



## SUSTAINABILITY REPORT

2024



**Eckert & Ziegler**  
*Contributing to saving lives*

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**NOTE:** The official version of the Eckert & Ziegler sustainability report is in German. The English translation is provided as a convenience to our shareholders. While we strive to provide an accurate and readable version of our sustainability report in English, the technical nature of a sustainability report often yields awkward phrases and sentences. We understand this can cause confusion. So, please always refer to the German sustainability report for the authoritative version.



# SUSTAINABILITY REPORT 2024

## GENERAL INFORMATION LIST OF ABBREVIATIONS

The following abbreviations from the ESRS standards are used in the report:

- BP** = Aspects relating to the business partners (*Business Partner*)
- CSRD** = *Corporate Sustainability Reporting Directive* (CSRD), adopted by the EU Parliament in November 2022
- ESG** = *Environment, Social, Governance*
- ESRS** = The *European Sustainability Reporting Standards* (ESRS) govern the details of sustainability reporting by companies in the European Union.
- GOV** = Governance aspects (*Governance*)
- IRO** = *Impacts, risks and opportunities* of the company
- MT** = *Metrics and targets*
- SMB** = Strategy of the company (*strategy and business model*)

## INTRODUCTION

This non-financial Group statement (sustainability report) was prepared in accordance with the requirements of the German Commercial Code and the CSR Directive Implementation Act (CSR-RUG). The reporting period is the 2024 financial year. The structure and information content of this non-financial Group statement (sustainability report) are based on the European Sustainability Reporting Standards (ESRS).

The consolidated basis was selected for the sustainability declaration. The scope of consolidation of the sustainability report essentially corresponds to that of the financial reporting.

Eckert & Ziegler includes ecological and social impacts along the entire value chain. The value chain was fully mapped in the context of the double materiality analysis.

Eckert & Ziegler has not made use of the option to omit any specific information relating to intellectual property, know-how or the results of innovations. Nor has Eckert & Ziegler made use of the exemption under ESRS2 BP-1 5e.



# GENERAL INFORMATION

## ESRS 2 GENERAL DISCLOSURES

### ESRS 2 BP-1 General basis for preparation of sustainability statements

The *Corporate Sustainability Reporting Directive* (CSRD) defines the legal framework for sustainability reporting, while the *European Sustainability Reporting Standards* (ESRS) define the content to be reported.

With the European Sustainability Reporting Directive (= CSRD), which was passed by the EU Parliament in November 2022, the EU obliges the majority of all companies to make a contribution to a more sustainable economy and society. The ESG reporting obligation (ESG = *Environment, Social, Governance*) as of January 2024 applies to companies that are already subject to the non-financial reporting obligation. Eckert & Ziegler SE is therefore obliged to prepare a sustainability report for the year 2024.

The *European Sustainability Reporting Standards* (ESRS) regulate the details of sustainability reporting. The 12 ESRS are divided into 4 groups:

#### 1. General standards

- ESRS 1 General requirements
- ESRS 2 General disclosures

#### 2. Environmental standards

- ESRS E1 Climate change
- ESRS E2 Pollution
- ESRS E3 Water and Marine resources
- ESRS E4 Biodiversity and Ecosystems
- ESRS E5 Resource use and circular economy

#### 3. Social standards

- ESRS S1 Own workforce
- ESRS S2 Workers in the value chain
- ESRS S3 Affected communities
- ESRS S4 Consumers and end-users

#### 4. Governance standards

- ESRS G1 Business conduct

The sustainability report of Eckert & Ziegler SE is structured according to the above structure. Occasional duplication of information is therefore technically necessary and intentional, also in preparation for the implementation of ESEF tagging.

### ESRS 2 BP-2 Disclosures in relation to specific circumstances

No estimated key figures were used for the upstream and/or downstream value chain.

Key figures describing matters within the scope of consolidation (e.g., energy consumption, personnel data, key financial figures) were collected directly at their source and not estimated, unless otherwise stated. A particularly high degree of measurement uncertainty is not to be expected in this respect. The exception are the emission balances: By offsetting the calculated consumption values with emission factors from public databases and literature sources, the emission values vary in the result depending on the source used. The quality of the emission data is therefore significantly influenced by how specifically the respective emission



factor is tailored to the consumption value collected (e.g., regarding geographical location, described emission source, timeliness of the data, etc.). The emission factors were therefore researched with the utmost care to achieve the best possible congruence with the character of the respective consumption value.

Forward-looking statements are based on current estimates and forecasts based on currently available information. The forward-looking statements are not to be understood as guarantees of the future developments and results mentioned therein. Rather, they depend on a variety of factors; they involve various risks and uncertainties and are based on assumptions that may not prove to be accurate.

As additional information based on other legislation, this sustainability report also includes information on radiation protection.

All information in this report is presented explicitly. No information has been included by reference to external sources or documents.

The report was prepared in accordance with the ESRS standards for the first time. In this respect, the sustainability information is presented differently compared to previous reporting periods.

### **ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies**

The Executive Board of Eckert & Ziegler SE comprises three executive members. The Supervisory Board is elected by the Annual General Meeting. In addition, the major shareholder Eckert Wagniskapital und Frühphasenfinanzierung GmbH has the right to appoint two members to the company's Supervisory Board. In this respect, the Supervisory Board exclusively represents the company's shareholders.

To develop expertise in sustainability reporting the Audit Committee of the Supervisory Board has received several training sessions on CSRD. The executive bodies also have access to external consultants and experts. Regular training courses on governance topics for the administrative, management and supervisory bodies ensure their professional and technical expertise. This training is not only an obligation under the German Stock Corporation Act (AktG) but also important from a risk and compliance perspective. Overall, 71% of the central management and supervisory bodies are made up of men and 29% of women. The gender diversity in these bodies is therefore 29%.

There are four independent Supervisory Board members. With a total of six board members, this results in a proportion of 67% independent members.

The members of the Executive Board are Dr Harald Hasselmann, Jutta Ludwig and Frank Yeager. In addition to the members of the Executive Board the members of the Group Management are Dr Gunnar Mann, Ana Ramirez and Josef David Hathcock. The members of the Supervisory Board are Dr Andreas Eckert (Chairman), Prof Dr Helmut Grothe, Dr Edgar Löffler, Paola Eckert-Palvarini, Frank Perschmann and Albert Rupprecht. Three Supervisory Board committees were formed. The members of the Audit Committee are Albert Rupprecht (Chairman) and Prof Dr Helmut Grothe. The members of the Remuneration Committee are Dr Edgar Löffler and Frank Perschmann. The members of the Nomination Committee are also Dr Edgar Löffler and Frank Perschmann. The topic of CSRD is primarily dealt with by the Audit Committee, meaning that no separate committee for sustainability issues is currently planned in view of the size of the company.

The Executive Board is responsible for managing the company. The members of the Executive Board are jointly responsible for the management of the company. In performing its duties, the Supervisory Board works together with the other bodies of the company in a spirit of trust to serve the interests of the company. The Chairman of the Supervisory Board coordinates the work of the Supervisory Board, chairs its meetings and represents the concerns of the Supervisory Board externally. The Group Management consists of the members of the Executive Board and the heads of the most important segments. It is partly identical to the



Executive Board but also includes managers from larger subsidiaries. The tasks and responsibilities of the Group Management include keeping each other informed of business developments and transactions, discussing strategic issues and preparing Executive Board decisions. This also includes strategic decisions arising from significant impacts, opportunities and risks.

Dr Gunnar Mann, member of the Group Executive Committee in 2024, is responsible for governance and compliance issues within the Eckert & Ziegler Group. As a member of the Group Management, he reports directly to the governing bodies of Eckert & Ziegler SE. Risks are monitored on an ongoing basis, with formal reporting taking place annually. An audit is carried out by the Audit Committee. The procedure and the processes used are documented internally as part of the risk report.

Knowledge is being built up in the company regarding the topic of sustainability, including with the help of external consultants. Regarding specific corporate due diligence obligations, there are already employees with primary responsibility who have extensive expertise and continuous access to training and further education, e.g., the occupational safety and radiation protection officers.

Significant impacts, risks and opportunities lie in the company's own labour force and corporate governance, particularly with regard to issues such as working conditions, data protection, compliance and corruption. Therefore Eckert & Ziegler is focussing on these aspects. As a specialist in dealing with radioactivity, processes and expertise are in place throughout the company to minimise potential risks in this area and create a safe working environment for everyone involved.

### **ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies**

The IRO list (Impacts, Risks & Opportunities) is agreed with the Executive Board and the Audit Committee. In addition, the ESG manager and the Chairman of the Executive Board regularly meet to provide information.

Overall responsibility for risk management lies with the Executive Board. Operational responsibility, i.e. the early identification, assessment, management and documentation of risks, the definition and implementation of suitable countermeasures and the related communication, is primarily the responsibility of the respective segment management and the management of the subsidiaries. This level below the Executive Board is responsible for the content of the risk management carried out in its area. In addition to the structured risk assessment process carried out once a year, operational management is obliged to constantly monitor its area regarding a changing risk situation. Significant changes to the division-specific risk situation must be immediately reported to segment management and the Executive Board. Reports on risk changes with a significant financial impact are also submitted to the Group accounting department. The assessment of risks according to probability of occurrence and potential loss is reported to the Supervisory Board once a year. Further information on this can be found in the annual financial statements.

### **ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes**

Specific incentive systems that are explicitly aligned with sustainability or CSRD criteria are not yet part of the Executive Board remuneration system. At present, performance is not yet assessed based on specific sustainability-related targets and/or impacts. Further details on this can be found in the declaration of conformity in accordance with recommendation A.3 of the Code 2022.

The current remuneration system, which was approved by the Annual General Meeting on 1 June 2022, does not provide for any positive incentives that are directly linked to sustainability-related performance parameters. However, the Supervisory Board has the option of utilising a clawback clause in the event of incidents or compliance violations.



## ESRS 2 GOV-4 Statement on due diligence

The following overview indicates those paragraphs in the sustainability statement in which the application of the most important aspects and steps of the due diligence obligations are considered:

Core elements of due diligence	Consideration in this sustainability statement
<p>a) Integration of due diligence into governance, strategy and business model</p>	<p><b>ESRS 2 GOV-2</b> Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies</p> <p>The IRO list is agreed with the Executive Board and the Audit Committee, and there are regular discussions between the ESG manager and the CEO. The Executive Board bears overall responsibility for risk management, while segment management and the management of the subsidiaries are responsible for operational responsibility. Changes in the risk situation are reported immediately, and significant financial risks are reported to Group Accounting and the Supervisory Board. Further information is included in the annual financial statement (see section ESRS 2 GOV-2 for more information).</p> <p><b>ESRS 2 GOV-5</b> Risk management and internal controls over sustainability reporting</p> <p>To ensure the completeness and accuracy of the sustainability report, Eckert &amp; Ziegler has established and continuously improved an internal control system (ICS). This system ensures data integrity and reliability through systematic checks and validation processes. Employees have been trained in the regulatory framework and best practices, and specialised software for sustainability management has been implemented. External experts accompany the data collection process and a strict approval principle, and an audit committee ensure the integrity, credibility and transparency of the information (see section ESRS 2 GOV-5 for more information).</p> <p><b>ESRS 2 SBM-1</b> Strategy, business model and value chain</p> <p>Eckert &amp; Ziegler specialises in the handling and processing of isotope technology materials in approved production facilities worldwide. They develop, produce and sell medical products for cancer therapy, radionuclides for nuclear medicine applications and devices for the production of radiopharmaceuticals. Their portfolio also includes industrial sources and the return of isotope technology residues. The operating business is divided into two segments: Medical, focused on radiopharmaceuticals for medical facilities, and Isotope Products, which focuses on imaging sources, industrial metrology, quality assurance and scientific applications. Services include the transport, shipping and disposal of radioactive materials (see section ESRS 2 SBM-1 for more information).</p>
<p>b) Involvement of affected stakeholders in all key due diligence steps</p>	<p><b>ESRS 2 SBM-2</b> Interests and views of stakeholders</p> <p>Stakeholders were considered as part of the stakeholder engagement process and all relevant sustainability aspects were carefully analysed in this context.</p> <p>Eckert &amp; Ziegler considers stakeholders in the due diligence and assessment of sustainability-related materiality in order to assess the impact on affected groups and the environment along the entire value chain in accordance with CSRD. Directly affected stakeholders (e.g., customers, suppliers, employees) and users of sustainability reports (e.g., supervisory board, regulators) are involved through continuous analysis and dialogue to respond to challenges and concerns (see section ESRS 2 SBM-2 for more information).</p>



Core elements of due diligence	Consideration in this sustainability statement
c) Identification and assessment of negative impacts	<p><b>ESRS 2 IRO-1</b> Description of the process to identify and assess material impacts, risks and opportunities</p> <p>A comprehensive climate risk assessment was carried out for eleven company locations using Meteoblue's climate simulations. The LEAP approach (Locate, Evaluate, Assess, Prepare) and stakeholder analyses helped to assess significant impacts and formulate scenarios. The entire value chain and all sustainability aspects were included. Impacts were assessed quantitatively and both internal and external experts were consulted. The financial impacts were also assessed and processed (see section ESRS 2 IRO-1 for more information).</p> <p><b>ESRS 2 DR IRO-1</b> Disclosure requirements of other standards related to ESRS 2 IRO-1</p> <p>A double materiality analysis was carried out for the ESG report. This involved analysing relevant ESRS topics, assessing interactions between business operations and stakeholders and quantifying IROs. Environmental, social and governance topics were then analysed and information from the MVO Risk Checker was used (see section ESRS 2 DR IRO-1 for more information).</p> <p><b>ESRS E1-4</b> Targets related to climate change mitigation and adaptation</p> <p>This year, Eckert &amp; Ziegler is focussing on establishing the data collection for energy consumption and CO2 emissions without setting any further climate targets or adjustments.</p> <p><b>ESRS S1-3</b> Processes to remediate negative impacts and channels for own workforce to raise concerns</p> <p>In order to recognise negative effects, an open corporate culture is needed in which grievances can be addressed without consequences. Employees can report problems which, depending on their nature, are dealt with by managers, the HR department and possibly other departments. For special team problems mediators or coaches are called in. Complaints are reported internally or anonymously externally, treated confidentially and appropriate action is taken (see section ESRS S1-3 for more information).</p> <p><b>ESRS S2-3</b> Processes to remediate negative impacts and channels for value chain workers to raise concerns</p> <p>Eckert &amp; Ziegler has set up channels so that workers in the value chain can report concerns anonymously and securely. This is done via a special e-mail address and an external law firm. The Code of Conduct ensures that everyone is informed. Concerns received are reviewed and appropriate action is taken. Suppliers must comply with the principles of the Code, otherwise the business relationship may be terminated (see section ESRS S2-3 for more information).</p> <p><b>ESRS S4-3</b> Processes to remediate negative impacts and channels for consumers and end-users to raise concerns</p> <p>Eckert &amp; Ziegler uses preventive measures and detailed risk analyses to identify and minimise negative effects on consumers at an early stage. They offer specific channels for voicing concerns and promote transparency through publicly accessible documents. Violations of laws and regulations can be reported anonymously and compliance with the Code of Conduct is consistently supported (see section ESRS S4-3 for more information).</p> <p><b>ESRS G1-3</b> Prevention and detection of corruption and bribery</p> <p>Eckert &amp; Ziegler has implemented a transparency register for potentially illegal or irregular payments and benefits. The company handles donations to public bodies with care and only utilises them in exceptional cases. Every payment over € 35 is recorded. Eckert &amp; Ziegler trains its employees and managers annually on the Code of Conduct and compliance. An independent committee investigates incidents of corruption. The results are presented to the Supervisory Board five times a year. All employees and business partners must comply with the Code of Conduct, and particularly exposed persons receive special training (see section ESRS G1-3 for more information).</p>





Core elements of due diligence	Consideration in this sustainability statement
d) Measures to counter these negative effects	<p><b>ESRS E1–3</b> Actions and resources in relation to climate change policies</p> <p>Eckert &amp; Ziegler implements site-specific measures to save energy and increase efficiency. Going forward, the ESG manager will establish structures to derive actions based on data collection. Measures such as building refurbishments, more efficient air conditioning systems and intelligent lighting control will be implemented locally. A carbon footprint has been created and processes for standardised data collection have been implemented (see section ESRS E1–3 for more information).</p> <p><b>ESRS S1–4</b> Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions</p> <p>Eckert &amp; Ziegler implements measures to digitalise and improve benefits. Eckert &amp; Ziegler conducts trainings and awareness-raising programmes, offers mobility and health services and regularly reviews salaries. Measures have been implemented to prevent negative impacts and promote a safe working environment. In addition, a comprehensive risk management system is introduced and opportunities for employee development are utilised (see section ESRS S1–4 for more information).</p> <p><b>ESRS S2–4</b> 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</p> <p>Eckert &amp; Ziegler has not yet identified any significant negative impacts on labour in the value chain but has established preventive procedures. The company conducts risk analyses and engages with stakeholders to identify potential problems at an early stage. Eckert &amp; Ziegler selects suppliers carefully and obliges them to comply with international labour and human rights standards. No specific remedial measures have been necessary to date.</p> <p><b>ESRS S4–4</b> Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</p> <p>Eckert &amp; Ziegler did not have to take any specific remedial action as no significant negative impacts were identified. No significant negative risks for consumers and end-users were identified either. Despite the lack of negative incidents, comprehensive quality standards and a risk management system ensure that the safety and effectiveness of the products are guaranteed.</p> <p><b>ESRS G1–4</b> Incidents of corruption or bribery</p> <p>There were no convictions for corruption or bribery in the reporting period and therefore no fines. Eckert &amp; Ziegler has implemented measures to ensure integrity and to protect against corruption. These include the investigation of offences, countermeasures, sanctions and the termination of business relationships.</p>

**ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting**

To ensure the completeness and accuracy of the sustainability report, an internal control system (ICS) has been established and is being continuously improved. This ICS ensures data integrity and reliability through systematic checks and validation processes along the entire data collection process in order to avoid or detect errors at an early stage. To optimise the ICS, the responsible employees received special external training on the current regulatory framework and best practices arising from the development of sustainability reporting in accordance with ESRS regarding the ICS. As a result, the implemented ICS comprises a large number of measures that contribute to ensuring data integrity and reliability. For example, specialised software for sustainability management and reporting has been implemented in order to professionally manage the new data flows. The expertise of all data suppliers and managers involved was ensured by means of a comprehensive reporting manual, topic-specific training and an intensive dialogue with sustainability management. This also took into account what needs to be considered when obtaining data from third parties in order to ensure consistently high data quality. To fully implement the extensive legal requirements of



the ESRS standards and to be able to provide sufficient resources for this, the entire data collection and reporting process was accompanied and supported by external experts. New data collection processes were developed iteratively and in close cross-departmental collaboration to ensure technical accuracy and a high level of efficiency along the entire data flow. Clear personnel responsibilities were defined for all data and a strict four-eyes approval principle was implemented with software support. The Audit Committee, as the final supervisory body, is another important process element for ensuring the integrity, credibility and transparency of the published information. Careful scrutiny of the overall report is essential in order to strengthen the trust of stakeholders – including investors, customers and employees.

The Eckert & Ziegler Group has a defined risk management system in which potential risks are assessed according to risk levels. The potential risks are divided into the following levels:

- Risk level 1: negligible
- Risk level 2: low
- Risk level 3: medium
- Risk level 4: high.

The prioritisation of risks was carried out by the Compliance department, considering the three main influencing factors: Areas of responsibility within the company, transaction size and country-specific probability of corruption.

No specific risks were identified for sustainability reporting whose level would require additional measures or controls beyond the application of the ICS. The following causes in particular were identified for the general risk of incomplete or incorrect presentation of individual data points in the sustainability report:

- the sharp increase in legal requirements due to the scope of the ESRS and the very high capacity requirements for their implementation,
- the novelty character of the ESRS and the associated need for expertise and training for all data suppliers,
- the need for new types of data and associated data collection processes, while at the same time it is initially unknown what data is available, in what quality and from what sources.

These risk issues are adequately addressed by the above-mentioned facilities and instances of the ICS to ensure complete and accurate sustainability reporting.

The sustainability manager is responsible for the operational implementation of the ICS for sustainability reporting at working level. Thanks to their high level of technical expertise, they are able to coordinate and train data suppliers and check the data collected as a technical approval instance. They also ensure the implementation of the legal framework by continuously updating their expertise and coordinating the necessary resources, e.g., with the help of external consulting capacities. The sustainability manager also provides the necessary information for the above-mentioned higher-level management and control bodies such as the Executive Board, Supervisory Board or Audit Committee.

Eckert & Ziegler requires the persons responsible for the sustainability report to report to the administrative, management and supervisory bodies at least once a year in preparation for sustainability reporting. Proactive measures, e.g., providing information on the current status of the data collection processes or consultation regarding certain contents of the report, promote transparency and ensure that all relevant information in accordance with the CSRD is communicated in full to the Supervisory Board or the Audit Committee. Reporting includes, e.g., the results of the internal control system and the materiality analysis, particularly in the event of changes in the materiality categorisation of impacts, risks and opportunities.



### ESRS 2 SBM-1 Strategy, business model and value chain

The company’s core competences include the handling and processing of isotope technology materials in specially equipped and approved production facilities in Europe, the United States, Brazil and Argentina. Eckert & Ziegler develops, produces and sells medical products for cancer therapy as well as radionuclides for nuclear medicine applications and synthesis and quality control equipment for the production of radiopharmaceuticals. The plant construction, production and distribution of sources for industrial applications and the take-back of isotope technology residues from hospitals and research institutes complete the portfolio. The operating business is managed by subsidiaries in two segments, Medical and Isotope Products. These are geared towards different customer groups with their different products. The Medical segment focuses on the development and production of radiopharmaceuticals. These are sold to medical institutions (in particular hospitals, surgeries, doctors, etc.) and, after further processing, are finally used on patients. The Isotope Products (IP) division can be roughly divided into four sub-categories: imaging sources, industrial measurement technology, quality assurance and scientific applications. The cross-divisional take-back and disposal of radioactive materials completes the value chain. Products and product groups can be divided into the categories of radioactive products, non-radioactive products, services related to knowledge about radioactivity, transport and shipping, and take-back and disposal of radioactive materials.

The key markets include nuclear medicine and radiotheranostics, with the customer groups served including medical facilities such as clinics and hospitals, research institutions, the pharmaceutical industry and medical device manufacturers. In the international markets in which Eckert & Ziegler operates, there are only a few suppliers. Eckert & Ziegler has no direct competitor in the breadth of its product range, as its competitors only serve specific market niches. The market is characterised by high barriers to entry due to licensing requirements. It is also characterised by rapid technological progress, considerable research expenditure and a constant stream of new scientific discoveries. The market is subject to supervision by federal, state and local authorities.

The following overview provides information on the number of employees by geographical area:

Geographical area	Number
Germany	670
North America	171
South America	184
Other	60

Eckert & Ziegler’s portfolio mainly includes products for the medical sector. For this reason, these products are rarely or never included on sanctions lists. Due to these specifics, there are no bans on the sale of these products.

Eckert & Ziegler does not currently pursue any formally defined, specific sustainability goals or integrated plans. Governance and social issues are currently dealt with in a targeted manner in the specialist departments and covered by them. In the interests of lean and efficient administrative processes, no further sustainability-related objectives have been implemented beyond the existing requirements (see recommendation A.3 of Code 2022). For the same reason, no detailed descriptions of the systems or statements on appropriateness and effectiveness were provided (see recommendation A.5 of the 2022 Code).



Eckert & Ziegler aims to orientate its business activities towards a sustainable balance between economic, social and ecological aspects. In conjunction with the risk management system, the internal control system and the compliance management system, opportunities and risks that have an impact on the sustainable development of the company are recorded and evaluated. ESG is playing an increasingly important role within the corporate strategy. The guiding principle ‘Contributing to saving lives’ means taking responsibility. With its products, Eckert & Ziegler makes a positive contribution to people’s health worldwide. Internal processes ensure that resources are conserved and possible risks from business activities are prevented. For Eckert & Ziegler, sustainability means thinking holistically and long-term and acting responsibly, particularly in the areas of employees, products, environment and society. Specifically, this means that Eckert & Ziegler focuses its benefits on long-term employee loyalty, digitalises processes wherever possible in order to save resources and contributes to the scientific education of young people, e.g., through its long-standing commitment to the Glass Laboratory in Berlin-Buch. Eckert & Ziegler is convinced that compliance with legal and regulatory requirements as well as free and fair competition must be the basis of all business activities – without corruption and with respect for human rights. Due to the nature of the industry, the focus is less on CO<sub>2</sub> emissions and more on supply chains and compliance. To support reporting in the ESG area, a dedicated position was created and the development of a reporting system with software support was initiated. Specific ESG targets will emerge from the initial reporting to implement any necessary measures that contribute to continuous improvement. For the use of isotope technology components, the disposal of which can lead to an economic and ecological burden, Eckert & Ziegler endeavours to apply a closed-loop principle as far as this is reasonable and possible.

Significant ESRS sectors for Eckert & Ziegler are Sales and Trade (SST), Health Care and Services (HHC) and Manufacturing: Medical Instruments (MMI).

The company motto is: ‘Contributing to saving lives’, which not only sends a clear message to the outside world and potential applicants but also emphasises a commitment to promoting health and well-being. With the vision of ensuring the global supply of radioisotopes, Eckert & Ziegler is continuously increasing the availability of critical radionuclides of the highest quality for research, clinical and commercial use. As a radioisotope specialist, Eckert & Ziegler does not limit itself to its role as a supplier, but places particular emphasis on anticipating developments at an early stage to fulfil the needs and expectations of the market. Eckert & Ziegler analyses the markets and uses its international networks to provide innovative solutions based on a broad portfolio to optimally meet customer requirements. As a pioneer, Eckert & Ziegler not only provides infrastructure that start-ups can use for their developments but also offers increasing comprehensive services for the contract manufacturing of radiopharmaceuticals. In the Medical segment, the majority of sales are generated by pharmaceutical-grade radiopharmaceuticals, which fulfil diagnostic or therapeutic functions as part of a drug as well as by pharmaceuticals. The most important products include the <sup>68</sup>Ge/<sup>68</sup>Ga radionuclide generator GalliaPharm®, which enables the radioactive labelling of carrier molecules for the fine diagnosis of various types of cancer, as well as the therapeutic isotopes lutetium-177 and yttrium-90, including for the production of radioembolisers for the treatment of liver tumours. The Isotope Products segment manufactures isotope technology components for imaging procedures, scientific applications, quality assurance and industrial measurement purposes. The segment also offers a range of services: Source recovery from customers and acceptance of isotope technology residues of low activity, e.g., from hospitals and other facilities, processing and conditioning of radioactive residues, recycling of isotope technology material, transport and logistics, procurement of service technicians for the inspection, maintenance and commissioning of irradiation facilities, professional disposal of residues and dismantling. With the acquisition of the Argentinian company Tecnonuclear S.A., SPECT diagnostics, consisting of technetium-99m generators and a portfolio of related biomolecules, were added to the product range. Looking at the value chain, the upstream stages of the value chain are often very similar for each product category: The global value chain concerns the extraction of raw materials as well as the production of preliminary products and transport between the individual stages. The main activities of the Eckert & Ziegler Group are primarily located in production, where the company is most strongly positioned. Downstream in the value chain are transport/shipping and the disposal of products.



On the one hand, data is collected from internal sources. Eckert & Ziegler can draw on internal resources such as production processes, energy and raw material consumption data and supply chain reports. For specialised areas, such as the handling of radioactive materials, data from suppliers, cooperation partners or government authorities is used. Quality controls and certifications ensure the reliability of inputs. Radioactive raw isotopes or preliminary products are used in production. Comprehensive safety precautions regulate the handling of radioactive substances, such as the Radiation Protection Ordinance (StrlSchV) in Germany. These and similar regulations abroad comprehensively regulate the handling of radioactive materials, including their disposal, and ensure that all activities involving radioactive materials are subject to strict safety standards. In addition, the Atomic Energy Act (AtG) is the central law governing the handling of nuclear energy and radioactive materials in Germany. At European level, EU directives and regulations contain further provisions on the safe handling and disposal of radioactive waste.

According to the basic idea 'Contributing to saving lives', one of Eckert & Ziegler's final outputs is human health. The Medical segment focuses on the development and production of radiopharmaceuticals. These are sold to medical institutions (in particular hospitals, surgeries, doctors, etc.) and are ultimately used on patients. The Isotope Products (IP) segment can be roughly divided into four sub-categories: imaging sources, industrial measurement technology, quality assurance and scientific applications. Eckert & Ziegler thus creates long-term benefits through technological innovation, market-orientated strategies and the fulfilment of regulatory requirements. For regulatory authorities and social interest groups, the focus is on strict compliance with environmental and safety standards when handling radioactive materials. The company minimises risks through advanced safety measures and offers solutions that are beneficial to both the environment and health.

### **Upstream value chain**

The upstream value chain concerns the extraction of raw materials, the production of intermediate products and transport between the individual stages. The extraction of raw materials involves finding, extracting and processing natural resources that serve as the starting materials for all preliminary products and processes. It is also characterised by the further processing of raw materials. The processing of these raw materials to produce radioactive isotopes is only carried out by a few specialised companies worldwide. These companies have the necessary expertise and infrastructure to carry out the complex processes of isotope production safely and efficiently.

### **Own position**

Eckert & Ziegler's main activities are primarily located in production, where the company is most strongly positioned. The production of radiopharmaceutical products is highly specialised and begins with the purchase of the radioactive raw isotopes or preliminary products manufactured in the upstream value chain. After successful production and quality control, the products are packaged and labelled in accordance with regulations. The end-users of the products are, e.g., hospitals and clinics.

### **Downstream value chain**

The transport and shipment of radioactive radiation products are subject to strict legal regulations to ensure the safety of people and the environment. These regulations concern authorisations, packaging, means of transport and the persons involved. Regulated agents and air carriers with special transport authorisations are responsible for the transport of radioactive materials. As a manufacturer and distributor of radioactive products, Eckert & Ziegler is responsible for the return and proper disposal of its products. The disposal of radioactive radiation products is a complex process that is subject to the strictest legal regulations. The protection of people and the environment is always ensured. Radioactive waste is categorised according to its activity and half-life, e.g., into low-, medium- and high-level radioactive waste. Depending on the type and activity of the radioactive residues, several disposal methods are available, e.g., release for disposal in landfills, incineration, fusion or final disposal. Final disposal takes place in deep geological repositories, which ensure permanent containment of the radioactive materials. This last task is carried out by the state.



## ESRS 2 SBM-2 Interests and views of stakeholders

Eckert & Ziegler takes stakeholders into account both in the due diligence process and in the assessment of sustainability-related materiality. In particular, this relates to the actual or potential impact of the company's activities on affected groups or individuals or the environment along the entire value chain within the meaning of CSRD. A distinction can be made between two groups of stakeholders:

**Directly affected stakeholders:** Their interests may be positively or negatively affected by the company's activities, its business relationships or the value chain (e.g., customers, suppliers, employees, etc.).

**Users of sustainability reports (indirectly affected stakeholders):** This group comprises external persons who are interested in the reports. We are currently focussing on the following interest groups: Supervisory Board, regulators, customers, investors/rating agencies, employees, suppliers, communities and nature as a silent stakeholder. Various channels are used to strengthen communication within the company and provide the opportunity for active feedback. Our continuous stakeholder dialogues extend across various areas of the company. The insights gained from stakeholder involvement enable Eckert & Ziegler to specifically to respond the challenges and concerns that characterise the company's performance.

Through continuous stakeholder analysis and dialogue, Eckert & Ziegler is able to understand the interests and positions of its most important stakeholders. The commitment and positions can be summarised as follows:

### Supervisory Board/Board of the company

The full Supervisory Board expects the legal requirements to be correctly fulfilled. As a Societas Europaea (SE), Eckert & Ziegler is already in an excellent position regarding compliance and regulatory requirements, particularly in the medical field. The company fulfils all relevant requirements, including those relating to radiation protection.

### Governance and regulators

Cooperation and the effective implementation of governance and regulatory mechanisms are crucial for corporate integrity and trust in the industry. Governance and regulators in the radiation and medical technology sector involve various stakeholders who are responsible for setting, monitoring and enforcing legal and regulatory requirements. These stakeholders play an essential role in ensuring that radiation and medical technology meets the highest standards and that the health and safety of patients and the public are protected. Eckert & Ziegler fulfils all requirements in this area from all relevant stakeholders.

### Customers

Eckert & Ziegler currently has hardly any ESG-related customer enquiries. Smaller customers, such as hospitals, clinics and doctors' surgeries, rarely request sustainability reports. Distributors have also not made any enquiries about ESG issues to date. Larger customers, particularly pharmaceutical companies, are more likely to be affected as they must fulfil extensive ESG requirements themselves. It can therefore be concluded that ESG aspects do not currently play a strategically relevant role for Eckert & Ziegler's customers.



### Rating agencies/investors

The Eckert & Ziegler Group is aware of the increasing importance of ESG ratings in the investment sector as a basis for sustainable investments. The ESG rating assesses the company's resilience to financially material environmental, social and governance risks. The world's largest provider, MSCI ESG Research/MSCI-ESG-Rating, includes core topics for the assessment in the rating. Only a few ESG points are relevant for the healthcare sector. This emphasises the authenticity of our own observations and confirms that Eckert & Ziegler has already identified the relevant issues.

When investors enquire, experience has shown that the focus is particularly on assessing the company's current position with regard to sustainability, the availability of a sustainability report in accordance with the requirements of the CSRD and transparency regarding CO<sub>2</sub> emissions.

In their day-to-day business, Eckert & Ziegler's principal banks continue to focus primarily on analysing the financial situation and creditworthiness. The consideration of specific key figures and the assessment of risks and opportunities, which are allocated to the environmental and social areas in accordance with ESRS, are hardly given any weighting. Instead, the banks focus on governance-related aspects such as data protection, IT and data security, compliance and political risks. For example, the banks prioritise the financial impact and compliance implications of such business relationships in connection with nuclear suppliers from Russia.

### Employees

Eckert & Ziegler ensure the reliability of the recording of internal self-perception. The survey includes questions on the assessment of certain topics and serves to clarify individual key figures in the context of the ESRS materiality analysis. Feedback is obtained from employees in exit interviews, to understand the reasons for resignation, whether in connection with the manager, for personal reasons or in relation to ESG issues. Employees have the time and space to independently explain their reasons – also in relation to sustainability issues. Eckert & Ziegler also gains insights into their wishes and expectations from discussions with applicants. Employee concerns are recorded in annual meetings to be able to respond directly to the needs and wishes of the workforce. An exchange with the Works Council, which was newly established in the 2024 financial year, will take place promptly regarding ESG aspects. Furthermore, employee surveys on working conditions were conducted in Germany in 2024. Specific improvement measures have already been derived from the results of the survey. Implementation of the measures is planned for 2025.

### Suppliers

The requirements for suppliers are already clearly described in the 'Code of Conduct for Suppliers' of the Eckert & Ziegler Group. Accordingly, no specific ESG enquiries have been received from suppliers to date. Eckert & Ziegler has intensively analysed how the company interacts with suppliers and is continuously working on integrating its Supplier Code of Conduct. This should be understood as a clear message that the company takes ESG aspects seriously. For example:

- Fair and respectful working conditions
- Principle of sustainability
- Integrity in business transactions
- Compliance with the law



### **Protecting and respecting the rights of third parties, including nature (as a silent stakeholder)**

Careful treatment of the environment is an important goal for Eckert & Ziegler. The company recognises its responsibility for people, the environment and the future in its actions, processes and products. The use of low-level radioactive materials in its products is carried out in strict compliance with safety and environmental protection guidelines. Eckert & Ziegler favours the conservation of resources and recycling, from the manufacturing to the disposal of its products. The production processes are designed to utilise natural resources efficiently and dispose of waste safely. Continuous investment in research and development not only enables the company to make technical and economic progress but also promotes more environmentally friendly alternatives and sustainable practices. Close co-operation with environmental protection authorities (licensing requirements) and other relevant stakeholders ensures that company activities meet the highest environmental standards and preserve the integrity of nature.

### **Affected communities**

Various communities can be regarded as stakeholders for the Eckert & Ziegler Group, which is active in the field of radiation protection and production with radioactive substances. These communities are primarily interested in the handling of radioactive substances rather than the manufacture of medical products. Eckert & Ziegler has few direct points of contact with the affected communities, as the company only handles small quantities of radioactive substances. Against this background, the company has identified the following communities as affected, but does not currently see any significant IROs between these stakeholders and the company:

- Local communities and residents
- Environmental protection organisations and NGOs
- Activists/demonstrators

The Executive Board informs the Supervisory Board regularly, promptly and comprehensively about all aspects of business development that are important for the Group, significant business transactions and the current earnings situation, including the risk situation, risk management and, if applicable, new views of stakeholders.

## **ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**

### **Key IROs on the topic of E1 Climate change**

- Transition risk – energy efficiency: improving the energy efficiency of the sites (financially material, own company)
- Direct GHG emissions (material impact, own company)
- Scope 2 emissions (material impact, upstream value chain)
- CO<sub>2</sub> emissions in the value chain (material impact, upstream value chain and downstream value chain)

### **Key IROs on the topic of G1 Business Conduct**

- Cybersecurity threats (financially material, own company)
- Stakeholder requirements (financially material, own company)
- Payment practices: Short payment terms (financially material, own company)

### **Significant IROs relating to the company's S1 workforce**

- Additional company benefits (material impact, own company)
- Flexible working models (material impact, own company), discrimination (material impact, own company)
- Occupational health and safety (material impact, own company)





#### Key IROs on the topic of S2 Workers in the value chain

- Forced labour (material impact, upstream value chain)
- Child labour (material impact, upstream value chain)
- Freedom of association, including the existence of works councils (material impact, upstream value chain)

#### Key IROs on the topic of S4 Consumers and end-users

- Improving health by advancing the treatment of cancer (material in terms of finances and impact, downstream value chain)

The main IROs are currently addressed by the following measures: Implementation of a recognised energy management system (e.g., ISO 50001) and regular monitoring of legal requirements, training on specific topics (e.g., discrimination and safe handling of hazardous materials), compliant sustainability reporting and continuation of exemplary payment behaviour.

Of the 21 significant IROs, three are actually positive, fourteen are potentially negative and four are actually negative. The latter relate to greenhouse gases that contribute to global warming and climate change in the long term. The potentially negative IROs may manifest themselves in physical and mental health impairments (12 x short-term and 2 x medium-term). The three actually positive IROs promote human health (of employees and customers) in the medium and long term. The positive IROs in particular are in line with the company motto 'Contributing to saving lives'. In addition, Eckert & Ziegler focuses on its employees; the company is aware of the risks posed by employees and recognises the potential stress factors.

Financial materialities include the following: Improving the energy efficiency of sites (financial impact is highly likely as additional costs may be incurred if requirements are not met), cybersecurity threats (are associated with recovery costs related to restoring operational capability or financial damage), stakeholder requirements (stakeholder interest relates to future investment decisions), payment practices (if Eckert & Ziegler's payment behaviour is poor, the Group would not continue to be supplied in the worst case scenario) and the treatment of cancers (continuous demand for advanced medical products).

Eckert & Ziegler is well positioned to manage economic and regulatory risks due to its specialisation in future-oriented medical technologies, the diversification of its business areas and its strong financial position. By focussing on cancer therapies and nuclear medicine products, the company has access to growing markets, which makes it resilient to market fluctuations and technological disruptions. Eckert & Ziegler has so far been able to refrain from conducting a resilience analysis due to its handling of radioactive substances as it is subject to strict national and international regulations that stipulate comprehensive safety standards and controls. These regulations already include emergency and crisis plans, which are a core component of the resilience analysis. Due to its international footprint the Group relies on the duplication of production facilities for several products and invests in several sites in order to reduce its dependence on individual ones. The Group operates with a broad portfolio in various markets around the world enabling it to balance (negative) changes in individual markets with opportunities in other markets. Eckert & Ziegler plans to implement a comprehensive, documented resilience analysis by 2034.

As the main points were evaluated for the first time, a comparison with the previous year is not necessary.



### Effects that fall under the disclosure requirements of the ESRS

**Environment:** As a company that works with radioactive materials, Eckert & Ziegler operates in an industry that is subject to strict environmental standards. The handling, storage and disposal of radioactive waste are key environmental issues. The company ensures that there are no negative effects on the environment, e.g., through improper handling of materials or emissions. At the same time, the company contributes to positive social developments, particularly in the healthcare sector, by providing medical isotopes for cancer therapy.

**Social:** In the social sphere, Eckert & Ziegler's activities have a positive impact on the health of society, as products are used in cancer therapy and diagnostics. On the other hand, working with hazardous materials could harbour health risks for employees, which is why occupational safety, particularly when handling radioactive substances, is of the utmost importance.

**Governance:** The company adheres to high compliance standards, as the sector is highly regulated. A breach of the regulations, particularly in the nuclear sector, could not only result in financial penalties, but could also severely damage the company's reputation and business activities.

### Risks that fall under the disclosure requirements of the ESRS

**Environmental and climate risks:** The disposal of radioactive waste poses a long-term risk. Changes in the legal requirements for handling radioactive materials or stricter environmental regulations could lead to higher costs and operational challenges. Physical climate risks could also have a potentially negative impact on our own production or the supply chain.

**Reputational risks:** As the company operates in a sensitive area in which environmental protection and safety play a major role, incorrect handling of radioactive materials could lead to reputational damage. This affects both public perception and the trust of partners and customers.

**Regulatory risks:** Eckert & Ziegler is heavily dependent on the regulatory framework. Stricter requirements, e.g., through EU regulations or national laws, could increase operating costs and require additional investment in security and compliance.

**Risks due to dependence on suppliers and individual conditions at the locations:** Eckert & Ziegler's international activities and dependence on suppliers represent potential risks that can be exacerbated by geopolitical developments, regulatory changes and logistics disruptions.

### Opportunities that fall under the disclosure requirements of the ESRS

**Sustainable innovations:** The focus on the further development of nuclear medicine, particularly in the field of cancer therapy and diagnostics, offers great opportunities. There are growing markets for innovative treatments and technologies. The goal is human health.

## ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

Comprehensive procedures were used to identify potential impacts, risks and opportunities and to assess the resulting materiality. This included a climate risk analysis for eleven individual company locations worldwide using forecasts from *Meteoblue*, a company that provides highly precise meteorological data and climate simulations for the assessment of climate risks. The relevant technical experts in interface positions were consulted for assessments and statements on individual stakeholders.



The identification, evaluation, prioritisation and monitoring of the company's potential and actual impact on people and the environment (ESG IRO management) was based on the LEAP approach (Locate, Evaluate, Assess, Prepare). To this end, the results of the stakeholder analysis were used to localise interactions at the interface between the company's own business activities and the individual stakeholders and influence scenarios were formulated on this basis. All sustainability aspects according to ESRS 1 AR 16 were considered. All of Eckert & Ziegler's main products were included in the analysis, with a particular focus on the effects of the procurement and use of radioactive materials. The entire value chain from raw material extraction to distribution to the end customer was included to analyse the impacts from business relationships. In particular, country- and industry-specific circumstances and scenarios of the main suppliers for which an increased risk of adverse effects was identified were included. Internal experts and external consultants were consulted to obtain information on affected stakeholders. The individual impacts were prioritised for positive impacts based on extent, scope and probability; for negative impacts based on extent, scope, irreversibility/remediability and probability. The individual evaluation parameters were quantitatively estimated for each IRO by the responsible technical experts and transferred into a scoring system using standardised evaluation scales. To derive the decision on materiality, a standardised assessment matrix was used for all impacts, risks and opportunities in accordance with ESRS1 3.4 paragraphs 45-46 (51) and EFRAG IG1 paragraph 120.

For each impact scenario, the reciprocal effects were considered in context, so that a scenario can have both external effects through our business operations and financial effects on our company through external influences. The financial extent and probability were quantitatively assessed for each IRO by the relevant experts and transferred to a scoring system using standardised assessment scales. A standardised assessment matrix was used for all impacts, risks and opportunities in accordance with ESRS1 3.4 paragraphs 45-46 (51) and EFRAG IG1 paragraph 120 to derive the decision on materiality. The financial impacts of ESG IRO management are prioritised and processed in the same way as risks from the general risk management process.

The decision-making process for determining materiality is subject to the principle of dual control with the involvement of at least one technical expert and at least one specialist for the materiality analysis. A comprehensive materiality analysis helps to recognise potential challenges at an early stage, manage risks efficiently and make targeted use of strategic opportunities.

Until there is a final and generally recognised best practice for combining general risk management and ESG IRO management in compliance with all legal requirements, ESG IRO management and the general risk management process are carried out in parallel. However, the general risk management process serves as an information basis for ESG IRO management regarding the consideration of financial materiality. The HR department, individuals in key functions or the ESG manager will act as an interface between the two systems.

The results and relevant new information from the ESG IRO management process are made available to the Executive Board and Supervisory Board (via the Audit Committee) for information purposes and, if necessary, for steering decisions, and are processed in the relevant committees. All actual effects, risks and opportunities identified are considered regardless of the nature of the effect.

The following sources of information were used for ESG IRO management: the outcome of two orientation workshops with the technical experts and support from an external consultant, corporate policy/governance documents, the results of the industry- and location-specific MVO risk check (country and industry analysis), one-on-one interviews with internal technical experts, risk information from general risk management and the results of the climate risk analysis.

The materiality analysis was carried out for the first time for the reporting period 1 January to 31 December 2024. The revision of the materiality analysis is planned on an annual basis.



## **ESRS 2 DR IRO-1 Disclosure requirements of other standards related to ESRS 2 IRO-1**

### **Specific information on the identification and assessment of significant IROs related to E1 Climate change**

A materiality analysis was carried out for the preparation of the ESG report. The materiality analysis comprises the following steps: Firstly, all relevant ESRS topics are examined for points of reference to business operations, considering the reporting period and scope of consolidation. Scenarios for the influence between business operations and stakeholders are then derived, including a quantitative assessment of possible effects on both sides (IRO). Based on these results, the materiality of the individual IROs is determined in order to derive the relevant disclosure requirements and necessary data points for sustainability reporting. These IROs cover environmental, social and governance topics that are relevant to the business model/business operations. When screening the ESRS topics (in accordance with ESRS 1 AR 16), relevant internal processes/sources were identified that were used as a source of information for the preparation and assessment of the specific IROs. An IRO analysis was carried out using the MVO Risk Checker to prepare the ESG report. After entering the relevant products and countries into the MVO Risk Checker, existing environmental, social and governance problems were identified, in some cases specifically related to the product categories. The environmental analysis considered emissions, energy consumption and waste management. The social aspects examined labour conditions, human rights and the impact on the local population. Governance aspects included the quality of corporate management, corruption risks and compliance with legal regulations.

One of the key risks is dependence on supply chains. Interruptions in the supply chain for essential materials or components could cause significant delays in the production and delivery of products. Another risk is at the technological level: Operational disruptions or financial losses could be caused by technological malfunctions or the failure of innovations. Both areas therefore harbour the potential for significant operational challenges.

Transition risks include stricter regulatory requirements (e.g., CO<sub>2</sub> limits or energy efficiency requirements), growing customer awareness of environmental aspects and the resulting demand for sustainable products. Opportunities include the development of climate-friendly products to meet growing demand, cost savings through lower energy consumption or renewable energies and an enhanced corporate image through transparent, environmentally conscious communication.

A climate-related scenario analysis by Meteoblue is used to systematically identify and assess short-, medium- and long-term physical risks as well as transition risks and opportunities related to climate change. This process involves analysing climatic changes under different scenarios to understand how extreme weather events and climatic trends can affect operational processes and the entire value chain.

The climate scenarios used are crucial for the critical climate-related assumptions in a company's financial statements, as they form the basis for assessing climate-related risks and opportunities. These scenarios are created based on scientific models and projections that simulate future climatic conditions, such as temperature increases, changes in precipitation patterns and the risk of extreme weather events.



### **Specific information on the identification and assessment of significant IROs related to E2 Pollution**

Eckert & Ziegler has reviewed its locations and business activities. The following climate risk analysis was carried out for eleven individual company locations worldwide using *Meteoblue's* forecasts, taking into account the current status and the RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5 scenarios.

To better assess the probability of impact, the perspectives of various stakeholders are included. In this way, Eckert & Ziegler ensures that all perspectives are identified and integrated when analysing material topics. In particular, this concerns the actual or potential impact on affected groups or individuals or the environment as a result of the company's activities along the entire value chain within the meaning of CSRD. No significant influence on the cause of environmental pollution is to be assumed along the value chain. Regarding possible environmental pollution (air, soil or water), Eckert & Ziegler fulfils high requirements due to the use of radioactivity.

### **Specific information on the identification and assessment of significant IROs related to E3 Water and marine resources**

Eckert & Ziegler does not use or affect any marine resources with its business activities. No company-owned sites or sites within the value chain were identified that are located near water or marine resources or in areas at risk of flooding. Furthermore, no marine animals, minerals or other resources are used. In production, radiation protection programmes offer extensive protective measures for used water resources. The water used in the production line must be collected and disposed of properly for radiation protection reasons. Compliance with the safety measures is ensured through monitoring and surveillance. Contamination of the groundwater or wastewater systems as well as other potential hazards from the wastewater are thus prevented and excluded. The company's activities therefore pose no potential risk to water quality or water sources.

Eckert & Ziegler considers stakeholders both as part of the due diligence process and in the assessment of sustainability-related materiality. In the area of water and marine resources, there are no known affected communities that could be considered for possible consultation.

### **Specific information on the identification and assessment of significant IROs related to E4 Biodiversity and ecosystems**

Eckert & Ziegler was unable to identify any significant impacts, risks and opportunities in the area of biodiversity and ecosystems as part of the materiality analysis. At its Group headquarters, Eckert & Ziegler has a positive influence on biodiversity and ecosystems through a wild garden with species-rich flora and fauna. However, this cannot be assessed as significant due to its small scale. There are no indications of significant negative effects on biodiversity and ecosystems. No agriculture is practised. Used process water is not discharged into the groundwater but is collected and disposed of properly for reasons of radiation protection. This therefore also poses no potential risk to ecosystems or biodiversity. Eckert & Ziegler's business activities do not have any impact on protected species or the cause of degradation, desertification or extreme soil sealing. Information on activities with a negative impact on areas could not be identified due to immateriality. Agricultural activities do not take place.

As part of the analysis of the scope and extent of the dependence on biodiversity, ecosystems and their services, including raw materials and natural resources, the company has systematically determined and assessed the extent to which these factors are relevant at its own sites and within the upstream and downstream value chain. It was determined that Eckert & Ziegler's business model has no significant dependencies on ecosystem services or biodiversity. The company uses recognised international classifications, such as the Common International Classification of Ecosystem Services (CICES), as a basis for a sound assessment.



An IRO list was used to assess the transition and physical risks as well as the opportunities associated with biodiversity and ecosystems. Due to the classification of the sustainability topic or standard E4 Biodiversity and ecosystems as non-material, the individual disclosure requirements were not further examined.

In the context of systematic risks, Eckert & Ziegler only considered specific IRO scenarios and did not include any systemic risks in the assessment.

Consultations with affected communities on sustainability assessments of shared biological resources and ecosystems have not yet been carried out, as there are no indications of significant negative impacts on biodiversity and ecosystems. Based on this assessment, it has not yet been necessary to initiate such consultations. However, the company continuously monitors relevant developments and assesses potential impacts on the environment to be able to react accordingly if necessary.

With regard to the geographical location of Eckert & Ziegler's sites, no relevant proximity to areas with biodiversity in need of protection was identified. The company's operational activities are not confronted with ecosystems or areas relevant to biodiversity that are worthy of protection.

The comprehensive IRO analysis carried out in the company has shown that there is currently no need for remedial measures in the area of biodiversity, as no relevant IROs that jeopardise the ecosystem have been defined.

#### **Specific information on the identification and assessment of significant IROs related to E5 Circular economy**

Eckert & Ziegler has introduced procedures to identify material impacts, risks and opportunities in connection with resource utilisation and the circular economy as part of the materiality analysis and consideration of the value chain. These include a thorough analysis of resource inflows, resource outflows and waste. The company has reviewed its assets and business activities to assess potential impacts on the circular economy and resource utilisation and integrate them into the decision-making processes. Both the entire production process and the value chain are taken into account in order to ensure sustainable practices and identify potential risks at an early stage.

As part of the stakeholder analysis, Eckert & Ziegler consulted with affected communities on relevant sustainability aspects where necessary. Corporate strategy and practice regularly include stakeholder identification and engagement, particularly in areas that could potentially impact communities. The company ensures that dialogue with affected communities is maintained where necessary to ensure transparency and address their concerns.

#### **Specific information on the identification and assessment of significant IROs in connection with G1 Business conduct**

The main effects, risks and opportunities in connection with corporate policy are determined in particular with the help of the general risk management process and the existing documents on corporate policy as sources of information. Risks relating to corporate policy have already been identified via the general risk management process and addressed through the definition of corporate guidelines and codes of conduct. The corporate policy applies uniformly to the entire Group and the identified IROs are therefore independent of location and segment. One exception is the sub-topic of corruption and bribery: here, country-specific, external risk factors were included, and business areas and activities were analysed that show an increased risk exposure.



## ESRS 2 IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The following list contains disclosure requirements that were followed when preparing the sustainability declaration based on the results of the materiality assessment:

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The table below shows the addressing of all data points according to ESRS 2 Annex B, which result from other EU legislation, in this sustainability report:

<b>Data point</b>	<b>EU legislation</b>	<b>Addressing in the report</b>
ESRS 2 GOV-1 Board’s gender diversity paragraph 21 (d)	SFDR <sup>1</sup> Benchmark-Regulation <sup>2</sup>	ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)	Benchmark Regulation	ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies
ESRS 2 GOV-4 Statement on due diligence paragraph 30	SFDR	ESRS 2 GOV-4 Statement on due diligence
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	SFDR Pillar 3 <sup>3</sup> Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	SFDR Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	SFDR Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)

<sup>1</sup> Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1)

<sup>2</sup> Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1)

<sup>3</sup> Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation) (OJ L 176, 27.6.2013, p. 1)





Data point	EU legislation	Addressing in the report
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS E1–1 Transition plan to reach climate neutrality by 2050 paragraph 14	EU Climate Law <sup>4</sup>	ESRS E1–1 Transition plan for climate change mitigation
ESRS E1–1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	Pillar 3 Benchmark Regulation	Not material
ESRS E1–4 GHG emission reduction targets paragraph 34	SFDR Pillar 3 Benchmark Regulation	ESRS E1–4 Targets related to climate change mitigation and adaptation
ESRS E1–5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	SFDR	ESRS E1–5 Energy consumption and mix
ESRS E1–5 Energy consumption and mix paragraph 37	SFDR	ESRS E1–5 Energy consumption and mix
ESRS E1–5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	SFDR	ESRS E1–5 Energy consumption and mix
ESRS E1–6 Gross Scopes 1, 2, 3 and Total GHG emissions paragraph 44	SFDR Pillar 3 Benchmark Regulation	ESRS E1–6 Gross Scopes 1, 2, 3 and and Total GHG emissions
ESRS E1–6 Gross GHG emissions intensity paragraphs 53 to 55	SFDR Pillar 3 Benchmark Regulation	ESRS E1–6 Gross Scopes 1, 2, 3 and and Total GHG emissions
ESRS E1–7 GHG removals and carbon credits paragraph 56	EU Climate Law	ESRS E1–7 GHG removals and GHG mitigation projects financed through carbon credits
ESRS E1–9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS E1–9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1–9 Location of significant assets at material physical risk paragraph 66 (c)	Pillar 3	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS E1–9 Breakdown of the carrying value of its real estate assets by energy efficiency classes paragraph 67(c)	Pillar 3	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS E1–9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	Benchmark Regulation	Application of the phase-in option in accordance with ESRS 1 (137)
ESRS E2–4 Amount of each pollutant listed in Annex II of the EPRTR (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	SFDR	Not material
ESRS E3–1 Water and marine resources paragraph 9	SFDR	Not material
ESRS E3–1 Dedicated policy paragraph 13	SFDR	Not material
ESRS E3–1 Sustainable oceans and seas paragraph 14	SFDR	Not material

<sup>4</sup> Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1)



Data point	EU legislation	Addressing in the report
ESRS E3-4 Total water recycled and reused paragraph 28(c)	SFDR	Not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	SFDR	Not material
ESRS 2 – IRO 1 – E4 paragraph 16 (a) (i)	SFDR	Not material
ESRS 2 – IRO 1 – E4 paragraph 16 (b)	SFDR	Not material
ESRS 2 – IRO 1 – E4 paragraph 16 (c)	SFDR	Not material
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24(b)	SFDR	Not material
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24(c)	SFDR	Not material
ESRS E4-2 Policies to address deforestation paragraph 24(d)	SFDR	Not material
ESRS E5-5 Non-recycled waste paragraph 37(d)	SFDR	Not material
ESRS E5-5 Hazardous and radioactive waste paragraph 39	SFDR	Not material
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14(f)	SFDR	ESRS S1 Disclosure requirement in connection with ESRS 2 SBM-3
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14(g)	SFDR	ESRS S1 Disclosure requirement in connection with ESRS 2 SBM-3
ESRS S1-1 Human rights policy commitments paragraph 20	SFDR	ESRS S1-1 Policies related to own workforce
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	Benchmark Regulation	ESRS S1-1 Policies related to own workforce
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	SFDR	ESRS S1-1 Policies related to own workforce
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	SFDR	ESRS S1-1 Policies related to own workforce
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32(c)	SFDR	ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 letters (b) and (c)	SFDR Benchmark Regulation	ESRS S1-14 Health and safety metrics
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities or illness paragraph 88(e)	SFDR	ESRS S1-14 Health and safety metrics
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	SFDR Benchmark Regulation	Not material
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	SFDR	Not material
ESRS S1-17 Incidents of discrimination paragraph 103(a)	SFDR	ESRS S1-17 Incidents, complaints and severe human rights impacts



Data point	EU legislation	Addressing in the report
ESRS S1–17 Nonrespect of UNGPs on Business and Human Rights and OECD paragraph 104(a)	SFDR Benchmark Regulation	ESRS S1–17 Incidents, complaints and severe human rights impacts
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11(b)	SFDR	ESRS S2 Mandatory disclosure in connection with ESRS 2 SBM-3
ESRS S2–1 Human rights policy commitments policy paragraph 17	SFDR	ESRS S2–1 Policies related to value chain workers
ESRS S2–1 Policies related to value chain workers paragraph 18	SFDR	ESRS S2–1 Policies related to value chain workers
ESRS S2–1 Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	SFDR Benchmark Regulation	ESRS S2–1 Policies related to value chain workers
ESRS S2–1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	Benchmark Regulation	ESRS S2–1 Policies related to value chain workers
ESRS S2–4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	SFDR	ESRS 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
ESRS S3–1 Human rights policy commitments paragraph 16	SFDR	Not material
ESRS S3–1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	SFDR Benchmark Regulation	Not material
ESRS S3–4 Human rights issues and incidents paragraph 36	SFDR	Not material
ESRS S4–1 Policies related to consumers and end-users paragraph 16	SFDR	ESRS S4–1 Policies related to consumers and endusers
ESRS S4–1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	SFDR Benchmark Regulation	ESRS S4–1 Policies related to consumers and endusers
ESRS S4–4 Human rights issues and incidents paragraph 35	SFDR	ESRS S4–4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions
ESRS G1–1 United Nations Convention against Corruption paragraph 10(b)	SFDR	ESRS G1–1 Business conduct policies and corporate culture
ESRS G1–1 Protection of whistleblowers paragraph 10(d)	SFDR	ESRS G1–1 Business conduct policies and corporate culture
ESRS G1–4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24(a)	SFDR Benchmark Regulation	ESRS G1–4 Incidents of corruption or bribery
ESRS G1–4 Standards on anti-corruption and anti-bribery paragraph 24(b)	SFDR	ESRS G1–4 Incidents of corruption or bribery



For the preparation of the ESG report, a materiality analysis was carried out as a strategic tool for the systematic identification and assessment of the most important impacts, risks and opportunities (IROs). The materiality analysis comprises the following consecutive steps:

1. A screening of all ESRS topics, sub-topics and sub-sub-topics was carried out to identify links to current business operations, taking into account the reporting period and the applicable scope of consolidation.
2. Specific influencing scenarios were derived between the company's own business operations and a specific stakeholder.
3. A description and quantitative assessment of the potential or actual, positive or negative effects resulting from the scenario for the stakeholder or the company's own business model was carried out (IRO).
4. The materiality of each individual IRO was determined on the basis of the quantitative assessment that was carried out.
5. The disclosure requirements for sustainability reporting to be taken into account were derived from the material IROs.



# ENVIRONMENTAL INFORMATION

## INFORMATION IN ACCORDANCE WITH ARTICLE 8 OF REGULATION 2020/852 (TAXONOMY REGULATION)

An important objective of the action plan for financing sustainable growth ('Sustainable Finance') as part of the European 'Green Deal' is the redirection of capital flows into sustainable investments. The EU has recognised that the financial sector has a key role to play here. Investments in the billions will be necessary to realise the EU's environmental goals, particularly the goal of achieving climate neutrality by 2050. Public funds alone will not be sufficient for this, which is why private investment must be mobilised. The EU taxonomy was developed precisely for this purpose: to provide investors with clear guidance on where capital flows need to be channelled to support the transition to a sustainable economy.

The EU Taxonomy Regulation (EU 2020/852) was passed on 18 June 2020 and came into force on 12 July 2020. It defines which economic activities are considered environmentally sustainable and forms the basis for further regulations such as the Corporate Sustainability Reporting Directive (CSRD) and the Sustainable Finance Disclosure Regulation (SFDR). These regulations increase the transparency requirements for companies and financial institutions and ensure that both the activities themselves and their financial impact are consistently geared towards achieving sustainability goals.

The Taxonomy Regulation sets out the legal framework for the classification of environmentally sustainable economic activities within the EU and aims to orientate the capital market towards sustainable investments. It refers to six key environmental objectives:

- (1) Climate change mitigation
- (2) Climate change adaptation
- (3) Sustainable use and protection of water and marine resources
- (4) Transition to a circular economy
- (5) Pollution prevention and control
- (6) Protection and restoration of biodiversity and ecosystems

The concepts of taxonomy-eligibility and taxonomy-alignment are of central importance in this context. An economic activity is considered taxonomy-eligible as soon as it is listed in the annexes of the delegated act in connection with the defined environmental objectives. These requirements set out in Article 3 of Regulation (EU) 2020/852 must be met for an activity to be classified and labelled as environmentally sustainable and therefore taxonomy-aligned

(1) *Substantial contribution:*

The activity must make a substantial contribution to one of the six environmental objectives by fulfilling the specified technical assessment criteria for that specific activity.

(2) Avoidance of significant adverse effects ('Do No Significant Harm', DNSH):

It must be demonstrated that the activity has no significant negative impact on the other five environmental objectives. This is ensured by the fulfilment of additional DNSH criteria.

(3) Compliance with *minimum safeguards:*

Eckert & Ziegler must comply with measures to protect human rights, including labour rights, prevention of corruption and bribery, fair competition and taxation.

Only when all three conditions are met can the economic activity be labelled as taxonomy-aligned and therefore ecologically sustainable.



## Scope of reporting

As a large corporation, Eckert & Ziegler has been obliged to report on its environmentally sustainable economic activities since the 2021 financial year (see Sections 289b, 315b HGB).

In the last reporting year, 2023, Eckert & Ziegler was required to report the proportion of activities that are taxonomy-eligible and taxonomy-aligned for the first two environmental objectives ('Climate change mitigation' and 'Climate change adaptation') and the proportion of activities that are taxonomy-eligible and non-taxonomy-eligible for the remaining four environmental objectives ('Sustainable use and protection of water and marine resources', 'Transition to a circular economy', 'Pollution prevention and control' and 'Protection and restoration of biodiversity and ecosystems') on the basis of the defined KPIs.

In the 2024 reporting year, Eckert & Ziegler will now be required to report on the taxonomy-eligibility and taxonomy-alignment of its economic activities beyond all six environmental goals for the first time. The disclosure obligation will be extended accordingly.

In the context of Article 8 of Regulation 2020/852 and specified within Annex I of Regulation 2021/2178, this information is defined as the share of turnover (turnover KPI), the share of capital expenditure (CapEx KPI) and, where applicable, the share of operating expenditure related to assets or processes associated with economic activities that are classified as environmentally sustainable in accordance with Article 3 and Article 9.

The examination of taxonomy eligibility and the assessment of taxonomy alignment are based on the descriptions of economic activities and the associated technical assessment criteria set out in the Delegated Regulations 2021/2139, 2023/2485 and 2023/2486. The supplementary Delegated Regulation 2022/1214 on the climate taxonomy sets out specific disclosure requirements for gas and nuclear energy activities. As Eckert & Ziegler is not active in these energy sectors, there are no changes to the company's reporting and the relevant KPIs for turnover, CapEx and OpEx.

Eckert & Ziegler has considered and assessed the announcements published by the EU Commission on 20 October 2023 regarding the interpretation and application of certain provisions of the delegated act on the EU Climate Taxonomy and on the implementation of the disclosure requirements under Article 8 of the EU Taxonomy Regulation.

## Taxonomy-eligibility assessment

The Technical Expert Group on Sustainable Finance (TEG) has prioritised particularly emission-intensive sectors with the economic activities currently by the EU taxonomy.

Eckert & Ziegler SE's core economic activities – the production of isotope technology components for medicine, science and industry, in particular medical products for cancer therapy, radionuclides for nuclear medicine applications, synthesis equipment for the production of radiopharmaceuticals as well as plant construction and the recovery of isotope technology residues from hospitals and research facilities – do not fall under any of the six defined environmental objectives despite the extended disclosure requirements in 2023.

Therefore, there is no opportunity to show the contribution to climate protection as defined by the EU Taxonomy Regulation within the core business areas. As a result, these are classified as not taxonomy-eligible.

However, the EU taxonomy also includes economic activities that are not directly related to the core business. Described as transitional or enabling activities, the determination of Eckert & Ziegler's relevant business activities must also be examined in this regard.



Eckert & Ziegler’s economic activities that are classified as taxonomy-eligible primarily relate to the environmental objective of climate change mitigation and are presented below.

<b>Economic activity</b>	<b>Description according to EU-Tax-VO</b>	<b>Economic activity EZ SE</b>
<b>CCM/CCA 4.16</b> Heat pumps	Installation and operation of electric heat pumps	Heat pump
<b>CCM + CCA 6.5</b> Transport with motorbikes, passenger cars and light commercial vehicles	Acquisition, financing, rental, leasing and operation of vehicles of categories M12323, N1233, or L (two- and three-wheeled as well as four-wheeled vehicles)	Vehicle fleet
<b>CCM + CCA 6.6</b> Freight transport services by road	Acquisition, financing, leasing, rental and operation of vehicles of classes N1, N2240 or N3241 for the carriage of goods by road, that fall under the EURO VI standard 242 stage E or its successor	Transport of dangerous goods

### **Taxonomy-alignment assessment**

The taxonomy-alignment assessment is used to assess whether economic activities fulfil the requirements of the EU taxonomy for sustainable investment set out in Article 3 of Regulation (EU) 2020/852. Accordingly, in the second step, Eckert & Ziegler assessed the three economic activities classified as taxonomy-eligible in section 1.1.4 using the relevant technical assessment criteria (substantial contribution, do-not-significant-harm in relation to the other environmental objectives, minimum social safeguards).

#### **Fulfilment of a substantial contribution to climate change mitigation (“Substantial Contribution”)**

##### **CCM + CCA 6.5 Transport by motorbikes, passenger cars and light commercial vehicles**

To make a substantial contribution to the environmental objective of climate change mitigation, vehicles must be low-emission and emission-free, light commercial vehicles. This is fulfilled if the CO<sub>2</sub> emissions of the vehicle do not exceed 50 g/km. In the reporting year, 15 new M1 and N1 class vehicles were purchased, of which four M1 class vehicles fulfil the criterion and therefore make a substantial contribution to achieving environmental objective 1 (‘climate change mitigation’).

##### **CCM + CCA 6.6 Freight transport services by road**

To make a substantial contribution to the environmental objective of climate change mitigation, the vehicles must be low-emission or emission-free heavy commercial vehicles. In the reporting year, one vehicle was purchased for the transport of goods that does not fulfil the criteria. The economic activity is categorised as non-taxonomy-aligned.

##### **CCM/CCA 4.16 Installation and operation of electric heat pumps**

According to the criteria, the refrigerant used in the heat pump must not exceed a global warming potential of 675 to make a substantial contribution to climate change mitigation. The refrigerant R410A used in the heat pump procured by Eckert & Ziegler exceeds the specification with a global warming potential of 2088. Accordingly, the criterion for a substantial contribution to the environmental objective climate change mitigation is not met and is therefore classified as non-taxonomy-aligned.

#### **Do-no-significant harm in relation to the other environmental objectives (‘Do No Significant Harm’, DNSH)**

The next step was to check whether economic activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles fulfils the DNSH criteria for the other environmental objectives in accordance with the specified requirements. The assessment for the other two economic activities was not carried out due to non-fulfilment of the substantial contribution.



### CCM + CCA 6.5 Transport with motorbikes, passenger cars and light commercial vehicles

Although the four vehicles identified as low-emission do not have a substantial negative impact on physical climate risks during their expected lifetime (DNSH-2) and no conflict with other environmental objectives can be demonstrated, the possibility of a conclusive review is lacking due to a lack of meaningful and robust information. As the availability of relevant and high-quality data for a well-founded taxonomy-alignment assessment is crucial, the criteria DNSH-4 ('transition to a circular economy') and DNSH-5 ('pollution prevention and control') cannot be determined or can only be determined with considerable expenditure of time and resources, which is why this was not done. The potentially taxonomy-aligned economic activity 6.5 is therefore to be assumed non-aligned.

### Minimum social safeguards

According to the wording of Taxonomy Regulation 2020/852 No 35, 'a condition for economic activities to be considered environmentally sustainable should be compliance with minimum social safeguards. For this reason, economic activities should only be classified as environmentally sustainable if they are carried out in accordance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, the ILO's eight core labour standards and the International Bill of Human Rights.'

To fulfil the minimum standards, companies must therefore have procedures and processes in place to prevent negative impacts or the occurrence of violations in the following four areas: Human rights including labour rights, prevention of corruption and bribery, fair competition and tax compliance.

For compliance with the minimum social safeguards, Eckert & Ziegler has reviewed the FAQ of the European Commission of June 2023 and the conditions from the final report of the 'Platform on Sustainable Finance' for EU companies subject to the CSRD obligation. The conditions mentioned refer to non-compliance with the minimum safeguards and must be refuted.

The analysis has shown that the governance standards and frameworks mentioned in the questionnaire are already integrated in existing guidelines (e.g., Code of Conduct) and in the Eckert & Ziegler compliance management system. The taxonomy-eligible economic activities in 2024 were carried out in a manner that fully fulfils the requirements of the minimum social safeguards.

### Determination of the taxonomy-KPI

#### Turnover KPI

The EU taxonomy defines turnover as net sales of goods or services, including intangible assets, associated with taxonomy-aligned economic activities (numerator). These are set in relation to the net sales recognised in the profit and loss statement (denominator).

The turnover according to the taxonomy (see section A. in the table under 'Turnover'; denominator of the turnover KPI) corresponds to the sales revenue recognised in the consolidated financial statements. In 2024, this amounts to 295.8 million € (2023: 246 million €). There are no relevant taxonomy-eligible economic activities for Eckert & Ziegler. This results in a turnover KPI of 0% taxonomy-eligible sales and 100% non-taxonomy-eligible turnover.





### Capital expenditure

The share of taxonomy-eligible investments (see section A in the table 'CapEx') is determined by comparing the taxonomy-eligible investments with the relevant total investments of the Group.

Capital expenditure (CapEx) as defined by the EU taxonomy comprises additions to property, plant and equipment and intangible assets during the financial year under review. This also includes additions to property, plant and equipment and intangible assets resulting from business combinations. Eckert & Ziegler refers to capital expenditure as disclosed in the Annex (denominator). Of this, the share of taxonomy-eligible capital expenditure is to be determined (numerator). The data was collected and analysed in detail by the ESG department and Controlling.

### Operating expenses

Operating expenditure (OpEx) as defined by the EU taxonomy comprises direct, non-capitalised costs relating to research and development, building renovation measures, short-term leasing, maintenance and repair. Eckert & Ziegler refers to expenditure on maintenance and repair, renovation, research and development and short-term leasing costs (denominator). The share of taxonomy-eligible capital expenditure is to be determined (numerator). The data was collected and analysed in detail by the ESG department and Controlling.

### Disclosure of taxonomy key figures

The following section shows the shares of turnover, investment expenditures, and operating expenditures of the Eckert & Ziegler Group in connection with environmentally sustainable economic activities. The individual turnover, investments and operating expenses are each clearly allocated to an economic activity and an environmental objective. The basis for the calculation of the relevant key figures are the consolidated financial statements in accordance with IFRS. In the reporting year, the disclosure of comparative information is required by law.



Financial year 2024		2024		Substantial contribution criteria							DNSH criteria								
	Code	Absolute turnover in €	Proportion of turnover 2024	Climate change mitigation (CCM)	Climate change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	ollution (PPC)	Biodiversity and ecosystems (BIO)	Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and ecosystems (BIO)	Minimum safeguards	Share of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) turnover, year 2023	Category (enabling activities)	Category (transitional activities)
<b>Economic activities</b>																			
<b>A. Taxonomy-eligible activities</b>																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (taxonomy aligned) (A.1)																			
		0	0%	0%	0%	0%	0%	0%	0%								0%		
		0	0%															E	
		0	0%																T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Turnover of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																			
		0	0%	0%	0%	0%	0%	0%	0%								0%		
		0	0%																
<b>B. Non-taxonomy-eligible activities</b>																			
Turnover of Taxonomy-non-eligible activities																			
		295,849,556	100%																
<b>Total (A+B)</b>		<b>295,849,556</b>	<b>100%</b>																



Financial year 2024	2024		Substantial contribution criteria							DNSH criteria							Share of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) turnover, year 2023	Category (enabling activities)	Category (transitional activities)
	Code	Absolute CapEx in €	Proportion of CapEx 2024	Climate change mitigation (CCM)	Climate change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and ecosystems (BIO)	Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and ecosystems (BIO)	Minimum safeguards			
<b>Economic activities</b>																			
<b>A. Taxonomy-eligible activities</b>																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy aligned) (A.1)		0	0%															0%	
Of which enabling activities		0	0%															0%	E
Of which transitional activities		0	0%															0%	T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
						EL <sup>5</sup> , N <sup>6</sup> , N/EL <sup>7</sup>													
Installation and operation of electric heat pumps	4.16	20,779	0.08%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	N	J			
Transport with motorbikes, passenger cars and light commercial vehicles	6.5.	375,528	1.38%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	N	J	0.60%		T
Freight transport services by road	6.6.	31,021	0.11%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	N	J	0.08%		T
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		427,328	1.57%	%	0%	0%	0%	0%	0%								0.68%		
CapEx of taxonomy-eligible activities (A.1 + A.2)		427,328	1.57%	%	0%	0%	0%	0%	0%										
<b>B. Taxonomy-non-eligible activities</b>																			
CapEx of non-taxonomy-eligible activities		26,849,084	98.43%																
<b>Total (A+B)</b>		<b>27,276,412</b>	<b>100%</b>																

<sup>5</sup> EL' = 'eligible' activity for the respective environmental objective

<sup>6</sup> N = No, not fulfilled

<sup>7</sup> N/EL' = 'not eligible', for the respective environmental objective non-taxonomy-eligible activity.



Financial year 2024	Code	2024		Criteria for a significant contribution							DNSH criteria								
		Absolute OpEx in €	Proportion of OpEx 2024	Climate change mitigation (CCM)	Climate change (adaptation CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity (BIO)	Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Circular economy (CE)	Environmental pollution (PPC)	Biodiversity (BIO)	Minimum safeguards	Share of taxonomy-aligned (A.1.) or taxono-my-eligible (A.2.) turnover, year 2023	Category (enabling activities)	Category (transitional activities)
<b>Economic activities</b>																			
<b>A. Taxonomy-eligible activities</b>																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
OpEx of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%	0%	0%		0%	0%									0%		
Of which enabling activities		0	0%															E	
Of which transitional activities		0	0%																T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
EL <sup>5</sup> , N <sup>6</sup> , N/EL <sup>7</sup>																			
Installation and operation of electric heat pumps		4.16	0	0%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	J			
Transport with motorbikes, passenger cars and light commercial vehicles		6.5.	0	0%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	J			T
Freight transport services by road		6.6.	0	0%	EL	EL	N/EL	N/EL	N/EL	N/EL	J	N	N	N	N	J			T
OpEx taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			0	0%	0%	0%	0%	0%	0%	0%							0%		
OpEx of taxonomy-eligible activities (A.1 + A.2)			0	0%															
<b>B. Taxonomy-non-eligible activities</b>																			
OpEx of non-taxonomy-eligible activities			9,333,223	100%															
<b>Total (A+B)</b>			<b>9,333,223</b>	<b>100%</b>															

<sup>5</sup> EL' = 'eligible' activity for the respective environmental objective

<sup>6</sup> N = No, not fulfilled

<sup>7</sup> N/EL' = 'not eligible', for the respective environmental objective non-taxonomy-eligible activity.



The following table shows the extent of taxonomy-eligibility and -alignment of turnover, broken down by environmental objectives:

	Share of turnover/total turnover	
	Taxonomy-aligned per target	Taxonomy-eligible per target
CCM	0 %	0 %
CCA	0 %	0 %
WTR	0 %	0 %
CE	0 %	0 %
PPC	0 %	0 %
BIO	0 %	0 %

CCM: Climate Change Mitigation  
 CCA: Climate Change Adaptation  
 WTR: Water and Marine Resources  
 CE: Circular Economy  
 PPC: Pollution Prevention and Control  
 BIO: Biodiversity and Ecosystems

## **ESRS E1 CLIMATE CHANGE**

### **ESRS E1 Disclosure requirement related to ESRS 2 GOV-3**

Performance is not assessed and remunerated based on specific climate-related targets and/or impacts. The percentage of the remuneration recognised in the current period that is linked to climate-related considerations is therefore 0%. To date, no specific incentive systems have been implemented that are explicitly geared towards sustainability or CSRD criteria.

### **ESRS E1 Disclosure requirement related to ESRS 2 SBM-3**

As a manufacturer of radioactive components for medical, scientific and metrological purposes, the Eckert & Ziegler Group is subject to strict national and international regulations that prescribe comprehensive safety standards and controls. These regulations often already include emergency and crisis plans, which are a core component of the resilience analysis. Due to its international orientation, the Group relies on duplicating production facilities for several products and invests in several locations to reduce its dependence on individual sites. The Group operates globally in various markets with a broad portfolio, enabling it to balance risks of (negative) changes in individual markets with opportunities in other markets.

### **ESRS E1–1 Transition plan for climate change mitigation**

Climate change is one of the greatest global challenges of our time. As a company, Eckert & Ziegler takes the importance of this issue seriously at a global level. Nevertheless, no transition plan or specific strategies, measures or targets to combat climate change had to be implemented in the current reporting period. This is primarily because Eckert & Ziegler itself is not a source of climate-relevant emissions. Due to the nature of our business activities, our company does not currently make a significant contribution to climate change. Our business activities are not among the CO<sub>2</sub>-intensive industries and hardly overlap with the activities of the EU taxonomy. Our current assessment of our operational environmental impact shows that our emissions and energy consumption are within a range that does not require strategic intervention. We are closely monitoring developments and requirements in the area of climate change mitigation.

### **ESRS E1–2 Policies related to climate change mitigation and adaptation**

Climate protection and adaptation to climate change currently play a minor role in our corporate strategy. To date, no separate strategies, measures or targets have been defined in these areas. A detailed strategy definition is not required as Eckert & Ziegler is not a major contributor to climate-relevant emissions and thus cannot make a significant contribution. The topic is considered to be of little relevance in the overall strategy, especially in comparison to other operational priorities that have a more direct impact on the company's competitiveness and growth of the company.



### ESRS E1–3 Actions and resources in relation to climate change policies

Measures to save energy and resources, to potentially increase energy efficiency or to generate energy from renewable sources are implemented on a location-driven basis. No global strategy has been implemented to date and the measures currently implemented are not tracked. In the future, the ESG manager will establish processes and structures to derive initial actions from the data collection. Other measures will continue to be planned in the short term and implemented locally. Exemplary measures:

- Building refurbishment through energy measures
- Replacement of the air conditioning systems with increased energy efficiency at our Braunschweig production site
- Installation of motion detectors and intelligent lighting control
- In this reporting year, targeted measures were implemented to draw up a CO<sub>2</sub> balance sheet to create transparency.

In order to create transparency for climate-related impacts, a carbon footprint was calculated for Eckert & Ziegler. This includes the calculation of direct and indirect emissions (Scope 1, 2 and 3). For this purpose, Eckert & Ziegler invested in software that enables the calculation of a CO<sub>2</sub> footprint. In addition, processes were set up for standardised data collection in collaboration with external consultants.

### ESRS E1–4 Targets related to climate change mitigation and adaptation

In this reporting year, Eckert & Ziegler is focussing on establishing data collection to implement transparent reporting on energy consumption emissions and CO<sub>2</sub>. No other targets were set in relation to climate change mitigation and adaptation to climate change.

### ESRS E1–5 Energy consumption and mix

Energy consumption and mix	Year 2024
(1) Fuel consumption from coal and coal products (MWh)	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	191
(3) Fuel consumption from natural gas (MWh)	3,027
(4) Fuel consumption from other fossil sources (MWh)	0
(5) Consumption from purchased or acquired electricity, heat, steam and cooling and from non-renewable sources (MWh)	8,254
(6) Total consumption of non-renewable energy (MWh) (sum of rows 1 to 5)	11,472
<b>Share of non-renewable sources in total energy consumption</b>	<b>90%</b>
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	0
(9) Consumption of purchased or acquired electricity, heat, steam and cooling and from renewable sources (MWh)	1,251
(10) Consumption of self-generated non-fuel renewable energy (MWh)	0
(11) Total consumption of renewable energy (MWh) (sum of rows 8 to 10)	1,251
<b>Share of renewable sources in total energy consumption</b>	<b>10%</b>
Self-generated renewable energy, supply to public grid (MWh)	44



Eckert & Ziegler is active in the following climate-intensive sectors<sup>8</sup>:

NACE CODE	DESCRIPTION
20.13.0	Manufacture of other inorganic basic chemicals
20.59.0	Manufacture of other chemical products n.e.c.
21.20.0	Manufacture of pharmaceutical preparations
22.29.0	Manufacture of other plastic products
26.51	Manufacture of instruments and appliances for measuring, testing and navigation
26.60.0	Manufacture of irradiation, electromedical and electrotherapeutic equipment
33.20.0	Installation of industrial machinery and equipment
38.12.0	Collection of hazardous waste
38.22.0	Treatment and disposal of hazardous waste
46.46.1	Wholesale of pharmaceutical goods
46.46.2	Wholesale of medical and orthopaedic articles, dental and laboratory supplies
46.69	Wholesale of other machinery and equipment
46.75.0	Wholesale of chemical products
49.41.0	Freight transport by road

No allocation of energy consumption to climate-intensive and non-climate-intensive sectors was carried out in this reporting year. Accordingly, no information is provided on energy intensity in accordance with E1–5 para. 40.

#### ESRS E1–6 Gross Scopes 1, 2, 3 and Total GHG emissions

Gross Scope 1 GHG emissions	Year 2024
GHG emissions from the combustion or biological extraction of biomass (kg CO <sub>2</sub> )	0
GHG emissions from the combustion of fossil fuels (tonnes of CO <sub>2</sub> )	1,165
Share of GHG emissions from EU ETS allowances	0%
Share of emissions from national ETS allowances	0%
Share of emissions from non-EU ETS allowances	0%
<b>Scope 1 total (tonnes of CO<sub>2</sub>)</b>	<b>1,165</b>
<hr/>	
Gross Scope 2 GHG emissions	Year 2024
German sites, location-based (tonnes of CO <sub>2</sub> )	2,151
international locations, location-based (tonnes of CO <sub>2</sub> )	1,241
<b>Scope 2 total, location-based (t CO<sub>2</sub>)</b>	<b>3,392</b>
German sites, market-based (tonnes of CO <sub>2</sub> )	1,211
international locations, market-based (t CO <sub>2</sub> )	n.a.
<b>Scope 2 total, market-based (t CO<sub>2</sub>)</b>	<b>n.a.</b>

For Scope 1 and Scope 2 emissions, consumption values for the period January-September 2024 were determined where possible and extrapolated to the full year using average consumption. In individual cases, consumption data is only provided by energy suppliers, e.g., on an annual basis. In this case, the latest available consumption data on an annual basis was used as an estimate for 2024, assuming constant consumption.

The percentage share of biomass or biogenic CO<sub>2</sub> is not shown separately in the applied emission factors. Market-based emission factors are only available for the German locations. Therefore, for international locations and for the overall result only the location-based method is used.

<sup>8</sup> Climate-intensive sectors are those sectors listed in sections A to H and in section L (as defined in Regulation (EU) 2022/1288).



### Gross Scope 3 emissions and total GHG emissions

Category	2024
Scope 1-Gross GHG emissions (t CO <sub>2</sub> e)	1,165
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes (in %)	0%
Location-based Scope 2 GHG gross emissions (t CO <sub>2</sub> e)	3,392
Market-based Scope 2 GHG gross emissions (t CO <sub>2</sub> e)	n.a.
Total indirect (Scope 3) gross GHG emissions (t CO <sub>2</sub> e)	8,504
Significant category of Scope 3 greenhouse gas emissions (t CO <sub>2</sub> e)	
1 Purchased goods and services	198
2 Capital goods	1,116
3 Fuel- and energy-related emissions (not included in scope 1 or scope 2)	n.a.
4 Upstream transport and distribution	1,430
5 Waste generated in operations	380
6 Business travel	900
7 Employee commuting	371
8 Upstream leased assets	251
9 Downstream transport and distribution	3,858
10 Processing of sold products	n.a.
11 Use of sold products	n.a.
12 End-of-life treatment of sold products	n.a.
13 Downstream leased assets	n.a.
14 Franchises	n.a.
15 Investments	n.a.
<b>Total GHG emissions (location-based) (t CO<sub>2</sub>e)</b>	<b>13,061</b>

The spend-based method was used to determine Scope 3 emissions for significant categories. Since the material input mainly relates to nuclides produced in a CO<sub>2</sub>-neutral way, further information on the material input was not provided.

#### ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits

The extent of the reduction or elimination of greenhouse gas emissions through climate change mitigation projects outside the value chain that were or are to be financed through the purchase of CO<sub>2</sub> credits is 0 kg CO<sub>2</sub>.

#### ESRS E1-8 Internal carbon pricing

Eckert & Ziegler does not currently utilise any internal CO<sub>2</sub> pricing systems. However, the company is subject to the effects of external CO<sub>2</sub> pricing systems, e.g., when purchasing fossil fuels/energy sources via the legally regulated CO<sub>2</sub> pricing.





# SOCIAL INFORMATION

## ESRS S1 OWN WORKFORCE

### ESRS S1 Disclosure Requirement related to ESRS 2 SBM-3

The types of employees who work in our own workforce and could potentially be affected by material impacts of our activities include both directly employed employees and non-employee workers. The group of non-employee workers, such as contracted self-employed and temporary workers, is also potentially affected by material impacts, particularly regarding occupational safety, working conditions and integration into operational processes.

The material, potentially negative effects for employees mainly comprise risks in the areas of discrimination, health and safety. These risks relate to the risk of unequal treatment and the protection of the physical and mental health of the workforce.

Positive effects for employees can be seen in various additional benefits that promote work-life balance and well-being. These include job bike leasing, access to non-cash benefits such as the Employee Stock Purchase Plan (ESPP), shopping vouchers and a selection of flexible working time models such as flexitime and additional unpaid leave. In addition, the option of mobile working supports a better work-life balance and boosts employee satisfaction.

Significant risks and opportunities for the company arising from the effects and dependencies in relation to its own workforce include both potentially negative and positive effects. Risks include discrimination and health and safety risks that could have a negative impact on the working environment and employee satisfaction. Opportunities arise from strengthening the work-life balance and well-being of employees through the aforementioned additional benefits. These measures promote employee motivation and loyalty to the company and thus contribute to the long-term stability and attractiveness of the company.

There are no effects on the company's own workforce resulting from transition plans to reduce the negative impact on the environment and to realise more environmentally friendly and climate-neutral activities. To date, no such transition plans have been drawn up.

No activities were identified where there is a significant risk of forced labour.

Likewise, no activities were identified where there is a significant risk of child labour.

Due to the geographical location of the company locations with effective protection of human rights and the high level of qualification of the employees, Eckert & Ziegler assumes that the risk of forced labour or child labour is excluded throughout the company.

All identified material effects, risks and opportunities relate to the company's entire workforce.

### ESRS S1-1 Policies related to own workforce

Eckert & Ziegler is one of the world's largest providers of isotope technology components for radiotherapy and nuclear medicine and is committed to aligning its business activities sustainably with a balanced relationship between economic, social and ecological aspects. Ultimate responsibility for the Eckert & Ziegler Group's human resources lies with the Chairman of the Executive Board. In addition to the central HR department at the Group headquarters in Berlin, the larger subsidiaries and segments in Germany and abroad each have their own HR departments, which are networked with each other and partly controlled by Group guidelines. Part of the sustainability strategy is the improvement of living conditions, true to the



company motto ‘Contributing to saving lives’, combined with the responsibility to create an attractive working environment for our employees. The focus is therefore on equal opportunities, qualifications and the health of Eckert & Ziegler employees.

Employees and their development are at the centre of the Eckert & Ziegler Group’s business, as only with motivated and qualified employees can the tasks of the various companies be fulfilled to a high standard and at the same time meet the increasing regulatory and legal requirements as well as changing customer needs. The issues addressed include the shortage of skilled workers, employee turnover and the loss of specialised knowledge with, e.g., a separate initiative to train radiochemists, the continuation of the Employee Stock Purchase Programme (ESPP) introduced at the end of 2022, the offer of mobile working and the introduction of an employee referral programme.

Eckert & Ziegler respects internationally recognised human rights, is committed to upholding them and rejects all forms of forced labour and child labour. The company recognises both the right of all employees to form trade unions and employee representatives on a democratic basis within the framework of national legislation and the right of all employees to appropriate remuneration. Wages and other benefits must at least comply with the respective national or local legal standards or the standards of the national economic sectors/industries and regions.

Eckert & Ziegler is committed to international standards, such as the United Nations Global Compact as well as national laws such as the Supply Chain Due Diligence Act, which came into force on 1 January 2023. The Code of Conduct, the corporate guidelines for compliant behaviour, but also other company agreements and/or guidelines, set out rules for humane working conditions. Due to its activities in a highly regulated environment, Eckert & Ziegler employs specialists of legal age with predominantly technical, commercial or academic qualifications in all of its companies. The company also expects its suppliers to comply with internationally applicable human rights and to refrain from child labour, forced labour and human trafficking. These and other obligations are enshrined in the Eckert & Ziegler Group’s Code of Conduct for Suppliers, and compliance with them is monitored as part of regular supplier audits.

Due to the nature of our products (some of which are technically demanding and involve handling radioactivity in many areas) and our predominant presence in Europe, North and South America, the issues of human trafficking, forced labour and child labour are not problem areas within the Eckert & Ziegler Group with regard to its own employees. By implementing the Code of Conduct for Suppliers of the Eckert & Ziegler Group with corresponding regular supplier audits, we ensure that these standards are also adhered to outside the company.

In cooperation with an external occupational safety specialist, regular workplace risk assessments are carried out to always optimise occupational safety by means of suitable measures. New findings are immediately integrated into the safety training for our employees. Safety officers in the production areas also help to recognise and avoid potential hazards in everyday working life at an early stage. In the financial year, a new psychological risk assessment is also carried out in cooperation with the employers’ liability insurance association. Our employees receive regular electronic training and instruction on occupational safety. Depending on the area of work, further training courses are added to ensure that for the topic of occupational safety is also given a high priority by employees. Accidents and incidents are recorded internally and evaluated with the affected employees and their superiors. Safety-related topics focussing on accident avoidance and prevention are discussed at the quarterly meetings of the occupational safety committee.

Diversity requires an open mindset and presents each of us with the challenge of questioning our own ‘stereotypes’ or ‘prejudices’ and adapting our behaviour to achieve an open, unprejudiced and respectful interaction with one another. As a company, Eckert & Ziegler aims to create an appropriate environment for all employees in which both individual needs and the development of shared values have their place. Extremism, racist insults and discrimination, on the other hand, will not be tolerated. Accordingly, all employees



receive regular training on the Code of Conduct. Information on partnership-based behaviour in the workplace is made available on a location-specific basis to provide information on bullying and discrimination and to communicate contact points for help. Internally, all employees have the opportunity to report incidents of discrimination or harassment to the Compliance department, which investigates these incidents with the appropriate confidentiality. An external reporting centre is available for anonymous reports. When hiring new employees, Eckert & Ziegler not only looks at qualifications, but also focusses on balanced team structures. Mixed teams in terms of gender, different professional experience or cultural background offer opportunities to adopt new perspectives and find creative solutions to problems.

The Code of Conduct covers discrimination on the grounds of race and ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national origin or social origin and other forms of discrimination covered by EU and national legislation.

In Germany, Eckert & Ziegler is obliged to employ severely disabled people in at least 5 per cent of its jobs in accordance with Section 154 of the German Social Security Code (SGB IX). Special consideration must be given to severely disabled women. Depending on the size or type of business, the employment rate of disabled people may vary among the German companies of the Eckert & Ziegler Group.

Applications from people with disabilities are always checked for suitability for the position. If available, they are reported to the works council, and if the qualifications are suitable, an interview is conducted with the applicant and the line manager. Applications are evaluated solely based on suitability for the position. Other aspects such as age, gender, affiliation to a religious community, skin colour or sexual orientation do not play a role.

### **ESRS S1–2 Processes for engaging with own workforce and workers’ representatives about impacts**

As an internationally operative company, Eckert & Ziegler embraces diversity and values respectful communication as an important part of its corporate culture. This includes, of course, all labour and co-determination laws and regulations of the respective countries complied with, and that a regular, constructive and trusting dialogue is maintained with the relevant bodies. Binding standards for all employees are also set out in a large number of company agreements of the Group, which have been negotiated with the works councils.

Employees are involved and informed at various levels. Within the Eckert & Ziegler Group, a total of six companies at the locations in Braunschweig and Berlin each have employee representative bodies. There is also a general works council and an SE works council at European level was established in the 2024 financial year. In companies where there are employee representatives, they are the main point of contact for management when discussing issues and reaching agreements. In addition, regular dialogue takes place at all levels (Executives with managers and managers with employees).

Virtual town hall meetings are held twice a year for all employees of the Group worldwide, at which the Executive Board reports on key figures as well as current topics and projects. In addition, works meetings are usually held on a quarterly basis. The management of the respective companies regularly discuss current issues with the works councils, usually on a monthly basis. Individual personnel measures are consulted in accordance with the Works Constitution Act and the approval of the works council is obtained. Employees can submit suggestions for improvements at any time; some companies have a company suggestion scheme regulated by a works agreement.



The Chairman of the Executive Board bears overall responsibility for personnel. Work with the committees is carried out by the HR managers and the relevant HR officers as well as the managing directors of the subsidiaries.

The issue of fair working conditions is communicated throughout the Group via the Code of Conduct and regulated in the respective individual companies in the form of works agreements, e.g., on working hours, mobile working, remuneration or performance reviews. As a global framework, the Code of Conduct agreement also implies respect for human rights within the company's own workforce.

Conclusions on the effectiveness of cooperation with the workforce can be drawn from regular discussions between the management and the works councils, but also from the exchange between the top management and the respective area managers, who in turn are in direct contact with the workforce via regular team meetings and record moods, opinions and needs.

Structured discussions are held with employees at least once a year, in which the line manager feedback provides feedback on performance, evaluates objectives and discusses the need for further training and the desire for future development. In this meeting, the employee has the opportunity to give feedback to the manager and formulate ideas for their own further development. When an employment relationship is terminated, an exit interview is conducted with the employee to derive any measures that may be important for filling the position and to continuously improve as an organisation.

The annual feedback meeting is a recurring procedure to establish direct contact with employees and respond to individual needs. An exchange also takes place via the employee representatives in order to set collective standards. Depending on the location, these are transferred via guidelines to the companies that have not elected their own employee representatives.

### **ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns**

To be able to recognise negative effects in the company at all, an open, positive corporate culture is necessary in which grievances can be addressed openly without having to fear consequences. There are various ways for employees to report problems (see next point). Depending on the nature of the problem, measures are discussed between the line manager, the HR department and, if necessary, the works council, management or other necessary persons. In the context of company integration management, e.g., the works council or pension insurance can be involved. If there are problems between individual employees or teams, mediators or coaches are brought in to help the employees or teams to resolve them together. The effectiveness of the measures is reviewed after some time and, if necessary, further measures are taken if the problem has not yet been resolved.

The first point of contact for employees is their respective superiors, the HR department or the works council (if available). In addition, the Compliance department is the internal reporting centre for any incidents or concerns that employees have about compliance issues. A separate e-mail address has been set up for this purpose. An external reporting centre has also been set up at a law firm so that employees or external parties, e.g., suppliers or customers, can submit anonymous reports. This reports any incidents anonymously to the Compliance Officer, who assesses these incidents internally and initiates remedial measures.

Complaints received are either processed by the person receiving them or forwarded to the relevant department (Compliance department) for processing, which will clarify the facts and resolve the problem. Only those directly affected are involved.



The reporting channels are set out in the Code of Conduct and in the company's compliance policy, the content of which is regularly trained. Both the external and internal reporting centres are named in these documents. The internal compliance email address and the telephone numbers of employees dealing with compliance issues can also be selected via the Outlook directory of the respective organisation. New employees receive the Code of Conduct with the relevant addresses before they are hired to familiarise themselves with it. As part of an introductory brochure, they are once again informed of where the documents are electronically stored and can be accessed.

Reports are received by telephone or e-mail. Depending on the nature of the reported problem, it is first discussed within the compliance team and the incident is investigated. In the next step, the persons who can contribute to clarifying the incident or who need to be involved as affected parties are consulted. The identity of the whistleblower is treated confidentially as far as possible. On average, around 1–2 incidents are reported to the Compliance department each year, each of which is processed and closed. The respective procedure is concluded by providing feedback to the parties concerned.

Employees receive training on the Code of Conduct and the company's compliance guidelines once a year, so that the reporting channels are regularly communicated. Employees' trust in this procedure is demonstrated, among other things, by the fact that contact has so far been made in person via MS teams or by telephone and no use has been made of the anonymous reporting option.

Incidents reported to the Compliance department are treated confidentially and discussed only with the persons absolutely necessary for clarification or implementation of measures. If the company is aware of threats against persons in the company or if there is reason to fear retaliation, the relevant authorities (in particular the police) will be involved to discuss the degree of danger and measures to counter it. If necessary, external security personnel are brought in to provide protection.

### **ESRS S1–4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**

To ensure that the Eckert & Ziegler Group is well positioned, we have identified several areas of action that are incorporated into the HR strategy: Digitalisation of HR work and further development of benefits for our employees with a particular focus on health issues. In addition to these ongoing topics, strategically aligned personnel and potential development will be an important field of action in the future. The following specific measures were implemented or initiated in 2024: The Eckert & Ziegler Group is implementing various measures to digitise and expand its benefits. The careers page was revised to communicate the company values more clearly. As a first step, employees at the German locations were asked to contribute statements to the photo campaign 'For me, diversity means...'. This campaign is to be extended throughout the Group and thus internationally. A new applicant management system is also being introduced to optimise the internal application process and facilitate access for external applicants. In the coming year, the human resources information software will be expanded to include a self-service portal, which will enable functions such as entering personal data, requesting certificates and the internal exchange of information. Time recording at the Berlin site will also be converted to this system to offer employees a user-friendly interface. In addition, the existing benefits are being expanded at various locations. Mobility offers include bike leasing for the German locations, free charging stations for e-bike batteries and discounted charging options for e-cars. To reconcile family and career, additional paid leave is being introduced for relocations and three additional days of care leave for employees with relatives in need of care. In the area of health, employees receive time credits for cancer screening appointments, access to health days in cooperation with a health insurance company and subsidies for fitness programmes. From 1 October 2024, an additional company health insurance has been introduced, which will initially be tested in a pilot project at the companies in the Isotope Products segment in Germany. Financial benefits include the full use of the tax-free non-cash benefit value of 50 € in the form of shopping vouchers and the granting of free shares as part of an employee



share purchase programme (ESPP). Further measures are planned for 2025, including the option for employees to choose between a job ticket and a flat-rate internet allowance, a 'family start time' with five paid days off for the birth of a child and a pilot project at the Berlin-Buch site with daily, online-guided exercise sessions of 20 minutes entitled 'Fit into the day'.

No special measures or action plans have been taken to remedy specific negative effects on the company's own workforce, as Eckert & Ziegler is not aware of any damage caused by actual significant effects that would have necessitated such measures. Therefore, no comparative data on the progress of previous measures or action plans is available.

To prevent or mitigate existing, general negative effects on its own workforce, the package of measures includes the introduction and consistent enforcement of an anti-harassment policy, regular training and awareness-raising programmes and the provision of safe channels for reporting incidents. In addition, protective equipment is provided, strict safety regulations are adhered to, and employees are trained in the safe handling of hazardous materials. These preventative measures ensure a safe and healthy working environment and promote the well-being of employees.

There are no known incidents in which an actual specific remedial action had to be taken regarding a negative impact.

We invest in various measures to achieve positive effects for our employees, e.g., through health days with different focuses, support for participation in sporting events, subsidising/cost coverage for visits to fitness facilities and the introduction of additional company health insurance. Salaries are reviewed in annual salary reviews to ensure comparability with the market.

To date, there has been no structured evaluation of measures and initiatives. Surveys are conducted after individual events, and ways of gauging employee satisfaction by means of annual surveys integrated into staff appraisals are being examined.

Eckert & Ziegler uses structured procedures to determine which measures are necessary and appropriate to respond to actual or potential negative effects on its own workforce. This includes, e.g., regular risk analyses, evaluating employee feedback and reviewing incidents or complaints. Based on these findings, suitable prevention and intervention measures are developed to ensure that negative effects are minimised or completely avoided.

Eckert & Ziegler regularly reviews whether and how it ensures that its own corporate practices do not have or contribute to any significant negative effects on its own workforce. This is done through internal controls, employee surveys and the implementation of guidelines aimed at safeguarding labour rights, health and safety and equal opportunities.

Eckert & Ziegler is working to determine the specific resources required to manage its material impacts. The aim is to ensure that suitable financial, human and organisational resources are available to enable sustainable and effective measures.

Eckert & Ziegler is planning measures to mitigate the potential negative effects of the transition to a more environmentally friendly and climate-neutral economy on its own workforce. The focus is on identifying changes in the work environment at an early stage, offering training measures for affected employees and establishing social support systems. Concrete information on the measures already taken or planned is expected as part of further strategic planning.



Eckert & Ziegler has recognised the importance of identifying and mitigating significant risks for the company. Planned and implemented measures include the introduction of a comprehensive risk management system, regular risk analyses and the implementation of specific measures in the areas of compliance, supply chain security and employee protection. The aim is to recognise potential risks at an early stage and ensure business continuity through targeted prevention and emergency strategies.

Eckert & Ziegler has planned measures, some of which have already been implemented, to utilise significant opportunities in connection with its own workforce. These include promoting further training and development opportunities for employees, creating innovative working environments and promoting diversity and inclusion. The aim is to fully leverage the potential of the workforce, strengthen employee loyalty and ensure the long-term success of the company.

### ESRS S1–5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

There are currently no specific targets for reducing the negative impact on the company’s own workforce. The measures already implemented and planned nevertheless help to create a safe and healthy working environment and promote the well-being of employees.

### ESRS S1–6 Characteristics of the undertaking’s employees

Country	Number of employees (number of persons)
Germany	670
United States	171
South America	184
Other	60

Type of contract	Female	Male	Other	Not specified	In total
Number of employees	420	664	1	0	1,085
Number of permanent employees	403	631	1	0	1,035
Number of temporary employees	14	18	0	0	32
Number of employees without guaranteed working hours	3	15	0	0	18

Type of contract	Germany	United States	Argentina	Brazil	Other	In total
Number of employees	670	171	113	71	60	1,085
Number of permanent employees	629	167	108	71	60	1,035
Number of temporary employees	23	4	5	0	0	32
Number of employees without guaranteed working hours	18	0	0	0	0	18



The figures were provided as values and as the number of persons (number of employees) on the reporting date of 31 December 2024.

The calculation of fluctuation is based on the figures for the first two quarters of 2024 (see also AR 59).

The numerator for calculating employee turnover is a total of 153. The denominator for calculating employee turnover is a total of 1,091. The denominator used to calculate employee turnover is based on the methodology of the average headcount of the Eckert & Ziegler Group for 2024. The employee turnover rate is therefore 14.0%.

### ESRS S1-7 Characteristics of non-employees in the undertaking's own workforce

Total number of non-employees within the company's own workforce	39
Self-employed	14
Labour provided by companies that are primarily active in the 'placement and supply of labour' sector	25

The figures are reported as the number of persons. The figures are reported as the values at the end of the reporting period.

### ESRS S1-10 Adequate wages

Eckert & Ziegler confirms that all employees receive adequate wages. Minimum wage standards are observed in all the countries in which the Group operates.

### ESRS S1-14 Health and safety metrics

Eckert & Ziegler confirms that its health and safety management system covers its entire workforce. In the reporting year, there were 13 reportable accidents at work, of which five were categorised as commuting accidents. The company's employees lost a total of 196 days due to work-related injuries.

	2024
<b>Total number of hours worked</b>	1,154,320
<b>Reportable accidents at work</b>	
Total number	18
Road accidents	9
Accidents resulting in death	0
Occupational accident rate	17.01%
<b>Notifiable work-related illnesses</b>	
Total number	0
Fatalities due to work-related illness	0
<b>Days lost due to accidents at work or work-related illnesses</b>	
Total number	351
Due to commuting accidents	184





### ESRS S1–14a Radiation protection metrics

In the reporting period, there were four significant incidents that were classified as reportable events in accordance with the Radiation Protection Ordinance or specific conditions of the respective licences.

One of the significant incidents was a deviation from normal operating procedures with no radiological relevance. In two cases, incidents occurred during the transport of radioactive material by a service provider, which had no radiological impact due to the radioactive material of our group of companies. In one case, two employees exceeded the limit values in accordance with radiation protection regulations, and this incident therefore has radiological relevance.

### ESRS S1–17 Incidents, complaints and severe human rights impacts

Total number of cases of discrimination, including harassment, reported in the reporting period	0
Number of grievances through channels for people to raise concerns within the organisation's own workforce (including grievance mechanisms)	0
Total amount of significant fines, sanctions and compensation payments	0 €

Internally, all employees have the opportunity to report incidents of discrimination or harassment to the Compliance department, which investigates these incidents with the appropriate confidentiality. For anonymous reports, Eckert & Ziegler provides its employees with an external reporting centre via the whistleblower system. In 103 a) and 103 b), we report the number of complaints that were submitted to both the Compliance department and the law firm responsible for the external reporting centre in the respective reporting year.

Identified serious incidents of violations of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0
Serious human rights incidents identified involving the company's labour force	0
Total amount of fines in connection with serious incidents	0 €
Total amount of sanctions in connection with serious incidents	0 €
Total amount of compensation payments in connection with serious incidents	0 €



## ESRS S2 WORKERS IN THE VALUE CHAIN

### ESRS S2 Disclosure Requirement related to ESRS 2 SBM-3

The only workers in the value chain who could be significantly affected by Eckert & Ziegler's business model are localised in particular among direct raw material suppliers.

While the USA and Canada, as countries of origin of certain raw materials, have a low to very low risk and child labour is largely regulated and strictly controlled, Russia has gaps in child labour, particularly in informal sectors and remote regions. Russia also has the third-highest percentage of modern slavery in the Europe and Central Asia region.

No positive or negative effects were identified for the labour force in the value chain as a result of Eckert & Ziegler's business model.

Potential risks for workers in the value chain include forced labour, child labour and a lack of freedom of association (including the existence of works councils).

An IRO analysis was carried out using the MVO Risk Checker to prepare the Eckert & Ziegler ESG report. The company's main products were identified: radioactive materials and the like, plastics and plastics in forms other than primary forms as well as electrodiagnostic devices for medical sciences and radiological devices. Subsequently, the countries Germany, Brazil, Argentina, Czech Republic and China were selected to identify country-specific ESG risks.

The risks identified apply equally to all workers in the value chain in the affected regions.

### ESRS S2-1 Policies related to value chain workers

Eckert & Ziegler is aware of its responsibility to protect the environment and the health and safety of people. It is therefore important to Eckert & Ziegler that its suppliers also work in an environmentally friendly manner. Resources are utilised efficiently as a contribution to sustainable development. Suppliers should act, process and produce in a way that considers their responsibility towards people, the environment and the future. The principle of sustainability is part of the principles in the Eckert & Ziegler Group's Code of Conduct for Suppliers.

The company has an action plan that includes the Code for suppliers, the self-disclosure form for suppliers and service providers and a self-disclosure form for transporters. The strategy includes a risk analysis, preventive measures, a complaints procedure and remedial measures. Suppliers must also refrain from using any form of child labour, forced labour and human trafficking in the course of their business activities. All employees have the right to freely enter into and terminate their employment relationship.

Eckert & Ziegler is committed to the ten principles of the UN Global Compact. During the reporting period, the Eckert & Ziegler Group produced in Europe, the USA and Argentina in accordance with high industrial standards and in compliance with all applicable laws. For these countries, the likelihood of child labour or labour exploitation is negligible. Furthermore, a high degree of specialisation is required of both our own employees and those of our suppliers.

The principle of 'Fair and respectful working conditions' in the Eckert & Ziegler Group's Code of Conduct for Suppliers explicitly addresses the issues of human trafficking, forced labour and child labour.



Eckert & Ziegler pursues approaches in its strategies relating to labour in the value chain that are in line with the ten principles of the UN Global Compact. The company emphasises fair and transparent working conditions along the entire supply chain. It prefers suppliers from countries with strict legal requirements, such as the EU, USA and Canada, which helps to safeguard labour and human rights. Criteria such as environmental protection, safety and short transport routes are taken into account to minimise risks. Eckert & Ziegler's strategies consider international standards such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. In particular, these include obligations to prevent human trafficking, forced labour and child labour. Eckert & Ziegler observes human rights obligations and maintains mechanisms to monitor these standards.

### **ESRS S2–2 Processes for engaging with value chain workers about impacts**

Eckert & Ziegler is always open to information, suggestions and proposals from employees in the value chain. An active procedure for involving the labour force in the value chain is not currently practised.

### **ESRS S2–3 Processes to remediate negative impacts and channels for value chain workers to raise concerns**

To ensure that concerns can be raised and investigated by workers in the value chain, Eckert & Ziegler has set up channels that are open to employees. These channels allow workers to report negative experiences or violations anonymously and securely.

Workers in the value chain have the opportunity to express their concerns or needs directly to the company and have them reviewed. Two specific channels are available to them for this purpose: a special e-mail address, which they can use to send their concerns directly to the company, and an external law firm, which acts as an independent body and treats and examines workers' concerns confidentially. These measures ensure that workers' concerns are dealt with appropriately and transparently.

The Code of Conduct for Suppliers and Employees ensures that employees or external parties are informed about the special e-mail address and the external law firm.

To ensure that issues raised and addressed are effectively tracked and monitored, all reported concerns are carefully reviewed. Appropriate action is taken to resolve issues as required. This process ensures that each concern is dealt with appropriately and that the necessary measures for improvement and prevention are implemented.

The company ensures that workers in the value chain are aware of and trust the structures and procedures for communicating and addressing their concerns or needs. This is achieved by requiring suppliers (and employees) to comply with all the principles set out in the Code of Conduct when conducting their business. Should a supplier act in contravention of the principles of this Code, this may result in termination of the business relationship, claims for damages and regulatory investigations. These measures ensure that suppliers understand and respect the company's expectations regarding transparency and accountability.

### **ESRS S2–4 Taking actions 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**

The Eckert & Ziegler Group does not fall within the scope of the German Act on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains ('Lieferkettensorgfaltspflichtengesetz' or 'LkSG'). The scope of application requires that a group more than employs 1,000 employees in Germany (Section 1 (1), (3) LkSG). This does not apply to the Group. However, customers of Group companies in the Eckert & Ziegler Group fall within the scope of the LkSG ('obligated companies') and must comply with their corresponding obligations. The Eckert & Ziegler Group is happy to support the obligated companies in fulfilling their requirements, within the framework of the official regulations. The measures concern a LkSG self-declaration, a LkSG and VerpG implementation plan and a LkSG action plan.



To date, Eckert & Ziegler has not identified any material negative effects on workers in the value chain that would have required remedial action. Nevertheless, the company has established preventive procedures to ensure that potential problems can be addressed effectively and promptly.

In previous reporting periods, no negative impacts on labour in Eckert & Ziegler's value chain were identified that would have required specific measures or action plans. Therefore, there were no reports of progress on remedial measures.

Eckert & Ziegler has not currently allocated any financial or other resources for specific remedial measures or action plans, as no significant negative impacts on workers in the value chain have been identified to date.

The procedures include a risk analysis using the MVO Risk Checker. The social aspects examined included labour conditions, human rights and the impact on the local population. Governance aspects included the quality of corporate management, corruption risks and compliance with legal regulations. Eckert & Ziegler is also in dialogue with stakeholders to identify potential risks and actual problems at an early stage and to understand the needs of the groups affected. Preventive measures such as the Supplier Code of Conduct and self-disclosure are helpful in recognising potential negative effects in advance. The company has also set up channels through which workers in the value chain can submit complaints and report negative impacts.

If a supplier of Eckert & Ziegler acts contrary to the principles of the Code of Conduct for Suppliers of the Eckert & Ziegler Group, this may result in the termination of the business relationship, the assertion of claims for damages and official investigations.

Eckert & Ziegler ensures that the procedures for taking remedial action in the event of significant negative impacts on labour in the value chain are both available and effective by implementing clear guidelines, conducting regular training and using monitoring mechanisms. These processes also include obtaining feedback from stakeholders to continuously improve the relevance and effectiveness of the measures. These comprehensive measures ensure the traceability and transparency of the remedial measures.

Eckert & Ziegler takes various measures to ensure that its own practices do not have or contribute to any significant negative impact on workers in the value chain. The company selects its suppliers carefully and obliges them to comply with international labour and human rights standards through its Supplier Code of Conduct. The company's Code of Conduct sets out the principles for its own business practices. The company continues to carry out risk assessments to identify potential risks to workers in the supply chain at an early stage.

To date, no serious problems or incidents relating to human rights have been reported within Eckert & Ziegler's upstream and downstream value chain.

Eckert & Ziegler has not yet allocated any financial or human resources for the management of significant negative effects on labour in the value chain, as there have been no incidents or serious problems to date that would have required such measures.

Eckert & Ziegler selects its suppliers carefully and obliges them to comply with international labour and human rights standards through a Supplier Code of Conduct. In addition, the company continuously conducts risk assessments to identify potential risks to labour in the supply chain at an early stage.



No specific remedial measures have been necessary to date. However, the company has implemented preventive mechanisms and procedures to be able to react in the event of actual negative effects.

Monitoring and evaluation are carried out in continuous dialogue with stakeholders and employees. With a sanctions list check, the company ensures that sanction-related legal requirements are complied with, and risky business contacts are reported.

Various measures are taken to minimise significant risks for the company. These include a risk assessment of suppliers and self-disclosure by suppliers. The company has also set up a complaints system that allows employees to anonymously express concerns about their working conditions.

Eckert & Ziegler has taken various measures to take advantage of key opportunities in connection with workers in the value chain. In the social area, the focus is on diversity and inclusion, continuous development, responsible leadership, working conditions and local engagement. This not only improves the working environment but also helps to promote innovative ideas and perspectives.

### **ESRS S2–5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

The objectives are largely covered by the existing measures. If there is an identified potential for optimisation, this is taken into consideration by the company. The aim is to comply with all legal requirements and to ensure that workers in the supply chain are exposed to as few risks as possible.

By strictly adhering to and enforcing its Supplier Code of Conduct, Eckert & Ziegler ensures that workers in the supply chain benefit from fair working conditions. This contributes to improving the quality of life of the labour force.

Eckert & Ziegler pursues a structured approach to managing material risks and opportunities related to workers in the value chain. In addition to the Supplier Code of Conduct, the company also requires a self-disclosure form for suppliers and service providers. The management of material risks and opportunities is supplemented by a risk assessment and continuous stakeholder analysis.



## ESRS S4 CONSUMERS AND END-USERS

### ESRS S4 Disclosure requirement related to ESRS 2 SBM-3

Eckert & Ziegler supplies a large number of consumers and end-users who are affected by the impact of its activities and its value chain. These are mainly companies and institutions in the healthcare sector, particularly in nuclear medicine and radiotherapy, which use radioactive isotopes for diagnostic and therapeutic applications. End-users primarily include hospitals, clinics and, ultimately, patients who require these products for the diagnosis and treatment of serious illnesses such as cancer.

There are no material negative effects, either in terms of widespread or systemic risks or in the form of individual incidents.

Overall, Eckert & Ziegler makes a significant contribution to improving healthcare and the treatment of diseases, which is reflected in the satisfaction and well-being of patients.

Eckert & Ziegler's manufacturing of innovative radioactive medical products has a positive and significant impact, making a decisive contribution to the diagnosis and treatment of serious illnesses (especially cancer) and improving the quality of life of patients worldwide.

Eckert & Ziegler has not yet been able to identify any specific consumers or end-users with special characteristics that are exposed to a greater risk of damage.

Eckert & Ziegler has not been able to identify any material risks or opportunities that specifically affect certain groups of consumers or end-users.

### ESRS S4-1 Policies related to consumers and end-users

Eckert & Ziegler's strategies for managing its material impact on consumers and end-users emphasise ensuring safety, transparency and ethical standards. The company complies with regulatory requirements and international standards designed to ensure safety and quality along the entire value chain.

Eckert & Ziegler is committed to upholding human rights, particularly regarding safety and health standards that promote the protection and well-being of its consumers and end-users. In doing so, the company is guided by international human rights principles, such as the UN Guiding Principles on Business and Human Rights.

Eckert & Ziegler's strategies in relation to consumers and end-users are based on international standards and frameworks to ensure ethical and safe business practices. The most important standards on which they are based include the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and ISO standards on product safety and quality. No violations were reported in the last reporting year.

### ESRS S4-2 Processes for engaging with consumers and end-users about impacts

There are currently no general company procedures for involving consumers and end-users or their representatives, as there is no direct cooperation in this area.



### **ESRS S4–3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**

The company's approach is to create conditions that make remedial measures superfluous in retrospect. Preventive measures, detailed risk analyses and comprehensive quality controls are used to identify and minimise potential negative effects on consumers and end-users at an early stage.

The company provides several specific channels through which consumers and end-users can express their concerns or needs directly and have them reviewed. Should individuals feel that Eckert & Ziegler is not complying with the principles of the Code of Conduct or that the company is not acting in accordance with its own code, Eckert & Ziegler encourages them to report their concerns to a dedicated email address. Alternatively, it is possible to contact the law firm appointed by Eckert & Ziegler.

Eckert & Ziegler has implemented procedures to ensure that consumers and end-users have reliable channels through which they can express their concerns and have them investigated. These channels are also actively supported as part of the company's business relationships (Supplier Code, Code of Conduct). The aim is to ensure that all stakeholders have the opportunity to raise concerns or complaints, thereby ensuring consistent compliance with the Code of Conduct in all business activities.

The Eckert & Ziegler Group respects the applicable law and expects the same from its employees and business partners. The company offers its employees access to the necessary sources of information and counselling to avoid violations of laws and regulations. Violations of the Code of Conduct can be reported – anonymously if desired – internally or to a designated ombudsman in German or English.

Eckert & Ziegler ensures that consumers and end-users are informed about the existing structures and procedures for expressing and clarifying their concerns. All relevant documents are also publicly accessible on the company website. This enables transparent communication and increases user confidence in the procedures offered for communicating and processing their concerns.

### **ESRS S4–4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**

It was not necessary to take specific measures to remedy the situation for affected persons, as no material actual negative effects were identified. Therefore, no corresponding results have been documented or resources allocated.

Eckert & Ziegler is involved in projects and initiatives at its locations – through financial support and the personal commitment of its employees. Strategic priorities have been defined for this purpose. In particular, the company supports initiatives for education, science and research as well as other projects in the local environment of individual company locations.

In the absence of specific objectives, there is currently no provision for monitoring or evaluating the effectiveness of these measures in terms of the desired outcomes for consumers and/or end-users.

No significant actual negative risks for consumers and end-users have been identified.



In 2024, Eckert & Ziegler achieved various milestones and thus made a valuable contribution to the further development of medical care, particularly in the field of oncology:

The expansion of production capacities for lutetium-177 and the successful authorisation of Theralugand® in the European Union have significantly increased the availability of this important radioisotope for innovative cancer therapies. This enables more precise irradiation of tumours and at the same time protects healthy tissue.

Another major success was the start of actinium-225 production. This high-energy isotope opens up new therapeutic approaches, particularly for small tumours and metastases that were previously difficult to treat. By working closely with the Institute of Nuclear Physics of the Czech Academy of Sciences, Eckert & Ziegler was able to create a reliable and scalable source of this important radionuclide.

Eckert & Ziegler also made progress in the field of diagnostics. The EU authorisation for GalliaPharm® enables wider use of gallium-68-based radiopharmaceuticals in positron emission tomography (PET). This leads to improved diagnostics and enables more individualised therapy planning.

Newly established partnerships with companies such as ARTBIO, Nucleus Radiopharma, GlyTherix and Ariceum Therapeutics are important successes in the joint development of innovative radiopharmaceuticals. By supplying high-quality radioisotopes, Eckert & Ziegler supports the clinical development of new therapies and thus contributes to improving treatment outcomes for cancer patients.

The expansion of production capacities in 2024, the approvals of new products and the numerous partnerships underline our ongoing commitment to optimising the care of cancer patients worldwide and thus actively realising our motto 'Contributing to saving lives'.

Various standards and regulations help to ensure the quality and safety of Eckert & Ziegler's products and create trust among consumers and users of its products. Due to the lack of negative incidents, no specific further procedures have yet been developed to identify the necessary measures to respond to possible negative effects on consumers and/or end-users.

Comprehensive quality management and other regulations ensure that patients are provided with safe, effective and high-quality products. The standards and regulations that the company complies with include DIN EN ISO 9001:2015; DIN EN ISO 13485:2021; ISO/IEC 17025:2018; MDSAP; cGMP; PMD Act.

Eckert & Ziegler ensures that procedures are available and effective to implement or enable corrective actions in the event of significant adverse impacts on consumers and end-users by taking multiple approaches. The company implements and adheres to standards such as DIN EN ISO 9001:2015 and DIN EN ISO 13485:2021. Eckert & Ziegler operates a comprehensive risk management system that aims to identify potential negative impacts at an early stage. Internal and external audits and training ensure that all employees are aware of the procedures for identifying and implementing corrective measures and can apply them effectively. The company offers its consumers and end-users various channels to raise concerns. This enables Eckert & Ziegler to respond promptly to negative impacts and take appropriate action.

No serious human rights issues or incidents have been reported in relation to consumers and/or end-users.

No specific funds have been allocated to date for the management of significant effects, as Eckert & Ziegler sees no reason to allocate specific resources to this area given the current situation and past experience.





### **ESRS S4–5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

Preventive measures to minimise negative impacts on consumers and/or end-users include strict quality and safety controls, the selection and regular assessment of transport service providers and contingency plans to secure deliveries.

To promote positive effects for consumers and end-users, the company relies on strict quality and safety standards, optimised logistics and transparent information on product use. These goals strengthen trust and ensure reliable product utilisation.

To effectively manage material impacts and opportunities for consumers and end-users, the company relies on strict quality and safety standards and active risk management.



# GOVERNANCE INFORMATION

## ESRS G1 BUSINESS CONDUCT

### ESRS G1 Disclosure requirement related to ESRS 2 GOV-1

In accordance with the provisions of the German Stock Corporation Act, Eckert & Ziegler is subject to the so-called 'dual management system', which is characterised by a separation of personnel between the Executive Board as the management body and the Supervisory Board as the monitoring body. The Executive Board manages the company with the aim of sustainable value creation, develops the corporate strategy and ensures its implementation in consultation with the Supervisory Board. The Supervisory Board, on the other hand, has the task of continuously monitoring and advising the Executive Board. The Executive Board and Supervisory Board work closely together in the interests of the company.

The Supervisory Board is made up of individuals with a broad range of experience in the areas that are important to the company. In addition to members with expertise in the areas of accounting and auditing, the Supervisory Board currently has members with proven expertise in the areas of healthcare, natural sciences and law. In addition, several members have international business experience or other international connections due to their previous or current professional activities. The current composition of the Supervisory Board therefore fulfils the objectives for the composition of the Supervisory Board and is in line with the competence profile.

### ESRS G1-1 Business conduct policies and corporate culture

As an international company, Eckert & Ziegler embraces diversity and values respectful communication as an important part of its corporate culture. This also includes complying with all labour and co-determination laws and regulations of the respective countries and maintaining a regular, constructive and trusting dialogue with the relevant bodies. The company has also committed itself to this in a transnationally implemented Code of Conduct. Binding standards for all employees are also set out in a large number of company agreements at the Group companies. These are constantly updated as living documents. It is part of the corporate culture that every employee acts independently and self-reliantly in the interests of the company. This includes acting in accordance with sustainable principles in environmental, social and economic terms.

The company has designed its internal control system and risk management system in strict compliance with the requirements of the German Stock Corporation Act and has integrated mechanisms for identifying, reporting and investigating concerns. Violations of ethical rules, laws and regulations are not only incompatible with our values, they also damage our reputation and reduce the trust of our employees, business partners and shareholders. To maintain this trust, misconduct must therefore be detected at an early stage. Eckert & Ziegler offers an external ombudsman's office for reporting violations, to which reports can be made anonymously.

Eckert & Ziegler has concepts in place to combat corruption/bribery. The principles are set out in the company guidelines for compliant behaviour: Any form of corruption, bribery, collusion or coercion is expressly prohibited and will not be tolerated by Eckert & Ziegler. All employees and business partners must comply with this principle. Violations will result in the termination of the contractual relationship and criminal prosecution. The anti-corruption guideline supplements Eckert & Ziegler's existing Code of Conduct and, in particular, specifies the topic of 'Integrity in business transactions'. When entering contracts with third parties, Eckert & Ziegler applies a certain due diligence standard aimed at preventing the agreement of contracts with dishonest business partners. Eckert & Ziegler contractually obliges sales agents to comply with all legal regulations, a special anti-corruption clause and the Group's Code of Conduct. Furthermore, the contractual partners are obliged to report any suspicions to the company. Violations are sanctioned with the termination of the contractual relationship and, if necessary, additional criminal or civil law measures.



Depending on the applicable risk classification, all contractual partners are checked before the contract is signed. In the case of long-term contractual relationships, the risk review is repeated periodically and depending on the applicable risk classification. In addition, a risk assessment is repeated in the event of special circumstances such as mergers, changes of ownership or significant expansion of the collaboration.

Eckert & Ziegler provides its employees and business partners with a whistleblower system. Employees can report possible violations either to the Chief Compliance Officer or, in anonymised form, to an independent law firm. It is important to the company to enable every whistleblower to contact the company anonymously. This is intended to ensure a protected atmosphere for clarification. Information provided in this way is forwarded to the Chief Compliance Officer so that they can investigate the suspicion. The anonymity of employees is protected as much as possible. No employee who lawfully uses the whistleblower system to uncover possible compliance violations will face any adverse consequences from their contractual employer. On the contrary, Eckert & Ziegler employees are encouraged to use the hotline to expose any misconduct. Eckert & Ziegler will also do everything necessary to protect employees from harassment or other detrimental effects of a report.

Eckert & Ziegler documents potentially critical donations to third parties centrally in a database. This database is maintained independently by the two segments of the Eckert & Ziegler Group. It is reviewed at regular intervals, at least once per calendar year, under the responsibility of the Chief Compliance Officer and randomly checked for irregularities. Eckert & Ziegler implements a system for the transparent documentation of potentially illegal or irregular payments and benefits to recipients who are exposed to an increased risk of bribery.

The Chief Compliance Officer ensures that all employees are trained on the applicable rules of conduct upon recruitment and annually thereafter in accordance with a tiered risk profile. The iManSys system is used consistently at the German sites for this purpose. Eckert & Ziegler offers special awareness training for individuals who are particularly exposed or vulnerable to corruption and bribery as a result of their work.

The employees most at risk of bribery and corruption are, e.g., those in highly competitive business areas or in international project business as well as employees who are in contact with public authorities.

### **ESRS G1–2 Management of relationships with suppliers**

The companies of the Eckert & Ziegler Group conduct their business responsibly and in accordance with the legal and regulatory requirements of the countries in which the companies operate. The Group's Executive Board is fully committed to the legal and company-specific regulations on responsible and lawful behaviour, as well as to refraining from any business that is contrary to the following principles and expects the same from its suppliers. The Eckert & Ziegler Group does not fall within the scope of the German Act on Corporate Due Diligence to Avoid Human Rights Violations in Supply Chains ('Lieferkettensorgfaltspflichten-gesetz' or 'LkSG'). The scope of application requires that a group employ more than 1,000 people in Germany (Section 1 (1), (3) LkSG). This does not apply to the Eckert & Ziegler Group. However, customers of Eckert & Ziegler Group companies are subject to the LkSG ('obligated companies') and must comply with their corresponding obligations. The Eckert & Ziegler Group is happy to support the obligated companies in fulfilling their obligations, within the scope of the official requirements.

Eckert & Ziegler is characterised by its extremely punctual and fast payment routine; payments are usually made within a few days of receipt of the invoice. Delayed payments, especially in the context of payments to SMEs, do not occur. Further information can be found in section G1–6.



In the context of its relationships, the group requires all suppliers to comply with the principles set out in the Supplier Code of Conduct (fair and respectful working conditions, the principle of sustainability, integrity in business transactions, compliance with the law, protection and respect for the property rights of third parties, and cooperative interaction with authorities) in the course of their business activities. If a supplier acts in contravention of the principles of this Code, the consequences may include termination of the business relationship, the assertion of claims for damages and investigations by the authorities.

The Code of Conduct for Suppliers contains explicit requirements relating to fair and respectful working conditions and compliance with environmental sustainability criteria.

### **ESRS G1–3 Prevention and detection of corruption and bribery**

Eckert & Ziegler has implemented a system for the transparent documentation of potentially illegal or irregular payments and donations to recipients who are exposed to an increased risk of bribery (transparency register). Eckert & Ziegler documents potentially critical donations to third parties centrally in a database. This database is maintained independently by the two segments of Eckert & Ziegler. It is reviewed at regular intervals, at least once per calendar year, under the responsibility of the Chief Compliance Officer and randomly checked for irregularities. Eckert & Ziegler is very cautious about making donations to employees of public bodies. The company does not believe that the Group's business activities must or may be supported by donations or contributions to public bodies, political parties or office holders. Rather, Eckert & Ziegler limits itself to making donations in a targeted manner and only in justified exceptional cases. Reimbursement of expenses to third parties is generally only made in justified individual cases and based on submitted itemised receipts. Any valuable payment or other valuable benefit to the above recipients is recorded from a value limit of € 35 in an individual case and a cumulative € 100 per calendar year per recipient (individuals and/or organisation). Eckert & Ziegler applies a dual control principle to transactions with third parties to prevent misconduct and ensure consistent business practices: e.g., contracts with third parties must generally be signed by two employees. Business and private interests are strictly separated at Eckert & Ziegler. Personal interests must never influence business activities. All actions in the service of Eckert & Ziegler must be purely factually orientated and based on objective criteria, so that undistorted and unbiased decision-making processes are guaranteed.

The administrative, management and supervisory bodies are integrated into Eckert & Ziegler's training process. The Executive Board, like all employees, receives annual training on the Code of Conduct and the Compliance Manual. The Supervisory Board is trained annually on the duties of the Supervisory Board and legal developments. In addition, the Chief Compliance Officer informs the Supervisory Board about incidents in the compliance system.

To combat threats from third parties or internal perpetrators and to prevent or minimise damaging incidents, the Group companies implement internal regulations, including prevention and response measures. These are aimed at sensitising staff, promoting a culture of security and dealing correctly with any risks and infringements that arise. To this end, measures have been implemented in particular to identify threats and defend against them, and evaluation systems have been introduced. The measures taken and the evaluation systems are subject to regular review.



The committee for investigating suspected cases of corruption and bribery is made up of employees and managers who are not involved in the incident itself and operates separately from the matters of the management chain involved.

The results are presented to the members of the administrative, management and supervisory bodies five times a year (January, March, May/June, August, October) at a Supervisory Board meeting. Each of these meetings includes an item on the agenda for this purpose.

The company informs the relevant stakeholders about its strategies through regular communication via various channels: reports and documentation, internal meetings, newsletters and the intranet, as well as training courses and seminars.

All employees and business partners are obliged to comply with the Code of Conduct, the Corporate Compliance Policy and the Anti-Corruption Policy. Eckert & Ziegler offers special training for particularly exposed persons – such as employees in highly competitive business areas, in international project business or who regularly deal with authorities. Managers play a particularly important role in implementing the regulations. Every manager is therefore expected to exemplify the basic principles of the Code of Conduct and ensure that employees comply with it. It is also their responsibility to create a corporate environment that respects and rewards compliance. The core element of this task is to provide sufficient resources and opportunities to ensure that every employee complies with the rules. This includes training opportunities, contact persons, and reporting options.

Number of functions for which it can be assumed that there is a risk of corruption and bribery due to their tasks and responsibilities	2
Number of high-risk functions covered by training programmes	2
Percentage of high-risk functions covered by training programmes	100 %

All members of the administrative, management and supervisory bodies are involved in Eckert & Ziegler’s training process. The Executive Board, like all employees, receives annual training on the Code of Conduct and the Compliance Manual. The Supervisory Board is trained annually on the duties of the Supervisory Board and legal developments. In addition, the Chief Compliance Officer informs the Supervisory Board about incidents in the compliance system.

#### ESRS G1–4 Incidents of corruption or bribery

There were no convictions for violations of corruption and bribery regulations in the reporting period. Accordingly, no fines were paid.

Eckert & Ziegler has specific procedures in place for dealing with violations of compliance guidelines to ensure a high level of integrity and protection against corruption and bribery. These may include (i) investigation of the matter in question, (ii) countermeasures, (iii) specific sanctions and (iv) termination of the business relationship. In addition, as a commercial goods trader, Eckert & Ziegler is subject to the obligations of the Money Laundering Act (GwG), which includes comprehensive risk management, compliance with due diligence obligations and the reporting of suspected cases. To fulfil these obligations, a large number of measures have been implemented with the aim of effectively preventing illegal transactions. Eckert & Ziegler’s risk analysis, e.g., stipulates that financial transactions are subject to an assessment that considers both the transaction volume and the geographical risk. Based on this assessment, appropriate internal security measures must be defined and implemented.

#### ESRS G1–5 Political influence and lobbying activities

A financially material risk was identified regarding political involvement and lobbying activities: Various investors have already indicated to Eckert & Ziegler the importance of this information. It can therefore be assumed that future investment decisions will be made dependent on this information. Eckert & Ziegler is very keen to meet the requirements/interests of its stakeholders regarding the published sustainability information in the best possible way. The risk is to be counteracted by compliant sustainability reporting. The



operating subsidiaries of Eckert & Ziegler are members of professional and industry associations. Through these association memberships, they occasionally comment on current legislative procedures. This usually takes place by writing position papers that are publicly introduced into the political discussion.

The Supervisory Board has the task of continuously monitoring and advising the Executive Board. The Audit Committee also deals with accounting issues, the financial reports, the sustainability report, the approval of non-audit services provided by the auditor, the monitoring of the effectiveness of the internal risk management and control system, the internal audit system and discusses compliance issues and the monitoring of the audit. Notwithstanding the overall responsibility of all members of the Executive Board, each member of the Executive Board is responsible for managing the business area assigned to them.

The company makes neither monetary contributions nor contributions in kind to, e.g., standardisation committees, political parties, politicians and related institutions. The management rejects any kind of political influence and does not pursue any such influence by supporting any lobby groups.

Albert Rupprecht, member of the Supervisory Board and Chairman of the Audit Committee at Eckert & Ziegler, is also a member of the German Bundestag.

### **ESRS G1–6 Payment practices**

The average time it takes Eckert & Ziegler to settle an invoice from the start of the contractual or statutory payment period is 21 days (days sales outstanding). This figure corresponds to the average value for the last 6 years from 2019 to 2024. The average payment period is calculated by dividing trade payables by the cost of goods sold (COGS/turnover costs) and then multiplying by 365 days.

Eckert & Ziegler does not follow any binding purchasing conditions but allows suppliers to apply their own payment terms and conditions, unless otherwise agreed. Suppliers' payment terms are generally more generous than the payment terms that Eckert & Ziegler strives for in any case. In countries where suppliers grant discounts, these are also utilised. In regions where only a limited number of non-interchangeable suppliers are available, it is ensured that divergent views on payment terms do not lead to an impairment of the business relationship. As a result, there are no standardised payment terms for the entire Group.

There are currently no legal proceedings pending due to late payment.



**Do you have any questions?  
Our sustainability team  
will be pleased to answer them.**

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