest paid individual to the median total annual remuneration of all employees varies by industry, company size and geographic location.

Pay gap	2024
Gender pay gap (%)	11

Total remuneration	2024
Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (%)	32

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.

  Total remuneration: Total remuneration includes the target amounts for the basic annual salary, the 13th monthly salary and the short- and long-term bonus. Other items such as lump sum payments, life insurance and company cars are also included. The target amounts reflect the annualized gross target salary per full-time equivalent.

- Gender pay gap: This is the total remuneration of female employees relative to the total remuneration of male employees as of December 31.

- Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees: This is the ratio of the annual total remuneration of the highest paid individual to the median annual total remuneration for all employees excluding the highest paid individual.

Methodology:

The metric is based on the Group-wide HR system as of December 31 and a survey of total remuneration in the consolidated Group companies.

The gender pay gap was calculated in two steps. First, the average gross hourly wage of employees was determined using the following formula: total remuneration / 52.14 weeks / planned weekly working time on December 31, 2024. The pay gap under ESRS was then calculated using the following formula: (average gross hourly earnings of male employees - average gross hourly earnings of female employees) / average gross hourly earnings of male employees.

The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees was calculated using the following formula in line with ESRS: total remuneration of the highest paid employee / median of the total remuneration for all employees (excluding the highest paid individual).

Validation:

There is no external validation of the metrics as a whole or the individual components.

Disclosures in relation to specific circumstances:

Sources of estimation and outcome uncertainty: The remuneration components taken from the group-wide HR system as of December 31 are the contractual target figures for the monthly fixed salary and for the short-term and long-term bonuses at 100% target achievement. These target figures are entered in the HR system as annual amounts. Changes in weekly working hours during the year are not taken into account. The amounts are not reduced by unpaid periods, for example due to parental leave or illness. The remuneration components not included in the Group-wide HR system were determined by means of a survey in the consolidated Group companies. Changes in weekly working hours are not taken into account. The remuneration of individuals who join the company during the year is extrapolated to a year.

Disclosure Requirement S1-17 –Incidents, complaints and severe human rights impacts

The number of complaints submitted in the reporting year in incidents of discrimination, including harassment, was 25 (of which one was substantiated/partially substantiated, 18 were unsubstantiated/unresolved and 6 are ongoing).

Two additional complaints (both unsubstantiated) were filed through complaints channels or, where applicable, through the National Contact Points for OECD Multinational Enterprises.

There were no fines, penalties or compensation for damages as a result of the incidents and complaints disclosed above.

In the reporting year, Sartorius was not convicted of violating labor rights or human rights. Nor was the company involved in any case handled by an OECD national contact point or surveyed by the Business and Human Rights Resource Center (BHRRC). Furthermore, no incidents were reported involving a failure to comply with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.

No severe human rights incidents were identified (e.g., forced labor, human trafficking or child labor). Accordingly, no fines, penalties or compensation for damages were reported in this context either.

Sartorius is committed to maintaining the balance sheet in this area and to continuously improving training and guidelines to ensure a safe and respectful working environment.

Incidents, complaints and severe human rights impacts within own workforce	2024
Incidents of discrimination, including harassment (number)	25
Complaints filed through channels for people in the company's own workforce to raise concerns (number)	2
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above (EUR)	0
Severe human rights incidents (number)	0
Total amount of fines, penalties, and compensation for damages as a result of severe human rights incidents (EUR)	0

Disclosures on preparation of metrics

Definitions:

- Workforce: Per the definition set out in S1-14.
- Discrimination: This includes work-related incidents of discrimination and harassment, including discrimination on the grounds of gender, ethnic origin, nationality, religion, disability, age, sexual orientation or other relevant forms. Harassment is explicitly included as a specific form of discrimination.
- Cases, complaints and incidents: Restricted to cases, complaints and incidents received through the reporting channels formally opened by Sartorius (e-mail, whistleblower portal, hotline, in person, by mail and the reporting channel in accordance with the Group-wide company agreement on dealing with bullying, discrimination and sexual harassment in the workplace) and for which Sartorius is partly responsible and which are related to employment.
- Severe human rights violations: Cases of forced labor, human trafficking or child labor are counted as severe human rights violations.

Methodology:

The metric is based on a manual aggregation of the above-mentioned data sources.

Validation:

There is no external validation of the metrics as a whole or the individual components.

Workers in the value chain

Impact, risk and opportunity management

Disclosure Requirement S2-1 – Policies related to value chain workers

In the reporting year, the company identified potential negative impacts with regard to health and safety and violence and harassment in the workplace among suppliers in the upstream value chain. These impacts could potentially be detrimental to human well-being.

To ensure compliance with human rights, Sartorius has put in place a due diligence system in accordance with the requirements of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), which applies both to its own workforce and to workers in the value chain. Sartorius reports on this under S1-1.

The Code of Conduct for Business Partners sets out the basic requirements and minimum standards for law-abiding and ethical conduct. The point of reference for this is internationally recognized standards. These include, in particular, the International Bill of Human Rights, especially the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work. This Code of Conduct has been binding for new suppliers since 2022 and must also be signed by existing suppliers. Among other things, it defines a common understanding of good working conditions. For example, suppliers must ensure a safe working environment in accordance with applicable legal regulations. They must also guarantee a non-discriminatory working environment.

The Code explicitly includes the topics of human trafficking, forced labor and child labor. Sartorius does not tolerate any form of human trafficking, forced labor, slavery or serfdom in its own business areas or in those of its suppliers. Employees have the right to terminate their employment relationship subject to the applicable notice periods, and no coercive measures such as withholding passports or other identity documents are permitted. Sartorius also prohibits child labor and any form of child exploitation in its global operations and supply chain. The definition of child labor is based on the principles of the United Nations Global Compact and the International Labour Organisation (ILO).

The Corporate Sourcing department is responsible for implementing and monitoring the company's policy related to value chain workers.

Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts

Sartorius ensures that all processes along the value chain are analyzed and controlled so as to largely avoid and minimize impacts. For further information on this, please refer to the framework in ESRS 2 SBM-2.

Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

The general human rights due diligence process includes both the company's own workforce and workers throughout the value chain. The company refers to its disclosures under S1-3 concerning the general procedure for improving negative impacts and complaints management.

Disclosure Requirement S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

In the reporting year, the Sartorius Group took various actions to support social standards throughout the supply chain:

- Supplier evaluations: Sartorius analyzes and evaluates its direct suppliers holistically via recognized external sustainability assessment platforms, conducting an abstract risk assessment based on their geographical and industry-specific activities. Suppliers with a risky abstract assessment and/or suppliers of particular strategic and/or financial importance must complete a sustainability-related self-assessment. This form of risk analysis enables the Group to review suppliers based on the information and documents provided as well as media screening. The evaluation covers a wide range of non-financial management systems, including labor and human rights, ethics, sustainable sourcing and environmental impacts. The results/ratings obtained are weighted according to various criteria (e.g., turnover with the supplier concerned) and fully contextualized. An increasing number of the Group's major suppliers were evaluated in this way in the reporting year with respect to their social standards.

- Targeted training programs: If a supplier is found to be at higher risk of violating Sartorius standards or to have specifically violated labor and human rights standards, the internal process calls for collaboration with that supplier to resolve the issues. In such cases, Sartorius starts targeted training programs designed to improve supplier awareness and implementation of social standards.

- Supplier audits: As also mentioned in S1-4 for the company's own workforce, Sartorius is a PSCI member. PSCI therefore conducts targeted ad hoc sustainability audits of particularly high-risk suppliers in the Sartorius supply chain. These supplier audits enable the Group to specifically check conditions on site. Based on the results of these audits, tailored corrective and preventive actions are agreed with the supplier.

The expected outcomes of these actions with suppliers include improved working conditions and lower negative environmental impacts along the supply chain, fewer violations of labor and human rights and the promotion of sustainable sourcing practices. These actions contribute directly to achieving Sartorius's social sustainability objectives.

The actions taken in the reporting year are ongoing, monitored, documented, and published in internal reports. Specific actions in line with ESRS requirements, which include clear targets and timeframes, are to be developed in 2025. In the meantime, Sartorius will continue to optimize and expand existing processes and initiatives to ensure social standards.

The Corporate Sourcing department is responsible for these actions and their implementation is monitored by Corporate Compliance. The Human Rights Officer is responsible for reviewing the effectiveness of the whole human rights due diligence system and monitoring any actions taken.

To preclude negative impacts by suppliers, Sartorius has contractually bound its business partners to comply with the Code of Conduct and runs preventive training courses. According to the Code of Conduct, direct suppliers must also ensure their subcontractors comply with the Sartorius principles. Acknowledging and signing this Code of Conduct has also been part of the mandatory onboarding process for new suppliers since September 2022.

No severe human rights issues and incidents in the upstream and downstream value chain were reported in the reporting period.

Sartorius provides targeted financial, human and other resources to manage material impacts on workers in the value chain through actions such as those above. However, the company is currently unable to provide detailed disclosures on the specific resources allocated to the management of material impacts, risks and opportunities related to value chain workers as the collection and preparation of corresponding data in this form has yet to be implemented. Nevertheless, the company is working on refining the processes and systems required to do so. The Group aims to provide more detailed disclosures in future reporting periods so that users can make an informed assessment.

Metrics and targets

Disclosure Requirement S2-5 – Targets related to managing material negative impacts and advancing positive impacts

In the reporting year, the company had not yet defined any Group-wide measurable, time-bound and outcome-oriented targets. The initial focus is on further developing a policy and specific actions. A systematic survey of the status quo will then be carried out using relevant metrics, which in turn will be used to develop specific targets and corresponding indicators. This is an ongoing process and is carried out in close consultation with value chain workers to ensure that future targets meet actual needs and challenges.

Sartorius currently monitors the effectiveness of its policy and actions through regular audits, which are carried out by an external organization accredited by the Group in accordance with the PSCI standard. The audit reports provide a basis for evaluation and enable continuous review and adjustment of Sartorius' policies and actions.

Targets related to material risks and opportunities were not relevant as no risks and opportunities were identified in the reporting period.

Minimum Disclosure Requirement MDR-M – Metrics in relation to material sustainability matters

In the reporting year, the company did not define any metrics in relation to material sustainability matters related to value chain workers, as the focus in the first step is on developing Group-wide targets.

4. Governance information

Corporate culture

Impact, risk and opportunity management

Disclosure Requirement G1-1 – Business conduct policies and corporate culture

Sartorius' corporate culture is built on the values of sustainability, openness and joy. These values shape cooperation within the company, but also the company's interaction with customers, business partners and society. Sartorius' values are therefore the foundation on which the company operates. The promotion of openness and a speak-up culture is a key factor, so that employees are encouraged to proactively contribute ideas for improvement and openly address concerns.

The Group has also established leadership guidelines based on the principles of active leadership, willingness to change, performance orientation and teamwork. As leadership behavior has a direct influence on corporate culture, standardized guidelines – which the company uses as a basis for regular managerial training – are particularly important in promoting an appropriate and appealing corporate culture.

Finally, Sartorius' brand promise, "Simplifying Progress", is an additional key point of reference for its corporate culture, which all employees can use as a guide when dealing with customers and business partners, but also when working together within the Group.

The current policy at Sartorius is not yet coordinated and monitored Group-wide.

Minimum Disclosure Requirement MDR-A – Actions and resources in relation to material sustainability matters

The Group has already taken various actions in the past, such as the implementation and communication of corporate values. Sustainability, openness and joy are the values that define Sartorius' interactions with colleagues, customers and business partners and create an approachable and positive corporate culture. All employees can view the corporate values on the intranet and they are communicated when onboarding new employees. These values are intended to provide guidance for all employees from different cultures with different traditions, working styles and languages and to bring them together. The Group also continued its "In This Together" campaign in the reporting year after its initial launch in 2023. Over a period of around three years, the campaign targets customers as well as existing and future employees.

The company's managers are a decisive factor in exemplifying the corporate culture and managing negative impacts. The Group aims to renew awareness of Sartorius' corporate values and leadership culture through existing management guidelines and the mandatory ongoing managerial training that took place in the fiscal year. The HR department and top management also encourage regular discussion between managers and employees to identify potential negative impacts on employee satisfaction at an early stage and take appropriate steps to prevent them. This two-way communication is ongoing. The company's six-monthly employee surveys also provide managers with anonymized evaluations for their departments, enabling them to take appropriate action.

All of the above actions aim to make Sartorius a more attractive employer.

Metrics and targets

Minimum Disclosure Requirement MDR-T – Tracking effectiveness of policies and actions through targets

Sartorius aims to boost employees' willingness Group-wide to recommend the company as an employer, and assumes that their perception of corporate culture is a contributing factor in deciding whether to do so. The Supervisory Board of Sartorius AG has therefore integrated this objective into the Executive Board's remuneration system. Specifically, the company aims to raise its Employee Net Promoter Score (eNPS) to an annual average of 35 points. For disclosures on remuneration-related metrics and targets, the company refers to its comments in ESRS 2 GOV-3. The eNPS is a recognized human resources indicator with scores above 30 considered as very good. The target was defined by the Supervisory Board and therefore with the involvement of workers' representatives. No significant changes have been made to the targets or parameters to date. Sartorius refers to the disclosures below in MDR-M for information on the metric calculation methodology.

The Group fell short of the eNPS target of 35 in the reporting year, reflecting currently subdued business development combined with unavoidable efficiency measures.

The results of the eNPS are charted on dashboards for the Executive Board and managers. Deviations from the targets are analyzed.

Disclosure of a baseline value and base year for measuring progress is not relevant for Sartorius in this context.

Minimum Disclosure Requirement MDR-M – Metrics in relation to material sustainability matters

The eNPS is a company-specific metric that Sartorius uses to measure the effectiveness of its actions around corporate culture. It is calculated from the twice-yearly employee survey and is a score.

The eNPS came to an annual average of -2.98 points.

Recommendation of Sartorius as an employer	2024
Employee Net Promoter Score (eNPS)	-2.98

Disclosures on preparation of metrics

Definitions:

The eNPS is the average of the two scores from the employee survey in the first and second half of each fiscal year. The score is based on asking employees how likely they are to recommend Sartorius as an employer on a scale of 0 (most negative answer) to 10 (most positive answer). The proportion of employees who answered 0 to 6 is then subtracted from the proportion of employees who answered 9 or 10, resulting in the eNPS. The proportion of employees who answered 7 or 8 is excluded, as these are classified as neutral. This means that the eNPS can range from -100 (no employee recommends Sartorius as an employer) to 100 (every employee recommends Sartorius as an employer).

Methodology:

The employee survey is conducted by an external service provider who then provides Sartorius with the data.

Validation: There is no external validation of the metrics as a whole or the individual components.