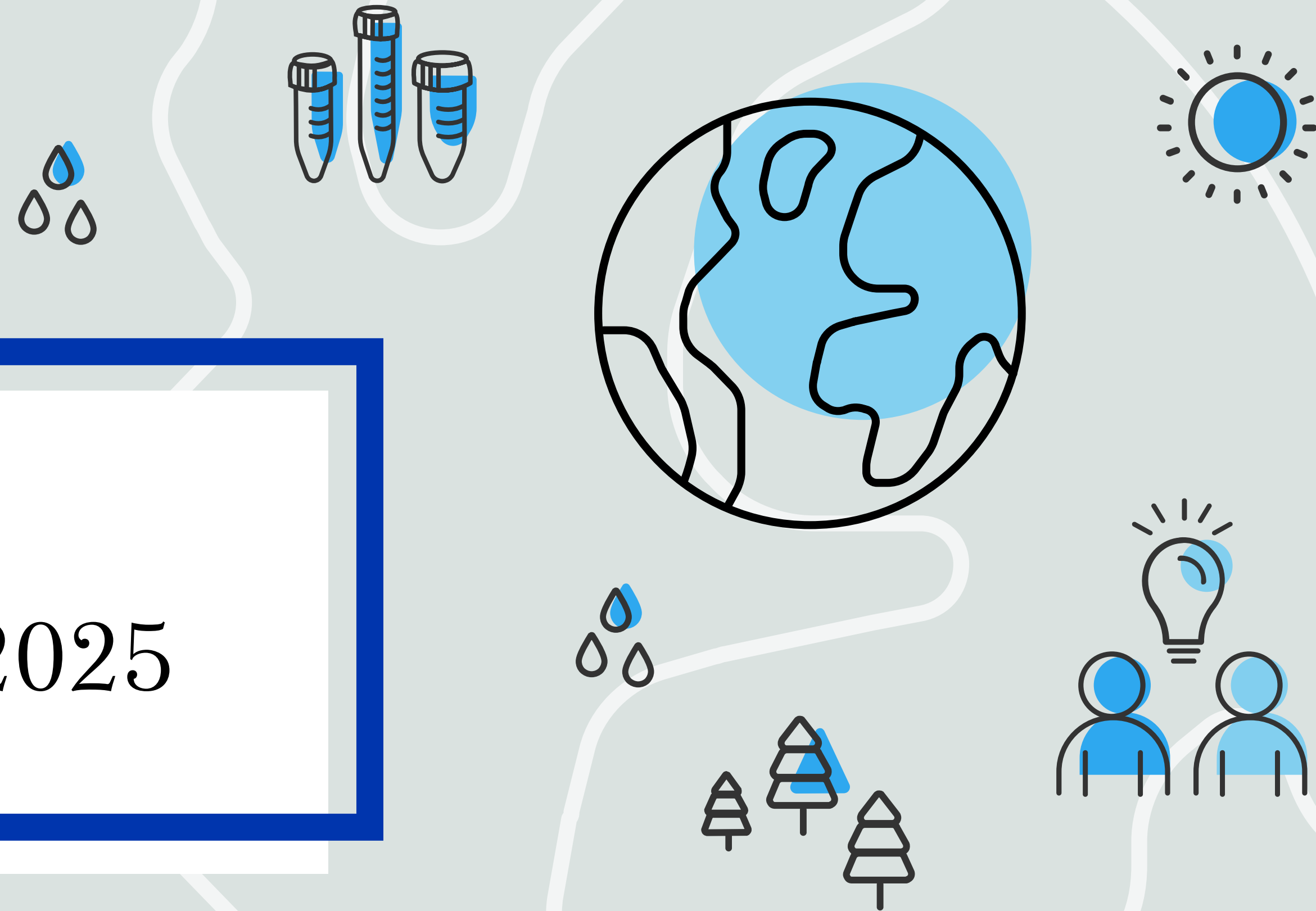


Eppendorf Sustainability Report 2025



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The Highlights of 2025

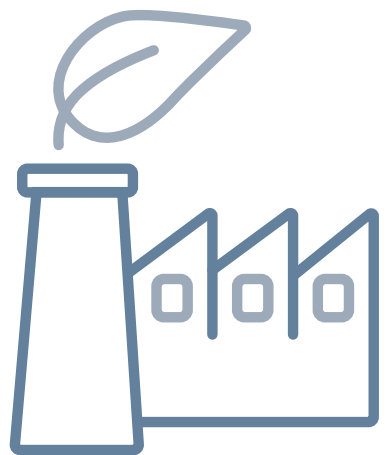
3,813

employees on permanent contracts



Renewable electricity share of total electricity consumption:

40%



6

factories with ISO 14001 or EMAS certification

Average number of training hours per employee:

7



Total emissions in t CO₂e (market-based):

265,281

Foreword



Dear Reader,

2025 was a special year for Eppendorf: We celebrated our 80th anniversary – a milestone that demonstrates the importance of our company to the life science sector. At the same time, 2025 was also a very challenging year: Global markets were unpredictable and developed very differently. Despite this challenging market environment, we remain focused on our corporate purpose to improve human living conditions. We are contributing to this in two ways: With products that facilitate research and innovation, and through our pursuit to consistently reduce the ecological and social impact of our actions. In doing so, we understand that sustainability provides an important framework for our daily actions and strategic approach. Our products make a significant contribution to key global challenges: From combating pandemics and the effects of climate change, to researching treatments for serious diseases, and ensuring food security for eight billion people and more. Solutions to these problems are being developed in laboratories around the world – we provide the tools. At the same time, we are making efforts to further reduce the negative impact of our business practices, in full awareness of how climate change is currently affecting the lives of so many people and demanding firm action.

A key focus of our sustainability strategy is to reduce greenhouse gas emissions throughout the entire value chain. In 2025, we reached an important milestone: Our climate targets were validated by the Science Based Targets initiative (SBTi) and are therefore in line with the goals of the Paris Agreement. The aim is to significantly reduce greenhouse gas emissions by 63 percent by 2035 (compared to 2023) – across all areas of the company, from production and the supply chain to the use of products by customers. To this end, we are switching our global sites

Foreword

to renewable energy, investing in energy-efficient buildings and reducing emissions in the transport sector. We are also working to further reduce the energy-related impact of using our devices.

We want to set new standards in the responsible use of resources. This includes our global supply chains, responsible for a significant share of resource consumption and emissions, just like our products and packaging. Thanks to our Smarter Packaging Plan, we achieved measurable success in the 2025 reporting year. We have significantly reduced our use of plastic and cardboard by implementing optimized packaging solutions, reducing the amount of material used, and eliminating printed inserts in some cases. Wherever possible, we use recycled and renewable secondary raw materials. At the same time, we are driving forward the development of circular economy concepts, such as the planned reuse of selected devices through refurbishment and subsequent second-hand use. To this end, a pilot project involving three products was launched in 2025 to explore potential circular business models.

The well-being of our employees has been a priority for Eppendorf since its foundation. In 2025, we further strengthened our commitment to human rights and social standards. A comprehensive human rights risk assessment was therefore carried out for the supply chain and for all of Eppendorf's business divisions. The aim was to identify risks at an early stage and take targeted action to mitigate them, thereby ensuring that the company's own standards, as well as regulatory requirements and the growing demands of customers, are met. Diversity, equality, and inclusion are key priorities. We are establishing clear mechanisms and processes to reliably prevent discrimination against under-represented groups. Based on

various discussions with employee representatives and internal networks, we have developed a catalog of measures that will make Eppendorf even more diverse, inclusive and, as a result, more powerful in the coming years.

We have some challenging tasks ahead of us. Thanks to the expertise and dedication of our teams, the collaboration with our partners, and the trust placed in us by our customers, we are confident that we can take the next steps with determination.

We wish you an informative read!



Dr. Christine Munz CEO
Chief Executive Officer



Hans-Christian Stuff CFO
Chief Financial Officer

1 Strategy and Management

ESRS 2 – General Disclosures

07



ESRS 2 – General Disclosures

About Eppendorf

ESRS 2 SBM-1

Eppendorf is a leading life science company and develops, produces, and distributes systems for use in laboratories worldwide. The portfolio of the Liquid Handling & Consumables, Separation & Instrumentation, and Bioprocess business areas comprises high-quality products, software solutions, and services for laboratory work. Eppendorf has been in business since 1945, is headquartered in Hamburg, and employs approx. 4,100 people in around 30 countries worldwide. They all act in accordance with the mission set out by the company’s founders: To improve human living conditions.

Vision and Mission

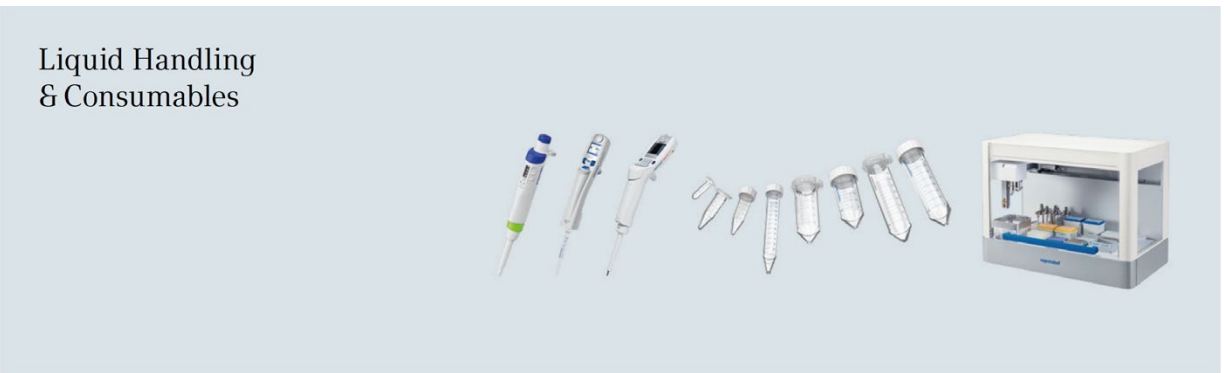
In the 2025 reporting year, Eppendorf’s vision and mission were updated. This vision establishes the company as a leader in the field of liquid and sample handling, driven by a commitment to excellence and a sense of responsibility. We support researchers in contributing to a sustainable and future-proof world through more efficient and relevant research.

Our mission is designed to help realize our vision in the long term. As a global team, we are driven by ambitious goals and empathy, and remain committed to a performance-oriented culture. Based on our corporate strategy, we develop outstanding solutions tailored to the evolving needs of our customers. Our commitment to exceptional quality and customer-focused innovation drives us to exceed expectations and foster loyal partnerships.

Products and Services

Eppendorf’s B2B (business-to-business) business model is based primarily on physical products, which account for 92% of turnover. Eppendorf’s equipment and consumables are specifically designed for high-precision laboratory work and have set the highest standards for decades. Eppendorf products are used in academic and industrial research laboratories. These include, for example, companies in the pharmaceutical, biotechnology, chemical, and food industries. Eppendorf products are also used in clinical and environmental analytical laboratories, in forensic science,

and in industrial laboratories specializing in process analysis, production, and quality assurance. The range includes, for example, pipettes and automated pipetting systems, dispensers, centrifuges, and mixers, as well as freezers, fermentors, bioreactors, CO₂ incubators, and shakers. Lab consumables such as pipette tips, reaction vessels, microplates, and single-use bioreactors round off the range of high-quality premium products. The largest business divisions are Liquid Handling & Consumables,



Our core business areas

which accounts for 59% of turnover, and Separation & Instrumentation, which accounts for 33%.

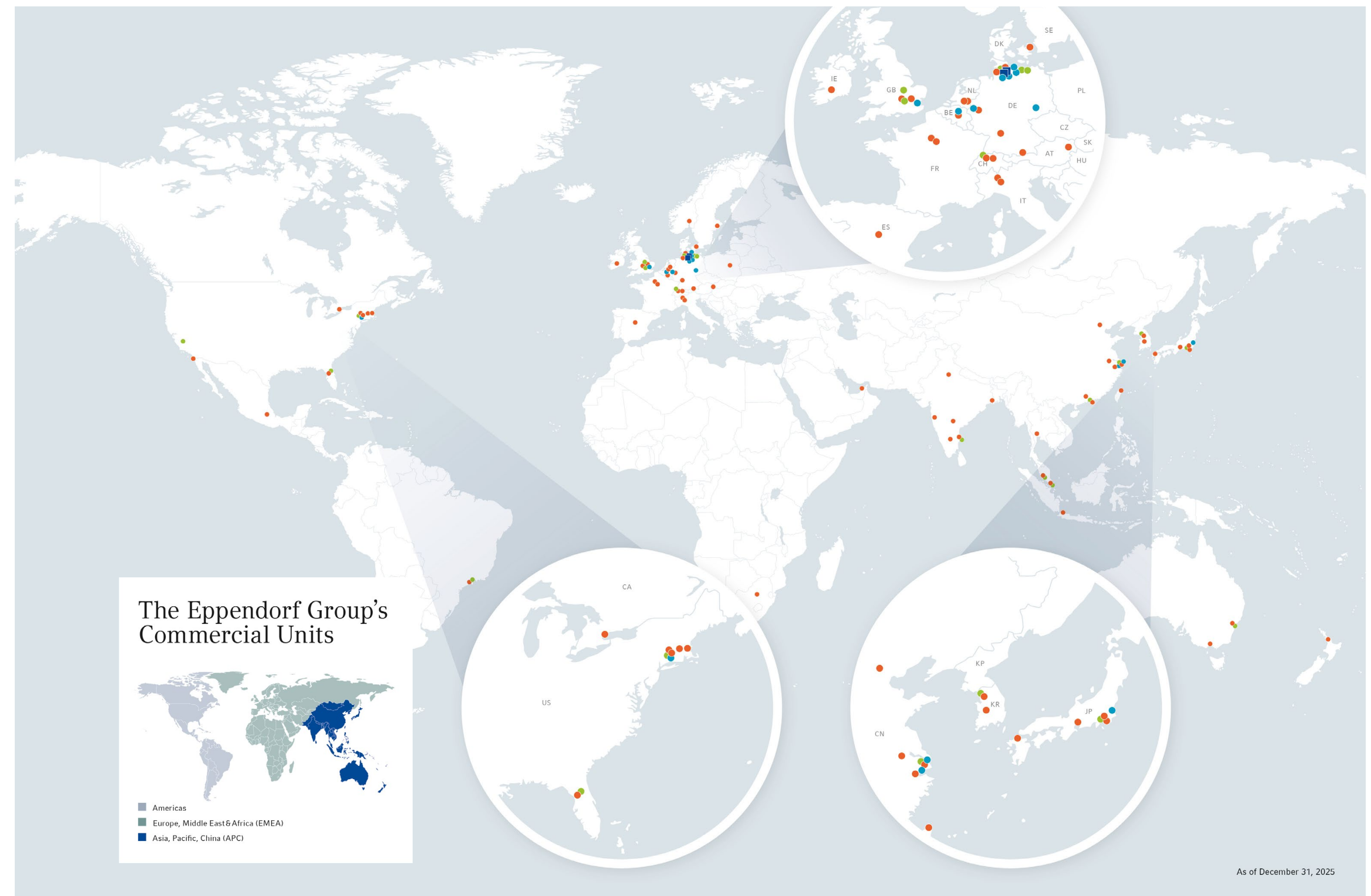
Across the globe, dedicated service teams support the company's customers by providing services in the areas of application, training, maintenance, calibration, certification, and repairs. They ensure that Eppendorf products deliver the best possible performance, maximum safety, and excellent durability throughout their entire lifecycle. There were no significant changes to the range of products and services during the 2025 reporting year.

Markets

The products developed at Eppendorf are marketed internationally. The regional focus of Eppendorf's business lies in Europe, the Middle East & Africa (EMEA), the Americas and the Asia-Pacific Region (APAC). Eppendorf sells its products in almost every country in the world, either through its own sales activities or via global and local distributors.

Brands

Eppendorf is a strong corporate brand in the life sciences sector, with its successful global flagship brand Eppendorf, as well as the subsidiaries and partner brands USA Scientific and Starlab. The Japanese centrifuge brand Himac, acquired by Eppendorf in 2020, has been incorpo-



Location map

rated into Eppendorf’s product portfolio. An overview of all registered trademarks, along with the US patents and designs, can be found at → www.eppendorf.com/ip.

Sustainability throughout the Value Chain

ESRS 2 SBM-1

Purchasing and Distribution

The Eppendorf Group’s value chain comprises various stages and processes that are crucial to the production and distribution of its products. Eppendorf has a direct involvement with numerous suppliers. In addition to manufacturing our products in our own technology centers, we also work with specialized external partners to produce materials, components, and finished goods. Key purchasing categories for our processing activities include electronic components, such as fans and drives, mechanical components, such as refrigeration system components, plastics, and packing materials. The transportation of goods is also a key component of the value chain, both in procurement and delivery. For distribution, Eppendorf relies on a network of distribution hubs and local warehouses in key markets, as well as external service providers for specific transportation tasks. This network serves both distributors and end customers. The vast majority of products are manufactured on a make-to-stock basis¹, meaning goods are already available when customers place orders. This is intended to enable short delivery times and consolidated, efficient transport across the various storage levels.

Our Business

We develop and manufacture our products primarily at our own production facilities in Germany, the United Kingdom, the United States, China, and Japan. The manufacturing processes for our high-tech plastic products, centrifuges, and other

products can require significant energy and resource consumption. Furthermore, our locations and offices are counted among our own operations. Energy consumption and compliance with work standards play a key role here. The company’s own fleet of vehicles is also part of our business operations. In addition, the products are sold not only through distributors, but also through our own channels, such as direct sales.

Use Phase and End of Life

The solutions from Eppendorf are applied in academic and industrial laboratories worldwide. During the use phase, energy and water consumption are particularly important, for example in the case of electrical laboratory equipment or cleaning processes. These factors affect not only users’ operating costs, but also the products’ environmental footprint. Another important consideration regarding the use phase is product safety; after all, the safety and reliability of products can affect users’ health. Service activities such as maintenance and repair ensure that the equipment has a long lifetime. Once the product’s use phase has ended, its lifecycle concludes with disposal or recycling.

Our Sustainability Strategy

ESRS 2 SBM-1

At Eppendorf, we are convinced that corporate sustainability is crucial to our business success. That is why we are working to disclose our sustainability activities with even greater transparency, to consistently expand and improve our risk management, and to continuously optimize our performance. Over the past few years,

¹ Under the make-to-stock principle (production for inventory), products are manufactured in advance based on demand forecasts.



this issue has also become increasingly important to our customers. Many of them set clear sustainability requirements for suppliers, for example through external ratings or science-based climate targets in accordance with recognized standards such as the SBTi. At Eppendorf, we also support the implementation of the Sustainable Development Goals (SDGs) and strive to make a contribution to achieving these goals through our business activities. The United Nations (UN) 2030 Agenda, with its 17 Sustainable Development Goals and 169 associated targets, provides a comprehensive policy framework for achieving a globally sustainable society. It serves as a guide and action plan for governments, businesses, cities, and civil society, and defines the economic, social, and environmental dimensions of sustainable development. To keep pace with current developments, we have developed a sustainability strategy based on the results of our materiality analysis conducted in 2023. The following four areas of action for Eppendorf are at the heart of the strategy:

Climate change: We are committed to minimizing the negative climate impacts of our business activities. The need to combat climate change is growing steadily and is becoming an indispensable prerequisite for future entrepreneurial activity. As a leading company of the life science sector, Eppendorf is committed to according this subject the highest priority. To this end, we are committed to a 1.5-degree emissions reduction pathway in accordance with the SBTi. This also requires the implementation of measures, particularly within the supply chain and in the use of our products. At our own facilities, we remain committed to achieving significant emission reductions by 2028 through reduction and compensatory measures.

Natural resources: Through our business models, we are contributing to the transition toward a circular economy. The exploitation of natural resources places a significant strain on planetary boundaries. The consistent implementation of circular principles and business models offers decisive solution approaches. In addition to consistently implementing a packaging and materials strategy, Eppendorf takes a comprehensive approach to a more efficient use of resources. To this end, we rely on renewable energy sources and materials that reduce raw material consumption and are designed to create closed circuits based on the principles of the circular economy.

Social welfare: We promote a diverse and agile workforce.

We want to drive innovation by actively promoting diversity and lifelong learning, particularly through the development of digital skills. In addition, we strive to be an attractive employer for global talent in our industry and to continuously improve our work environment.

Social compliance: We respect human rights and are committed to improving working conditions throughout our value chain. Complex, global supply chains often present challenges regarding working conditions and potential human rights violations. We address these issues systematically. In this way, we aim to continuously strengthen and improve the performance of our entire value chain as well as the living conditions of the people who work for us indirectly.



Climate Change

We are committed to minimizing the negative climate impacts of our business activities

→ ESRS E1 – Climate Change



Natural Resources

Through our business models, we contribute to the transition towards a circular economy.

→ ESRS E5 – Resource Use and Circular Economy

OUR PURPOSE

We aim to improve people's living conditions.



Social Compliance

We respect human rights and are committed to improving working conditions throughout our value chain.

→ ESRS S2 – Workers in the Value Chain



Social Well-being

We foster a diverse and agile workforce.

→ ESRS S1 – Own Workforce

Our Interaction with Stakeholders

ESRS 2 SBM-2

We maintain an ongoing dialogue with our stakeholders to identify their expectations and needs, and align our sustainability efforts accordingly. Dialogue with stakeholders takes place through structured surveys, formalized processes, and ongoing personal interaction within the line organization. Relevant findings and the resulting actions are addressed by the responsible departments and reviewed and discussed at the level of the Management Board, the Group Executive Committee, and the Supervisory Board. The participation of works councils is governed by statutory requirements. In addition, we continually review our corporate strategy and adjust it as needed. For this purpose, we consult with various relevant internal stakeholders.

The key stakeholders of the Eppendorf Group are:

Stakeholder group	Type of integration
Customers: Research and diagnostic laboratories, academic and industrial research institutions, and the pharmaceutical industry	Personal contact with customers occurs in direct sales and through various service offerings. They are primarily surveyed through the regular Global Customer Survey or on an ad hoc basis following service contacts. Knowledge is also shared through training sessions, webinars, product training, and industry events. In addition, there is a structured complaint management system. A close and often personal exchange takes place at regular intervals with Key Accounts, during which Eppendorf’s performance is reviewed – also in relation to Environmental, Social, and Governance issues (ESG). Eppendorf also integrates customers into the innovation process. Our goal is to ensure that new products address customers’ core needs and provide optimal support for their work processes.
Employees: Employees at the corporate headquarters and at production and sales locations worldwide	Employees are involved through global employee surveys, annual performance and development reviews, and various communication channels (such as global and local town hall meetings or the intranet). In Germany, local works councils, the Group Works Council, and the Eppendorf SE European Works Council (EU WC) represent employees’ interests within the company on cross-functional issues. For further information, refer to chapter → ESRS S1 – Own Workforce .
Distributors: Distributors as key sales partners	Distributors work closely and, in most cases, on an ongoing basis with regional Key Account Management. This involves personal exchange on a regular basis.
Suppliers: Suppliers of components, materials, and services along the value chain	Suppliers are integrated into all procurement processes through Global Procurement. In Category Management, the supplier base is strategically aligned, and ESG-related requirements for suppliers are also addressed. In Forward Sourcing, suppliers are involved in product development projects at an early stage to ensure the best possible outcomes in terms of innovation, technical requirements, quality, and cost-effectiveness. For further information, refer to chapter → ESRS S2 – Workers in the Value Chain .
Owners: The two owner families, as long-term shareholders, represented by their seats on the Supervisory Board and their participation in the annual general meeting	The owner families are closely involved through the Supervisory Board and at the annual general meeting, where they are informed about business performance and strategic priorities.

Our Governance

Group-Level Bodies

ESRS 2 GOV-1

The **Management Board** of Eppendorf SE consists of Chief Executive Officer (CEO) Dr. Christine Munz and Chief Financial Officer (CFO) Hans-Christian Stuff. The Management Board, as the company’s governing body, manages the company’s affairs.

The **Group Executive Committee** (GEC) is the advisory body to the Management Board and consists of:

- | | |
|------------------------|----------------------|
| • Dr. Christine Munz | • Wilson Wang |
| • Hans-Christian Stuff | • Christoph Thumser |
| • Dr. Marlene Jentzsch | • Michael Hakes |
| • Dr. Wilhelm Plüster | • Dr. Rudolf Walczak |
| • Dennis Barger | |

The GEC supports and advises the Management Board in managing the Eppendorf Group. Among other things, it supports the Management Board in preparing and implementing its decisions and serves as a body for implementing strategy and as a vehicle for communicating the Management Board’s decisions to the individual business units.

The **Supervisory Board** of Eppendorf SE consists of:

- Philipp von Loeper (Chairman)
- Prof. Dr. Elmar Hinz (Vice Chairman)
- William A. Linton (Vice Chairman)

- Poncho Meisenheimer (Member of the Supervisory Board)
- Marlis Kripke (Employee Representative)
- Peter Schmidt (Employee Representative)

The Supervisory Board oversees the Management Board in its activities and advises it on the management of the company. The Audit Committee established by the Supervisory Board is responsible for the preliminary review of the Annual Report and the Management Report. In addition, the Audit Committee monitors the quality of the financial statement audit and ensures that the necessary skills and expertise are in place to review sustainability-related matters. The Management Board and the Supervisory Board work together in confidence for the benefit of Eppendorf SE and the entire Eppendorf Group. In their respective roles as the executive and supervisory bodies, the Management Board and the Supervisory Board determine corporate policy both individually and jointly.

Every German company within the Eppendorf Group has a **works council** that represents the interests of employees at the local level. In addition, a Group Works Council has been established that operates across the entire Group and represents the interests of employees throughout the entire Group. Due to the company’s legal form as a Societas Europaea (SE), there is an SE Works Council composed of elected members of the employee representative bodies of the European subsidiaries (Eppendorf SE Works Council Europe). In an international context, the Eppendorf Group collaborates with other employee representative bodies: In France, there is both a works council and a labor union, which jointly represent the interests of the workforce. In Japan and South Korea, there are active labor unions that advocate for the rights and interests of local employees and engage in social dialogue with companies.

Sustainability Aspects in the Focus of the Management Board

ESRS 2 GOV-2

The Management Board is responsible for reviewing and approving the Eppendorf Group’s Sustainability Report. In its role, it is also informed on special occasions about the key impacts, risks, and opportunities arising from the double materiality analysis and day-to-day operations. Based on this information, the Management Board assesses what further measures are necessary with regard to the company’s sustainability performance.

To fulfill its human rights due diligence obligations and address risks at an early stage, Eppendorf regularly identifies and assesses risks within its own business operations and throughout its supply chain. At least once a year, the Human Rights Officer reports to the CFO on all identified risks and measures taken to mitigate them. This also includes the results of the effectiveness assessments conducted, which are intended to ensure the ongoing monitoring and adjustment of the measures taken.

Integration of Sustainability-Related Performance in Incentive Schemes

ESRS 2 GOV-3

Our compensation system for members of the Management Board and other governing bodies includes fixed compensation, short-term variable compensation, and long-term variable compensation. The incentive scheme was being redesigned in 2025. As part of the redesign, market-appropriate and job-specific goals and their respective weightings will also be developed.

The Compensation Committee established by the Supervisory Board is taking the lead in preparing the redesign of the incentive scheme by developing proposals and measures. Final approval of the revised incentive scheme rests with the

Supervisory Board. The Supervisory Board ensures that the interests of the company and of the relevant stakeholders are given due consideration. There are also plans to review the objectives annually and update them as needed. A redesign is necessary, particularly in the event of significant changes in strategy or risk during the reporting year.

Statement of Due Diligence

ESRS 2 GOV-4

Core elements of due diligence	Paragraphs in the Sustainability Report
(1) Embedding due diligence in governance, strategy, and business model	→ Sustainability Aspects in the Focus of the Management Board → Integration of Sustainability-Related Performance in Incentive Schemes → Our Complaint Procedure → Our Whistleblower System
(2) Engaging with affected stakeholders in all key steps of the due diligence	→ Our Interaction with Stakeholders → Our Materiality Assessment Disclosures on the Incorporation of the Respective Topic Standards
(3) Identifying and assessing adverse impacts	→ Overview of Impacts, Risks, and Opportunities → Our Materiality Assessment
(4) Taking actions to address those adverse impacts	Disclosures on Actions in the Respective Topic Standards
(5) Tracking the effectiveness of these efforts and communicating	Disclosures on Actions and Objectives in the Respective Topic Standards

Due Diligence Obligations and Risk Analyses

ESRS 2 GOV-5

Eppendorf has established a specific risk analysis as part of its human rights due diligence obligations and in accordance with the German Supply Chain Act (LkSG). This risk analysis is conducted in several stages:

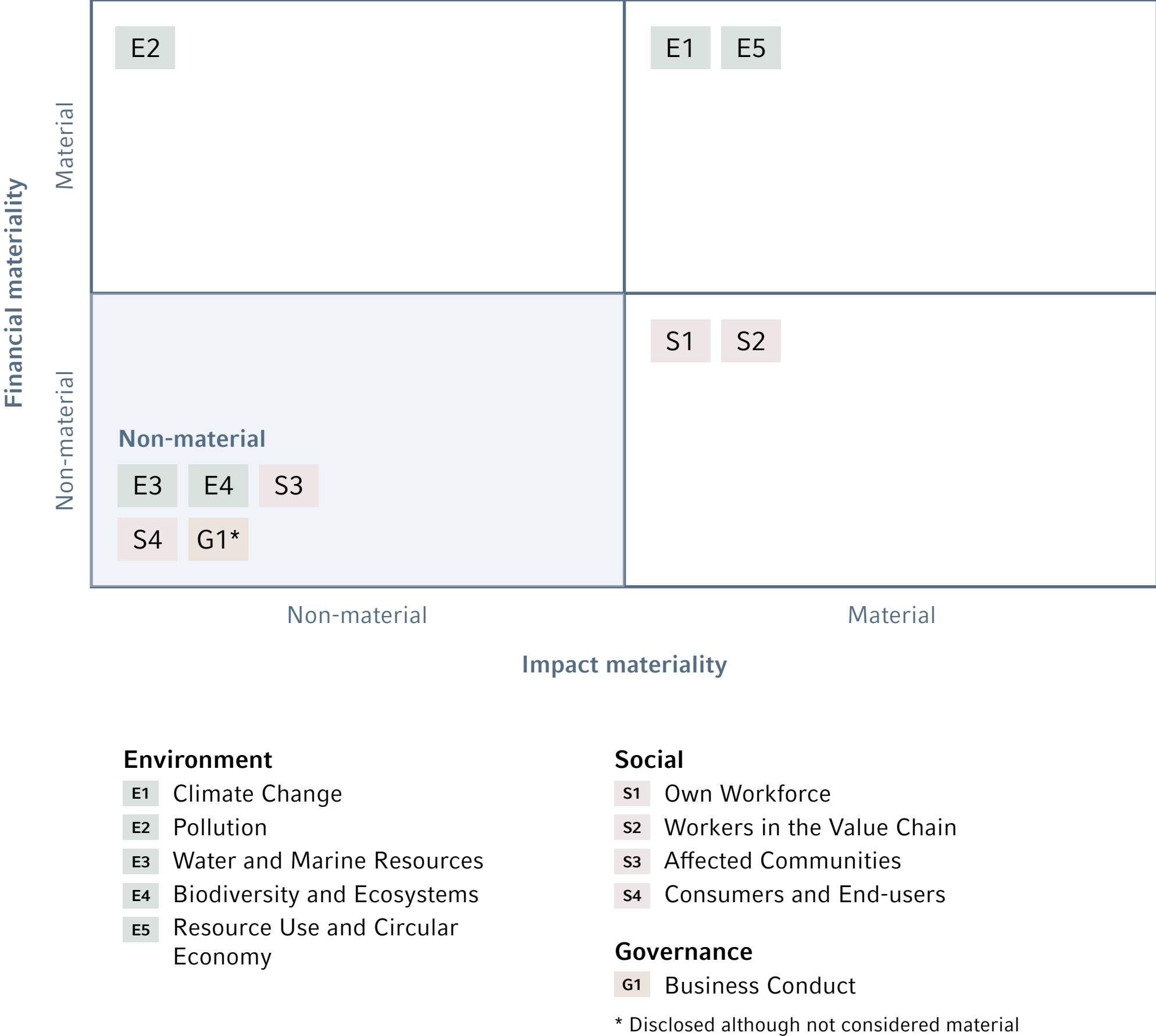
1. **Abstract risk analysis:** This covers all direct suppliers and the company’s own subsidiaries and is conducted based on the country and sector context.
2. **Specific risk analysis:** For suppliers and companies with an elevated abstract risk, we use self-reports to assess existing management systems and measures and identify any gaps.

The identified risks are prioritized based on factors such as severity, irremediability, scope, and likelihood of occurrence, using a numerical scale and descriptive representation. To minimize risks, we implemented specific measures during the reporting year. The Human Rights Officer will review their effectiveness on an annual basis and as needed.

Our Materiality Analysis
Overview of Impacts, Risks, and Opportunities

ESRS 2 SBM-3

As part of the double materiality analysis conducted in 2023, Eppendorf identified business-related potential and actual impacts, as well as financial risks and opportunities. The following matrix gives an overview of the identified topics.



Double Materiality

Our Materiality Assessment

ESRS 2 IRO-1

For our first double materiality analysis based on the European Sustainability Reporting Standards (ESRS), we followed a structured process to identify impacts, risks, and opportunities. We plan to continue expanding this process and making steady improvements in the coming years. An update of our double materiality is planned for the 2026 reporting year.

1. Status-quo analysis

- The starting point was a long list of sustainability issues compiled along the entire value chain and based on the ESRS.
- We then conducted a centralized desk research study. We used company-wide data sources, particularly from the areas of procurement, sales, customer management, and the legal and regulatory departments. The aim of this desk research was to systematically collect and analyze relevant information in order to identify impacts, risks, and opportunities throughout the entire value chain.
- In addition, a specific, model-based quantitative impact analysis was conducted. The aim of this analysis was to systematically and transparently assess the impacts, risks, and opportunities identified during the desk research.
- The findings and hypotheses derived from the desk research and quantitative analysis were then discussed, refined, and validated in workshops and discussions with internal experts. This ensured that the assessment of the impacts, risks, and opportunities was both data-based and practical, as well as well-founded.

2. Stakeholder engagement

- **Impact materiality:** To analyze impact materiality, we held six topic-specific workshops with internal experts. These workshops were designed to identify the material impacts along the value chain and classify them based on the experts' technical expertise.
- **Financial materiality:** To assess financial materiality, we conducted a total of five internal workshops, as well as individual assessments with members of Eppendorf's management. A total of 39 people took part. The combination of group formats and individual assessments allowed for a detailed analysis of financial risks and opportunities.
- **External perspective:** In addition to the internal formats, several customer interviews were conducted with key accounts. These discussions provided insights into expectations, perceived impacts, and potential risks from the customer's perspective.
- **Additional external perspectives:** In addition to direct interviews, external perspectives – such as those from non-governmental organizations (NGOs), industry associations, and independent experts – were systematically incorporated into the materiality analysis through the review of publications, market research findings, and the engagement of external consultants. This ensured that the perspectives of other relevant stakeholder groups were also given due consideration.

3. Double materiality analysis

- **Impact materiality:** We assessed actual and potential positive and negative impacts using the ESRS parameters: scale, scope, irremediability (for negative impacts), and likelihood of occurrence (for potential impacts).

- Financial materiality: All sustainability-related risks and opportunities were assessed using the ESRS parameters of likelihood of occurrence and potential extent of the financial impact.

4. Validation and approval

- Coordination with top management: The validation and approval of the analysis results took place in close coordination with top management. The results were reviewed by and discussed with the Management Board and finally officially approved. This step ensured that the findings and recommendations were endorsed at the highest corporate level and that the strategic direction received broad support.
- Documentation: The entire analysis was documented and served as the basis for both reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) and Eppendorf's sustainability strategy.

5. Derivation

- Derivation of strategic fields of actions: Based on the analysis, four key sustainability goals – climate change, natural resources, social well-being, and social compliance – were identified and selected as the foundation for the reporting framework.

2 Environment

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ESRS E1 – Climate Change

We view climate change as one of the greatest challenges of our time. As one of the leading providers in the life sciences sector, we feel it is our duty to counteract this. Eppendorf is committed to the 1.5°C target of the Paris Agreement and is following a clear, science-based emissions reduction pathway. Our corporate mission to improve human living conditions is reflected in these efforts. The “climate change” field of action is firmly embedded in our sustainability strategy. We are continually working on reducing the negative climate impacts caused by our business activities, and are striving to significantly reduce emissions by 2028 through the use of reduction and compensatory measures. We also work closely with our suppliers and customers to minimize our environmental impact throughout the entire value chain. Since 2022, we have been a member of the UN Global Compact and support the 17 UN Sustainable Development Goals. In this way, we are aiming to actively contribute to the sustainable development of our world – for our customers, the scientific community, and society as a whole.

Our Concepts

ESRS E1-2

Policies Related to Climate Change Mitigation and Adaptation

With its → [Climate Change Policy](#), Eppendorf addresses the key impacts, risks, and opportunities associated with climate change. The policy provides the strategic framework for measures aimed at climate protection and adaptation to the impacts of climate change. In line with the 1.5 °C target of the Paris Agreement, Eppendorf aims to effectively reduce its direct and indirect greenhouse gas emissions across the entire value chain while strengthening the company’s resilience to climate-re-

lated risks. For further information, refer to section → [Our Objectives and Actions](#).

The Climate Change Policy applies across the entire Group to our own business activities as well as to the upstream and downstream value chain. In terms of content, the policy is aligned with the Paris Agreement and takes into account the requirements of the SBTi and the Greenhouse Gas Protocol (GHG Protocol). The CFO has overall responsibility for the Climate Change Policy. The policy has been agreed upon with the Management Board and is available both internally via the intranet and externally on the company website.

Our Environmental Policy

Eppendorf has implemented a certified environmental management system for many years. This system has been continuously refined and expanded at the Oldenburg site to meet the requirements of the EMAS Regulation (Eco-Management and Audit Scheme). The central element is the Group-wide → [HSE-Mission](#), which is an integral part of Eppendorf’s strategic corporate policy and applies to our own business activities. By systematically identifying and assessing environmental aspects and their impacts, Eppendorf lays the foundation for developing and implementing continuous improvement measures. The aim is to reduce environmental impact and, where possible, avoid it. It takes into account the interests of both internal stakeholders and, indirectly, external stakeholders. With regard to environmental, health, and safety requirements, this applies in particular to the development process of our products throughout the entire lifecycle, which is implemented in accordance with defined processes and standards. Overall responsibility lies with the Management Board. The HSE mission is based on a commitment to comply with and improve applicable health, safety, and environmental standards. These include, in particular, the requirements of the ISO 14001 and ISO 45001

standards, as well as the EMAS Regulation. It is available internally via the intranet and externally on the company website.

Our Approach to Environmental Aspects in Supplier Relationships

Eppendorf attaches great importance to its suppliers complying with the applicable national environmental laws, regulations, and standards. In addition, we encourage suppliers to implement and apply an appropriate environmental management system (e.g., in accordance with ISO 14001) to reduce environmental impacts and risks and further strengthen environmental protection in their day-to-day business activities. This includes, among other things, our suppliers striving to minimize or reduce their greenhouse gas emissions. Ideally, this would also entail monitoring emissions from their facilities and actively exploring ways to improve efficiency in their production processes and throughout their supply chain. We also encourage our suppliers to reduce their energy consumption and to develop strategies for energy saving and a gradual transition to renewable energy sources. These principles are based on our → [Code of Conduct for Business Partners](#). For further information, refer to chapter → [ESRS S2 – Workers in the Value Chain](#).

Our Climate Targets and Actions

ESRS E1-3 / E1-4

Eppendorf has established a set of binding targets and initiated measures to prevent or mitigate the negative impacts and risks associated with climate change, as well as to promote the positive impacts and opportunities associated with its business activities. Unless otherwise indicated, our actions should be considered ongoing.

Our Climate Targets

Eppendorf decided back in 2022 to considerably reduce the climate impacts at its own sites by 2028. This includes a significant reduction in Scope 1 and Scope 2 emissions, as well as offsetting unavoidable residual emissions. The Group remains committed to this.

In addition, Eppendorf has further refined its climate targets and defined long-term, science-based emission reduction targets:

- By 2035, Eppendorf aims to reduce its absolute Scope 1 and Scope 2 emissions by 63% compared to the base year of 2023.
- By 2035, Eppendorf is also aiming to reduce its absolute Scope 3 emissions (purchased goods and services, capital goods, and the use of products sold) by 63% compared to the base year of 2023.

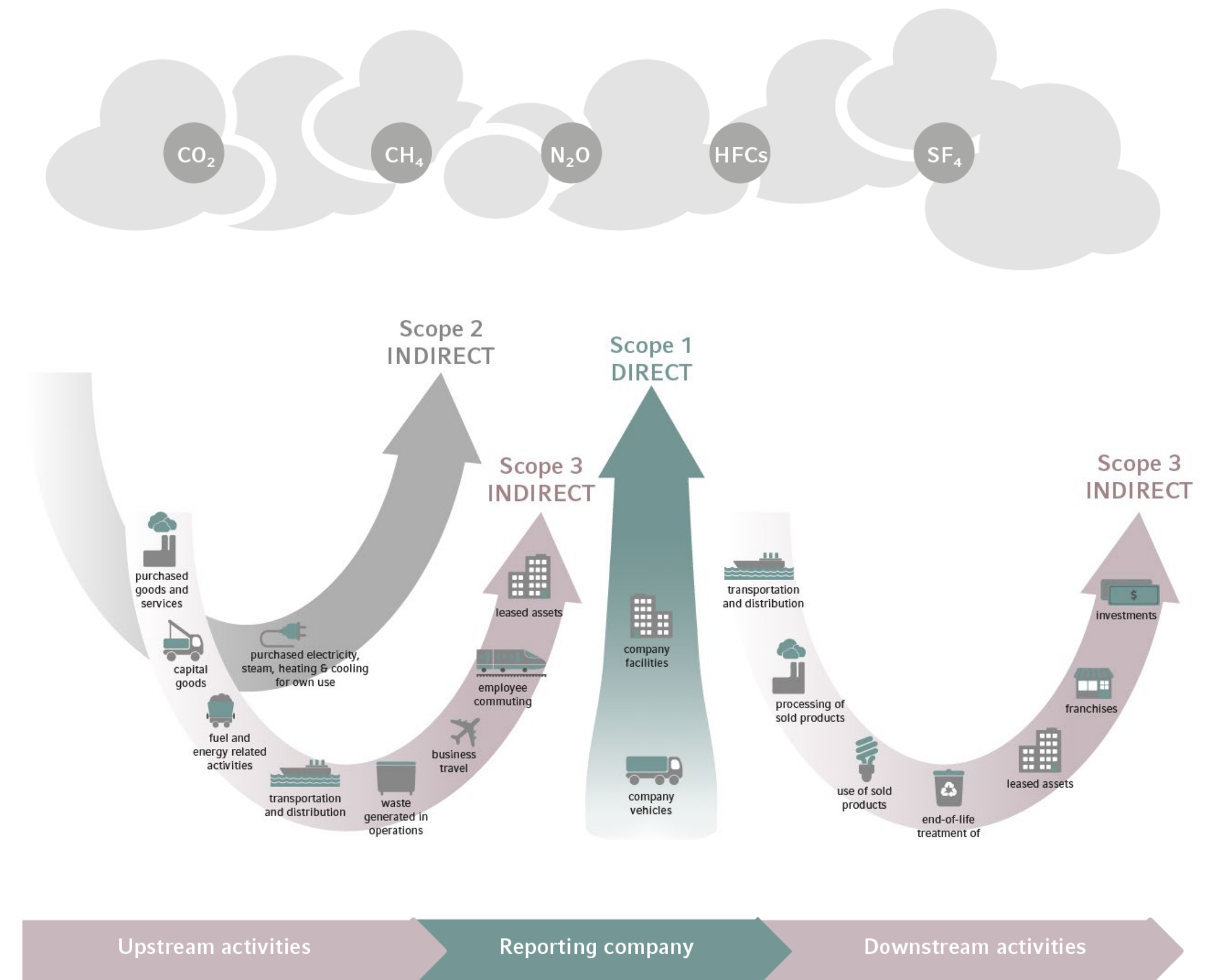
The SBTi validated these two long-term emissions reduction targets in 2025 and recognized them as scientifically sound. This provides confirmation from independent experts that the targeted reduction goals are consistent with the objectives of the Paris Agreement. We see this as an important milestone on our path toward the 1.5°C target. The Management Board was involved in setting these two goals. Progress toward achieving these goals is regularly reviewed and adjusted as needed to respond to changes in regulatory and market conditions. To monitor the transformation process, we carefully track progress by comparing emission trends with those of the base year and compare the determined emissions with the defined reduction targets. The two long-term emissions reduction targets were developed in accordance with the SBTi's requirements and based on the GHG Protocol Corporate Accounting and Reporting Standard. As part of the target definition process,

all significant Scope 1 and 2 emission sources, as well as relevant Scope 3 categories, were systematically identified and accounted for.

Our GHG Inventory

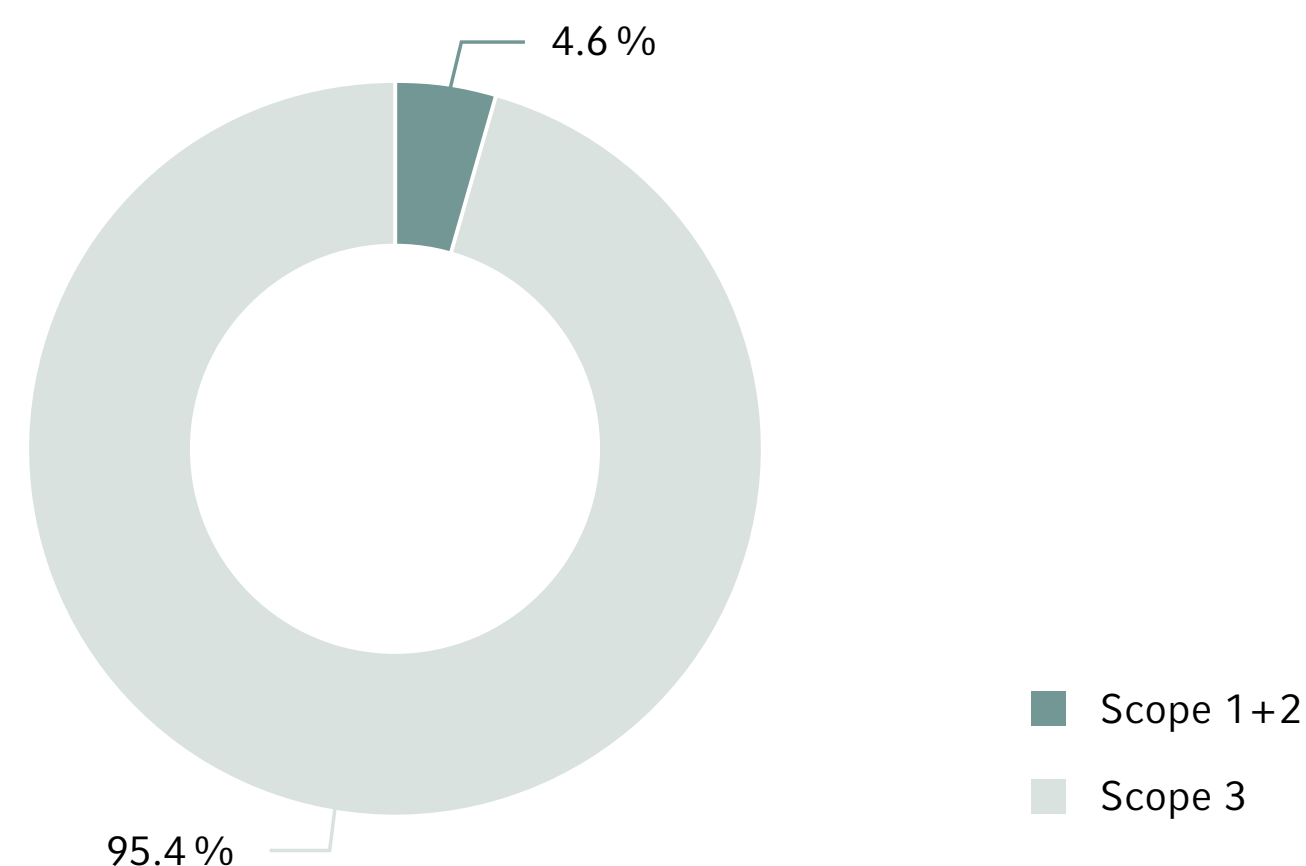
Eppendorf has updated its comprehensive GHG inventory for the year 2024 and the 2025 reporting year in accordance with the internationally recognized GHG Protocol standard. The goal of the assessment was to systematically track company-wide greenhouse gas emissions, gain a better understanding of the climate-related impacts of our business activities, and establish a solid foundation for reviewing our climate targets.

The GHG inventory covers all major locations and legal entities of the Eppendorf Group that are under Eppendorf's operational control. All emission sources significant to Eppendorf in the relevant categories of Scopes 1, 2, and 3 – ranging from the company's own operational activities to the upstream and downstream value chain – were taken into account and, where relevant, identified and quantified. For this purpose, both primary data (e.g., energy consumption, travel distance, transportation data) and reliable secondary data (e.g., emission factors from recognized databases) were used. The 2023 GHG inventory was externally verified as part of the SBTi validation process.



Greenhouse gas emissions throughout the value chain

GHG emissions in 2025: Share of Scope 1 and 2 (market-based) and Scope 3



The vast majority of emissions fall under Scope 3, particularly categories 3.1 (purchased goods and services), 3.4 (upstream transport and distribution), and 3.11 (use of sold products). By contrast, Scope 1 and 2 market-based emissions account for only 4.6% (location-based: 7.4%) of the total GHG emissions. The GHG inventory is updated and published annually. Strategic responsibility for this lies with the CFO. Operational responsibility for the GHG inventory lies with the Sustainability Reporting team, which works closely with departments such as Procurement, Logistics, and Production.

Measures to Reduce Scope 1 and Scope 2 Emissions

Our own operations generate direct and indirect greenhouse gas emissions (Scope 1 and 2), primarily as a result of our production processes. We aim to continuously and systematically reduce these emissions in order to achieve our climate goals.

Energy Efficiency and Savings

Eppendorf is continually implementing measures for the improvement of energy efficiency at the relevant locations. These include, in particular, the ongoing energy-efficient renovation of existing buildings and the application of high energy efficiency standards in new buildings. In addition, efficiency improvements are being implemented, for example through the use of energy-efficient lighting (such as LED technology) and smart building management systems. In the 2025 reporting year, Eppendorf Polymere GmbH at the Oldenburg site received EMAS validation. By implementing the EMAS requirements, the company not only complies with legal requirements, but also uses the certification to manage and continuously improve its environmental performance, particularly with regard to resource efficiency.

Transition to Renewable Energy

To reduce its reliance on fossil fuels, Eppendorf is gradually transitioning the energy supply at its locations worldwide to renewable energy sources. This includes both replacing existing heating, ventilation, and refrigeration systems powered by fossil fuels with low-carbon technologies such as geothermal energy or heat pumps, and expanding our own generation capacity – for example, by installing photovoltaic systems – as well as purchasing certified green electricity. As part of these measures, the main production and administrative sites have already been fully converted to electricity from renewable sources. These include our ULT freezer

factory in the United Kingdom (since 2018), our German sites (since 2020), and our sites in the United States (since 2021). In 2025, the share of renewable electricity across the Group was 40%. In addition, Eppendorf uses geothermal energy at its headquarters in Hamburg to generate renewable heat, thereby gradually replacing fossil fuels.

Energy Efficiency as a Development Goal in Product and System Design

Our customers are increasingly demanding energy-efficient products and technologies. With this in mind, we incorporate energy efficiency into our product development processes at an early stage in order to reduce energy consumption during the use of our devices. The production of our products can also be energy- and resource-intensive. That is why we are increasingly relying on energy-efficient technologies and processes when planning and developing our own production facilities. In this way, we address emissions from both the production and the subsequent use of our products. In addition, we help our customers use our equipment in an environmentally friendly manner, including through consulting services and application-specific guidance. A key factor in reducing greenhouse gas emissions is the durability of our products: By ensuring a long service life and high product quality, we help reduce the relative carbon footprint per unit of product over its entire lifecycle. As a quality and premium brand, Eppendorf has always placed particular emphasis on the durability of its products. For more information, refer to chapter → [ESRS E5 – Resource Use and Circular Economy](#).

Offsetting Remaining Emissions

Direct greenhouse gas emissions from the use of natural gas for building heating, which we have not yet been able to avoid, are offset through the purchase

of external carbon offset credits. In 2025, we offset 1,173 t CO₂e of unavoidable Scope 1 emissions resulting from the combustion of approximately 5,000 MWh of natural gas.

Decarbonization of our Vehicle Fleet

To reduce greenhouse gas emissions from our own business activities, we are continuing to electrify our vehicle fleet. A key focus here is the transition to electric vehicles in Germany. In the 2025 reporting year, average emissions for our fleet in Germany were 16 gCO₂/km; the current electrification rate was 75%. Our goal is to increase this to 100% by the end of 2027. We also plan to gradually expand this measure to other international locations. In addition, we are investing in the expansion and continuous improvement of our data collection systems. The improved data basis is intended to help us identify and leverage further efficiency potentials in fleet optimization.

Measures to reduce Scope 3 emissions

Emissions along our value chain (Scope 3) contribute significantly to our GHG inventory. The Scope 3 category includes, among other things, emissions from our suppliers as well as those generated when our customers use our end products.

Cooperation with Suppliers

Sourcing, production, and transportation of the materials we purchase account for a significant portion of our upstream emissions (Scope 3, Categories 1 and 4). That is why we are collaborating with our suppliers to continuously establish more sustainable practices throughout our supply chain. One example of this is the use of secondary raw materials in the production of our consumables (biobased consumables).

In addition, we cooperate with selected suppliers to promote the use of renewable energy, low-emission technologies, and climate-friendly logistics solutions.

Making Product Use More Environmentally Friendly

Our products account for a significant portion of the greenhouse gas emissions we are required to report, both during the manufacturing and development phases and during the use phase. We therefore also focus our climate protection efforts on greenhouse gas emissions during the use phase of the products we sell, as this accounts for a significant portion of total emissions (Scope 3, Category 11). This can be attributed in particular to the durability of our products. Equipment such as our freezers, incubators, and shakers is designed to last for many years and consumes a corresponding amount of electricity over that time. Over the lifetime of products sold during the reporting period, emissions to the amount of approx. 81,760 t CO₂e will result. In addition, Eppendorf provides its customers with information and guidance on how to use its products in an energy-efficient and more environmentally friendly manner in order to reduce emissions during the product's use phase.

Introduction of Life Cycle Assessments and Product Carbon Footprints

To reduce greenhouse gas emissions during the use phase of our products, we need transparent and reliable lifecycle data. To this end, we plan to conduct life-cycle assessments (LCAs), such as the Product Carbon Footprint (PCF), for at least one reference product or product group by 2028 and make them available in the digital product passport. Our goal is to establish an internal standard that ensures the comparability of data over an extended period of time. This will be implemented as part of our Smarter Consumables Plan. For more information, refer to chapter → [ESRS E5 – Resource Use and Circular Economy](#).

ESRS E2 – Substances of Concern

Eppendorf is committed to avoiding the use of materials that could potentially have a harmful effect on the environment, biodiversity, or human health. When selecting materials, we prioritize those with lower toxicity and high recyclability, prefer those sourced from resource-efficient and low-solvent production processes, and attach great importance to the use of energy-efficient production processes with lower emissions of pollutants. This approach is complemented by more sustainable packaging solutions, such as the use of materials that are either renewable or recyclable. Protecting our customers, employees, and the environment is our top priority.

Our Concepts

ESRS E2-1

Managing Substances of Concern Responsibly

We place the highest priority on materials that are safe for the environment, human health, and the entire supply chain in our business operations. We have set this out in our Substances of Concern Policy. The policy is available internally. This policy describes how we at Eppendorf aim to ensure the responsible handling of substances of concern. Central to this is the obligation to comply with relevant international and national legal requirements, including the EU's REACH Regulation² and RoHS Directive³.

² REACH is the common abbreviation for Regulation (EC) No. 1907/2006. This is an EU chemicals regulation that entered into force on June 1, 2007. REACH stands for Registration, Evaluation, Authorisation and Restriction of Chemicals.

³ RoHS is the unofficial name for EU Directive 2011/65/EU and stands for Restriction of Hazardous Substances.

To ensure the responsible management of substances of concern, all relevant substance lists are reviewed annually and continuously updated, with the aim of promptly incorporating regulatory developments and new scientific findings. The list includes prohibited substances, including substances of very high concern and persistent organic pollutants. Substances that could be classified as critical from a regulatory or scientific perspective are proactively monitored. We are systematically expanding the digital processes used for this purpose and leveraging powerful data platforms to create a transparent, efficient, and verifiable data foundation that enables us to identify risks early on and make informed decisions.

Our Material Compliance Process

To meet legal requirements, we have established a clearly defined, risk-based material compliance process. This includes regular inspections and audits throughout the entire product lifecycle, which serve to ensure the safety of our products. The process is continuously being refined and improved. A key element of our material compliance process is the proactive identification of safe material alternatives to reduce or completely replace potentially hazardous substances. In this context, we rely on close, trusting cooperation with suppliers, scientific institutions, and relevant authorities throughout the entire value chain. In addition, we invest in more sustainable technologies and processes that enable us to minimize environmental and health risks while simultaneously enhancing our long-term potential for innovation and competitiveness.

Information Flow from Suppliers for Material Compliance

Ensuring material compliance for Eppendorf's own business requires intensive support from suppliers. We therefore require all suppliers to provide complete and up-to-date material declarations whenever possible. These are important for proving compliance with both legal and internal requirements throughout the supply chain. We also reserve the right to request the submission of Safety Data Sheets. Changes to substances or formulations must be reported immediately to ensure transparency and safety at all times. Our suppliers are also required to cooperate in responding to inquiries from regulatory authorities or customers regarding the material compliance of our products and, if necessary, to replace substances with questionable properties with safe alternatives. We also expect support in making sustainability-focused improvements, enabling us to collaborate in building a responsible and sustainable supply chain. For more information, refer to chapter → [ESRS S2 – Workers in the Value Chain](#).

The CEO and the Vice President of Quality Management & Regulatory Affairs are responsible for implementing and ensuring compliance with process requirements. Other departments support these processes, such as the HSE department which is responsible for assessing substances and maintaining the hazardous substances registry, as well as the Supply Chain and Procurement department which conducts supplier assessments.

Our Actions

ESRS E2-1 / E2-2

As part of our material compliance process, we systematically collect, evaluate, and document relevant material-related information throughout the supply chain. With the aim of identifying substances with potentially relevant regulatory or

toxicological properties, we review the available supplier data and assess current and foreseeable regulatory requirements. We then assess the regulatory significance and potential risks of the identified substances in order to identify appropriate measures. Based on this, we initiated risk mitigation measures and in-depth analyses during the reporting year. We also examined safer alternatives that are technically and economically feasible.

On an annual basis, we raise awareness among our employees about the responsible handling of substances of concern. All employees affected by this must complete mandatory training that covers both legal requirements and safe handling of hazardous substances. As part of this training, more environmentally friendly material and process alternatives were presented during the reporting year. We also presented our internal procedures for incident and emergency management. We want to use these measures to ensure that everyone involved can respond appropriately in an emergency.

Regulation as a Risk and as an Opportunity

As a partner to the life sciences industry and the healthcare sector, Eppendorf is particularly affected by regulatory developments. Key risk factors include increasingly restrictive regulatory approval processes and international initiatives to restrict or ban certain chemicals, such as per- and polyfluoroalkyl substances (PFAS). These restrictions could affect the availability of critical raw materials and disrupt global supply chains. In addition, delays or restrictions in product approvals may occur if non-compliant ingredients are detected. Furthermore, failure to comply with regulatory requirements may result in sales or import bans as well as financial penalties.

At the same time, regulatory changes present opportunities: They can enhance

quality, safety, and sustainability throughout the value chain, encourage companies to make early adjustments and substitutions, and thereby boost their competitiveness and help build trust with customers and suppliers. Our Regulatory Affairs departments continuously monitor all relevant markets and take the necessary steps at an early stage to minimize risks and seize opportunities in a targeted manner.

ESRS E5 – Resource Use and Circular Economy

Eppendorf relies on various raw materials and supplies for product manufacturing. Ensuring their long-term availability is becoming increasingly challenging in light of global environmental changes, geopolitical developments, and growing demand. In addition, our stakeholders' expectations regarding the environmental and social sustainability of our business activities are rising, and with them, their expectations regarding the responsible handling of our products and packaging and the appropriate implementation of our processes. We base our actions on the planetary boundaries and strive to reduce our consumption of resources. That is why we are committed to the transition to a circular economy. Through innovative business models, we aim to improve resource efficiency, keep materials in the cycle, and minimize waste throughout our entire value chain. This is firmly embedded in the "natural resources" field of action as part of our sustainability strategy.

Our Concepts

ESRS E5-1

Principles for the Responsible Use of Natural Resources

As part of its → [Natural Resources Policy](#), Eppendorf addresses the responsible use of materials and raw materials throughout the entire value chain. Through

this initiative, Eppendorf aims to systematically reduce its overall material consumption – particularly the use of primary fossil raw materials – as well as its waste generation, while simultaneously developing and promoting recyclable product and packaging solutions. The policy is based on the guiding principles of Reduce, Replace, Reuse, and Recycle and is aligned with the principles of the circular economy. These principles are implemented as part of the resource strategy and are brought to life through the following components: the SMARTER Consumables Plan, the SMARTER Packaging Plan – supplemented by the internal Global Packaging Guide – as well as flagship projects for circular business models. For further information, refer to section → [Our Objectives and Actions](#).

The Natural Resources Policy applies across the entire Group to our own business activities as well as to the upstream and downstream value chain. These responsibilities are embedded across all divisions within the Group. Overall responsibility lies with the CEO. The policy is guided by legal requirements and international frameworks such as the SDGs, in particular SDG 12 “Responsible consumption and production patterns,” as well as the EU Green Deal, the resulting EU Circular Economy Action Plan, and the EU Packaging and Packaging Waste Regulation (PPWR). The Natural Resources Policy was developed in consultation with all relevant internal departments and in consideration of the expectations of external stakeholders. The policy is available on the intranet and on our company website.

Our Environmental Policy

We aim to continuously reduce our environmental impact and incorporate ecological considerations early in the product lifecycle, thereby using resources as efficiently as possible and reducing our reliance on primary raw materials. For example, the HSE mission addresses our careful use of resources, the mindful use of

sustainable raw materials, water resources, and energy sources, as well as the development of more durable, resource-efficient products. In this way, it supports the goals of the resource strategy. For further information on our environmental policy, refer to chapter → [ESRS E1 – Climate Change](#).

Eppendorf services



Installation service

The Eppendorf installation service offers an expert setup of your laboratory device for optimum functionality.



Qualification service

With Installation Qualification and Operational Qualification (IQ/OQ), you ensure compliance with both internal standards and guidelines and statutory requirements.



Preventive maintenance

You can avoid unexpected downtime through regular maintenance of your laboratory devices.



Calibration/verification

Regular calibration and verification of specific instrument parameters ensures the reproducibility of your results.



Repair service

Contact your local service organization with your repair requests.



Application support

Our specialists advise you if you have application questions about Eppendorf instruments or consumables.



Training and webinars

Expand your laboratory expertise in theory and practice.

Services and Programs for a Longer Product Life

Eppendorf designs its products to have the longest possible service life in order to keep resources in the cycle of use and reduce the need for new materials. To support this approach, Eppendorf Services offer a comprehensive portfolio covering the entire product lifecycle. This includes, among other things, site checks, installation, regular maintenance, qualification, repairs, and software updates for laboratory equipment. In addition, Eppendorf offers a comprehensive education and training program for customers, designed to ensure the proper operation, maintenance, and servicing of equipment. Eppendorf also offers a program for Eppendorf Certified

Refurbished Products in the United States. This involves thoroughly inspecting and refurbishing used devices to ensure they meet high performance standards. The devices are then reintroduced to the market as certified refurbished products. We are continuously expanding this approach. More information on our services can be found → [here](#).

Our Objectives and Actions

ESRS E5-2 / E5-3

As part of its resource strategy, Eppendorf has set binding targets and implemented various measures to avoid or mitigate the negative impacts and risks associated with resource use and the circular economy, as well as to promote the positive impacts and opportunities. These cover the entire product lifecycle, and encompass both our own facilities and the upstream and downstream value chain. Internal and external stakeholders are systematically involved in the design and implementation of these measures. Goals, measures, and progress toward the more sustainable use of raw materials and materials for consumer goods and packaging are centrally documented in a monitoring system and reviewed annually.

Minimizing the Use of Natural Resources

We view circular concepts as systems in which resource use, waste generation, and emissions are minimized by slowing down, reducing, and closing natural resource cycles. Dematerialization, the use of more sustainable raw materials, and a design approach that consistently prioritizes reuse and recycling are key levers in this regard. Circular concepts also emphasize maximum serviceability and product longevity, as well as the avoidance of potential negative environmental and social impacts. Guided by the principles of Reduce, Replace, Reuse, and Recycle,

Eppendorf pursues specific goals and measures across the entire Group to promote a more sustainable use of natural resources and the development of circular material flows. The **SMARTER Consumables Plan** and the **SMARTER Packaging Plan** follow these principles and, since 2023, have been the first components of the resource strategy to be implemented operationally. The associated goals and measures are set out in medium-term programs, which are scheduled for implementation in stages up to 2028. The year 2022 has been designated as the base year for measuring progress toward the goals.

SMARTER Consumables Plan

The SMARTER Consumables Plan serves as a key foundation for implementing circular economy principles at Eppendorf in the area of lab consumables. The aim of this initiative is to make lab consumables measurably more sustainable without compromising on product quality and performance.

Reduce:

In the upstream manufacturing processes, we continuously monitor material flows to reduce waste generation. For several years now, usable residual materials have been incorporated into downstream industrial applications and used there to manufacture other products. Our goal is to help reduce resource consumption.

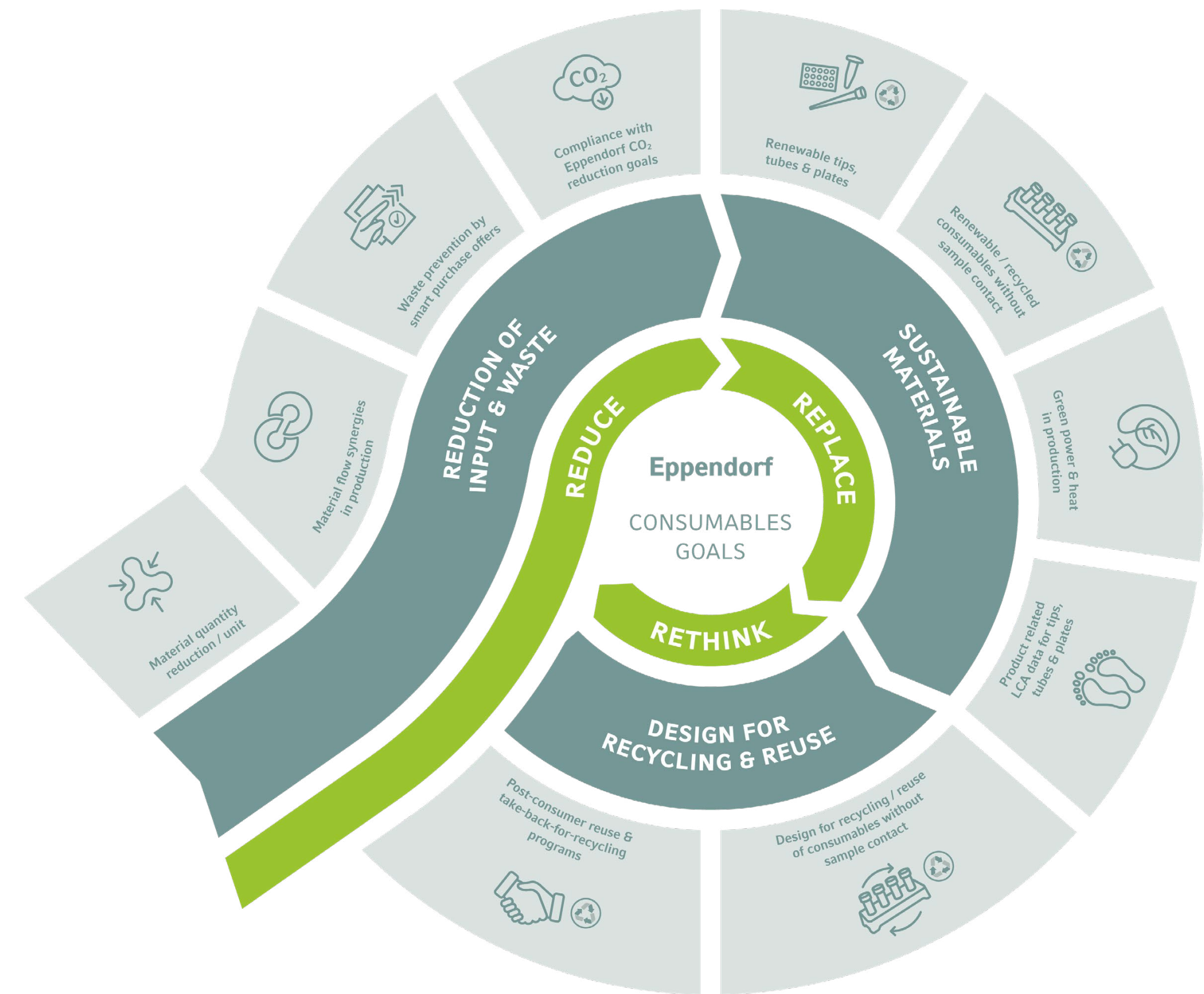
Replace:

By 2028, Eppendorf aims to offer at least one additional biobased product in every range of laboratory consumables that come into contact with samples. This can help further reduce dependence on petroleum-based materials, for example. The biobased materials used here have proven to enable laboratories to achieve a lower

PCF, thereby helping to improve their own GHG inventory. This principle is already being successfully implemented in Eppendorf Tubes® BioBased, Eppendorf Safe-Lock® Tubes (“Eppis®”) BioBased, epT.I.P.S.® BioBased pipette tips, Eppendorf Deepwell Plates BioBased and Eppendorf twin.tec® Trace PCR plates BioBased and covers approximately 90% of these consumables. All biobased consumables described above are certified under the International Sustainability and Carbon Certification (ISCC) system and have been gradually replacing sales of products made from fossil-based primary raw materials since 2022.

Rethink:

When it comes to resource use in consumables, we consider not only product design, but also downstream solutions, especially recycling and reuse. A key focus is on the return and recycling of pipette tip racks. To this end, the goal was set to establish return and recycling systems for epT.I.P.S.® Racks in at least five countries by 2025. This goal was not achieved in the reporting year, as its implementation depends on regulatory, local, and infrastructural conditions and involves corresponding operational challenges. However, potential partnerships are still being evaluated to further support the achievement of this goal. For example, as part of an existing partnership, the material cycle for TipOne® system components was further developed. TipOne® racks with bases made of 75% polypropylene (PP) recyclate have been available since July 2025. The materials used come from a Europe-wide collection initiative in Germany, Austria, France, Italy, and the United Kingdom, in which more than 2,000 end customers have participated since its launch in 2021. In 2025, a total of approximately 94 t of ground material was produced. In the future, the plan is to expand the program to other European countries and further increase the proportion of PCR in additional system components.



SMARTER Consumables Plan

SMARTER Packaging Plan

With its SMARTER Packaging Plan, Eppendorf is taking a holistic approach to packaging: The goal is to reduce resource consumption and waste, increase the use of more sustainable materials, and improve recyclability throughout the entire value chain. The SMARTER Packaging Plan, which is implemented through measures such as an internal Global Packaging Guide, is designed to help employees in R&D, Procurement, Production, and Supply Chain select lower-risk and circular packaging solutions. This is intended to ensure that all packaging developments are aligned with the goals of the SMARTER Packaging Plan.

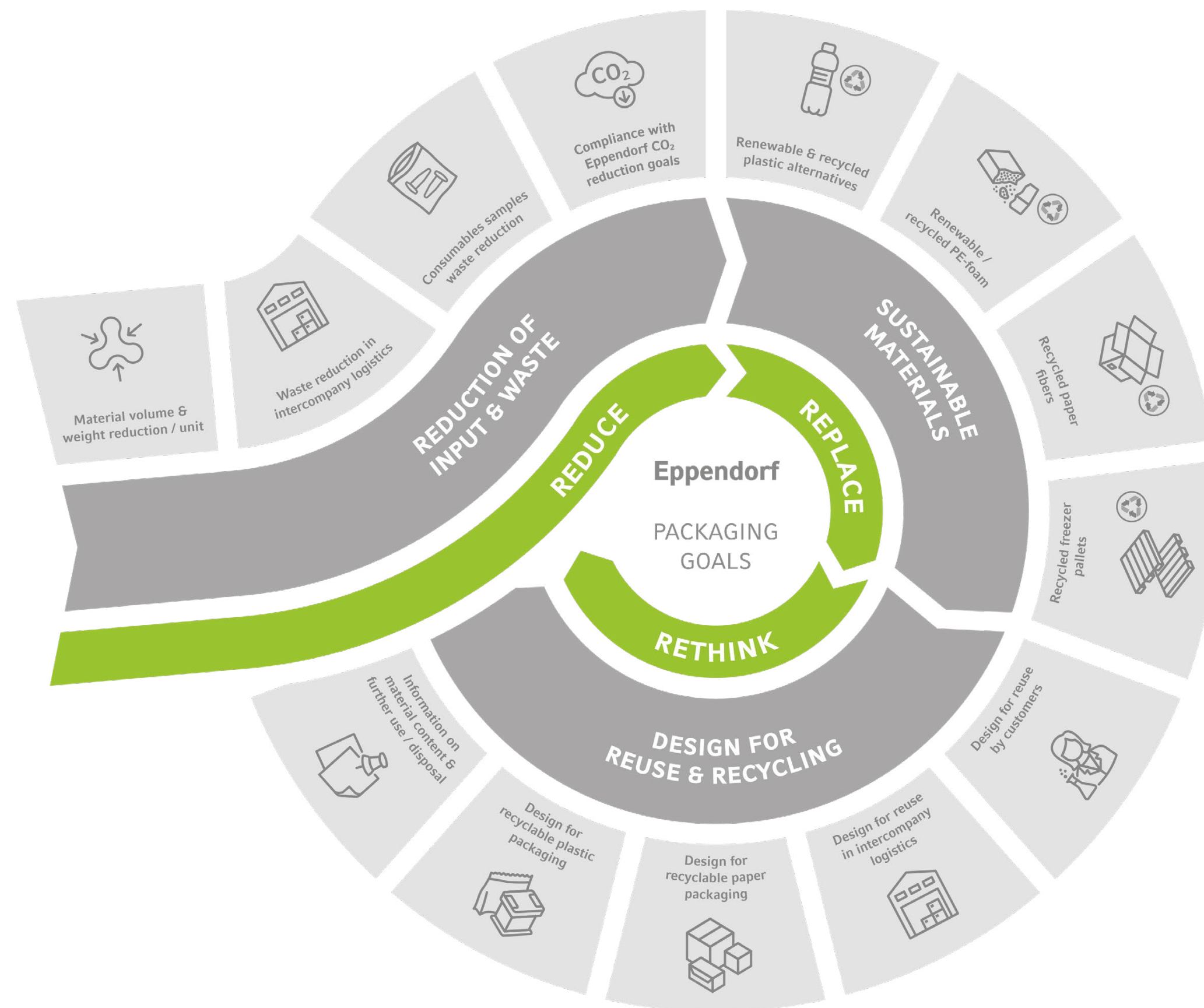
Reduce:

In our liquid handling production division, we have set ourselves the goal of significantly increasing pallet utilization for the transport of manual pipettes by the end of 2025. This goal was already significantly exceeded at the start of the 2025 reporting year. By redesigning the primary packaging, the number of packaging units transported per pallet was increased from the original 400 to an average of 750 packaging units (target: at least 500). A key factor in this was the redesign of the packaging for Research Plus pipettes, which have been about one third smaller since mid-2024 and allow for an 85% increase in the number of units per pallet. In the 2025 reporting year, this resulted in total savings of 1,300 pallets. The packaging for all other mechanical piston-stroke pipettes has also been significantly reduced in size, resulting in savings of 6.5 t of cardboard by the end of 2025. In addition, we have completely stopped to include printed user manuals and certificates in the 2025 reporting year. We also sought to reduce the number of plastic bags used for included pipette accessories. In the 2025 reporting year, we were able to save 900,000 plastic bags by combining several accessories into a single package.

For newer pipette models, the packaging of the accessories is completely free of plastic.

For our lab consumables, we have set ourselves the goal of reducing the volume of primary packaging to a minimum by 2028. From late 2025 onwards, we expect to achieve the maximum possible resource savings while maintaining the same level of product safety. For example, a new design for the packaging of the conical tubes has been implemented since the end of 2025. By switching from bags to thermoformed trays, we were able to reduce plastic usage by up to 33% compared to the previous packaging concept during the reporting year, depending on the volume variant.

We have set a goal for global shipping to reduce the proportion of empty space in shipping packaging to a maximum of 30% by 2028, compared to the base year of 2022. In the United States, we have been using a winding machine for transport packaging since 2025 that cuts the packaging material to the exact amount needed. This eliminates the need for standard cardboard boxes. Our global distribution center in Hamburg also plans to begin operations at a similar facility in 2026. In internal logistics, we have set a goal of implementing at least three measures by 2025 to reduce material waste from internal logistics processes. This goal was achieved in the reporting year. For example, in India, we were able to reduce the number of air freight shipments because some of the shipments were switched to ocean freight. Overall, this resulted in a 60% reduction in transport expenditure. Another success story involves supplying certain major customers in the United States: For instance, container shipping from Hamburg has been eliminated since 2025 by shifting to local production sites.



SMARTER Packaging Plan

Replace:

Materials such as plastic film, bags, and cardboard boxes will continue to be necessary for the safe transport of products. To reduce their environmental impact, one of our goals is to switch all primary packaging for newer generations of manual pipettes exclusively to folding boxes made from recycled paper by the end of 2026. In addition, the packaging printing design is kept to a minimum and is monochromatic. By the end of 2025, we were able to achieve a technically feasible maximum proportion of recycled paper of 95% for the Eppendorf Research® 3 neo. In the base year 2022, the proportion of recycled paper was approximately 75%. Future generations of pipettes will be gradually transitioned to this packaging concept.

Rethink:

For our lab consumables, our goal is to ensure that plastic packaging is designed for high-quality recycling by 2028. In particular, films and bags used for consumables continue to pose a challenge in terms of recyclability. On the one hand, our customers expect safe and practical handling, which in many cases is made possible by the use of zipper bags. On the other hand, requirements for protection, sterility, and product integrity still require the use of composite materials in some cases. At the end of their life cycle, these items can currently often only be sent for thermal recycling. In this area, Eppendorf is continuously working to develop and implement new, more sustainable packaging solutions.

Flagship Projects for Circular Business Models

Eppendorf is systematically advancing its resource strategy as part of a flagship project to further embed the principles of the circular economy in its laboratory

instruments over the long term. The plan is to gradually develop ecodesign processes and initial assessment logics for ecodesign and circular business models by the end of 2026. In addition, measures are to be implemented to enable the creation of PCFs in the future. The goal is to gradually expand these approaches to additional product lines and development processes by 2030. During the pilot phase, the project is focused on three selected core products from the categories of consumables, manual pipettes, and centrifuges. This combination is particularly well-suited for testing and further developing the methodological and structural foundations of circular approaches. At the same time, this approach takes into account the different requirements regarding product complexity as well as the varying work processes of research and development (R&D) and production at the respective sites and factories. In doing so, Eppendorf is addressing existing customer expectations while also preparing for future regulatory requirements. Both internal and external stakeholders are involved in the projects. The management of the business divisions is responsible for conceptual development.

New Criteria for Ecolabel Certification of Laboratory Products – ACT 2.0

Since 2017, Eppendorf has been collaborating with the independent non-profit organization My Green Lab as part of the ACT Environmental Impact Factor Label. Products bearing the ACT label satisfy the growing demand among scientists and business partners for transparent information, verified by third parties, on the environmental impact of laboratory equipment. ACT Ecolabels assess sustainability criteria throughout the entire product life cycle – from manufacturing to end of life. These include, among other things, resource efficiency, the use of sustainable materials, product durability, and recyclability. In 2025, the Ecolabel was further developed: With ACT 2.0, laboratory products are now evaluated in

a much more comprehensive and ambitious manner. Eppendorf actively supported the development of the new criteria and contributed to the process through two pilot studies conducted between November 2024 and April 2025. As early as 2022, Eppendorf had set itself the goal of having at least one product per product group certified with the ACT Ecolabel. In the 2025 reporting year, 110 Eppendorf products had already received the ACT 2.0 label (compared to 180 products with ACT 1.3). Another 50 products are about to receive approval in accordance with ACT 2.0, and an additional 100 or so products are scheduled for 2026.

3 Social

ESRS S1 – Own Workforce
 ESRS S2 – Workers in the Value Chain

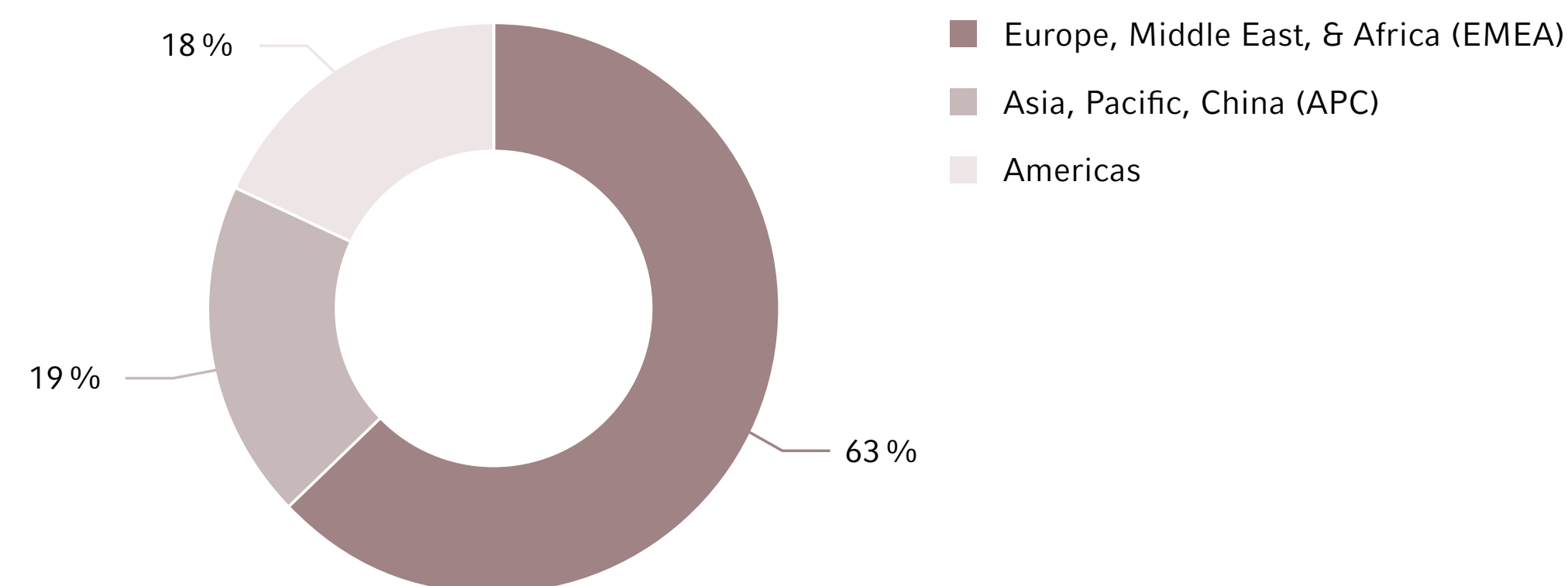
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ESRS S1 – Own Workforce

At Eppendorf, we put people at the heart of everything we do. In an industry shaped by scientific curiosity and technological change, the skills and perspectives of employees are crucial to progress. The demands placed on companies in the life sciences sector are constantly changing, and with them, so are expectations regarding work environments, career development opportunities, and collaboration. Through our strategic field of action of “social well-being,” we aim to create conditions that promote respectful interaction, diversity, and equal opportunity, enable stable working conditions and a safe work environment, and support personal

Share of employees by geographical areas



development. This is based, among other things, on international standards such as the United Nations Global Compact.

Eppendorf employs staff in over 30 countries and operates production facilities at eight different locations worldwide. We take strict measures to comply with local laws and regulations and to ensure safe and healthy working conditions for all employees. Our own workforce comprises employees who are hired directly by Eppendorf on an either permanent or part-time basis (around 4,100 in 2025).

Our Concepts

ESRS S1-1

Corporate Identity and Values

A central component of our corporate identity and our responsibility toward our employees is Eppendorf’s → [Code of Conduct](#). It outlines the core values that guide our daily actions. Integrity is the foundation of this. Furthermore, we reject any form of discrimination based on ethnic, national, or social origin, religion, political views, gender or gender identity, age, disability, or sexual orientation. This claim is also in line with our corporate values, which are based on solidarity, diversity, and equal opportunity as core principles. Our local employee handbooks elaborate on this approach, particularly with regard to working conditions and non-discrimination. In addition, the Code of Conduct outlines our complaint procedures, which can be used to report various concerns and potential violations. For further information on the Code of Conduct, refer to chapter → [ESRS G1 – Business Conduct](#).

Our Commitment to Respecting Human Rights

Eppendorf is committed to respecting internationally recognized human rights within its own organization and throughout its supply chain. This is set forth in our → [Human Rights Policy Statement](#) and outlines the expectations we have of both our employees and our suppliers. In doing so, we adhere to the relevant international standards, in particular:

- the United Nations Universal Declaration of Human Rights,
- the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work,
- the United Nations Guiding Principles on Business and Human Rights (UNGP), and
- the Guidelines of the Organisation for Economic Co-operation and Development (OECD) for Multinational Enterprises.

In addition, we are committed to the ten principles of the United Nations Global Compact (UNGC), which we have supported as a member since 2022.

As part of our → [Modern Slavery Statement](#), we are also committed to preventing all forms of modern slavery and human trafficking within our own business operations and throughout our supply chain. This is in accordance with the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 and is also part of our Human Rights Policy Statement. Furthermore, the policy statement addresses our goal of preventing forced labor, human trafficking, child labor, and discrimination – both at our own facilities and in our collaboration with our suppliers. In addition, it covers issues such as occupational health and safety, freedom of association and the right to collective bargaining, the payment of fair wages, as well as

diversity and the protection of environmental concerns.

The CFO is responsible for ensuring that human rights are respected in our business activities and throughout the supply chain. He delegates his responsibilities regarding the supervision of risk management to the Human Rights Officer. In order to implement the due diligence obligations, Human Rights Ambassadors were also appointed for relevant fields of business. Our → [Human Rights Policy Statement](#) is reviewed and updated at least once a year and is available on our company website. In this statement, we document the components of risk management, internal responsibilities, and the most significant risks.

«Since the company's founding, Eppendorf is acting in accordance with its purpose to improve human living conditions. Respecting human rights and fair working conditions are therefore also an integral part of our corporate culture.»

Management Board of the **Eppendorf Group**

Our Risk Management System

To fulfill our human rights and environmental due diligence obligations in our business activities and throughout the value chain, we have established a comprehensive risk management system that complies with the requirements of the German Supply Chain Act. The key components of the system include regular risk analyses, preventive and corrective measures, and a complaint procedure that includes regular effectiveness reviews. As part of our annual and event-based risk analyses, we identify risks for all companies within the Eppendorf Group and develop appropriate measures for risk prevention and mitigation. In doing so, we place a special focus on business activities in high-risk countries. We review the effectiveness of the risk management system and the resulting measures on an annual basis. Overall responsibility for monitoring the risk management system rests with the Human Rights Officer, acting on behalf of the CFO. Our Human Rights Coordinator is responsible for conducting risk assessments and engaging relevant stakeholders within our own business operations. The Human Rights Ambassadors are responsible for the operational implementation of due diligence obligations, with support from the Human Rights Officer. Further information about our risk management system and our risk analysis of our suppliers can be found in chapter → [ESRS S2 – Workers in the Value Chain](#).

Human Resources Development

Professional qualifications and lifelong learning are key components of Eppendorf's sustainable human resources development strategy. The goal is to systematically support employees in their professional, personal, and career development, thereby contributing to long-term performance, innovation, and employee retention. It is generally intended for all employees of the Eppendorf Group and is tailored to each

location. Global HR development supports individual and organizational learning in four areas: learning culture, development, learning opportunities, and performance management. Overall responsibility for implementing HR development initiatives lies with the respective managers and is carried out in close collaboration with the People & Organization department.

Cooperation with Employee Representatives

ESRS S1-2

The interests and perspectives of our employees should be appropriately represented through committees, employee-employer committees, and formalized processes. The Group Works Council, the Eppendorf SE European Works Council (EU Works Council), and local works councils serve as employee representatives and are involved in key decision-making processes. We also involve them in risk analysis, the development and implementation of measures, and the evaluation of the effectiveness of these measures.

In Germany, there are also local disabled persons' representatives at the works council level to promote an inclusive work environment for employees with disabilities. They work to break down barriers and facilitate integration. We take them into account, in particular, when making personnel decisions, implementing workplace design measures, and further developing our inclusion and prevention measures.



Employee Surveys

ESRS S1-2

We systematically track the opinions and perspectives of our employees, and use this information to identify and address strengths and areas for improvement. As an employer, it is important to us to take our employees' perspectives and expectations into account and, in doing so, to value them as active contributors to shaping the work environment. The findings are taken into account and addressed at various levels (company level, site level, and team level). We conduct surveys at least once a year, but also on an event basis (e.g., change pulse, to gather feedback on the transformation). The most recent global employee survey was conducted in 2025; another global survey is planned for 2026.

In the 2025 reporting year, there was a clear focus on improved change management. To this end, the ADKAR model was used to support change in a structured, empathetic, and effective manner. In this context, two employee surveys on the subject of change were conducted. Overall, the results were positive, showing noticeable progress between the first and second surveys. Employees' understanding of the upcoming changes increased, as did their willingness to help shape them. Support for the change processes from line managers and senior executives was also viewed mostly positively. Most employees feel well-informed and prepared for new tasks.

Employee Networks

ESRS S1-2

We support internal employee networks such as Women@Eppendorf and Queer@Eppendorf. These networks initiated by employees provide a space for exchange and networking and play an important role in promoting diversity and inclusion.

These networks provide valuable insights that inform the design of our activities, and raise awareness of these issues.

Women@Eppendorf was launched in the summer of 2021 to help women connect with one another. In the community, employees can discuss topics such as empowerment, personal development, and work-life balance. In addition to regular networking events, the organizers host other events. In the 2025 reporting year, for example, International Women’s Day was celebrated with a group lunch.

Founded in 2023, Queer@Eppendorf is aimed at the LGBTQI* community (including lesbian, gay, bisexual, transgender, queer, and intersex people) and their allies. Participants meet regularly to discuss topics such as inclusion, awareness, community work, visibility, and representation, and to further embed these principles within the company. The measures implemented so far include participation in Christopher Street Day in Hamburg in August 2025 and the organization of the annual Pride Month, during which dialogue sessions are held for all employees.

Our Complaint Procedure

ESRS S1-3

Compliance with rules and values is essential to our business success. To identify potential risks, reputational damage, or misconduct at an early stage and respond appropriately, it is crucial that concerns can be raised at any time. Our employees have access to various reporting channels through which they can report violations or raise concerns. These include informal channels such as departments within the People & Organization division, managers, or works councils, which can be contacted.

In addition, Eppendorf has established a formal complaint procedure, which is an integral part of the risk management system in accordance with the German Supply Chain Act. The → [Rules of Procedure](#) govern the submission and handling

of reports and complaints. The complaint procedure is available to both internal and external parties. Reports can be submitted via Eppendorf’s electronic whistleblower portal, the Eppendorf Compliance Line. Reports can be submitted in eleven languages and, if desired, anonymously. For further information on the Compliance Line, refer to chapter → [ESRS G1 – Business Conduct](#). Alternatively, whistleblowers can contact the Human Rights Officer with comments or complaints, either by mail or e-mail, by phone, or in person. All reports, including those regarding potential human rights violations, will be treated confidentially and investigated promptly and impartially. If a suspicion is confirmed, we will take appropriate measures to address the issue. The Human Rights Officer and the Compliance Officer are the points of contact for the complaint procedures.

We regularly assess the effectiveness of our complaint procedures against the effectiveness criteria set forth in the UN Guiding Principles on Business and Human Rights. These require that procedures be legitimate, accessible, predictable, fair, transparent, consistent with rights, based on dialogue and participation, and a source of continuous learning. Using the effectiveness criterion of “accessibility,” we regularly assess whether our employees are familiar with and trust our systems. The Rules of Procedure and our website also include measures to protect against reprisals. These include the need-to-know principle⁴ and ensuring confidentiality. The relevant internal processes also provide for a risk assessment of potential reprisals in order to develop appropriate countermeasures if necessary.

⁴ The need-to-know principle is a core concept in information security and data control. It states that individuals within an organization are granted access only to the information they need to perform their specific duties. This principle of least privilege protects sensitive data from unauthorized access and helps ensure compliance with legal requirements, particularly the General Data Protection Regulation (GDPR).

Our Actions

ESRS S1-4

To address the impacts, risks, and opportunities related to our employees, we are implementing various measures. The most significant measures from the reporting year are described below. Unless otherwise stated, our actions are reported on an ongoing basis.

Activities for Promoting Diversity and Combating Discrimination

At Eppendorf, we value diversity and work with people who demonstrate intercultural competence, tolerance, solidarity, and a sense of responsibility in order to foster continuous learning and prevent silo mentality. We believe this is the only way to foster innovation. We adhere to the principle of equal treatment and are committed to equal opportunity. Particular emphasis is placed on ensuring equal representation of women and men in leadership positions.

As part of the abstract risk analysis conducted in the 2025 reporting year, we identified discrimination as a priority risk for our own workforce. To address this, we have developed a comprehensive program of measures that we plan to implement starting in the 2026 reporting year.

To promote gender diversity, Eppendorf also launched the first module of a three-part tandem program on inclusive leadership in December 2025. The program is aimed at 15 tandems of managers. Each tandem consists of a female manager acting as the ambassador and a male manager acting as the ally. The goal is to foster a mutual learning process, reflect on different leadership styles, raise awareness of underrepresented groups, and strengthen the role of active allies in leadership positions. In addition, existing structures and patterns of behavior should be critically examined. The other two parts of the program are scheduled for February 2026 and March 2026.

Employee Development and Training

Professional qualifications and lifelong learning are key components of Eppendorf's sustainable human resources development strategy. The Group's growth is largely driven by the expertise and dedication of its employees. That is why Eppendorf supports the continuous development of all employees through a wide range of offerings. Individual development needs are systematically identified and tracked during annual performance reviews between managers and employees. To ensure effective development, Eppendorf takes a robust approach: challenging work assignments – what is known as “learning on the job” – are the top priority, supported by coaching and feedback and supplemented by formal learning.

Eppendorf Academy

All employees have access to the online learning platform Eppendorf Academy, where they can independently and regularly acquire new knowledge. With our Human Skills Program, we offer a package for Germany that is stipulated in the Group Works Council Agreement, allowing employees to take various courses through the Eppendorf Academy. In 2025, a new series of training programs specifically strengthened employees' personal and professional development. In addition to expanded in-person offerings in German, there has been an increase in short digital sessions open to all employees. New features included a coordinated training approach, a combination of digital modules and in-person training sessions in Hamburg, an improved process for sustainable knowledge transfer, engaging and collaborative learning methods, and an expanded program for executives. In terms of content, the focus was on establishing an effective feedback culture, fostering a learning-oriented mindset to strengthen trust, collaboration, and innovation, and improving communication and constructive conflict resolution. In addition, a clear

focus was placed on implementing a systematic change management approach. Around 60 senior leaders and nearly 30 change navigators were trained here.

LinkedIn Learning

Since 2020, our employees have been able to access courses on the LinkedIn Learning platform to acquire or deepen their knowledge and develop their personal skills. During the 2025 reporting year, the Learning & Development department launched several learning campaigns, known as “Challenges,” as part of this initiative. This included, for example, the “Smarter Working 2025” learning campaign, which in January 2025 combined topics such as productivity and well-being in the workplace through educational videos and self-reflection exercises, among other things. In July, a LinkedIn Learning Challenge followed, featuring short daily videos on skills such as problem-solving strategies and innovative thinking. In December 2025, a 15-day challenge provided impulses on corporate culture, remote work, and self-reflection.

Focus on Digital Skills and Working with AI

Against the backdrop of increasing digitalization and accelerating changes in the world of work and learning, the company is taking targeted steps to strengthen its employees’ future-oriented and digital skills. A particular focus is placed on the responsible and safe use of artificial intelligence (AI) in everyday work. To this end, we offer a tailored portfolio of learning opportunities available both globally and locally, encompassing self-controlled digital formats as well as interactive training sessions and practical exchange programs. A prime example is the “Promptathons” training program held in 2025. In interactive, team-based learning formats, participants work on real-world scenarios from their professional context. The goal

of the program is to improve participants’ ability to formulate precise prompts and to use the company’s AI system effectively.

Peer Coaching for Managers

Through regular peer coaching sessions, we aim to strengthen our leadership culture in a targeted manner. Five to six managers from different departments meet at set times over a period of six months. Participants take turns assuming the roles of coach, coachee, moderator, and observer. Together, they analyze pre-selected real-world cases in order to develop solution-oriented approaches through constructive dialogue. In this way, we foster a healthy culture of feedback and learning from one another.

Training and Skills Development Indicators	2025
Percentage of employees that participated in regular performance and career development reviews	70 %
Number of employees that participated in regular performance and career development reviews	3,017
Average number of training hours per employee	7
Total number of training hours	28,453

Adequate Wages

At Eppendorf, we take responsibility for our employees and are committed to ensuring fair compensation and thereby promoting humane working conditions. We want to support our employees' financial security, ensure pay equity, and enhance Eppendorf's reputation as a responsible employer. Appropriate compensation is determined using market-based compensation benchmarks, transparent compensation structures, and internal pay equity. In addition, living wage standards are taken into account to ensure that wages cover at least the basic living expenses of employees. To promote pay equity, equal pay analyses are also conducted at regular intervals. Compensation is part of our total rewards strategy, which links fixed and variable compensation to sustainable corporate goals. In addition to financial compensation, this strategy also takes into account factors such as promoting employee well-being and providing opportunities for professional development.

General Information on our Actions

Right from the outset of the development of the measures, we define target scenarios and an impact hypothesis. This describes how the measure is intended to contribute to the desired outcomes. To verify the hypothesis, we will identify qualitative and, where possible, quantitative indicators. If the effectiveness review shows that a measure does not achieve the desired results, we analyze the causes and adjust the measure accordingly.

ESRS S2 – Workers in the Value Chain

Eppendorf's global value chain encompasses numerous processes – from procurement and production to sales and logistics. These pose a variety of risks that could undermine the stability of our production capacity. We address these risks and take responsibility toward the workers in our supply chain, as well as toward the environment and society. We are firmly committed to our human rights and environmental due diligence obligations and expect the same from our business partners. This includes, in particular, respect for fundamental labor rights, such as freedom of association and the right to collective bargaining, as well as the promotion of safe and healthy working conditions.

The workers in our supply chain include, in particular, employees of direct suppliers who provide goods or services directly to us, as well as, in certain cases, employees of indirect suppliers who indirectly supply raw materials or intermediate products to our direct suppliers. The downstream value chain included workers employed in distribution and logistics.

Our Concepts

ESRS S2-1 / S2-3

In its → [Human Rights Policy Statement](#), Eppendorf has committed to upholding internationally recognized human rights within its own company and throughout its supply chain. For more detailed information, refer to chapter → [ESRS S1 – Own Workforce](#). In particular, the requirements of the German Supply Chain Act are decisive for our business activities. The Code of Conduct for Business Partners, an effective risk management system, and a structured, responsible supplier management system form the essential foundation for this.

Requirements of the Code of Conduct for Business Partners

Our → [Code of Conduct for Business Partners](#) defines the minimum requirements for social and environmental responsibility, as well as ethical conduct, throughout the supply chain. The requirements are based on internationally recognized standards and frameworks, including, in particular, the ILO Core Labor Standards, the principles of the UN Global Compact, and the UN Guiding Principles on Business and Human Rights. Eppendorf expects all business partners to comply with these standards and to require the same of their own supply chains. The Code of Conduct for Business Partners applies to all business partners from whom we purchase goods or services or with whom we have other business relationships. The Management Board is responsible for the Code of Conduct for Business Partners. The Code is publicly available on the company's website.

Promoting Sustainable Procurement across the Company

We aim to continuously improve Eppendorf's sustainability performance in procurement. We view our suppliers as key partners in this regard. They can play a key role in making our supply chains more sustainable. The Sustainable Procurement Policy outlines the key elements of our procurement approach, which we pursue together with them: It includes compliance with the Code of Conduct for Business Partners, transparency, and the promotion of strong partnerships through open communication and trust-based collaboration, as well as our commitment to expanding human rights due diligence, minimizing environmental impacts, and promoting diversity in the supply chain. This policy applies to all locations that fall under the purview of Global Procurement Governance & Process. The responsible function is regularly updated on progress and ensures that the necessary measures are taken to achieve the objectives. The policy is reviewed

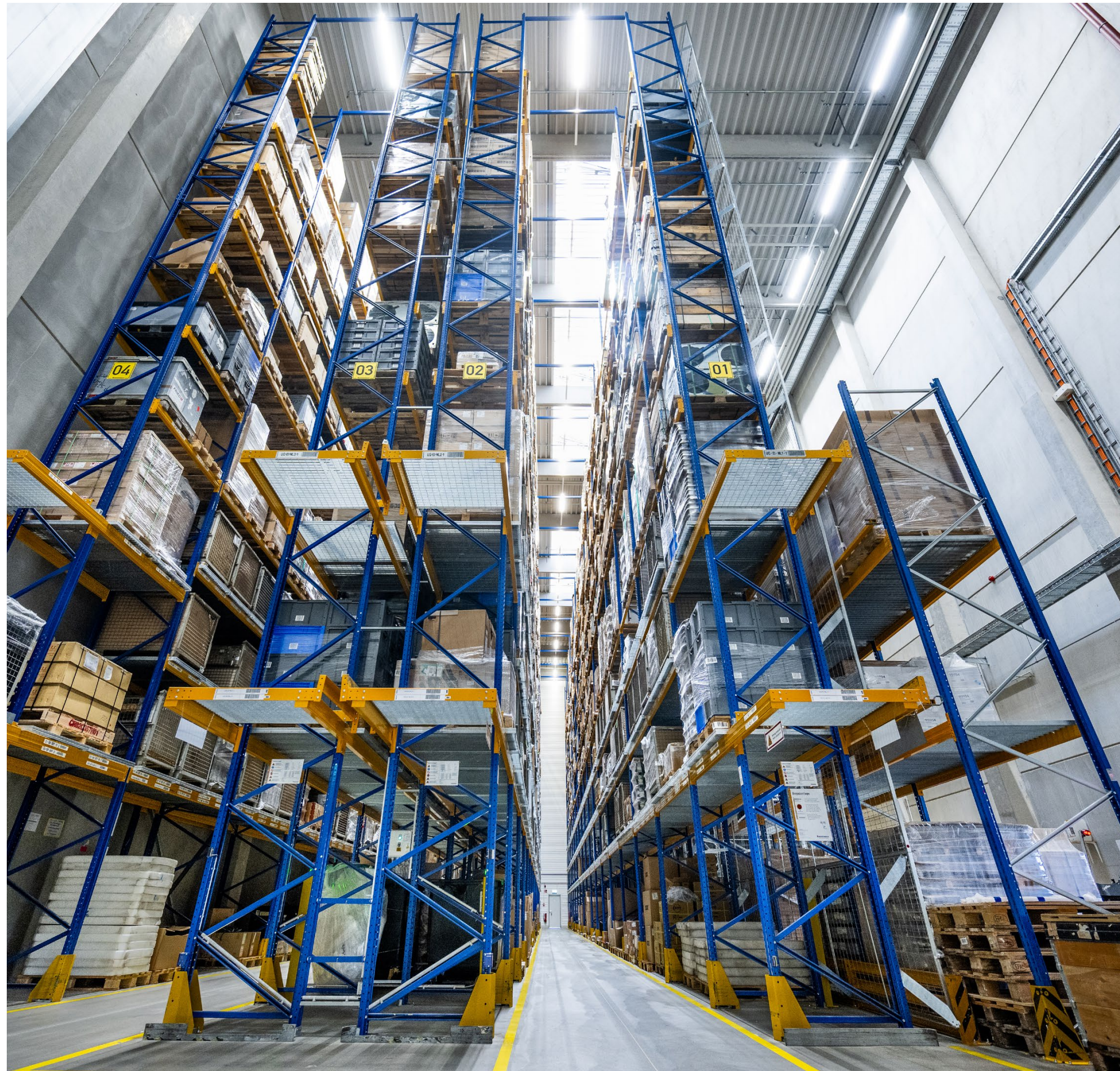
annually and updated as needed to reflect changing requirements and new developments. Internal stakeholders were consulted during the drafting of the policy. The policy is available internally.

Our Risk Management System

To fulfill our human rights and environmental due diligence obligations in our business activities and throughout the value chain, we have established a comprehensive risk management system that complies with the requirements of the German Supply Chain Act. This is based on our → [Human Rights Policy Statement](#), the → [Code of Conduct for Business Partners](#), and the Sustainable Procurement Policy. As part of our annual and event-based risk analyses, we identify risks for all companies in the Eppendorf Group (see chapter → [ESRS S1 – Own Workforce](#)) and among our direct suppliers. We conduct risk analyses as needed when it comes to our indirect suppliers. The process for identifying risks associated with direct suppliers includes an abstract risk analysis, a detailed analysis of suppliers posing medium to high risk, and the joint development of preventive and corrective measures (see section → [Our Actions](#)).

If a violation of our human rights or environmental requirements is identified, we ensure that it is immediately stopped. If the party responsible is a direct or indirect supplier and the negative impact cannot be immediately remedied, we work with the supplier to develop a plan that includes clearly defined measures and deadlines. In addition, we are working to restore the situation to what it was before the violation. In cases of serious or repeated breaches of due diligence obligations, where suppliers are unwilling or unable to remedy any negative impacts, we reserve the right to escalate the matter or terminate the business relationship.

As a central component of our risk management system, we have established



complaint procedures and a whistleblower system. They enable the receipt, evaluation, and prompt handling of reports of potential violations. When addressing reports, we work closely with suppliers and other relevant parties to identify the underlying causes and the extent of potential risks and to implement appropriate corrective measures. The complaint procedures are available to all workers in our supply chain. For further information on our procedures, refer to chapter → **ESRS S1 – Own Workforce**. For further information on our whistleblower system, refer to chapter → **ESRS G1 – Business Conduct**.

Our Supplier Management

Our suppliers and business partners are required to comply with human rights standards if they wish to work with us. These requirements are set forth in the relevant contracts and in the Code of Conduct for Business Partners. We manage this process through a structured supplier management system that systematically governs the processes for selecting, qualifying, monitoring, and developing our suppliers. Sustainability issues are surveyed as part of the registration and qualification process for new suppliers. Responsibility for supplier management lies with the Global Procurement department. The defined processes are binding for the relevant factories. Supplier management activities initiated independently by Eppendorf subsidiaries and by the sales and service organizations remain the responsibility of those respective entities.

In addition, in accordance with requirements of the German Supply Chain Act and in conjunction with the processes managed by Global Procurement, we implement monitoring measures – such as supplier evaluations and quality audits – to ensure ongoing suitability. If these requirements are not met or key requirements change, the supplier can be rejected or phased out.

Our Actions

ESRS S2-4

To make the impact of our business activities on workers throughout the value chain and on the environment more sustainable, we implemented various measures during the reporting year. Unless otherwise stated, our actions are reported on an ongoing basis.

Risk Analysis

To fulfill our human rights and environmental obligations, we have established a structured process as part of our risk management system. Among other things, we conduct risk analyses of the relevant direct suppliers. Risk indicators and, where necessary, voluntary disclosure are used; high-risk countries and sectors are prioritized. We use the results of these analyses to develop and implement measures aimed at preventing or mitigating identified risks and potential violations. As a preventive measure and as the basis for our collaboration with our suppliers, we have implemented, among other things, the aforementioned Code of Conduct for Business Partners. During the reporting year, we began revising it to more clearly define shared responsibilities and to communicate our expectations regarding human rights standards even more explicitly.

Due Diligence as Part of Quality Audits

In addition, we have introduced risk-based monitoring measures relating to human rights and environmental issues among our direct suppliers. The measures are part of our quality audits. Risks are assessed as part of the due diligence process described above in the section titled → [Our Risk Management System](#), for example through voluntary disclosure. During on-site visits, we verify the information from



Human Rights Due Diligence

the risk analysis and ensure compliance with the preventive measures defined in the risk management process. In this way, we aim to ensure that, in addition to our quality standards, human rights obligations – such as those regarding working conditions, non-discrimination, and occupational health and safety – are also met.

Analysis of our own Purchasing Practices

To continuously improve our sustainability performance in procurement, we have also analyzed our own purchasing practices. The goal of this analysis is to better understand our own contribution to potential negative impacts arising from our procurement activities and to take targeted steps to reduce them. The assessment is based on various criteria. To this end, we will examine, for example, the current status of the formalization of our procurement management system, the incorporation of sustainability into procurement management, the integration of sustainability aspects into supplier selection and onboarding, as well as supplier assessment and development. In future, we aim to integrate sustainability even more fully into our procurement processes based on these criteria.

Analysis on the Impacts throughout the Deep-Tier Material Supply Chain

In addition to our immediate sphere of influence, we also aim to reduce the negative impacts of our business activities on the people working in our upstream supply chains and their environment. To this end, we initiated a Tier-N analysis of selected raw materials during the reporting period. Based on this, we plan to define a strategy for specific preventive measures.

General Information on our Actions

We want to ensure that our actions actually achieve the intended results and do not have any other negative impacts on human rights. That is why we review whether the measures have been designed to be appropriate, responsive to needs, and inclusive. Right from the outset of the development of the measures, we define target scenarios and an impact hypothesis. This describes how the measure is intended to contribute to the desired outcomes. To verify the hypothesis, we will identify qualitative and, where possible, quantitative indicators. If the effectiveness review shows that a measure does not achieve the desired results, we analyze the causes and adjust the measure accordingly. No human rights-related issues or incidents were reported in the upstream or downstream value chain during the reporting year.

4 Governance

ESRS G1 – Business Conduct

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ESRS G1 – Business Conduct

Ethical corporate governance is at the heart of responsible business practices. Accordingly, Eppendorf has set itself the goal of fostering a work environment that promotes integrity, transparency, and ethical principles. In this way, we aim to contribute to the sustainable development of our company and to fulfill our responsibilities toward our employees, business partners, and society.

Our Concepts

ESRS G1-1 / G1-3

Corporate Culture and Principles for Acting with Integrity and in Compliance with the Law

As a central set of guidelines for responsible, legally compliant, and ethical conduct within the company, Eppendorf has adopted a globally applicable → **Code of Conduct**. This Code of Conduct outlines the universal ethical principles that guide Eppendorf, emphasizes their importance, and requires our managers and all employees – regardless of their business unit, location, or role – to consistently adhere to the standards set forth therein. The purpose of the Code of Conduct is to bindingly embed the core values of “integrity,” “transparency,” “trust,” and “mutual respect” in the corporate culture. It is intended to guide all employees of our company in ensuring compliance with these values in their daily actions and decision-making processes across the entire organization. The Management Board is responsible for the Code of Conduct. The Legal, Intellectual Property (IP) & Compliance department assists the Management Board in implementing the regulations. The relevant functions within the company were involved in the development of the Code of Conduct. They have provided technical expertise in the areas for

which they are responsible. The Code of Conduct is available at all times on the intranet and on the company website in multiple languages. It is also given to all new employees when they are hired. They must confirm that they have read the Code of Conduct and will comply with its guidelines. If they have any questions about the Code, all employees may contact their supervisors or the central Compliance Team at any time. They will be happy to advise them if necessary.

Leadership Culture Based on Partnership

Eppendorf promotes a leadership culture that is based on enthusiasm, personal responsibility, and setting a good example. Our managers work with their employees to define goals and tasks in line with our company’s core values. They establish systems to prevent rule violations and provide appropriate oversight of their teams. Equal opportunity, appreciation, and respect are central components of our corporate culture; discrimination and sexual harassment will not be tolerated.

Consistent Corruption Prevention

Corruption and bribery will not be tolerated. Personal dependencies on or obligations to business partners or customers should generally be avoided. It is prohibited to accept, demand, offer, or grant benefits in exchange for improperly influencing business decisions. Gifts and invitations may only be accepted within very strict limits and, in case of doubt, must be approved by a manager or the Compliance Team.

Fair Competition

Eppendorf is committed to fair and undistorted competition and requires its employees to strictly comply with national and international competition and antitrust

laws. Agreements regarding prices, terms and conditions, or market allocation, as well as the exchange of strategically relevant information with competitors outside of permitted collaborations, are prohibited.

Avoiding Conflicts of Interest

Decisions must always be made independently and in the best interests of the company. Personal benefits must not be taken into account. Favorable opportunities must not be used for personal gain. Potential conflicts of interest must be openly discussed with management. In cases of doubt, the individuals involved must be excluded from the decision-making process.

Priority for Data Protection and Information Security

Eppendorf takes the protection of personal data belonging to employees, business partners, and customers very seriously. We ensure that their data is always processed in accordance with applicable laws. Extensive technical and organizational measures have been implemented to ensure the confidentiality, integrity, and availability of information and data. The protection of intellectual property and confidential information is also a top priority for Eppendorf.

Requirements of the Code of Conduct for Business Partners

Eppendorf is firmly committed to integrity and responsible conduct in its business activities and expects the same from its business partners. We have summarized these requirements in a → [Code of Conduct for Business Partners](#). All suppliers and service providers working with Eppendorf must comply with these requirements.

Eppendorf's Code of Conduct for Business Partners requires them, in particular, to reject corruption and bribery: Our business partners must comply with all

applicable anti-corruption laws and adhere to international conventions at the United Nations and OECD levels. Benefits intended to influence business decisions may not be offered or granted. In addition, it is expected that consultants and intermediaries will be engaged solely in accordance with legal requirements, and that compensation will be paid only for services actually rendered and in reasonable proportion to those services.

Another key focus is the commitment to fair competition. Our business partners must comply with applicable competition and antitrust laws and must not engage in any prohibited price-fixing agreements or participate in the exchange of competitively sensitive information. The abuse of market power and boycott practices are also prohibited.

Furthermore, the Code stipulates that business partners must also require their subcontractors and their own business partners to comply with the aforementioned standards and obligations, and must only consider contractors for selection who commit to following these guidelines. For more information on the Code of Conduct for Business Partners, refer to chapter → [ESRS S2 – Workers in the Value Chain](#).

Our Actions

ESRS G1-1 / G1-3

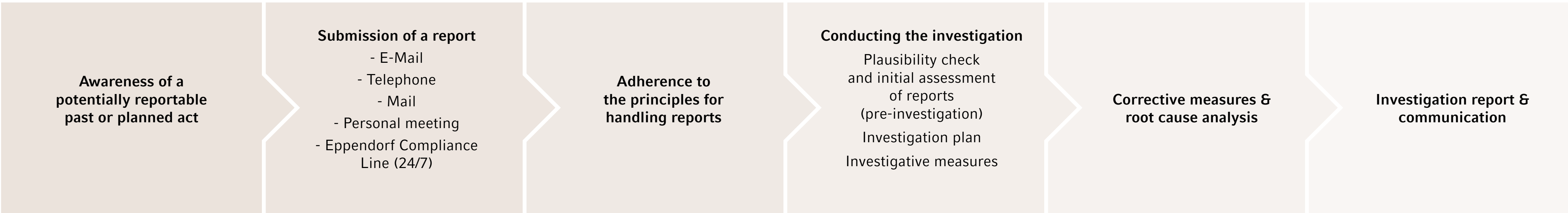
We implement various measures to ensure that our values and applicable laws are complied with. Unless otherwise stated, our actions are reported on an ongoing basis.

Our Whistleblower System

Compliance is an integral part of our business activities. Adherence to regulations is a top priority for us. In order to meet this standard, it is crucial to be made aware of potential misconduct and to take appropriate action. At Eppendorf, there is generally an open culture of communication and trust. Any persons who observe suspected violations or irregularities, become aware of them or are personally affected by them, should always be able to speak openly about this. We place particular emphasis on protecting whistleblowers. For this purpose, various reporting channels

are available to them. The Eppendorf Compliance Line – an electronic, externally operated whistleblower portal described below – plays a key role in this regard.

The system has been rolled out globally and enables employees, customers, service providers, suppliers, and other stakeholders to report potential violations of laws, the Code of Conduct, the Code of Conduct for Business Partners, or other internal policies at any time in a confidential and secure manner. Reports can be submitted in eleven different languages, and anonymously if desired. Reports are received by our central Compliance Team, which carefully reviews them and, if necessary, initiates further investigations. Through this confidential channel, the whistleblower has the opportunity to provide additional information and maintain contact with the company’s investigative unit. If violations are identified during the investigations, the company will take appropriate corrective action.



Procedure in the event of suspected misconduct

Eppendorf expressly protects whistleblowers from any form of reprisal or retaliation in accordance with applicable law. This protection is firmly established in our internal policies and is clearly communicated to employees. Eppendorf aims to raise awareness among its employees about ways to support and protect whistleblowers. To this end, the company provides them with information about the whistleblower system. Employees who receive and process reports have also received special training for this task.

In addition, Eppendorf has established a complaint procedure for reports related to human rights and the environment. Our Rules of Procedure provide a detailed description of the complaint procedure under the German Supply Chain Act. For further information, refer to chapter → [ESRS S1 – Own Workforce](#).

«*The foundation of the trust placed in us by our customers, business partners, and, above all, our employees is conduct with integrity and in compliance with the law. That is why it is important to detect violations early on. Reports from those affected help us prevent potential claims or legal consequences. If violations of the rules are uncovered, we can also learn from them and further improve our processes and structures within the company. Eppendorf therefore encourages anyone who notices signs of a violation to report this immediately. We welcome any information that helps us prevent or uncover harmful behavior at Eppendorf.*»

Management Board of the **Eppendorf Group**

Prevention and Detection of Corruption and Bribery

Acting with integrity and in an ethical manner is of central importance to Eppendorf. It earns us the trust of key stakeholders and thus forms an important foundation for our business. This is one of the reasons why we want to systematically combat corruption and bribery. We are actively engaged in developing a wide range of preventive, detection, and defensive measures, as well as establishing compliance standards, to ensure responsible and compliant conduct on a sustainable basis. These measures are based on international standards, and we are convinced that they can make a significant contribution to the sustainable development of our company.

Internal control mechanisms such as the dual-control principle, regular audits, and standardized approval processes are of central importance to anti-corruption programs. They are intended to ensure strict compliance with internal guidelines and guarantee the transparent processing of financial transactions. A comprehensive plan to combat corruption and bribery is currently being developed. The goal is to develop and implement an integrated and effective approach that promotes sustainable action and takes legal requirements into account. Our Code of Conduct and our Code of Conduct for Business Partners – through which we have established binding standards and principles for conduct in compliance with the law and with integrity – require everyone at Eppendorf and our business partners to take effective action against corruption and bribery.

The investigation of incidents is the responsibility of the Management Board and the Compliance Team, which is required to report on such matters and may, if necessary, involve other relevant functions. The Compliance Team is completely separate in terms of organization from the management chain involved in the matter. This is intended to ensure that the investigation is conducted in an inde-

pendent, objective, and unbiased manner. The results of each special investigation are presented to the Management Board on a regular basis. Depending on the severity and significance of the incident in question, a report is also submitted to the Audit Committee established by the Supervisory Board. In this way, Eppendorf aims to ensure that its responsible management and supervisory bodies are kept continuously informed of relevant developments and can take appropriate corrective action. During the reporting period, neither the company nor its employees were convicted or fined for violations of anti-corruption and anti-bribery regulations.

Key Indicators

1 Strategy and Management

Management and supervisory bodies

ESRS GOV-1

	2025
Total number of members of the management board and supervisory board members	8
Male	6
Female	2
Others	0
Percentage male	75 %
Percentage female	25 %
Percentage others	0 %
Management board members	2
Supervisory body members	6
Average ratio of female to male of management board and supervisory body	33 %
Number of independent supervisory body members	2
Percentage of independent supervisory body members	33 %

2 Environment

Energy consumption in MWh

ESRS E1-5

	2025
Total energy consumption	78,127
Electrical power	37,790
Electricity sourced from renewable electricity	15,268
Fossil fuels	38,167
District heating and cooling	2,170

Total Scope 1, Scope 2 and Scope 3 GHG emissions,
and total GHG emissions in t CO₂e

ESRS E1-6

	2024	2025	Change compared to previous year
Scope 1 GHG emissions			
Scope 1 GHG emissions	8,655	8,284	-4.3 %
Scope 2 GHG emissions			
Gross Scope 2 GHG emissions (location-based)	10,563	12,091	14.5 %
Gross Scope 2 GHG emissions (market-based)	3,559	3,925	10.3 %
Significant Scope 3 GHG emissions			
Scope 3.1 Purchased goods and services	106,110	104,328	-1.7 %
Scope 3.2: Capital goods	39,444	26,483	-32.9 %
Scope 3.3: Fuel and energy-related activities	6,283	9,306	48.1 %
Scope 3.4: Upstream transportation and distribution	23,349	21,426	-8.2 %
Scope 3.5: Waste generated in operations, incl. wastewater	522	524	0.3 %
Scope 3.6: Business travel	5,154	4,174	-19.0 %
Scope 3.7: Employee commuting	979	1,087	11.0 %
Scope 3.8: Upstream leased assets*			
Scope 3.9: Downstream transportation and distribution	2,369	1,732	-26.9 %
Scope 3.10: Processing of sold products*			

	2024	2025	Change compared to previous year
Scope 3.11: Use of sold products	94,492	81,760	-13.5 %
Scope 3.12: End-of-life treatment of sold products	66	47	-29.0 %
Scope 3.13: Downstream leased assets*			
Scope 3.14: Franchises*			
Scope 3.15: Investments	2,566	2,206	-14.0 %
Total GHG emissions			
Total GHG emissions (location-based)	300,554	273,447	-9.0 %
Total GHG emissions (market-based)	293,549	265,281	-9.6 %

* This emissions category is not material for Eppendorf

The assessment, calculation, and consolidation of the company data on which the GHG inventory 2024 and 2025 are based takes place across scopes 1, 2, and 3 in accordance with the GHG Protocol Standards, and with support from an external consultancy firm. For data collection, clearly defined responsibilities will be set out on both a local and global level. The emissions are calculated on the basis of current emission factors, industry-specific data sources, and clearly defined system limits. Overall, a consistent, pragmatic, and future-oriented approach is taken when accounting for these emissions, ensuring comparability over the years. Various methods of calculation are used according to the emission category and data availability, from expenditure-based approaches to the use of hybrid calculation methods, to detailed and product-specific calculations. If no complete primary data is available, standardized projections and average values are applied, including those based on purchasing volumes, transport distances, energy consumptions, number of employees, and standard industry reference data.

Water and Marine Resources in m³

ESRS E3-4

	2025
Total amount of water withdrawals	70,847

The water withdrawal key indicators are based primarily on volume data from individual sites, which are typically derived from bills issued by local utilities, as well as internal metering and data collection systems. In cases where complete data is

not yet available, missing values are supplemented using site-specific extrapolation factors, as well as careful assumptions and estimates, and their plausibility is verified based on available information.

At the Eppendorf sites, most of the water withdrawn is returned to the same watershed after use, maintaining a comparable quality. As a result, only a very small amount is actually consumed. Therefore, the data on water withdrawal should be viewed as a central and meaningful key indicator of the Group’s water usage.

Resource Inflows in t

ESRS E5-4

	2025
Total weight of products and technical and biological materials used during the reporting period	8,575
Percentage of technical materials used during the reporting period	93 %

When it comes to data on resource inflows, only the figures indicated in the report concerning the total weight of products and the proportion of technical products are taken into account. The underlying data is derived primarily from quantity reports submitted by individual sites; for sites that did not report or reported only partially, missing values are supplemented using site-specific extrapolations and pragmatic assumptions. These are chosen carefully and their plausibility is verified based on available information.

Resource Outflow – Waste in t

ESRS E5-5

	2025
Total amount of waste generated	2,777
Total amount of waste diverted from disposal	1,837
Hazardous waste diverted from disposal	479
Hazardous waste diverted from disposal, of which prepared for reuse	0
Hazardous waste diverted from disposal, of which recycling	385
Hazardous waste diverted from disposal, of which other recovery operations	93
Non-hazardous waste diverted from disposal	1,359
Non-hazardous waste diverted from disposal, of which prepared for reuse	65
Non-hazardous waste diverted from disposal, of which recycling	1,177
Non-hazardous waste diverted from disposal, of which other recovery operations	117
Total amount of waste directed to disposal	939
Total amount of hazardous waste directed to disposal	21
Total amount of hazardous waste directed to disposal, of which incineration	9
Total amount of hazardous waste directed to disposal, of which landfill	5
Total amount of hazardous waste directed to disposal, of which other disposal operations	7
Total amount of non-hazardous waste directed to disposal	918
Total amount of non-hazardous waste directed to disposal, of which incineration	276

	2025
Total amount of non-hazardous waste directed to disposal, of which landfill	618
Total amount of non-hazardous waste directed to disposal, of which other disposal operations	25
Total amount of non-recycled waste	1,215
Total amount of hazardous waste	500
Total amount of radioactive waste	0

The underlying data is derived primarily from quantity reports submitted by external waste management service providers as well as from the internal data collection systems of the individual sites. In cases where complete data is not yet available, missing values are supplemented using site-specific extrapolation factors and pragmatic assumptions. These assumptions are chosen carefully and their plausibility is verified based on available information.

3 Social

Characteristics of the Undertaking’s Employees

ESRS S1-6

	2025
Total number of employees by head count	4,130
Female	1,464
Male	2,666
Others*	n. k.
Total number of employees in Germany**	2,239
Total number of employees in USA**	666
Total number of permanent employees	3,813
Female	1,343
Male	2,470
Others*	n. k.
Total number of temporary employees	317
Female	121
Male	196
Others*	n. k.
Total number of non-guaranteed hours employees	0

	2025
Employee turnover rate	8 %
Total number of employees who left the company during the reporting year	621

* We do not yet collect data on a “non-binary” category, which is why this key indicator is reported as n. k. for the reporting year.

** Countries in which 50 or more employees are employed, accounting for at least 10% of the total number of employees.

The key indicator “Total number of employees who left the company during the reporting year” includes all employees who left the company during the reporting year (including those who left voluntarily or involuntarily, as well as those who retired or died).

The reported “turnover rate” is calculated solely on the basis of voluntary exits relative to the number of employees as of the reporting date.

Number of employees by geographic region

ESRS SBM-1

	2025
Europe, Middle East, & Africa (EMEA)	2,590
Asia, Pacific, China (APC)	811
Americas	729
Total	4,130

Diversity Metrics

ESRS S1-9

	2025
Number of employees at top management level	118
Female	39
Male	79
Others*	n. k.
Percentage of female employees at top management level	33 %
Percentage of male employees at top management level	67 %
Percentage of other* employees at top management level	n. k.
Total Number of employees by age group	
Number of employees under 30 years of age	484
Number of employees between 30 and 50 years of age	2,464
Number of employees over 50 years of age	1,182
Percentage of employees under 30 years of age	12 %
Percentage of employees between 30 and 50 years of age	60 %
Percentage of employees over 50 years	28 %

* We do not yet collect data on a “non-binary” category, which is why this key indicator is reported as n. k. for the reporting year.

“Senior executives” refers to executives who report directly to members of the Group Executive Committee.

Adequate Wages

ESRS S1-10

Our Human Rights Policy Statement includes, among other things, our commitment to the payment of adequate wages. These wages are at least equal to the legally required minimum wage and are set at a level that allows our employees to secure their livelihoods.

Our understanding of adequate wages applies to the entire workforce at Eppendorf. We also ensure that we employ only legal temporary workers. Local laws should ensure that, in addition to regular employees, this group also receives basic rights and fair compensation. During the reporting period, all employees received adequate wages.

Training and Skills Development Indicators

ESRS S1-13

	2025
Percentage of employees that participated in regular performance and career development reviews	70 %
Number of employees that participated in regular performance and career development reviews	3,017
Average number of training hours per employee	7
Total number of training hours	28,453

Eppendorf conducts employee reviews as Part of the Annual Dialogue. Excluded from this process are:

- Contingent workers
- Employees on probation
- Employees of the user-defined organization “Group Performance Evaluation”
- Trainees, paid apprentices, and working students

The designated training hours comprise internal and external training measures.

Health and Safety

ESRS S1-14

	2025
Rate of recordable work-related accidents*	6.4
Number of recordable work-related accidents	50
Number of hours worked total (by employees)	7,807,900
Number of days lost to work-related injuries	335

* per 1 million hours worked

Only workplace accidents that occur at the workplace or during the immediate performance of work duties are recorded, including both reportable and non-reportable incidents. Accidents that occur while commuting to or from work, as well as other incidents that occur outside the actual performance of work duties, are not taken into account.

4 Governance

Incidents of Corruption or Bribery

ESRS G1-4

	2025
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0 EUR

ESRS-Index

ESRS 2- IRO-2

ESRS 2 – General Disclosures

Disclosure requirement	Name with reference	References
ESRS 2 BP-1	General basis for preparation of the sustainability statement	→ Report Profile
ESRS 2 BP-2	Disclosures in relation to specific circumstances	→ Report Profile
ESRS 2 GOV-1	The role of the administrative, management, and supervisory bodies	→ Group-Level Bodies → Key Indicators
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking’s administrative, management, and supervisory bodies	→ Sustainability Aspects in the Focus of the Management Board
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	→ Integration of Sustainability-Related Performance in Incentive Schemes
ESRS 2 GOV-4	Statement of due diligence	→ Statement of Due Diligence
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	→ Risk Management and Internal Controls over Sustainability Reporting
ESRS 2 SBM-1	Market position, strategy, business model(s), and value chain	→ About Eppendorf → Sustainability throughout the Value Chain → Our Sustainability Strategy → Key Indicators

Disclosure requirement	Name with reference	References
ESRS 2 SBM-2	Interests and views of stakeholders	→ Our Interaction with Stakeholders
ESRS 2 SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model(s)	→ Overview of Impacts, Risks, and Opportunities
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks, and opportunities	→ Our Materiality Assessment
ESRS 2 IRO-2	Disclosure requirements in ESRS covered by the undertaking’s sustainability statement	→ ESRS-Index

ESRS E1 – Climate Change

Disclosure requirement	Name with reference	References
E1-2	Policies related to climate change mitigation and adaptation	→ Our Concepts
E1-3	Actions and resources in relation to climate change policies	→ Our Climate Targets and Actions
E1-4	Targets related to climate change mitigation and adaptation	→ Our Climate Targets and Actions
E1-5	Energy consumption and mix	→ Key Indicators
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	→ Key Indicators

ESRS E2 – Pollution

Disclosure requirement	Name with reference	References
E2-1	Policies related to pollution	→ Our Concepts → Our Actions
E2-2	Actions and resources related to pollution	→ Our Actions

ESRS E3 – Water and Marine Resources

Disclosure requirement	Name with reference	References
E3-4	Water consumption	→ Key Indicators

ESRS E5 – Resource Use and Circular Economy

Disclosure requirement	Name with reference	References
E5-1	Policies related to resource use and circular economy	→ Our Concepts
E5-2	Actions and resources in relation to resource use and circular economy	→ Our Objectives and Actions
E5-3	Targets related to resource use and circular economy	→ Our Objectives and Actions
E5-4	Resource inflows	→ Key Indicators
E5-5	Resource outflows	→ Key Indicators

ESRS S1 – Own Workforce

Disclosure requirement	Name with reference	References
S1-1	Policies related to own workforce	→ Our Concepts
S1-2	Processes for engaging with own workforce and workers’ representatives about impacts	→ Cooperation with Employee Representatives → Employee Surveys → Employee Networks
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	→ Our Complaint Procedures
S1-4	Taking action on material impacts on own work-force, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	→ Our Actions
S1-6	Characteristics of the undertaking’s employees	→ Key Indicators
S1-9	Diversity metrics	→ Key Indicators
S1-10	Adequate wages	→ Key Indicators
S1-13	Training and skills development metrics	→ Key Indicators
S1-14	Health and Safety	→ Key Indicators



ESRS S2 – Workers in the Value Chain

Disclosure requirement	Name with reference	References
S2-1	Policies related to value chain workers	→ Our Concepts
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	→ Our Concepts
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	→ Our Actions

ESRS G1 – Business Conduct

Disclosure requirement	Name with reference	References
G1-1	Corporate culture and business conduct policies	→ Our Concepts → Our Actions
G1-3	Prevention and detection of corruption and bribery	→ Our Concepts → Our Actions
G1-4	Confirmed incidents of corruption or bribery	→ Key Indicators

Report Profile

ESRS 2 BP-1 / BP-2

The reporting period for the 2025 Sustainability Report, like that of the Annual Report, corresponds to Eppendorf's 2025 fiscal year (January 1, 2025 to December 31, 2025). The Sustainability Report has been prepared on a consolidated basis and covers the same scope of consolidation as the Group accounts. All subsidiaries and associated companies over which Eppendorf exercises operational control have been included. In addition, the Sustainability Report covers not only the company's own operations, but also the upstream and downstream value chain.

The cut-off date was July 1, 2026. The report was published on July 31, 2026. The Sustainability Report was commissioned by the Management Board of the Eppendorf Group. The content of the report was reviewed and released for publication by the Management Board. Sustainability reporting follows an annual cycle. The report includes all relevant information without any omissions based on considerations related to intellectual property, proprietary knowledge, or innovation outcomes.

For the first time, this report relies primarily on the European Sustainability Reporting Standards (ESRS), while also taking certain aspects of the Sustainable Development Goals (SDGs) into account. The Eppendorf Group is expected to be subject to reporting requirements under the Corporate Sustainability Reporting Directive (CSRD) starting with the 2027 reporting year and is gradually implementing the applicable ESRS. In addition, reporting includes other sustainability information relevant to business partners and other stakeholders.

The reported figures are based on both global and regional, locally obtained data. Any gaps in this data are supplemented by consistent estimates and model-

based projections. The modelings are based in particular on FTE distributions.

Despite careful application of the methods, as well as internal controls and plausibility checks, such approximately determined values may deviate from subsequent updates and have a higher measurement uncertainty than data collected directly. Relevant assumptions, approximations, and methodical limitations are explained for the respective figures in further detail in the method descriptions.

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Cut-off date

July 1, 2026

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