

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).

Since there is no long-term experience in applying ESRS, Sartorius' preparation of this year's Sustainability Statement was again associated with uncertainties regarding open questions and related interpretations. The company has taken information into account that was available by January 31, 2026.

In addition to the company's own business operations, the double materiality assessment that was performed covered both its upstream and downstream value chain. However, the policies, actions, targets and data relate exclusively to the consolidated companies' own operations, unless otherwise stated. The scope of consolidation of the Statement is the same as the scope of consolidation of the consolidated financial statements as at December 31, 2025.

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.

Sustainability reporting aims to make complex environmental and social impacts measurable and transparent. At the same time, however, these can only be directly quantified to a limited extent. Due to incomplete global data, model-based methods, and forward-looking assumptions, the reporting is partly based on estimates. To enable readers to understand the accuracy of the reporting, Sartorius has disclosed all important assumptions, judgments, and thresholds, such as those used to define the value chain and end-users, to perform the double materiality assessment and to establish the metrics, at the relevant points in the Statement. The estimates can only be partially refined in future reporting periods once the relevant information from the value chain and from Sartorius's own operations is available. This will be possible as the number of companies subject to reporting requirements increases and reporting practices become more established internally and externally.

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

General note on the presentation of figures

In individual cases, the sums of the figures shown may not precisely equal the stated totals, and percentages may not result precisely from the figures shown due to rounding.



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 (reporting date December 31, 2025), the short-term period therefore relates to up to one year in the future, the medium-term period relates to one to five years in the future and the long-term period relates to more than five years in the future.

Value chain estimation

The table below lists metrics that include value chain estimations. Sartorius made the 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 cited pages of the Sustainability Statement.

ESRS Disclosure Requirement	Metric	Page reference
E1-6	Greenhouse gas (GHG) emissions	172
E2-5	Substances of concern and substances of very high concern	186
E5-4	Resource inflows	191
E5-5	Resource outflows	193

Sources of estimation and outcome uncertainties

The table below provides an overview of metrics that include sources of estimation and outcome uncertainties. These arise for various reasons, such as the availability of reliable data along the upstream and downstream value chain and/or the accuracy of measurement techniques. The estimation methods used and the resulting outcome uncertainties are described on the cited pages of the Sustainability Statement.

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

ESRS Disclosure Requirement	Metric	Material estimations and outcome uncertainties	Page reference
E1-5	Energy consumption and mix	<ul style="list-style-type: none"> ▪ Calculation of fossil and nuclear energy ▪ Self-generated energy 	170
E1-6	GHG emissions	<ul style="list-style-type: none"> ▪ All GHG scopes and categories include a proportion of estimates 	172
E2-5	Substances of concern and substances of very high concern	<ul style="list-style-type: none"> ▪ Parts of the total inflow weight ▪ Total outflow weight ▪ Purchased substances of concern 	186
E5-4	Resource inflows	<ul style="list-style-type: none"> ▪ Parts of the total inflow weight 	191
E5-5	Resource outflows	<ul style="list-style-type: none"> ▪ Parts of the total outflow weight ▪ Estimation of the classification of products sold (durability, recyclability) and packaging (recyclability) ▪ Parts of the total waste 	193

ESRS Disclosure			
Requirement	Metric	Material estimations and outcome uncertainties	Page reference
S1-6	Characteristics of the undertaking's employees	▪ Third gender	205
S1-9	Diversity metrics	▪ Third gender	211
S1-13	Training and skills development metrics	▪ Third gender	215
S1-14	Health and safety metrics	▪ Consideration of the contractual working time instead of the actual working time	216
S1-15	Work-life balance metrics	▪ Third gender	218

As of reporting year 2025, there is no longer any outcome uncertainty regarding ESRS Disclosure Requirement S1-16. The previous uncertainty was method-related, and was fully eliminated by changing to a more accurate data collection method.

Changes in preparation or presentation of sustainability information

The preparation or presentation of the following metrics published in the previous year was changed in the year under review.

The changes and the reasons for them, as well as the restated comparative figures and the difference between the reporting year and the previous year, are explained on the cited pages of the Sustainability Statement.

ESRS Disclosure			
Requirement	Disclosure	Description	Page reference
E1-6	GHG emissions	The gross Scope 1, 2 and 3 emissions are restated due to accounting policy adjustments including emission factors. As a result, GHG intensity per net revenue is also restated. Further information can be found in the "Climate change" section in E1-6.	172
E5-5	Waste	Waste is restated because previously immaterial non-production companies are now included in the calculation method. Further information can be found in the "Resource use and circular economy" section in E5-5.	193
S1-16	Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees	The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees is restated due to a data collection change. Further information can be found in the "Own workforce" section in S1-16.	219

Reporting errors in prior periods

No material errors were identified in the reporting year with respect to figures published for fiscal 2024, and therefore no corrections to previously reported figures were required.



Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The 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, since the 2024 reporting year Sartorius has been using 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	Reconciliation to ESRS topics
Environmental matters	Climate change
	Resource use and circular economy
	Pollution
Employee-related matters	Own workforce
Social matters	Immaterial
Respect for human rights	Own workforce
	Workers in the value chain
Combating corruption and bribery	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); ii. Significant markets and/or customer groups served, including changes in the reporting period (new/removed markets and/or customer groups); iii. Number of employees by geographical areas	31, 33, 34 31, 33, 34 49
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	31
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	31-31

Use of provisions for phased-in Disclosure Requirements in accordance with Appendix C of ESRS 1

The table below provides an overview of how Sartorius handles relevant phased-in Disclosure Requirements.

ESRS	ESRS Disclosure	Full name of the ESRS Disclosure	Management of transitional provisions at Sartorius	
ESRS	Requirement	Requirement	Transitional provision	
ESRS 2	SBM-1	Material impacts, risks and opportunities and their interaction with strategy and business model	The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.	Use of transitional provision
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.	Use of transitional provision
ESRS E2	E2-6	Anticipated financial effects from pollution-related risks and opportunities	The undertaking may omit the information prescribed by ESRS E2-6 for the first year of preparation of its sustainability statement. Except for the information prescribed by paragraph 40(b) on the operating and capital expenditures occurred in the reporting period in conjunction with major incidents and deposits, the undertaking may comply with ESRS E2-6 by reporting	Use of transitional provision



			only qualitative disclosures, for the first three years of preparation of its sustainability statement.	
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities	The undertaking may omit the information prescribed by ESRS E5-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures, for the first three years of preparation of its sustainability statement.	Use of transitional provision

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, Corporate Compliance, Internal Audit 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 diverse and complementary experience that is relevant to the company's sectors, products and geographical locations. Two of the four members of the Executive Board have international experience in the life sciences sector and extensive market and product knowledge, having worked at Sartorius for at least 20 years. With many years of management and executive experience in the packaging, pharmaceutical and food technology industries, as well as in the global service and development environment, the Chief Executive Officer brings the operational and strategic expertise needed to continue Sartorius' growth strategy. The Chief Financial Officer has many years of extensive experience in the financial sector of an international conglomerate.

One member of the Executive board is female. As such, the proportion of female members is 25% and the gender balance, i.e., the ratio of female to male members, is 0.3. Five members of the Supervisory Board are female. As such, the proportion of female members is 42% and the gender balance is 0.7

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 on people and the environment, as well as risks and opportunities for the company. 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 in accordance with 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 Board 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 fourth quarter of the reporting year to report on current sustainability topics, particularly with regard to the implementation of the CSRD along with targets relating to climate change mitigation and their operationalization.

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 fitness criteria for appointments to positions on the Executive Board are professional aptitude for managing the respective area of responsibility, a proven career track record, and impressive leadership skills. This also includes sustainability-related skills and expertise. According to its own assessment, the Executive Board possesses, directly and indirectly, the necessary skills and expertise with regard to the material sustainability matters and is therefore suitably composed.

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 is competently constituted. 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 entire ESG regulatory framework is assigned to the "Finance, Accounting, and Auditing" competence area at an overarching level. The ESRS topics "Business conduct" and "Workers in the value chain" are assigned to the "Corporate Governance and Compliance" competence area; "Climate change", "Pollution", and "Environmental impacts and resource use" are assigned to the "Resource use and circular economy" competence area; and "Own Workforce" is assigned to the "Human Resources, Employees, and Engagement" competence area.

The members of the Supervisory Board assume personal responsibility for undertaking the training and continuing education measures necessary for their duties. Where necessary, the company provides organizational support and bears the corresponding costs. Training 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, covering topics such as 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).

During the reporting year, the whole Supervisory Board was informed about the CSRD and ESRS sustainability reporting requirements as part of two training courses 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. Firstly, the Executive Board defines the corporate values and overarching behavioral guidelines and codes of conduct. Secondly, it is responsible for ensuring compliance with legal provisions and 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, behavioral guidelines, and regulations. Regular training is therefore a key component of this system. Managers are encouraged to actively exemplify and promote the corporate values and behavioral guidelines.

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

The Head of Corporate Sustainability currently informs the Executive Board and the Audit Committee on an ad hoc basis about material sustainability-related impacts, risks, and opportunities, as well as about the implementation of sustainability due diligence and the results and effectiveness of the policies, actions, metrics, and targets adopted.

This allows the information to be taken into account when monitoring the company's strategy, making decisions on important transactions, and in its risk management process.

During the reporting year, the Corporate Sustainability department informed the Executive Board and the Audit Committee about the results of the double materiality assessment in accordance with ESRS. This included a description of the impacts, risks, and opportunities identified as material and presented in SBM-3. Any areas of potential identified and possible measures for the further development of policies, actions, metrics, and targets were discussed in this context. With regard to climate change mitigation, the specific implications for corporate strategy and operational planning were coordinated.

The Executive Board and the Audit Committee were also informed about the results of the risk analysis in accordance with the German Supply Chain Due Diligence Act (LkSG) 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 members of the Executive Board is aimed at ensuring that they are remunerated appropriately in line with their duties and responsibilities, and that the performance of each member of the Executive Board and the success of the company are taken into account. For this reason, the remuneration policy includes both short-term and long-term variable remuneration components related to sustainability in addition to fixed remuneration components. It meets the requirements of the German Stock Corporation Act (AktG) as well as the recommendations of the German Corporate Governance Code (DCGK) with the exception of any divergences justified in the Declaration of Compliance. The Executive Board's remuneration policy is determined by the Supervisory Board.

Short-term variable remuneration

The Employee Motivation & Commitment (EMC) metric is anchored in the short-term variable remuneration (Short Term Incentive | STI) as a remuneration component with a one-year assessment basis. This metric replaces the Employee Net Promoter Score (ENPS) in the reporting year because the latter did not adequately reflect the underlying aspects and changes in employee satisfaction and was also subject to significant fluctuations. This remuneration component is a cash payment that accounts for 10% of the total STI. Details on the definition of the metric and the target achievement and payment modalities can be found in the remuneration report on page 241.

Long-term variable remuneration

The long-term variable remuneration (Long Term Incentive | LTI) includes the reduction of CO₂eq emissions intensity as a remuneration component with a four-year assessment period. The target value for CO₂eq emissions intensity is based on an average annual reduction of 10% during the relevant assessment period. This remuneration component is a cash payment that accounts for 25% of the total LTI. Details on the definition of the metric and the target achievement and payment modalities can be found in the remuneration report on page 244. The start date of the first remuneration tranche was January 1, 2022. This means that the first remuneration tranche, which includes CO₂eq emission intensity as a remuneration component, will be allocated for the first time in 2026 based on the actual values in 2025.

The Supervisory Board's remuneration policy did not include any sustainability-related components 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

The sustainability reporting process in the reporting year included a double materiality assessment, data collection, and text preparation. The materiality and data collection process is based on the respective manuals that define the principles, standards, and key internal controls that are essential to the entire reporting process.

The reporting risks prioritized to date include, in particular, incorrect or incomplete data deliveries and possible misstatements in the report. To mitigate these risks, the company has implemented process-specific controls, notably the dual control principle and plausibility checks (e.g., completeness checks, deviation analyses, comparisons, and internal textual reviews). The implementation of structured risk analyses and prioritizations, as well as corresponding internal controls at all process levels, is continuously moving forward with the involvement of the relevant internal functions.

The Executive Board and Supervisory Board are informed on an ad hoc basis about individual reporting risks and corresponding mitigation strategies and measures. Regular, structured reporting on the results of risk management and internal controls for sustainability reporting is not yet in place and is being established gradually.

3. Strategy

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

For detailed information on the sustainability-related core elements of its general strategy, business model, and value chain, the company refers readers to the management report, as stated earlier under ESRS 2 BP-2.

In addition, the company informs readers that its upstream value chain encompasses the extraction of raw materials and the manufacture of intermediate products as well as corresponding logistics and services. Its own operations include product manufacture, assembly and system integration, quality assurance, distribution and sales, and customer service. The downstream value chain concerns the use of the products by customers. The end users of Sartorius products are therefore the employees of its direct customers. End-users in the context of ESRS are individuals who ultimately use or are intended to use a particular product or service. As such, the end users of Sartorius products are not patients. Sartorius products are used in the wider biopharmaceutical value chain to develop and produce medicines and treatments for patients.

The following key facets comprise the eight stages of the company's value chain:

Stage/Work step	Process description
1. Raw material extraction	Extraction of basic materials that form the starting point of the value chain and are required for the manufacture of products and packaging. These include fossil feedstock, ores and metals, biological feedstock, biomass, and biogenic residues.
2. Production of raw materials, intermediate products, supplies, and finished products	Provision of all materials, components and services required for product manufacturing. These include raw materials such as plastics and chemicals, specific components for cell culture media and biotech processes, intermediate products such as electronic components and mechanical assemblies, supplies (especially chemicals), finished products such as stainless steel tanks, and services, primarily in logistics and consulting.
3. Product manufacturing	Manufacture of finished products and key components for further assembly in Sartorius systems. By relevance to revenue, these include consumables: e.g., disposable bags and filters; instruments, e.g., laboratory balances and software.
4. Assembly and system integration, where applicable	Assembly of previously manufactured components into complete end products.
5. Quality assurance	Tests and inspections to ensure that all products comply with regulatory requirements and internal quality standards.
6. Distribution and sales	Packaging of products, in some cases under cleanroom conditions to guarantee the highest hygiene and safety standards. Then worldwide shipment, which in some cases is temperature-controlled to ensure the quality and stability of sensitive materials.
7. Use by customers	Use of products by customers in various application areas including biopharmaceutical production, research, and quality control.
8. Customer service/Service	Ensures that the products can be used to best effect through customer service after delivery.



Sustainability goals

The stated objective of Sartorius' sustainability efforts is to create long-term value for all stakeholders. Achieving this in an environment characterized by climate change and resource depletion requires management that seeks to balance direct financial targets with ethical, social, and environmental considerations. This approach aims to increase positive impacts on people and the environment and to avoid or minimize negative impacts. Opportunities arising from sustainability matters should be exploited and risks managed.

Sartorius pursues strategic sustainability goals that relate to its most important product groups, services, and markets. The focus is on reducing carbon emissions along the entire value chain, promoting the circular economy, and ensuring responsible supply chains. For single-use products, which dominate biopharmaceutical production, Sartorius is developing material efficiency and recyclability solutions. Where services are concerned, the focus is on digital offerings that optimize processes and reduce resource consumption. Geographically, Sartorius serves global markets with a particular focus on regulatory requirements in Europe, North America, and Asia. The company strengthens its relationships with stakeholders – from suppliers and customers to regulatory authorities – through transparent communication and sustainability audits.

An assessment of the most important products and markets shows that single-use technologies for the manufacture of biological medical drugs have the greatest impact on sustainability goals. They facilitate safe, resource-efficient production processes, but at the same time pose challenges in terms of material use, waste management, and recycling. The key customer groups are biopharmaceutical companies, which are increasingly placing value on sustainable solutions. Sartorius offers these customers digital services and process optimizations to reduce their environmental footprint.

Sustainability is integrated in and central to the company's strategy. This includes investing in carbon reduction, developing recyclable products, and digitalizing processes. Future challenges lie primarily in enhancing single-use technologies with a view to more environmentally friendly design. Planned projects include the expansion of recycling programs, the introduction of sustainable packaging, the use of alternative materials, and the implementation of climate-neutral production sites. These measures are crucial to achieving long-term sustainability objectives and ensuring competitiveness in a market that is increasingly focused on sustainability.

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 stakeholders are systematically taken into account in the strategy process. To this end, Sartorius is in continuous dialogue with its most important stakeholders. 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. It is therefore essential that the company strives to understand the interests of its customers and to create appropriate incentives for more sustainable products. To this end, various sustainability matters such as decarbonization, climate neutrality, and resource conservation and circular economy, 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 a decisive 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 many 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. The insights gained are used 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 specific ESG conferences and ESG calls.
- **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 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 and reviewed in structured self-assessments. The goal is to permanently align the working and production conditions of the company's business partners with Sartorius' requirements in the Code of Conduct for Business Partners. Audits 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, Corporate Compliance and Corporate Sourcing are in continuous direct communication with the above-mentioned stakeholders through their day-to-day business. The Corporate Sustainability department also conducts its own discussions with stakeholder groups on some occasions, particularly with customers and investors. For sustainability management and reporting purposes, the issues raised by stakeholders are brought together by Corporate Sustainability.

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

Sartorius carefully examines and evaluates the sustainability-related issues raised by stakeholders and uses this information to determine whether action is required to adjust the company's strategy. The discussions held with stakeholders during the reporting year enabled Sartorius to gain a deeper understanding of key issues such as climate change mitigation, resource conservation, and the use of chemicals. 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 ensures that Sartorius' strategy and business model are developed in line with the identified interests and needs of stakeholders.

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

In the double materiality assessment, Sartorius identified material positive and negative sustainability-related impacts and risks pertaining to environmental, social, and business conduct matters across the entire value chain. By updating the double materiality assessment in the reporting year, new impacts and risks were identified as material, as were opportunities for the first time, that had not yet emerged in the previous year. The impacts identified are caused directly by the company's business model and strategy and not by other external factors. Overall, the double materiality assessment did not reveal any material differences between individual corporate units (such as divisions, business units, and products) and individual countries/regions, meaning that the results apply equally to all areas.

The material impacts, risks, and opportunities are explained below in relation to the specific ESRS topics, along with changes since the previous year.

Climate change

Most of the energy used worldwide comes from fossil sources. Accordingly, as in the previous year 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	Time horizon	Year-on year change
Energy/climate change mitigation	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on climate change, as the manufacture of goods purchased by Sartorius and the use of services consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current	None
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on climate change, as the manufacture of its products consumes energy, which contributes to higher GHG emissions and hence to global warming.	Current	None
	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 hence to global warming.	Current	None

There were still 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 in fiscal 2025, it was not necessary to carry out a climate resilience analysis pursuant to ESRS E1 SBM-3. 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

Against this backdrop, in the reporting year as in the previous year, there were material 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. However, no material negative impacts on local communities were identified. Failure to comply with environmental regulations can result in fines, penalties and reputational damage, plus the associated material financial risks for Sartorius.

In addition, in fiscal year 2025, the company assessed some actual and potential negative impacts from pollutant emissions, including microplastics, in the air, soil, and water along the entire value chain as material for the first time. This is attributable to various causes, including the use of pollutants in processes and their presence in purchased and manufactured products. Microplastic emissions can be caused in particular by improper waste treatment.

ESRS sub-topic	Category	Description of the IRO	Time horizon	Year-on year change
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	None
	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	None
	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	None
Soil, air, and water pollution, as well as microplastics	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on pollution, as the operational manufacturing processes of goods purchased by Sartorius and the use of services may result in pollutants, including microplastics, entering the soil, air, and water.	Long-term	Material for the first time
Pollution of water	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on pollution, as pollutants enter wastewater during the manufacture of products.	Current	Material for the first time
Air and water pollution, as well as microplastics	Negative impact (downstream value chain)	Sartorius products and their packaging have a potential negative impact on pollution, as improper waste treatment at the end of their product life can release pollutants into the air and water, including microplastics.	Long-term	Material for the first time



Resource use and circular economy

Single-use products account for a large proportion of the Group's sales revenue at 60–70%. Consequently, as in the previous year, there are material actual and potential negative impacts in its upstream and downstream value chain and in its own operations in connection with resource use and circular economy. These are attributable to the generation and management of waste and the use and disposal of mostly primary materials from fossil or petroleum-based sources. In addition, a material risk and a material opportunity in connection with resource use and circular economy emerged this year for the first time. In this area, Sartorius could be exposed to market risk if the trend toward resource-efficient products intensifies and competitors are quicker than Sartorius to launch corresponding solutions that are well received and in high demand among customers. Sartorius also sees a material business opportunity to develop and offer innovative products such as software solutions that help customers effectively reduce their consumption of resources and materials.

ESRS sub-topic	Category	Description	Time horizon	Year-on year change
Resource inflows, including resource use	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on the use of resources, as Sartorius mostly uses and purchases new materials and materials from fossil sources, which leads to environmental damage.	Current	None
Waste	Negative impact (upstream value chain)	Sartorius' suppliers have an actual negative impact on waste generation, as the manufacture of the materials purchased by Sartorius generates significant amounts of waste, most of which is disposed of.	Current	None
	Negative impact (own operations)	Sartorius' own operations have an actual negative impact on waste generation, as the manufacture of its products generates significant amounts of waste, most of which is disposed of.	Current	None
	Negative impact (downstream value chain)	Sartorius products have an actual negative impact on waste generation, as they result in significant amounts of waste, most of which is disposed of.	Current	None
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 and then disposed of. The material that is disposed of is lost to the technical or biological cycle and hence to reuse and recycling, which is associated with environmental pollution.	Current	None
	Risk	Sartorius faces a business risk if it fails to develop and offer products that are optimized for the circular economy. These products should aim to support customers in reducing their consumption of resources and materials and help them achieve their sustainability goals. A lack of these kinds of innovative solutions could hurt Sartorius' competitiveness and weaken the company's market position.	Long-term	Material for the first time
	Opportunity	Sartorius has a business opportunity to develop and offer innovative products that help customers effectively reduce their consumption of resources and materials. This can be achieved by using digital software solutions to	Long-term	Material for the first time



ESRS sub-topic	Category	Description	Time horizon	Year-on year change
		simulate research projects, thereby replacing or reducing physical laboratory capacities. Solutions like these offer customers clear added value through higher efficiency and sustainability, and can help establish Sartorius as an industry pioneer.		

Own workforce

There were material actual positive impacts on the company's own workforce in the reporting year. These relate to working conditions, equal treatment, and equal opportunities, and contribute to raising living standards. At the same time, there are also material potential negative impacts related to these topics with regard to health and safety as well as violence and harassment in the workplace, which in turn can lead to a deterioration in living standards.

ESRS sub-topic	Category	Description	Time horizon	Year-on year change
Working conditions	Positive impact (own operations)	Sartorius' own operations have an actual positive impact on the standard of living of its employees through good working conditions, such as secure jobs and reasonable wages and working hours, alongside policies to promote work-life balance. Depending on country-specific circumstances, these go beyond legal requirements, are based on employee participation and trusting social partnerships, and are laid down in collective agreements.	Current	None
	Negative impact (own operations)	Sartorius' own operations have a potential negative impact on the standard of living of its own workforce through work-related accidents and illnesses that impair health and well-being.	Short-term	None
Equal treatment and opportunities for all	Positive impact (own operations)	Sartorius' own operations have an actual positive impact on the standard of living of its employees by promoting equal treatment and opportunities in the areas of remuneration and further training, as well as employee diversity and inclusion, which helps to reduce social inequalities. Depending on country-specific circumstances, these go beyond legal requirements.	Current	None
	Negative impact (own operations)	Sartorius' own operations have a potential negative impact on the standard of living of its own workforce through violence and harassment in the workplace, which can impair equal opportunities and treatment.	Short-term	None

The material impacts mentioned relate to the entire workforce, i.e., both to the company's employees and to its non-employee workers. 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-employee workers are mainly used in production to cover peak workloads.

The actual positive impacts specifically affect Sartorius' own employees, as they are attributable to the attractive working conditions offered by the company to its own employees. The potentially negative impacts in relation to



workplace accidents as well as violence and harassment in the workplace affect employees and non-employee workers equally. However, these negative impacts should not be regarded as widespread or systemic. Rather, they are isolated incidents.

In 2025, no operational activities were identified that pose significant risks related to child labor and forced labor. This includes the company's production sites, countries, and geographic areas.

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

Workers in the value chain are workers who perform activities for the company in both its upstream and downstream value chains, including suppliers, service providers, customers, and companies in which Sartorius has a stake. This includes all types of workers performing various physical and intellectual activities.

In the reporting year, there were material potential negative impacts of suppliers, concerning working conditions, equal treatment and opportunities, and other work-related rights that could affect the physical and mental well-being of the workers in question. As in the previous year, there were no material impacts on the workforce at customers and at companies in which Sartorius holds a stake, nor were there any material positive impacts in general.

ESRS sub-topic	Category	Description	Time horizon	Year-on year change
Working conditions	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on the standard of living of their employees due to poor working conditions such as inadequate wages, working hours, and insufficient health and occupational safety measures. These conditions can cause both material and immaterial impairments that can significantly reduce the quality of life of the employees affected.	Short-term	Expansion of the description to include additional topics that are material for the first time
Equal treatment and opportunities for all	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on the standard of living of their employees through unequal treatment and opportunities, for example in the areas of remuneration, training, and inclusion, as well as violence and harassment in the workplace. Practices like these can significantly reduce the quality of life of the employees affected and so lead to social inequalities.	Short-term	Expansion of the description to include additional topics that are material for the first time
Other work-related rights	Negative impact (upstream value chain)	Sartorius' suppliers have a potential negative impact on living standards if they use child labor or forced labor. These practices represent a serious restriction of civil liberties and may have significant social consequences that could considerably reduce the quality of life of the employees affected.	Short-term	Material for the first time

The material negative impacts listed in the table are in some cases abstractly related to the respective supply chains and are partly attributable to sub-suppliers of Sartorius' direct suppliers. The material negative impacts with regard to child labor and forced labor affect sub-suppliers who operate in the supply chain for electronic products, for example. There is a generally increased risk of child labor and forced labor related to this,



particularly in the extraction and processing of rare earths and metals. These impacts are currently systemic to these supply chains.

Sartorius currently has no detailed information on any workers in the value chain who may be more affected by these material negative impacts.

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, there were material positive impacts on the company's own workforce with respect to business conduct. These are linked to the Sartorius corporate culture. This was accompanied by an operational risk. An unattractive corporate culture could cause employees to leave the company and make it more difficult to attract new talent. This could have a significant financial impact on the company. In addition, a business opportunity in connection with animal welfare was assessed as material this year for the first time. Sartorius believes there is growth potential in technologies that can help customers find alternatives to animal testing or, more generally, to the use of materials derived from animals in research and development.

ESRS sub-topic	Category	Description	Time horizon	Year-on year change
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	None
	Risk	An unattractive corporate culture could result in the loss of employees, damage the company's reputation, make it difficult to attract talent, and pose a financial risk to the company.	Current	None
Animal welfare	Opportunity	Sartorius has a business opportunity to develop technologies that help customers reduce or find alternatives to animal testing and the use of materials derived from animals. These innovative solutions not only offer an ethical advantage, but can also help to establish Sartorius' as a leader in biotechnology research and development. By promoting alternative methods for research and development, Sartorius can access new markets while contributing to the improvement of scientific standards and the fulfillment of regulatory requirements. This not only creates new sales potential, but also positions the company as a responsible player in the industry.		Material for the first time

Financial effects of the material risks

At present, there are no measurable financial effects of the material sustainability-related risks and opportunities. The company is making use of the transitional provisions under ESRS for reporting on the expected short-, medium-, and long-term financial effects of its material risks and opportunities on its financial position, financial performance, and cash flows, and will therefore only provide this information in future reports.

Dealing with material impacts, risks and opportunities

Sartorius is carefully analyzing the impact of material impacts, risks, and opportunities on its business model, value chain, strategy, and decision-making, and deriving the necessary actions from this analysis. This is a long-term process that must be integrated into key business conduct processes.

In fiscal 2025, as an initial step, the results of the double materiality assessment were incorporated into risk management. The results were also incorporated into compliance processes, which led to the adoption of a new Code of Conduct.

The company also kicked off a project on performance management for sustainability-related issues that helps to integrate them into corporate management by clearly defining key performance indicators and adapting internal planning and reporting processes. This led to an adjustment in budget planning in the reporting year in order to make the appropriate financial resources available for climate-related actions.

Finally, the results of the materiality assessment were fed into the company's strategy process.

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 coordinated between Corporate Sustainability and the CFO when preparing this report, and the resulting action requirements were discussed.

Based on this, 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 and to take advantage of any opportunities. This is a qualitative assessment by the Executive Board with no specific time horizon.

Further disclosures

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 processes to identify and assess material impacts, risks and opportunities

The process to identify, assess and prioritize material impacts, risks, and opportunities (IROs) was carried out in the reporting year by the Corporate Sustainability department in cooperation with Finance & Controlling in a centralized, internal procedure based on ESRS and the corresponding implementation guidelines. Impacts, risks, and opportunities were identified and assessed using methodologies from the company's risk management system, drawing on internal and external expert knowledge and incorporating the views of stakeholders. The identification and assessment of IROs was carried out in accordance with ESRS on the basis of a gross assessment.

Compared to the previous year, the identification process was specified in greater detail; in particular, it was expanded and deepened (e.g., in the areas of climate and biodiversity). With regard to impacts, the identification and assessment process was integrated even more closely into the sustainability-related due diligence process. Furthermore, additional value chain analyses, studies, and databases were consulted, and peer comparisons were conducted. Within the double materiality assessment process, the approach to assessing the severity of impacts was further standardized.

The double materiality assessment process is described below. Due to the process changes, the following descriptions have also been made more precise compared to the previous year.

Step 1: Identification of IROs

The current business model and the entire value chain associated with it were initially used as the basis for identifying IROs. These have not changed materially compared to the previous year. As a result, the update of the double materiality assessment is based on the results from the previous year. The IROs were identified centrally with the aid of internal and external analyses and using existing sustainability-related due diligence processes, including the whistleblowing hotline and information from discussions with internal and external experts and stakeholders. This means the IROs were either confirmed, clarified, or newly added.

As in the previous year, the entire range of stakeholders under ESRS 1 (i.e., both affected stakeholders and users of sustainability reporting) was consulted in order to systematically take the views of stakeholders into account in this stage of the process. Discussions with internal experts engaging in regular exchanges with the relevant stakeholders in the course of their daily business enabled specific perspectives to be systematically incorporated into the double materiality assessment process.

No external experts were consulted during this stage of the process.

The results of the identification process were systematically documented and structured in an IRO inventory.

Step 2: Assessment of the IROs

The IROs identified were then qualitatively assessed on a scale of one to four using standardized criteria in accordance with ESRS.

Assessment of actual impacts

Actual impacts are assessed based on their severity for people and the environment, i.e., their influence on natural resources.

- For actual positive impacts, the severity criteria of scale and scope were assessed and the results were added together and divided by two.
- For actual negative impacts, the severity criteria of scale, scope and irremediable character were assessed and the results were added together and divided by three.

Criterion	Scale and description
Severity for people and the environment	
Scale	1) insignificant 2) moderate 3) significant 4) critical
Scope	1) limited 2) regional 3) supra-regional 4) global
Irremediable character	1) fully reversible 2) largely reversible 3) partially reversible 4) irreversible

Assessment of potential impacts

Potential impacts were assessed on the basis of their severity for people and the environment, i.e. their impact on natural resources, and their likelihood of occurrence:

- For potential positive impacts, the severity criteria of scale and scope were assessed and the results were added together and divided by two.
- For potential negative impacts, the severity criteria of scale, scope and irremediable character were assessed and the results were added together and divided by three.
- The likelihood of occurrence of the potential impact was then determined.

For the overall result, the severity determined above was added to the likelihood of occurrence and divided by two. For potential negative impacts on human rights, their severity in accordance with ESRS took precedence over their likelihood.

Criterion	Scale and description
Severity for people and the environment	
Scale	1) insignificant 2) moderate 3) significant 4) critical
Scope	1) limited 2) regional 3) supra-regional 4) global
Irremediable character	1) fully reversible 2) largely reversible 3) partially reversible 4) irreversible
Likelihood of occurrence	1) remote 2) possible 3) likely 4) very likely

Assessment of risks and opportunities

Risks and opportunities were assessed on the basis of their financial import for the company and their likelihood of occurrence. The effect on EBIT was taken as a measure of financial import, as this reflects the financial impact on the company's cash flow, access to financing, or cost of capital. For the overall result, the financial import and likelihood of occurrence were added together and divided by two. Both criteria are based on the definitions established as part of the company's risk management process.

Criterion	Scale and description
Financial magnitude for the company	
	1) insignificant 2) moderate 3) significant 4) critical
Likelihood of occurrence	1) remote 2) possible 3) probable 4) very likely



Step 3: Materiality assessment for the IROs

The IROs were then classified according to materiality thresholds.

Materiality thresholds for impacts

Actual impacts were classified as material if they had a severity rating of at least two on a scale of two to four for people and the environment. This threshold takes into account all issues with a medium or high severity rating.

Potential impacts were classified as material if both their severity for people and the environment and their likelihood of occurrence were at least two. In addition, the average value of these two criteria, i.e., the sum of the two divided by two, had to be greater than two.

Severity for people and the environment		1	2	3	4
Likelihood of occurrence					
4	immortal	material	material	material	material
3	immortal	material	material	material	material
2	immortal	immortal	material	material	material
1	immortal	immortal	immortal	immortal	immortal

Materiality thresholds for risks and opportunities

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

Financial import		1	2	3	4
Likelihood of occurrence					
4	immortal	material	material	material	material
3	immortal	material	material	material	material
2	immortal	immortal	material	material	material
1	immortal	immortal	immortal	immortal	immortal

Rationale for selected thresholds

The thresholds selected by Sartorius were determined by Corporate Sustainability in consultation with Risk Management after careful consideration of their relevance to the company and their feasibility. By using these selected thresholds, the company has excluded "marginal issues" that have a high degree of severity but only a low likelihood of occurrence, for example. The focus is on issues that are more likely to occur and have a relevant degree of severity.

This provides the company with an appropriate level of focus in sustainability reporting, which in turn provides an appropriate level of focus in IRO management and ensures consistency with the topics addressed in strategic planning.

Step 4: Validation of the results

Several control steps were implemented throughout the double materiality assessment process to increase the validity of the results. Relevant functions, including Human Resources, Environment, Health, Safety & Security (EHSS), Corporate Sourcing, Corporate Compliance, Corporate Sustainability, and Risk Management, were involved in the process in order to review the assessments of the IROs. These assessments were considered both in individual discussions and in joint meetings.

A comparison of the IRO landscape with that of other companies was also carried out. Feedback from stakeholders was also incorporated into the process in a few cases.

The results of the double materiality assessment were presented to the Executive and Supervisory Boards, who noted and approved the results.

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

An integral part of the double materiality assessment was the identification and assessment of actual and potential climate-related impacts, risks, and opportunities 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-related impacts

Climate-related impacts were identified and assessed comprehensively for the first time in the previous year as part of a central process.

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.

Climate-related 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 supplier groups. For the Sartorius' own operations, the Environment, Health, Safety & Security department assessed the climate-related impacts of production at each site based on energy consumption and GHG emission sources. In the downstream value chain, product sustainability experts analyzed the impact 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 Risk Management departments provided advisory support to the functions during the assessment process. The assessments were then consolidated at Group level and finally agreed with the relevant Group departments.

During the reporting year, the previous year's material climate impacts were reviewed by the departments involved. As neither the company's business model and associated value chain nor external factors and framework conditions had changed significantly, the material climate-related impacts from the previous year were confirmed.

By conducting a detailed assessment of actual and potential impacts, the company can evaluate its current performance in terms of climate change mitigation, anticipate future risks and opportunities, and take appropriate action.

Physical climate-related risks

As part of the double materiality assessment, the physical climate-related hazards from Commission Delegated Regulation (EU) 2021/2139 were also assessed in a central climate-related risk analysis, covering potential acute and chronic physical climate-related hazards based on the TCFD classification.

Potential climate-related hazards and any resulting potential risks in the upstream value chain had already been assessed as material in the previous year with respect to selected suppliers. 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. For the downstream value chain as well, potential climate-related hazards for customers that could affect the company were examined in the previous year. Sustainability experts from both the BPS and LPS divisions carried out this assessment centrally. The assessments of the various Group companies' and business areas' potential climate-related 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 upstream and downstream value chain assessment results were reviewed and confirmed this year.

The process for determining climate-related risks in the company's own operations was enhanced in fiscal 2025, for example using the Intergovernmental Panel on Climate Change (IPCC) database for the first time in order to systematically identify climate-related hazards for two climate scenarios over three time horizons for the Group's own production sites. The climate scenarios considered included an optimistic scenario in which GHG emissions were limited to 1.5 °C (SSP1 RCP2.6) and a pessimistic scenario in which GHG emissions resulted in a temperature increase of 3.3 °C to 5.7 °C (SSP5 RCP8.5) ("hot house world"). The analysis covered the current situation in the 2025 financial year, the year 2030 and the year 2050. The climate-related hazards identified in this way were then centrally evaluated based on an assessment of their impact on the respective site.

As in the previous year, the climate-related risk analysis identified no material climate-related risks for the upstream and downstream value chain or for the company's own sites.

As such, the overall assessment for the Group is that none of the company's assets or business activities are currently susceptible to gross physical risks from climate-related hazards over the short-, medium-, or long-term time horizon.

Transition risks

In addition, in the climate-related risk analysis, climate-related transition risks and opportunities for the company and its value chain were assessed based on the TCFD classification as part of the double materiality assessment. Specifically, climate-related transition risks and opportunities that could arise as a result of regulatory, technological, or market developments were identified and assessed by consulting external climate experts and information from our own research, taking into account information and assessments from Risk Management, and applying the same climate scenarios and time horizons as described above for physical risks.

The results of the analysis did not indicate any Sartorius assets or business activities that could be at risk in the short, medium, or long term due to climate-related transition risks or that could generate business opportunities.

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.

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

An integral part of the approach to the double materiality assessment described above was the identification and assessment of material impacts, risks, and opportunities related to pollution.

In this regard, Sartorius relied on its results from the previous year's assessment. The process for identifying and assessing material impacts, risks, and opportunities related to pollution was further developed. First, external value chain analyses were used to identify impacts in value chains relevant to Sartorius (e.g., pharmaceuticals, chemicals, electronics, and paper). For suppliers in the upstream value chain and Sartorius' own sites, the current sustainability assessments were also consulted and evaluated as part of the sustainability-related due diligence process. In addition, Sartorius' own sites were subjected to a systematic relevance analysis for wastewater emissions. Information provided by the company within the framework of the Pollutant Release and Transfer Register (PRTR) was also included for this purpose.

At the same time, Sartorius was guided by regulatory requirements such as the REACH Regulation to identify and assess the use of substances of very high concern (SVHC). In addition, the hazardous substances used in the production process were compared with common classifications of substances of concern (SoC).

The analysis was based on several assumptions. It drew on currently available internal and external data sources on production processes and the hazardous substances used, as well as the pollutant emissions caused. 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 stakeholders and refers in this regard to its comments under SBM-2.

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

In the double materiality assessment mentioned above, the impacts, risks, and opportunities related to water and marine resources and to biodiversity and ecosystems were also examined. For this purpose, the company relied on its results from the previous year's assessment. The process for identifying and assessing material impacts, risks, and opportunities related to water and marine resources and to biodiversity and ecosystems was also further developed for these topics.

External value chain analyses served as a starting point for identifying impacts in value chains relevant to Sartorius (e.g., pharmaceuticals, chemicals, electronics, and paper).

For suppliers in the upstream value chain and the company's own sites, the current sustainability assessments were consulted and evaluated as part of the sustainability-related due diligence process.

Specifically for the topic of water and marine resources, internal water reporting and an example of the water balance of a large German site were also used for Sartorius' own sites. Accordingly, there were no material impacts on water and marine resources at Sartorius' own sites in the reporting year. As in the previous year, no comprehensive information is currently available for the upstream value chain that would permit an assessment of the negative impacts on water and marine resources. However, Sartorius' sustainability-related due diligence system does not currently provide any concrete indications of impacts related to water and marine resources.

Specifically with regard to biodiversity and ecosystems, Sartorius systematically reviewed its sites and critical suppliers in the reporting year to determine whether they were located near or within nature reserves or key biodiversity areas by referring to external databases (Protected Planet and Natura 2000). No Sartorius sites were found to be located in or in the immediate vicinity of biodiversity sensitive areas. Of the critical suppliers examined, three sites are located in biodiversity sensitive areas. However, the impacts of the respective sites as a result of their operational activities were not considered to be relevant. Therefore, no remedial action relating to biodiversity needs to be taken. Based on Sartorius' business activities, no material impacts that could negatively affect biodiversity sensitive areas are therefore apparent, at present.

To identify risks related to water and marine resources and to biodiversity and ecosystems, the company conducted a water stress analysis for the production sites as part of the climate-related risk analysis described above. Sartorius currently has no sites in areas of high water stress as defined by the World Resources Institute (WRI) Aqueduct Water Risk Atlas, where there is a dependency on water (e.g., in the production process), nor are any planned between now and 2030. However, the analysis shows increasing water stress for the Göttingen site in 2050. Since the climate data evaluated from the IPCC database is heavily based on assumptions, including those regarding water withdrawals at the respective site, Sartorius does not currently consider this to be a material issue. The assumption is that water will not be rationed to any significant extent and that any price increases for water supply will not be noticeable in the context of overall price increases. Furthermore, Risk Management is not currently indicating any risk situations. As in the previous year, no comprehensive information is currently available for the upstream value chain that would permit an assessment of risks (e.g., supplier failure risks) related to water and marine resources.

The analysis of the downstream value chain incorporates knowledge from the Sustainability department, acquired for example from stakeholder dialogues, scientific studies, and industry-specific life cycle analyses. Accordingly, there are currently no material impacts, risks, or opportunities relating to water and marine resources or biodiversity and ecosystems in the downstream value chain.

Local communities have not yet been consulted on the topics of water and marine resources or biodiversity and ecosystems.

In summary, Sartorius concludes that there were no actual or potential material impacts, risks, or opportunities related to the topics of water and marine resources or biodiversity and ecosystems in the reporting year.

The company monitors water and marine resources and biodiversity and ecosystems as part of its sustainability reporting in order to identify changes and new risks at an early stage.

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

In the course of its double materiality assessment, Sartorius identified and assessed the material impacts, risks, and opportunities related to resource use and circular economy. In this regard, Sartorius relied on its results from the previous year's assessment. The process for identifying and assessing material impacts, risks, and opportunities related to resources and the circular economy was also further developed.

Initially, external value chain analyses were considered in order to determine impacts in value chains relevant to Sartorius (e.g., pharmaceuticals, chemicals, electronics, and paper). For suppliers in the upstream value chain and Sartorius' own sites, the current sustainability assessments were also consulted and evaluated as part of the sustainability-related due diligence process. Specifically for the topic of resource use and circular economy, life cycle assessments, material flow analyses, and model-based scenario analyses were also included for the systematic review of assets and business activities. These methods allowed the Group to identify environmental impacts along the entire value chain, from procurement to disposal, and to map and evaluate resource cycles and waste streams. In addition, insights from local environmental protection management systems 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 stakeholders, 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 grievance mechanisms that ensure continuous feedback.

Sartorius refers in this regard to its comments under ESRS 2 SBM-2. The concerns of the relevant stakeholders were therefore incorporated into the process of identifying and assessing the material impacts, risks, and opportunities related to resource use and the circular economy, and were taken into account in this way.

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

In the above-mentioned double materiality assessment, the material impacts, risks, and opportunities related to 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.

Integration of the results of the double materiality assessment into risk and opportunity management

The Corporate Sustainability and Risk Management departments work closely together to carry out the double materiality assessment. The entire process and the results of this assessment are carefully coordinated with Risk Management and integrated into its processes. The initial risk assessment was already based on Risk Management's inventory. The assessment criteria for the double materiality assessment are also coordinated with Risk Management. During the validation phase, the assessments were subjected to a final comparison with the company's existing risk profile. In addition, the material sustainability risks are part of the company's risk inventory, which ensures that they are given the same priority as other risks in the company. Close cooperation between Corporate Sustainability and the central risk management team also ensured that any impacts and dependencies identified were reviewed to determine whether they gave rise to financial risks and/or opportunities. During the reporting year, Sartorius planned its next steps to expand the risk management system with respect to sustainability risks, including, for example, by revising the risk categories and aligning the time horizons.

The double materiality assessment process is not yet dovetailed with the company's opportunity management or strategy process.

Prioritization and monitoring of sustainability topics

In the 2025 reporting year, Sartorius began prioritizing material IROs as part of its work to integrate sustainability matters into the strategy process and under a newly launched project on performance management for sustainability-related issues. Priorities are currently being finalized and will be presented in future reporting periods.

The Corporate Sustainability department is responsible for the entire process of identifying, assessing, prioritizing and monitoring material sustainability topics and the associated IROs. This includes interlinking it with other corporate processes such as the human rights due diligence process, risk and opportunity management, and other relevant processes.



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 has therefore not made use of the materiality of information principle. The company focuses its reporting on the mandatory disclosures.

1. General information

Index of ESRS Disclosure Requirements

Section	Disclosure Requirement	Brief description	Page number
1. Basis for preparation			
	BP-1	General basis for preparation of sustainability statements	111
	BP-2	Disclosures in relation to specific circumstances	112
2. Governance			
	GOV-1	The role of the administrative, management and supervisory bodies	117
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	119
	GOV-3	Integration of sustainability-related performance in incentive schemes	120
	GOV-4	Statement on due diligence	121
	GOV-5	Risk management and internal controls over sustainability reporting	121
3. Strategy			
	SBM-1	Strategy, business model and value chain	122
	SBM-2	Interests and views of stakeholders	123 f.
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	125 f.
4. Impact, risk and opportunity management			
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	132 f.
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	141 f.



2. Environmental information

Section	Disclosure Requirement	Brief description	Page number
		Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)	152 f.
		Climate change	
		Governance	
	Related to ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	120
	E1-1	Transition plan for climate change mitigation	164
	Related to ESRS 2 SBM- 3	Material impacts, risks and opportunities and their interaction with strategy and business model	125 f.
		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	132 f.
	MDR-P	Policies adopted to manage material sustainability matters	164
	E1-2	Policies related to climate change mitigation and adaptation	164
	MDR-A	Actions and resources in relation to material sustainability matters	165 f.
	E1-3	Actions and resources in relation to climate change policies	165 f.
		Metrics and targets	
	MDR-T	Tracking effectiveness of policies and actions through targets	167 f.
	E1-4	Targets related to climate change mitigation and adaptation	167 f.
	MDR-M	Metrics in relation to material sustainability matters	170 f.
	E1-5	Energy consumption and mix	170 f.
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	172 f.
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	182
	E1-8	Internal carbon pricing	182



Section	Disclosure Requirement	Brief description	Page number
Pollution			
Impact, risk and opportunity management			
Related to ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	132 f.	
MDR-P	Policies adopted to manage material sustainability matters	183	
E2-1	Policies related to pollution	183	
MDR-A	Actions and resources in relation to material sustainability matters	184 f.	
E2-2	Actions and resources related to pollution	184 f.	
Metrics and targets			
MDR-T	Tracking effectiveness of policies and actions through targets	185	
E2-3	Targets related to pollution	185	
MDR-M	Metrics in relation to material sustainability matters	185 f.	
E2-4	Air, water, and soil pollution	185 f.	
E2-5	Substances of concern and substances of very high concern	186 f.	
Water and marine resources			
Impact, risk and opportunity management			
Related to ESRS 2 IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources	132 f.	
Biodiversity and ecosystems			
Impact, risk and opportunity management			
Related to ESRS 2 IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to biodiversity and ecosystems	132 f.	
Resource use and circular economy			
Impact, risk and opportunity management			
Related to ESRS 2 IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to resource use and circular economy	132 f.	
MDR-P	Policies adopted to manage material sustainability matters	189	
E5-1	Policies related to resource use and circular economy	189	
MDR-A	Actions and resources in relation to material sustainability matters	190f.	
E5-2	Actions and resources related to resource use and circular economy	190f.	
Metrics and targets			
MDR-T	Tracking effectiveness of policies and actions through targets	191	
E5-3	Targets related to resource use and circular economy	191	
MDR-M	Metrics in relation to material sustainability matters	191f.	
E5-4	Resource inflows	191f.	
E5-5	Resource outflows	193 f.	



3. Social information

Section	Disclosure Requirement	Brief description	Page number
Own workforce			
Strategy		related to ESRS 2 SBM-2	123 f.
		related to ESRS 2 SBM-3	125 f.
Impact, risk and opportunity management			
MDR-P		Policies adopted to manage material sustainability matters	
S1-1		Policies related to own workforce	198 f.
S1-2		Processes for engaging with own workforce and workers' representatives about impacts	201 f.
S1-3		Processes to remediate negative impacts and channels for own workforce to raise concerns	202
MDR-A		Actions and resources in relation to material sustainability matters	203 f.
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	203 f.
Metrics and targets			
MDR-T		Tracking effectiveness of policies and actions through targets	205
S1-5		Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	205
MDR-M		Metrics in relation to material sustainability matters	205 f.
S1-6		Characteristics of the undertaking's employees	205 f
S1-7		Characteristics of non-employee workers in the undertaking's own workforce	209
S1-8		Collective bargaining coverage and social dialogue	2010
S1-9		Diversity metrics	211
S1-10		Adequate wages	213
S1-11		Social protection	213
S1-12		Persons with disabilities	214
S1-13		Training and skills development metrics	215
S1-14		Health and safety metrics	216
S1-15		Work-life balance metrics	218
S1-16		Remuneration metrics (pay gap and total remuneration)	219
S1-17		Incidents, complaints and severe human rights impacts	221

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	123 f.
	related to ESRS 2 SBM-3	Disclosure Requirement – Material impacts, risks and opportunities and their interaction with strategy and business model	125 f.
Impact, risk and opportunity management			
	MDR-P	Policies adopted to manage material sustainability matters	223 f.
	S2-1	Policies related to value chain workers	223
	S2-2	Processes for engaging with value chain workers about impacts	224
	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	225
	MDR-A	Actions and resources in relation to material sustainability matters	225
	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	225
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	226
	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	226
	MDR-M	Metrics in relation to material sustainability matters	226

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	117
Impact, risk and opportunity management			
	related to ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	132 f.
	MDR-P	Policies adopted to manage material sustainability matters	227
	G1-1	Corporate culture and business conduct policies	227
	MDR-A	Actions and resources in relation to material sustainability matters	228
Metrics and targets			
	MDR-T	Tracking effectiveness of policies and actions through targets	229
	MDR-M	Metrics in relation to material sustainability matters	230
Animal welfare			
Impact, risk and opportunity management			
	MDR-P	Policies adopted to manage material sustainability matters	228
	MDR-A	Actions and resources in relation to material sustainability matters	228 f.
Metrics and targets			
	MDR-T	Metrics and targets	229
	MDR-M	Metrics in relation to material sustainability matters	230

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 2 GOV-1: Board's gender diversity, paragraph 21 (d)	X		X		material	117
ESRS 2 GOV-1: Percentage of board members who are independent, paragraph 21 (e)			X		material	117
ESRS 2 GOV-4: Statement on due diligence paragraph 30	X				material	121
ESRS 2 SBM-1: Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	X	X	X		immaterial	
ESRS 2 SBM-1: Involvement in activities related to chemical production, paragraph 40 (d) ii	X		X		immaterial	
ESRS 2 SBM-1: Involvement in activities related to controversial weapons, paragraph 40 (d) iii	X		X		immaterial	
ESRS 2 SBM-1: Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			X		immaterial	
ESRS E1-1: Transition plan to reach climate neutrality by 2050, paragraph 14				X	material	164
ESRS E1-1: Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		X	X		immaterial	
ESRS E1-4: GHG emission reduction targets, paragraph 34	X	X	X		material	167 f.
ESRS E1-5: Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	X				material	170 f.
ESRS E1-5 Energy consumption and mix, paragraph 37	X				material	170 f.
ESRS E1-5: Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	X				material	170 f.
ESRS E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions, paragraph 44	X	X	X		material	172 f.
ESRS E1-6: Gross GHG emissions intensity, paragraphs 53 to 55	X	X	X		material	172 f.
ESRS E1-7: GHG removals and carbon credits, paragraph 56			X		material	182



Disclosure Requirement and related datapoint	SFDR	Pillar 3	Benchmark Regulation	EU Climate Law	Materiality for Sartorius	Page number
ESRS E1-9: Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			X		immaterial	
ESRS E1-9: Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)			X		immaterial	

Disclosure Requirement and related datapoint	SFDR	Pillar 3	Benchmark Regulation	EU Climate Law	Materiality for Sartorius	Page number
SRS E1-9: Location of significant assets at material physical risk, paragraph 66 (c)		X			immaterial	
ESRS E1-9: Breakdown of the carrying value of its real estate assets by energy efficiency classes, paragraph 67 (c)		X			immaterial	
ESRS E1-9: Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			X		immaterial	
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 m ³ 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	193 f.
ESRS E5-5: Hazardous waste and radioactive waste, paragraph 39		X			material	193 f.
ESRS 2 SBM-3 – S1: Risk of incidents of forced labor, paragraph 14 (f)		X			material	129
ESRS 2 SBM-3 – S1: Risk of incidents of child labor, paragraph 14 (g)		X			material	129
ESRS S1-1: Human rights policy commitments, paragraph 20		X			material	198 f.
ESRS S1-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			X		material	198 f.
ESRS S1-1: Processes and measures for preventing trafficking in human beings, paragraph 22		X			material	198 f.
ESRS S1-1: Workplace accident prevention policy or management system, paragraph 23		X			material	198 f.

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	202
ESRS S1-14: Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	X		X		material	216
ESRS S1-14: Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	X				material	216
ESRS S1-16: Unadjusted gender pay gap, paragraph 97 (a)	X		X		material	219
ESRS S1-16: Excessive CEO pay ratio, paragraph 97 (b)	X				material	219
ESRS S1-17: Incidents of discrimination, paragraph 103 (a)	X				material	221
ESRS S1-17: Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 104 (a)	X		X		material	221
ESRS 2 SBM-3 – S2: Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	X				material	130
ESRS S2-1: Human rights policy commitments, paragraph 17	X				material	223
ESRS S2-1: Policies related to value chain workers, paragraph 18	X				material	223
ESRS S2-1: Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 19	X		X		material	223
ESRS S2-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			X		material	223
ESRS S2-4: Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	X				material	225
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 2025.

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.

The reporting requires the disclosure of both taxonomy-eligible and taxonomy-aligned turnover, capital expenditures and operating expenditures. 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. 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 by January 31, 2026.

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 2025, 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-aligned 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 experts from relevant functions in 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 76 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 97 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 97 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. The assessment of Sartorius’ human rights due diligence did not extend to customer relationships, as the Group has not identified any relevant areas of human rights 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

Since the taxonomy-aligned turnover relates exclusively to a single environmental objective – transition to a circular economy – rather than to multiple environmental objectives, the possibility of double counting is ruled out.

The figures pertaining to capital and operating expenditures were determined separately using different accounts and cost types. Double counting is therefore likewise ruled out.

Summarized overview of KPIs

Taxonomy-aligned turnover accounted for 5% of all turnover in fiscal 2025 (2024: 6%). A further 24% was taxonomy-eligible but not aligned, (2024: 29%), while taxonomy-non-eligible turnover stood at 71% (2024: 65%). The taxonomy-eligible turnover was again focused on circular economy – primarily on the manufacture of electronic equipment. Both aligned and eligible turnover declined compared to 2024, by 1 percentage point and 4 percentage points respectively.

In terms of CapEx, taxonomy-aligned economic activities in 2025 stood at 0% (2024: 6%), while 72% were taxonomy-eligible but not aligned (2024: 67%) and 28% remained taxonomy-non-eligible (2024: 27%). Climate change mitigation in particular contributed to this – acquisition and ownership of buildings fell from 6% aligned in the previous year to 0% in the reporting year, while the eligible but not aligned proportion rose to 58% (2024: 49%).

OpEx comprised 0% taxonomy-aligned economic activities in 2025 (2024: 0%); 30% of economic activities were taxonomy-eligible but not aligned (2024: 35%), while the remaining 70% were taxonomy-non-eligible (2024: 65%). The decline in the proportions of taxonomy-eligible activities was due primarily to decreases in the manufacture of electronic equipment (down 2 percentage points) and the provision of IT data-driven solutions (down 2 percentage points).

Turnover, capital expenditures and operating expenditures in accordance with EU Taxonomy Regulation in fiscal 2025

KPI/environmental objective	Economic activity	Taxonomy-eligible and -aligned	Taxonomy-eligible but not -aligned	Taxonomy-non-eligible
Sales revenue		5%	24%	71%
Circular economy	Manufacture of electronic equipment	5%	15%	
Circular economy	Repair services	0%	7%	
Circular economy	Spare parts sales	0%	1%	
Circular economy	Provision of IT data-driven solutions	0%	1%	
Capital expenditures		0%	72%	28%
Climate change mitigation	Acquisition and ownership of buildings	0%	58%	
Climate change mitigation	Vehicle leasing	0%	1%	
Circular economy	Manufacture of electronic equipment	0%	9%	
Circular economy	Repair services	0%	1%	
Circular economy	Provision of IT data-driven solutions	0%	3%	
Operating expenditures		0%	30%	70%

KPI/ environmental objective	Economic activity	Taxonomy-eligible and -aligned	Taxonomy-eligible but not -aligned	Taxonomy- non-eligible
Climate change mitigation	Acquisition and ownership of buildings	0%	14%	
Climate change mitigation	Vehicle leasing	0%	2%	
Circular economy	Manufacture of electronic equipment	0%	9%	
Circular economy	Provision of IT data-driven solutions	0%	5%	

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 266 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.

Taxonomy-aligned turnover fell slightly in fiscal 2025, accounting for 5% of consolidated turnover (previous year: 6%). 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 change mitigation.

Regarding 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 294 onwards, "16. Property, plant and equipment" from page 298 onwards, and "17. Leases" from page 299 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, there were also category c capital expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from Annex I of the Climate 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 CO₂ 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. There was no proof of compliance with the SC and DNSH criteria for any Sartorius buildings during the fiscal year. Last year, assumptions were made about the primary energy demand of a building under construction for which the capital and operating expenditures were reported as taxonomy-aligned in the previous year. These assumptions were not confirmed during the final construction phase. The taxonomy-aligned capital expenditures from the previous year were restated.

Taxonomy-aligned capital expenditures fell year-on-year, accounting for 0% of all capital expenditures in fiscal 2025 (previous year: 6% instead of the 13% originally reported).

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, there were also category c operating expenditures for the acquisition of products and services relating to taxonomy-eligible economic activities from Annex I of the Climate 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 are allocated based on the capital expenditures determined as taxonomy-aligned. No taxonomy-aligned operating expenditures were identified this year. As explained earlier under capital expenditures, assumptions made in the previous year about the primary energy demand of a building were not confirmed. The taxonomy-aligned operating expenditures for the previous year have therefore been restated.

Taxonomy-aligned operating expenditures accounted for 0% of all operating expenditures in fiscal 2025 and were unchanged compared to the previous year (0% instead of the 1% originally reported).

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

Economic Activities (1)	Financial year 2025		Substantial Contribution Criteria												DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy aligned (A.1) or eligible (A.2) turnover, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	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)	Min- imum safe- guards (17)						
			in millions of €	%	Y; N; N/EL	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	198.9	5%	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	6%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		198.9	5%	0%	0%	0%	5%	0%	Y	Y	Y	Y	Y	Y	Y	Y	6%		
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	522.4	15%	N/EL	N/EL	N/EL	EL	N/EL									99%		
Provision of IT/OT data-driven solutions	CE 4.1	23.5	1%	N/EL	N/EL	N/EL	EL	N/EL									1%		
Repair, refurbishment and remanufacturing	CE 5.1	260.6	7%	N/EL	N/EL	N/EL	EL	N/EL									8%		
Sale of spare parts	CE 5.2	51.8	1%	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)		858.4	24%	0%	0%	0%	0%	24%	0%								29%		
A. Turnover of Taxonomy eligible activities (A.1 + A.2)		1.041.3	29%	0%	0%	0%	0%	29%	0%								35%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

Turnover of Taxonomy- non-eligible activities (B)	2.496.8	71%																	
TOTAL (A + B)	3.538.1	100%																	



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

Financial year 2025		Substantial Contribution Criteria										DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, 2024		Category enabling activity (19)		Category transitional activity (20)			
Economic Activities (1)	Code (2)	CapEx (3)	Proportion of CapEx (4)	Substantial Contribution Criteria										CCM (11)	CCA (12)	WTR (13)	PPC (14)	CE (15)	BIO (16)	Minimum safeguards (17)	Category enabling activity (19)	Category transitional activity (20)			
				CCM (5)	CCA (6)	WTR (7)	PPC (8)	CE (9)	BIO (10)	CCM (12)	CCA (13)	WTR (14)	PPC (15)	CE (16)	BIO (17)	2024 (18)									
			in millions of €	%	Y; N; N/EL	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	0.0	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	6%					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	6%*					
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	7.3	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											2%					
Acquisition and ownership of buildings	CCM 7.7	307.6	58%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											49%					
Manufacture of electrical and electronic equipment	CE 1.2	50.2	9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL											12%					
Provision of IT/OT data-driven solutions	CE 4.1	14.8	3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL											3%					
Repair, refurbishment and remanufacturing	CE 5.1	4.5	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)		384.3	72%	59%	0%	0%	0%	13%	0%											67%*					
A. CapEx of Taxonomy eligible activities (A.1+A.2)		384.3	72%	59%	0%	0%	0%	13%	0%											73%					
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																									
CapEx of Taxonomy-non-eligible activities (B)		150.0	28%																						
TOTAL (A + B)		543.3	100%																						

* This metric has been restated compared to 2024.

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

Financial year 2025		Substantial Contribution Criteria										DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, 2024		Category enabling activity (19)		Category transitional activity (20)												
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx (4)	Substantial Contribution Criteria										CCM (11)	CCM (12)	WTR (13)	PPC (14)	CE (15)	BIO (16)	Minimum safeguards (17)	Category enabling activity (19)	Category transitional activity (20)												
				in millions of €	%	Y; N; N/EL	Y/N	Y/N	Y/N							2024 (18)																		
A. TAXONOMY-ELIGIBLE ACTIVITIES																																		
A.1. Environmentally sustainable activities (Taxonomy-aligned)																																		
Acquisition and ownership of buildings	CCM 7.7	0.0	0%	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%														
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0%	1%	0%	0%	0%	0%	Y	Y	Y	Y	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)																																		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3.3	2%	EL	N/EL	N/EL	N/EL	N/EL												2%														
Acquisition and ownership of buildings	CCM 7.7	22.5	14%	EL	N/EL	N/EL	N/EL	N/EL												15%														
Manufacture of electrical and electronic equipment	CE 1.2	14.4	9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL											11%														
Provision of IT/OT data-driven solutions	CE 4.1	8.3	5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL											7%														
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		48.5	30%	16%	0%	0%	0%	14%	0%											35%*														
A. OpEx of Taxonomy eligible activities (A.1+A.2)		48.5	30%	16%	0%	0%	0%	14%	0%											35%														
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																																		
OpEx of Taxonomy-non-eligible activities (B)		111.3	70%																															
TOTAL (A + B)		159.8	100%																															

* This key figure has been restated compared to 2024.



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

Comparison of proportion of CapEx and OpEx reported in 2024 from products or services associated with taxonomy-aligned economic activities	2024	2024	Reasons for restatement
	(as reported)	(restated)	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) in %	13	6	Last year, assumptions were made about the primary energy demand of a building under construction for which the capital and operating expenditures were reported as taxonomy-aligned in the previous year. These assumptions were not confirmed during the final construction phase. At the same time, the total amounts for activities that are taxonomy-eligible but not taxonomy-aligned have changed.
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) in %	60	67	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) in %	1	0	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) in %	34	35	

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

Sartorius is aiming to reach net zero GHG emissions in 2045. To this end, as early as 2021, the company identified key levers for reducing greenhouse gas (GHG) emissions on the basis of a GHG emissions screening and since then – including during the reporting year – has initiated actions to reduce them (see E1-3).

Building on the levers identified, the company planned to develop an ESRS-compliant climate change mitigation transition plan in fiscal 2025 to ensure that its business model and strategy are compatible with limiting global warming to 1.5 degrees and meeting the Paris climate targets. However, this has not yet been completed and is still in progress.

In the reporting year, Sartorius took further steps toward establishing an ESRS-compliant transition plan. Among other things, the company developed new science-based medium-term climate targets for 2030, which were validated by the Science Based Targets initiative (SBTi) (see E1-4).

Impact, risk and opportunity management

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

Overarching guidelines: The Sartorius codes of conduct

The Sartorius Code of Conduct and the Sartorius Code of Conduct for Business Partners are the Sartorius Group's overarching guidelines. They provide the foundation for the policies adopted to manage the identified material impacts, risks, and opportunities as presented in this report. Both codes contain a general obligation to comply with laws and international agreements and guidelines on sustainability matters, including the Universal Declaration of Human Rights, the conventions of the International Labour Organization (ILO), and the United Nations Global Compact. In addition, they include the Sartorius Group's specific sustainability requirements for material topics pertaining to environmental, social, and governance matters.

The Sartorius Code of Conduct applies to all employees worldwide and is an integral part of the employment contract. It is the responsibility of the Corporate Compliance department and was supplemented with new sustainability-related requirements on January 1, 2026. As such, the newly codified requirements did not yet apply in fiscal 2025.

Since September 2022, the Code of Conduct for Business Partners has applied worldwide to suppliers, vendors, service providers, dealers, contractors, sales representatives, brokers, consultants and their employees, agents, and representatives, among others, and is an integral part of the supply agreement with Sartorius. It is the responsibility of the Corporate Sourcing department.

Both codes are available on the company's website.

The Executive Board bears ultimate responsibility for the content and implementation of the codes of conduct and their requirements. The foundation for implementation is the Group-wide compliance management

system (CMS). Each function identifies the risks relevant to it; where necessary, regular in-depth risk analyses are carried out. Appropriate actions are developed based on these analyses.

The Corporate Compliance department regularly reviews compliance with the Code of Conduct and manages the reporting channels. The Corporate Sustainability department works to ensure that sustainability requirements are integrated into processes. The Internal Audit department independently reviews the effectiveness of the CMS and assists in clarifying violations. The Executive Board and Supervisory Board are regularly informed of relevant changes and reviews to ensure that the system is appropriate and effective.

Specific sustainability requirements in the Sartorius codes of conduct

The following table provides an overview of the specific sustainability requirements in both codes of conduct for managing the impacts described in SBM-3 relating to climate change.

IRO-related sustainability requirements for the ESRS topic 'Climate change'		
ESRS sub-topics	Sartorius	Sartorius
	Code of Conduct for Business Partners:	Code of Conduct for employees:
Energy/climate change mitigation	<ul style="list-style-type: none"> ▪ Energy efficiency must be continuously improved. ▪ Suppliers must be committed to the use and development of climate-friendly products. 	<p>Previously not considered</p> <p>New from January 1, 2026:</p> <ul style="list-style-type: none"> ▪ Energy must be used conscientiously. ▪ The company intends to be climate neutral by 2045 ▪ and is reducing emissions in its own sphere of influence.

Consequently, there was no specific policy in the reporting year covering the general targets, responsibilities, and monitoring process for managing the impacts relating to energy and climate change mitigation identified along the entire value chain. The reason for this is that Sartorius is gradually developing its sustainability strategy, including guidelines.

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

Based on Sartorius' analysis, the most significant levers for reducing GHG emissions are in the areas of its own energy infrastructure and use of renewable energy, and in the use of renewable electricity in the supply chain, ecodesign and circular economy, logistics, and building construction.

The following actions were taken in the reporting year with respect to the individual decarbonization levers designed to reduce GHGs:

Strategic GHG reduction lever	Material implementation actions	Main actions taken in the reporting year
Scopes 1 and 2		
Electrification of infrastructure	Use of electric vehicles	In Europe, primarily in Germany, the company ordered and/or purchased more electric company cars.
	Electrification of heat/steam/cooling generation	The Guxhagen site in Germany was operated without the use of fossil fuels for the first time thanks to its complete conversion to electric steam and heat generation systems, which was initiated last year.
Use of renewable energy	Purchase of renewable electricity	The company signed more contracts with energy suppliers who provide renewable electricity. This primarily affects the Umeå site in Sweden and the Illkirch site in France. Both sites sourced electricity exclusively from renewable sources for the first time in the reporting year.
	Purchase of renewable energy certificates	In the UK and, to a lesser extent, in the United States, certificates of origin for renewable electricity were purchased to guarantee the sustainability of energy sources. Certificates were purchased for almost all production companies in the UK, with the exception of one. In the USA, this applies to a single company.
	In-house generation of renewable electricity	As part of the site expansion, photovoltaic systems were installed on selected roof areas of the company buildings at the Aubagne site in France in order to generate electricity from renewable energy sources and further increase self-sufficiency levels. The system will enter into operation in 2026.
Scope 3		
Use of renewable energy in the supply chain	Cooperation with suppliers who use renewable electricity	A proportion of Sartorius' supplier base already uses renewable energy to manufacture materials or to provide services. However, there was no focus in the reporting year on increasing cooperation with suppliers who use renewable electricity.
Ecodesign & circular economy	Reduction of materials used in products and packaging	The use of materials for products and packaging was reduced in some cases. However, there was no particular focus in the reporting year on reducing the materials used in products and packaging, meaning that no corresponding actions were actively pursued.
	Use of climate-friendly materials in products	Climate-friendly recycled materials were used in some cases. However, there was no particular focus in the reporting year on using climate-friendly materials in products, meaning that no corresponding actions were actively pursued.
	Operational waste management	At its Marlborough site in the USA, Sartorius actively explored and worked towards changing its waste disposal company in order to recycle waste that was previously sent to landfill. The changeover is currently being finalized.
Logistics	Use of sea freight instead of air freight in transport logistics	The use of sea freight instead of air freight in transport logistics declined in the reporting year. This decline was mainly due to shorter delivery time requirements, which necessitated an increased use of faster transport methods such as air freight.
	Reduction in business trips and use of climate-friendly modes of transport	No explicit actions were taken in the reporting year to actively reduce business trips and use climate-friendly modes of transport.



Buildings	Use of climate-friendly materials for building construction/renovations	In some cases, Sartorius took the use of climate-friendly materials into account in building construction. However, there was no particular focus in the reporting year on using climate-friendly materials in building construction, meaning that no corresponding actions were actively pursued.
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The above-mentioned actions will be continued and further expanded in future.

As these actions are not yet systematically tracked at Group level, the results achieved and the financial resources used for actions already taken cannot be presented in quantified form in the reporting year. For this reason, it is not yet possible to further allocate the financial resources to items in the company's financial reporting.

Nor is it possible to present the expected results and financial resources for planned actions in quantified form in the reporting year, as specific action planning is currently still in progress.

Sartorius is currently working on an action plan to achieve its climate targets in 2030, including quantified and time-bound actions, defined responsibilities and necessary financial resources, as well as a policy for monitoring effectiveness. This will make it possible in future to present the progress already achieved or expected for actions that have already been implemented or are planned, and to provide information on the associated financial resources.

Metrics and targets

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

In the reporting year, the Sartorius Executive Board established and adopted new science-based medium-term climate targets for Scopes 1 and 2 and, for the first time, separately for Scope 3. The targets were reformulated so that they are suitable for external validation by the SBTi. The requirements of various stakeholders, in particular customers and regulatory requirements, were factored in when defining the targets.

Scopes 1 and 2

Combined gross Scope 1 and gross market-based Scope 2 GHG emissions are to be reduced by 42% by 2030 compared to the base year 2022. This equates to an annual reduction of 5.25%. The above-mentioned target for Scopes 1 and 2 is an absolute GHG reduction target measured in tons of CO₂eq.

The individual Scope 1 and 2 targets reported in the previous reporting year were not science-based, i.e., they were not set in accordance with the Paris Climate Agreement and did not meet the required coverage, as a significant portion of emissions, such as those from the vehicle fleet, were not taken into account. The publicly recognized framework of the SBTi was therefore used to set the new combined target for Scopes 1 and 2. The Sartorius target now meets the 95% coverage required by the SBTi (Sartorius: 100%) and the required cross-sector reduction pathway of 42% (Sartorius: 42%), putting the company on a GHG reduction pathway to limit global warming to 1.5 degrees.

The company is not explicitly pursuing the target of 100% renewable electricity by 2030 reported in the previous year. However, as outlined in E1-3, this aspiration remains in place as an operational action in the context of the "use of renewable energies" decarbonization lever.

The above-mentioned new combined Sartorius Scope 1 and 2 target is 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 key lever for reducing gross Scope 1 and 2 GHG emissions is the use of renewable energy and the electrification of Sartorius' infrastructure (approx. 90% and 10% total contribution to target achievement, respectively). The impact of introducing new technologies has not yet been specifically examined in this context.

Scope 3

Scope 3 GHG emissions relative to value added are to be reduced by 51.6% by 2030, measured against the base year 2022. This equates to an annual intensity reduction of 8.7%. This is an economic intensity target, measured in t CO₂eq per EUR of value added. In line with the SBTi, Sartorius defines value added as operating profit, which consists of earnings before interest, taxes, depreciation and amortization (EBITDA) plus personnel costs. GHG categories that Sartorius classified as insignificant were excluded from the target. This applies to GHG categories 3.7 Employee commuting; 3.9 Downstream transportation and distribution; 3.15 Investments, and to categories 3.8 Upstream leased assets; 3.10 Processing of sold products; 3.13 Downstream leased assets; and 3.14 Franchises, which are not applicable to Sartorius.

The SBTi framework was also used to set the new Scope 3 target. This Sartorius target meets the 67% coverage required by the SBTi (Sartorius: approximately 95%) and the cross-sector GEVA (GHG Emissions per unit of Value Added) intensity reduction pathway of 51.6% (Sartorius: 51.6%). It puts the company on a GHG reduction pathway to limit global warming to "well below" 2 degrees. However, this means that the Scope 3 target is not compatible with limiting global warming to 1.5 degrees.

Sartorius' Scope 3 target was formulated on the assumption of continued strong value added of 10% per annum. It is possible to reduce GHG emissions despite this assumed increase in value added. However, by using the intensity metric, the company can interpret its absolute GHG emissions in the context of economic value added and present its progress transparently across market cycles. The new Scope 3 target is therefore a step toward reducing greenhouse gas emissions to net zero by 2045.

To meet this target, the company assumes that there will be knock-on effects from the global transition to a renewable-energy economy (approx. 50% total contribution to target achievement). The key levers and actions for Sartorius are primarily the decarbonization of suppliers (approx. 15% total contribution to target achievement), ecodesign (approx. 10%), logistics (approx. 10%), and building construction (approx. 10%). The impact of introducing new technologies has not yet been specifically examined in this context either.

Sartorius will continue to refine its climate targets and review the options for setting additional long-term targets through 2045 so that the company can achieve its own ambition of net zero GHG emissions.

Reduction of CO₂ emission intensity

The previously communicated target of reducing CO₂ emission intensity, i.e., total gross GHG emissions in relation to Group sales, is no longer relevant in the context of the company's climate strategy. As part of the long-term remuneration components of the Executive Board (see ESRS 2 GOV-3), the metric for the payment tranches that were contractually agreed in the past will continue to be used. The tranches starting in fiscal 2026 will be converted to the aforementioned new climate targets.

SBTi validation of the new climate targets

The above-mentioned medium-term climate targets, i.e., the absolute combined climate target for Scopes 1 and 2 and the intensity-per-value-added target for Scope 3, were validated by the SBTi in January 2026. The validated climate targets will be published by the SBTi in its register ("Target Dashboard") in the first quarter of 2026.

Monitoring target achievement

Target achievement is tracked using absolute gross GHG emissions in t CO₂eq. Fiscal 2022 was designated as the base year. While the absolute GHG target value for Scopes 1 and 2 combined is fixed, the GHG target value for the Scope 3 target is recalculated annually in relation to value added (see also comments below).

The company's GHG emissions performance in 2025 shows that the combined Scope 1 and 2 emissions (market-based) of 57,158 t CO₂eq are not in line with the strategic decarbonization pathway of -5.25% per annum based on the overall reduction relative to the base year. The actual value is 13.2% higher than the planned target value for 2025, and rose by 3.3% year-on-year. The average annual reduction of -1.5% achieved since 2022 thus remains well below the annual target. The main reason for this is capacity expansion in the USA and the increased use of fossil fuels in Puerto Rico.

Scope 3 continues to show a significant improvement in absolute GHG emissions relative to the base year 2022 (down 34.6%). The target currently requires an annual absolute reduction rate of -4.1% in order to reduce emissions from 738,587 t CO₂eq (2022) to 495,550 CO₂eq by the target year 2030, assuming simultaneous growth in value added. At 482,744 t CO₂eq, the actual value for 2025 is significantly below the target value for 2030. This means that the company is currently well within its strategic target range for Scope 3, even though emissions have risen by 2.5% compared to 2024. However, please note that the absolute target value for 2030 was calculated based on current assumptions and is therefore subject to change due to the intensity-per-value-added target that Sartorius is pursuing. The absolute target value for 2030 will therefore be recalculated each year based on the actual value added.

As regards target achievement, please also note that the company expects value added to increase by 10% per annum until 2030. This growth will inherently lead to higher activity levels along the value chain (e.g., purchasing volumes, transportation costs, and product sales). This illustrates that Sartorius must continue to focus on the strategic levers in the years ahead so as to ensure that it meets these targets even under growth conditions.

The GHG intensity for Scope 3 in relation to value added fell from 233 g CO₂eq/EUR in 2024 to 220 g CO₂eq/EUR in 2025 (down 5.7%). This is a reduction of 24.1% relative to the base year 2022 (290 g CO₂eq/EUR), which means that Sartorius is on track to achieve its current 2030 GHG intensity target of 140 g CO₂eq and the annual reduction rates required to reach it.

Disclosure Requirement E1-5 – Energy consumption and mix

Energy consumption rose by 11% in 2025 compared to 2024, mainly as a result of higher production and capacity expansions in Germany, France, and the USA. The company consumed 265,013 MWh of energy in the reporting year (previous year: 239,377 MWh).

Despite the increase, the energy mix improved, with the share of renewable energy rising by 2 percentage points to 36% (previous year: 34%). The main drivers here were higher purchases of renewable energy (up 18%) and expansion of the company's in-house renewables generation and use (up 36%).

In the 2025 reporting year, total in-house generation rose to 60,417 MWh (up 18%; previous year: 51,213 MWh). Non-renewables generation increased by 10% to 52,724 MWh (previous year: 48,100 MWh). In-house renewables generation rose sharply to 7,693 MWh (up 147%; previous year: 3,113 MWh). The geothermal heat pumps commissioned at the Göttingen site last year have had a significant impact in this regard. As a result, the share of renewables in in-house generation rose from 6.1% to 12.7% (up 6.7 percentage points), with the absolute increase divided almost equally between renewable (up 4,580 MWh; ~50%) and non-renewable sources (up 4,624 MWh; ~50%).

Energy intensity, representing total energy consumption from high climate impact sectors per net revenue, increased by 6% to 0.0000749 MWh/EUR (previous year: 0.0000708 MWh/EUR).

Energy consumption and mix	2025	2024
1) Fuel consumption from coal and coal products (MWh)	0	0
2) Fuel consumption from crude oil and petroleum products (MWh)	29,488	29,425
3) Fuel consumption from natural gas (MWh)	66,251	61,832
4) Fuel consumption from other fossil sources (MWh)	0	0
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	73,216	67,903
6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	168,955	158,330
Share of fossil sources in total energy consumption (%)	64	66
7) Consumption from nuclear sources (MWh)	991	830
Share of consumption from nuclear sources in total energy consumption (%)	0.4	0.3
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	104	178
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	92,389	78,144
10) Consumption of self-generated non-fuel renewable energy (MWh)	2,583	1,896
11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	95,076	80,218
Share of renewable sources in total energy consumption (%)	36	34
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	265,022	239,377
In-house energy generation	2025	2024
Generation of non-renewable energy (MWh)	52,724	48,100
Generation of renewable energy (MWh)	7,693	3,113
Total energy generation	60,417	51,213



Energy intensity per net revenue	2025	2024
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/EUR)	0.0000749	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). Energy Attribute Certificates for renewable electricity were purchased centrally for four companies in the United Kingdom and allocated to the corresponding electricity volumes at year-end. These certificates are contractually guaranteed by a broker. The certificates will be permanently deleted from the provider's registry on March 31, 2026. The disclosures on purchased fossil and nuclear energy were prepared using average country data (MLC 2025), with which the reporting data of the consolidated subsidiaries was then multiplied. The disclosures on self-generated energy are based on estimates made by 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 revenue in the denominator. 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". The net turnover used to calculate energy intensity is the company's sales revenue as reported in the Statement of Profit or Loss in accordance with IFRS on page 266.

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 above, 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, the figures for purchased electricity from fossil fuels and nuclear power were extrapolated using country average data. 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 of purchased fossil fuel and nuclear energy will automatically decrease in the future as a result of Sartorius' planned climate change mitigation action to switch to renewable electricity purchases.

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

At 57,158 t CO₂eq, Scope 1 and market-based Scope 2 emissions rose by just under 4% in the 2025 reporting year compared to 2024, mainly as a result of increased production and capacity expansions (Scope 1: up 4%, Scope 2 market-based: up 3%).

Scope 3 emissions increased by 2% to 482,744 t CO₂eq. The main drivers of the change in 2025 vs. 2024 were emissions from the categories Purchased goods and services (up 28,426 t) and Upstream transportation and distribution (up 20,330 t), while emissions from the categories Use of sold products (down 28,263 t) and Capital goods (down 8,629 t) declined. This was due in particular to increased procurement volumes, higher production volumes, lower construction activity, and a decline in sales of energy-consuming products. In 2025, Scope 3 accounted for around 89% of gross market-based GHG emissions. The largest contributors were purchased goods and services (38%), capital goods (17%), upstream transportation (18%), and use of sold products (17%).

GHG intensity, i.e. total market-based gross GHG emissions per net revenue, fell by 4% and amounted to 0.000153 t CO₂eq/EUR (previous year: 0.000156 t CO₂eq/EUR).

The following metrics are restated compared to the previous year:

- Gross GHG emissions: The GHG emissions reported in the previous year are presented on a new basis for all GHG scopes. Gross Scope 3 GHG emissions are presented on a new basis in order to optimize all accounting policies, including emission factors, as part of the SBTi validation. Gross Scope 2 GHG emissions are presented on a new basis because previously immaterial non-production companies are now included in the calculation method. Although not material, Scope 1 GHG emissions reported in the previous year are also presented on a new basis in this context, resulting in a slight increase due to various effects that partially offset each other. As a result, gross Scope 1 GHG emissions rose by 4 t CO₂eq (up 0.02%) to 20,359 t CO₂eq, gross location-based Scope 2 GHG emissions by 1,939 t CO₂eq (up 4%), and gross market-based Scope 2 GHG emissions by 6,139 t CO₂eq (up 21%). Total gross indirect Scope 3 GHG emissions fell by 174,019 t CO₂eq (down 27%). Consequently, total gross location-based and market-based GHG emissions also fell, by 172,076 and 167,876 t CO₂eq respectively (down 24% in each case). There was also an associated change in primary data usage, from the previously reported 8% for 2024 to 11%.
- Greenhouse gas intensity: Greenhouse gas intensity is presented on a new basis due to the new basis for gross GHG emissions explained above. This resulted in a downward adjustment of 24% on the previous year's figures for both location- and market-based greenhouse gas intensity.

Detailed comparison tables comparing the previously reported figures for 2024 with restated figures are provided below, directly beneath the corresponding main tables.

GHG emissions	Retrospective				Milestones and target years			
					Annual % target / Base year			
	Base year		2025	2025 / 2024	2025	2030	2050	
2022	2024	2025	2024	2025	2030	2050		
Scope 1 greenhouse gas emissions								
Gross Scope^{°1} GHG emissions								
(t CO ₂ eq)	23,239	20,359*	21,185	4.1%				
Percentage of gross Scope ^{°1} GHG emissions from regulated emission trading schemes (%)		0	0	0.0%				
Scope 2 greenhouse gas emissions								
Gross location-based Scope ^{°2} GHG emissions (t CO ₂ eq)								
	51,187	53,811*	57,625	7.1%				
Gross market-based Scope ^{°2} GHG emissions (t CO ₂ eq)								
	36,670	34,830*	35,973	3.3%				
Total combined Scope 1 and market-based Scope 2 GHG emissions (t CO ₂ eq)								
	59,909	55,189	57,158	3.6%		34,747		-5.25
Significant Scope 3 GHG emissions								
Total gross indirect Scope 3 GHG emissions (t CO ₂ eq)								
	738,587	471,014*	482,744	2.5%		495,550**		-4.1**
1) Purchased goods and services (t CO ₂ eq)	284,951	156,933*	185,359	18.1%				
2) Capital goods (t CO ₂ eq)	118,578	92,409*	83,780	-9.3%				
3) Fuel and energy-related activities (not included in Scope 1 or Scope 2) (t CO ₂ eq)	12,251	12,981*	14,623	12.6%				
4) Upstream transportation and distribution (t CO ₂ eq)***	121,282	67,097*	87,427	30.3%				
5) Waste generated in operations (t CO ₂ eq)	5,867	3,987*	4,930	23.7%				
6) Business travel (t CO ₂ eq)	20,988	15,527*	12,590	-18.9%				
7) Employee commuting (t CO ₂ eq)		NR	NR	NR				
8) Upstream leased assets (t CO ₂ eq)		NR	NR	NR				
9) Downstream transportation and distribution (t CO ₂ eq)		NR	NR	NR				
10) Processing of sold products (t CO ₂ eq)		NR	NR	NR				
11) Use of sold products (t CO ₂ eq)	155,857	110,696*	82,433	-25.5%				
12) End-of-life treatment of sold products (t CO ₂ eq)	18,813	11,384*	11,602	1.9%				

GHG emissions	Retrospective				Milestones and target years				Annual % target / Base year	
	Base year		2025 /		2024	2025	2030	2050		
	2022	2024	2025	2024						
13) Downstream leased assets (t CO ₂ eq)	NR	NR	NR							
14) Franchises (t CO ₂ eq)	NR	NR	NR							
15) Investments (t CO ₂ eq)	NR	NR	NR							
Total GHG emissions										
Total gross GHG emissions (location-based) (t CO ₂ eq)	813,013	545,184*	561,554	3.0%						
Total gross GHG emissions (market-based) (t CO ₂ eq)	798,496	526,203*	539,902	2.6%						

* This metric has been restated compared to 2024.

** This target value is not static. It was calculated based on assumptions in 2025 and is subject to an annual update.

*** This category contains figures that in one case did not represent CO₂ equivalents.

NR = Not reported. This data is not significant for Sartorius and is therefore no longer reported as of 2025.

Comparison between gross GHG emissions reported in 2024 with restated figures	2024 (as reported)	2024 (restated)	Reasons for restatement
Scope 1 greenhouse gas emissions			
Gross Scope [°] 1 GHG emissions (t CO ₂ eq)			<ul style="list-style-type: none"> ▪ Climate gases that do not fall under the Kyoto Protocol have been eliminated ▪ Use of specific emission factors
	20,355	20,359	
Scope 2 greenhouse gas emissions			
Gross location-based Scope [°] 2 GHG emissions (t CO ₂ eq)	51,872	53,811	Inclusion of previously immaterial non-production companies in the calculation method
Gross market-based Scope [°] 2 GHG emissions (t CO ₂ eq)	28,691	34,830	
Total Scope 1 and market-based Scope 2 GHG emissions (t CO₂eq)	55,189		
Significant Scope 3 GHG emissions			
Total gross indirect Scope 3 GHG emissions (t CO ₂ eq)	645,033	471,014	
1) Purchased goods and services (t CO ₂ eq)	261,588	156,933	
2) Capital goods (t CO ₂ eq)	134,790	92,409	
3) Fuel and energy-related activities (not included in Scope 1 or Scope 2) (t CO ₂ eq)	10,620	12,981	Specification of all accounting policies, including emission factors, with a view to improving manageability (for changes, see "Disclosures on preparation of metrics")
4) Upstream transportation and distribution (t CO ₂ eq)	51,120	67,097	
5) Waste generated in operations (t CO ₂ eq)	4,231	3,987	

6) Business travel (t CO ₂ eq)	15,881	15,527
11) Use of sold products (t CO ₂ eq)	137,382	110,696
12) End-of-life treatment of sold products (t CO ₂ eq)	7,436	11,384
13) Downstream leased assets (t CO ₂ eq)		NR
14) Franchises (t CO ₂ eq)		NR
15) Investments (t CO ₂ eq)		NR
Total GHG emissions		
Total gross GHG emissions (location-based) (t CO ₂ eq)	717,260	545,184
Total gross GHG emissions (market-based) (t CO ₂ eq)	694,079	526,203

GHG intensity per net revenue	2025	2024
Total gross GHG emissions (location-based) per net revenue (t CO ₂ eq/EUR)	0.000159	0.000161*
Total gross GHG emissions (market-based) per net revenue (t CO ₂ eq/EUR)	0.000153	0.000156*

* This metric has been restated compared to 2024.

Comparison between GHG intensity per net revenue reported in 2024 and restated figures	2024 (as reported)	2024 (restated)	Reasons for restatement
Total gross GHG emissions (location-based) per net revenue (t CO ₂ eq/EUR)	0.000212	0.000161	Recalculation of total gross GHG emissions (location-based)
Total gross GHG emissions (market-based) per net revenue (t CO ₂ eq/EUR)	0.000205	0.000156	Recalculation of total gross GHG emissions (market-based)

Electricity – contractual instruments	2025	2024
Contractual instruments for purchases		
Bundled		
Renewable energy contract (MWh)	87,098	76,281
Share of all purchased electricity (%)	60	58
Unbundled		
Renewable energy contract (MWh)	4,762	0
Share of all purchased electricity (%)	3	0
Contractual instruments for sales		
Bundled		
Volume of electricity sold (MWh)	0	0
Share of all sold electricity (%)	0	0
Unbundled		
Volume of electricity sold (MWh)	0	0
Share of all sold electricity (%)	0	0
Biogenic CO₂ emissions (t CO₂)	2025	2024
Biogenic Scope 1 CO ₂ emissions	251	414
Biogenic Scope 2 CO ₂ emissions	667	1,198
Biogenic Scope 3 CO ₂ emissions	NR*	NR*
Total biogenic CO₂ emissions	918	1,612

* NR = Not reported. In the absence of legal requirements for calculation, biogenic emissions in Scope 3 could not be calculated for Sartorius in the reporting year. The company is awaiting the announced guidance from EFRAG, which will contain information on calculation methods to ensure ESRS-compliant disclosure in the future.

Gross GHG emissions of the non-consolidated group	2025	2024
Gross Scope 1 and Scope 2 GHG emissions of the non-consolidated Group over which operational control exists (t CO ₂)	151	6

GHG intensity for Scope 3	Base year 2022	Target year		
		2024	2025	2030
Total gross indirect Scope 3 GHG emissions per value added (t CO ₂ / EUR eq)	290	233	220	140*

* The target value is not static. It was calculated based on assumptions in 2025 and is subject to an annual update.



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 CO₂ emissions: Biogenic CO₂ 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 2015 Corporate Accounting and Reporting Standard and 2011 Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The accounting policies for GHG categories that are both applicable and significant are described below along with any methodology changes since the previous year, and biogenic emissions.

Scope 3 categories 8 Upstream leased assets, 10 Processing of sold products, and 14 Franchising are currently not applicable to Sartorius. Scope 3 categories 7 Employee commuting, 9 Downstream transportation and distribution, and 15 Investments were classified as insignificant according to an internal analysis based on the GHG Protocol criteria.

Category	Methodology
Scope 1	<ul style="list-style-type: none"> ▪ Stationary energy consumption-related emissions: The energy consumption figures reported in E1-5 were multiplied by the average emission factors from an external database for each specific energy source. Change vs. previous year: Previously immaterial non-production companies are now included in the calculation method. Some emission factors were replaced with more specific factors. ▪ Mobile energy consumption-related emissions: The energy consumption figures reported in E1-5 were multiplied by the average emission factors from an external database for each specific energy source. Change vs. previous year: Some emission factors were replaced with more specific factors. ▪ Fugitive emissions: At Sartorius, fugitive emissions comprise refrigerant emissions, which were self-determined by the sites in Germany using local calculation methods. Change vs. previous year: The data from the German sites for the base year 2022 and the previous year 2024 was extrapolated to the rest of the Group. ▪ Process emissions: Process emissions are not relevant in the context of GHG accounting at Sartorius. Change vs. previous year: In order to fully comply with the GHG Protocol, as of this reporting year, Sartorius' calculations for this category include only the greenhouse gases listed in the Kyoto Protocol. This is not currently relevant for the company.
Scope 2	<p>The energy consumption figures reported in E1-5 were multiplied by either the contractual emission factors, or energy source-based country-specific emission factors from an external database.</p> <p>Change vs. previous year: Previously immaterial non-production companies are now incorporated in the calculation method. Some emission factors were replaced with more specific factors.</p>
Scope 3	<p>1 Purchased goods and services</p> <p>Production materials were accounted for by weight, multiplied by a weight-based emission factor per purchasing category from an external database.</p> <p>All non-production-related materials and purchases related to indirect expenses were accounted for based on expenditure, multiplied by a spend-based emission factor from an external database.</p> <p>Water withdrawals were accounted for by volume, multiplied by a volume-based emission factor from an external database.</p> <p>Change vs. previous year: Most production materials were accounted for by weight, whereas in the previous year only a small proportion was measured in this way. Also, water withdrawal was included in the accounting for the first time. Updated and inflation-adjusted EPA spend factors were used.</p> <p>2 Capital goods</p> <p>The gross fixed asset additions were multiplied by a specific spend-based emission factor from an external database.</p> <p>Change vs. previous year: Updated and inflation-adjusted EPA spend factors were used.</p> <p>3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)</p> <p>The energy consumption figures reported in E1-5 were multiplied by the average emission factors from an external database for each specific energy source.</p> <p>Change vs. previous year: Previously immaterial non-production companies are now included in the calculation method. Some emission factors were replaced with more specific factors. Updated and inflation-adjusted EPA spend factors were used.</p>



4 Upstream transportation and distribution	<p>The GHG emissions for services provided were requested direct from the carriers and added together. As the survey of service providers was only launched in the current year and did not yet cover the full year, some of the energy consumption for warehousing activities was estimated retroactively for the purpose of calculating emissions. In one individual case, it was assumed that the reported data referred to CO₂ rather than CO₂ equivalents. For the sake of completeness, a small proportion that could not be covered by emission reports was either extrapolated, or to a minor extent determined based on expenditure.</p> <p>The modal split from the managed transportation was used for non-managed upstream transportation. The expenditures for this transportation were multiplied by a spend-based emission factor from an external database.</p> <p>Change vs. previous year: Purchased warehousing services were included in the accounting for the first time. Updated and inflation-adjusted EPA spend factors were used.</p>
5 Waste generated in operations	<p>The waste reported in E5-5, measured by weight, was multiplied by material- and disposal-specific emission factors. The wastewater, measured by volume, was multiplied by a disposal-specific emission factor.</p> <p>Change vs. previous year: Previously immaterial non-production companies are now included in the calculation method. Wastewater was included in the accounting for the first time.</p>
6 Business travel	<p>The train, airplane and rental car routes recorded in the central travel booking system were each multiplied by mode-specific emission factors. Routes that were not recorded were extrapolated based on reported data in each case and also multiplied by a mode-specific emission factor.</p> <p>Change vs. previous year: Some emission factors were replaced with more specific factors.</p>
11 Use of sold products	<p>The units of energy-consuming product groups sold were multiplied by internally calculated energy factors. The energy factors were estimated on the basis of, among other things, the service life and annual usage of representative products per product group. This was based on internal expert opinions. The total energy consumption of the products sold that was determined in this way was then multiplied by a global emission factor for electricity from an external database.</p> <p>Change vs. previous year: Instead of the turnover from energy-consuming product groups, the units sold were included in the accounting for the first time. All previously used emission factors were replaced with more specific factors.</p>
12 End-of-life treatment of sold products	<p>The resource outflow according to ESRS E5-5 was used; it was measured by weight and multiplied by material- and disposal-specific emission factors from an external database. This is based on the assumption that instruments are recycled and 50% of consumables are incinerated with heat recovery and 50% are incinerated without heat recovery.</p> <p>Change vs. previous year: The aforementioned disclosures on disposal were revised in the reporting year to better reflect Sartorius' activity profile. The assumptions were previously based on average global disposal.</p>

Of the data used to calculate Scope 3 emissions, 14% was primary data (previous year: 11%). This currently concerns only the Upstream transportation and distribution category, for which carriers' emission reports were used along with other data sources.

The table below contains an overview of the emission factors used.

Emission factor database/provider	Version	Applied to GHG Scope	Includes all relevant GHGs in accordance with IPCC
VfU	VfU – VfU 2018 V1.4	1	Yes
MLC	V18	1, 2, 3	Yes
DESNZ	V14.1	1, 3	Yes
AIB	Residual Mixes V15 AIB 2024	2	No
EPA	EPA V7.1	3	Yes
EPA Spend Factors	2022 (adjusted for inflation)	3	Yes
IEA	IEA V8 – IEA 2025	1, 2, 3	Yes
Self-calculated average factors	-	3	-

Validation:

The emission factors took account of all CO₂ equivalents except for the AIB factors, which only include pure CO₂ emissions. Compared to the previous year, the databases of Ecoinvent, Ecometrika, and GHG Protocol are no longer relevant for Scope 3. Spend-based emission factors from the EPA used to calculate the GHG emissions were adjusted for inflation for the first time.

To calculate GHG intensity, total gross location- and market-based GHG emissions were each set in relation to net revenue from the Statement of Profit or Loss in accordance with IFRS, as shown on page 266.

The contractual instruments for electricity were classified and calculated on the basis of the purchased renewable electricity in E1-5.

Biogenic emissions were likewise calculated on the basis of the energy data in E1-5 by multiplying the respective energy and fuel quantities by country-specific biogenic emission factors (from the previous year).

The GHG emissions of the non-consolidated group were estimated by multiplying the number of employees by a specific GHG factor.

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: For the calculation of category 3.11 Use of sold products, estimates were made regarding product usage behavior by customers, i.e., energy consumption. For the calculation of category 3.12 End-of-life treatment of sold products, assumptions were made about disposal methods for the sold products. The basis for the respective assumptions is described in the section on methodology above. The assumptions made may differ from the actual circumstances, meaning that the GHG emissions calculated for both categories are only moderately accurate. No measures to improve accuracy are currently planned.

Sources of estimation and outcome uncertainty: All reported GHG categories are subject to uncertainties. The reasons for this are explained below.

Category	Sources of estimation and outcome uncertainty
Scope 1	
Stationary energy consumption-related emissions	Some of the decentralized energy consumption data was based on estimates as no data (meters, bills, etc.) was available.
Mobile energy consumption-related emissions	The fuel consumption of the fleet was partially estimated as no consumption data measurements were available.
Fugitive emissions	Fugitive emissions and process emissions were partially estimated based on prior-year figures.
Process emissions	Fugitive emissions and process emissions were estimated in some cases.
Scope 2	
	Some of the decentralized energy consumption data was based on estimates as no data (meters, bills, etc.) was available.
Scope 3	
1 Purchased goods and services	The accounting by weight was based on purchasing categories and not on individual products, and weights were partially estimated. Also, the methodology used included elements of spend-based accounting, which can generally only be regarded as an estimate of emissions.
2 Capital goods	Emissions were calculated exclusively based on expenditure, i.e., without the use of specific life cycle analyses for capital goods. Spend-based accounting is generally only an estimate of emissions.
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	Some of the decentralized energy consumption data was based on estimates as no data (meters, bills, etc.) was available.
4 Upstream transportation and distribution	Transport service providers did not follow a standardized process for reporting GHG emissions. In one case, the data delivery was classified as CO ₂ due to uncertainty regarding the use of CO ₂ equivalents for accounting purposes. The energy consumption used to calculate emissions from warehousing activities was estimated retroactively in some cases. Also, the methodology used included elements of spend-based accounting, which can generally only be regarded as an estimate of emissions.
5 Waste generated in operations	The decentralized waste data was based on estimates in some cases, as no data (bills, etc.) was available.
6 Business travel	The extrapolation of unavailable activity data was based on averages. In addition, the mileage of rental cars was not measured, but based on estimates.
11 Use of sold products	The emissions calculation was based exclusively on assumptions about the energy consumption of products.
12 End-of-life treatment of sold products	The weights of sold packaging were estimated by defining purchased packaging as sold packaging. In addition, assumptions were made about disposal methods, as no information was available on how customers actually disposed of products.

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



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.

Pollution

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

As explained in E1-2, the Sartorius Code of Conduct for employees and the Sartorius Code of Conduct for Business Partners, including their implementation and monitoring policy within the framework of the Group-wide CMS, form the company's overarching guidelines.

The following table provides an overview of the specific sustainability requirements in both codes of conduct for managing the pollution-related impacts and risks described in SBM-3.

IRO-related sustainability requirements for the ESRS topic 'Pollution'		
ESRS sub-topics	Sartorius Code of Conduct for Business Partners:	Sartorius Code of Conduct for employees:
Soil, air, and water pollution including microplastics	<ul style="list-style-type: none"> ▪ Damage to health or the environment must be prevented by controlling and managing emissions into soil, air, and water. ▪ An emergency plan with appropriate procedures and trained personnel must be in place so that appropriate actions can be taken to avert danger in the event of a threat to the environment. 	<p>Previously not considered</p> <p>New from January 1, 2026: Damage to health or the environment must be prevented by controlling and managing emissions into soil, air, and water.</p>
Substances of concern and very high concern	<p>The use of hazardous substances must be minimized. The REACH and ROHS directives must be complied with. Products must not contain certain persistent organic pollutants or mercury.</p>	<p>Previously not considered</p> <p>New from January 1, 2026: The use of hazardous substances must be reduced, and alternatives must be reviewed regularly.</p>

The policy for managing the impacts in the upstream value chain does not cover the phase-out of substances of very high concern. Furthermore, there were no specific policies in place during the reporting year for managing the impacts and risks in the company's own operations and the impacts in the downstream value chain. The reason for this is that Sartorius is gradually developing its sustainability strategy, including guidelines.

In addition to the CMS implementation and monitoring processes, Sartorius has a specific Group-wide Environment, Health & Safety (EHS) management system in place that is used to continuously improve EHS processes. The EHS management system follows the 'Plan, Do, Check, Act' model. Requirements are reviewed by internal EHS audits. The management system is the responsibility of the Environment, Health, Safety & Security department.



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

Sartorius is taking numerous actions to reduce pollution.

Avoidance of soil, air, and water pollution including microplastics

- Suppliers are reviewed on the basis of self-assessment for compliance with environmental protection requirements designed to prevent soil, air, and water pollution. The company refers in this respect to its explanations on the sustainability-related due diligence system in S1-1. There is currently no explicit review with regard to microplastic emissions.
- Sartorius' own production sites implement local environmental protection measures to prevent and manage pollution. The release and discharge of pollutants into wastewater is subject to regulatory requirements at all relevant sites. These sites therefore have discharge permits that are subject to corresponding monitoring requirements.
- Distillation plants are operated at the membrane production sites in Göttingen, Germany, and Yauco, Puerto Rico so as to recycle almost all the solvents in the production water and enable their reuse. 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.
- Currently, no specific actions are being taken to prevent soil, air, and water pollution in the downstream value chain caused by the improper disposal of Sartorius products. However, the actions mentioned in the next section for managing and reducing hazardous substances contribute to a reduction in the environmental impact of Sartorius products in the downstream value chain.

Managing and reducing hazardous substances

- Suppliers are reviewed on the basis of self-assessment for compliance with environmental protection requirements and, in this context, the environmentally responsible management of hazardous substances.
- Where its own operations are concerned, 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.
- Sartorius made significant progress during the reporting year in reducing the use of isopropanol (IPA) in filter production, particularly in the context of integrity testing as part of quality assurance at the Göttingen site. Traditionally, some integrity tests require the filters to be wetted with water, which means that water-repellent hydrophobic filters must be tested with IPA. A solution developed back in 2018 and patented by Sartorius enables integrity testing of hydrophobic filter cartridges and MaxiCaps® using water alone. This technology has now been extended to smaller Sartofluor® MidiCaps®. The testing technology for the production of hydrophobic filter cartridges has also been introduced at the Yauco plant in Puerto Rico.

- Sartorius is also researching alternatives to products containing PFAS in order to prepare for possible restrictions at an early stage. The PFAS-free Sartopore Evo® sterilization filter was introduced in the reporting year. A new filter design for small process volumes, such as in cell and gene therapy, is to be completed in the coming year. Sartorius also plans to offer a special Confidence Validation® service to support customers in switching to the new solution.

The actions specified are ongoing, without a fixed time horizon. One of the expected outcomes of these actions is a reduction in pollutant emissions, which will help to prevent or reduce pollution.

As the actions have not yet been planned, or are not yet being systematically tracked at Group level, the results already achieved or expected for actions already implemented or planned and the financial resources used or planned for this purpose cannot be presented in quantified form in the reporting year. For this reason, it is currently not possible to further allocate the financial resources to items in the company's financial reporting.

Sartorius is currently working on an action plan including quantified and time-bound actions, defined responsibilities and necessary financial resources, as well as a policy for monitoring effectiveness. This will make it possible in future to present the progress already achieved or expected for actions that have already been implemented or are planned, and to provide information on the associated financial resources.

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

The management of pollution, including compliance with legal requirements, is a local responsibility at Sartorius. For this reason, the company has not currently set any Group-wide targets for pollution. It remains to be determined, therefore, whether it would be appropriate in future to set measurable, time-bound, and outcome-oriented Group targets, including metrics for measuring effectiveness.

Disclosure Requirement E2-4 – Pollution of air, water and soil

Sartorius currently only has material impacts related to the pollution of water. The process for manufacturing membranes and membrane filters falls under the EU Industrial Emissions Directive (IED). The Göttingen site in Germany is subject to reporting requirements under the EU Pollutant Release and Transfer Register (PRTR), the relevant regulatory framework in this context. Due to an expansion in capacity and an increase in production, this site recorded a 76% year-on-year increase in the annual load in the wastewater discharged, amounting to 232,127 kg of total organic carbon (TOC) as of December 31, 2025. TOC is a sum parameter in environmental analysis and indicates the total amount of organic carbon in a sample. When considered individually, most of the substances contained in the wastewater load are biodegradable. The company also operates equivalent processes for the production of membranes and membrane filters in Puerto Rico. However, the annual TOC loads at the Yauco site there are currently well below the PRTR reporting thresholds and are therefore not included in the ESRS reporting.

Wastewater emissions (kg)	2025	2024
Total organic carbon (TOC) (as total C or COD/3)	232,127	131,567

Disclosures on preparation of metrics

Definitions:

Wastewater emissions refer to the annual wastewater loads discharged from a facility. These emissions are reported for facilities that exceed the reporting thresholds specified in the EU Pollutant Release and Transfer Register (PRTR) for certain pollutants listed in Annex II of Regulation (EC) No. 166/2006.

Methodology:

Internal experts assessed each Sartorius production site to determine whether the local facilities discharge the pollutants specified in the PRTR Regulation into the water. Two companies were found to be engaged in industrial activities (“surface treatment with organic solvents from 150 kg/h or 200 t/year”) that are covered by the EU Industrial Emissions Directive (IED) and were therefore classified as relevant for ESRS reporting. These activities relate to membrane production at Sartorius. None of the other companies engage in IED activities and were therefore classified as not relevant for ESRS reporting at this time. All companies have the appropriate regulatory discharge permits and are required to monitor their wastewater.

The companies relevant for ESRS reporting compiled the data on the basis of measurements of chemical oxygen demand (COD) or biological oxygen demand (BOD). The COD or BOD was then converted into total organic carbon (TOC) in accordance with the requirements of the ESRS and in line with the PRTR list.

Only values that exceed the PRTR reporting thresholds are fully included in the ESRS consolidation.

Validation:

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

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

Substances of concern

In 2025, the company recorded a significant increase in the inflow of substances of concern (SoC) compared to the previous year, primarily due to higher production and purchasing volumes (previous year: 1,198 t; up 36%). The increase was particularly pronounced in the case of reprotoxic and carcinogenic SoCs, which account for a large proportion of the total quantity (up 35% and 32% respectively). At the same time, the quantities released (outflow) of these substance groups also rose sharply to 505 t (up 76%), and in some cases disproportionately (e.g., up 168% for reprotoxic releases).

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 (SoCs)	2025	2024
Inflow: Total amount of substances of concern that were generated, used or procured during production (t) by main hazard class:	1,198	879
Reprotoxic	907	672
Carcinogenic	263	199
Persistent, mobile and toxic (PMT) properties	5	4
Specific target organ toxicity (single exposure)	4	4
Respiratory sensitization	20	1
Outflow: Total amount of substances of concern that left the company's facilities in the form of emissions, products or as part of products or services (t) by main hazard class:	505	288
Reprotoxic	214	80
Carcinogenic	263	199
Persistent, mobile and toxic (PMT) properties	5	4
Specific target organ toxicity (single exposure)	4	4
Respiratory sensitization	20	1

Substances of very high concern

The inflow of substances of very high concern (SVHC) rose by 15% in 2025 compared to the previous year to 19 t, in line with the general increase in production and purchasing. Of particular relevance are the increases in reprotoxic substances (up 36%), which account for the majority of the increase. At the same time, the quantities of carcinogenic and respiratory sensitizing SVHCs decreased. The quantities of substances of very high concern released are developing in proportion to the inflow.

Total amounts of substances of very high concern (SVHCs)	2025	2024
Inflow: Total amount of substances of very high concern that were generated, used or procured during production (t) by main hazard class:	19	17
Reprotoxic	10	7
Carcinogenic	4	5
Persistent, mobile and toxic (PMT) properties	5	4
Respiratory sensitization	0	1
Outflow: Total amount of substances of very high concern that left the company's facilities in the form of emissions, products or as part of products or services (t) by main hazard class:	19	17
Reprotoxic	10	7
Carcinogenic	4	5
Persistent, mobile and toxic (PMT) properties	5	4
Respiratory sensitization	0	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. No specific actions have yet been decided upon to improve the accuracy of data for substances of concern or substances of very high concern.

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.

Resource use and circular economy

Impact, risk and opportunity management

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

As explained in E1-2, the Sartorius Code of Conduct for employees and the Sartorius Code of Conduct for Business Partners, including their implementation and monitoring policy within the framework of the Group-wide CMS, form the company's overarching guidelines.

The following table provides an overview of the specific sustainability requirements contained in these codes for managing the impacts, risks, and opportunities described in SBM-3 regarding resource use and circular economy.

IRO-related sustainability requirements for the ESRS topic 'Resource use and circular economy'		
ESRS sub-topics	Sartorius Code of Conduct for Business Partners:	Sartorius Code of Conduct for employees:
Resource inflows, including resource use	Previously not considered	Not relevant
Waste	Waste must be handled in compliance with the applicable laws.	Previously not considered New from January 1, 2026: Waste is reduced in the respective areas of activity, and opportunities for extending the useful life of resources are evaluated and promoted.
Resource outflows related to products and services	Not relevant	Not relevant

Beyond the sustainability requirements set out in the Code of Conduct, the company did not have any specific policies in the area of resource use and circular economy in the reporting year. The reason for this is that Sartorius is gradually developing its sustainability strategy, including guidelines. Nevertheless, at the beginning of 2024, the Executive Board reaffirmed its ambitions for sustainable resource use and circular economy and discussed the strategic objectives for its continued management. The focus is particularly on further developing ecodesign, gradually decoupling the use of materials from fossil feedstock, increasing the recyclability of products, and consistently avoiding operational landfill waste. However, due to the complexity of the challenges involved, a specific implementation policy can only be developed in consultation with relevant stakeholders. For this reason, the company maintains a continuous, solution-oriented dialogue with industry associations, and at the bilateral level with customers, suppliers, and the scientific community.

With regard to the business opportunity in the area of digitalization described in SBM-3, namely the targeted reduction of resources and material consumption through software-based solutions for the control and optimization of customer processes, the company is pursuing an integrated portfolio approach.

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

Sartorius is taking targeted action to improve resource use and enhance the circular economy. The most important actions taken by Sartorius in 2025 to prevent waste in the supply and downstream value chains include:

Changes to product design

Sartorius is integrating ecodesign principles into products and packaging to reduce waste and improve recyclability. Actions such as these not only affect Sartorius internally, but also have a backward and forward impact along the entire value chain. As already explained in E1-3, Sartorius is focusing on ecodesign for packaging and products in order to reduce GHG emissions – through optimized size and material selection (monomaterial, less GHG-intensive materials) and the development of alternatives to crude oil-based virgin plastic in close cooperation with customers and suppliers. In this context, the switch from fossil-based to renewable or recycled materials is part of an initiative to promote a circular economy. To this end, Sartorius pushed ahead with ISCC Plus certification at several production sites during the reporting year. The aim is to achieve transparent traceability, reduce the use of fossil-based raw materials, and cut plastic waste along the entire upstream and downstream value chain. To date, certification has already been completed at four sites. These include Göttingen, Germany; Aubagne, France; Stonehouse, UK; and M'Hamdia, Tunisia. The Kajaani site in Finland is still undergoing certification, and certification for other sites is planned for 2026. For selected product lines such as Flexsafe® bags, Ambr® bioreactor vessels, and Vivaflow® filters, this means that a proportion of fossil-based plastics will be replaced by biocircular raw materials.

Waste prevention and sustainable materials in the supply chain

In November 2025, Sartorius published its “Supplier’s Sustainability Handbook”, which sets out clear guidelines and requirements for suppliers. These include requirements for waste prevention, reduction, and recycling in the suppliers’ own operations, for the ecodesign of products and materials, and for the use of circular materials and avoidance of environmentally harmful substances (e.g., PFAS), as well as expectations for transparency in material and waste flows. This ensures that waste prevention and circular economy principles are implemented at upstream production stages.

Waste prevention within the company

At some production sites, Sartorius operates an operational waste management system to make its operations as resource efficient as possible. This approach encompasses the ongoing avoidance of waste, as well as its reuse, recycling, and recovery in other ways prior to external disposal by contracted waste management companies.

Conserving resources through digital customer processes

Digitalization is the most powerful lever for increasing efficiency and conserving resources in bioprocessing, and also represents a business opportunity for Sartorius. The use of process data, simulations, digital control, and real-time optimization can reduce batch failures, long scale-up phases, and associated material consumption. Sartorius is pursuing its vision of a “fully connected lab” – a digitally networked ecosystem for continuous process optimization from research to production – and distributes the appropriate hardware and software products required for this. To this end, the company is investing in software start-ups and AI-based solutions (e.g., The Well Bioscience, Umetrics Tools, and NVIDIA initiative). In the medium term, software solutions can reduce resource consumption in customer processes and contribute to greater efficiency.



Product life cycle assessments

Sartorius also conducts project-specific product life cycle assessments (product LCAs) on an ad hoc basis to determine the environmental impact of its products, including their packaging. In the reporting year, two cradle-to-grave LCAs were conducted for a bioreactor, looking at climate change potential, resource use, water consumption, and other environmental impacts. The focus in 2025 was more on scaling cradle-to-gate product carbon footprinting (PCF) across all business areas, with plans for continuous expansion. More than a hundred cradle-to-gate PCFs were calculated. PCFs/LCAs are confidential, are not published externally, and are not certified.

The actions specified above are ongoing, without a fixed time horizon. The expected outcomes of these actions include fewer GHG emissions and reductions in resource consumption and pollution. This will not only benefit the global climate and ecosystem, but also the economy by ensuring that the supply of resources needed for production is secure over the long term.

As the actions are not yet being systematically tracked or planned at Group level, the results already achieved or expected for actions already implemented or planned and the financial resources used or planned for this purpose cannot be presented in quantified form in the reporting year. For this reason, it is currently not possible to further allocate the financial resources to items in the company's financial reporting.

Sartorius is currently working on an action plan including quantified and time-bound actions, defined responsibilities and necessary financial resources, as well as a policy for monitoring effectiveness. This will make it possible in future to present the progress already achieved or expected for actions that have already been implemented or are planned, and to provide information on the associated financial resources.

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 its incremental approach, the company has not yet implemented any targets for monitoring the effectiveness of policies and actions in the area of resource use and circular economy. The company is working on setting up measurable, time-bound and outcome-oriented targets, including metrics for measuring effectiveness for the entire Group.

The effectiveness of the policies at Sartorius is currently being monitored as part of the compliance management process (see E5-1). The effectiveness of the actions at Sartorius is currently being monitored primarily through regular progress reports in the divisional steering committees, some of which meet monthly.

Disclosure Requirement E5-4 - Resource inflows

Sartorius procures a wide range of raw materials and supplies for the manufacture of its products and product packaging. These include, in particular, plastics, metal and electronic components, 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. Rare earths are also used in the electronic components.

In the 2025 reporting year, the resource inflow increased to 30,301 t compared to the previous year (up 47%). In absolute terms, the use of recycled materials increased to 6,062 t (up 18%), while their share of total materials fell from 25% to 20% (down 5 pp). This development reflects the fact that primary material grew disproportionately in 2025 (up 56%), driven by a higher procurement volume. As in the previous year, the proportion of biological materials from certified sustainable sourcing could not be determined in the 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.

Resource inflows	2025	2024
Total weight of components, products and materials including packaging (t)	30,301	20,625
Proportion of biological materials from certified sustainable sourcing (%)	Cannot be determined	Cannot be determined
Proportion of recycled components, products and materials (%)	20	25
Weight of recycled components, products and materials (t)	6,062	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 the average for the material group or 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 using the average for the material group or self-determined 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. No specific actions have yet been decided upon to improve the accuracy of data for resource inflows.



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 into products, including packaging, and waste. Material product categories include consumables and instruments. Consumables include items such as disposable bags and filters. Among other things, instruments include electronic products such as bioreactors, laboratory scales, and pipettes. Consumables consist largely of plastics. Instruments consist mainly of plastics and metals.

In the reporting year, the estimated recyclable content in products fell from 16% to 14% (down 2 pp) and in packaging from 18% to 16% (down 2 pp). For products, 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.

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 address sustainability matters in that they are repairable and durable, i.e., have a long expected lifetime. 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. As part of the further development of its corporate policy and actions on resource use and circular economy, Sartorius is examining additional possibilities for developing products according to circular principles.

The expected durability, i.e., lifetime, of the products placed on the market by Sartorius 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 company offers customer support and repair services for its products via its website and the "My Sartorius" customer portal. Sartorius continues to offer repair services for some products even after they have been discontinued.

Durability, i.e., lifetime, by product group	Sartorius	Industry average
Consumables	For consumables, durability, i.e., lifetime, is not relevant because they are explicitly intended to be used only once by the customer.	
Instruments	9 years	Not known

Rates of recyclable content in sold products and packaging	2025	2024
Rate of recyclable content in products (%)	14	16
Rate of recyclable content in packaging (%)	16	18

In the reporting year, total waste generated from Sartorius' own activities rose to 9,109 t compared to the previous year (up 3%). This increase was mainly due to production expansions and capacity increases, particularly at sites in Germany, France, and the USA. At the same time, the amount of waste recovered (waste diverted from disposal) decreased slightly to 4,487 t (down 3%), while the amount of waste disposed of (waste directed to disposal) increased to 4,622 t (up 9%). As a result, the proportion of waste recovered fell from 52% to 49% (down 3 pp).

In the case of hazardous waste, there was a significant shift from recycling to disposal (recycling down 62%, disposal up 28%, mainly incineration). For non-hazardous waste, recycling volumes increased (up 5%) and landfill disposal was significantly reduced (down 36%). In terms of composition, plastic waste in particular increased (up 28%), while waste wood declined (down 14%).

Some of the previous year's waste figures have been restated. Due to the inclusion of previously immaterial non-production companies in the calculation method, there was an increase in the following waste fractions: "residual waste" from 1,854 t to 1,901 t, "plastic waste" from 1,248 t to 1,332 t and "paper waste" from 1,399 t to 1,597 t. These increases of 329 t in total led to a proportionate increase in non-hazardous waste for incineration, which correspondingly rose from 750 t to 1,079 t. This also affected the respective totals for non-hazardous waste, waste directed to disposal, total waste generated, and non-recycled waste. Detailed comparison tables comparing the previously reported figures for 2024 with the restated figures are provided below, directly beneath the corresponding main table.

Waste generated by treatment method	2025	2024
Total waste generated in t	9,109	8,879*
Waste diverted from disposal in t	4,487	4,625
Hazardous waste in t	221	556
Preparation for reuse	9	0
Recycling	212	556
Other recovery processes	0	0
Non-hazardous waste in t	4,266	4,069
Preparation for reuse	15	29
Recycling	4,251	4,040
Other recovery processes	0	0
Waste directed to disposal in t	4,622	4,254*
Hazardous waste in t	1,782	1,395
Incineration	1,596	1,255
Landfill	3	0
Other disposal operations	183	140
Non-hazardous waste in t	2,840	2,859*
Incineration	1,377	1,079*
Landfill	624	977



Other disposal operations	839	803
Non-recycled waste in t	4,622	4,254*
Non-recycled waste in %	51	48*

* This metric has been restated compared to 2024.

Waste by type	2025	2024
Total waste generated in t	9,109	8,879*
Hazardous waste	2,002	1,951
Radioactive waste in t	0	0
Other hazardous waste in t	2,002	1,951
Non-hazardous waste	7,107	6,929*
Residual waste in t	1,890	1,901*
Plastic waste in t	1,700	1,332*
Waste paper in t	1,587	1,597*
Wood waste in t	722	839
Other unspecified waste in t	1,208	1,260

* This metric has been restated compared to 2024.

Comparison of waste generated by waste type and waste generated by treatment method as reported in 2024	2024 (as reported)	2024 (restated)	Reasons for restatement
Residual waste in t	1,854	1,901	Inclusion of previously immaterial non-production companies in the calculation method
Plastic waste in t	1,248	1,332	
Waste paper in t	1,399	1,597	
Non-hazardous waste for incineration in t	750	1,079	Change due to the above-mentioned reason
Non-hazardous waste in t	6,599	6,929	Change due to the above-mentioned reason
Waste directed to disposal in t	3,925	4,254	Change due to the above-mentioned reason
Total waste generated in t	8,550	8,879	Change due to the above-mentioned reason
Non-recycled waste in t	3,925	4,254	Change due to the above-mentioned reason
Non-recycled waste in %	46	48	Change due to the above-mentioned reason



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.
- **Rate of recyclable content:** The rates of recyclable content in products and packaging refer to product content that can be sent for technical recycling.
- **Waste generated:** Waste generated is defined as the weight of accumulated waste since the beginning of the year, broken down into waste diverted from disposal and waste directed to 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. Hazardous waste consisted mainly of chemicals and, to a lesser extent, oils and fats as well as pharmaceutical waste. Small quantities of certain non-hazardous waste fractions were grouped together under “other waste” to make the external waste reporting clearer. Other waste includes electronic/electrical waste, metal waste, glass waste, organic waste, mixed recycling waste, and other non-hazardous site-specific waste that cannot be classified into the central Sartorius waste categories.

Methodology:

The calculation of the rate of recyclable content in product packaging is based on data from purchased packaging, with the assumption that the quantities purchased correspond directly to the quantities sold 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 the average for the material group or 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 reporting system specifies specific and defined waste categories, including for recycling and reuse, which are added up to give the total waste and are intended to prevent double counting. The sites classify their waste themselves into the correct category based on the locally applicable legal provisions. Data reports are generally based on invoices. If the relevant invoices are not available locally, the data is estimated using site-specific methods (e.g., based on historical data or averages). The data for non-production companies was estimated and included in the calculation method for the first time.

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. No specific actions have yet been decided upon to improve the accuracy of data for resource outflows.



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 rate of recyclable content in 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.

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 of absence, employees on long-term absence, contingent workers, and members of the Executive Board. Non-employees are workers who work for but are not employed by Sartorius and are therefore excluded from payroll. At Sartorius, these are generally contingent workers.

Impact, risk and opportunity management

Disclosure Requirement S1-1 – Policies related to own workforce

As explained in E1-2, the Sartorius Code of Conduct for employees, including its implementation and monitoring policy within the framework of the Group-wide CMS, represents one of the company's overarching guidelines.

The following table provides an overview of the specific sustainability requirements contained in this code for managing the impacts described in SBM-3 regarding the company's own workforce.

IRO-related sustainability requirements for the ESRS topic 'Own workforce'	
ESRS sub-topics and sub-sub-topics	Sartorius Code of Conduct for employees:
Working conditions	
Secure employment	Previously not considered New from January 1, 2026: Not considered
Working time	Previously not considered New from January 1, 2026: Sartorius attached great importance to compliance with external and internal guidelines on health and safety in the workplace. This includes preventing excessive physical and mental fatigue by organizing work appropriately, including reasonable working hours and breaks.
Adequate wages	Compensation for regular working hours, overtime, and time off in lieu at Sartorius meets or exceeds the statutory minimum wage or industry standards. Compensation must not be withheld illegally or as a punitive measure. Compensation is disbursed in accordance with applicable law New from January 1, 2026: Employees receive fair and competitive compensation for regular working hours and overtime. Compensation is at least equal to the minimum wage established by applicable law and is otherwise determined in accordance with the law of the place of employment. Sartorius does not withhold pay illegally or as a punitive measure and pays it in accordance with applicable law.



Social dialogue	<p>The company works with employee representative bodies in a constructive spirit to balance their respective interests.</p> <p>New from January 1, 2026:</p> <p>Sartorius works with employee representative bodies in a constructive spirit to balance their respective interests.</p>
Freedom of association, existence of works councils, and employees' rights to information, consultation, and participation / Collective bargaining, including rate of workers covered by collective agreements	<p>Sartorius respects the right of all employees to form and join trade unions and employee representative bodies. Employees who are members of a trade union or employee representative body are neither favored nor disadvantaged. Employee representatives are granted access to the workplaces in accordance with local law.</p> <p>New from January 1, 2026:</p> <p>Sartorius respects the right of all employees to form and join trade unions and employee representative bodies in accordance with applicable law. The company also respects the right of trade unions to act freely and in accordance with the law of the place of employment, for example in the form of strikes or collective bargaining. Employees who are members of a trade union or workers' representation body, join such a body, or establish one themselves are neither favored nor disadvantaged.</p>
Work-life balance	<p>Previously not considered</p> <p>New from January 1, 2026:</p> <p>For Sartorius, good working conditions also include an appropriate balance between work and leisure time.</p>
Health and safety	<p>Sartorius aims to provide all employees worldwide with a safe and healthy working environment and to continuously improve it. For this reason, great importance is attached to compliance with external and internal guidelines on health and safety in the workplace.</p> <p>New from January 1, 2026:</p> <p>Sartorius aims to provide all employees with a safe and healthy working environment and to continuously improve it. For this reason, great importance is attached to compliance with external and internal guidelines on health and safety in the workplace. These include in particular:</p> <ul style="list-style-type: none"> ▪ Ensuring appropriate safety standards in the provision and maintenance of workplaces, workstations, and work equipment ▪ Taking adequate protective measures against hazards posed by chemical, physical, and biological substances ▪ Preventing excessive physical and mental fatigue by organizing work appropriately, including reasonable working hours and breaks ▪ Providing adequate training and instruction to the relevant employees <p>Operating a health and safety management system in accordance with the respective legal regulations.</p>
Equal treatment and opportunities for all	
Gender equality and equal pay for work of equal value / Employment and inclusion of persons with disabilities	<p>All Sartorius employees are required to treat colleagues, employees, and third parties in a professional, open, friendly, and fair manner, thereby contributing to an atmosphere of mutual respect and cooperation. The company will not tolerate any employee being discriminated against, disadvantaged, harassed, or marginalized on the basis of their sex, ethnicity, world view, race, religion, age, disability, appearance, sexual orientation and identity, origin, or political views.</p> <p>New from January 1, 2026:</p> <p>Sartorius does not tolerate discrimination or harassment based on race, color, national or ethnic origin, social background, health status, disability, sexual orientation, age, sex, veteran status, political opinion, religion or belief, or any other characteristics protected by applicable law.</p>
Training and skills development	Previously not considered

New from January 1, 2026: Sartorius offers continuous professional development opportunities, and adequate development prospects for employees.	
Diversity	Previously not considered New from January 1, 2026: Sartorius promotes a culturally varied and diverse working environment.
Measures against violence and harassment in the workplace	For "harassment", see comments under "Gender equality and equal pay for work of equal value"; "violence" not yet considered New from January 1, 2026 Sartorius does not accept any form of discrimination, bullying, (sexual) harassment, coercion, threats, insults, or the threat or use of physical violence.
Other work-related rights	
Child labor	Child labor and any form of exploitation of children is prohibited. The special vulnerability of young workers is respected. New from January 1, 2026: Sartorius does not tolerate child labor or any form of child exploitation. The definition of child labor is based on the principles of the ILO. In general, this is taken to mean the employment of children below the age at which compulsory schooling ends under local law, with the minimum age generally being 15 years. In addition, Sartorius observes internal company guidelines if these stipulate a higher minimum age for employment.
Forced labor	Any form of forced labor is forbidden. New from January 1, 2026: Sartorius does not tolerate any form of forced labor. This includes any work or service that is demanded from a person under threat of punishment and that they do not perform voluntarily, for example as a result of human trafficking or debt bondage. Nor does the company tolerate slavery, practices similar to slavery, serfdom, or other ways of exercising power or oppressing people in the workplace, such as through extreme economic or sexual exploitation or degradation.

In the reporting year, the Sartorius Code of Conduct for employees therefore expressly included specific requirements in the area of occupational safety to prevent accidents at work, harassment, child labor and forced labor. The Sartorius Code of Conduct for employees also explicitly included specific requirements regarding discrimination in the reporting year, which refer to all ESRS grounds for discrimination. The promotion of diversity and inclusion is also directly addressed. 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.

There were no specific policies in place during the reporting year regarding secure employment, working time, work-life balance, training and skills development, diversity, or workplace violence. Nor were there any guidelines on human trafficking. The reason for this is that Sartorius is gradually developing its sustainability strategy, including guidelines.

In addition to the CMS implementation and monitoring processes, the Group-wide EHS management system described in E2-1 helps to continuously improve EHS processes, i.e., occupational health and safety.

Specific disclosures on human rights policy commitments

Sartorius has summarized its commitments regarding human rights and the corresponding implementation and review process in a policy statement on human rights strategy, which represents Sartorius' human rights policy commitment. The company's workforce-related human rights policy commitment is drafted in



accordance with the internationally recognized content and procedural standards of the UN Guiding Principles on Business and Human Rights. 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. It is also available to all Sartorius employees via the intranet.

Compliance with the principles, rights, and standards set out in the Sartorius policy statement is monitored as part of the sustainability-related due diligence system.

At its core is the specific risk management system in accordance with the requirements of the German Supply Chain Due Diligence Act (LkSG). To this end, Sartorius continuously analyzes and assesses its own subsidiaries and direct suppliers on the basis of country and industry risks, using recognized external sustainability assessment platforms. This abstract assessment covers all subsidiaries and all active suppliers. Sartorius subsidiaries and suppliers categorized as high-risk according to this abstract assessment and/or of particular strategic and/or financial relevance must complete a sustainability-related self-assessment on the sustainability platform regarding compliance with human rights, labor standards, health and safety, and environmental protection, and are also subject to media screening. The self-assessment and media screening are used to generate a sustainability-related overall assessment/rating for the subsidiary or supplier. Corporate Sourcing is responsible for conducting the risk analysis for suppliers, while Corporate Sustainability is responsible for the company's own subsidiaries. Supplier ratings are then weighted according to various criteria (e.g., turnover with the supplier in question) so that they can additionally be placed in an overall context for Sartorius. Compliance with the requirements is also verified by internal and external PSCI audits.

The Human Rights Officer evaluates the appropriateness and effectiveness of the sustainability-related risk management system. 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 obligations are set out in detail in a corresponding letter of delegation, which requires the Human Rights Officer to inform the entire Executive Board of Sartorius AG regularly (at least once a year) 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.

The workforce is closely involved in monitoring compliance with the guidelines. This applies to both company employees and workers in the value chain. They can report violations at any time to the responsible manager, workers' representatives, compliance officer(s), 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.

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

Sartorius maintains a constant dialogue with relevant stakeholders, including its workforce.

A direct global conversation takes place every six months via the employee survey and through ongoing employee interviews conducted by the respective manager. The Executive Board also holds regular information events on current topics ('town halls'), which provide opportunities for discussion and exchange. In addition, the company ensures participation at operational level through the works council, enabling employees to participate in decisions affecting the company. Works councils have been set up in 34 of 87 companies and cover most of Sartorius' employees (currently: 54%).

The findings from the various direct and indirect discussions with employees and from surveys are integrated into both the human rights due diligence process and the double materiality assessment in order to identify

and evaluate material impacts, risks, and opportunities. They are also incorporated into the process for agreeing on actions to address these impacts. Relevant areas of the company such as Human Resources, EHS&S, and Corporate Compliance are included in the processes to this end. These areas represent the interests of employees, which they learn about through their daily activities, and incorporate them into the processes.

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

The Executive Board bears ultimate responsibility for incorporating the interests of employees and ensuring that the results inform the company's approach.

The company has not at present concluded a Global Framework Agreement or comparable agreements with workers' representatives in relation to respect for human rights.

The effectiveness of the company's cooperation with its own workforce is assessed by means of an annual evaluation of the Employee Motivation & Commitment (EMC) metric, which is collected throughout the Group as part of the employee survey (see MDR-T in the Business Conduct section) and which, since this year, has also been part of the short-term remuneration components of the Executive Board (see GOV-3). In addition, effectiveness is assessed as part of external PSCI audits conducted on site by asking employees specific questions about the implementation and effectiveness of guidelines and actions relating to PSCI-relevant topics.

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 complaints 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 general availability of the whistleblower system is also addressed in the corresponding annual training courses on the Code of Conduct, which are mandatory for all employees. The Rules of Procedure guarantee confidentiality and protection against retaliation, including for workers' representatives who use the reporting channels. Specific safeguards include the fact that the employees handling the reports are bound to confidentiality and are impartial and independent. In addition, only those persons who actually need the information to process the complaint are given access to it. The identity of whistleblowers is protected within the framework of the statutory provisions. There are also no negative consequences for whistleblowers who submit complaints in good faith that ultimately prove to be unfounded. Retaliation constitutes serious misconduct at Sartorius and will be punished. Sartorius will also take suitable action, if necessary, to prevent or stop retaliation by third parties.

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 has actions in place to manage material impacts on its own workforce. Some of these actions are geared towards the local circumstances at the sites and are not consistent throughout the Group. As part of its regular human resources work and health and safety management, the company has implemented the following actions, for example.

Occupational safety, health protection and work-life balance:

Sartorius has taken technical and organizational actions 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 working environments in laboratories, production facilities, and administrative areas are designed to prevent accidents at work and work-related health problems such as back pain. 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 healthy work-life balance. These include flexitime and hybrid working wherever 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:

Sartorius is committed to respecting the dignity of all employees, creating equal opportunities, and promoting diversity worldwide. Managers are supported in reinforcing and developing diversity in their daily work, and must therefore complete mandatory annual training on unconscious bias, which is designed to help uncover unconscious stereotypes and prevent the resulting discrimination. The training also addresses diversity, gender equality, and the employment of persons with disabilities.

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 many countries, pay is based on a collectively agreed wage scale, which makes it transparent and comprehensible(53%).

Social dialogue and freedom of association:

Employees' opinions matter. Sartorius therefore conducts regular global employee 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. In addition, management positions are increasingly filled from within the company's own ranks, thereby offering opportunities for development. In this context, the Human Resources department, together with the relevant managers, also conducts 'talent talks', which are designed to identify talented individuals for succession planning within the company.

Promotion of positive impacts

One of the ways Sartorius promotes positive impacts on its workforce is by using performance-based compensation models that increase 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.

Prevention of negative impacts, managing negative impacts, and remedial actions

Sartorius takes preventive action to ensure that negative impacts do not occur in the first place. Regular internal audits and feedback loops enable the company to keep a close eye on processes on the ground and identify potential negative impacts at an early stage, possibly even before they occur, and initiate preventive measures.

If negative impacts occur, Sartorius will endeavor to remedy the situation and eliminate the cause. Targeted actions are developed and implemented for this purpose. This applies both to work-related health problems and confirmed incidents of discrimination. In addition, feedback processes – whether via annual reviews between employees and managers or anonymously via employee surveys – are methodically evaluated and discussed at the individual management levels so that any structural negative impacts in the areas mentioned can be identified and addressed at an early stage.

Assessment of the effectiveness of actions

The effectiveness of 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.

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. The aim is to conduct PSCI audits at five company sites each year, with sites selected on the basis of risk.

The Human Resources departments, in particular the Talent & Leadership Development division, and the Environment, Health, Safety & Security department play a pivotal role in the above actions. 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. At present, Sartorius is unable to provide detailed information on the specific resources allocated to managing material impacts in relation to its own workforce. This is because the collection and processing of relevant data in this form has not yet been implemented. 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 promoting positive impacts as the company is developing its sustainability strategy in stages. During the fiscal year, a survey of the current status of relevant metrics was conducted in order 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 workers' representation bodies 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

In the 2025 reporting year, the total number of employees rose to 14,042 compared to the previous year (up 4%), while full-time equivalents also increased by 4% to 13,843 FTE. The employment structure was also strengthened, with the proportion of permanent contracts rising to 95.3% (2024: 93.3%), and the number of temporary contracts falling significantly (down 27%). The regional workforce grew in all core regions, particularly in EMEA (up 407 employees).

The proportion of women in the workforce rose slightly to 39.4%, driven by stronger growth in female employee numbers. A breakdown by working time model also shows a stable trend: the number of full-time employees increased to 13,299 (up 3.7%), while the number of part-time employees rose to 743 (up 5.8%). As a result, the proportion of part-time employees remained virtually unchanged at 5.3%, with the increase mainly attributable to female employees.

The employee turnover rate also fell significantly from 11.4% to 8.0%, mainly due to declines in both voluntary departures and terminations under the company's "Fit for Future" program.

Overall, these developments reflect a stable, growing, and increasingly long-term employment structure.



Employees	2025	2024
Total number of employees (head count)	14,042	13,528
Total number of employees (full-time equivalents)	13,843	13,334
Employees by gender (head count)	2025	2024
Total number of employees	14,042	13,528
Male	8,510	8,283
Female	5,532	5,245
Other	0	0
Not disclosed	0	0
Employees in significant countries (head count)	2025	2024
Germany	4,634	4,614
France	1,592	1,532
USA	1,487	1,428
Employees by contract and gender (head count)	2025	2024
Total number of employees	14,042	13,528
Male	8,510	8,283
Female	5,532	5,245
Other	0	0
Not disclosed	0	0
Number of permanent employees	13,388	12,627
Male	8,155	7,783
Female	5,233	4,844
Other	0	0
Not disclosed	0	0
Number of temporary employees	654	901
Male	355	500
Female	299	401
Other	0	0
Not disclosed	0	0
Number of non-guaranteed hours employees	0	0
Male	0	0
Female	0	0
Other	0	0
Not disclosed	0	0



Number of full-time employees	13,299	12,826
Male	8,307	8,090
Female	4,992	4,736
Other	0	0
Not disclosed	0	0
Number of part-time employees	743	702
Male	203	193
Female	540	509
Other	0	0
Not disclosed	0	0
 Employees by contract and region (head count)	 2025	 2024
Total number of employees	14,042	13,528
EMEA	9,410	9,003
Americas	2,577	2,510
APAC	2,055	2,015
Number of permanent employees	13,388	12,627
EMEA	9,254	8,663
Americas	2,567	2,506
APAC	1,567	1,458
Number of temporary employees	654	901
EMEA	156	340
Americas	10	4
APAC	488	557
Number of non-guaranteed hours employees	0	0
EMEA	0	0
Americas	0	0
APAC	0	0
Number of full-time employees	13,299	12,826
EMEA	8,678	8,309
Americas	2,571	2,508
APAC	2,050	2,009
Number of part-time employees	743	702
EMEA	732	694
Americas	6	2
APAC	5	6

Employee fluctuation	2025	2024
Total number of employees who left the company (head count)	1,106	1,590
Voluntary	790	1,138
Dismissal	251	360
Retirement	53	80
Death in service	12	12
Employee fluctuation rate (%)	8.0	11.4

Disclosures on preparation of metrics

Definitions:

- Employees: In accordance with the national law of the parent company, employees are defined as the active core workforce of the consolidated Group companies as defined in the German Commercial Code (HGB). Accordingly, the following groups are excluded from the count: employees in training, employees on leave, employees on long-term absence, contingent 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 at 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 turnover rate is calculated by dividing the total number of employees who left the company during the reporting period by the average number of employees during the reporting year. This average number is calculated from the data recorded 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 situation. No specific actions to improve data accuracy have been decided upon at this time.

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

The number of non-employee workers increased sharply by 63% in the reporting year: as at December 31, 2025, the total number of non-employees was 731 (previous year: 448). At Sartorius, these are usually contingent workers.

Contingent workers play an important role in the company’s flexibility and adaptability. The targeted use of contingent 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. At Sartorius, contingent workers are primarily employed at production sites. This was mainly the case in France during the reporting year.

Non-employees (head count)	2025	2024
Total non-employees	731	448

Disclosures on preparation of metrics

Definitions:

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

Methodology:

The metrics in the above table are based on the Group-wide HR system as at 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

The share of employees covered by collective bargaining agreements remained at the previous year's level in the reporting year. As at December 31, 2025, 53% (previous year: 52%) of all employees were covered by collective bargaining agreements.

In Germany and France, which are significant countries pursuant to ESRS, collective bargaining coverage also remained at the previous year's level. Collective bargaining coverage was 81% in Germany and 100% in France (previous year: 81% and 100%, respectively). In each case, this involved country-specific collective bargaining agreements. 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.

This means that collective bargaining coverage remained constant in the regions during the reporting year. In the EMEA region, collective bargaining coverage totaled 70% (previous year: 69%). In regions outside the EEA, collective bargaining coverage was 27% in the Americas region (previous year: 28%) and 4% in the APAC region (previous year: 4%). The coverage outside the EEA is lower due to lower statutory labor standards.

In addition, worker representation remained unchanged compared to the previous year: as at December 31, 2025, the share of employees represented at the workplace in the two significant EEA countries, Germany and France, was 100% in each case (previous year: 100%). In the EMEA region, 79% (previous year: 78%) of all employees at the workplace were represented by workers' representatives.

Coverage rate	Collective bargaining coverage		Social dialogue
	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 at 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

The percentage distribution of genders in top management remained unchanged compared to the previous year. As at December 31, 2025, 68% of employees in top management were male and 32% were female. None of the top management were in the “other” or “not disclosed” gender categories.

The percentage distribution by age also remained unchanged compared to the previous year. 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	2025	2024
Top management (head count)	121	113
Male	82	77
Female	39	36
Other	0	0
Not disclosed	0	0
Top management (%)	100	100
Male	68	68
Female	32	32
Other	0	0
Not disclosed	0	0

Employee age distribution	2025	2024
Total number of employees (head count)	14,042	13,528
Under 30 years	1,935	1,857
30-50 years	8,909	8,577
Over 50 years	3,198	3,094
Total number of employees (%)	100	100
Under 30 years	14	14
30-50 years	63	63
Over 50 years	23	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 at 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 at December 31, 2025, no Sartorius employee received pay below the applicable benchmark for adequate wages, whereas this was still the case in China and Singapore in the previous year.

Adequate wages	2025	2024
Employees who are paid below the applicable benchmark value for adequate wages (%)	0.00	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 at 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 above, Sartorius uses the contractually agreed base salary and not the actual salary paid to determine adequate wages. 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 situation. No specific actions to improve data accuracy have been decided upon at this time.

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, coverage – whether provided by law or by Sartorius – is not available for all of the life events mentioned. Employment injury and acquired disability coverage is not available in Ireland and the United Kingdom, and retirement coverage is not available in Argentina. In the United States and Brazil, retirement coverage provided by Sartorius is only available in part if certain criteria are met. 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 (%)	2025	2024
Illness	100	100
Unemployment	100	100
Employment injury and acquired disability	93	92
Parental leave	100	100
Retirement	90	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 of the consolidated Group companies as at 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

The proportion of employees with disabilities remained unchanged compared to the previous year. As at December 31, 2025, employees with disabilities accounted for 2% of the workforce.

Persons with disabilities	2025	2024
Employees with disabilities (%)	2	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 at 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

The share of employees receiving a performance review declined slightly by 4% compared to the previous year. As at December 31, 2025, 89% (previous year: 92%) of all employees had attended a performance and career development review. 88% of women received this review, compared to 90% of men (previous year: 92% and 93%, respectively).

The average number of training hours also fell by 3%. The average number of training hours per employee was 16.8 hours (previous year: 17.4 hours). Women completed an average of 15.8 (previous year: 16.1) hours of training, while men completed 17.5 (previous year: 18.1) hours.

Performance and career development reviews	2025	2024
Employees who had regular performance and career development reviews (%)	89	93
Male	90	93
Female	88	92
Other	0	0
Not disclosed	0	0

Training	2025	2024
Average training per employee (hours)	16.8	17.4
Male	17.5	18.1
Female	15.8	16.1
Other	0.0	0.0
Not disclosed	0.0	0.0

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: All employees for whom a completed performance and career development review is available are counted. This is usually documented 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, 2024, and ended on February 28, 2025. Employees who are part of the active core workforces and who joined the Group before October 1 of the previous year (2024) and are still part of the Group at the end of the reporting year are considered eligible for a performance and career development review. Accordingly, the



following employees are not considered eligible: those on leave at the start of the process, those undergoing training, and those at companies acquired within the last six months.

Methodology:

The figures are based on a survey of the consolidated Group companies as at 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 above, Sartorius has made an estimate for employees categorized as "other" and "not disclosed". Accordingly, there are outcome uncertainties in the reported data on performance and career development reviews. Sartorius is continuously working to improve the data situation. No specific actions to improve data accuracy have been decided upon at this time.

Disclosure Requirement S1-14 – Health and safety metrics

The coverage rate of Sartorius' own workforce by a certified health and safety management system has increased by two percentage points compared to the previous year. As at December 31, 2025, 29% of the company's own workforce was covered by a health and safety management system. This includes systems externally certified to ISO 45001.

During the reporting year, there was one fatality involving an employee in China (previous year: 0). This was a car accident that occurred during a business trip.

The rate of recordable work-related accidents per 1,000,000 working hours fell for the company's own employees compared with the previous year and remained at the same level for non-employees. The company recorded 69 (previous year: 79) recordable accidents involving its employees and 13 (previous year: 8) recordable accidents involving non-employees, corresponding to a rate of 2.8 and 10.7 (previous year: 3.3 and 10.6) recordable accidents per 1,000,000 working hours. There were 2 (previous year: 9) employees with work-related ill health.

Employee days lost fell by 26% compared to the previous year. Work-related accidents and work-related ill health resulted in 927 days lost (previous year: 1,252).

Health and safety	2025	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 (%)	29	27
Employee fatalities as a result of work-related injuries and work-related ill health (number)	1	0
Non-employee fatalities as a result of work-related injuries and work-related ill health (number)	0	0
Recordable work-related accidents among employees (number)	69	79
Recordable work-related accidents among non-employees (number)	13	8
Recordable work-related accidents among employees (rate)	2.8	3.3
Recordable work-related accidents among non-employees (rate)	10.7	10.6
Recordable work-related ill health among employees (number)	2	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)	927	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:** In the first instance, the company considers the following to be recordable work-related accidents: injuries that result in death, incapacity for work, work restrictions or transfer to another job, medical treatment beyond first aid, or loss of consciousness. It also includes significant injuries that have been diagnosed by a doctor or other licensed medical professional but do not result in death, incapacity for work, work restrictions or transfer to another job, medical treatment beyond first aid, or loss of consciousness.
- **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 involving 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 regarding the calculated rate, which could actually turn out to be higher or lower. Sartorius is continuously working to improve the data situation. No specific actions to improve data accuracy have been decided upon at this time.

Disclosure Requirement S1-15 – Work-life balance metrics

The share of employees entitled to family-related leave remained at the previous year's level in the reporting year. As at December 31, 2025, 90% (previous year: 90%) of employees were entitled to family-related leave during the reporting year.

At the same time, slightly more employees actually took advantage of this entitlement than in the previous year (up 13%): 18% (previous year: 16%) of employees took leave from work for family reasons, 16% of men and 21% of women (previous year: 14% and 18% respectively). The percentage was 0% for the gender categories "other" and "not disclosed" because there were no employees in these gender categories.

Work-life balance	2025	2024
Employees entitled to take family-related leave (%)	90	90
Entitled employees who took family-related leave, broken down by gender (%)	18	16
Male	16	14
Female	21	18
Other	0	0
Not disclosed	0	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 caregiving leave granted in accordance with national law or collective bargaining agreements. Employees who are covered by regulations, company policies, agreements, contracts, or collective bargaining agreements that include corresponding entitlements and who have notified the company of their entitlement or who are known to the company are entitled to family-related leave. Only employees who are entitled to all family-related leave are counted for this metric.

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

Methodology:

The figures are based on a survey in the consolidated Group companies as at 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 remained unchanged from the previous year at 11% (previous year: 11%). This statement describes a gender-specific total pay gap, with women earning on average 89% (previous year: 89%) of what men earn overall. However, under ESRS this is an unadjusted pay gap because factors such as role, responsibility/organizational level, education and experience are not included in the calculation.

The annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees increased compared to the previous year. This was due to a change in the Executive Board and the associated change in the composition of the remuneration of the highest-paid individual. 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 23 (previous year: 19). This means that the highest paid individual earned 23 times the employee median. The previous year's figure was restated due to a change in methodology (see descriptions below). The figure reported in the last report for 2024 was 32. The significant deviation in the recalculated figure for the previous year is primarily attributable to the calculation of remuneration for the highest-paid individual.

	2025	2024
Pay gap		
Gender pay gap (%)	11	11

	2025	2024
Total remuneration		
Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees	23	19*

* This metric has been restated compared to 2024.

Disclosures on preparation of metrics

Definitions:

- Employees: Per the definition set out in S1-6.
- Total remuneration: The total remuneration of employees and the highest-paid individual refers to actual payments from local payrolls. This includes the annual base salary, variable remuneration, and additional remuneration. The share package, which applies exclusively to the highest-paid person as part of the variable remuneration, was included in the calculation at a rate of 25% due to its four-year term. In the previous year, total remuneration was determined on the basis of target amounts for fixed, variable, and additional remuneration, which reflected the annual 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 at 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 at 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, 2025. 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 following formula was used in accordance with ESRS to calculate the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees: Total remuneration of the highest-paid employee / Median total remuneration of all employees (excluding the highest-paid individual).

Validation:

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

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

The total number of complaints submitted in the reporting year regarding discrimination, including harassment, fell to 10 (previous year: 25). Of these, to the extent that the complaint related to discrimination or harassment, 2 complaints were substantiated/partially substantiated (previous year: 1), 7 were unsubstantiated/unable to be resolved (previous year: 18) and one was still under investigation (previous year: 6).

There were no additional complaints submitted via complaint channels or, where applicable, to the OECD National Contact Points for Multinational Enterprises (previous year: 2 unsubstantiated) that are not already included in the above figures.

As in the previous year, there were no fines, penalties or compensation for damages as a result of the incidents and complaints disclosed above (previous year: EUR 0).

No serious incidents relating to human rights were identified (previous year: 0) and there were no fines, penalties, or compensation payments in this regard (previous year: EUR 0).

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	2025	2024
Incidents of discrimination, including harassment (number)	10	25
Complaints filed through channels for people in the company's own workforce to raise concerns (number)	0	2
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above (EUR)	0	0
Severe human rights incidents (number)	0	0
Total amount of fines, penalties, and compensation for damages as a result of severe human rights incidents (EUR)	0	0

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.
- **Discrimination:** This refers to work-related incidents involving discrimination and harassment, including discrimination based on sex, 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

As explained in E1-2, the Sartorius Code of Conduct for Business Partners, including its implementation and monitoring policy within the framework of the Group-wide CMS, represents one of the company's two overarching guidelines.

The following table provides an overview of the specific sustainability requirements contained in this code for managing the impacts described in SBM-3 regarding workers in the value chain.

ESRS sub-topics and sub-sub-topics	ILO-related sustainability requirements for the ESRS topic 'Workers in the value chain'
Sartorius Code of Conduct for Business Partners	
Working conditions	
Working time	The legal provisions in force and ILO standards on working hours must be complied with in the supply chain.
Adequate wages	Employees must always be paid in accordance with the applicable legal provisions, including the statutory minimum wage and industry standards. Likewise, overtime pay and remuneration for hours worked in excess of the contractual working hours must comply with legal requirements and agreed industry standards. Employees must be informed about the calculation of their remuneration on a regular basis and in a transparent manner. Remuneration must be paid at regular intervals, and unlawful withholding of remuneration as a disciplinary or punitive measure is not permitted.
Health and occupational safety	A safe working environment must be ensured at all production sites, as well as a safe living environment in any accommodation provided by the company. A health and safety management system in compliance with the relevant legal requirements must be implemented. All mechanical, chemical, and biological hazards in the workplace, and any hazards arising from the use of infrastructure, must be identified, assessed, and documented. Appropriate measures must be taken to protect employees. These documented plans must be reviewed at regular intervals and updated as necessary. Safety instructions for all identified hazards must be made available to the employees concerned. Mandatory training tailored to the hazards associated with the employees' work must be carried out and documented. Business partners must have the necessary processes and resources in place to ensure the proper maintenance and safe operation of all equipment.
Equal treatment and opportunities for all	
Gender equality and equal pay for work of equal value	<ul style="list-style-type: none">▪ Business partners are obliged to create a working environment in which employees are treated fairly and without discrimination. Inhumane treatment or the threat of such treatment will not be tolerated. They must actively promote equal opportunities and equal treatment for employees and prevent discriminatory behavior. In particular, when hiring and employing personnel, business partners must not discriminate or show favoritism and must not exclude individuals on the basis of sex, national, ethnic or social background, skin color, ideology, religion, age, disability, appearance, sexual preferences and identity, political opinion or marital status.▪ Sartorius expects fair and competitive remuneration to be guaranteed, with equal pay for work of equal value.



Training and skills development	Not considered
Employment and inclusion of persons with disabilities	Not considered
Measures against violence and harassment in the workplace	No physical punishment, psychological or physical duress, threats, insults or coercion, including (sexual) harassment and (sexual) abuse is accepted.
Diversity	Not considered
Other work-related rights	
Child labor	Child labor and any form of exploitation of children are strictly prohibited at Sartorius and within the value chain. The definition of child labor is based on the principles of the United Nations Global Compact and the International Labour Organization (ILO). If a local law stipulates a higher minimum age for employees or a longer period of compulsory schooling, the higher age will apply. The special need to protect young employees is respected and taken into account.
Forced labor	Sartorius respects the right to free choice of employment and does not tolerate forced labor, compulsory prison labor, or other illegal obligations imposed on employees. All forms of slave labor, serfdom, debt bondage, and human trafficking are strictly prohibited, both within the Sartorius' own business area and within the sphere of influence of its suppliers. Employees are free to terminate their employment subject to the applicable notice period. Any coercive measures, such as the retention of passports, other identity documents, or work permits, are not permitted.

In the reporting year, the Code of Conduct for Business Partners therefore explicitly included specific requirements on the topics of human trafficking, forced labor, and child labor.

There were no specific policies for training and skills development, employment and inclusion of persons with disabilities, or diversity in the reporting year. The reason for this is that Sartorius is gradually developing its sustainability strategy, including guidelines.

The company reports under S1-1 on the consistency of Sartorius' human rights policy with relevant standards, respect for human rights, including labor rights, and engagement with workers in the value chain.

In the reporting year, no cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving workers in the value chain were reported to the company in its upstream and downstream value chain.

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

Sartorius is in constant communication with its relevant stakeholders, including suppliers. Further information on this can be found in ESRS 2 SBM-2. However, Sartorius does not currently have a process in place for direct or indirect cooperation with workers in the value chain.

Nor does the company currently have any specific processes in place to gain insight into the perspectives of workers in the value chain who are particularly vulnerable to impacts and/or may be marginalized (e.g., female workers, migrant workers, workers with disabilities).

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

Sartorius contractually obligates its suppliers to comply with its Code of Conduct for Business Partners in order to ensure that ethical standards and sustainability-related requirements are met. According to the Code of Conduct, direct suppliers must also ensure their subcontractors comply with the Sartorius principles. Since September 2022, acknowledgment and signing of the Code of Conduct or mutual recognition of codes of conduct has been an integral part of the mandatory onboarding process for new suppliers.

By clearly communicating its requirements, Sartorius aims to promote responsible and sustainable cooperation with its business partners in order to prevent and reduce negative impacts caused by violations of the agreed requirements and to promote positive impacts.

As part of specific risk analyses, as reported under S1-1, Sartorius continuously monitors compliance with sustainability-related requirements. These analyses include the identification and assessment of negative impacts in areas such as working conditions, equal treatment and equal opportunities, and other work-related rights.

The expected outcomes of these actions with suppliers include improved working conditions and reduced 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.

Sartorius has established a process for identifying and implementing necessary and appropriate actions for responding to actual and potential negative impacts. This process is defined in both the company's internal process descriptions and its human rights policy. In fiscal 2025, Sartorius worked hard on creating a supplier handbook that sets out its requirements for suppliers in more detail. This handbook was published in the fourth quarter of 2025. For fiscal 2026, the company plans to train selected suppliers on the use of this handbook.

The effectiveness of the due diligence system, including the actions taken, is determined through structured internal interviews conducted on behalf of the company's human rights officer. The results of these interviews are reported to and evaluated by Sartorius' Executive Board. Sartorius is currently working on defining strategic goals to further improve its effectiveness monitoring and progress measurement methodology.

In the reporting year, there were no material risks or opportunities that would have required action. Moreover, no serious human rights issues or incidents in the upstream or downstream value chain were reported.

Sartorius provides targeted resources, including financial and staffing resources, to manage material impacts on workers in the value chain. However, Sartorius is currently unable to provide detailed information on the specific resources allocated to managing material impacts related to workers in the value chain. This is because the collection and processing of relevant data in this form has not yet been implemented.

Metrics and targets

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

In the reporting year, the company has not yet defined any Group-wide measurable, time-bound and outcome-oriented targets, as the company is developing its sustainability strategy in stages.

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, and Minimum Disclosure Requirement MDR-P – Policies adopted to manage material sustainability matters

Corporate culture

With regard to the positive impacts on corporate culture described in SBM-3, Sartorius has an integrated approach that encompasses strategic elements (mission/vision), human elements (values, diversity, leadership), and formal elements (compliance, metrics). It aims to foster a culture that is open and value-oriented, with short decision-making paths and global integration, while also focusing on responsibility toward employees, customers, and society.

The key elements of Sartorius' corporate culture are briefly explained below:

- **Mission and vision**

Sartorius' corporate mission and core business is to help improve the health of more people. It aims to support researchers and engineers in simplifying and accelerating progress in the life sciences and bioprocessing. It strives to be a magnet and a dynamic platform for pioneers and leading experts in the industry.

- **Corporate values**

The corporate values of Sustainability, Openness, and Enjoyment form the foundation on which the company operates and are intended to shape behavior within the company as well as toward customers and business partners. There is a "speak-up culture", meaning that employees are encouraged to contribute ideas and openly address concerns.

- **Code of Conduct**

The Code of Conduct for employees provides guidance on lawful, responsible, and ethical behavior in day-to-day work. The Code of Conduct is supplemented by a special Anti-Corruption Code, which is fundamentally in line with the United Nations Convention against Corruption.

- **Leadership guidelines**

Explicit leadership guidelines based on the principles of active leadership, willingness to embrace change, performance orientation, and teamwork are designed to enable managers to set an example in implementing the corporate culture.

The Sartorius Executive Board bears ultimate responsibility for implementing the corporate culture. Requirements are implemented and monitored as part of the CMS described in E1-2.

An employee survey conducted twice a year aims, among other things, to find out whether employees feel that the corporate culture is being put into practice. Evaluations at team level allow direct conclusions to be drawn about specific challenges and areas where action is needed.

Animal welfare

The company pursues an integrated portfolio approach in relation to the business opportunity in the area of animal welfare described in SBM-3, aimed at supporting customers in reducing or completely replacing animal testing and the use of animal-derived ingredients through innovative solutions. In 2025, it also implemented a new policy on the elimination of animal-derived ingredients in growth factor and cytokine products. Compliance with these requirements is ensured by the product design, which excludes the relevant ingredients from the outset. This means that all products –both raw materials such as cytokines and recombinant albumin as well as media – that are in development, have recently been launched on the market, or will be introduced in the near future should be free of animal-derived ingredients. The products currently on the market are either completely animal-free or xeno-free. In this context, xeno-free means that the products do not contain any animal-derived ingredients, but only use raw materials of human origin that are by-products or waste products from the manufacture of other active ingredients obtained from donated human blood (e.g., human serum albumin). By using recombinant cytokines and rAlbumin, the company enables its customers to systematically replace animal-derived ingredients in their cell culture processes.

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

Corporate culture

Sartorius implements its approach to corporate culture through a range of measures designed to ensure that a common leadership culture is created and that leadership behavior is consistent with the corporate culture.

Newly hired employees undergo a mandatory onboarding program that explains the company's mission, vision, values, and guidelines in detail. New managers are required to complete a development program specifically tailored to the leadership guidelines and also participate in regular training sessions. Managers also have the opportunity to receive leadership coaching as a means of promoting self-reflection and continuous development. Performance and value orientation are evaluated in meetings between employees and supervisors throughout the year. In addition, employees can provide anonymous feedback on the corporate culture and their managers in the employee survey, which is conducted twice a year.

The actions mentioned are ongoing actions. The company is currently working on formalizing its actions, i.e., defining quantified and time-bound actions, including defined responsibilities and necessary financial resources, as well as targeted effectiveness monitoring. As such, the company cannot provide disclosures on financial resources at present. The results of these actions in terms of achieved and expected progress in the area of corporate culture will be presented in future reports once a consistent methodology for measuring progress has been implemented.

Animal welfare:

In order to leverage future potential in the area of animal welfare and its business opportunities, Sartorius is continuously expanding its product portfolio through targeted product innovations and strategic acquisitions.

In recent years, Sartorius has already made significant technology acquisitions in the areas of in vitro testing and 3D tissue models that have the potential to replace animal testing (e.g., the acquisition of Alimedix in 2022). In the reporting year Sartorius completed its acquisition of MatTek, a leading developer and manufacturer of 3D microtissue models. These three-dimensional tissue models have the potential to significantly accelerate drug development because they mimic the architecture and function of human tissue. MatTek's wide range of 3D microtissue models helps Sartorius customers make laboratory testing for drugs more efficient and reduce both animal testing in preclinical development and the use of animal-derived consumables.



The company continued its partnership with U.S. start-up TheWell Bioscience Inc., USA, which was initiated in 2024. This collaboration aims to replace animal-based models, such as extracellular matrices from animal material, with cell and organoid models that are more relevant to humans. Together, the partners are focusing on the further development of animal-free hydrogels and bioinks, with a particular emphasis on 3D cell models such as spheroids and organoids for drug research. Sartorius will not only integrate TheWell's products into its laboratory range, but has also acquired a minority stake in the start-up.

Sartorius is also actively involved in the development of animal component-free (ACF) products, in other words, products that are manufactured without materials derived from animals. These include cell culture media and nutrient solutions, cell protection agents and supplements, cell carriers and coatings, and cell detachment enzymes. In the reporting year, for example, an animal-free medium (Nutri-T GMP Advanced) and protein (Recombumin® Elite RUO) were launched on the market. Further products are in the pipeline.

The company is currently working on formalizing its sustainability actions, i.e., defining quantified and time-bound actions, including defined responsibilities and necessary financial resources, as well as targeted effectiveness monitoring. As such, the company cannot provide disclosures on financial resources at present. The results of these actions in terms of achieved and expected progress in the area of corporate culture will be presented in future reports once a consistent methodology for measuring progress has been implemented.

Metrics and targets

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

In fiscal year 2025, Sartorius decided to discontinue pursuing the previously communicated employee net promoter score (ENPS) target. Instead, the effectiveness of policies and actions in the area of corporate culture will now be monitored on the basis of employee motivation and commitment (EMC). Sartorius is convinced that an attractive corporate culture is directly reflected in the motivation and commitment of its employees. EMC is therefore a more suitable target than ENPS for tracking the company's progress in increasing the attractiveness of its corporate culture. ENPS is influenced by many external factors that are difficult for Sartorius to control.

The company aims to achieve an annual average EMC score of 4 points on a scale of 1 to 5 (low to high). Workers' representatives were involved in defining an appropriate target value. The target is a component of the short-term variable remuneration of the Executive Board (see GOV-3) and management. In fiscal 2025, the EMC score was 3.94 points, meaning that the target of 4 points was almost achieved. Sartorius concludes from the results that it has a stable and motivated workforce.

EMC is visualized in 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.

Due to its phased approach, Sartorius has not yet set a target for tracking the effectiveness of policies and actions in the area of animal welfare.



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

As already explained in MDR-T, Sartorius will no longer pursue its targets with regard to the ENPS metric from fiscal 2025 onwards. Although ENPS continues to be analyzed as an important benchmark for internal and external employee engagement, it is no longer used as an entity-specific performance indicator for tracking the effectiveness of policies and actions in the area of corporate culture.

Since fiscal 2025, Sartorius' progress in the area of corporate culture has been measured using the entity-specific EMC metric, which is calculated from the employee survey conducted twice a year and expressed as a score. Sartorius' EMC score rose by 0.5 points in the reporting year compared with the previous year, averaging 3.94 points for the year (previous year: 3.89 points).

Employee motivation & commitment	2025	2024
Employee motivation & commitment (EMC)*	3.94	3.89

* This metric corresponds to the "employee motivation" metric mentioned in the remuneration system and remuneration report.

In the reporting year, the company did not define any metric in relation to animal welfare, as the initial focus is on developing a Group-wide target.

Disclosures on preparation of metrics

Definitions:

Employee motivation & commitment (EMC) is the average of the two EMC scores from the employee survey in the first and second half of each fiscal year. The individual scores are calculated as the average of the ratings given for questions in the areas of leadership and supervisors, workplace and culture, and employee experience and engagement. All employees as defined in ESRS S1-6 are eligible to participate, as are all employees undergoing training and members of the Executive Board.

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 overall or individual metrics.

Assurance Report of the Independent German Public Auditor

on a limited assurance engagement in relation to the Group Sustainability Statement¹

To Sartorius AG, Göttingen

Assurance Conclusion

We have conducted a limited assurance engagement on the group sustainability statement of Sartorius AG, Göttingen, (hereinafter the „Company“) included in section "Sustainability Statement" of the group management report, which is combined with the Company's management report, for the financial year from 1 January to 31 December 2025 (hereinafter the "Group Sustainability Statement"). The Group Sustainability Statement has been prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 as well as §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] to prepare a group non-financial statement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group Sustainability Statement is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, § 315c in conjunction with §§ 289c to 289e HGB to prepare a group non-financial statement as well as with the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that no matters have come to our attention that cause us to believe:

- that the accompanying Group Sustainability Statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information to be included in the Group Sustainability Statement (hereinafter the "materiality assessment") is not, in all material respects, in accordance with the description set out in section "Disclosure Requirement IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities" of the Group Sustainability Statement, or
- that the disclosures set out in section "Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)" of the Group Sustainability Statement do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

¹ PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the group sustainability statement and issued an assurance report of the independent German public auditor in German language, which is authoritative. The following text is a translation of the assurance report.

Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the "German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement" section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibility of the Executive Directors and the Supervisory Board for the Group Sustainability Statement

The executive directors are responsible for the preparation of the Group Sustainability Statement in accordance with the requirements of the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Group Sustainability Statement in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Group Sustainability Statement) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group Sustainability Statement, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group Sustainability Statement.

Inherent Limitations in the Preparation of the Group Sustainability Statement

The CSRD and the relevant German statutory and other European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Group Sustainability Statement.

German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Group Sustainability Statement has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Group Sustainability Statement.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Group Sustainability Statement, including the materiality assessment process carried out by the Company to identify the information to be included in the Group Sustainability Statement.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls. In addition, the risk of not detecting a material misstatement within value chain information from sources not under the control of the company (value chain information) is generally higher than the risk of not detecting a material misstatement of value chain information from sources under the control of the company, as both the executive directors of the Company and we, as assurance practitioners, are ordinarily subject to limitations on direct access to the sources of value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group Sustainability Statement.
- inquired of the executive directors and relevant employees involved in the preparation of the Group Sustainability Statement about the preparation process, including the materiality assessment process carried out by the company to identify the information to be included in the Group Sustainability Statement, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the Group Sustainability Statement.

- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors have been unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Statement.
- performed site visits.
- considered the presentation of the information in the Group Sustainability Statement.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability Statement.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any responsibility, duty of care or liability towards third parties.

Hanover, 6 February 2026

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

sgd. Dr. Thomas Ull
Wirtschaftsprüfer
[German public auditor]

sgd. Nicole Richter
Wirtschaftsprüferin
[German public auditor]