



 Eckert & Ziegler

SUSTAINABILITY REPORT

2025

 **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.



1 GENERAL INFORMATION

ESRS 2 GENERAL DISCLOSURES

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

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 2025 financial year. The consolidated basis was selected for the Sustainability Statement. The scope of consolidation essentially corresponds to that of the financial reporting.

The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) define the requirements for sustainability reporting for companies in the EU. The reporting obligation under the CSRD has applied since January 2024 to companies already subject to the previous non-financial reporting requirements. Since the directive has not yet been transposed into German law, Eckert & Ziegler SE is currently not required to prepare a sustainability report according to the ESRS for 2025. Instead, the existing regulations of the CSR Directive Implementation Act (CSR-RUG) continue to apply.

In anticipation of a possible ESRS reporting obligation in future financial years, this Sustainability Report is based on the structural requirements of the ESRS. This may lead to some redundancies, which are due to the systematic nature of the mandatory disclosures.

For the sake of readability, this document does not use gender-neutral language. All terms used apply equally to all genders. The simplified language does not imply any judgment.

ESRS 2 BP-2 Disclosures in relation to specific circumstances

Key figures describing matters within the scope of consolidation (e.g., energy consumption, HR statistics, key financial figures) were collected directly at their source and not estimated, unless otherwise stated. A high degree of measurement uncertainty is not to be expected in this respect. The exception is the emission balance: by offsetting the calculated consumption values with emission factors from public databases and literature sources, the resulting emission values vary depending on the source used. The data quality is therefore significantly influenced by how specifically each emission factor is tailored to the collected consumption value (e.g., regarding geographical location, the described emission source, timeliness of the data, etc.). To achieve the best possible congruence with the nature of each consumption value, the emission factors were researched with the utmost care.

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.

The report was prepared for the second time with reference to the ESRS. Where comparative figures from the preceding reporting year are available, they are presented accordingly in this report.

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

Eckert & Ziegler SE operates a dual governance system, comprising an Executive Board and a Supervisory Board. During the reporting period, the Executive Board included three executive members: Dr Harald Hasselmann (Chairman), Gunnar Mann and Frank Yeager. The members of the Supervisory Board are Dr Andreas Eckert (Chairman), Prof Dr Helmut Grothe, Dr Edgar Löffler, Jutta Ludwig, Paola Eckert-Palvarini and Albert Rupprecht. The members of the Supervisory Board are 66.7% (2024: 83.3%) male and 33.3% (2024: 16.7%) female. The gender diversity ratio of the Supervisory Board is 1:2 (2024: 1:5). The members of the Executive Board are 100% (2024: 66.7%) male. The gender diversity ratio of the Executive Board is 0:3 (2024: 1:2).



The Supervisory Board has established three committees. 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 Prof Dr Helmut Grothe. The members of the Nomination Committee are also Dr Edgar Löffler and Prof Dr Helmut Grothe. The topic of CSRD is primarily dealt with by the Audit Committee; in view of the company's size a separate committee for sustainability issues is currently not planned.

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. There are three independent Supervisory Board members. With a total of six board members, this results in a proportion of 50% (2024: 66.7%) independent members.

The members of the Executive Board are jointly responsible for managing 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 Chair of the Supervisory Board coordinates its work, chairs its meetings, and represents the concerns of the Supervisory Board externally.

The Executive Board is responsible for governance and compliance matters within the Eckert & Ziegler Group. Risks are continuously monitored, with formal reporting taking place annually. Risks are reviewed by the Audit Committee. The approach and the procedures applied are documented internally in the risk report.

Regular training on governance topics for the administrative, management and supervisory bodies ensure their professional and technical expertise. These trainings are not only an obligation under the German Stock Corporation Act (AktG) but also important from a risk and compliance perspective. To expand expertise in sustainability reporting, the Audit Committee of the Supervisory Board received a training session on the CSRD during the reporting year. In addition, the executive bodies have access to external advisors and experts. Regarding specific corporate due diligence obligations, there are also designated employees with extensive expertise and continuous access to training and further education, such as the occupational safety and radiation protection officers.

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

The material impacts, risks, and opportunities (IROs) are coordinated by the ESG team – the individuals responsible for sustainability management and reporting at Eckert & Ziegler – with the Executive Board and the Audit Committee.

The IROs primarily concern the company's own workforce and corporate governance, particularly issues such as working conditions, data protection, compliance, and corruption. 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.

The 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 – lies primarily with 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 annual structured risk assessment process it is obliged to constantly monitor its area for any changes in the risk situation. Significant changes to the division-specific risk situation must be immediately reported to the Executive Board and the segment management. Reports of risk changes with material financial impacts are also submitted to the Group accounting department. The assessment of risks is reported to the Supervisory Board once a year. Further detailed information on risk management can be found in the Annual Report.

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

The current remuneration system, which was approved by the Annual General Meeting on 1 June 2022, does not provide for a performance assessment based on specific sustainability-related targets and/or impacts. However, the Supervisory Board has the option of utilising a clawback clause in the event of incidents or compliance violations. Further details can be found in the declaration of conformity in accordance with recommendation A.3 of the German Corporate Governance Code 2022.



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
a) Integration of due diligence into governance, strategy and business model	<p>ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies</p> <p>ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting</p> <p>ESRS 2 SBM-1 Strategy, business model and value chain</p>
b) Involvement of affected stakeholders in all key due diligence steps	<p>ESRS 2 SBM-2 Interests and views of stakeholders</p>
c) Identification and assessment of negative impacts	<p>ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities</p> <p>ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p>ESRS E1-4 Targets related to climate change mitigation and adaptation</p> <p>ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns</p> <p>ESRS S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns</p> <p>ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns</p> <p>ESRS G1-3 Prevention and detection of corruption and bribery</p>
d) Measures to counter these negative effects	<p>ESRS E1-3 Actions and resources in relation to climate change policies</p> <p>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</p> <p>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</p> <p>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</p> <p>ESRS G1-4 Incidents of corruption or bribery</p>

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

To ensure reliable sustainability reporting, an internal control system (ICS) has been established. This ICS ensures data integrity through systematic checks and validation processes along the entire data collection process. To manage data flows professionally, specialised software for sustainability management and reporting is used. The competence of all data suppliers and responsible parties was ensured by means of a comprehensive reporting manual, topic-specific training, and close coordination with the ESG team. Clear individual responsibilities were assigned for all data, and a strict four-eyes approval principle was implemented with software support. The Executive Board and the Audit Committee of the Supervisory Board are informed about sustainability reporting, including associated process risks. The Audit Committee serves as the final control instance to ensure the integrity, credibility, and transparency of the published information.

For sustainability reporting, no specific risks were identified that would require additional measures or controls beyond the application of the ICS.

The material risks related to sustainability reporting are the incomplete or incorrect presentation of individual data points in the sustainability report, which can arise both during data collection and during the subsequent processing and transmission of metrics. These risk issues are adequately addressed and mitigated by the ICS to ensure reliable sustainability reporting.



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 US, 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 key markets of Eckert & Ziegler include nuclear medicine and radiotheranostics. The customer groups served comprise 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 compared to other industries. Across the breadth of its product portfolio, Eckert & Ziegler has no direct competitors, as competitors tend to serve only specific market niches. Due to regulatory approval requirements, the market is characterised by high barriers to entry. In addition, it is marked by rapid technological progress, considerable research expenditure, and a constant stream of new scientific discoveries. The market is subject to regulatory oversight by federal, state, and local authorities. Eckert & Ziegler's portfolio primarily consists of products for medical applications, which are not or only rarely included on sanctions lists. Due to these specific characteristics, there are no restrictions on the distribution of these products.

The operating business is managed by subsidiaries in two segments, Medical and Isotope Products. With their respective products, these segments are tailored to different customer groups.

The Medical segment focuses on the development and production of radiopharmaceuticals. These are sold to medical institutions (in particular hospitals and medical practices) and, after further processing, are finally used on patients. The largest share of revenue is generated by pharmaceutical-grade radiopharmaceuticals, which fulfil diagnostic or therapeutic functions as part of a drug as well as by medicinal products. The most important products include the Ge-68/Ga-68 radionuclide generator GalliaPharm®, which enables the radioactive labelling of carrier molecules for the detailed diagnosis of various types of cancer, as well as the therapeutic isotopes lutetium-177 and yttrium-90. The latter is used, among other applications, in the manufacture of radioembolisation products for the treatment of liver tumours.

The Isotope Products segment manufactures isotope technology components for four subcategories: imaging sources, industrial measurement technology, quality assurance, and scientific applications.

In addition, Eckert & Ziegler offers a range of cross-segment services: contract manufacturing and contract development, source recovery from customers and acceptance of low-activity isotopic residues, processing and conditioning of radioactive residues, recycling of isotope technology materials, transport and logistics, placement of service technicians for the inspection, maintenance, and commissioning of irradiation facilities, as well as the professional disposal of residues and dismantling.

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.

Group revenue in the reporting year amounted to €312.0 million (2024: €295.8 million). At the end of the reporting period, the company had 1,116 employees worldwide (2024: 1,085). Of these, 696 (2024: 670) were employed in Germany, 170 (2024: 171) in North America, 189 (2024: 184) in South America, and 61 (2024: 60) in other regions.

Eckert & Ziegler is committed to conducting its business sustainably, balancing economic, social, and environmental aspects. For the company, sustainability means thinking holistically and long-term, and acting responsibly, particularly in the areas of products, the environment, employees, and society. Due to the nature of the industry, the focus is less on CO₂ emissions and more on supply chains and compliance. For the use of isotope technology components, whose disposal can pose economic and environmental challenges, Eckert & Ziegler strives to apply a circular economy approach as far as this is reasonable and possible.

The guiding principle 'Contributing to saving lives' reflects the positive contribution Eckert & Ziegler makes worldwide to promoting human health through its products. With the vision of ensuring the global supply of radioisotopes, Eckert & Ziegler continuously increases the availability of critical radionuclides of the highest quality for research,



clinical use, and industry. As a radioisotope specialist, the company does not limit itself to the role of a supplier. It places particular emphasis on anticipating developments early to meet market needs and expectations. Eckert & Ziegler analyses markets and leverages its international networks to provide innovative solutions based on a broad range of products, thereby optimally serving customer requirements. As a pioneer, the company provides infrastructure that start-ups can use for their development activities and, as a Contract Development and Manufacturing Organisation (CDMO), offers comprehensive services for the contract manufacturing and development of radiopharmaceuticals. In addition to these areas, technology out-licensing is becoming increasingly important. Access to proprietary technologies, for example, to produce cutting-edge radionuclides, is made available to external partners to advance international markets. Eckert & Ziegler creates long-term value through technological innovation, market-oriented strategies, and compliance with regulatory requirements. For regulators and societal stakeholders, the focus is on strict adherence to environmental and safety standards in handling radioactive materials. The company minimises risks through advanced safety measures and provides solutions that benefit both the environment and human health.

Eckert & Ziegler currently does not pursue any formally defined, specific sustainability targets or integrated plans. At present, governance and social issues are addressed in a targeted manner in the specialist departments and covered by them. In the interest of lean and efficient administrative processes, no further sustainability-related objectives have been implemented beyond the existing requirements (see recommendation A.3 of the German Corporate Governance 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).

When examining the value chain, the upstream stages are often very similar across product categories: raw material extraction, production of intermediate products, and transportation between the individual stages. The main activities of the Eckert & Ziegler Group are primarily in production, where the company is most strongly positioned. Downstream in the value chain are transportation and shipping, as well as the disposal of products.

Upstream value chain

The extraction of raw materials involves finding, extracting and processing natural resources that serve as the starting materials for all intermediate products and processes. The further processing of 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 operations

Eckert & Ziegler is primarily active in production. The manufacturing of radiopharmaceutical products is highly specialised and begins with the purchase of the radioactive raw isotopes or intermediate products produced 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 include 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 approvals, packaging, means of transport and the persons involved. Regulated agents and air freight 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 most stringent legal regulations. Radioactive waste is classified according to its activity and half-life and disposed of accordingly, e.g., release for disposal in landfills, incineration, fusion or final disposal. Final disposal takes place in deep geological repositories that ensure permanent containment of the radioactive materials. The latter task is the responsibility of the state.



ESRS 2 SBM-2 Interests and views of stakeholders

Eckert & Ziegler considers stakeholders both in the due diligence process and in the assessment of sustainability-related materiality. This particularly concerns the actual or potential impacts of the company's activities on affected groups or individuals or the environment along the entire value chain within the meaning of CSRD. Both directly and indirectly affected stakeholders are taken into account. Eckert & Ziegler maintains ongoing dialogue with all relevant stakeholder groups. Regular distributor meetings, engagement in industry networks, participation in specialist conferences and financial forums, and intensive exchanges with investors and the capital market are integral components of this dialogue. Insights gained through these channels, together with findings from structured market monitoring, are incorporated into strategic planning.

Eckert & Ziegler focuses on the following stakeholders: the Supervisory Board, regulators, customers, investors and rating agencies, employees, suppliers, nature as a silent stakeholder, and affected communities. Various channels are used to strengthen communication within the company as well as between the company and its external environment, providing opportunities for active feedback. Insights from stakeholder engagement and analysis enable Eckert & Ziegler to understand the interests and perspectives of its key stakeholders and to respond specifically to material concerns. The company's engagement and positions can be summarised as follows:

Supervisory Board (governing body of the company)

The Supervisory Board expects that all legal requirements are correctly fulfilled. As a publicly listed company and a manufacturer of medical products, Eckert & Ziegler is well positioned in terms of compliance and regulatory requirements. The company meets all relevant obligations, including those relating to radiation protection.

Regulators

Collaboration with regulators and the effective implementation of governance and regulatory mechanisms are crucial for corporate integrity and trust in the industry. In the field of radiation and medical technology, various stakeholders act as regulators, responsible for establishing, monitoring, and enforcing legal and regulatory requirements. These stakeholders ensure that radiation and medical technologies meet the highest standards and that the health and safety of patients and the public are protected. Eckert & Ziegler fully complies with all requirements set by these relevant stakeholders.

Customers

In the reporting year, Eckert & Ziegler received few customer inquiries regarding sustainability issues. No inquiries were received from distributors or smaller customers such as hospitals, clinics, and medical practices. Larger customers, particularly pharmaceutical companies, are more affected, as they themselves must comply with extensive ESG requirements. This indicates that sustainability aspects currently do not play a strategically significant role for Eckert & Ziegler's customers.

Investors and rating agencies

The publicly listed Eckert & Ziegler Group is aware of the increasing importance of ESG ratings for sustainable investments. These ratings assess the company's resilience to financially material environmental, social and governance risks. Typically, ESG rating providers define core topics on an industry-specific basis. A comparison of these core topics with the internally identified issues confirms that Eckert & Ziegler has already recognised the relevant issues.

Investor inquiries regarding sustainability have so far focused primarily on compliance and governance issues, particularly along the Eckert & Ziegler Group's supply chain. Investors seeking sustainable investments also inquire whether a CSRD sustainability report is available and to what extent CO₂ emissions are disclosed.

In their day-to-day business, Eckert & Ziegler's principal banks 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 under ESRS, has so far received little attention. Instead, the banks concentrate on governance-related aspects such as data protection, IT and data security, compliance, and political risks. For example, in connection with nuclide suppliers from Russia, the banks prioritise the financial and compliance implications of such business relationships.



Employees

The interests of employees are of central importance to Eckert & Ziegler. These interests are incorporated into the company through various formats. Both in individual discussions – from the hiring interview, through at least annual employee appraisals, to exit interviews – and in other dialogue formats, such as town hall meetings and team meetings, Eckert & Ziegler captures employee concerns in order to address them as effectively as possible. In addition, secure channels are provided for reporting incidents. Concrete improvement measures were derived from the results of an employee survey at the German sites in 2024 and communicated to the workforce in autumn 2025.

Suppliers

The requirements for suppliers are described in the ‘Supplier Code of Conduct’ of the Eckert & Ziegler Group, which includes fair and respectful working conditions, the principle of sustainability, integrity in business transactions, and compliance with the law. So far, no specific ESG-related inquiries have been received from suppliers; however, some suppliers increasingly highlight their sustainable practices in their proposals. Eckert & Ziegler has devoted considerable attention to how it interacts with suppliers and is continuously working on integrating its Supplier Code of Conduct.

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 cooperation 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

The following communities have been identified as affected: local communities and residents, environmental protection organisations and NGOs, as well as activists/demonstrators. The primary concern of these communities is the handling of radioactive materials. Since Eckert & Ziegler handles radioactive substances only in small quantities, it does not perceive any significant IROs between these stakeholders and the company.

The Executive Board informs the Supervisory Board regularly, promptly and comprehensively about all aspects of business development that are material to the Group. This may also include new stakeholder perspectives, if applicable.

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

As part of the double materiality analysis, 23 (2024: 22) material impacts, risks, and opportunities were identified in the company’s own operations and in the upstream and downstream value chain.

Of these, 13 were classified as material with regard to impact, nine exhibit financial materiality, and one matter meets the criteria for both impact and financial materiality. The analysis confirmed the results of the previous year; however, one additional IRO was identified: a risk arising from trade policy uncertainties. The material impacts, risks, and opportunities are summarised in the table below and explained in the respective thematic chapters.

ESRS (Sub-)Sub-topic	Materiality	Type	Value chain	Time horizon	Description
E1 Climate change					
Climate change mitigation	Impact	Actual negative impact	Own operations	Long-term	Direct GHG emissions
Climate change mitigation	Impact	Actual negative impact	Upstream	Long-term	Scope 2 emissions
Climate change mitigation	Impact	Actual negative impact	Upstream	Long-term	Scope 3 emissions
Climate change mitigation	Impact	Actual negative impact	Downstream	Long-term	Scope 3 emissions
Energy	Financial	Risk	Own operations	Medium-term	Transition risk: improving the sites' energy efficiency
S1 Own workforce					
Working conditions: Adequate wages	Impact	Actual positive impact	Own operations	Long-term	Additional employee benefits
Working conditions: Work-life balance	Impact	Actual positive impact	Own operations	Long-term	Flexible working models
Working conditions: Work-life balance	Impact	Actual positive impact	Own operations	Long-term	Benefits supporting work-life balance
Working conditions: Health and Safety	Impact	Potential negative impact	Own operations	Short-term	Occupational health and safety
Equal treatment and opportunities for all: Measures against violence and harassment in the workplace	Impact	Potential negative impact	Own operations	Short-term	Discrimination and harassment in the workplace
S2 Workers in the value chain					
Working conditions: Freedom of association, including the existence of work councils	Impact	Potential negative impact	Upstream	Medium-term	Restricted civil rights in Russia
Other work-related rights: Child labour	Impact	Potential negative impact	Upstream	Short-term	Child labour in the indirect supply chain
Other work-related rights: Forced labour	Impact	Potential negative impact	Upstream	Short-term	Forced labour in Russia
Other work-related rights: Forced labour	Impact	Potential negative impact	Upstream	Short-term	Forced labour in the indirect supply chain
S4 Consumers and end-users					
Personal safety of consumers and/or end-users: Security of a person	Financial and Impact	Chance and actual positive impact	Downstream	Medium-term	Improving health by advancing the treatment of cancer
G1 Business conduct					
Protection of whistle-blowers	Financial	Risk	Own operations	Short-term	Stakeholder requirements
Political engagement and lobbying activities	Financial	Risk	Own operations	Short-term	Stakeholder requirements
Management of relationships with suppliers including payment practices	Financial	Risk	Own operations	Short-term	Payment practices: short payment terms
Management of relationships with suppliers including payment practices	Financial	Risk	Own operations	Medium-term	Trade policy uncertainties
Management of relationships with suppliers including payment practices	Financial	Risk	Own operations	Short-term	Stakeholder requirements
Corruption and bribery: Prevention and detection including training	Financial	Risk	Own operations	Short-term	Stakeholder requirements
Corruption and bribery: Incidents	Financial	Risk	Own operations	Short-term	Stakeholder requirements
Company-specific disclosure	Financial	Risk	Own operations	Short-term	Cybersecurity threats



Of the 14 material impacts, four are actual positive impacts, six are potential negative impacts, and four are actual negative impacts. The latter relate to greenhouse gas (GHG) emissions, which can contribute to global warming and climate change in the long term. The potential negative impacts may manifest as physical and mental health impairments for employees and, potentially, as human rights violations in the indirect supply chain. The four actual positive impacts promote human health in the medium and long term (for employees as well as consumers and/or end-users), in line with the company purpose 'Contributing to saving lives'.

Of the ten financial materialities, eight relate to governance. These are predominantly risks arising from the requirements of key stakeholders, such as investors, for future investment decisions. Other financial risks include payment practices, as insufficient payment reliability could, in extreme cases, lead to supply disruptions, as well as cybersecurity threats, which may result in significant recovery and damage costs. Another risk was identified in connection with improving the energy efficiency of the sites, as non-compliance with regulatory requirements could lead to high costs. A financial opportunity was identified in further advancements in cancer treatment, as it supports a sustained high 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 a strong financial position. A separate resilience analysis has so far been unnecessary, as the company is already subject to strict national and international regulations due to its handling of radioactive substances. These regulations include comprehensive safety standards, regular inspections, and emergency and crisis plans, which are core components of a resilience analysis. Due to its international footprint, the company relies on the duplication of production facilities for several products and invests in multiple sites to reduce dependencies on individual facilities and locations. Through its broadly diversified portfolio and presence in various markets, the company is able to offset potential negative developments in specific markets with opportunities in others, thereby further strengthening its overall resilience.

Data collection is carried out based on internal and external sources. Eckert & Ziegler can draw on internal resources such as production processes, energy and raw material consumption data, and supply chain reports. For specialised activities, particularly in handling radioactive materials, data from suppliers, cooperation partners, and government agencies are used. The reliability of the collected data is ensured through quality controls and certifications.

Impacts 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.

Social: Working with hazardous materials may pose health risks to employees, which is why occupational health and safety, particularly in handling radioactive substances, is of utmost importance. At the same time, the company contributes to positive societal developments, especially in healthcare, by providing medical isotopes for cancer therapy and diagnostics.

Governance: The company operates in a highly regulated sector and adheres to high compliance standards. A violation 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 the company's 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, improper 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 highly dependent on regulatory frameworks. Stricter requirements, e.g., from EU regulations or national laws, could increase operating costs and require additional investment in safety and compliance.

Risks due to supplier dependencies and individual site conditions: 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 advancement of nuclear medicine, particularly in cancer therapy and diagnostics, presents significant opportunities and, together with the growing demand for innovative treatments and technologies, has the potential to sustainably improve human health.

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

To identify potential and actual impacts, risks and opportunities and to assess the resulting materiality, a double materiality analysis was conducted in the reporting year in accordance with ESRS requirements. A comprehensive materiality analysis helps to identify potential challenges early, manage risks efficiently, and strategically leverage opportunities.

The analysis builds on the experience and methodological approaches of the previous year's materiality analysis and integrates multiple procedures to provide a differentiated view from both the perspective of impacts on the environment and society (impact materiality) and from the perspective of financial relevance to the company (financial materiality).

In addition to integrating relevant information from the general risk management process, a product- and country-specific risk analysis¹ was conducted, as well as a climate risk analysis² for the production sites of the Eckert & Ziegler Group in Europe, the US, and Latin America. Based on the results of last year's IRO workshops, individual interviews were conducted with internal subject-matter experts to update the analysis. Relevant experts in interface functions were also consulted for assessments regarding individual stakeholders. Based on the stakeholder analysis, interactions between the company's own business activities and the respective stakeholders were identified, from which possible impact scenarios were derived.

All sustainability aspects according to ESRS 1 AR 16 were considered. All major products of Eckert & Ziegler were included in the analysis, with a particular focus on impacts related to the sourcing and use of radioactive materials. To assess impacts from business relationships, the entire value chain from raw material extraction to distribution to the end customer was included. Country- and industry-specific circumstances, as well as scenarios of key suppliers for whom an increased risk of adverse impacts was identified, were specifically taken into account.

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 ESRS 1 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 from business operations and financial effects on the company resulting from 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.

¹ The analysis was based on the CSR Risk Check developed by MVO Nederland. Environmental, social, and governance aspects were examined. The environmental analysis considered emissions, energy consumption, and waste management. The social aspects assessed included working conditions, human rights, and impacts on the local population. Governance aspects covered the quality of corporate governance, corruption risks, and compliance with legal requirements.

² The analysis was based on forecasts provided by Meteoblue, taking into account the current status as well as the RCP 2.6, RCP 4.5, RCP 6.0, and RCP 8.5 scenarios. Meteoblue provides highly accurate meteorological data and climate simulations for the assessment of climate risks.



The financial impacts of IRO management are prioritised and addressed in the same way as risks from the general risk management process. The results and relevant new information from the process are made available to the Executive Board and Supervisory Board (via the Audit Committee) for acknowledgment and, if necessary, for steering decisions, and are processed in the relevant committees.

Decision-making for determining materiality follows a four-eyes principle, involving at least one technical expert and one specialist in materiality analysis.

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

During the implementation of the double materiality assessment, climate-related impacts, risks, and opportunities were analysed. The results of a product and country risk analysis³ as well as a climate risk analysis⁴ were taken into account.

One of the key risks is dependence on supply chains. Disruptions in the supply chain for essential raw materials or components could cause significant delays in the production and delivery of products.

Transition risks include stricter regulatory requirements (e.g., CO₂ emission limits or energy efficiency requirements), increasing customer awareness of environmental issues and the resulting demand for sustainable products. Opportunities include the development of climate-friendly products to meet growing demand, cost savings through reduced energy consumption or the use of renewable energy, and an enhanced corporate image through transparent, environmentally conscious communication.

A climate-related scenario analysis⁵ was 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 involved examining climatic changes under various scenarios to understand how they could affect operational processes and the entire value chain. The climate scenarios used are critical for climate-related assumptions in a company's financial statements, as they form the basis for assessing climate-related risks and opportunities. These scenarios are developed based on scientific models and projections that simulate future climatic conditions, including temperature increases, changes in precipitation patterns, and the likelihood of extreme weather events.

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

As part of the materiality assessment, impacts, risks, and opportunities related to pollution were considered. The results of a product and country risk analysis⁶ as well as a climate risk analysis⁷ were incorporated.

In addition, the perspectives of various stakeholders were taken into account. The focus was on the actual or potential impacts on affected groups or individuals or on the environment resulting from the company's activities along the entire value chain in line with the CSRD. Along the value chain, no material influence on the causation of environmental pollution is expected. Due to the use of radioactive materials, Eckert & Ziegler is subject to stringent requirements regarding potential pollution (air, soil, or water).

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

The business activities of Eckert & Ziegler do not use or affect any marine resources. 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. The company's activities therefore pose no potential risk to water quality or water sources.

³ The analysis was based on the CSR Risk Check developed by MVO Nederland.

⁴ The analysis was based on forecasts provided by Meteoblue.

⁵ The analysis was based on forecasts provided by Meteoblue.

⁶ The analysis was based on the CSR Risk Check developed by MVO Nederland.

⁷ The analysis was based on forecasts provided by Meteoblue.



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

The company was unable to identify any material impacts, risks or opportunities in the area of biodiversity and ecosystems. At its Group headquarters in Berlin, Eckert & Ziegler has a positive influence on biodiversity and ecosystems through a wild garden with species-rich flora and fauna. However, due to its limited scale, this impact is assessed as not material. There is no evidence of material negative effects on biodiversity and ecosystems. No agricultural activities are carried out. Used process water is not discharged into groundwater but is collected and disposed of professionally for radiation protection reasons. Consequently, this also does not represent a potential risk to ecosystems or biodiversity. In particular, Eckert & Ziegler's business activities have no impact on protected species or on the causation of degradation, desertification, or extreme soil sealing. Information on activities with negative impacts on areas could not be identified due to non-materiality.

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 systematically determined and assessed the relevance of these factors at its own sites as well as within the upstream and downstream value chain. It was concluded that Eckert & Ziegler's business model does not exhibit any significant dependencies on ecosystem services or biodiversity.

The assessment of transition and physical risks as well as opportunities related to biodiversity and ecosystems was conducted using an IRO list. Due to the classification as not material, the individual disclosure requirements were not examined further.

Consultations with affected communities on sustainability assessments of shared biological resources and ecosystems have not been required to date, as there is no indication of material negative impacts on biodiversity and ecosystems. However, the company continuously monitors relevant developments and assesses potential environmental impacts to be able to react appropriately if necessary.

With regard to the geographical location of Eckert & Ziegler's sites, no relevant proximity to areas with sensitive biodiversity was identified. The company's operational activities do not interact with protected ecosystems or biodiversity-relevant areas.

As no relevant ecosystem-threatening IROs have been defined, there is currently no need for remedial measures in the area of biodiversity.

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

As part of the materiality assessment and the consideration of the value chain, procedures were implemented to assess material impacts, risks and opportunities related to resource use and the circular economy. The materiality assessment did not reveal any material impacts, risks or opportunities in this area.

Eckert & Ziegler works with radioactive materials that are subject to natural half-lives. For radioactive waste, it is systematically examined whether recovery or recycling is possible, since radioactive materials are limited in availability and resource-efficient handling is desired. Reuse is carried out only if sufficient residual activity and economic feasibility are ensured. Materials with very low residual activity are disposed of in accordance with regulatory requirements. Radiation sources containing Ge-68 (e.g., from generators), Co-60, Cs-137, or Am-231 are particularly suitable for recycling and reuse; a project has been initiated to evaluate the recycling potential of Yb-176. Due to the low significance in terms of quantity and revenue, recycling data are not collected.

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

The material impacts, risks and opportunities in connection with business conduct are primarily determined using the general risk management process as well as existing corporate policy documents as sources of information. Risks relating to corporate policy have already been identified through the general risk management process and addressed through the establishment of corporate guidelines and codes of conduct. The corporate policy applies uniformly across the entire Group and the identified IROs are therefore independent of location and segment. An 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 statement based on the results of the materiality assessment:

Disclosure Requirement	Page
ESRS 2 BP-1 General basis for preparation of sustainability statements	2
ESRS 2 BP-2 Disclosures in relation to specific circumstances	2
ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	2
ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	3
ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes	3
ESRS 2 GOV-4 Statement on due diligence	4
ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting	4
ESRS 2 SBM-1 Strategy, business model and value chain	5
ESRS 2 SBM-2 Interests and views of stakeholders	7
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	8
ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities	11
ESRS 2 IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement	14
ESRS E1-1 Transition plan for climate change mitigation	22
ESRS E1-2 Policies related to climate change mitigation and adaptation	22
ESRS E1-3 Actions and resources in relation to climate change policies	22
ESRS E1-4 Targets related to climate change mitigation and adaptation	22
ESRS E1-5 Energy consumption and mix	23
ESRS E1-6 Gross scopes 1, 2, 3 and total GHG emissions	23
ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits	25
ESRS E1-8 Internal carbon pricing	25
ESRS S1-1 Policies related to own workforce	26
ESRS S1-2 Processes for engaging with own workforce and workers' representatives about impacts	27
ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	28
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	28
ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	29
ESRS S1-6 Characteristics of the undertaking's employees	29
ESRS S1-7 Characteristics of non-employees in the undertaking's own workforce	30
ESRS S1-10 Adequate wages	30
ESRS S1-14 Health and safety metrics	31
ESRS S1-14a Radiation protection metrics	31
ESRS S1-15 Work-life balance metrics	31
ESRS S1-17 Incidents, complaints and severe human rights impacts	31
ESRS S2-1 Policies related to value chain workers	32
ESRS S2-2 Processes for engaging with value chain workers about impacts	33
ESRS S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	33
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	33
ESRS S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	34
ESRS S4-1 Policies related to consumers and end-users	35
ESRS S4-2 Processes for engaging with consumers and end-users about impacts	35
ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	35



Disclosure Requirement	Page
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	35
ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	36
ESRS G1-1 Business conduct policies and corporate culture	37
ESRS G1-2 Management of relationships with suppliers	38
ESRS G1-3 Prevention and detection of corruption and bribery	38
ESRS G1-4 Incidents of corruption or bribery	39
ESRS G1-5 Political influence and lobbying activities	39
ESRS G1-6 Payment practices	40

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:

Data point	EU legislation	Addressing in the report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	SFDR ⁸ Benchmark Regulation ⁹	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 ¹⁰ 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)
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 ¹¹	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

⁸ 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)

⁹ 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)

¹⁰ 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)

¹¹ 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 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 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 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 EPRTTR (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
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 SBM-3 – E4 paragraph 16 (a) (i)	SFDR	Not material
ESRS 2 SBM-3 – E4 paragraph 16 (b)	SFDR	Not material
ESRS 2 SBM-3 –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 waste and radioactive waste paragraph 39	SFDR	Not material
ESRS 2 SBM-3 – S1 Risk of incidents of forced labour paragraph 14 (f)	SFDR	ESRS S1 Disclosure requirement related to ESRS 2 SBM-3
ESRS 2 SBM-3 – S1 Risk of incidents of child labour paragraph 14 (g)	SFDR	ESRS S1 Disclosure requirement related to 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 Labour 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



Data point	EU legislation	Addressing in the report
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
ESRS S1-17 Non-respect 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 SBM-3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11(b)	SFDR	ESRS S2 Disclosure requirement related to 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 Non-respect 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 Labour 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 end-users
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 end-users
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 sustainability 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 impact 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.



2 ENVIRONMENTAL INFORMATION

EU TAXONOMY

INFORMATION IN ACCORDANCE WITH ARTICLE 8 OF REGULATION 2020/852

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: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, as well as the protection and restoration of biodiversity and ecosystems.

Scope of reporting

As a large corporation, Eckert & Ziegler SE has been obliged to report on its environmentally sustainable economic activities since the 2021 financial year (see Sections 289b, 315b of the German Commercial Code (HGB)). In accordance with the Taxonomy Regulation, both the proportion of taxonomy-eligible and taxonomy-aligned turnover, capital expenditures (CapEx), and operating expenditures (OpEx) must be disclosed in relation to the environmental objectives of the EU Taxonomy.

The examination of taxonomy eligibility and the assessment of taxonomy alignment are based on the descriptions of economic activities and the associated technical screening criteria set out by the EU. The Delegated Regulation (EU) 2026/73, which was published in the Official Journal of the EU on 8 January 2026, introduces a materiality threshold whereby activities accounting for less than 10% of each of the company’s revenue, CapEx, or OpEx may be considered non-material. Such activities no longer need to be technically assessed for taxonomy alignment.

Due to undefined legal terms and ambiguous formulations in the EU Taxonomy, its application requires interpretation by the company itself. In this context, Eckert & Ziegler has taken into account the FAQ documents published by the European Commission up to 31 December 2025.

Taxonomy eligibility assessment

The core business activities of Eckert & Ziegler SE – 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 waste from hospitals and research facilities – do not fall under any of the six defined environmental objectives. Consequently, it is not possible to demonstrate a contribution to climate change mitigation under the EU Taxonomy Regulation within the core business areas. As a result, these activities are classified as non-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 identification of relevant business activities by Eckert & Ziegler must also be examined in this regard, unless the activities fall below the materiality threshold.

The economic activities of Eckert & Ziegler classified as taxonomy-eligible primarily relate to the environmental objective of climate change mitigation and adaptation and are presented below:

Economic activity	Description according to EU taxonomy	Economic activity EZ SE
CCM + CCA 4.16 Heat pumps	Installation and operation of electric heat pumps	Heat pump
CCM + CCA 6.5 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
CCM + CCA 6.6 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
CCM + CCA 7.3 Energy-efficient equipment	Installation, maintenance and repair of energy-efficient equipment	Energy-efficient equipment



Taxonomy alignment assessment

The taxonomy alignment assessment is used to assess whether economic activities fulfil the requirements of the EU taxonomy for sustainable investments. Since the four economic activities classified as taxonomy-eligible are non-material, these activities were not assessed for taxonomy alignment:

Economic activity EZ SE	Assessment of the activity's materiality
Heat pump	Non-material, as its share of turnover (0.0%), CapEx (0.0%) and OpEx (0.0%) is each below 10% and, as a peripheral activity, it does not belong to the company's core business.
Vehicle fleet	Non-material, as its share of turnover (0.0%), CapEx (1.4%) and OpEx (0.0%) is each below 10% and, as a peripheral activity, it does not belong to the company's core business.
Transport of dangerous goods	Non-material, as its share of turnover (0.0%), CapEx (2.0%) and OpEx (0.0%) is each below 10% and, as a peripheral activity, it does not belong to the company's core business.
Energy-efficient equipment	Non-material, as its share of turnover (0.0%), CapEx (0.0%) and OpEx (0.0%) is each below 10% and, as a peripheral activity, it does not belong to the company's core business.

Determination of the taxonomy KPI

Turnover

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 reported in the profit and loss statement (denominator).

The turnover according to the taxonomy corresponds to the turnover reported in the consolidated financial statements. In 2025, this amounted to €312.0 million (2024: €295.8 million). There are no taxonomy-eligible economic activities relevant for turnover at Eckert & Ziegler. This results in a turnover KPI of 0% taxonomy-eligible turnover and 100% non-taxonomy-eligible turnover.

Capital expenditure

Capital expenditure (CapEx) as defined by the EU taxonomy comprises additions to tangible and intangible assets during the reporting financial year. This also includes additions to tangible and intangible assets resulting from mergers and acquisitions. Eckert & Ziegler refers to the relevant total capital expenditure of the Group (denominator). The proportion of taxonomy-eligible capital expenditure is then determined from these (numerator).

Operating expenditure

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 proportion of taxonomy-eligible operating expenditure is then determined from these (numerator).

Disclosure of taxonomy key figures

The following table presents the proportions of turnover, capital expenditure and operating expenditure of the Eckert & Ziegler Group in relation to environmentally sustainable economic activities. The calculation of the relevant key figures is based on the consolidated financial statements prepared under IFRS. In the reporting year, the disclosure of comparative information is required by law.



ESRS E1 CLIMATE CHANGE

ESRS E1 Disclosure Requirement related to ESRS 2 GOV-3

Performance evaluation and remuneration based on specific climate-related targets and/or impacts are not conducted. The percentage of compensation recognised in the reporting period that is linked to climate-related considerations is therefore 0% (2024: 0%). To date, no specific incentive systems explicitly focused on sustainability criteria have been implemented.

ESRS E1 Disclosure Requirement related to ESRS 2 SBM-3

As a manufacturer of radioactive components for medical, scientific, and measurement purposes, Eckert & Ziegler is subject to stringent national and international regulations that prescribe comprehensive safety standards and controls. These regulations often already include emergency and crisis response plans, which form a core element of the resilience analysis. Due to its international orientation, the Group relies on the duplication of production facilities for several products and invests in multiple sites in order to reduce its dependence on individual locations. Eckert & Ziegler operates globally across various markets with a broad portfolio, allowing risks in individual markets to be offset by opportunities in others.

ESRS E1-1 Transition plan for climate change mitigation

Climate change represents one of the greatest global challenges of our time. As a company, Eckert & Ziegler takes the importance of this issue seriously and closely monitors developments and requirements related to climate protection. As the Group is not a material contributor to climate-relevant emissions, neither a transition plan nor specific strategies, measures, or targets to address climate change were required to be implemented during the reporting period. The business activities are not CO₂-intensive and have little overlap with the activities covered by the EU Taxonomy. The assessment of operational environmental impacts shows that emissions and energy consumption remain at a level that does not require strategic intervention.

ESRS E1-2 Policies related to climate change mitigation and adaptation

In the corporate strategy, climate change mitigation and adaptation to climate change currently play a subordinate role, particularly in comparison to other operational priorities that have a direct impact on the company's competitiveness and growth. Eckert & Ziegler is not a material contributor to climate-relevant emissions and therefore cannot make a material contribution. Consequently, no separate concepts have been defined in these areas.

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 site-driven basis. To date, no global strategy has been implemented, and the measures currently in place are not tracked. Examples of such measures include building refurbishments through energy-efficiency improvements, replacement of air-conditioning systems with higher energy efficiency at the Berlin and Braunschweig production sites, installation of motion sensors and intelligent lighting controls, and the preparation of an annual CO₂ footprint.

To create transparency regarding climate-related impacts, Eckert & Ziegler calculates the CO₂ footprint of both its direct and indirect emissions (Scope 1, 2, and 3).

ESRS E1-4 Targets related to climate change mitigation and adaptation

Eckert & Ziegler continues to focus on improving data quality and data collection processes in order to enable transparent reporting of energy consumption and CO₂ emissions. No other targets related to climate change mitigation and adaptation to climate change have been established.



ESRS E1-5 Energy consumption and mix

	2025	2024
(1) Fuel consumption from coal and coal products (MWh)	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	170	191
(3) Fuel consumption from natural gas (MWh)	3,193	3,027
(4) Fuel consumption from other fossil sources (MWh)	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from non-renewable sources (MWh)	8,588	8,254
(6) Total non-renewable energy consumption (MWh) (sum of lines 1 to 5)	11,951	11,472
Share of non-renewable sources in total energy consumption	91%	90%
(8) Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc. (MWh)	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	1,102	1,251
(10) Consumption of self-generated non-fuel renewable energy (MWh)	22	0
(11) Total renewable energy consumption (MWh) (sum of lines 8 to 10)	1,124	1,251
Share of renewable sources in total energy consumption	9%	10%
Self-generated renewable energy, supply to public grid (MWh)	0	44

Eckert & Ziegler is active in the following high climate impact sectors¹²:

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

During the reporting period, data coverage and quality were further improved as part of the emissions calculations. A focus was placed on the calculation of Scope 3 emissions, particularly in the category 'Purchased goods and services'. As a result, comparability with the previous year's values is limited. Due to the increased completeness and accuracy, the emissions reported for 2025 are expectedly higher than those for 2024.

¹² High climate impact sectors are those sectors listed in sections A to H and in section L (as defined in Regulation (EU) 2022/1288).



Gross Scope 1 GHG emissions	2025	2024
GHG emissions from the combustion or biological extraction of biomass (t CO ₂ e)	0	0
GHG emissions from the combustion of fossil fuels (t CO ₂ e)	1,656	1,165
Total Scope 1 (t CO₂e)	1,656	1,165
Share of emissions from EU ETS installations	0%	0%
Share of emissions from national ETS installations	0%	0%
Share of emissions from non-EU ETS installations	0%	0%
Gross Scope 2 GHG emissions	2025	2024
German sites, location-based ¹³ (t CO ₂ e)	2,120	2,151
International sites, location-based (t CO ₂ e)	1,359	1,241
Total Scope 2, location-based (t CO₂e)	3,479	3,392
German sites, market-based ¹⁴ (t CO ₂ e)	1,413	1,211
International sites, market-based (t CO ₂ e)	n.a.	n.a.
Total Scope 2, market-based (t CO₂e)	n.a.	n.a.

For Scope 1 and Scope 2 emissions, consumption values were determined wherever possible for the period from January to September 2025 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 these cases, the most recent available annual consumption data were used as an estimate for 2025, assuming constant consumption.

The percentage share of biomass or biogenic CO₂ is not shown separately in the applied emission factors. Market-based emission factors are only available for the German sites. Therefore, for international sites and for the overall result only the location-based method is used.

Gross Scope 3 GHG emissions and total GHG emissions	2025	2024
Gross Scope 1 GHG emissions (t CO₂e)	1,656	1,165
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	0%	0%
Gross location-based Scope 2 GHG emissions (t CO ₂ e)	3,479	3,392
Gross market-based Scope 2 GHG emissions (t CO ₂ e)	n.a.	n.a.
Total Gross Scope 3 GHG emissions (t CO ₂ e)	46,219	8,504
1 Purchased goods and services	36,894	198
2 Capital goods	1,125	1,116
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	n.a.	n.a.
4 Upstream transportation and distribution	1,706	1,430
5 Waste generated in operations	730	380
6 Business travel	805	900
7 Employee commuting	498	371
8 Upstream leased assets	551	251
9 Downstream transportation and distribution	3,910	3,858
10 Processing of sold products	n.a.	n.a.
11 Use of sold products	n.a.	n.a.
12 End-of life treatment of sold products	n.a.	n.a.
13 Downstream leased assets	n.a.	n.a.
14 Franchises	n.a.	n.a.
15 Investments	n.a.	n.a.
Total GHG emissions (location-based) (t CO₂e)	51,354	13,061

¹³ In the location-based method, Scope 2 emissions are quantified based on average energy generation emission factors for defined geographic locations, including local, subnational or national boundaries.

¹⁴ In the market-based method, Scope 2 emissions are quantified based on the greenhouse gas emissions emitted by the generators from which the reporting company contractually purchases electricity.



For the calculation of Scope 3 emissions, the spend-based method was predominantly applied for the significant categories. In the category “Purchased goods and services,” a low emission factor was applied to material expenditures, as a large portion of the spending relates to CO₂-neutral produced nuclides.

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

The volume of greenhouse gas removals through climate change mitigation projects outside the value chain that were or are to be financed through the purchase of carbon credits is 0 (2024: 0) kg CO₂.

ESRS E1-8 Internal carbon pricing

Eckert & Ziegler currently does not utilise any internal carbon pricing systems. However, the company is affected by external carbon pricing systems, e.g., when purchasing fossil fuels via the legally regulated carbon pricing.



3 SOCIAL INFORMATION

ESRS S1 OWN WORKFORCE

ESRS S1 Disclosure Requirement related to ESRS 2 SBM-3

The undertaking's workforce that may potentially be subject to material impacts arising from the undertaking's business activities comprises both employees and non-employees, including contracted self-employed people and temporary agency workers. Non-employees may be particularly affected with regard to occupational safety, working conditions and integration into operational processes.

The material potential negative impacts on the own workforce relate to discrimination as well as occupational health and safety. Positive impacts for employees arise from various additional benefits and flexible working arrangements that promote work-life balance and employee well-being. The undertaking has not identified any material risks or opportunities arising from impacts on, or dependencies related to, its own workforce.

Impacts on the own workforce arising from transition plans to reduce the negative environmental impacts and to achieve more environmentally friendly and climate-neutral activities do not exist. To date, no such transition plans have been established.

No activities have been identified for which a material risk of forced labour exists. Likewise, no activities have been identified for which a material risk of child labour exists. Due to the geographical location of the company's sites with effective protection of human rights and the high level of employee qualification, Eckert & Ziegler assumes that the risk of forced labour or child labour can be excluded across all operations of the company.

All identified material impacts, risks and opportunities apply to the company's entire workforce.

ESRS S1-1 Policies related to own workforce

Within the Eckert & Ziegler Group, overall responsibility for human resources rests with the Chief Executive Officer. In addition to the central HR department at the Group's headquarters in Berlin, the larger domestic and international subsidiaries each maintain their own HR departments. These departments are interconnected and, in part, managed in accordance with Group-wide policies and guidelines.

Employees and their development are at the core, as only motivated and qualified employees enable the Group's companies to perform their tasks to a high standard while at the same time meeting increasing regulatory requirements and responding to evolving customer needs. To create an attractive working environment, the company systematically pursues concepts relating to equal opportunities, qualifications, health, and work-life balance. These concepts support Eckert & Ziegler in addressing key challenges such as skilled labour shortage, employee turnover and the loss of specialised know-how. Examples include an initiative for the training of radiochemists, succession and career planning programmes, employee referral schemes, as well as offerings for mobile working and flexible working time arrangements, such as flextime and additional unpaid leave.

Eckert & Ziegler respects internationally recognised human rights, is committed to their observance, and rejects all forms of forced labour and child labour. The company recognises the right of all employees to establish trade unions and employee representative bodies on a democratic basis in accordance with national legislation. Furthermore, the company respects the right of all employees to fair and adequate remuneration. Salaries and other benefits comply at a minimum with applicable national or local legal requirements and are additionally aligned with the standards of the respective economic sectors, industries, and regions.

The Code of Conduct, the company's compliance policies, and other operational agreements and/or guidelines establish provisions for ensuring decent working conditions. Due to its operations in a highly regulated environment, Eckert & Ziegler employs exclusively adult professionals, primarily with technical, commercial, or academic qualifications. The technically demanding products – some involving the handling of radioactive materials – as well as the company's geographical presence, mainly in Europe, North America, and Latin America, exclude human trafficking, forced labour, and child labour as material risk areas for the company's own workforce.



As a company, Eckert & Ziegler aims to create an environment in which both individual needs and the development of shared values have their place. Extremism, racist remarks, and discrimination are not tolerated. Accordingly, all employees receive regular training on the Code of Conduct. The Code of Conduct covers all grounds of discrimination recognised under EU legislation and national law. In addition to qualifications, Eckert & Ziegler also considers balanced team structures when hiring new employees. Diverse teams in terms of gender, professional experience, or cultural background provide opportunities to adopt new perspectives and develop creative solutions to problems.

In collaboration with an external occupational safety expert, regular workplace risk assessments are conducted to continuously optimise occupational safety through appropriate measures. New findings are promptly incorporated into safety briefings for the workforce. Safety officers in the production areas also contribute to the early identification and prevention of potential hazards in daily work. The workforce receives regular electronic training and instruction on occupational safety. In addition to general training, role-specific further training measures are provided depending on the area of work. Accidents and incidents are recorded internally and reviewed with the affected employees and their supervisors. Safety-related topics, with a focus on accident prevention and mitigation, are discussed quarterly in the meetings of the Occupational Safety Committee.

In Germany, Eckert & Ziegler is required under Section 154 of the Social Code Book (SGB) IX to employ severely disabled persons in at least 5% of its work positions. Particular attention is given to women with severe disabilities. Depending on the size and nature of the operations, the employment rate of people with disabilities within the German companies of the Eckert & Ziegler Group may vary. Applications from people with disabilities are always assessed based on suitability for the position, reported to the works council where applicable, and, if qualified, followed by an interview with the applicant and the relevant supervisor. Applications are evaluated solely on the basis of professional suitability. Other factors, such as age, gender, religious affiliation, skin colour, or sexual orientation, are not taken into consideration.

ESRS S1-2 Processes for engaging with own workforce and workers' representatives about impacts

As an internationally operating company, Eckert & Ziegler embraces diversity and values respectful communication as an integral part of its corporate culture. In addition to full compliance with all applicable labour and co-determination laws and regulations in the respective countries, a regular, constructive, and trust-based dialogue with the relevant bodies is maintained. HR department heads and the responsible HR officers, as well as the managing directors of the subsidiaries conduct this collaboration with the representative bodies. Furthermore, binding standards for all employees are established in a range of works agreements across the Group's companies, which have been negotiated with the work councils.

Employees are engaged and informed at various levels. Within the Eckert & Ziegler Group, six subsidiaries at the Braunschweig and Berlin sites each have employee representative bodies. In subsidiaries with such bodies, they serve as the primary point of contact for management to discuss issues and conclude works agreements. In addition, regular exchanges take place at all levels, including between executive management and senior staff, as well as between senior staff and employees.

For all employees of the Group worldwide, virtual town hall meetings are generally held twice a year, during which the Executive Board reports on key figures, current topics, and ongoing projects. In addition, works meetings usually take place quarterly. The management of the respective companies regularly, typically on a monthly basis, exchanges information with the work councils on current issues. Individual personnel measures are discussed in accordance with the German Works Constitution Act, and the approval of the works council is obtained where required. Employees can submit suggestions for improvements at any time. Some subsidiaries additionally maintain a formal suggestion system regulated by works agreements.

Insights into the effectiveness of collaboration with employees can be drawn from the regular discussions between executive management and work councils, as well as from the exchanges between executive management and the respective team leaders. These team leaders, in turn, maintain direct contact with employees through regular team meetings, allowing them to identify and address employees' needs.

Structured employee appraisals are held at least once a year, during which supervisors provide feedback on performance, review objectives, and discuss training needs and future development aspirations. Employees, in turn, have the opportunity to provide feedback to their supervisor and express their own development goals. Upon the termina-



tion of employment, an exit interview is conducted with the employee to derive possible actions for replacing the position and to support the continuous improvement of the organisation.

In addition, exchanges with employee representative bodies take place to establish collective standards. Depending on the location, these standards are implemented through company policies in subsidiaries that do not have their own employee representative bodies.

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

An open and trust-based corporate culture is central to the early identification of issues. Employees should be able to raise concerns without fearing negative consequences. Depending on the nature of the issue, appropriate measures are coordinated among supervisors, the HR department, the works council if applicable, management, or other relevant parties. Where necessary, mediators or coaches are involved to support the parties in resolving the issue. The effectiveness of the measures is reviewed after a certain period, and additional actions are taken if required.

The first points of contact for employees are their respective supervisors, the HR department, or, where available, the works council. In addition, the Compliance department serves as the internal reporting channel for all compliance-related matters. A dedicated email address allows direct contact. For anonymous reporting, an external reporting office at a law firm has also been established. This office forwards incidents anonymously to the Compliance Officer, who assesses them and initiates remedial actions.

The reporting channels are established in the Code of Conduct and the company's compliance policy. In addition, the internal compliance email address and the phone numbers of employees responsible for compliance matters are accessible via the contact directory of the respective company. New employees receive the Code of Conduct prior to their first day of work and are informed about the electronic locations where it is stored.

Reports are received by phone or email. The Compliance team first reviews the incident and then involves relevant individuals who can contribute to clarifying the matter or who need to be included as affected parties. The identity of the whistleblower is kept confidential wherever possible. Each procedure concludes with feedback provided to the affected parties.

Employees receive training on the Code of Conduct and the company's compliance guidelines once a year, ensuring that 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 videoconference or telephone and no use has been made of the anonymous reporting option.

All reported incidents are treated confidentially and discussed only with the persons absolutely necessary. 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.

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

For the Group's HR strategy, key areas of action have been identified, including the digitalisation of HR processes, the further development of employee benefits with a focus on health, and strategically oriented personnel and talent development.

Despite delays caused by a cyber incident in the first quarter of 2025, several measures were successfully implemented, including the introduction of an applicant management system to optimise internal and external recruitment processes and the conversion of the electronic time-tracking system at the Berlin site. In parallel, a self-service portal was established, enabling digital workflows and access to individual digital personnel files.

To prevent or mitigate material negative impacts on the own workforce, the measures include the introduction and strict enforcement of an anti-harassment policy, regular training and awareness programs, and the provision of secure reporting channels. In addition, personal protective equipment is provided, strict safety rules are observed, and employees are trained in the safe handling of hazardous materials. These preventive measures ensure a safe and healthy working environment. No incidents are known in which concrete remedial action was required in response to an actual material negative impact.



To generate positive impacts, employee benefits have been further expanded. This includes the use of the tax-free non-cash benefit. In 2025, employees could choose €35 either in the form of shopping vouchers or as a subsidy for the ‘Jobticket’ (employee travel pass) or ‘Jobrad’ (employee bicycle) leasing in the same amount. For 2026, this value will be increased to €50. Through the Employee Share Participation Plan (ESPP), employees have the opportunity to receive one free share for every four shares purchased. The programme will continue in 2026. Additionally, five paid leave days were introduced for the birth of a child. Health-promoting measures, such as the online exercise program “Fit & Active,” subsidies for gym memberships, or participation in sports events, support employees’ well-being.

To date, there has been no structured evaluation of measures and initiatives. After individual events, surveys are conducted, and employee satisfaction is discussed by supervisors during the annual employee appraisals.

Eckert & Ziegler uses structured procedures to determine which measures are necessary and appropriate to respond to actual or potential negative impacts on its own workforce. These include, 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. Regular reviews are conducted to ensure that the company’s own practices do not cause, or contribute to, material negative impacts on the 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. The company is working to determine the specific resources required to manage its material impacts.

Eckert & Ziegler is planning measures to mitigate potential negative impacts of the transition to a more environmentally friendly and climate-neutral economy on its workforce. The focus is on early identification of changes in the work environment, providing training and upskilling opportunities for affected employees, and establishing social support systems.

To identify and mitigate material risks to the company, measures are implemented such as the introduction of a comprehensive risk management system, regular risk analyses, and the execution of specific actions in the areas of compliance, supply chain security, and employee protection. The objective is to detect potential risks at an early stage and ensure business continuity through targeted prevention and contingency strategies. To leverage material opportunities related to the company’s workforce, training and development opportunities for employees are actively promoted. The aim is to fully realise the potential of the workforce, strengthen employee retention, and secure the company’s long-term success.

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

At present, no specific targets have been established to reduce the negative impacts on the own workforce. The measures described above contribute to creating a safe and healthy working environment and to promoting the well-being of employees.

ESRS S1-6 Characteristics of the undertaking’s employees

The reported figures for employees refer to the number of individuals as of the reporting date, 31 December 2025.

Country/Region	Number of employees	
	2025	2024
Germany	696	670
North America	170	171
South America	189	184
Other	61	60
Total	1,116	1,085



Type of contract		Female	Male	Other	Not specified	Total
Number of employees	2025	446	669	1	0	1,116
	2024	420	664	1	0	1,085
Number of permanent employees	2025	424	632	1	0	1,057
	2024	403	631	1	0	1,035
Number of temporary employees	2025	16	26	0	0	42
	2024	14	18	0	0	32
Number of employees without guaranteed working hours	2025	6	11	0	0	17
	2024	3	15	0	0	18

Type of contract		Germany	USA	Argentina	Brazil	Other	Total
Number of employees	2025	696	170	121	68	61	1,116
	2024	670	171	113	71	60	1,085
Number of permanent employees	2025	652	165	115	64	61	1,057
	2024	629	167	108	71	60	1,035
Number of temporary employees	2025	28	5	6	3	0	42
	2024	23	4	5	0	0	32
Number of employees without guaranteed working hours	2025	16	0	0	1	0	17
	2024	18	0	0	0	0	18

The numerator used to calculate employee turnover is 131, and the denominator is 1,102. The denominator is based on the methodology of the average workforce of the Eckert & Ziegler Group for 2025. Accordingly, the employee turnover rate is 11.9% (2024: 14.0%).

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

The reported figures for non-employees refer to the number of individuals as of the reporting date, 31 December 2025.

	2025	2024
Total number of non-employees in own workforce	21	39
– of which self-employed people	11	14
– of which people provided by undertakings primarily engaged in "employment activities"	10	25

ESRS S1-10 Adequate wages

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



ESRS S1-14 Health and safety metrics

Eckert & Ziegler has established a health and safety management system at all sites, covering 100% of the company's employees.

	2025	2024
Number of recordable work-related accidents¹⁵	24	n.a.
– of which recordable work-related accidents of employees	24	18
– of which recordable work-related accidents of non-employees	0	n.a.
Rate of recordable work-related accidents¹⁶		
– Rate of recordable work-related accidents of employees	13.9	15.6
– Rate of recordable work-related accidents of non-employees	0	n.a.
Number of fatalities as a result of work-related injuries or ill health	0	0
– of which fatalities of employees	0	0
– of which fatalities of non-employees	0	0
– of which fatalities of value chain workers	0	0
Number of cases of recordable work-related ill health of employees, subject to legal restrictions on the collection of data ¹⁷	3	n.a.
Number of employee days lost due to work-related injuries or ill health	209	351

ESRS S1-14a Radiation protection metrics

During the reporting period, there were two (2024: four) significant incidents that were classified as reportable events in accordance with the Radiation Protection Ordinance or specific conditions of the respective operating licences.

In one case, an event occurred during the transport of radioactive material by a service provider in Brazil and did not result in any radiological impact arising from Eckert & Ziegler's radioactive material. In the other case, the loss of a radiation source that was inadvertently shipped to a customer had to be reported to the designated regulatory authority. The radiological impact of the source is considered negligible.

ESRS S1-15 Work-life balance metrics

As ESRS S1-15 is subject to the phase-in provisions, these metrics were not yet reported in the previous year.

	2025
Percentage of employees entitled to take family-related leave	96.3%
Percentage of entitled employees that took family-related leave	6.7%
– of which female	3.3%
– of which male	3.4%
– of which diverse	0.0%

ESRS S1-17 Incidents, complaints and severe human rights impacts

	2025	2024
Total number of incidents of discrimination, including harassment, reported in the reporting period	0	0
Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms)	0	0
Total amount of fines, penalties, and compensation for damages	0 €	0 €

¹⁵ The number of recordable work-related accidents includes both workplace accidents and commuting accidents, insofar as they are classified as work-related accidents under legal requirements.

¹⁶ The calculation of the rate is carried out according to the formula specified in the ESRS: the number of cases divided by the total number of hours worked by the own workforce, multiplied by 1,000,000.

¹⁷ The reported cases of work-related ill health are those known to the company. Reporting is conducted in accordance with the applicable local regulations. Records may be incomplete due to legal restrictions.

All of the undertaking's own workforce have the opportunity to report incidents of discrimination or harassment to the Compliance department, which investigates these cases with appropriate confidentiality. For anonymous reporting, Eckert & Ziegler provides its own workforce with an external reporting channel through the whistleblower system.

	2025	2024
Number of identified severe human rights incidents non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	0	0
Number of identified severe human rights incidents connected to the undertaking's workforce in the reporting period	0	0
Total amount of fines in connection with severe incidents	0 €	0 €
Total amount of penalties in connection with severe incidents	0 €	0 €
Total amount of compensation for damages in connection with severe incidents	0 €	0 €

ESRS S2 WORKERS IN THE VALUE CHAIN

ESRS S2 Disclosure Requirement related to ESRS 2 SBM-3

Workers in the value chain who could be materially impacted by Eckert & Ziegler's business model are primarily located at direct raw material suppliers. No positive or negative impacts arising from the business model on workers in the value chain have been identified. Potential risks for workers in the value chain include forced labour, child labour, and a lack of freedom of association (including the existence of work councils).

During the reporting period, Eckert & Ziegler produced in Europe, the United States, and Argentina in accordance with high industrial standards and in compliance with all applicable laws. The risk of forced labour, child labour, and restrictions on freedom of association in these regions is low. The high degree of specialisation of both the company's own employees and those of its suppliers further reduces risks and negative impacts. With regard to the countries of origin of certain raw materials, the United States and Canada show a low to very low risk of child labour and forced labour, while Russia exhibits gaps, particularly in informal sectors and in remote regions.

For the preparation of the sustainability report, the IRO assessment was conducted incorporating a product- and country-specific risk analysis.¹⁸ First, the company's main products were identified: radioactive substances and related products, plastics and plastic articles other than primary forms, and electrodiagnostic devices for medical sciences and radiological equipment. Subsequently, the relevant countries were defined in order to identify country-specific ESG risks. In particular, Germany, the Czech Republic, Russia, China, Brazil, Argentina, Canada, and the United States were considered

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

ESRS S2-1 Policies related to value chain workers

Eckert & Ziegler acknowledges its responsibility to protect the environment as well as the health and safety of people throughout the entire value chain. It is essential for the company that its suppliers also act in an environmentally responsible manner and use resources efficiently. The principle of sustainability is therefore one of the core principles of the Eckert & Ziegler Group's Supplier Code of Conduct. Fair and respectful working conditions constitute another core principle, which includes the prohibition of all forms of human trafficking, forced labour, and child labour, as well as the right of workers to freely chosen employment relationships. All suppliers are required to comply with the principles set out in the Code.

In developing its policies, Eckert & Ziegler is guided by the ten principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. Policies and measures related to value chain workers include, in addition to the Code of Conduct, self-assessment questionnaires for suppliers and service providers, a self-assessment for transport providers, as well as instruments for risk analysis, prevention, grievance mechanisms, and remediation.

¹⁸ The analysis was based on the CSR Risk Check developed by MVO Nederland.



Suppliers are preferentially selected from countries with high legal standards, such as EU member states, the United States, and Canada, in order to minimise risks to labour and human rights. At the same time, criteria such as environmental protection, safety, and short transport routes are taken into account to avoid negative impacts along the value chain.

ESRS S2-2 Processes for engaging with value chain workers about impacts

Eckert & Ziegler is always open to information, suggestions, and feedback from value chain workers. No active process for engaging value chain workers is currently in place.

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

Eckert & Ziegler has established processes to identify, assess, and address negative impacts on workers in the value chain.

Value chain workers may report concerns or negative experiences through two confidential channels: a dedicated email address and an external, independent law firm that reviews reports anonymously and confidentially. All reports are systematically recorded and assessed and, where required, addressed through appropriate remedial or preventive measures. This ensures that identified negative impacts are effectively followed up, remedied, and prevented in the future.

The company ensures that value chain workers are aware of and have confidence in the existing reporting procedures. Suppliers and employees are required to comply with the principles of the Code of Conduct in their business activities. Violations may result in the termination of the business relationship, the assertion of claims for damages and regulatory investigations. In this way, the company underscores its expectations regarding transparency, accountability and human rights due diligence throughout the entire value chain.

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

To date, Eckert & Ziegler has not identified any material negative impacts 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 workers 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 management approaches include, among others, risk analyses, stakeholder engagement, preventive measures and grievance mechanisms. With regard to social aspects, the risk analysis examines working conditions, human rights and impacts on the local population. Governance aspects include the quality of corporate governance, corruption risks and compliance with legal requirements. In addition, Eckert & Ziegler engages with stakeholders to identify potential risks and actual issues at an early stage and to understand the needs of affected groups. Preventive measures such as the Supplier Code of Conduct and self-assessment questionnaires help to identify potential negative impacts in advance. The company has also established channels through which workers in the value chain can submit complaints and report negative impacts.

Eckert & Ziegler ensures that the procedures for taking remedial action in the event of material negative impacts on value chain workers 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 cause or contribute to material negative impacts 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. In addition, the company conducts ongoing risk assessments to identify potential risks to workers in the value chain at an early stage.

To date, no serious issues or incidents relating to human rights have been reported within Eckert & Ziegler's upstream and downstream value chain. No financial or personnel resources have been allocated to the management of material negative impacts on value chain workers, as no incidents or serious issues have occurred to date that would have required such measures.

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 impacts.

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.

To mitigate material risks for the company, various measures are implemented. These include supplier risk assessments and supplier self-assessments. Moreover, the company has established a grievance mechanism that enables workers to raise concerns about their working conditions anonymously. To leverage material opportunities related to workers in the value chain, further measures are being pursued with a focus on diversity and inclusion, continuous development, responsible leadership, working conditions and local engagement.

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

The objective is to comply with all legal requirements and to ensure that workers in the value chain are exposed to as few risks as possible. The existing measures already largely address these objectives. All legally mandated requirements are fully observed. Where potential for improvement is identified, it is assessed and, if necessary, integrated into corporate practices.

By strictly 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

There is a wide range of consumers and end-users who are affected by the impacts of the company's activities and its value chain. Users of Eckert & Ziegler Group products are primarily companies and healthcare institutions, particularly in nuclear medicine and radiation therapy, which use radioactive isotopes for diagnostic and therapeutic applications. The end-users are patients who depend on these products for the diagnosis and treatment of serious illnesses.

There are no material negative impacts, neither in terms of widespread or systemic risks nor in the form of individual incidents.

Overall, Eckert & Ziegler makes a significant contribution to improving healthcare and the treatment of diseases. An actual positive material impact of Eckert & Ziegler is that, through the production of innovative radioactive medical products, the company plays a crucial role in the diagnosis and treatment of serious illnesses (particularly cancer) and contributes to improving the quality of life for 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

The company manages material impacts on consumers and end-users through strategies and policies focusing on safety, transparency, and adherence to ethical standards. It is committed to upholding safety and health standards to ensure the protection of consumers and end-users and to promote their well-being.

Eckert & Ziegler's strategies regarding consumers and end-users are based on internationally recognised standards and frameworks, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and ISO standards for product safety and quality. No violations were reported during the reporting period (2024: 0).

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.

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

The company follows an approach aimed at creating conditions that make subsequent remedial actions unnecessary. Through preventive measures, detailed risk analyses and comprehensive quality controls, potential negative impacts on consumers and end-users are identified and minimised at an early stage.

Procedures have been implemented to ensure that consumers and end-users can raise concerns through reliable channels and have them reviewed. Two reporting channels are available: a dedicated email address and an independent law firm appointed by Eckert & Ziegler.

Eckert & Ziegler ensures that consumers and end-users are informed about the existing structures and procedures for raising and resolving their concerns. All relevant documents are publicly accessible on the company website. This enables transparent communication and increases users' confidence in the procedures for submitting and addressing 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

No specific remedial measures were required, as no material actual negative impacts were identified. Accordingly, no results were documented and no resources were allocated. Likewise, no material risks to consumers and end-users were identified.

In 2025, Eckert & Ziegler further established itself as a key contributor to the advancement of medical care, particularly in nuclear medicine and radiopharmacy. A significant achievement was the expansion of the availability of diagnostic procedures through regulatory successes, including the approval of the Gallium-68 generator in Japan, thereby making advanced positron emission tomography (PET) diagnostics accessible in another important healthcare market.

In parallel, Eckert & Ziegler strengthened the supply of therapeutically relevant radioisotopes through several long-term supply agreements, particularly for Actinium-225. This laid the foundation for the further development of innovative targeted alpha therapies, opening new treatment options for hard-to-treat tumour diseases.

This was complemented by new collaborations with international partners for the production and provision of clinical radiopharmaceuticals, supporting the development of new therapeutic approaches and improving patient access to modern nuclear medicine procedures worldwide.



Overall, these milestones underline Eckert & Ziegler's ongoing commitment to sustainably improving the quality of medical care and translating innovative diagnostic and therapeutic concepts into clinical practice. The company thus makes an important contribution to better patient care worldwide — in line with its guiding principle, 'Contributing to saving lives'.

Various standards and regulations ensure the quality and safety of Eckert & Ziegler's products and foster trust among consumers and end-users. Due to the absence of negative incidents, no additional specific procedures have been developed to identify measures required to respond to potential negative impacts on consumers and end-users.

Comprehensive quality management and other regulatory frameworks ensure that patients receive 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; and the PMD Act.

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

No specific resources have been allocated for the management of material impacts, as Eckert & Ziegler, given the current situation and past experience, does not see a need to provide such targeted resources at this time.

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

Preventive measures to reduce negative impacts on consumers and 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 impacts 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 usage.

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



4 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 (AktG), Eckert & Ziegler operates a dual management system, characterised by a separation of personnel between the Executive Board as the management body and the Supervisory Board as the oversight 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, in turn, has the task of continuously monitoring and advising the Executive Board. The Executive Board and Supervisory Board work closely together in the interest of the company.

The Supervisory Board is composed of individuals with a broad range of experience in the areas that are important to the company. In addition to members with expertise in accounting and auditing, the Supervisory Board includes members with proven knowledge in healthcare, natural sciences and law. Several members also bring international business experience or other international perspectives from current or prior professional activities. With its current composition, the Supervisory Board meets the defined objectives for its membership and aligns with the established competence profile. Further information on the Supervisory Board's competence profile can be found in the Corporate Governance Statement and Corporate Governance Report.

ESRS G1-1 Business conduct policies and corporate culture

As a company operating internationally, Eckert & Ziegler embraces diversity and values respectful communication as a key component of its corporate culture. This also includes full compliance with labour and co-determination laws in the respective countries and maintaining a regular, constructive and trust-based dialogue with the relevant bodies. The company has also committed to these principles through a cross-country implemented Code of Conduct. Binding standards for all employees are further set out in numerous works agreements of the Group companies, which are maintained as living documents. It is part of the corporate culture that each employee acts independently and responsibly 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 and risk management systems in strict accordance with statutory requirements and has integrated mechanisms for identifying, reporting, and investigating concerns. Violations of ethical rules, laws and regulations are not only inconsistent with the values of Eckert & Ziegler but also damage the company's reputation and undermine trust among employees, business partners, and shareholders. To preserve this trust, misconduct must be identified early.

Eckert & Ziegler has policies in place to combat corruption and bribery. The principles are set out in the Corporate Guideline 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 are required to adhere to this principle. Violations will result in the termination of the contractual relationship and criminal prosecution. The Anti-Corruption Guideline complements the Code of Conduct of Eckert & Ziegler and specifically addresses the topic of 'integrity in business dealings'. When entering contracts with third parties, Eckert & Ziegler applies a certain due diligence standard aimed at preventing agreements with unscrupulous partners. Eckert & Ziegler contractually obliges sales agents to comply with all legal regulations, a specific 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. For long-term contracts, risk reviews are conducted periodically and according to the risk classification. Risk reviews are also carried out in special circumstances, such as mergers, changes of ownership or significant expansion of the collaboration.

Eckert & Ziegler provides employees and business partners with a whistleblowing system. Potential violations can be reported either to the Chief Compliance Officer or, in anonymous form, to an independent law firm. The company considers it important to enable anonymous contact for every whistleblower. This is intended to ensure a protected environment for clarification. Reports submitted in this manner are forwarded to the Chief Compliance Officer, who



investigates the suspicion. Employee anonymity is protected to the greatest extent possible. No employee using the whistleblowing system lawfully to identify potential compliance violations will face adverse consequences from their employer. Eckert & Ziegler takes all necessary measures to protect employees from harassment or other negative repercussions resulting from a report.

The Chief Compliance Officer ensures that all employees receive training on applicable rules of conduct upon recruitment and annually thereafter, according to a graded risk profile. A uniform system is used at 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. Employees most at risk of bribery and corruption include those in highly competitive business areas, international project operations, or 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 they 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.

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. The company has no intention of exploiting payment terms. Deliberate late payment, particularly in the context of payments to SMEs, does not occur. Further information on payment practices 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 dealings, legal compliance, protecting and respecting the intellectual property rights of third parties, and cooperation with authorities) when conducting their business activities. If a supplier acts in breach of the principles of this Code, termination of the business relationship, the assertion of claims for damages and regulatory investigations may result.

The Supplier Code of Conduct explicitly includes requirements relating to fair and respectful working conditions as well as compliance with environmental sustainability criteria.

ESRS G1-3 Prevention and detection of corruption and bribery

Eckert & Ziegler has implemented a system for transparent documentation of potentially illegal or non-compliant payments and donations to recipients exposed to an increased risk of bribery. The company documents potentially critical donations to third parties centrally in a database (transparency register). 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 is spot-checked for irregularities.

Eckert & Ziegler is very cautious about making donations to employees of public authorities. The company does not believe that the Group's business activities must or may be supported by donations or contributions to public authorities, 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.

Eckert & Ziegler applies a four-eyes principle in transactions with third parties to prevent misconduct and ensure consistent business practices: e.g., contracts with third parties generally require the signatures of two employees. Business and private interests are strictly separated at Eckert & Ziegler. Personal interests must never influence business actions. All actions carried out in the service of Eckert & Ziegler must be purely factually orientated and based on objective criteria, ensuring unbiased and impartial decision-making processes.

The administrative, management and supervisory bodies are integrated into Eckert & Ziegler's training process. The Executive Board 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's companies implement internal regulations, including prevention and response measures. These are aimed at raising staff awareness, promoting a culture of security and ensuring appropriate handling of emerging risks and violations. To this end, measures have been implemented in particular to identify threats and defend against them, and evaluation systems have been introduced. The measures adopted and the evaluation systems are subject to regular review.

The committee responsible for investigating suspected cases of corruption and bribery is composed of employees and managers who are not involved in the incident itself and operates independently from the management chain concerned.

To communicate the results to the members of the administrative, management, and supervisory bodies, these results are presented five times per year (January, March, May/June, August, October) at a Supervisory Board meeting. A corresponding agenda item is included in each of these meetings.

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 Guideline for Compliant Behaviour and the Anti-Corruption Guideline. For particularly exposed individuals – such as employees in highly competitive business areas, in international project business or with regular contact with public authorities – Eckert & Ziegler offers special training. In the reporting year, the percentage of risk-exposed functions covered by training programmes amounted to 100% (2024: 100%).

Managers play a particularly important role in implementing the regulatory framework. Each manager is therefore expected to exemplify the core principles of the Code of Conduct and ensure that employees comply with it. It is also their responsibility to create a working environment that respects and rewards compliance. A key element of this responsibility is ensuring that sufficient resources and opportunities are available to safeguard compliance by every employee. This includes, in particular, training offerings, designated contact persons, and reporting channels.

ESRS G1-4 Incidents of corruption or bribery

There were no convictions for violations of corruption and bribery regulations in the reporting period (2024: 0). Accordingly, no fines were paid (2024: € 0).

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 variety of measures have been implemented with the aim of effectively preventing illegal transactions. Eckert & Ziegler's risk analysis 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 financial material risk regarding political influence and lobbying activities has been identified: various investors have indicated to Eckert & Ziegler the importance of such disclosures. It can therefore be assumed that future investment decisions may depend on this information. Eckert & Ziegler is keen to meet its stakeholders' expectations 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 ser-



vices provided by the auditor, the monitoring of the effectiveness of the internal risk management and control system and discusses compliance and audit oversight issues. 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 Chair of the Audit Committee at Eckert & Ziegler, is also a member of the German Bundestag.

ESRS G1-6 Payment practices

The average time Eckert & Ziegler requires to settle an invoice from the start of the contractual or statutory payment period is 22 days (Days Payable Outstanding)¹⁹. This figure corresponds to the five-year average for the period 2021 to 2025.

Eckert & Ziegler does not follow any binding purchasing conditions but allows suppliers to apply their own payment terms and conditions, unless otherwise agreed. Supplier payment terms are generally more generous than the payment terms that Eckert & Ziegler aims to achieve. In countries where suppliers offer early payment discounts, these are also utilised. In regions where only a limited number of non-substitutable 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 Group as a whole.

There are no legal proceedings currently outstanding for late payments (2024: 0).

¹⁹ The average payment period is determined by dividing accounts payable by the cost of goods sold (COGS) and subsequently multiplying the result by 365 days.



**For any questions,
please contact our
Sustainability Team.**

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