



Sustainability

In the Brand Group

Sustainability Report 2024



Sustainability Report 2024



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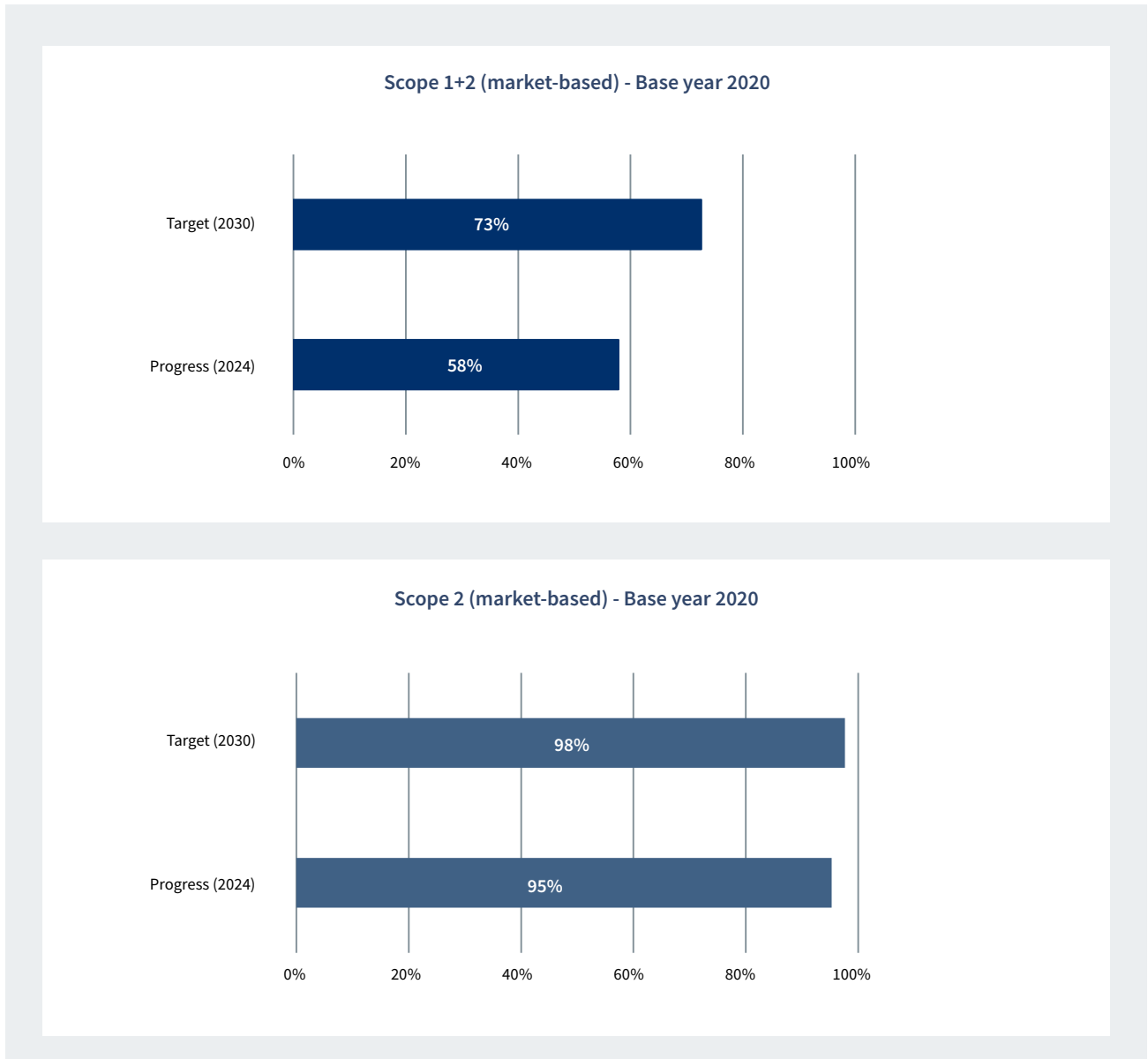
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Sustainable Goals 2025 – Climate change progress



These charts show the development of the Brand Group's greenhouse gas emissions since 2020. The upper diagram illustrates the development of our Scope 1 and Scope 2-emissions.

Scope 1 refers to direct greenhouse gas emissions that originate from our own or controlled sources. These include, for example, emissions from combustion in company-owned vehicles or heating systems.

Scope 2 comprises indirect emissions resulting from the consumption of purchased energy such as electricity, heating or cooling that is not generated directly at the company's site.

The diagram below shows emissions from electricity consumption. Today, the Brand Group uses almost exclusively (almost 100%) electricity from renewable sources. The switch to renewable energy sources is an important contribution to reducing the company's greenhouse gas footprint.

Foreword

Dear reader,

the year 2024 was marked by significant challenges including ongoing conflicts in Europe and the Middle East, rising geopolitical tensions, and considerable economic uncertainty. In this global environment, the Brand Group, in its 75th year of operation, continues to serve as a trusted partner for laboratories worldwide. Our brands BRAND, VACUUBRAND, and VITLAB, are at the forefront of solutions for today's pressing issues in the fields of the life sciences, pharmaceuticals, chemistry, process analytics, and renewable energies. We are dedicated to promoting health, nutrition, scientific progress, and ensuring a sustainable energy supply.

Sustainability is not a passing trend for us; it is a fundamental belief. Responsible resource management and transparent corporate governance are as essential for the future of the Brand Group as they are for the future of our planet. In 2024, we have not only maintained our commitment to sustainability initiatives but also made significant advances in this area.

A significant milestone was achieved with our participation in the UN Global Compact. We hereby reaffirm our longstanding commitment to human rights, fair labor conditions, environmental protection, and integrity – positioning ourselves as an active part of a global movement for responsible corporate practice.

This report aims to provide transparent, fact-based information on our activities in the areas of Environment, Social, and Governance (ESG) – addressing both progress and existing challenges. Greenwashing is not consistent with our values.

Our primary areas of focus include climate protection, the promotion of a circular economy, and ensuring fair working conditions. Our achievements include a reduction in our CO₂ footprint, the promotion of flexible working models, and the expansion of resilient supply chains. We have been engaged in all these fields for many years, driven not by passing trends, but by a intrinsic motivation and sense of responsibility.

We continue to report according to the European Sustainability Reporting Standards (ESRS), even if we might no longer be legally obliged to. Transparency is not just a matter of regulation, but rather an essential part of our culture.

The group-wide materiality analysis of 2023 and the resulting group strategy will lay the foundation for long-term sustainable growth and the next step on our path to a sustainable future.

Thank you for joining us on this journey.

We hope you find this information inspiring.

Best,



Dr. Christoph Schöler
Chairman of the Administrative Board
Executive Director



Dr. Constantin Schöler
Executive Director



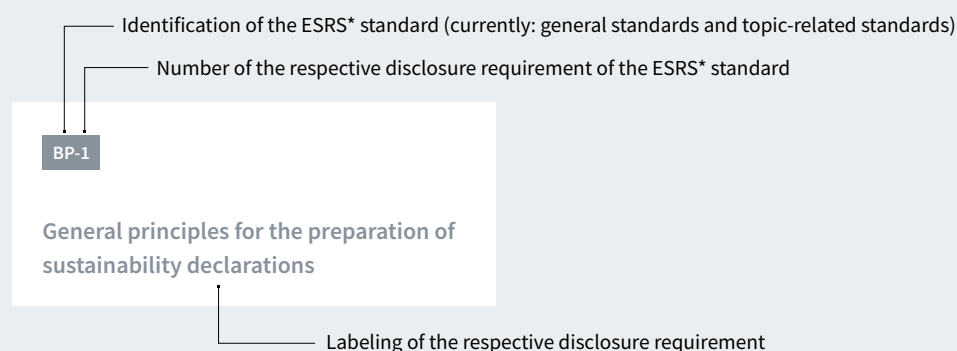
Dr. Constantin Schöler, Dr. Christoph Schöler

About this report

Explanation of the labeling of this report

The sustainability report of the Brand Group is based on the European Sustainability Reporting Directive and its sustainability reporting standard ESRS*.

Each section of the report, prepared in accordance with the standard, is marked as follows:



*ESRS – European Sustainability Reporting Standard

Reporting boundaries

The information in this report relates to the sustainability performance of various companies in the Brand Group with Brand Group SE & Co. KG as the parent company. The Brand Group is referred to differently in the report depending on the scope of the report. An overview of the designations of the corresponding companies can be seen in the figure below .

BRAND GMBH + CO KG (BRAND KG)				Brand Group
VACUUBRAND GMBH + CO KG (VACUUBRAND KG)	Brand Group (GER)	Brand Group (DE and US)	Brand Group (consolidation scope)	
VITLAB GmbH (VITLAB)				
BRAND INTERNATIONAL GMBH (BRAND INT)				
BRANDTECH Scientific, Inc., USA (BRANDTECH)				
BRAND (Shanghai) Trading Co., Ltd., China (BRAND (Shanghai))				
BRAND (Huzhou) Scientific Instruments Co., Ltd., CN (BRAND (Huzhou))				
BRAND Scientific Equipment Pvt. Ltd., India (BRAND Scientific Equipment)				
Brand Group SAS, France (Brand Group SAS)				
BRAND Scientific Ltd., UK (BRAND UK)				

Explanation of UN Global Compact

Since 2024, our parent company Brand Group SE & Co. KG has been a participant in the UN Global Compact. We have thus committed to publicly and transparently supporting the ten principles in the areas of human rights, labor, environment, and anti-corruption. At the same time, we are actively working towards implementing the UN Global Compact Sustainable Development Goals (SDGs) to promote a sustainable and equitable future.



The Brand Group



VACUUBRAND®



BP-1

General principles for the preparation of sustainability declarations

This sustainability report refers to the consolidated reporting of Brand Group SE & Co. KG, the parent company of the Brand Group, and three sales companies that are part of the Brand Group but do not yet belong to the group of consolidated companies included in the consolidated financial statements.

- BRAND GMBH + CO KG, DE (*BRAND KG*)
- VACUUBRAND GMBH + CO KG, DE (*VACUUBRAND KG*)
- VITLAB GmbH, DE (*VITLAB*)
- BRAND INTERNATIONAL GMBH, DE (*BRAND INT*)
- BRANDTECH Scientific Inc., US (*BRANDTECH*)
- BRAND (Shanghai) Trading Co., Ltd., CN (*BRAND (Shanghai)*)
- BRAND (Huzhou) Scientific Instruments Co., Ltd., CN (*BRAND (Huzhou)*)
- BRAND Scientific Equipment Pvt. Ltd., IN (*BRAND Scientific Equipment*)
- Brand Group SAS, FR (*Brand Group SAS*)
- BRAND Scientific Ltd., UK (*Brand UK*)

BP-2

Disclosures in relation to specific circumstances

Reporting period from January 01, 2024, to December 31, 2024.

This report provides information on the sustainability performance of various companies of the Brand Group.

Note: These companies are part of the Brand Group but do not belong to the consolidated financial statements of Brand Group SE & Co. KG for the financial year 2024.

General information

Corporate structure

BP-1 | BP-2 | SBM-1

General principles for the preparation of sustainability declarations | Information in connection with specific circumstances | Strategy, business model and value chain

Brand Group SE & Co. KG is the parent company for the following companies: BRAND KG, VACUUBRAND KG, VITLAB, BRAND INT as well as the sales companies BRANDTECH, BRAND (Shanghai), BRAND Scientific Equipment, Brand Group SAS and Brand UK, as well as the manufacturing entity BRAND (Huzhou). Together, we are a strong group of companies that, with its brands, is at home in laboratories around the world in the fields of the life sciences, the pharmaceutical and chemicals industries, process analytics and renewable energies.

BRAND KG is the namesake of the group and has been a trusted partner and reference in the laboratory for 75 years. The company is a market leader in liquid handling and life science products. VACUUBRAND KG is a market leader with one of the most comprehensive product ranges worldwide for the generation, measurement, and control of rough and fine vacuum in the laboratory. VITLAB is one of the world's leading manufacturers of plastic laboratory products.

BRAND INTERNATIONAL is the shared service company of the Brand Group, comprising the areas of Human Resources and Legal, IT, Finance, Controlling, and Purchasing. It also acts as a holding company for the group's global sales companies in the United States, China, India, the United Kingdom, and France. BRAND INTERNATIONAL is also responsible for coordinating and managing the sustainability activities of the group.

The dual materiality analysis provides a set of tools that enables companies to identify and prioritize the sustainability aspects relevant to them and to initiate targeted improvement measures on this basis. The materiality analysis considers two perspectives: On the one hand the impacts of sustainability aspects of a company's own business activities on people and the environment (inside-out perspective) and, on the other hand, the impact of sustainability aspects on the entire group of companies (outside-in perspective). The overarching objective is to report transparently on sustainability targets and measures of the company and to make a positive

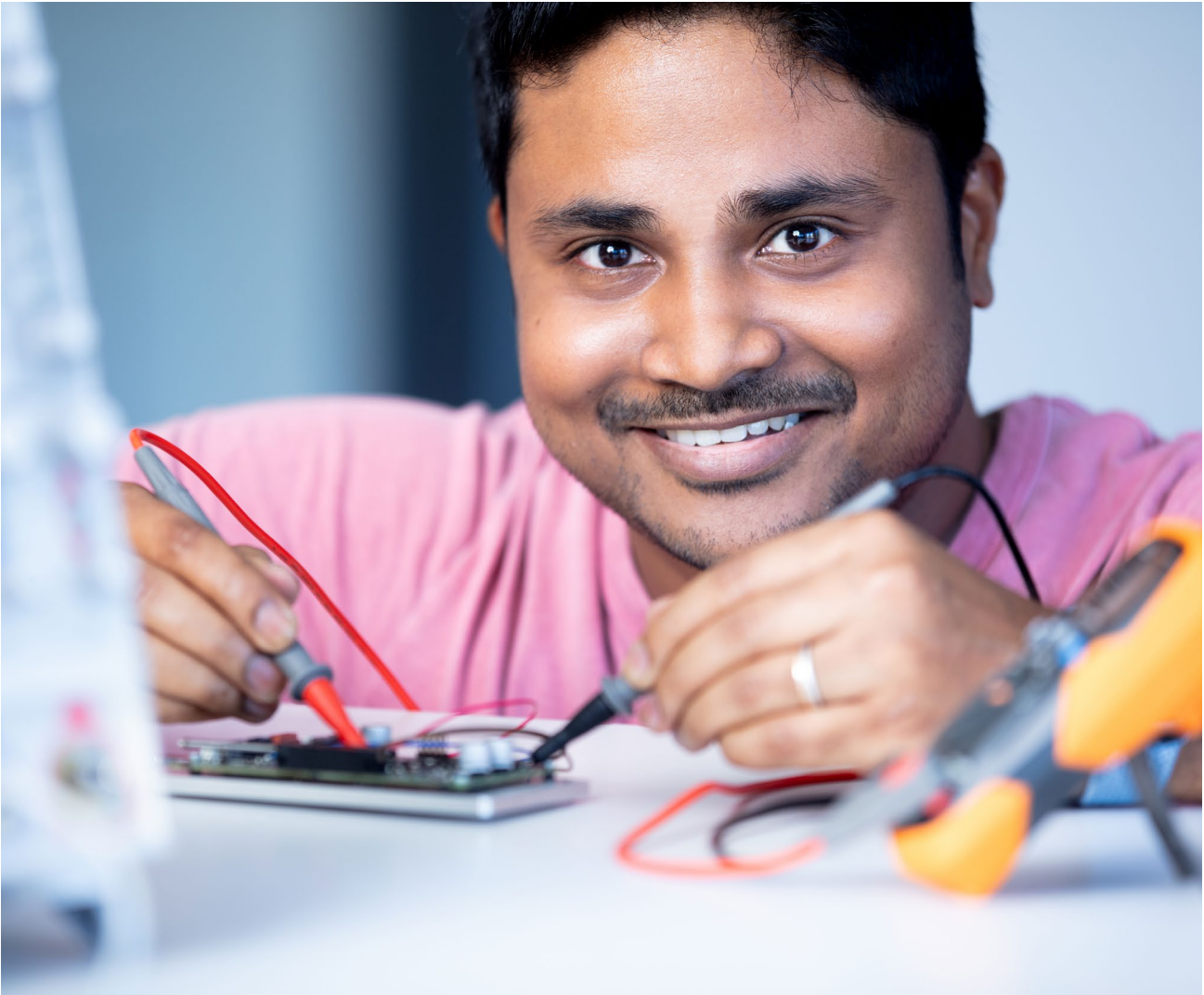
contribution to society. The Brand Group's sphere of influence as well as the parameters reported relate to its own business operations and those of tier-1 suppliers.

This report is based on the EU Directive for the standardization and promotion of transparency in sustainability information (Corporate Sustainability Reporting Directive, CSRD), which serves to standardize and promote the transparency of sustainability information. This results in a short-term time horizon of less than one year, a medium-term time horizon of one to five years, and a long-term time horizon of more than five years. The time horizons used in this report correspond to the requirements of the CSRD. Depending on the outcome of the ongoing so-called omnibus procedure, it will be decided whether Brand Group will be subject to the CSRD reporting requirement, and if so, whether there will be a legal obligation starting in 2028. Regardless, we have decided to report according to our current standard to document our ongoing commitment to transparency and sustainability.

This year, we publish an expanded report according to the European standard to transparently inform about the Brand Group's sustainability performance. The 2024 report is intended to serve as a benchmark to identify any deviations from the new European reporting standard in the report for the year 2024. The objective is to have proven processes in place for 2025. This report covers the reporting period from January 01, 2024 to December 31, 2024, which corresponds to the financial year of the parent company, Brand Group SE & Co. KG. As this report is the second according to the ESRS (European Sustainability Reporting Standard) of the CSRD, we report any deviations in the respective chapters.

For quantitative parameters with a high degree of measurement uncertainty, our assumptions regarding the raw materials purchased are often based on quantities rather than units of mass (see GOV-5 for further details). The "spend-based" method was used for the Scope 3-calculation, and emissions data from other countries was used in some cases. This can lead to inaccuracies (further information under section Climate Change). Furthermore, we have set an intensity target for waste, which depends on our main revenue and therefore entails some methodological uncertainty. We are committed to continuously reduce all of the aforementioned uncertainties in the coming years.

The current figures for the reference year and the forecast information on the planned measures are subject to uncertainty with regard to possible economic or social changes in the coming years.



GOV-1

The role of the administrative, supervisory and management bodies

Brand Group SE & Co. KG as the parent company of the Brand Group is represented by its general partner, Brand SE. In addition to the Annual General Meeting, the Administrative Board of Brand SE is the governing body of the company. The Administrative Board is responsible for managing the company, defining the basic principles of its activities, and monitoring the implementation of these. The administrative board has one female and two male members. Brand SE is represented externally by one or more Executive Directors. The Chairman of the Administrative Board and Executive Director is Dr. Christoph Schöler. Two further non-executive members of the Board of Directors have been appointed. Dr. Constantin Schöler has been appointed as a further Executive Director. Separate management teams have been appointed for the manufacturing companies of the Brand Group. They conduct the business of these companies as managing directors.

A broad spectrum of scientific, technical, and commercial graduate and post-graduate education combined with many years of professional experience ensures that the leadership of the individual companies in the Brand Group are well aware of the material impacts, risks, and opportunities. Both internal and external consulting are available for specific issues.

For implementation and management purposes, the material impacts, risks, and opportunities are assigned to the responsible members of the management of the manufacturing company via the organization and allocation of responsibilities.

The effectiveness of the measures and target achievement will be reviewed from 2024/25 onwards as part of the semi-annual ESG progress meeting.





GOV-2

Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies

The Administrative Board of the Brand Group actively exercises its duty of care in the area of sustainability. As a rule, the management of the manufacturing companies are continuously informed about the results and effectiveness of the strategies, targets, measures, and parameters that have been decided upon. The respective strategy at the level of the manufacturing companies is approved by the Administrative Board. In contrast to the specific strategies of the manufacturing companies, the ESG strategy and the targets derived from it are developed based on the results of the dual materiality

analysis for the Brand Group as a whole and transferred to the individual manufacturing companies with specific responsibilities. Representatives of all the management teams of the manufacturing companies and the Administrative Board of the parent company were involved in carrying out the dual materiality analysis. The measures defined to implement the strategy and achieve the targets are implemented mainly at the level of the manufacturing companies. Responsibility for developing the parameters to be reported lies with the manufacturing company.

GOV-3

Integration of sustainability-related performance in incentive schemes

The inclusion of sustainability-related benefits in incentive systems has not yet been introduced at the Brand Group.

GOV-4

Declaration of due diligence

In 2022, BRAND KG underwent an audit by the EcoVadis rating platform for the first time. The company was awarded the silver medal for its sustainability activities. In the following year, all of the manufacturing companies of the Brand Group in Germany underwent an EcoVadis audit. In 2024, BRAND KG was awarded gold status for its sustainability activities. VACUUBRAND KG was awarded with a bronze medal and VITLAB with a silver medal.

The EcoVadis audit is an opportunity for the continuous review and improvement our sustainability efforts. Implementing the recommendations of EcoVadis ensures an annual optimization of our performance. This enables us to actively reduce potential risks and strengthen our credibility with our stakeholders.



GOV-5

Risk management and internal controls over sustainability reporting

Risk management is an essential part of any organization. It aims to identify, evaluate, and manage potential threats to the achievement of the corporate objectives. Internal processes are essential as they comprise the systematic procedures and control mechanisms that help to minimize risk and ensure organizational efficiency and compliance. Integrating risk management into internal processes strengthens the resilience of a company to unexpected events and ensures its long-term success. We identify the actual and potential impacts, risks, and opportunities along the entire value chain. The management has carried out an assessment to evaluate the various potential impacts, risks, and opportunities. Following the evaluation, the impact and financial aspects were prioritized. As a result, eleven actual and potential impacts, risks and opportunities were identified.

When preparing the sustainability report, completeness is an important aspect, if information is missing, this is noted in the report accordingly. As part of our ongoing commitment to continuous improvement, we are currently engaged in efforts to enhance the efficiency of our existing processes and data collection systems. While the 2023 sustainability report has established important foundational elements, we are continuously advancing our sustainability management. The present 2024 report represents another milestone in this

process, where we transparently highlight that some areas are still under construction or refinement. This aligns with our objective to continuously improve our sustainability reporting and performance. The key figures and parameters in the “Environment” section of the report are based on data collected by our certified environmental and energy management system at BRAND KG as well as by the environmental management system at VACUUBRAND KG and VITLAB. Where available, we use data that guarantees a high level of reliability such as invoices and waste balances from waste disposal companies. We also use data from our ERP system. The calculation of Scope 3-emissions is based on various estimates and empirical values for the respective emission factors and consumption. For a comprehensive overview, please refer to the Climate Change section.

Various cross-checks are carried out at different points in the organization to check the information in the report. The data is currently obtained from the management system of the company and validated there. There are also plans to establish a dual control principle for sustainability reporting data.



VITLAB GmbH at the Großostheim site

SBM-1

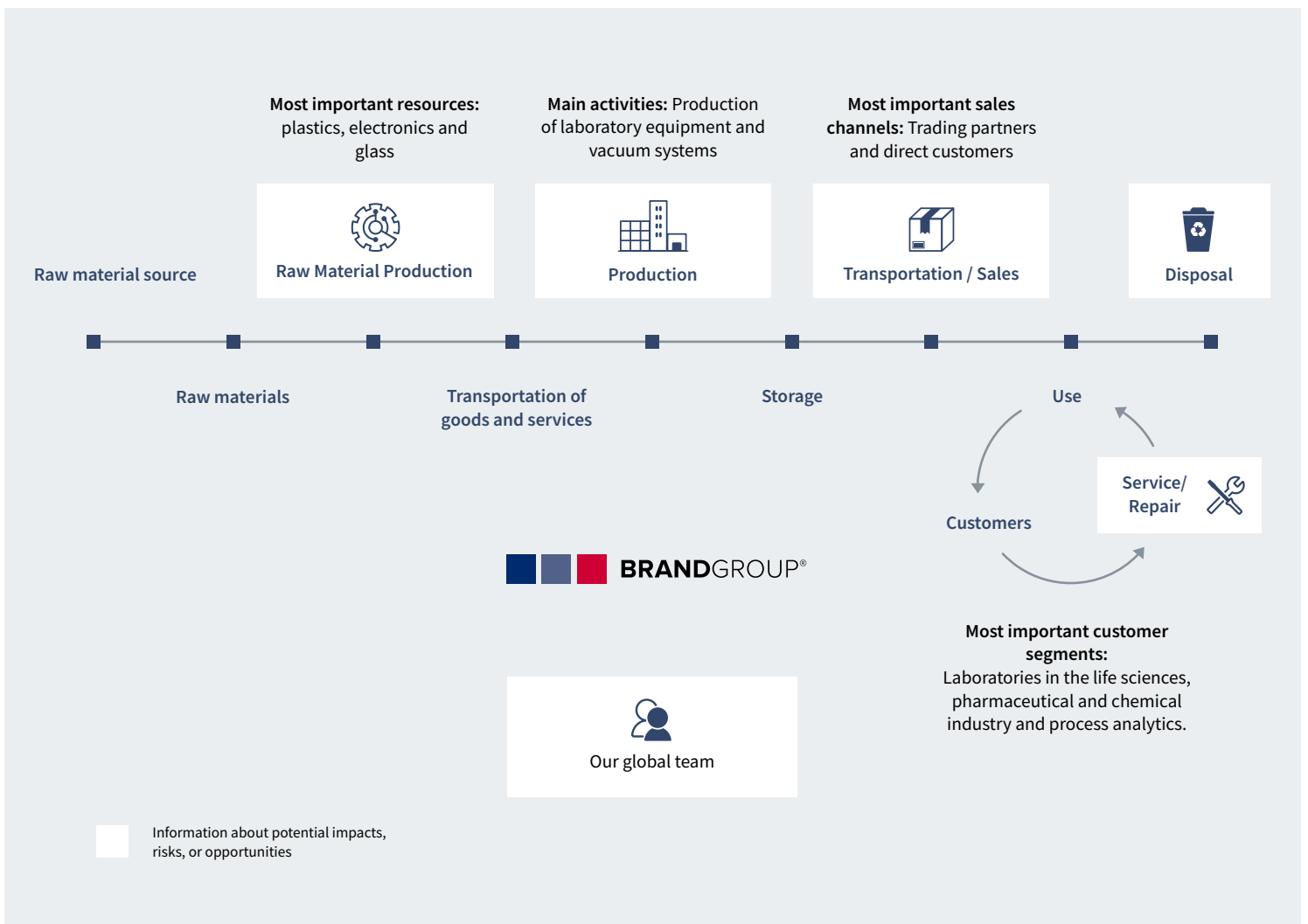
Market position, strategy, business model and value chain

The Brand Group is a globally active group of companies with the three main product brands BRAND, VACUUBRAND, and VITLAB and has approx. 1,000 team members. We develop, manufacture, and distribute high-quality and innovative laboratory equipment, vacuum pumps, and vacuum systems.

Our customers are primarily researchers and technicians in laboratories in the life sciences, the pharmaceutical and chemical industries, and process analytics. Our most important suppliers include companies in the plastics, electronics, and glass industries. When selecting our suppliers, we value cooperative relationships between equals, a long-standing presence in the market, highest quality standards, and business models based on economic thinking and sustainable

corporate governance along the entire value chain. We are in regular contact with these supplier partners to ensure that we achieve our common goals. The number of our employees by geographical area can be found in section Social (S1-6). The defined sustainability targets apply to all product groups of BRAND KG, VACUUBRAND KG, and VITLAB. The focus is on energy efficiency of our products and the reduction of their environmental impact in the areas of waste reduction, service life, and return to the circular economy as well as the substances they contain.

Value chain of the Brand Group





Aerial views of BRAND KG's and VACUUBRAND KG's Wertheim sites

SBM-2

Stakeholder interests and positions

The most important stakeholders of the Brand Group include:

1. Users of our products
2. Distribution partners
3. Employees
4. Suppliers
5. Competitors
6. Shareholders
7. Governmental and other regulatory bodies
8. Society

As part of the materiality analysis, selected stakeholders were involved regarding the impacts, risks, and opportunities identified in order to create a solid basis for further approach.

The results of this input were incorporated into the development of our sustainability strategy as well as the measures and targets derived from it.

Material impacts, risks, and opportunities and their interaction with strategy and business model

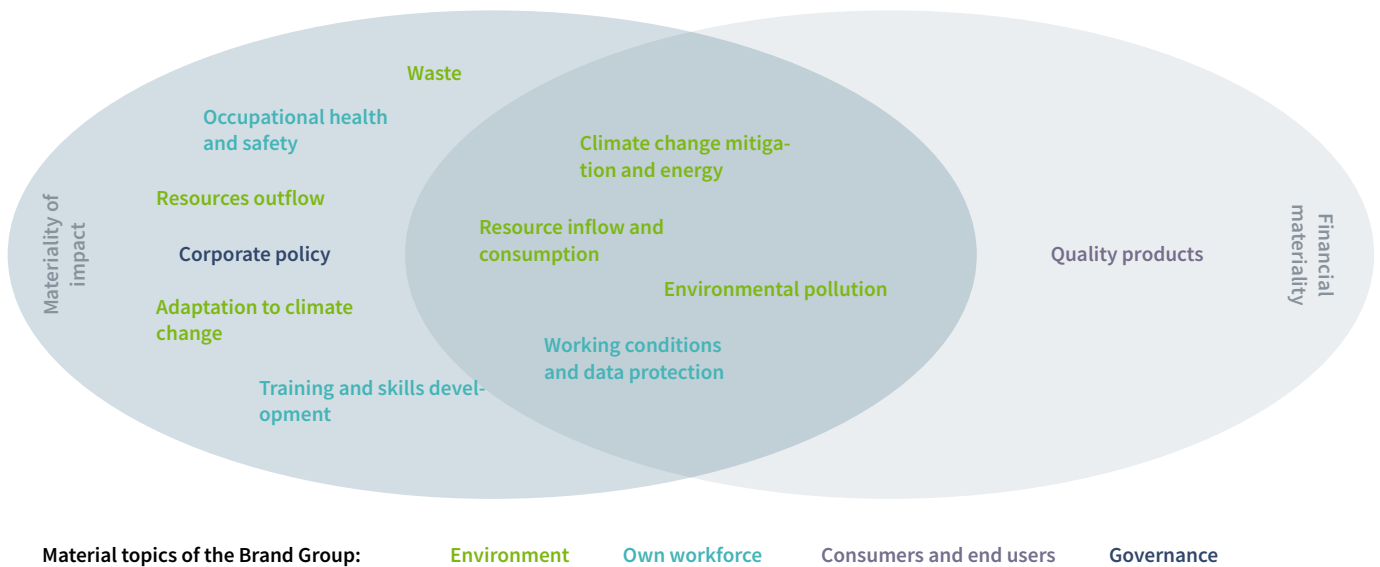
The material impacts, risks, and opportunities for the Brand Group were assigned to the following 11 topics:

Subject	Material impacts ...		Effect Risk Opportunity and concerns ...			Effect on ...	
	Effect	Financial	Upstream value chain	Own business division	Downstream value chain	People	Environment
1 Adaptation to climate change (E1)	X			negative impact			X
2 Climate change mitigation and energy (E1)	X	X		risks	risk; negative impact		X
3 Environmental pollution (E2)	X	X	risk; negative impact		risk, negative impact; opportunity, positive impact		X
4 Resource inflow and consumption (E5)	X	X	risk; negative impact	risk; negative impact	risk; negative impact		X
5 Resource outflow (E5)	X			positive impact			X
6 Waste (E5)	X			negative impact	negative impact		X
7 Occupational health and safety (S1)	X			positive and negative impact		X	
8 Working conditions and data protection (S1)	X	X		risks; positive impact		X	
9 Training and skills development (S1)	X			positive impact		X	
10 Consumers and end users (S4)		X			opportunity	X	
11 Corporate policy (G1)	X			positive impact		X	X

The analysis of the impacts, risks, and opportunities arising from our business model and along the entire value chain is essential for the development of our strategy and the resulting decisions. For this reason, these areas receive special attention at Brand Group. Through measures already introduced and some to be introduced in the future, we integrate these material topics into our daily actions in order to reduce negative impacts and strengthen positive impacts.

Integration is an ongoing process that requires a considerable amount of time. As part of the Brand Group’s ESG strategy, we analyze all material topics (impact, risk, and opportunity) and anchor them in our corporate activities by formulating specific requirements, targets, and measures.

Overview of material topics

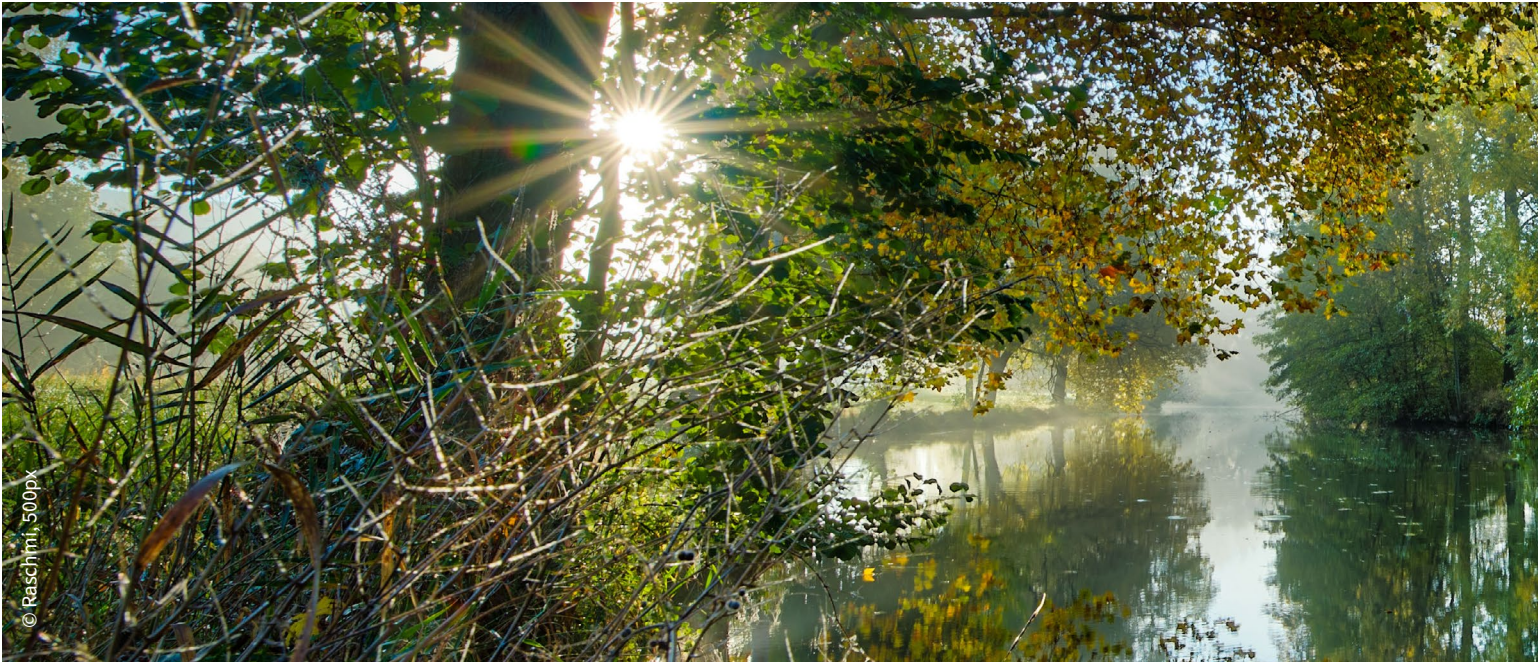


IRO-1

Description of the process for identifying and assessing the material impacts, risks, and opportunities

The identification of the material sustainability aspects (impacts, risks, and opportunities) for the Brand Group was carried out by means of a double materiality analysis along our entire value chain according to the requirements of the Corporate Sustainability Reporting Directive (CSRD). As part of the dual materiality analysis, an assessment is carried out from two perspectives. This includes the impact perspective (impact materiality) and the financial perspective (financial materiality). From the impact perspective, potential and actual negative and positive impacts of the business activities were identified. The assessment was based on the criteria of extent, scope, and irreversibility as well as the probability of occurrence using a six-point evaluation scheme. For the second perspective, financial materiality, financial opportunities and risks were identified for each sustainability aspect.

The assessment of the financial extent and probability of occurrence is based on a classification tailored to the Brand Group. The result of the assessment is the financial impact on the Brand Group resulting from impacts, opportunities, and risks along the entire value chain. As part of the double materiality analysis, internal and external stakeholders were involved, including employees, NGOs, and associations of Brand Group. In conducting the process, we cooperated with an external partner. As part of the process, 11 material aspects were identified from 18 potential aspects. These form the basis for our sustainability strategy, our sustainable actions, and future reporting according to the requirements of the CSRD.



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Climate change

Climate change poses a significant global challenge for our current generation and those to come. We remain committed to contributing to the global goal of the Paris Climate Agreement to limit global warming to 1.5 °C. However, scientifically based forecasts indicate that this goal will not be achieved by 2030. As a company, we are committed to closely monitoring, regularly reviewing, and, where possible, reducing our energy consumption concerning greenhouse gas emissions.

ESRS 2 IRO-1

Description of the procedures for identifying and evaluating assessing the material climate-related impacts, risks, and opportunities

As part of the materiality analysis, the following topics were identified as material in the context of the chapter “Climate change”:

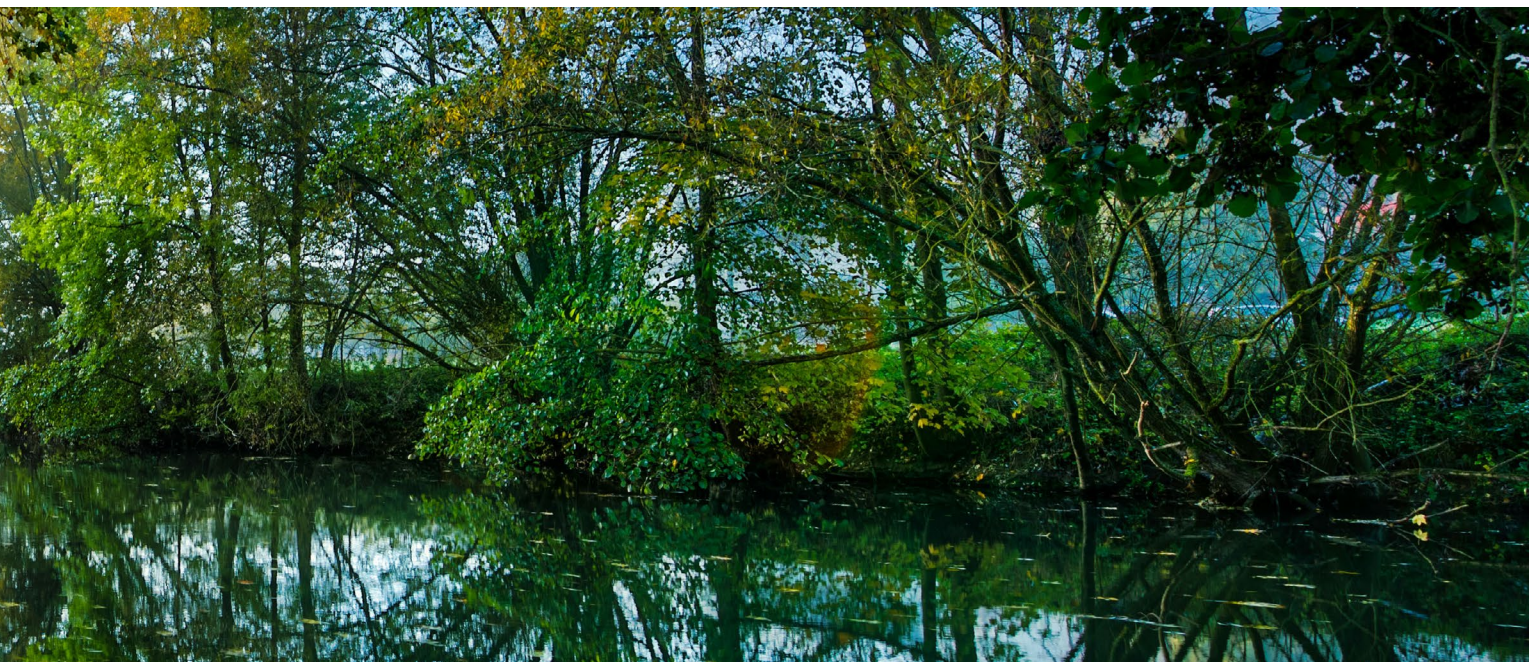
- Adaptation to climate change
- Climate change mitigation and energy

E1-1 | E1-2 | E1-4

Transition plan for climate change mitigation | Strategies related to climate change mitigation and adaptation to climate change | Targets related to climate protection and adaptation to climate change policies

Our greenhouse emissions targets for our Scope 1 and 2 are in line with the Paris Agreement. Furthermore, based on the first assessment in 2023 we will set a target for Scope 3-emissions. A key objective is to increase the transparency and specification of our products by calculating and publishing the product carbon footprint. The product carbon footprint measures the total emissions associated with our products – from raw material extraction to the factory gate.

As part of our sustainability strategy, we have set ourselves the goal of reducing the absolute emissions of our activities at our production sites from 2023 to 2030 by 42% (Scope 1 and 2). For our value chain, we strive for an ambitious greenhouse gas goal (Scope 3) that clearly aligns with the “well-below 2°C” pathway. Key projects are implemented through our sustainability strategy in areas such as the energy efficiency of our vacuum pumps, the sustainable sourcing of products and services, as well as the optimization of the raw materials used in our products. Furthermore, we continuously identify and open up further areas for action to minimize our ecological footprint



along the entire value chain. We are also dealing with business trips incurred in the context of our global sales activities. The goal is to bundle business trips to reduce our greenhouse gas emissions. By 2030, our goal is to reduce greenhouse gas emissions from business trips by 10% compared to the base year 2023.

For Scope 1 and 2 GHG emissions, a strategy including targets up to 2030 was adopted in July 2023 based on the greenhouse gas balance and published on our respective company websites. In 2023, we committed to the Science Based Targets initiative (SBTi). By 2026, we will finalize the 1.5-degree target for Scope 1 and 2 as well as the well-below 2°C Scope 3-target and submit it for review. This step is planned for mid-2025. Hence, our GHG goal will be published in validated form only in the next year's report. With the SBTi toolbox, we have already adjusted our target and baseline year.

We will present a detailed transition plan in the next report for 2025.

The following changes were made to the chapter "Climate Change" in the previous report:

- Correction of heating oil quantity in 2023 for VITLAB
- Inclusion of propane consumption for VITLAB from 2022-2024
- Expansion of data for BRANDTECH in the category of business trips for the years 2021 and 2022
- Expansion of CO₂e balance by Brand Group KG and Brand UK
- Correction of the "downstream transport" category for BRAND KG and VACUUBRAND KG
- Extension of data by "use of products" of VITLAB
- Change of date for included data for the calculation of category 3.1 "Purchased goods and services". Here, for purchased goods, the inclusion date has been switched from the order date to the goods receipt date.
- Differentiation of category 3.1 "Purchased goods and services" and 3.2 "Capital goods". Additionally, the conversion rate of the relevant emission factor for the corresponding reporting year is taken into account. This change was retrospectively carried out for the years 2023 and 2024.
- Energy data from our foreign affiliates BRAND (Shanghai) and BRAND Scientific Equipment were not only captured for the year 2024 but also retrospectively for the year 2023.



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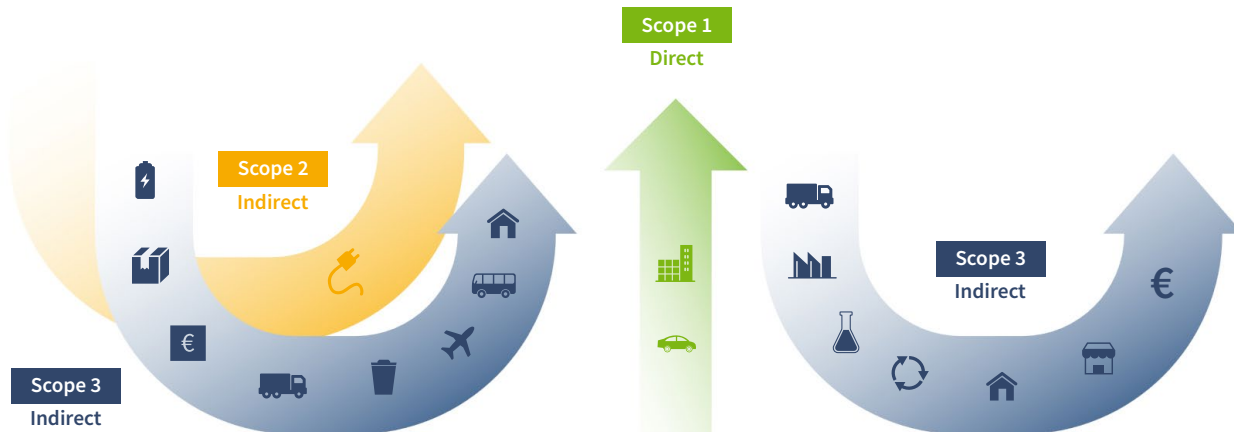
Greenhouse gases

Emission of GHG and pollutants have a significant influence on the development and effects of climate change. We are therefore aware that we bear responsibility for emissions in the manufacturing and use of our products at all stages of the value chain. Greenhouse gas emissions have the greatest impact on the environment. In our GHG reporting for Scope 1 and Scope 2 are guided by the requirements of the GHG Protocol. Scope 1 includes direct emissions that arise directly from our activities. These include the use of natural gas for our combined heat and power plant as well as the operation of parts of our vehicle fleet with fossil fuels. The indirect emissions that are not directly caused by us as a company fall under Scope 2 and 3. Scope 2 includes emissions caused by our electricity purchases since we do not produce the electricity ourselves but require it to operate our sites. Scope 3 includes 15 categories for other emissions in the upstream and downstream value chain.

Upstream emissions are caused, for example, by the production and transportation of raw materials for our production and operations. Downstream emissions include the transportation of our products to our customers and the disposal of our waste. The majority of the GHG emissions caused by the company (Scope 1) result from the combustion of primary energy sources such as natural gas and fuel. Natural gas is used to generate electricity and heat for our offices and production areas. Due to the profile of our company, no other gases or emissions are produced.

Greenhouse gas equivalents from various databases are used as a unit of measurement, for example, from the Emission Factor Database (EFDB) of the Intergovernmental Panel on Climate Change (IPCC) and Stadtwerke Wertheim GmbH.

Source: GHG protocol



Upstream activities | **Brand Group** | **Downstream activities**

- | | | |
|---|--|---|
| <ul style="list-style-type: none"> Fuel and energy-related emissions Purchased goods and services Capital goods Upstream transportation and distribution Waste from the operations Business trips Commuting of employees Rented or leased fixed assets Purchased electricity, steam, heating, and cooling | <ul style="list-style-type: none"> Stationary installations Mobile installations | <ul style="list-style-type: none"> Downstream transportation and distribution Processing of the products sold Use of the products sold Handling of products sold at the end of their life cycle Rented or leased fixed assets Franchise Investments |
|---|--|---|

Our environmental management concepts are also part of the training plan for new employees, to create awareness of this important topic right from the beginning.

In 2024, we made adjustments to the calculations, which led to adjusted outcomes due to updated emission factors. The base year was changed from 2022 to 2023 to ensure the baseline years of our Scope 1 & 2 and Scope 3-goals are identical.

In 2023, we also expanded our greenhouse gas balance for the first time to include Scope 3. Due to the high workload, we utilized the available simplifications. Reporting of Scope 3-emissions is carried out according to the GHG Protocol "Corporate Value Chain (Scope 3) Accounting & Reporting Standard". In 2024, we extended our Scope 3-reporting to three additional categories and applied this methodology retrospectively for 2023. In all Scope 3-calculations, we fully adhere to the minimum requirements defined by the GHG Protocol. The five main Scope 3-categories were defined using an evaluation process.

- 3.1 Purchased Goods and Services**
- 3.2 Capital Goods**
- 3.3 Fuel and Energy-Related Emissions Not Included in Scope 1 and 2**
- 3.4 Upstream Transport and Distribution**
- 3.5 Waste from Operations**
- 3.6 Business Trips**
- 3.9 Downstream Transport and Distribution**
- 3.11 Use of Sold Products**

The greenhouse gas calculation of relevant categories was carried out using different methods. The calculation of category "3.1 Purchased Goods and Services" is done using the "Average" and "Spend-based" methods. We rely on the multiregional "Environmentally Extended Input Output (EEIO)" database according to the GHG Protocol. Activity data from our ERP system serves as the basis for the calculation. We also use the possibility of abstraction from data (product groups) and data interpolation of results, based on the largest expenditure for purchased goods and services. The continuous improvement of our data quality and the use of primary data from our suppliers is a permanent goal for the coming years.

For the acquisition of capital goods (3.2), we precisely differentiated within the category "3.1 Purchased Goods" to specifically identify and separate the product groups that qualify as capital goods. The emission calculation of these capital goods follows the spend-based method.

The calculation of fuel and energy-related emissions (3.3) is based on precise primary data from our Scope 1 & 2-records, including fuels used for company vehicles, purchased natural gas, and heating oil. Emission factors that already include prior emission values have been used for German company vehicles, therefore only vehicles outside Germany were considered in this category. The average method was employed in choosing emission factors. In addition, we integrated country-specific grid losses into our calculations using the World Bank database.

Our calculations for upstream transport and distribution (3.4) rely on solid data from our ERP system, supplemented with detailed information from our transportation service providers and informed estimates of distances and transportation means. The distance-based method was consistently applied. In cases where mass data was missing for ton-kilometer calculations, we interpolated them carefully.

For category "3.5 Waste from operations", the activity data according to the "waste-type-specific" method was used. 100% of the waste generated by the Brand Group was included in the calculation without interpolation measures. For the US, China, and India, assumptions and calculations were employed due to the lack of precise information regarding waste type and amounts.

The distance-based method was used for "3.6 Business trips". For air travel, we have always used the emission factor for international air travel. Furthermore, we expanded the emission factors to include "Well-to-Wheel" emissions to consider upstream emissions as well.

The calculation of the category "3.9 Downstream Transport and Distribution" aligns with the category "3.4 Upstream Transport and Distribution." Here, additional information from our transport service providers is integrated.

When calculating greenhouse gas emissions in the category "3.11 Use of Sold Products," assumptions were made regarding usage duration and user behavior. The calculation includes direct usage emissions (energy consumption) and indirect usage emissions (e.g., cooling of devices in specific installations). The average worldwide emission value per kilowatt hour was selected as the emission factor due to the global use of our products.

In general, our selected emission factors for all Scope 3-categories are based on databases from EXIOBASE, UBA (ProBas), DB Sustainability Report, GEMIS, EPA, EIA, BEIS, and BWA (EEW Information Sheet CO₂-factors (2025), dated April 4, 2025.) In addition, we repeatedly had to take abstraction measures to assign emission factors to the activity data.

Energy

Greenhouse gas emissions are closely linked to the energy consumed during the manufacturing of our products. Consequently, the efficiency of our production and the efficient use of resources in our office buildings are important factors influencing greenhouse gas emissions. Every kilowatt-hour saved – including electricity from renewable sources – leads to long-term savings in resources and emissions. For this reason, we have long been committed to using resources sustainably and manufacturing in an environmentally friendly way.

With regard to energy, the respective corporate policy has clearly defined goals. The continuous improvement of energy efficiency is a top priority. We provide the necessary information and resources for this purpose. This is how we expand our environmental protection performance. The topic of energy management is relevant throughout the Group but is handled differently within individual entities.

BRAND KG has an energy management system certified according to DIN EN ISO 50001. Even without certified energy management, all energy consumption at the other companies in the Group is continuously recorded and evaluated in order to identify potential savings. Responsibility for monitoring target achievement lies with the top management level of the Brand Group. This ensures an interdisciplinary since because

the heads of all business areas including the Shared Services (Finance, Controlling, Purchasing, HR, and IT) are represented. At present, most of the GHG we produce are caused by natural gas. The goal of reducing these emissions is therefore also reflected in our energy consumption and use. In addition to reducing GHG emissions, increasing the energy efficiency of production operations is a key part of our corporate strategy.



CHP station at BRAND KG

Measures regarding GHG and energy

E1-3

Measures and resources in connection with the climate strategies

Specific action plans were developed to achieve the established targets. The primary measures for achieving the targets are outlined below. These include the consistent and gradual conversion of the vehicle fleet to electric vehicles and/or vehicles that do not operate on non-fossil fuels. Additionally, we are developing a strategy to phase out the use of gas as an energy source for heating in our production facilities. Specific plans and measures are currently being devised to gradually reduce our natural gas consumption and use alternative energy sources.

Our biggest contribution to the environment has been the use of green electricity from Stadtwerke Wertheim GmbH since 2021. This enables us to save up to 1,500 t of CO₂e per year. We had already been generating some of the electricity ourselves using a CHP station, thereby reducing emissions.

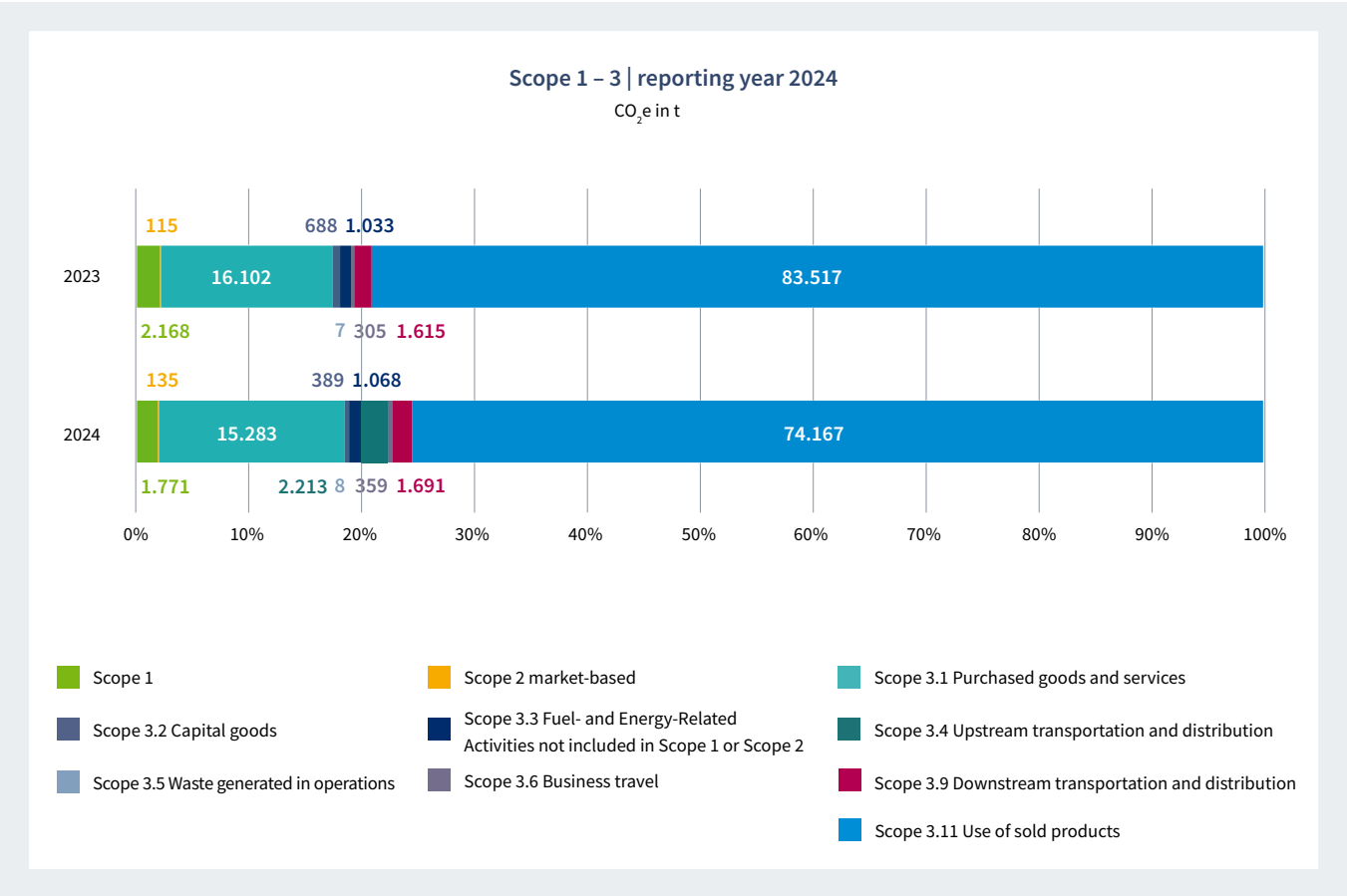
Measures were also taken outside Scope 1 and Scope 2 to reduce GHG emissions. These include promoting environmentally friendly mobility (bicycle parking), replacing air freight with sea and land transport, and optimizing freight consolidation in order to reduce truck trips in the EU. With our strategy and the targets derived from it, we will now deal with indirect emissions in our value chain more consistently and stringently. One example is the reduction in the number of small consignments. This can save GHG, repackaging, and work steps.

Greenhouse gas emission in tons of CO₂e

Company	Project	Implementation year	Savings (CO ₂ e in tons)
VITLAB	Switch to electricity from renewable sources	2018	31
BRAND KG	Switch to electricity from renewable sources	2021	2033
VACUUBRAND KG	Switch to electricity from renewable sources	2022	944
BRAND KG	Installation of 25 e-charging points	2023	See project "Use of electric vehicles"
VACUUBRAND KG	Installation of 16 e-charging points	2023	See project "Use of electric vehicles"
VITLAB	Installation of 4 e-charging points	2023	See project "Use of electric vehicles"
Brand Group (Germany)	Use of electric vehicles	by 2030	281



Brand Group e-charging points for climate-friendly mobility: Executive Directors Dr. Christoph Schöler and Dr. Constantin Schöler



E1-7 | E1-8

GHG removals and GHG mitigation projects financed through carbon credits | Internal CO₂ pricing

The Brand Group does not operate any GHG reduction projects financed by CO₂ credits. Furthermore, there is currently no internal CO₂ pricing.

E1-5 | E1-6

Energy consumption and mix | Gross Scopes 1, 2, 3 and Total GHG emissions

The 2024 GHG balance includes the following Brand Group companies: BRAND KG, VACUUBRAND KG, VITLAB, BRAND INT, Brand UK, BRANDTECH, BRAND (Shanghai), BRAND (Huzhou), BRAND Scientific Equipment, and the Brand Group SE & Co. KG. As announced last year, we hence incorporated our sales companies BRAND (Shanghai), BRAND Scientific Equipment as well as our new manufacturing company BRAND (Huzhou) in China into the balance. Due to the first accounting for the entire Group in 2024, comparisons of results with previous years are possible only for Scope 1 and 2, and for Scope 3 of the German manufacturing companies BRAND KG, VACUUBRAND KG, and VITLAB. Outside Germany, the Brand Group companies are continuously building their Scope 3-accounting.

The developments of greenhouse gas emissions within the group show a decline in Scope 1 emissions, primarily due to reduced natural gas consumption and updated natural gas emission factors.

In addition, Scope 2 was reported in both the market-based and the location-based version.

As part of market-based Scope 2, GHG emissions are calculated using the emission factors of the respective electricity supplier. In contrast, the location-based Scope 2 is determined using the average emission factor of the area, usually a country. For all our sites, the national average value is used as the calculation basis.



Greenhouse gas emissions from 2022-2024 in tons of CO₂e

Scope	Category	2022	2023	2024
Scope 1		2,088	2,168	1,771
	Stationary combustion	1,651	1,643	1,230
	Mobile combustion	437	525	541
Scope 2 (location-based)		3,053	2,372	2,553
Scope 2 (market-based)		25	115	135
Scope 3		880	103,267	95,179
	Purchased goods and services		16,102	15,283
	Capital goods		688	389
	Fuel and Energy-Related Emissions Not Included in Scope 1 and 2	832	1,033	1,068
	Upstream transportation and distribution			2,213
	Waste from operations		7	8
	Business trips	48	305	359
	Downstream transportation and distribution		1,615	1,691
	Use of the products sold		83,517	74,167
Brand Gruppe Scope 1-3 (location-based)		2,993	107,802	99,503
Brand Gruppe Scope 1-3 (market-based)		2,993	105,550	97,085

Note: BRANDTECH was incorporated into the greenhouse gas accounting in 2021, while BRAND INT and Brand Group KG were included in 2023. In 2024, our foreign affiliates BRAND (Shanghai) and BRAND Scientific Equipment were included in the greenhouse gas accounting for Scope 1 and 2 for the first time.

The Brand Group records significant progress in its climate balance for the 2024 fiscal year. Our direct and market-based indirect emissions (Scope 1 & 2) have decreased by 58% since the base year 2020 – despite a significant expansion of the financial accounting scope through the integration of international locations. This reduction is primarily based on the systematic shift to certified renewable energies at our main production sites.

Increased methodological scope of our greenhouse gas balance leads to a predictable rise in recorded total emissions. Within Scope 1, two emission sources stand out: our vehicle fleet (mobile combustion) and stationary combustion processes, notably the use of natural gas. A decrease in stationary combustion emissions of about 5% compared to the previous year is recorded, alongside a further computational reduction of about 21% due to the application of more accurate emission factors. This results in a total reduction of emissions by approximately 25% compared to the previous year. Increased mobile combustion (fleet) emissions arise mainly from integrating our foreign affiliates into the group accounting – a significant step towards more comprehensive and transparent emission accounting across the group.

Incorporation of our international sites outside the European Union results in a predicted increase in recorded Scope 2 emissions, as buildings' energy consumption is now fully included in our greenhouse gas accounting. The location-based assessment of Scope 2 emissions shows a 7% increase compared to 2020, highlighting the strategic importance of our renewable energy investments and the real impact of local power grids.

For Scope 3-emissions, three additional categories were incorporated into the reporting, increasing the sum total.

We achieved a reduction in our total emissions across all categories (Scope 1-3) by 8% in fiscal year 2024 compared to the previous year. This reduction stems from two measurable key factors: a reduced purchase volume, decreasing upstream emissions in the supply chain, and a modified product sales mix, reducing downstream emissions through sold products. Both effects contributed directly to improving our greenhouse gas balance.

Energy consumption at production and sales locations

In 2023, the total energy consumption of the Brand Group (DE and US) amounted to 14,640 MWh. It increased slightly to 14,845 MWh in 2024. In addition to integrating BRAND (Shanghai), BRAND (Huzhou), and BRAND Scientific Equipment into the accounting scope, a continuing reduction in natural gas consumption and increased electricity consumption, total energy consumption rose by 1%. Our foreign affiliates accounted for 1% of the total energy consumption.

The share of renewable energies rose to 42% in 2024. Increased use of renewable electricity explains the increase in renewable energies. The energy intensity for the group in 2024 (the ratio of energy consumption (comprising purchased electricity, natural gas, heating oil, and fuels) to revenue) developed positively among the Brand Group companies involved. Our energy intensity decreased by 26% from 108 MWh/million EUR in revenue in the base year 2022 to 80 MWh/million EUR in revenue in 2024.

Energy consumption and mix in MWh

	2022	2023	2024
Fuel consumption from crude oil and petroleum products	1.532	1.847	1.811
Fuel consumption from natural gas	6.926	6.766	6.544
Consumption from purchased or received electricity, heat, steam, and cooling as well as from fossil sources	59	256	306
Fuel consumption from other fossil sources	14	13	15
Total consumption of fossil energy	8.532	8.882	8.675
Proportion of fossil sources in total energy consumption	52%	61%	58%
Consumption from purchased or received electricity, heat, steam, and cooling as well as from renewable sources	7.727	5.758	6.170
Total consumption of renewable energy	7.727	5.758	6.170
Proportion of renewable sources in total energy consumption	48%	39%	42%
Total energy consumption	16.258	14.640	14.845
Annual decrease compared with previous year		10%	-1%
Change compared with base year 2022		10%	9%
Energy intensity [MWh / Mio € turnover]	108	91	80
Change in energy intensity compared with the previous year	-	16%	12%

Note: The energy intensity was calculated for the Brand Group (DE) for the years 2020 to 2022 and for the Brand Group (DE and US) for 2023. For 2024, the energy intensity was extended to the entire Group.

The external energy requirements of our electric fleet vehicles were included retrospectively for 2023, so the total energy consumption and energy intensity have been adjusted. For 2024, our foreign companies Brand UK, BRAND (Shanghai) and BRAND (Huzhou) and BRAND Scientific Equipment were also included in the balance sheet. The data for BRAND (Shanghai) was also included for 2023.

E1-9

Anticipated financial impact of material physical and transition risks

Not currently reported.



Environmental pollution

Environmental pollution poses a threat to our ecosystems and human health. International collaboration is required to address these challenges.

In industrial settings, the improper disposal of per- and polyfluorinated alkyl substances (PFAS) and substances of very high concern (SVHC) is creating environmental challenges. PFAS accumulate in water and soil and enter the food chain, where they can have an impact on health. PFAS also accumulate in the environment and can be detected in many everyday objects. The REACH Regulation defines the criteria for such SVHCs. International cooperation is needed to counteract this environmental pollution. The PFAS group of substances includes over 10,000 compounds, which are also known as “eternity chemicals” because of their high persistence.

This group of substances includes fluoropolymers such as PTFE. Fluoropolymers are characterized by their high chemical resistance and are therefore used in many of our products. Only this high chemical resistance allows to meet our customers’ requirements for their applications. At the same time, these fluoropolymers contribute significantly to the long service life of our products. The fluoropolymers we use are currently considered safe during the use phase. We therefore support a risk-based approach to the regulation of PFAS. We are critical of a blanket restriction, including in the semiconductor, security and defense, and renewable energies industries as well as in biotechnology, laboratory analysis, and medical technology.



ESRS 2 IRO-1

Description of the processes for identifying and assessing the material impacts, risks, and opportunities related to environmental pollution

As part of the materiality analysis, the following topics were identified as key for the area of environmental pollution:

- Substances of concern and SVHC (PFAS and REACH substances)

E2-1 | E2-3

Pollution related strategies | Pollution-related targets

Due to our product portfolio, the current developments in the PFAS ban discussion are reflected in the results of the materiality analysis. Environmental pollution from the disposal of SHC and SVHC (as defined by the REACH Regulation, including PFAS) represents a significant aspect in the downstream value chain.

In addition, increased focus has been put on the production and transportation of SHC and SVHC (as defined by the REACH Regulation, including PFAS) in the upstream value chain.

Because of the ideal properties of our products for a wide range of applications, it is currently difficult to eliminate the use of these substances. Therefore, our aim is to reduce these substances in our value chain as much as possible and regularly check whether we can substitute them. We pay particular attention to the replacement of substances in products and processes where this is economically feasible and functionality is maintained.

To minimize SHC and SVHC in our value chain, we will test 25% of input materials containing such substances by 2030. The aim is to determine whether these substances can be substituted starting in the base year 2023.

Our focus is on our German sites since our affiliates outside Germany cannot influence the materials used in our products.

E2-2

Measures and resource related to environmental pollution

We are committed to minimizing the impact of environmentally harmful substances. This includes ensuring that we do not use any hazardous substances at our sites and avoid the use of new hazardous substances. Nevertheless, it is not possible to avoid them completely. Therefore, we keep a hazard register, among other things, to ensure that the storage and the quantities of these substances used are fully documented.

In the case of products that contain SVHC substances, the relevant documentation and testing is carried out. In the future, we will focus increasingly on the substitution of such substances.

To reduce substances of very high concern in our products, cooperations are in place among manufacturing companies with similar product portfolios. VACUUBRAND KG conducted a precise analysis of the technical substitutive feasibility, currently prioritized for implementation and effectiveness. This evaluation forms the basis for future substitution projects. In 2024, BRAND KG and VITLAB conducted inventories of materials concerned, serving as a basis for upcoming evaluation processes.

E2-5

Substances of concern and substances of very high concern

Within our company, SHC and SVHC are used in the products themselves as well as in product manufacturing. We aim to minimize these substances in the annual substitution test.

If substitution is not possible, the substance is subjected to a risk assessment in the relevant department, and employees are explicitly trained in the safe and proper handling. As soon as critical substances are used in a defined quantity, we take technical protective measures such as extraction equipment and personal protective measures (i.e., personal protective equipment). Specific examinations are carried out by the company physician for employees who handle special substances.

In the companies of the Brand Group (DE), SHC and SVHC are used in the printing inks of glassware, mixtures, and electronic

components in our products. These are mainly lead, lead monoxide, and various siloxanes. After the products have been manufactured, these substances are processed in the products. Detailed information on products containing SVHC under the REACH Regulation is published on the company websites. Various substances are used in production, whereby universal foams, printing inks and cleaning agents are among the most important substances in terms of quantity. Apart from the hazardous substances stored in hazardous substance cabinets, the quantities of SHC and SVHC used with the most important hazard classes according to the European Sustainability Reporting Standards (ESRS) amounted to 136,6 kg and 1,7 l according to the hazardous substance register in 2024.

E2-6

Expected financial impact from pollution-related effects, risks and opportunities

Not currently reported.





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Resource inflow and consumption

We take responsibility for what we manufacture. This includes all aspects of our products along the entire value chain. From the selection of materials, production conditions, and transportation to the end of our products' useful lives.

ESRS 2 IRO-1

Description of the procedures for identifying and assessing the material impacts, risks, and opportunities associated with resource use and the circular economy

As part of the materiality analysis, the following topics were identified as relevant in the section on resource use and the circular economy:

- Resource inflow and consumption
- Resource outflow
- Waste

E5-1 | E5-3

Policies related to resource use and circular economy | Actions and resources related to resource use and circular economy

Resource inflow and consumption

Since we sell our products worldwide, the transportation of our products to customers is a key aspect of our sustainability activities. In the past, we have already taken measures to bundle our shipments and thus reduce the impact on the environment. To achieve the group's goal, our entities have defined sub targets. BRAND KG aims to achieve a 99% rate of agreed customer shipping calendars. VACUUBRAND KG is committed to reducing small shipments for trade partners from 25% to 10% by 2030 compared to the 2024 base year. VITLAB's objective is to address the top three customers receiving small shipments on an annual basis, consolidating these into collective shipments.



Resource outflow

The most effective method of reducing resource loss is to reuse a product. We therefore attach great importance to the quality and long service life through high disassembly options and reparability of our products. Nevertheless, it happens that a product reaches the end of its life. In this case, our aim is to make an active contribution to the circular economy. To this end, we want to ensure that our products can be disassembled in such a way that all possible resources can be recovered. To this end we will evaluate our entire product portfolio according to defined circular economy criteria by 2027 in order to identify possible improvements.

Waste

Avoiding and reducing waste within the company is an important part of our sustainable corporate management. With effective waste management, we promote the development of a circular economy in which resources are used for as long as possible and waste is seen as a by-product.

We contribute to the conservation of our planet's limited resources by recycling materials through regional partners. The aim is to reduce the waste intensity of the Brand Group (DE) from 3 tons of waste per million EUR of revenue to 2 tons of waste per million EUR of revenue. To reduce the waste of our customers and users we have set ourselves the goal of reducing the use of plastic packaging (primary material). As soon as waste is generated, the separation of waste by type leads to an improvement in waste management.

The waste intensity target concerns our German production sites, where most group waste accumulates.

No ecological thresholds were taken into account in the development of the target.

Measures for circular economy

E5-2

Measures and resources related to resource use and circular economy

Resource inflow and consumption

For decades, we have been paying attention to the ease with which our products can be disassembled. This is our way of actively contributing to a circular economy. To reduce the volume of our products that need to be transported to our customers, our main measure for the next few years is to bundle the number of packages per customer. Our aim is to not only to reduce packaging waste by bundling packages per customer but also minimize GHG emissions per shipment.

For BRAND KG, wherever possible, sends consolidated deliveries, where several delivery slips are consolidated into one shipment comprising various orders. Moreover, quarterly shipment figures per customer get analyzed and reviewed to resolve whether customer calendars are feasible and should be created or adjusted. The customer shipping calendar coordinates weekly shipping days per customer. Following a major adjustment in the fall of 2024, the number of matching customer shipping calendars increased from 97% to 99%. In 2024, VITLAB and VACUUBRAND analyzed shipping data and defined subsidiary targets per business entity.

Resource outflow

The fact that our products can be disassembled not only makes it easy to repair them, but also makes it possible to recover the raw materials used. However, in the case of products whose materials cannot be separated by manual or chemical processes, a high proportion of raw materials are lost. Therefore, we will first create an evaluation catalog to check our products for compliance with the principles of the circular economy.

The purpose of the evaluation catalog will serve to create a basis for improving our products in terms of their contribution to the circular economy. In 2024, the first evaluation criteria were collected and outlined. The rating scale for each criterion is undergoing creation.

Waste

Various types of waste accumulate at our sites, including paper and cardboard, mixed packaging and municipal waste, as well as production waste. Our waste management helps to keep disposal volumes and material consumption low and to reduce them further. In addition, we pay attention to strict waste separation and safe disposal. That is why we rely on trusting cooperation with certified disposal companies in near our sites. We continuously collect data on the sources, quantities and types of waste at our Wertheim and Großostheim sites and incorporate this into an annual waste balance. In accordance with the Closed Substance Cycle and Waste Management Act (DE), the waste is divided into hazardous and non-hazardous waste. In addition to the waste we produce, we also take responsibility for the waste that our customers generate by purchasing our products. Therefore, in the next few years, we will be focusing on the outer packaging of our products. To this end, the packaging is continually and carefully reviewed and evaluated.

Parameters for a circular economy

E5-4 | E5-5

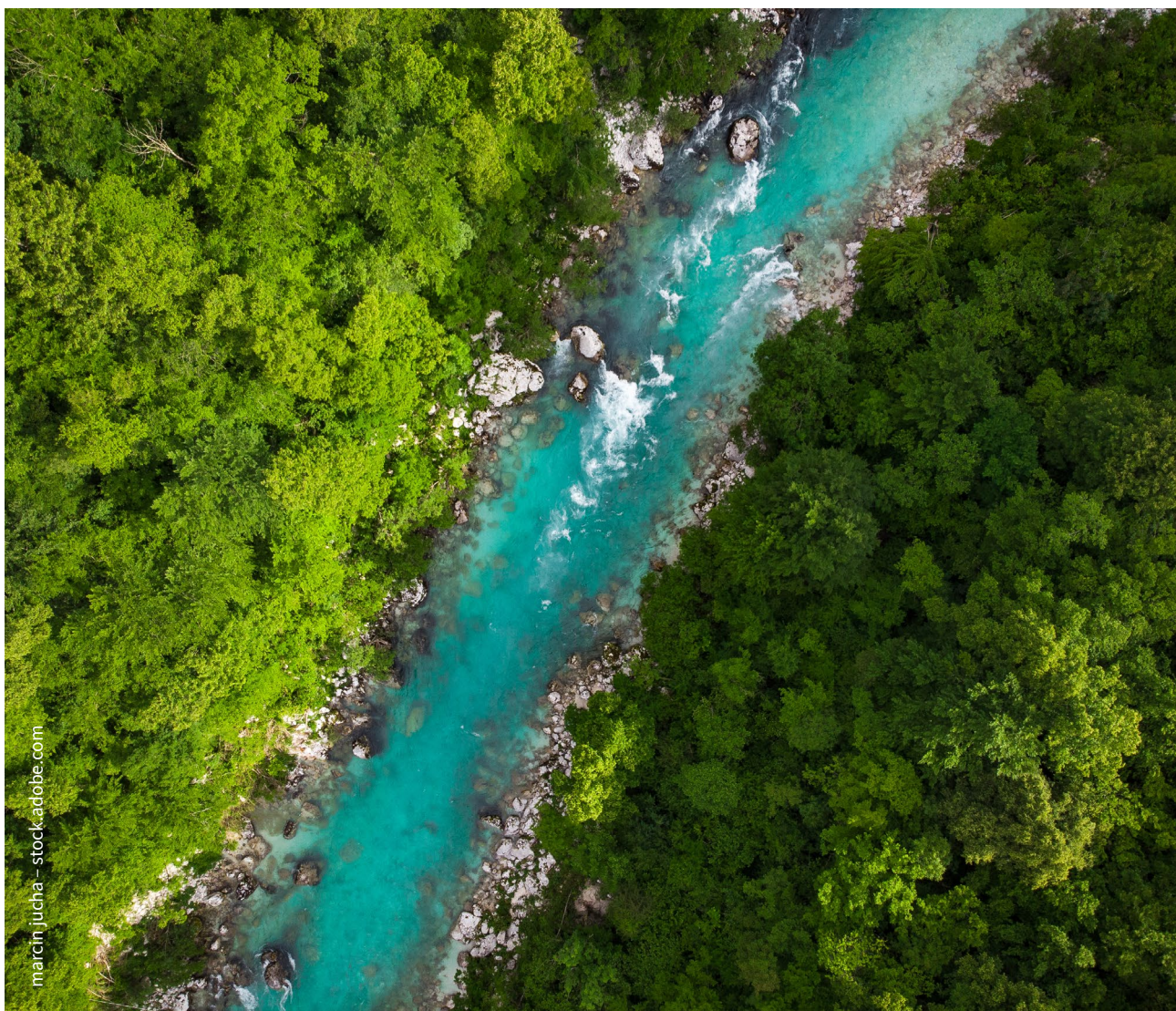
Resource use and circular economy

Resource inflow and consumption

The most important raw materials for the manufacture of our products are glass, plastic, electronic components, and metals. The raw materials required for the packaging of our products are also highly important. As a result of the dual materiality analysis, the transportation of our products and their impacts have become relevant in various areas. To achieve the target, an increase in the utilization rate of the so-called customer calendar (ratio of customers without a customer calendar to customers with a customer calendar) is planned. This will reduce the number of shipments to individual customers.

Resource outflow

At present, we are unable to provide detailed information on the recyclable content of all our products. The collection of these figures is part of our objective as described under E5-1. However, due to the high degree of disassembly of the products a high degree of reparability. Additionally, this factor is incorporated into circular economy evaluation frameworks. Predominantly, our packaging comprises cardboard, plastics, and polyurethane foams. Cardboard, constructed partly from recycled materials, and plastics can undergo single-origin recycling. Packaging polyurethane foams, in contrast, enable recycling through thermal, mechanical, or chemical processes.



marcin jucha - stock.adobe.com



The most relevant products of the Brand Group are liquid handling products and vacuum pumps. These will be discussed in more detail below.



Liquid handling products

Our pipettes are designed in such a way that they can be dismantled into almost all individual parts. This, in turn, results in a high degree of reparability. With this product, the customer has the option of recycling the individual parts that have not come into contact with the media. In the life cycle, product use by our customers and the product end of life play an important role. That's why, in addition to high-quality raw materials to minimize wear, we pay attention to ease of repair and durability right from the development stage. The long service life, especially of our liquid handling instruments and volumetric instruments, in particular, reduces the consumption of resources for new devices. In the case of our pipette tips, which are disposable products, reuse is virtually impossible. We have therefore optimized their production technology to manufacture the pipette tips with particularly thin-walls, thereby conserving material. In addition, with our TipRack refill system has reduced the amount of waste by more than 20%. Other technologies, such as hot runner technology in injection molding, also help to reduce the amount of waste.

Vacuum pumps

Our vacuum pumps are optimized to ensure the longest possible service life, low energy consumption, and high performance. Because an efficient vacuum supply conserves resources and saves money. Our modern and durable diaphragm pumps have been replacing water jet pumps in many areas for decades. Since then, millions of tons of contaminated wastewater have been avoided. We have also developed the first pumping station with integrated solvent recovery. With the help of an emission condenser, solvents no longer enter the environment. For research laboratories, we have also launched the VACUU-LAN® local vacuum network. This network supplies several workstations cost-efficiently and offers advantages in terms of space requirements, and noise. Our vacuum pumps with VARIO® technology are characterized by particularly environmentally friendly vacuum generation without oil or water consumption, with extended maintenance intervals and high energy efficiency. This is achieved by an oil-free design and our VARIO® control system. The latter is based on adaptive motor speed control. This means that the pump never runs longer than necessary but always as needed adapted to the process. With the VACUU-PURE® screw pump, we have developed an innovative solution without wearing parts that is 100% oil-free and replaces oil-sealed technologies such as rotary vane pumps in many areas.

This eliminates the need to dispose of used oil and reduces the environmental impact. In addition, we regularly test our products in order to identify any potential for energy savings. For this reason, we have developed a dimming option for our VACUU-SELECT vacuum regulator. With these measures, we are already laying important foundations step by step on the road to greater sustainability.



Waste

Our regional partners recycle or dispose of the waste through various processes according to the Circular Economy Act (DE). Overall Brand Group waste worldwide reached 396 tons in 2024, 92% attributable to production sites. Non-hazardous waste proportions covered for 85% on total waste stock for the report year 2024 – recording 3% decrease. Waste amounts rose by 11% across Wertheim and Großostheim sites compared to 326 tons reported in 2023, reaching 363 tons this year.

Underlying reasons comprise the integration of overseas affiliates additionally reporting cycles deviating around the annual calendar. To improve comparability relative to reductions, waste intensity measurements were adopted. These indicated 0.3 tons per million EUR revenue rise compared to the previous year's figures recorded 2023.

Waste type from 2022 to 2024 in tons

	2022	2023	2024
Hazardous waste	76	41	61
BRAND KG	45	17	20
VACUUBRAND KG	31	24	41
VITLAB	0	0	0
Non-hazardous waste	369	283	302
BRAND KG	185	130	164
VACUUBRAND KG	169	144	127
VITLAB	15	9	12
Undefined waste type	1	24	33
VITLAB	1	1	1
BRANDTECH		23	29
BRAND (Shanghai)			2
BRAND (Huzhou)			0
BRAND Scientific Equipment			0
Total waste	447	349	396
Proportion of hazardous waste in total waste	17%	12%	15%
Waste intensity (BRAND KG, VACUUBRAND KG und VITLAB in metric tons per million EUR in sales)	3,0	2,4	2,7

Note: BRAND KG, VACUUBRAND KG and VITLAB were included in 2021 to 2022. BRANDTECH was included in the balance for the first time in 2023., however, the waste was not classified. It can be assumed that this is non-hazardous waste because it consists of cardboard, paper, pallets, packaging, and kitchen waste. In 2024, waste calculations incorporated our foreign affiliates BRAND (Shanghai), BRAND (Huzhou), and BRAND Scientific Equipment.

In 2023, we further refined the information on our waste disposal processes. For the classification according to the CSRD, the processes of our disposal companies were defined as follows

in accordance with Annex II of Directive 2008/98/EC (Waste Framework Directive):

CSRD classification	Disposal procedures in accordance with Annex II of Directive 2008/98/EC (Waste Directive)
Preparation for reuse	R13
Recycling	R1–R8
Other recycling processes	R9–R12
Combustion	D10, D11
Dumping	D1, D5
Other types of disposal	D2–D4, D6–D9, D12–D15



Waste

Waste by disposal method and waste type in tons in 2024

	Hazardous waste	Non-hazardous waste	Undefined waste type	Total result
Brand Group				
Total amount of recyclable waste	58	300	0	358
1. Preparation for reuse	58	290		347
2. Recycling	0	10		10
3. Other recycling processes	0	0		0
Total amount of non-recyclable waste	3	2	0	5
4. Combustion	1			1
5. Dumping		0		0
6. Other types of disposal	2	2		4
Waste disposal without classification	0	0	33	33
Total	61	302	33	396
Proportion of non-recycled waste*	-	-	-	1%

* Waste without classification was not included in the calculation.

Note: The total amount of non-recyclable waste was used as the numerator and the total amount of recyclable waste as the denominator for the calculation "Proportion of non-recycled waste". "Waste disposal without classification" was intentionally not included. Differences may occur because of mathematical rounding in the additions.

Waste by disposal method and waste type in tons from 2021 to 2024

	2022	2023	2024
BRAND KG	230	147	183
1. Preparation for reuse	196	138	182
2. Recycling	0	1	0
3. Other recycling processes	18	7	0
4. Combustion	17	0	1
5. Dumping			0
6. Other types of disposal		0	0
Waste disposal without classification	0		0
VACUUBRAND KG	200	168	168
1. Preparation for reuse	193	160	160
2. Recycling	3	3	3
3. Other recycling processes	1	0	0
6. Other types of disposal	3	4	4
Waste disposal without classification		1	
VITLAB	16	10	13
1. Preparation for reuse	14	9	5
2. Recycling			6
Waste disposal without classification	2	1	1
BRANDTECH	-	23	29
Waste disposal without classification	-	23	29
BRAND (Shanghai)	-	-	2
Waste disposal without classification	-	-	2
BRAND (Huzhou)	-	-	0
Waste disposal without classification	-	-	0
BRAND Scientific Equipment	-	-	0
Waste disposal without classification	-	-	0
Brand Group	447	349	396

Note: From 2022, consideration solely of our manufacturing entities (BRAND KG, VACUUBRAND KG, and VITLAB) occurred. BRANDTECH inclusion occurred first time from 2023. 2024 balance extended after including data from overseas affiliates BRAND (Shanghai), BRAND (Huzhou), and BRAND Scientific Equipment.

In 2024, Brand Group's proportion of non-recyclable waste remains constant at 1%. A comparison of figures from 2022 to 2024 reveals an outlier for 2022, stemming from a reconfiguration of the glass production area efflux wastewater plant. This change generated about 15 tons of hazardous non-recyclable waste. Slightly elevated total waste levels relative to last year are attributable to BRAND KG and VITLAB. Construction and reconfiguration activities resulted in an increase in debris volume for BRAND KG. Meanwhile, heightened plastic use was recorded for VITLAB, stemming from product sampling and expanded production runs.

Additionally, the inclusion of the Chinese and Indian affiliates in the waste balance was initiated. Please note that the waste volumes of BRAND (Huzhou) and BRAND Scientific Equipment were both below one ton, and thus, were reported as zero tons. VACUUBRAND's waste volumes have remained consistent with 2023 levels.

Environmental impact at the end of the product's life

E5-2 | E5-4 | E5-5

Actions and resources related to resource use and the circular economy |
Resource inflows | Resource outflows

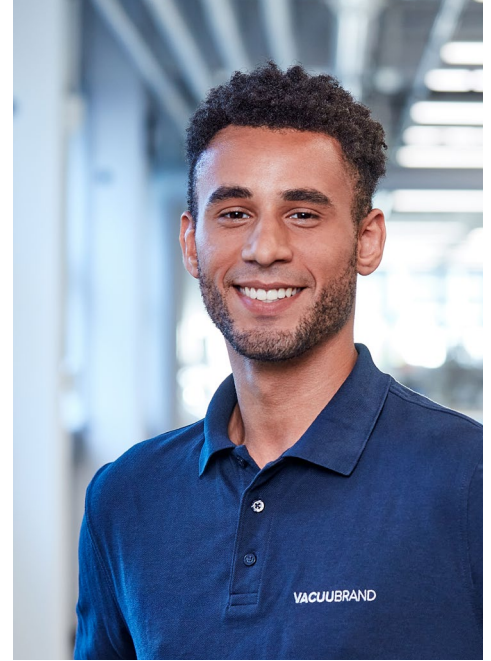
Our vacuum pumps can be completely disassembled and are therefore easy to maintain. This also offers numerous possibilities for repairing and recycling. With our consumables, we place great emphasis on saving materials both during in production and reuse. In order to maximize reusability of the waste that does arise, care is taken to ensure that waste is collected and sorted by type in production and collected separately in our offices. This way, we achieve a high recycling rate for waste (e.g., from plastic injection molding). In addition, our TipBoxes (containers for pipette tips) can be autoclaved multiple times and are made of single-grade plastic in order to ensure recyclability. We also offer our customers the possibility to return products so that they can be properly disposed of.

E5-6

Expected financial impact, risk and opportunities from resource use and the circular economy

Not currently reported.





Our global team

Forward-looking employer

The Brand Group makes a sustainable contribution to society at its sites and beyond. This strategy enables us to be successful in the long term. We offer our employees a secure, modern workplace in an owner-managed, medium-sized company. The corporate goals of long-term success and economic independence can only be achieved as a team with a motivated and highly qualified workforce. Therefore, the personal and professional development of each individual is of great importance. We place great value on optimal training and further education – starting with our apprentices and dual students – in the spirit of lifelong learning. We also support the personal and professional development of our employees through targeted training.

SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Our claim to be a forward-looking employer was also reflected in our materiality analysis for the topic “S1 In-house workforce”. The following topics were defined as relevant:

- Working conditions and data protection
- Occupational health and safety
- Training and skills development

In the following, the material topics are defined in more detail and our specific activities are presented.



S1-1

Strategies related to the workforce of the company

The parent company of our group, Brand Group SE & Co. KG, is an official member of the United Nations Global Compact, thereby setting a clear signal for its commitment to sustainability and social responsibility. As part of this participation, the corporate group commits to strict compliance with the ten principles of the UN Global Compact, which encompass human rights, labor standards, environmental protection, and anti-corruption. The company's website features the policy statement, which details the obligations to adhere to the principles of the International Labour Organization, the International Bill of Human Rights, and various environmental agreements. In addition, a Supplier Code of Conduct has been published, which clearly defines both the commitments of the company and the requirements for suppliers and service providers.

The Brand Group prioritizes working conditions. Agreements and policies guaranteeing flexible working time models and opportunities for mobile work for all employees have been established throughout all corporate areas. We thus ensure fair and transparent working conditions, with more detailed information available in the chapters "Working Conditions" and "Work-Life Balance". Fair and adequate remuneration of

our employees is a fundamental part of our corporate policy, and compliance with the statutory national minimum wage is a given. Beyond this, we prioritize adequate pay, and at two locations in Germany, employees have the opportunity to participate in existing works council representations. Social dialogue is considered an essential part of the corporate culture and is fostered through regular employee communications and specific organizational procedures.

The health and safety of the workforce are of utmost priority. Therefore, a comprehensive health and occupational safety management has been implemented at the German, American, and Chinese sites, structured and detailed in the relevant corporate guidelines and available in the chapter "Health and Occupational Safety Management". Additionally, extensive anti-corruption and anti-discrimination policies are in place, accompanied by regular training measures to actively address these issues. Addressing the central concerns of the workforce is seen as a continuous process supporting the corporate group in its pursuit of being a responsible and sustainable economic entity.

Social dialogue

S1-2 | S1-3

Processes for engaging the company's employees and worker representatives about actual and potential adverse impacts S1-3 Processes to remediate negative impacts and channels for the company's employees to raise concerns

In the context of sustainable corporate management, we place great emphasis on the exchange and dialogue with our employees. Regular employee information sessions or formal company meetings keep all employees updated on current topics, providing a forum for questions directly addressed by management. These employee information sessions are organized by the CEO of Brand Group or the management teams of the individual companies.

Additionally, monthly management meetings are held in various configurations, providing leadership with a platform to discuss current issues. Unlike general employee information sessions, works council meetings are company-specific. Regular exchanges between corporate leadership and the works council are maintained, with monthly meetings scheduled to ensure ongoing dialogue.

Our employees have the opportunity to provide feedback through various confidential channels to minimize negative impacts on the work environment and promote continuous improvement. These channels include the HR department, works councils, and direct supervisors. An additional component is the whistleblower system, accessible via the Brand Group website or by phone. The system is operated by external providers to ensure confidentiality of reports. An independent, external ombudsman is also part of this system, as detailed in our whistleblower system policy. Furthermore, employees can reach out to the values team, further described in the chapter on corporate culture. These channels ensure concerns can be expressed securely and anonymously to foster continuous improvement of working conditions and promote a transparent corporate culture.

Corporate culture

G1-1

Strategies in relation to corporate policy and corporate culture

Respect and appreciation for our employees are an integral part of our lived values. In order to give our shared understanding of values the broadest possible basis, workshops and discussion rounds were held in all Brand Group (DE) companies. Together with our teams, we developed and defined the following values of the Brand Group:

- Appreciative Communication
- Mutual Trust
- Teamwork
- Living Diversity
- Holistic Responsibility
- Innovation



Values

Throughout the Group, these values are brought to life in discussion groups so that all employees can use them as orientation. In addition, training on the corporate values was integrated into the onboarding process for new employees in order to further reinforce our shared values. In 2023 the values team was established. The values team currently consists of over 20 members from various parts of the Brand Group (DE).

These employees promote the values within the company and are available as points of contact. Some members of the values team are also represented in organizational, communication, and/or practical working groups. The values team forms a network and offers further support for our employees alongside managers, the HR department, and the works councils.



The values team forms a network and offers further support for our employees alongside managers, the HR department, and the works councils.



Our global team

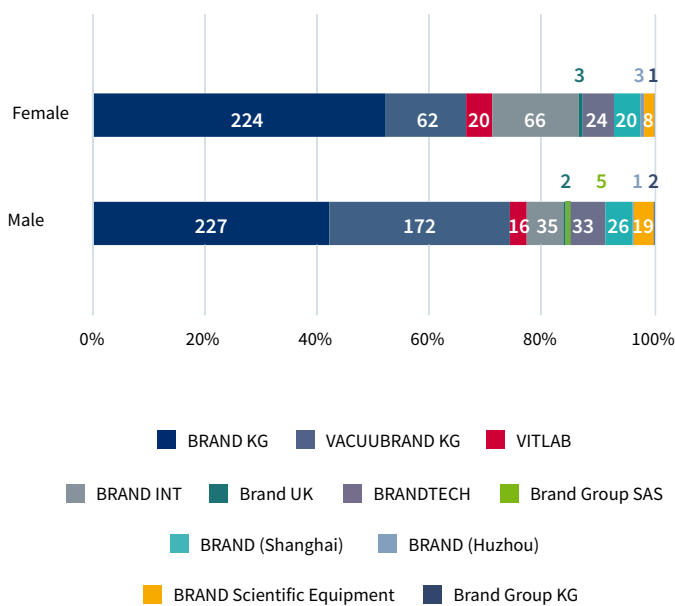
S1-6

Employees of the Brand Group worldwide (characteristics of the workforce)

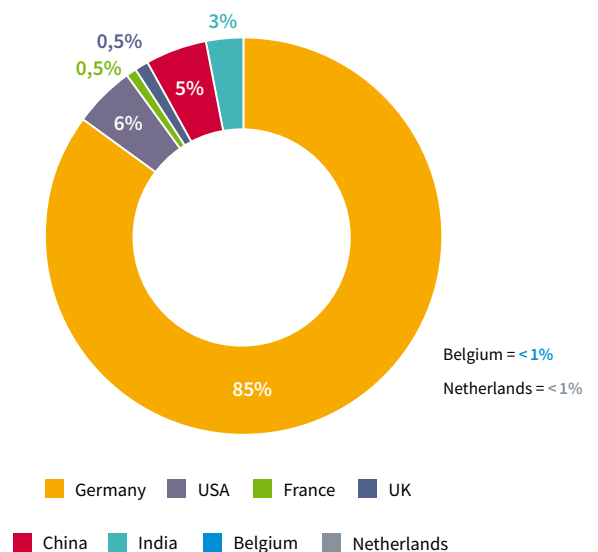
On December 31, 2024, the Brand Group employed 969 people worldwide, of which 822 were employed in Germany, two in the Netherlands, one in Belgium, five in France and the UK

respectively, 57 in the US, 50 in China, and 27 in India. Our global team comprised 45% women and 55% men.

Employee numbers by gender in 2024



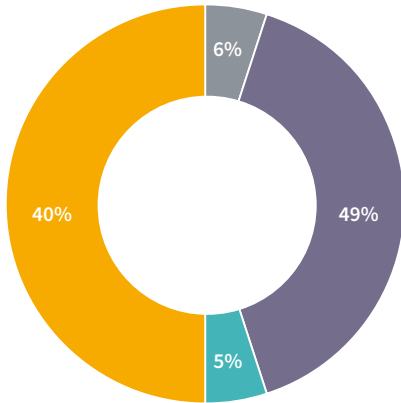
Employee numbers by region in 2024



In 2024, around 11% of the total workforce of the Brand Group worldwide was employed on fixed-term contracts. In terms of the total workforce, 6% are male, and 5% are female temporary employees. Within the European Union, 9% of the European workforce was employed with fixed-term

contracts in 2023. According to the Federal Statistical Office (Destatis, DE), the fixed-term employment rate in the European Union was significantly higher at 10.1% of workers aged 25 and older in 2024.

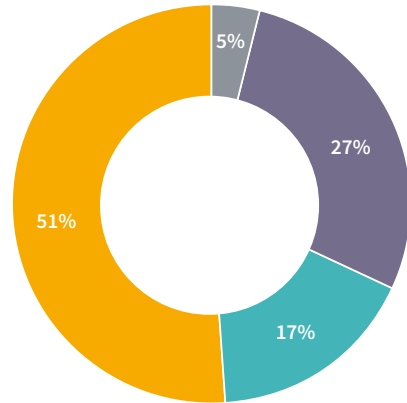
Employee headcount by age and gender in 2024



Female (without guaranteed working hours) = 0%
Male (without guaranteed working hours) = 0%

- Female (permanent)
- Male (permanent)
- Female (temporary)
- Male (temporary)

Employee headcount by employment type and gender in 2024



- Female (full-time)
- Male (full-time)
- Female (part-time)
- Male (part-time)

The following presents developments in 2024 concerning new hires and employee turnover affecting dynamic changes within our company. Over the reporting period, Brand Group worldwide hired 53 individuals, reflecting a hiring rate of 5%.

Alongside this, the employee turnover rate was 8% (73 persons), including resignation by employees and employers, severance agreements, retirement entries, and deaths.

Diversity

S1-9

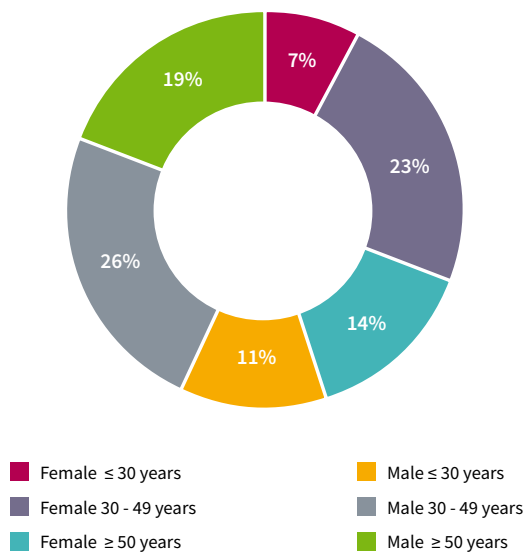
Diversity metrics

In the management of Brand Group, 15% are women and 85% men. The management encompasses executive and directly subordinate first-level management.

The age distribution of our Brand Group employees was divided into three categories: under 30 years, between 30 and 50 years, and over 50 years. This shows that almost half of our employees (both male and female) are between 30 and 50 years of age. The proportion of people under 30 is approxi-

mately 18%, around 15 percentage points lower than the proportion of people over 50 (~33%). Compared to the previous year, the average age of our workforce has risen to 42.5 years, primarily due to fewer hires in the lower age brackets and existing employees aging by another year.

Employee numbers by age and gender in 2024



Working conditions

S1-1

Strategies related to our own workforce

We aim to be an attractive employer for our employees. Hence, the issue of “global working conditions” is a crucial aspect of the Brand Group corporate policy. Furthermore, we consider the balance between private life and work an essential aspect. We provide our employees the opportunity to organize their working hours as flexibly as possible. In previous years, we have implemented several improvement measures and plan to continue this approach in the years to come.

We aim to offer our current and future employees attractive working conditions that meet both economic needs and personal requirements. For us, this includes the compatibility of private and professional life and thus also the possibility of part-time working models depending on operational requirements. We also attach great importance to an attractive retirement scheme. To meet this requirement, we have set ourselves the goal of improving the work-life balance by 2030 by introducing new working models and work locations. Explicit measures are currently being developed.

Working conditions are very important to our group of companies regardless of location and local legal standards. This applies to all locations worldwide.

When choosing the location for our new production facility in China, we paid particular attention to the public-transport connections for future employees. In December 2024, this site was directly connected to Shanghai via a high-speed rail line. This measure not only reduces our greenhouse gas emissions but also significantly improves travel times for commutes between our office in Shanghai and the production site.

Reconciling work and family life

We consider it very important that our employees are able to reconcile their professional and private interests. That is why we offer our employees very flexible working hours and, as far as possible, alternative workplaces. To offer our employees the greatest possible flexibility, we have introduced a core working hours period from 6 a.m. to 8 p.m. The option of working a minimum number of hours to four hours in blocks that need not be consecutive is particularly attractive.

As a family-friendly company, we particularly support expectant mothers. In close consultation with our company doctor, the occupational safety specialist for occupational safety and the personnel department, we take all measures necessary to

ensure the health and well-being of expectant mothers in the workplace. The possibilities for statutory parental and child-rearing leave are regularly taken up.

The sections refers to the Brand Group (DE)

In the Brand Group, 22% of our employees utilized part-time working models, of which 78% were female and 22% male. As such, the proportion of part-time employees compared to the previous year has increased by 2% overall. Regarding gender specifically, there has been a shift among male employees, who are now 4% more part-time employed than last year.

S1-8

Collective bargaining coverage and social dialog

The Brand Group integrates social dialogue as a core component of its corporate culture and sustainability strategy. Our structured approach encompasses four established communication channels that complement each other. Ensuring the transparency of information flow regarding current developments, challenges, and strategic business decisions is crucial for maintaining a positive reputation in the business world. This open communication facilitates understanding of corporate processes at all levels. Regular exchanges between corporate leadership and the works council systematically discuss relevant topics and develop joint solutions. This institutionalized discussion platform enables the early integration of employee interests into corporate decisions. Continuous works council meetings ensure comprehensive representation of workforce interests. The values team provides an additional platform for direct dialogue between employees from different

departments and hierarchy levels. Here, company and team values are actively developed and translated into concrete actions. These complementary dialogue formats form a coherent system for actively involving all employees in the sustainable development of the Brand Group.

At BRAND KG and VACUUBRAND KG, elected works councils are available to represent employees' interests and act as contact persons. Numerous company agreements regulate key issues that are adopted by BRAND INT and VITLAB in the form of company regulations. In Germany, 40–59% of our employees are covered by collective agreements. The remaining percentage are employees of VACUUBRAND KG, BRAND INT, VITLAB, BRANDTECH, and BRAND (Shanghai) as well as senior executives and managing directors who are not covered by collective wage agreements. 80–100% of our German sites have employee representation in the workplace.

Coverage rate	Collective agreement coverage		Social dialog
	Employees – European Economic Area (EEA) (for countries with > 50 employees accounting for > 10% of the total)	Employees – non-EEA countries (estimate for regions with > 50 employees accounting for > 10% of the total)	Representation at the workplace (EEA only) (for countries with > 50 employees accounting for > 10% of the total)
0 – 19%		China and US	
20 – 39%			
40 – 59%	Germany		
60 – 79%			
80 – 100%			Germany

S1-11

Social protection

Our employees worldwide are 100% covered by social protection. This means that they are covered by the public programs and benefits provided of the Brand Group in the event of life

events such as illness, possible unemployment, occupational accidents, and disability, parental leave, and retirement. The group of employees without guaranteed working hours includes vacation workers and working students.

	Germany	Belgium	Netherlands	France	UK	USA	China	India	Total
Employees covered by social protection	822	1	2	5	5	57	50	27	969
Employees without guaranteed working hours (headcount)	0	0	0	0	0	0	0	0	0

Work-Life-Balance

S1-15

Parameters for reconciling work and private life

In addition to social protection, all of our employees are entitled to special leave for family reasons. This was also used by 13% of our employees throughout the Brand Group.

In 2024, the proportion of women was 45% and the proportion of men 55%. 22% of female employees and 14% of male employees have taken special leave for family reasons.

Special leave

	Female	Male	Other
Employees entitled to special leave for family reasons	100%	100%	0
Employees who have taken special leave for family reasons	22%	14%	0

Occupational health and safety

S1-1

Policies related to our workforce

Another important aspect of our working conditions is ensuring the health and safety of our employees. Creating a safe working environment is our top priority to ensure the health of our workforce. For us, this primarily means avoiding accidents at work and occupational hazards, as well as ensuring safety in day-to-day work. Furthermore, we strive to through active health management and to maintain it. Our goal is to ensure a safe working environment for our employees through health and safety measures and to promote the health of our employees through appropriate working conditions.

We strive to avoid illness-related absences and to maintain and promote the health of our employees outside of working hours as well. Therefore, we have set ourselves the goal of reducing the sickness rate by 50% by the year 2030. In addition, we are striving to reduce the number of occupational accidents (excluding commuting accidents) to zero or at least to remain below the industry benchmark. The corresponding measures are currently being developed.

Occupational safety

Occupational safety is a central component of our preventive health management. Therefore, all employees of the Brand Group (DE) are protected according to the applicable regulations and measures. The implementation of the measures is carried out by our qualified occupational safety specialists. To prevent hazards and accidents at work and to enable safe and ergonomic working, the work environment, operating equipment, machines, and devices are designed accordingly.

Potential hazards are regularly assessed, and software-based risk analyses are carried out. The measures derived from the analyses (e.g., the use of protective equipment) are consistently implemented. In addition, regular software-based training for our employees is a standard procedure.

Sections refer to the Brand Group (DE)

Health management

The health and well-being of our employees are essential to the success of the group and are therefore very important to us. We want our workforce to be healthy and fit. That is why we offer a comprehensive range of services to promote and maintain health as part of our active health management program.

We encourage our employees to take part in sports events such as company football tournaments and running events as well as weekly fitness classes such as yoga or full-body training. The weekly “mobile massage” is available for relaxation during break times. In cooperation with external consultants, we offer participation in the Employee Assistance Program (EAP).

This offers support various life situations (e.g., in coping with stress or achieving a better work-life balance). Our company physician is available to answer any question employees may have about occupational health and safety.

Sections refer to the Brand Group (DE)

S1-14

Health and safety metrics

The continuous optimization of occupational health and safety measures over a long period has shown significant success. Compared to the previous year (8 accidents), the number of

reportable accidents per year across the entire Brand Group thus increased from 6 to 8 accidents. The recorded figures of workplace accidents are within typical statistical variances.

	2024	2023
Employees protected by statutory requirements or recognized standards/guidelines by the company's health and safety management system	8	6
Number of fatalities due to work-related injuries and illnesses	0	0
Number of reportable workplace accidents	4	6
Rate of reportable work accidents	8	6
Number of reportable cases of work-related illnesses	0	0
Number of days absence due to work-related injuries and resulting fatalities or illnesses	280	94

Note: The reportable workplace accident rate was calculated using the working days in 2024 multiplied by the number of employees in 2024 as the denominator, with the reportable work accidents as the numerator. Data includes Brand Group information, except for Brand Group SAS and Brand UK.



Education and training

S1-1

Policies related to our own workforce

We value the personal and professional development of our employees. That is why we offer in-house training on a wide range of topics. Individual needs are covered by external seminars and training.

The Brand Group promotes lifelong learning for its employees. As part of the onboarding process, new employees receive an overview of the company and an introduction to occupational safety, energy, quality and environmental management. After that, employee appraisals with superiors serve to continuously identify personal training needs. These may be in different areas, for example further training in areas of IT, languages or soft skills such as communication, in attending certificate courses or master's degrees. The medium-term goal is to develop an internal company knowledge management system that our employees and our company benefit equally.

We aim to facilitate the development and acquisition of the knowledge and skills required for employees to be able to optimally fulfill their tasks. In addition, we want to strengthen further development in existing and new structures and processes and offer prospects through support and challenge. Our employees should also be able to benefit from the knowledge and skills they acquire in their private lives.

Our goal in this area is to continuously increase the training hours per employee in Germany to 10 hours per year by 2030. These training hours consist of digital training courses conducted with the SAM® software and other company-funded training. Specific measures to this end are currently being developed.

The specialist and management development program is conducted with participants from across the Brand Group (DE) and serves to prepare them for specialist and management tasks with suitable training.

S1-13

Parameters for training and skills development

In 2024, the Brand Group took another step toward fostering and developing our most valuable resource—our employees. The implementation of a structured system for employee appraisal is essential for fostering transparency and underscoring our dedication to sustainable personnel development.

Each employee was given the opportunity for a personal appraisal with their respective superior. These dialogues form the foundation for individual development paths and enable focused talent promotion across all three companies in our group. In 2024, we engaged 49% of our workforce in structured employee conversations. This systematic introduction of the conversation format resulted in a significant rise by 41 percentage points compared to the previous year.

These appraisals facilitated an open exchange regarding career aspirations, development potential, and the strategic direction of our company. Through this collaborative exchange, we enhance our commitment to our shared values. This initiative underscores our commitment to highlighting the pivotal role our employees play in our success. Sustainable personnel development is a crucial component of our commitment to cultivating a future-oriented company culture.

Employees participating in regular employee conversations

	2024	2023
BRAND KG	208	23
VACUUBRAND KG	147	30
VITLAB	33	5
BRAND INT	42	25
BRANDTECH	0	0
BRAND (Shanghai)	46	n.r.
BRAND (Huzhou)	4	n.r.
BRAND Scientific Equipment	27	n.r.
Total	474	83

Note: Not reported (n.r.)

The training hours per employee in Germany result from the sum of further training, seminars, and workshops as well as the training time provided via our software-supported training tool SAM®. Employees can use this tool to independently acquire digital learning content. We plan to continually expand our range of digital training courses. Because of the higher proportion of employees with direct customer contact at BRANDTECH, there is a greater need for training with a particular focus on product training. This includes semi-annual meetings focusing on sales and products as well as company-wide activities.

Throughout the year, BRANDTECH offers its employees additional training opportunities, including trade shows, ongoing software and process training, and projects for continuous improvement. For example, in addition to the training courses listed, BRANDTECH employees are trained twice a year on retirement planning (Retirement Plan Education), once a year on occupational safety and health administration (OSHA), and every two years on the prevention of sexual harassment.

The significant number of training initiatives at BRAND (Huzhou) is due to the systematic qualification program for newly recruited professionals at our production site in Huzhou, CN. During this structured onboarding process, new employees were comprehensively instructed in product-specific assembly processes. Skillfully imparting the required competencies followed standardized quality benchmarks of our company. This targeted qualification of the workforce secures consistent adherence to the high manufacturing standards that characterize the Brand Group products, ensuring consistently high product quality at the Huzhou site.



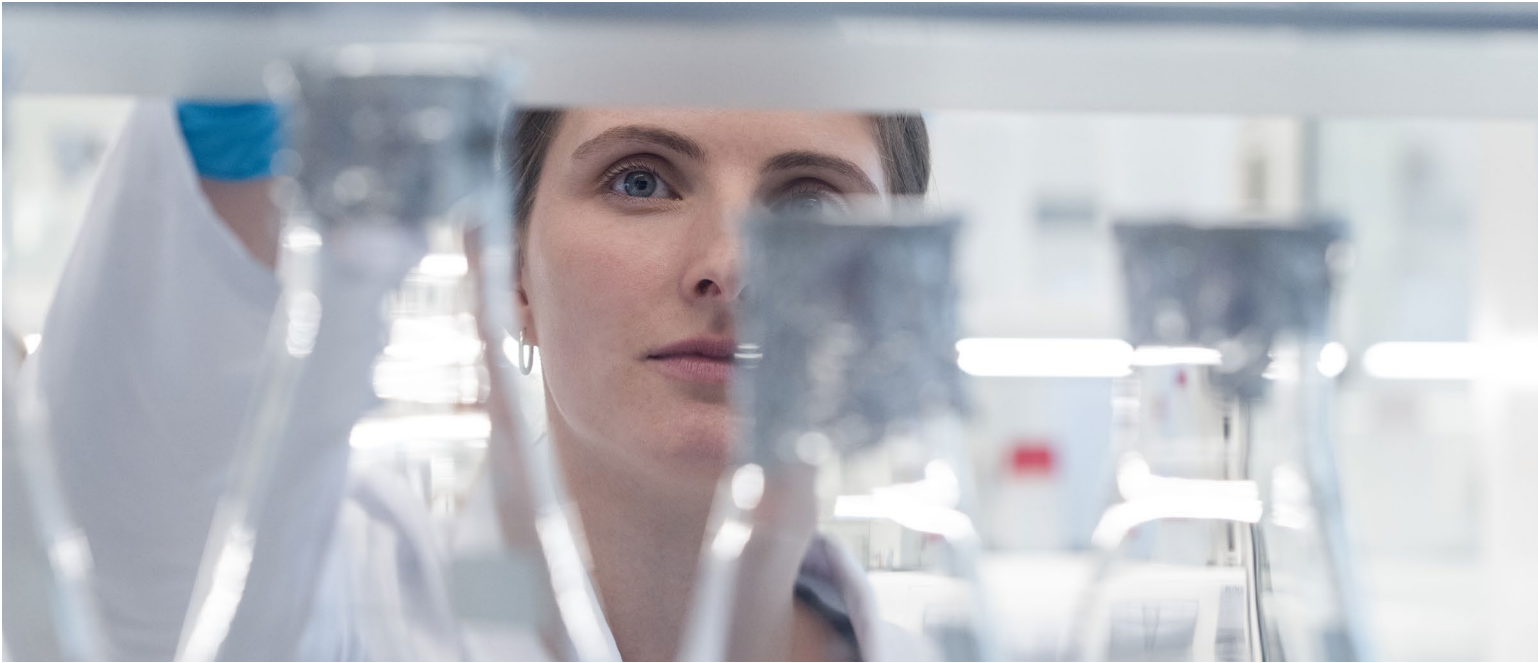
Training hours

	Average Training Hours without SAM® [Hours]	Average Training Hours with SAM® [Hours]	Total Average Training Hours
BRAND KG			
2024	3,8	4,3	8,1
2023	8,4	2,5	10,9
VACUUBRAND KG			
2024	4,9	1,7	6,6
2023	4,6	1,3	5,9
VITLAB			
2024	3,1	2,6	5,7
2023	1,0	1,2	2,2
BRAND INT			
2024	1,1	2,4	3,5
2023	4,4	1,5	5,9
BRANDTECH			
2024	37,6	0	37,6
2023	40 ⁽¹⁾	0	40 ⁽¹⁾
BRAND (Shanghai)			
2024	5,9	0	5,9
BRAND (Huzhou)			
2024	91	0	91
2023	n.r.	n.r.	n.r.

Note: Deviation from CSRD—details given per company and not broken down by gender. All data from BRAND KG, VACUUBRAND KG, VITLAB, and BRAND INT were calculated from data available from the SAM® training software and additional training approved by the HR department. No data available from BRAND Scientific Equipment.

Not reported (n.r.)

⁽¹⁾ The figure was estimated by BRANDTECH.



Customers

Customer satisfaction is a decisive factor for the success of the Brand Group. It has a long-term positive effect on customer loyalty, image and thus on economic success. If our customers are satisfied with our services, they remain loyal to us. They recommend us and are thus an important factor for the long-term success of our group.

S4-1

Policies related to consumers and end-users

The foundation of all of our companies is customer satisfaction. Their needs, requirements, and feedback are of great value to us. The Brand Group stands for premium quality “Made in Germany”. Our products are developed and tested by laboratory experts to optimize their practical use in everyday laboratory work. We are proud to be a trusted partner, particularly in the life sciences.

The materiality analysis in the area of consumers and end users has revealed a major opportunity: marketing of particularly safe products with high quality standards. This opens the opportunity to strengthen customer trust while promoting their safety and satisfaction. We are therefore committed to offering the best possible user experience and product ergonomics on the market as well as comprehensive digital added value. This includes providing detailed information on the specifications, use, maintenance, and disposal/ return of our products. Furthermore, we develop and manufacture to the highest quality and safety standards to ensure the personal safety of users and their property.



S4-5

Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

In order to achieve the desired level of customer satisfaction, we aim to introduce a new system for measuring and continually improving customer satisfaction. During the reporting year, we made progress by formulating initial definitions that should outline the framework for the system.

S4-2

Processes for consumers and end-user engagement in relation to impacts

In order to achieve the desired level of customer satisfaction, we aim to introduce a new system for measuring and continuously improving customer satisfaction.

Since none of the potential or actual impacts were considered material, we will not provide a detailed description here of how our customers can interact with us. Of course, we are always available, to assist through various points of contact, our sales department, and our websites.

S4-3

Processes to remedy negative impacts and channels for consumers and end-users to raise concerns

Our customers have the opportunity to report negative impacts or other concerns via the aforementioned procedures (under S4-2) or to report them via our whistleblower system by telephone or in writing.

S4-4

Taking action on material impacts on consumers and approaches to manage material risks and utilizing material opportunities associated with consumers and end-users and effectiveness of those actions and approaches

Our daily work involves avoiding negative effects on our customers when using our products. Therefore, it is part of our promise to deliver products with the highest quality standards. In addition to our current activities, we are developing strategies to measure and ultimately improve customer satisfaction.



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Corporate policy

The control and regulation mechanisms in a company that ensure efficient and transparent management and control are referred to as governance. This includes aspects such as organizational structure, decision-making processes, transparency, and responsibilities. Corporate policy, corporate culture, corruption prevention, and payment guidelines are therefore key elements of corporate governance.

The double materiality process highlighted the importance of transparent reporting on our Environmental, Social, and Governance (ESG) performance. Therefore, we commit to displaying our services transparently and comprehensively to the public on our websites. Moreover, our engagement with ESG services seeks to exceed legal and normative requirements. Hence, we decided to further outline information on our corporate culture, structure, and corporate due diligence.



Corporate policy and culture

G1-1

Strategies in relation to corporate policy and corporate culture

The corporate policy defines the strategic framework within which the basic principles and rules of conduct of a company are established. It has an impact on the corporate culture and promotes consensus. The corporate objectives serve as a central compass for the strategic direction and daily actions of the Brand Group. We review and update our targets annually to ensure that they are in line with both changing market conditions and internal requirements. The corporate objectives are divided into four main areas:

- Markets, customers, and products
- Employees and Group
- Processes and planning
- Finance and sustainability

All details of these corporate objectives are communicated to all employees via the appropriate communication channels.

The corporate culture encompasses the shared values and standards that shape the behavior of employees and influence the implementation of our corporate policy. This information can be found in the "Employees" section. Starting in 2024, we plan to conduct performance reviews with specific reference to our corporate values.

Whistleblower

Our corporate duty of care extends beyond our sites and covers the entire value chain. A key component of our system is the option for employees and external individuals to anonymously report information of any kind confidentially and anonymously. Reports can be submitted online at any time or by telephone during certain hours. For more detailed information, please visit our company websites.

The information received is dealt with by our ombudsman and treated in strict confidence. An open communication culture that recognizes and resolves potential problems at an early stage strengthens our corporate culture as a whole.

Relationship with suppliers in the value chain

G1-2

Management of relationships with suppliers

Good relationships with our suppliers are highly important to our company. Selecting suitable partners and working together based on trust and transparency are the key to achieving this goal. We place particular emphasis on regional suppliers. This not only enables us to ensure fast communication channels but also use short and resource-efficient transportation routes.

We also take ESG criteria into account as part of our regular supplier evaluation. Furthermore, certifications such as ISO 14001 as well as aspects of waste prevention and environmentally friendly practices are included in the assessment. Social standards and transparent ESG communication are also taken into consideration.

Our expectations of suppliers are set out in our Supplier Code of Conduct, which is available on our websites.

This Supplier Code of Conduct is based on the principles of internationally recognized rules and conventions for sustainable development. These include the United Nations Universal Declaration of Human Rights and the principles of the UN Global Compact as well as the International Labor Standards (ILO).

The corresponding requirements are also set out in our General Terms and Conditions of Purchase. Furthermore, we have appointed a neutral body through which suppliers, their employees (see “Whistleblowers” section), or other parties involved in the supply chain can draw our attention to any irregularities in the supply chain.

Our employees in purchasing receive regular training on ESG issues in the supply chain in order to appropriately sensitize. This ensures that economic and logistical concerns as well as environmental aspects and compliance are equal weighed award criteria.

In 2024, 318 suppliers were assessed using ESG criteria. Moreover, 92.8% (13/14) of our procurement employees received training on topics like anti-corruption and environmentally sensitive and socially responsible procurement. No issues were reported through the supply chain complaints channel in 2024.

Corruption and security

G1-1 | G1-3 | G1-4

Strategies in relation to corporate culture and business conduct policies | Prevention and detection of corruption and bribery

Adherence to ethical principles and maintaining integrity are essential components of our corporate culture. Therefore, all employees receive training on the subject of corruption. In the area of procurement, for example, it is crucial to prevent corrupt practices such as bribery. Our purchasing staff are therefore made aware of this issue. Furthermore, we have published both our Code of Conduct and Supplier Code of Conduct on our websites. In addition, we have created a guideline for the prevention of corruption in which we define corruption and

bribery and explain various forms they can take. It also contains clear rules of conduct and provides information on how to provide information on inappropriate behavior.


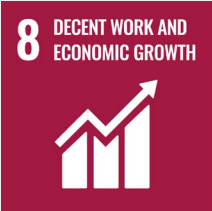


In 2024, no reports on any topics were received via our whistleblower system apart from one test report. Furthermore, no cases of child or forced labor were reported.

Information security

In addition to preventing corruption and bribery, we have implemented processes and measures to protect information and data from unauthorized access, loss, or theft. This includes encryption technologies, access controls, and security guidelines. No confirmed information security incidents occurred in 2024.

UN Sustainability Development Goals (SDGs) Index

We contribute to the following SDGs and their respective sub-targets:

SDG	SDG-Sub target	Our Contribution	Page
 <p>4 QUALITY EDUCATION</p>	<p>4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p>	<p>We aim to facilitate the development and acquisition of necessary skills for optimal task fulfillment.</p>	60 – 63
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>	<p>To ensure employee health, we plan to reduce the sickness rate by 50% by 2030, striving to lower workplace accident rates (excluding commuting accidents) to zero or remain below industry benchmarks.</p>	58 – 59
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<p>12.04 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p>	<p>Due to ideal properties for various applications, it is difficult to entirely eliminate these substances. Hence, our objective is to reduce and regularly assess substitution options.</p>	32 – 34
	<p>12.05 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p>	<p>Contributing to planetary limited resource conservation, we recycle materials through regional partners, aiming to reduce Brand Group (DE)'s waste intensity from 3 tons per million € revenue to 2 tons per million. Our aim is to reduce the use of plastic packaging (primary material) among our consumers.</p>	36 – 46
 <p>13 CLIMATE ACTION</p>	<p>13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries</p>	<p>Our sustainability strategy sets goals to reduce absolute emissions at production sites by 42% from 2023 to 2030 (Scope 1 and 2), aiming for "well below 2°C" within the value chain (Scope 3).</p>	20 – 31



Tables on sustainability indicators

S1-6

Characteristics of the employees of the company

Total number of employees as of 31.12.		2024	2023
Female	BRAND KG	224	240
	VACUUBRAND KG	62	64
	VITLAB	20	20
	BRAND INT	66	62
	Brand UK	3	3
	BRANDTECH	24	21
	BRAND (Shanghai)	20	22
	BRAND (Huzhou)	3	n.r.
	BRAND Scientific Equipment	8	7
	Brand Group KG	1	1
Brand Group (Female)	431	440	
Male	BRAND KG	226	230
	VACUUBRAND KG	172	176
	VITLAB	16	17
	BRAND INT	35	38
	Brand Group SAS	5	5
	Brand UK	2	2
	BRANDTECH	33	31
	BRAND (Shanghai)	26	29
	BRAND (Huzhou)	1	n.r.
	BRAND Scientific Equipment	19	19
	Brand Group KG	3	2
Brand Group (Male)	538	549	
Brand Group	969	989	

Note: Not reported (n.r.)

Employees broken down by region and country		2024	2023
	Germany	822	846
	Belgium	1	1
	Netherlands	2	2
	France	5	5
	Switzerland	0	1
	UK	5	5
	US	57	52
	China	50	51
	India	27	26

Employees of the companies broken down by region and country		2024	2023
Germany	BRAND KG	449	469
	VACUUBRAND KG	233	238
	VITLAB	36	37
	BRAND INT	100	99
	Brand Group KG	4	3
Belgium	BRAND INT	1	1
Netherlands	BRAND KG	1	1
	VACUUBRAND KG	1	1
France	Brand Group SAS	5	5
Switzerland	VACUUBRAND KG	0	1
UK	Brand UK	5	5
US	BRANDTECH	57	52
China	BRAND (Shanghai)	46	51
	BRAND (Huzhou)	4	n.r.
India	BRAND Scientific Equipment	27	26

Note: Not reported (n.r.)

Employees broken down by employment and gender		2024	2023
Permanent employees (Female)	BRAND KG	208	212
	VACUUBRAND KG	60	63
	VITLAB	20	20
	BRAND INT	52	48
	Brand UK	3	3
	BRANDTECH	24	21
	BRAND (Shanghai)	9	9
	BRAND Scientific Equipment	8	7
	Brand Group KG	1	1
Permanent employees (Male)	BRAND KG	200	204
	VACUUBRAND KG	153	163
	VITLAB	16	17
	BRAND INT	32	35
	Brand Group SAS	5	5
	Brand UK	2	2
	BRANDTECH	33	31
	BRAND (Shanghai)	17	16
	BRAND Scientific Equipment	19	19
	Brand Group KG	3	2
Permanent employees Brand Group	865	878	

Employees broken down by employment and gender		2024	2023
Temporary employees (Female)	BRAND KG	16	28
	VACUUBRAND KG	2	1
	BRAND INT	14	14
	BRAND (Shanghai)	11	13
	BRAND (Huzhou)	3	n.r.
	BRAND Scientific Equipment	0	0
Temporary employees (Male)	BRAND KG	26	26
	VACUUBRAND KG	19	13
	BRAND INT	3	3
	BRAND (Shanghai)	9	13
	BRAND Scientific Equipment	1	n.r.
	Brand Group KG	0	0
Temporary employment Brand Group		104	111

Note: Not reported (n.r.)

		2024	2023
Employees with non-guaranteed working hours (Female)	BRAND KG	0	3
Employees with non-guaranteed working hours (Male)	VACUUBRAND KG	0	4
Employees with non-guaranteed working hours (Brand Group)		0	7

		2024	2023
Full-time employees (Female)	BRAND KG	130	149
	VACUUBRAND KG	30	32
	VITLAB	13	14
	BRAND INT	37	33
	Brand UK	2	2
	BRANDTECH	24	21
	BRAND (Shanghai)	20	22
	BRAND (Huzhou)	3	n.r.
	BRAND Scientific Equipment	8	7
Brand Group employees (Female)	267	280	
Full-time employees (Male)	BRAND KG	208	219
	VACUUBRAND KG	146	155
	VITLAB	16	16
	BRAND INT	34	36
	Brand Group SAS	5	5
	Brand UK	2	2
	BRANDTECH	33	31
	BRAND (Shanghai)	26	29
	BRAND (Huzhou)	1	n.r.
	BRAND Scientific Equipment	19	19
	Brand Group KG	3	2
Brand Group employees (Male)	493	514	

Note: Not reported (n.r.)

		2024	2023
Part-time employees (Female)	BRAND KG	94	91
	VACUUBRAND KG	32	32
	VITLAB	7	6
	BRAND INT	29	29
	Brand UK	1	1
	Brand Group KG	1	1
Part-time employees Brand Group (Female)		164	160
Part-time employees (Male)	BRAND KG	18	11
	VACUUBRAND KG	26	21
	VITLAB	0	1
	BRAND INT	1	2
Part-time employees Brand Group (Male)		45	35

Presentation of information on employees by type of contract, broken down by gender (number of persons)

		2024	2023
Permanent employees	Germany	742	760
	Belgium	1	1
	Netherlands	2	2
	France	5	5
	Switzerland	0	1
	UK	5	5
	US	57	52
	China	26	25
	India	27	26
Temporary employees	Germany	80	86
	China	24	26
Employees with non-guaranteed working hours	Germany	0	7
Full-time employees	Germany	615	653
	Belgium	1	1
	Netherlands	1	1
	France	5	5
	Switzerland	0	1
	UK	4	4
	US	57	52
	China	50	51
	India	27	26
Part-time employees	Germany	207	193
	Netherlands	1	1
	UK	1	1

		2024	2023
Employee turnover in the reporting year [number]	BRAND KG	42	n.r.
	VACUUBRAND KG	19	n.r.
	VITLAB	1	n.r.
	BRAND INT	4	n.r.
	Brand Group SAS	0	n.r.
	Brand UK	0	n.r.
	BRANDTECH	3	n.r.
	BRAND (Shanghai)	4	n.r.
	BRAND (Huzhou)	0	n.r.
	BRAND Scientific Equipment	0	n.r.
	Brand Group KG	0	n.r.
Fluctuation rate in the reporting year	BRAND KG	9%	n.r.
	VACUUBRAND KG	8%	n.r.
	VITLAB	3%	n.r.
	BRAND INT	4%	n.r.
	Brand Group SAS	0%	n.r.
	Brand UK	0%	n.r.
	BRANDTECH	5%	n.r.
	BRAND (Shanghai)	9%	n.r.
	BRAND (Huzhou)	0%	n.r.
	BRAND Scientific Equipment	0%	n.r.
	Brand Group KG	0%	n.r.
New hires in the reporting year	BRAND KG	23	n.r.
	VACUUBRAND KG	11	n.r.
	VITLAB	0	n.r.
	BRAND INT	5	n.r.
	Brand Group SAS	0	n.r.
	Brand UK	0	n.r.
	BRANDTECH	8	n.r.
	BRAND (Shanghai)	1	n.r.
	BRAND (Huzhou)	3	n.r.
	BRAND Scientific Equipment	1	n.r.
	Brand Group KG	1	n.r.

Note: Not reported (n.r.)

New recruitment rate in the reporting year	BRAND KG	5%	n.r.
	VACUUBRAND KG	5%	n.r.
	VITLAB	0%	n.r.
	BRAND INT	5%	n.r.
	Brand Group SAS	0%	n.r.
	Brand UK	0%	n.r.
	BRANDTECH	14%	n.r.
	BRAND (Shanghai)	2%	n.r.
	BRAND (Huzhou)	75%	n.r.
	BRAND Scientific Equipment	4%	n.r.
Brand Group KG	33%	n.r.	
Total fluctuation in the Group		73	n.r.
Group turnover rate		8%	n.r.
New group settings		53	n.r.
New group settings [%]		5%	n.r.

Note: Not reported (n.r.)

S1-8

Collective bargaining coverage and social dialog

Collective agreement coverage		2024	2023
Employees - EEA (for countries with > 50 employees accounting for >10% of the total)	Germany	40-59%	40-59%
	US	0-19%	0-19%
Employees - non-EEA countries (Estimate for regions with > 50 employees, which > 10% of the total)	China	0-19%	0-19%

Social dialog		2024	2023
Representation at the workplace (EEA only) (for countries with >50 employees accounting for >10% of the total)	Germany	80-100%	80-100%

S1-9

Diversity parameters

Gender distribution in top management		2024	2023
Top Management Level (Female)	Germany	1	0
	US	2	2
	China	4	4
	India	1	1
	Overall result	8	7
	Percentage	15%	18%
Top Management Level (Male)	Germany	26	15
	US	9	7
	China	4	4
	India	6	6
	Overall result	45	32
	Percentage	85%	82%
Distribution broken down by age and gender		2024	2023
Average age of female employees		43	n.r.
Age group ≤ 30 years (Female)	BRAND KG	22	36
	VACUUBRAND KG	12	14
	VITLAB	1	1
	BRAND INT	24	22
	BRANDTECH	2	2
	BRAND (Shanghai)	4	7
	BRAND Scientific Equipment	0	1
Age group 30 - 49 years (Female)	BRAND KG	117	123
	VACUUBRAND KG	30	34
	VITLAB	9	9
	BRAND INT	31	31
	Brand UK	2	2
	BRANDTECH	11	10
	BRAND (Shanghai)	16	15
	BRAND (Huzhou)	3	n.r.
BRAND Scientific Equipment	8	6	

Note: Not reported (n.r.)

Age group \geq 50 years (Female)	BRAND KG	85	81
	VACUUBRAND KG	20	16
	VITLAB	10	10
	BRAND INT	11	9
	Brand UK	1	1
	BRANDTECH	11	9
	Brand Group KG	1	1
Average age of male employees	BRAND KG	42	n.r.
Age group \leq 30 years (Male)	BRAND KG	61	64
	VACUUBRAND KG	33	33
	VITLAB	1	1
	BRAND INT	7	8
	BRANDTECH	4	4
	BRAND (Shanghai)	1	3
	BRAND Scientific Equipment	1	1
Age group 30 - 49 years (Male)	BRAND KG	92	95
	VACUUBRAND KG	72	79
	VITLAB	10	11
	BRAND INT	16	19
	Brand Group SAS	3	3
	BRANDTECH	13	11
	BRAND (Shanghai)	25	26
	BRAND (Huzhou)	1	n.r.
	BRAND Scientific Equipment	14	14
	Brand Group KG	1	1
Age group \geq 50 years (Male)	BRAND KG	73	71
	VACUUBRAND KG	67	64
	VITLAB	5	5
	BRAND INT	12	11
	Brand Group SAS	2	2
	Brand UK	2	2
	BRANDTECH	16	16
	BRAND Scientific Equipment	4	4
	Brand Group KG	2	1

Note: Not reported (n.r.)

S1-11

Social protection

		2024	2023
Employees covered by social protection	Germany	822	846
	Belgium	1	1
	Netherlands	2	2
	France	5	5
	UK	5	5
	US	57	52
	China	50	51
	India	27	26
Employees with non-guaranteed working hours	Germany	0	7

S1-12

People with disabilities

Percentage of employees with disabilities		2024	2023
Female	BRAND KG	8%	6%
	VACUUBRAND KG	3%	3%
	VITLAB	5%	5%
	BRAND INT	3%	3%
	BRANDTECH	n.r.	n.r.
	BRAND (Shanghai)	n.r.	n.r.
	BRAND (Huzhou)	n.r.	n.r.
	BRAND Scientific Equipment	n.r.	n.r.
Male	BRAND KG	5%	5%
	VACUUBRAND KG	8%	7%
	VITLAB	6%	0%
	BRAND INT	3%	3%
	BRANDTECH	n.r.	n.r.
	BRAND (Shanghai)	n.r.	n.r.
	BRAND (Huzhou)	n.r.	n.r.
	BRAND Scientific Equipment	n.r.	n.r.
Total	BRAND KG	7%	5%
	VACUUBRAND KG	6%	6%
	VITLAB	6%	3%
	BRAND INT	3%	3%
	BRANDTECH	n.r.	n.r.
	BRAND (Shanghai)	n.r.	n.r.
	BRAND (Huzhou)	n.r.	n.r.
	BRAND Scientific Equipment	n.r.	n.r.

Note: Not reported (n.r.)

S1-13

Training and development

		2024	2023
Employees who have taken part in a performance and career assessment	BRAND KG	208	23
	VACUUBRAND KG	147	30
	VITLAB	0	5
	BRAND INT	42	25
	BRANDTECH	0	0
	BRAND (Huzhou)	4	n.r.
	BRAND (Shanghai)	46	n.r.
	BRAND Scientific Equipment	27	n.r.
Average number of training hours per employee (SAM®) [hours]	BRAND KG	4,3	2,5
	VACUUBRAND KG	1,7	1,3
	VITLAB	2,6	1,2
	BRAND INT	2,4	1,5
	BRANDTECH	n.r.	n.r.
	BRAND (Huzhou)	n.r.	n.r.
	BRAND (Shanghai)	n.r.	n.r.
	BRAND Scientific Equipment	n.r.	n.r.
Average number of training hours per employee (excluding SAM®) [hours]	BRAND KG	3,8	8,4
	VACUUBRAND KG	4,9	4,6
	VITLAB	3,1	1,0
	BRAND INT	1,1	4,4
	BRANDTECH	37,6	40
	BRAND (Huzhou)	91	n.r.
	BRAND (Shanghai)	5,9	n.r.
	BRAND Scientific Equipment	0	n.r.
Average number of training hours per employee [hours]	BRAND KG	8,1	10,9
	VACUUBRAND KG	6,6	5,9
	VITLAB	5,7	2,2
	BRAND INT	3,5	5,9
	BRANDTECH	37,6	40
	BRAND (Huzhou)	91	n.r.
	BRAND (Shanghai)	5,9	n.r.
	BRAND Scientific Equipment	0	n.r.

Note: Not reported (n.r.)

Occupational health and safety parameters

		2024	2023
Persons covered by the company's health and safety management system on the basis of legal requirements and/or recognized standards or guidelines	BRAND KG	100%	100%
	VACUUBRAND KG	100%	100%
	VITLAB	100%	100%
	BRAND INT	100%	100%
	BRANDTECH	100%	100%
	BRAND (Shanghai)	100%	100%
	BRAND (Huzhou)	100%	n.r.
	BRAND Scientific Equipment	100%	100%
Number of deaths as a result of work-related injuries and illnesses	BRAND KG	0	0
	VACUUBRAND KG	0	0
	VITLAB	0	0
	BRAND INT	0	0
	BRANDTECH	0	0
	BRAND (Shanghai)	0	0
	BRAND (Huzhou)	0	n.r.
	BRAND Scientific Equipment	0	0
Number of reportable accidents at work	BRAND KG	0	3
	VACUUBRAND KG	4	3
	VITLAB	0	0
	BRAND INT	0	0
	BRANDTECH	0	0
	BRAND (Shanghai)	0	0
	BRAND (Huzhou)	0	-
	BRAND Scientific Equipment	0	0
	Brand Group	4	6
Rate of reportable accidents at work	BRAND KG	0	3,2
	VACUUBRAND KG	8,5	6,3
	VITLAB	0	0
	BRAND INT	0	0
	BRANDTECH	0	0
	BRAND (Shanghai)	0	0
	BRAND (Huzhou)	0	n.r.
	BRAND Scientific Equipment	0	0
	Brand Group	8,5	9,5

Note: Not reported (n.r.)

Number of cases of notifiable work-related illnesses	BRAND KG	0	
	VACUUBRAND KG	0	6
	VITLAB	0	
	BRAND INT	0	0
	BRANDTECH	0	0
	BRAND (Shanghai)	0	0
	BRAND (Huzhou)	0	n.r.
	BRAND Scientific Equipment	0	0
	Brand Group	0	0
Number of days lost due to work-related injuries and deaths as a result of occupational accidents, work-related illnesses and deaths due to illnesses	BRAND KG	0	47
	VACUUBRAND KG	280	47
	VITLAB	0	0
	BRAND INT	0	0
	BRANDTECH	0	0
	BRAND (Shanghai)	0	0
	BRAND (Huzhou)	0	n.r.
	BRAND Scientific Equipment	0	0
	Brand Group	0	94

Note: Not reported (n.r.)

S1-15

Work-life Balance

Employees who are entitled to special leave for family reasons		2024	2023
Female (Brand Group)	BRAND KG	100%	n.r.*
	VACUUBRAND KG	100%	n.r.*
	VITLAB	100%	n.r.*
	BRAND INT	100%	n.r.*
	Brand Group (DE)	n.r.	100%
	Brand UK	100%	n.r.
	BRANDTECH	100%	100%
	BRAND (Huzhou)	100%	n.r.
	BRAND (Shanghai)	100%	100%
	BRAND Scientific Equipment	100%	100%
	Brand Group KG	100%	n.r.

Note: Not reported (n.r.)

* Included in Brand Group (DE)

Male (Brand Group)	BRAND KG	100%	n.r.*
	VACUUBRAND KG	100%	n.r.*
	VITLAB	100%	n.r.*
	BRAND INT	100%	n.r.*
	Brand Gruppe (DE)		100%
	Brand UK	100%	n.r.
	BRANDTECH	100%	100%
	BRAND (Huzhou)	100%	n.r.
	BRAND (Shanghai)	100%	100%
	BRAND Scientific Equipment	100%	100%
	Brand Group KG	100%	n.r.

Employees who have taken special leave for family reasons		2024	2023
Female (Brand Group)	BRAND KG	20%	n.r.*
	VACUUBRAND KG	13%	n.r.*
	VITLAB	10%	n.r.*
	BRAND INT	14%	n.r.*
	Brand Group (DE)	n.r.	15%
	Brand UK	0%	n.r.
	BRANDTECH	0%	5%
	BRAND (Huzhou)	100%	n.r.
	BRAND (Shanghai)	100%	23%
	BRAND Scientific Equipment	100%	100%
	Brand Group KG	0%	n.r.
Total Brand Group (Female)	22%	16%	
Male (Brand Group)	BRAND KG	7%	n.r.*
	VACUUBRAND KG	4%	n.r.*
	VITLAB	13%	n.r.*
	BRAND INT	6%	n.r.*
	Brand Group (DE)	n.r.	7%
	Brand UK	0%	n.r.
	BRANDTECH	6%	3%
	BRAND (Huzhou)	100%	n.r.
	BRAND (Shanghai)	100%	17%
	BRAND Scientific Equipment	100%	100%
	Brand Group KG	0%	n.r.
Total Brand Group (Male)	14%	10%	
Brand Group	18%	13%	

S1-17

Incidents, complaints and serious impacts related to human rights

	2024	2023	
Total number of cases of discrimination, including harassment, reported in the reporting period [number]	BRAND KG	0	
	VACUUBRAND KG	0	
	VITLAB	0	
	BRAND INT	0	
	BRANDTECH	1	
	BRAND (Shanghai)	0	
	BRAND (Huzhou)	0	
	BRAND Scientific Equipment	0	
	Brand Group		0
Number of serious human rights violations and incidents involving the company's workforce [number]	BRAND KG	0	
	VACUUBRAND KG	0	
	VITLAB	0	
	BRAND INT	0	
	BRANDTECH	0	
	BRAND (Shanghai)	0	
	BRAND (Huzhou)	0	
	BRAND Scientific Equipment	0	
	Brand Group		0
Total amount of fines, penalties and damages for the matters and incidents described in (a) above, together with a reconciliation of the principal amounts recognized in the financial statements [€]	BRAND KG	0	
	VACUUBRAND KG	0	
	VITLAB	0	
	BRAND INT	0	
	BRANDTECH	0	
	BRAND (Shanghai)	0	
	BRAND (Huzhou)	0	
	BRAND Scientific Equipment	0	
	Brand Group		0
Number of complaints reported through channels through which people can raise concerns within the company's own workforce (including grievance mechanisms) and, where appropriate, to OECD National Contact Points for Multinational Enterprises. [number]	BRAND KG	0	
	VACUUBRAND KG	0	
	VITLAB	0	
	BRAND INT	0	
	BRANDTECH	0	
	BRAND (Shanghai)	0	
	BRAND (Huzhou)	0	
	BRAND Scientific Equipment	0	
	Brand Group		0

Incidents, complaints and serious impacts related to human rights		
Total number of cases of discrimination, including harassment, reported in the reporting period [number]	1 ⁽¹⁾	0
Number of serious human rights violations and incidents involving the company's workforce [number]	0	0
Total amount of fines, penalties and damages for the matters and incidents described in (a) (ESRS), together with a reconciliation of the principal amounts of fines, penalties and damages recognized in the financial statements [€].	0	0
Number of complaints reported through channels through which people can raise concerns within the company's own workforce (including grievance mechanisms) and, where appropriate, to OECD National Contact Points for Multinational Enterprises. [number]	0	0

⁽¹⁾ Under review





Greenhouse gas emissions from 2022 - 2024 in tons of CO₂e (detailed)

	2022	2023	2024
BRAND KG			
Scope 1	1.189	1.238	950
Mobile combustion	203	210	234
Stationary combustion	985	1.028	717
Scope 2 (location-based)	2.033	1.435	1.687
Electricity	2.033	1.435	1.687
Scope 2 (market-based)	0	0	0
Electricity	0	0	0
Scope 3		13.521	15.211
Purchased goods and services		11.174	11.040
Capital goods		489	310
Fuel and energy-related emissions not included in Scope 1 and 2		625	670
Upstream transportation and distribution			1.838
Waste from the company		3	4
Business trips		46	42
Downstream transportation and distribution		1.093	1.198
Use of the products sold		92	109
VACUUBRAND KG			
Scope 1	752	721	600
Mobile combustion	163	164	158
Stationary combustion	589	557	442
Scope 2 (location-based)	944	773	683
Electricity	944	773	683
Scope 2 (market-based)	0	0	0
Electricity	0	0	0
Scope 3		88.042	78.944
Purchased goods and services		3.648	3.715
Capital goods		161	61
Fuel and energy-related emissions not included in Scope 1 and 2		336	318
Upstream transportation and distribution			363
Waste from the company		4	4
Business trips		39	43
Downstream transportation and distribution		431	384
Use of the products sold		83.423	74.056
VITLAB			
Scope 1	68	63	64
Mobile combustion	36	37	36
Stationary combustion	33	26	29

Scope 2 (location-based)	52	47	45
Electricity	52	47	45
Scope 2 (market-based)	0	0	0
Electricity	0	0	0
Scope 3		676	500
Purchased goods and services		512	342
Capital goods		39	19
Fuel and energy-related emissions not included in Scope 1 and 2		16	21
Upstream transportation and distribution			13
Waste from the company		0	0
Business trips		15	9
Downstream transportation and distribution		91	95
Use of the products sold		2	2
BRAND INT			
Scope 1		46	44
Mobile combustion		46	44
Scope 3		780	190
Purchased goods and services		769	186
Business trips		11	4
BRAND UK			
Scope 1		10	13
Mobile combustion		10	13
Scope 3		0	0
Fuel and energy-related emissions not included in Scope 1 and 2		0	0
BRANDTECH			
Scope 1	79	77	85
Mobile combustion	35	45	42
Stationary combustion	44	33	43
Scope 2 (location-based)	25	28	42
Electricity	25	28	42
Scope 2 (market-based)	25	28	42
Electricity	25	28	42
Scope 3		108	156
Fuel and energy-related emissions not included in Scope 1 and 2		29	32
Waste from the company		0	1
Business trips		78	110
Downstream transportation and distribution			13

BRAND (Shanghai)		13
Scope 2 (location-based)	73	67
Electricity	73	67
Scope 2 (market-based)	73	67
Electricity	73	67
Scope 3	22	74
Fuel and energy-related emissions not included in Scope 1 and 2	22	20
Waste from the company		0
Business trips		55
BRAND (Huzhou)		
Scope 2 (location-based)		13
Electricity		13
Scope 2 (market-based)		13
Electricity		13
Scope 3		4
Fuel and energy-related emissions not included in Scope 1 and 2		4
Waste from the company		0
BRAND Scientific Equipment		
Scope 1	4	5
Mobile combustion	4	5
Scope 2 (location-based)	14	12
Electricity	14	12
Scope 2 (market-based)	14	12
Electricity	14	12
Scope 3	111	95
Fuel and energy-related emissions not included in Scope 1 and 2	3	3
Waste from the company		0
Business trips	108	90
Downstream transportation and distribution		2
Brand Group KG		
Scope 1	8	10
Mobile combustion	8	10
Scope 2 (location-based)	3	3
Electricity	3	3
Scope 2 (market-based)	0	0
Electricity	0	0
Scope 3	8	6
Fuel and energy-related emissions not included in Scope 1 and 2	1	1
Business trips	8	5

Greenhouse gas emissions from 2022 - 2024 in tons of CO₂e (total)

	2022	2023	2024
BRAND KG			
Scope 1	1.189	1.238	950
Scope 2 (location-based)	2.033	1.435	1.687
Scope 2 (market-based)	0	0	0
Scope 3	542	13.521	15.211
VACUUBRAND KG			
Scope 1	752	721	600
Scope 2 (location-based)	944	773	683
Scope 2 (market-based)	0	0	0
Scope 3	252	88.042	78.944
VITLAB			
Scope 1	69	63	65
Scope 2 (location-based)	52	47	45
Scope 2 (market-based)	0	0	0
Scope 3	14	676	500
BRAND INT			
Scope 1		46	44
Scope 3		780	190
BRAND UK			
Scope 1		10	13
Scope 3		0	0
BRANDTECH			
Scope 1	79	77	85
Scope 2 (location-based)	25	28	42
Scope 2 (market-based)	25	28	42
Scope 3	72	108	156
BRAND (Shanghai)			
Scope 2 (location-based)		73	67
Scope 2 (market-based)		73	67
Scope 3		22	74
BRAND (Huzhou)			
Scope 2 (location-based)			13
Scope 2 (market-based)			13
Scope 3			4

BRAND Scientific Equipment		
Scope 1	4	5
Scope 2 (location-based)	14	12
Scope 2 (market-based)	14	12
Scope 3	111	95
Brand Group KG		
Scope 1	8	10
Scope 2 (location-based)	3	3
Scope 2 (market-based)	0	0
Scope 3	8	6

Note: BRANDTECH was included in the GHG accounting in 2021, BRAND INT and Brand Group KG in 2023. In 2024, our foreign company BRAND (Shanghai) and BRAND Scientific Equipment were included in the greenhouse gas accounting Scope 1 and 2 for the first time.

Energy consumption in MWh

	2022	2023	2024
BRAND KG	10.103	8.768	9.028
Fuel consumption from natural gas	4.247	4.359	3.951
Fuel consumption from crude oil and petroleum products	670	744	763
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources	0	4	10
Consumption from purchased or received electricity, heat, steam and cooling from renewable sources	5.186	3.661	4.304
VACUUBRAND KG	5.487	4.899	4.701
Fuel consumption from natural gas	2.538	2.335	2.434
Fuel consumption from crude oil and petroleum products	540	588	517
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		4	7
Consumption from purchased or received electricity, heat, steam and cooling from renewable sources	2.409	1.972	1.743
VITLAB	404	354	406
Fuel consumption from natural gas	141	72	158
Fuel consumption from crude oil and petroleum products	117	150	114
Fuel consumption from other fossil sources	14	13	15
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		0	3
Consumption from purchased or received electricity, heat, steam and cooling from renewable sources	132	119	116

BRAND INT		148	140
Fuel consumption from crude oil and petroleum products		129	125
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		20	15
BRAND UK		36	46
Fuel consumption from crude oil and petroleum products		26	38
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		10	9
BRANDTECH	264	237	307
Fuel consumption from crude oil and petroleum products	205	169	206
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources	59	68	101
BRAND (Shanghai)		131	120
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		131	120
BRAND (Huzhou)			24
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources			24
BRAND Scientific Equipment		32	32
Fuel consumption from crude oil and petroleum products		13	15
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources		19	17
Brand Group KG		34	40
Fuel consumption from crude oil and petroleum products		27	33
Consumption from purchased or received electricity, heat, steam and cooling from renewable sources		7	6
Overall result	16.258	14.640	14.845

Waste by disposal method and waste type in tons in 2024

	Hazardous waste	Non-hazardous waste	n/a	Overall result
BRAND KG	20	164		183
1. Preparation for reuse	19	163		182
2. Recycling	0	0		0
3. Other recovery processes	0			0
4. Combustion	1			1
5. Depositing		0		0
6. Other types of disposal	0			0
Waste disposal without classification	0			0
VACUUBRAND KG	41	127		168
1. Preparation for reuse	39	121		160
2. Recycling		3		3
3. Other recovery processes	0	0		0
6. Other types of disposal	2	2		4
VITLAB	0	12	1	13
1. Preparation for reuse	0	5		5
2. Recycling		6		6
Waste disposal without classification		0	1	1
BRANDTECH			29	29
Waste disposal without classification			29	29
BRAND (Huzhou)			0	0
Waste disposal without classification			0	0
BRAND (Shanghai)			2	2
Waste disposal without classification			2	2
BRAND Scientific Equipment			0	0
Waste disposal without classification			0	0

Waste by disposal method and waste type in tons from 2022 to 2024

	2022	2023	2024
BRAND KG	230	147	183
1. Preparation for reuse	196	138	182
2. Recycling	0	1	0
3. Other recovery processes	18	7	0
4. Combustion	17	0	1
5. Depositing			0
6. Other types of disposal		0	0
Waste disposal without classification	0		0
VACUUBRAND KG	200	168	168
1. Preparation for reuse	193	160	160
2. Recycling	3	3	3
3. Other recovery processes	1	0	0
6. Other types of disposal	3	4	4
Waste disposal without classification		1	
VITLAB	16	10	13
1. Preparation for reuse	14	9	5
2. Recycling			6
Waste disposal without classification	2	1	1
BRANDTECH		23	29
Waste disposal without classification		23	29
BRAND (Shanghai)			2
Waste disposal without classification			2
BRAND (Huzhou)			0
Waste disposal without classification			0
BRAND Scientific Equipment			0
Waste disposal without classification			0
Brand Group	447	349	396

Note: In 2021-2022, only our manufacturing companies are included (BRAND KG, VACUUBRAND KG and VITLAB). BRANDTECH was included in the balance sheet for the first time in 2023. In 2024, the balance sheet was expanded to include data from our foreign companies BRAND (Shanghai), BRAND (Huzhou) and BRAND Scientific Equipment.

Table ESRS 2 IRO-2

IRO-2 Disclosure requirements included in ESRS and covered by the sustainability report of the company (Brand Group)

Chapter in the report		Disclosure	Definition	Page
ESRS 2: General information	ESRS 2	BP-1	General principles for the preparation of sustainability declarations	8 – 9
ESRS 2: General information	ESRS 2	BP-2	Information in connection with specific circumstances	8 – 9
ESRS 2: General information	ESRS 2	GOV-1	The role of the administrative, management, and supervisory bodies	10
ESRS 2: General information	ESRS 2	GOV-2	Information and sustainability aspects dealt with by the administrative, management, and supervisory bodies of the company	13
ESRS 2: General information	ESRS 2	GOV-3	Inclusion of sustainability-related performance in incentive systems	13
ESRS 2: General information	ESRS 2	GOV-4	Explanation of due diligence	14
ESRS 2: General information	ESRS 2	GOV-5	Risk management and internal controls for sustainability reporting	14
ESRS 2: General information	ESRS 2	SBM-1	Strategy, business model and value chain	9, 16
ESRS 2: General information	ESRS 2	SBM-2	Stakeholder interests and viewpoints	17
ESRS 2: General information	ESRS 2	SBM-3	Major impacts, risks, and opportunities and their interaction with strategy and business model	18 – 19
ESRS 2: General information	ESRS 2	IRO-1	Description of the processes for identifying and assessing the material impacts, risks, and opportunities	19
ESRS 2: General information	ESRS 2	IRO-2	Disclosure requirements covered by the sustainability statement of the company in ESRS	100
Environment <i>ESRS E1 Climate change</i>	ESRS E1	E1-1	Transition plan for climate protection	–
Environment	ESRS E1	ESRS 2 IRO - 1	Obligation to report in connection with the ESRS 2 IRO-1 Description of the procedures for identifying and assessing material impacts, risks, and opportunities related to climate	20
Environment	ESRS E1	E1-2	Strategies in connection with climate protection and adaptation to climate change	20 – 25
Environment	ESRS E1	E1-3	Measures and resources in connection with the climate strategies	26 – 27
Environment	ESRS E1	E1-4	Targets in connection with climate protection and adaptation to climate change	20 – 25
Environment	ESRS E1	E1-5	Energy consumption and energy mix	28 – 31
Environment	ESRS E1	E1-6	Gross GHG emissions in Scope 1-, 2-, and 3-categories as well as total GHG emissions	28 – 31
Environment	ESRS E1	E1-7	Reduction of GHG and projects to reduce GHG financed via CO ₂ credits	28
Environment	ESRS E1	E1-8	Internal CO ₂ pricing	28
Environment	ESRS E1	E1-9	Expected financial impacts of material physical and transition risks as well as potential climate-related opportunities	31
Environment <i>ESRS E2 Environmental pollution</i>	ESRS E2	ESRS 2 IRO - 1	Obligation to report in connection with the ESRS 2 IRO-1 Description of the procedures for identifying and assessing material impacts, risks, and opportunities related to environmental pollution	33

Chapter in the report	Disclosure	Definition	Page
Environment	ESRS E2 E2-1	Strategies in connection with environmental pollution	33
Environment	ESRS E2 E2-2	Measures and resources in connection with environmental pollution	34
Environment	ESRS E2 E2-3	Targets in connection with environmental pollution	33
Environment	ESRS E2 E2-5	Substances of concern and SHVC	34
Environment	ESRS E2 E2-6	Expected financial impact from impacts, risks, and opportunities related to environmental pollution	34
Environment <i>ESRS E5 Resource use and circular economy</i>	ESRS E5 ESRS 2 IRO-1	Obligation to report in connection with the ESRS 2 IRO-1 Description of the procedures for identifying and assessing material impacts, risks, and opportunities related to resource use and the circular economy	36
Environment	ESRS E5 E5-1	Strategies related to resource use and the circular economy	36 – 37
Environment	ESRS E5 E5-2	Measures and resources related to resource use and the circular economy	38, 46
Environment	ESRS E5 E5-3	Targets related to resource use and the circular economy	36 – 37
Environment	ESRS E5 E5-4	Resource inflows	39, 46
Environment	ESRS E5 E5-5	Resource outflows	39, 46
Environment	ESRS E5 E5-5	Waste	42 – 46
Environment	ESRS E5 E5-6	Expected financial impact from impacts, risks, and opportunities related to resource use and the circular economy	46
Social <i>ESRS S1 Eigene Belegschaft</i>	ESRS S1 ESRS 2 SBM-2	In connection with ESRS 2 SBM-2 stakeholder interests and positions	17
Social	ESRS S1 ESRS 2 SBM-3	In connection with ESRS 2 SBM-3 Significant impacts, risks, and opportunities and their interaction with strategy and business model	48
Social	ESRS S1 S1-1	Strategies in connection with the in-house workforce	49-50, 55-56, 58, 60
Social	ESRS S1 S1-2	Procedure for involving in-house employees and employee representatives in relation to impacts	50
Social	ESRS S1 S1-3	Procedures to address negative impacts and channels through which employees can raise concerns	–
Social	ESRS S1 S1-4	Taking measures in relation to material impacts and approaches to mitigate material risks and capitalize on material opportunities related to the in-house workforce as well as the effectiveness of these measures and approaches	–
Social	ESRS S1 S1-5	Targets related to managing negative material impacts, promoting positive impacts, and managing major risks and opportunities	–
Social	ESRS S1 S1-6	Characteristics of the employees of the company	53 – 54
Social	ESRS S1 S1-7	Characteristics of non-employees in the in-house workforce	–

Table ESRS 2 IRO-2

IRO-2 Disclosure requirements included in ESRS and covered by the sustainability report of the company (Brand Group)

Chapter in the report	Disclosure	Definition	Page
Social	ESRS S1 S1-8	Collective agreement coverage and social dialog	56 – 57
Social	ESRS S0 S1-9	Diversity parameters	54 – 55
Social	ESRS S1 S1-10	Appropriate remuneration	–
Social	ESRS S1 S1-11	Social protection	57
Social	ESRS S1 S1-12	Percentage of employees with disabilities	84
Social	ESRS S1 S1-13	Parameters for training and skills development	61 – 63
Social	ESRS S1 S1-14	Parameters for health and safety	59
Social	ESRS S1 S1-15	Parameters for balancing work and private life	57 – 58
Social	ESRS S1 S1-16	Remuneration parameters (differences in earnings and total remuneration)	–
Social	ESRS S1 S1-17	Incidents, complaints, and serious impacts related to human rights	
Social <i>S4 Consumers and end users</i>	ESRS S4 ESRS 2 SBM-2	In connection with ESRS 2 SBM-2 stakeholder interests and positions	17
Social	ESRS S4 ESRS 2 SBM-3	In connection with ESRS 2 SBM-3 Significant impacts, risks, and opportunities and their interaction with strategy and business model	18 – 19
Social	ESRS S4 S4-1	Strategies related to consumers and end users	64
Social	ESRS S4 S4-2	Procedure for involving consumers and end users in relation to impacts	65
Social	ESRS S4 S4-3	Procedures to address negative impacts and channels through which consumers and end users can raise concerns	65
Social	ESRS S4 S4-4	Implementing measures in relation to material impacts on consumers and end users and taking approaches to managing material risks and taking advantage of opportunities related to consumers and end users as well as the effectiveness of these measures and approaches	65
Social	ESRS S4 S4-5	Targets related to managing negative material impacts, promoting positive impacts, and managing major risks and opportunities	65
Governance <i>G1 Governance</i>	ESRS G1 ESRS 2 GOV-1	In connection with ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	
Governance	ESRS G1 ESRS 2 IRO -1	In connection with ESRS 2 IRO-1 Description of the procedures for identifying and assessing material impacts, risks, and opportunities	
Governance	ESRS G1 G1-1	Strategies in relation to corporate policy and corporate culture	51 – 52, 67
Governance	ESRS G1 G1-2	Management of relationships with suppliers	68

Chapter in the report		Disclosure	Definition	Page
Governance	ESRS G1	G1-3	Prevention and detection of corruption and bribery	69
Governance	ESRS G1	G1-4	Confirmed cases of corruption or bribery	69
Governance	ESRS G1	G1-5	Political influence and lobbying activities	-
Governance	ESRS G1	G1-6	Payment practices	-

Glossary

Explanation of terms

Term	Explanation
1.5°C target/Paris Agreement	The Paris Agreement, agreed by 197 countries in 2015 (Paris), aims to keep the global temperature rise well below 2°C with efforts to limit it to 1.5°C.
Employees	Individuals who have an employment relationship with the company that complies with national law or practice.
Employees with non-guaranteed working hours	Employees with non-guaranteed working hours are employed by the company without a guaranteed minimum or fixed number of working hours. This category includes casual employees, employees on zero-hour contracts, and on-call staff.
Substances of very high concern (SVHC)	Substances that meet the criteria of the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation and have been identified according to a specific process.
Substances of concern	Chemicals or substances that pose a potential risk to human health or the environment. These substances are categorized according to hazard classes or hazard categories. For details, see CSRD Annex 2
CSRD	Corporate Sustainability Reporting Directive is an EU directive to improve the transparency and accountability of companies with regard to sustainability. It includes more detailed reporting requirements on environmental, social, and governance (ESG) factors, introduces binding reporting standards, and requires external verification of sustainability reports.
Dumping	A waste disposal facility for the disposal of waste above or below ground level.
Dual materiality	Dual materiality has two dimensions: impact materiality and financial materiality. A sustainability aspect fulfills the criterion of dual materiality if it is material from an impact and/or financial perspective.
EcoVadis	EcoVadis is a platform that helps companies assess and improve the sustainability performance of their supply chains. It offers an evaluation method for environmental, social, ethical, and supply chain (ESG criteria) in order to promote transparency and comparability.
Companies included	BRAND GMBH + CO KG, DE (BRAND KG), VACUUBRAND GMBH + CO KG, DE (VACUUBRAND KG), VITLAB GmbH, DE (VITLAB), BRAND INTERANTIONAL GMBH, DE (BRAND INT), Brand Group SAS, FR (Brand Group SAS), BRAND Scientific Ltd., UK (Brand UK), Brandtech Scientific, Inc., US (BRANDTECH), BRAND (Shanghai) Trading Co., Ltd., CN (BRAND (Shanghai)), BRAND (Huzhou) Scientific Instruments Co., Ltd., CN (BRAND (Huzhou)), BRAND Scientific Equipment Pvt. Ltd., IN (BRAND Scientific Equipment), Brand Group SE & Co. KG, DE (Brand Group KG)
Emission	Emission refers to the release of substances, vibrations, heat, or noise into the environment. These can come from various sources such as industrial plants, vehicles, and natural processes. Emissions have an impact on air quality, climate, and health. One well-known example is CO ₂ emissions, which contribute to climate change.
Renewable electricity	Renewable electricity sources use natural resources such as sun, wind, water, and biomass to generate electricity. No fossil fuels are used to generate electricity.
ESG	ESG stands for Environment, Social, and Governance and includes criteria for assessing the ESG performance of companies.

Term	Explanation
ESRS	ESRS (European Sustainability Reporting Standards) is the sustainability reporting standard developed as part of the Corporate Sustainability Reporting Directive (CSRD). This aims to make the reports comparable, reliable, and consistent by setting out clear requirements and guidelines for the disclosure of environmental, social, and governance (ESG) information.
Fossil fuel	These are fuels that use carbon-containing energy sources such as solid fuels, natural gas, and crude oil and thus release carbon dioxide.
Footprint	The term “footprint” describes the environmental impact of human activities (e.g., the CO ₂ footprint).
Hazardous waste	Hazardous waste refers to waste that, because of its properties, may pose a risk to people and the environment. These wastes are defined in Annex III of Directive 2008/98/EC.
Principles of the circular economy	<p>The principles of the European circular economy are:</p> <ul style="list-style-type: none"> i. Suitability for use ii. Reusability iii. Repairability iv. Disassembly v. Reprocessing or reconditioning vi. Recycling vii. Return to the biological cycle viii. Other possibilities for optimizing product and material use
ISO 14001	ISO 14001 is an international standard for environmental management systems. It sets out requirements for how companies can control and improve their environmental impact and includes compliance with legal requirements, the reduction of environmental impacts, and the pursuit of environmental objectives.
ISO 50001	ISO 50001 is an international standard for energy management systems. The standard sets out requirements for how companies can analyze, monitor, and optimize their energy consumption patterns in order to continually improve their energy-related performance.
Climate protection	Climate protection means reducing GHG emissions and limiting the increase in the global average temperature to 1.5°C above pre-industrial levels according to the Paris Agreement.
Climate change	Climate change refers to the long-term changes in the earth’s climate, in particular the warming of global average temperatures. The main cause is the increased concentration of GHG such as carbon dioxide (CO ₂) in the atmosphere. These are released by human activities such as the burning of fossil fuels, the deforestation of land, and the expansion of industrial processes. Climate change is leading to extreme weather events and rising sea levels as well as changes in ecosystems and biodiversity.
Carbon dioxide equivalent (CO ₂ e)	The universal unit of measurement used to indicate the Global Warming Potential (GWP) of each GHG expressed as the GWP of a unit of carbon dioxide. It is used to assess the release (or avoidance of release) of various GHG on a common basis.

Glossary

Explanation of terms

Term	Explanation
Circular economy	The circular economy is a sustainable economic model that aims to use resources efficiently and minimize waste. Instead of the linear “take, make, dispose” approach, materials and products are reused, repaired, refurbished, and recycled. The aim is to extend the life cycle of products, conserve resources, and reduce our environmental impact.
Supplier	A supplier is a company that offers a product or service that is used to develop the products or services of an organization.
Supply chain	The supply chain of a company consists of various business relationships with organizations and companies linked by services and products. It includes companies and organizations involved – from the extraction of raw materials to the production and delivery of the product. The supply chain includes direct suppliers and indirect business relationships.
Sustainability	Sustainability is the principle that resources should be consumed only to the extent that they can be regrown, regenerated, or restored.
Recycling	Recycling is a recovery process for reprocessing and reusing waste materials for the original or another purpose.
Resource outflows	Resources that leave the company.
Resource inflows	Resources that enter the company.
Training hours	These are all hours that an employee has attended further training, seminars, or similar financed by the company. This includes training hours using the SAM® software, group training, and more.
Science Based Targets initiative (SBTi)	The Science Based Targets initiative (SBTi) supports companies in setting science-based climate targets in line with the Paris climate targets.
Scope 1-emission	Scope 1-emissions refer to direct GHG emissions caused by the activities of a company. This typically includes emissions from the combustion of fossil fuels such as gas, oil, and coal in our in-house installations or vehicles.
Scope 2-emission: Scope 2-(location-based), Scope 2-(market-based)	<p>Scope 2-emissions refer to indirect greenhouse gas emissions resulting from the use of electricity or heat obtained from external sources. These emissions are not produced directly on site but rather through the generation of electricity elsewhere.</p> <p>Scope 2 is reported as both market-based and location-based. In market-based Scope 2, GHG emissions are calculated using the emission factors of the electricity supplier, while location-based Scope 2 is based on the average emission factor of the respective area.</p>
Scope 3-emission	Scope 3-emissions are indirect GHG emissions that originate from the activities of a company but which are outside the direct control of the company. These emissions are generated along the entire value chain of the company.
Social dialog	Social dialog refers to the exchange and negotiations between employers or employer organizations and employee representatives such as trade unions or works councils.

Term	Explanation
Transparency	Transparency means that companies report clearly and openly on their environmental, social, and governance practices in order to give investors and the public a detailed insight.
Greenhouse gases (GHG)/ Greenhouse gas (GHG)	Greenhouse gases are gases that contribute to global warming. These include carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), sulfur hexafluoride (SF ₆), nitrogen trifluoride (NF ₃), partially fluorinated hydrocarbons (HFCs), and perfluorinated hydrocarbons (PFCs).
Environmental pollution	Environmental pollution is the direct or indirect release of pollutants (which can harm human health and/or the environment or cause damage to property) into the air, water, or soil as a result of human activity.
Recycling	Recycling refers to a process that converts waste into new products, materials, and/or energy. This gives the waste a new purpose.
Value chain	The value chain describes the sequence of activities required to develop and manufacture a product or service and bring it to the customer. It covers all steps from the procurement of raw materials to production and logistics to sales and service.
Materiality matrix	A materiality matrix is a tool for assessing the relevance and importance of topics or issues for an organization. This helps companies to set priorities and make strategic decisions, particularly in the area of sustainability.

References: The explanations in the glossary are based, among other things, on summaries and explanations from Annexes 1 and 2 of Directive 2013/34/EU of the European Parliament and of the Council as presented in the standard for sustainability reporting (C(2023) 5303 final). General explanations were also used.

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