BRANDGROUP®

Sustainability

In the Brand Group

Sustainability Report 2023

Sustainability Report 2023

Content

Key figures for 2023

989

Team members
worldwide
As of December 31 2023

44% **56%**

Gender distribution
in the Brand Group in 2023

55%

Reduction of CO$_2$ e-emissions*
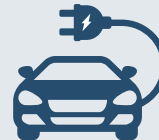compared with 2020

88%

Non-hazardous waste
for 2023

40%

Share of renewable energies
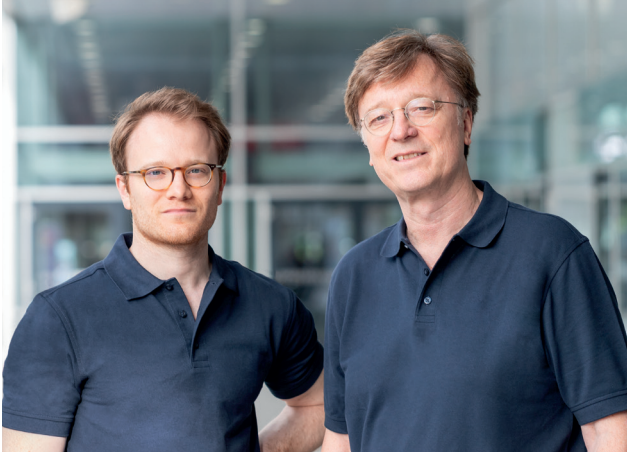(electricity, gas, heating oil) in 2023

45

Available charging points
at production sites in Germany

*Scope-1 and Scope-2 emissions

Foreword

Dr. Constantin Schöler, Dr. Christoph Schöler

Dear reader,

with its brands BRAND, VACUUBRAND and VITLAB, the Brand Group is at home in laboratories worldwide in the life sciences, the pharmaceutical and chemical industry, process analytics and renewable energies. Our products help our customers to work on solutions for key issues of the future in the areas of health, nutrition and energy supply.
The sustainable use of natural resources and responsible corporate governance are key elements of our activities. These values are crucial prerequisites for the long-term success of the Brand Group.

This sustainability report is one element of our continuous sustainability reporting. We want to use it to underscore our responsibility in the area of ESG (Environment, Social and Governance) and to transparently report on our plans, goals and measures.

The report covers important topics, from climate change to the circular economy and concerns of our employees. In all these areas, we have been working independently of the pressures of the spirit of the age for many years to make a tangible contribution to sustainability. We do this in our customers' laboratories, at our locations worldwide and along our global supply chains.

This report is based on the European Sustainability Reporting Standards (ESRS), the new binding European standards for sustainability reporting. As announced last year, we have expanded the scope of our report and hereby present a report for the entire Brand Group. To update our sustainability strategy, we conducted a group-wide materiality analysis in 2023. Building on this, we have developed a group strategy, which we publish in this report.
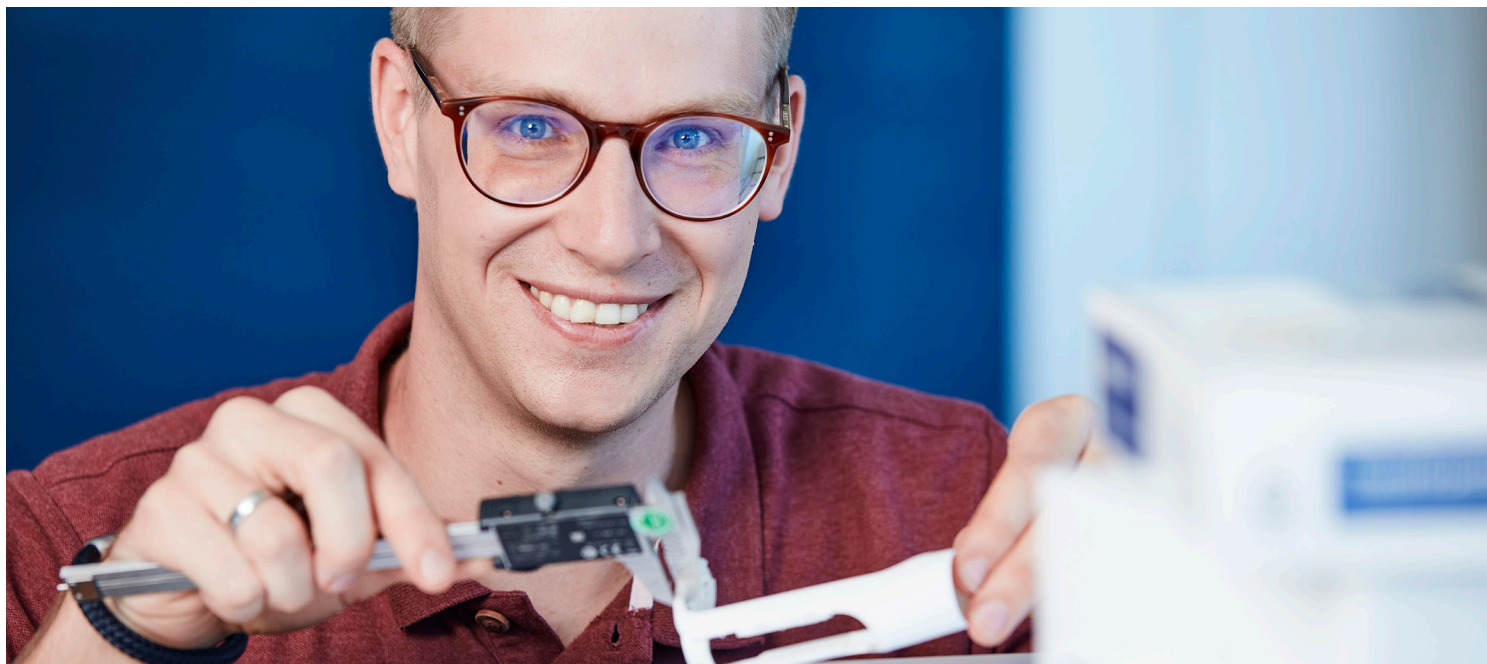
Join us on our journey towards a sustainable future.

We wish you a stimulating and interesting read.

Best,

Dr. Christoph Schöler
Chair of the Board of Directors
Executive Director

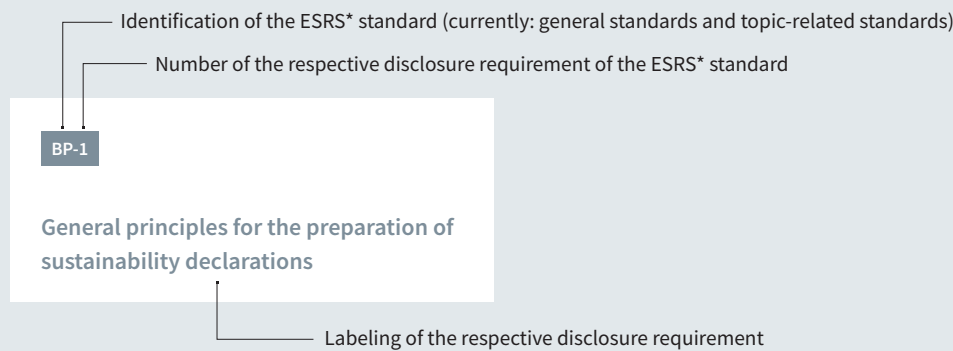Dr. Constantin Schöler
Executive Director

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:

Identification of the ESRS* standard (currently: general standards and topic-related standards)

Number of the respective disclosure requirement of the ESRS* standard

BP-1

General principles for the preparation of sustainability declarations

Labeling of the respective disclosure requirement

*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

VACUUBRAND GMBH + CO KG

VITLAB GmbH

BRAND INTERNATIONAL GMBH

BRANDTECH Scientific Inc., USA

BRAND (Shanghai) Trading Co., Ltd., China

BRAND Scientific Equipment Pvt. Ltd., India

Brand Group SAS, France

BRAND Scientific Ltd., UK

Brand Group (Germany)

Brand Group (DE and USA)

Brand Group (consolidation scope)

Brand Group (worldwide)

The Brand Group

BRANDGROUP®

BRAND®   VACUUBRAND®   VITLAB®   BRANDTECH®

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 further 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 *(BRAND KG)*
- VACUUBRAND GMBH + CO KG *(VACUUBRAND KG)*
- VITLAB GmbH *(VITLAB)*
- BRAND INTERNATIONAL GMBH *(BRAND INT)*
- BRANDTECH Scientific Inc., USA *(BRANDTECH)*
- BRAND (Shanghai) Trading Co., Ltd., *(BRAND (Shanghai))* *
- BRAND Scientific Equipment Pvt. Ltd., India *(BRAND Scientific Equipment)* *
- Brand Group SAS, France *(Brand Group SAS)* *
- BRAND Scientific Ltd., UK *(Brand UK)* *

*Full inclusion in the Sustainability Report from 2025 – depending on the consolidation scope of the consolidated financial statement of Brand Group SE & Co. KG.

BP-2

Disclosures in relation to specific circumstances

Reporting period from January 1, 2023 to December 31, 2023

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

The environmental section includes the companies BRAND KG, VACUUBRAND KG, VITLAB, Brand Group SE & Co. KG, BRAND INT, and BRANDTECH.

The information on our team members also includes Brand Group SAS and BRAND Scientific Ltd. as well as BRAND (Shanghai) and BRAND Scientific Equipment.

Note: These companies are part of the Brand Group but do not belong to the group of consolidated companies included in the consolidated financial statements of Brand Group SE & Co. KG for the 2023 financial year.

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, and BRAND INT as well as the sales companies BRANDTECH, BRAND (Shanghai), BRAND Scientific Equipment, Brand Group SAS, and Brand UK. 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 low 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 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. The first full report for the Brand Group will be published in 2026 for the 2025 reporting year. In 2024 we will already publish a report in accordance with the European standard to transparently provide information about the sustainability performance of the Brand Group. This approach also serves as a means of stock taking to identify any deviations from the new European reporting standard in the report for 2023. This approach ensures that the report for 2024 will be a complete report according to the CSRD. This report covers the reporting period from January 1, 2023 to December 31, 2023, which corresponds to the financial year of the parent company Brand Group SE & Co. KG. Since this report is the first according to the European Sustainability Reporting Standard (ESRS) of the CSRD, no information on deviations from the previous report is provided.

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 E1). 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.

The report for the Group contains various adjustments to the selected parameters compared with the 2022 environmental and social reports of the individual companies. These are the result of our commitment to continuous improvement. As part of the greenhouse gas (GHG) calculation, we have converted our emissions data from carbon emissions to carbon equivalents. In addition, the calculation of the quantities of recyclable packaging waste ("yellow bag") at VACUUBRAND KG was adjusted, resulting in a change in the total amount of waste for 2022. Furthermore, the training figures were slightly modified by choosing a different cut-off date. Due to these adjustments, complete comparability of the data is not always possible.
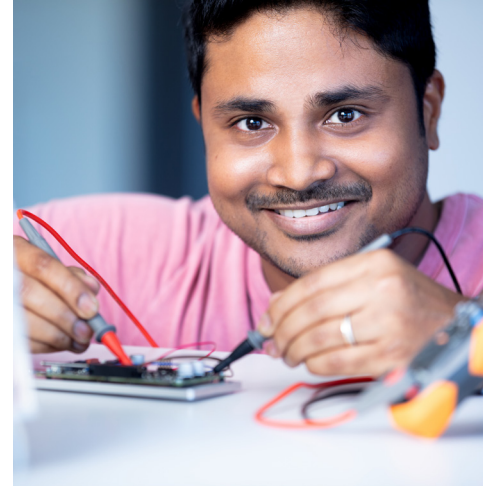
GOV-1

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 another corporate body. The Administrative Board is responsible for managing the company, defining the basic principles of its activities, and monitoring the implementation of these. The diversity ratio on the Administrative Board is 33%. 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 authorized representatives.

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.

Company	Name	Position	Vocational training	Task
Brand Group SE & Co. KG	Dr. Christoph Schöler	Chairman of the Administrative Board, Executive Director	MD; MBA	Overall management of the Brand Group
Brand Group SE & Co. KG	Dr. Constantin Schöler	Executive Director	PhD (Physics); MSc, BSc	Overall management of the Brand Group
BRAND INTERNATIONAL GMBH	Dr. Christoph Schöler	Managing Director	MD; MBA	Management of the shared services of the Group and shareholder representative vis-à-vis the international affiliates
BRAND GMBH + CO. KG	Dr. Christoph Schöler	Managing Director	MD; MBA	Chairman of the Executive Board
BRAND GMBH + CO. KG	Hans-Walter Kern	Managing Director	Graduate in Economics; MBA	Production and Logistics
BRAND GMBH + CO. KG	Peter Schütte	Managing Director	Degree in business administration	Marketing and Sales
BRAND GMBH + CO. KG	Patrick Ziemeck	Managing Director	Certified Physicist	Technology
VACUUBRAND GMBH + CO KG	Dr. Christoph Schöler	Managing Director	MD; MBA	Shared Services
VACUUBRAND GMBH + CO KG	Dr. Constantin Schöler	Managing Director	PhD (Physics); MSc, BSc	Managing Director
VACUUBRAND GMBH + CO KG	Dr. Jörg Semmler	Managing Director	Doctor of Engineering; Certified Engineer	Managing Director Production and Logistics
VITLAB GmbH	Dr. Christoph Schöler	Managing Director	MD; MBA	Shared Services
VITLAB GmbH	Wolfgang Nicolaus	Managing Director	Graduate in Economics	Managing Director
BRANDTECH Scientific Inc., USA	Dr. Christoph Schöler	Chairman of the Board of Directors	MD; MBA	Board of Directors
BRANDTECH Scientific Inc., USA	Stephen Brinkmann	Member of the Board of Directors	BA (Political Science)	Board of Directors
BRANDTECH Scientific Inc., USA	Dr. Constantin Schöler	Member of the Board of Directors	PhD (Physics); MSc, BSc	Board of Directors
BRAND (Shanghai) Trading Co., Ltd.	Dr. Christoph Schöler	Legal Representative and Chairman of the Board of Directors	MD; MBA	Legal Representative and Chairman of the Board of Directors
BRAND (Shanghai) Trading Co., Ltd.	Zhiyong Quan	General Manager	MSc, Biochemistry and Molecular Biology	General Manager
BRAND (Shanghai) Trading Co., Ltd.	Dr. Constantin Schöler	Member of the Board of Directors	PhD (Physics); MSc, BSc	Board of Directors
BRAND (Shanghai) Trading Co., Ltd.	Hans-Walter Kern	Member of the Board of Directors	Graduate in Economics; MBA	Board of Directors
BRAND Scientific Equipment Pvt. Ltd.	Dr. Christoph Schöler	Chairman of the Board of Directors	MD; MBA	Chairman of the Board of Directors
BRAND Scientific Equipment Pvt. Ltd.	Paramjyoti Chakraborty	Managing Director	MSc (Chemistry)	Board of Directors
BRAND Scientific Equipment Pvt. Ltd.	Dr. Constantin Schöler	Member of the Board of Directors	PhD (Physics); MSc, BSc	Board of Directors
Brand Group SAS, France	Dr. Christoph Schöler	Directeur Général	MD; MBA	Directeur Général
BRAND Scientific Ltd.	Dr. Christoph Schöler	Managing Director	MD; MBA	Chairman of the Board of Directors
BRAND Scientific Ltd.	Dr. Constantin Schöler	Managing Director	PhD (Physics); MSc, BSc	Board of Directors

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

Due diligence statement

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 2023, BRAND KG was awarded Gold status for its sustainability activities. VACUUBRAND KG and VITLAB were awarded the silver medal for the first time.

The EcoVadis audit is an excellent opportunity for the continuous review and improvment 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. In the 2023 Sustainability Report there are still gaps in processes and data. This is due to the fact that the system is still under development. The key figures and parameters in the "Environment" section of the report are based in part 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.
A detailed description can be found in Section E1.

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. In addition, our texts and presentations in this report are reviewed by external sustainability experts.
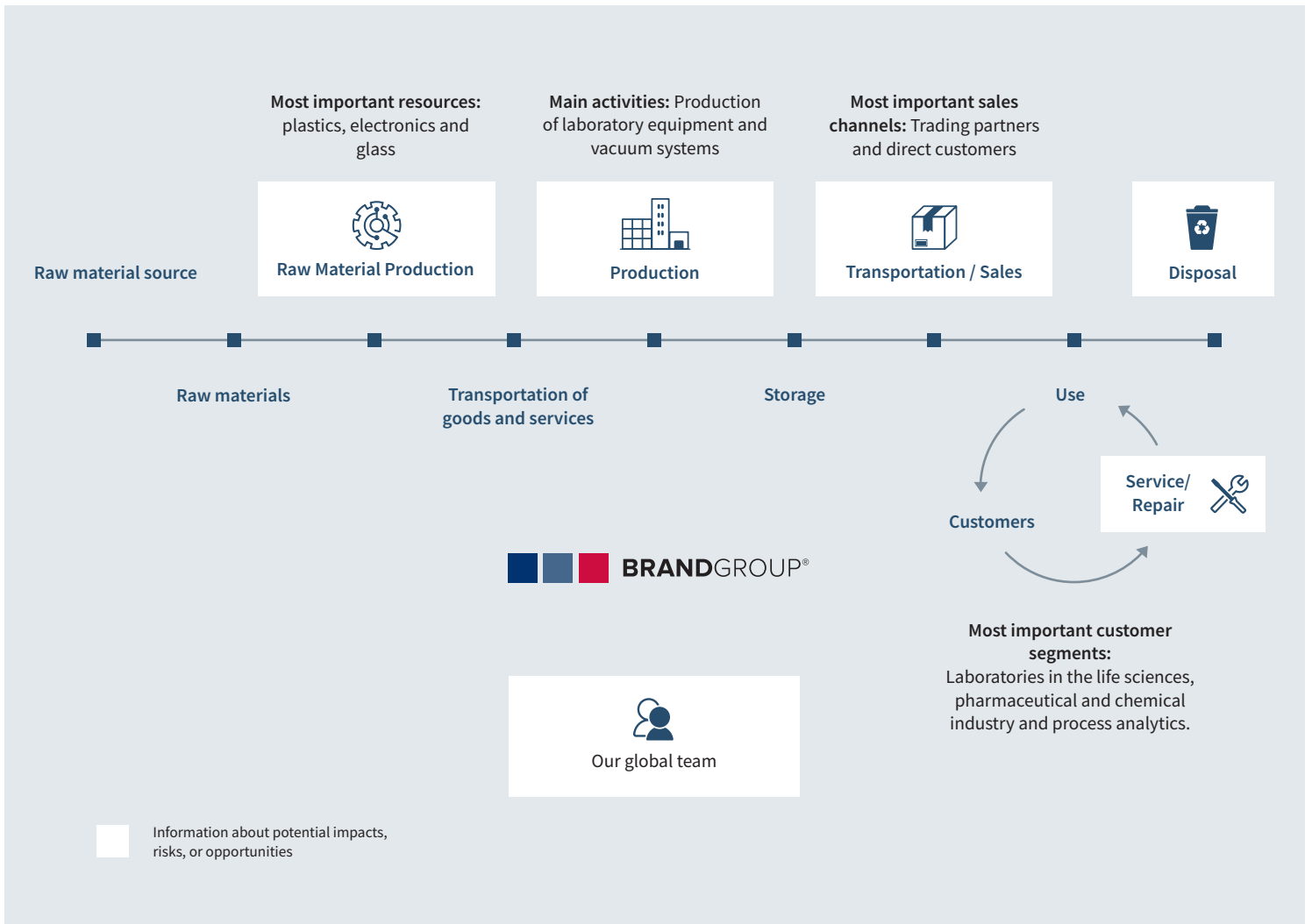
VITLAB GmbH at the Großostheim site

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 around 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 metal 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 (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

Most important resources: plastics, electronics and glass

Main activities: Production of laboratory equipment and vacuum systems

Most important sales channels: Trading partners and direct customers

Raw material source

Raw Material Production

Production

Transportation / Sales

Disposal

Raw materials

Transportation of goods and services

Storage

Use

Customers

Service/ Repair

BRANDGROUP®

Our global team

Most important customer segments:
Laboratories in the life sciences, pharmaceutical and chemical industry and process analytics.

Information about potential impacts, risks, or opportunities

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.

SBM-3

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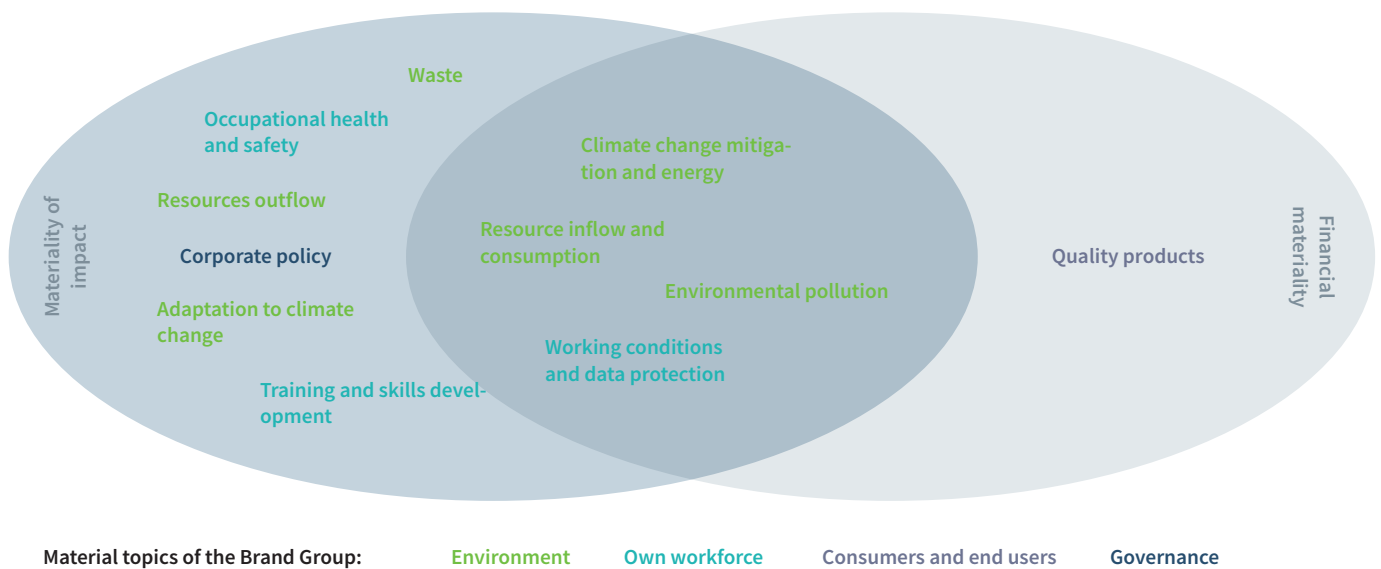
	Subject	Material impacts …		Effect | Risk | Opportunity and concerns …			Effect on …	
		Effect	Financial	Upstream value chain	Own business division	Downstream value chain	People	Environ-ment
1	Adaptation to climate change (E1)	✖			negative impact			✖
2	Climate change mitigation and energy (E1)	✖	✖		risks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

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

Waste

Occupational health and safety

Climate change mitigation and energy

Resources outflow

Materiality of impact

Resource inflow and consumption

Corporate policy

Environmental pollution

Financial materiality

Quality products

Adaptation to climate change

Working conditions and data protection

Training and skills development

Material topics of the Brand Group: Environment   Own workforce   Consumers and end users   Governance

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.

© Raschini, 500 px

Climate change

Climate change is a global challenge for our and future generations. For this reason we have set ourselves an ambitious target for reducing GHG. In doing so, we are supporting the global goal of the Paris Climate Agreement to limit global warming to 1.5°C. As a company, we have a duty to closely monitor, regularly review and, as far as possible, reduce our energy consumption and GHG 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 GHG emissions targets 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 by 42% between 2022 and 2030 (Scope 1 and 2). Our sustainability strategy includes an analysis of business trips that arise in the context of our sales activities worldwide. We strive to bundle business trips in order to reduce our GHG emissions. By 2030, our goal is to reduce GHG emissions from business trips by 10% compared with the base year 2023. For Scope-1 and -2 GHG emissions, a strategy including targets up to 2030 was approved in July 2022 on the basis of the GHG balance and published on our respective company websites.
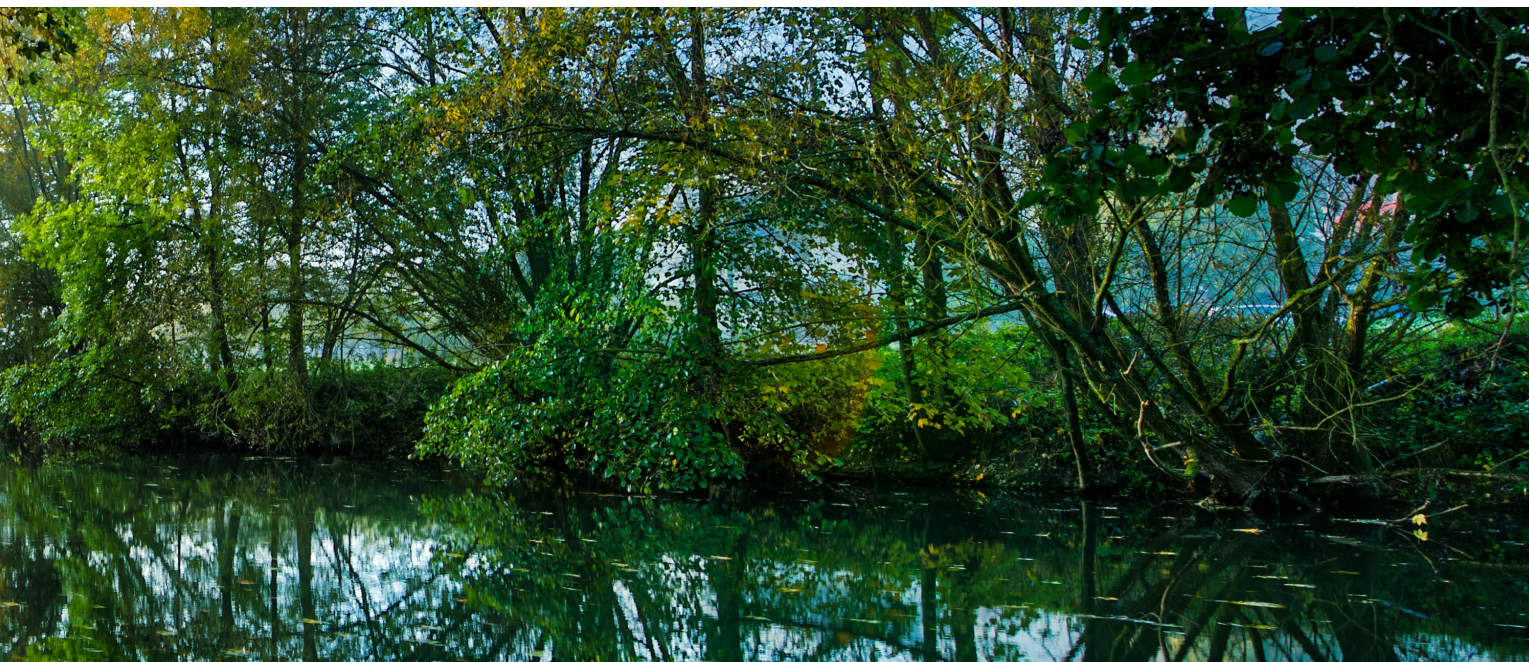
In the current year, we have committed ourselves to the Science Based Targets Initiative (SBTi). By 2026, we will create a validated 1.5 degree target and submit it for review. This step is planned for the end of 2024. Therefore, our GHG target be published in validated form only in next year's report. Using the SBTi toolbox, we have already adjusted our target and base year.

We will present a detailed transition plan in the next report for 2024.
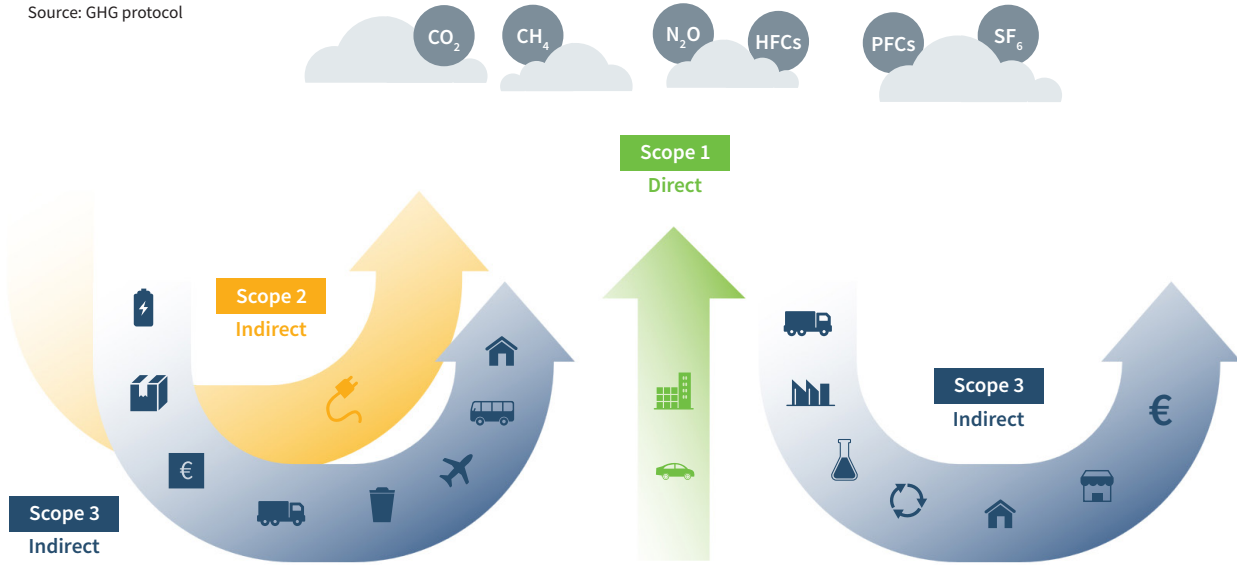
Greenhouse gases

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

CO$_2$ CH$_4$ N$_2$O HFCs PFCs SF$_6$

Scope 1
Direct

Scope 2
Indirect

Scope 3
Indirect

Scope 3
Indirect

€

Upstream activities	Brand Group	Downstream activities

Upstream activities

- 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

Brand Group

- Stationary installations
- Mobile installations

Downstream activities

- 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 2023, we made adjustments to the calculations which, due to different emission factors, led to adjusted results. The base year was changed from 2020 to 2022.

In 2023, we also expandend our greenhouse gas balance for the first time to include Scope 3. The base year for the Scope-3 target is 2023. Due to the large amount of work involved, we have used simplifications available. Scope-3 emissions are reported in accordance with the GHG Protocol "Corporate Value Chain (Scope 3) Accounting & Reporting Standard". The five main Scope-3 categories were defined using an evaluation process.

3.1	**Purchased goods and services**
3.5	**Waste from operations**
3.6	**Business trips**
3.9	**Downstream transportation and distribution**
3.11	**Use of the products sold**

The greenhouse gas calculation for the relevant categories was carried out using different methods. The calculation for category "3.1 Purchased goods and services" is carried out using the "average" and "spend-based" methods. We use the multiregional Environmentally Extended Input Output (EEIO) database according to the GHG Protocol. Activity data from our ERP system serves as the basis for this calculation. We also use the option of data abstraction (product groups) and data interpolation of the results based on over 80% of 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 long-term goal for the coming years.

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 (DE and USA) was included in the calculation without interpolation measures. For the US assumptions and calculations were used because no exact information on the type and quantity of waste was available.

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.

The calculation of the category "3.9 Downstream transportation and distribution" is based on data from our ERP system, information from our transport service providers, and estimates of distance and means of transport. We consistently applied the distance-based method. Ifno information on the

mass for calculating the ton-kilometers was available, the data was interpolated.

When calculating GHG emissions in the category "3.11 Use of the products sold", assumptions were made about the useful life of our products and the procedural habits of our users. In the calculation, direct usage emissions (energy consumption) and indirect usage emissions (e.g., cooling of devices in specific installations) were included in the calculation. The average global emission value per kilowatt hour was selected as the emission factor because our products are used worldwide.

In general, our selected emission factors for all Scope-3 categories are based on databases from EXIOBASE, UBA (ProBas), GEMIS, EPA, BEIS and BWA (EEW information sheet CO_2 factors (2022) as of April 4, 2024). 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 drawn up to achieve the targets set. The main measures for achieving the targets are presented 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.

Furthermore, the elimination of gas as an energy source for heating in our production facilities is planned. Specific plans and measures are currently being developed for this purpose.

Greenhouse gas emission in tons of CO_2e

Company	Project	Implementation year	Savings (CO_2e in tons)
VITLAB	Switch to electricity from renewable sources	2018	31
BRAND KG	Switch to electricity from renewable sources	2022	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
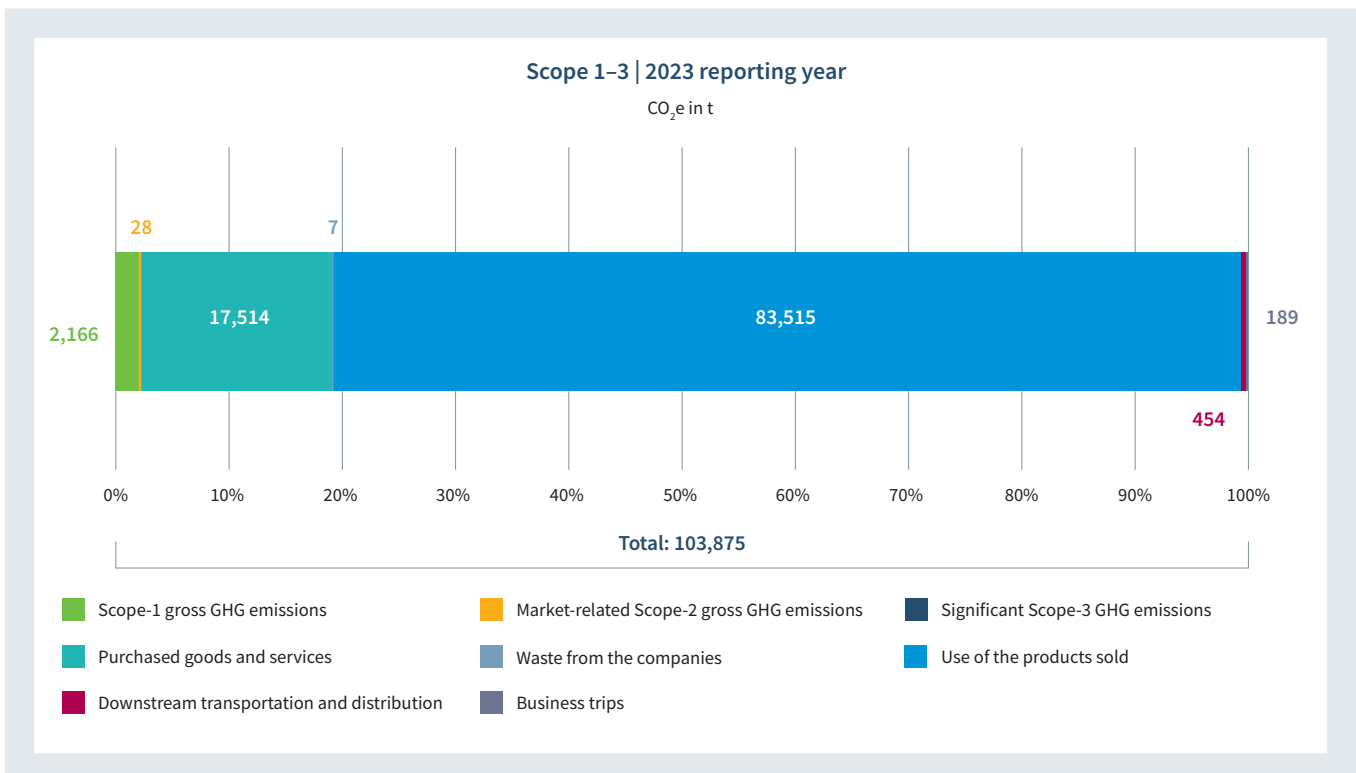
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Tauber harbor in Wertheim

Our biggest contribution to the environment has been the use of "Main-Tauber natural electricity" from Stadtwerke Wertheim GmbH since 2021. This enables us to save up to 1,500 t of CO_2e 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 environmentaly 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.

Scope 1–3 | 2023 reporting year

CO_2e in t

2,166	28	7	17,514	83,515	189
		454

Total: 103,875

- 🟩 Scope-1 gross GHG emissions
- 🟧 Market-related Scope-2 gross GHG emissions
- 🟦 Significant Scope-3 GHG emissions
- 🟦 Purchased goods and services
- 🟦 Waste from the companies
- 🟦 Use of the products sold
- 🟥 Downstream transportation and distribution
- 🟦 Business trips

E1-7 | E1-8

**GHG removals and GHG mitigation projects financed through carbon credits |
Internal CO$_2$ pricing**

The Brand Group does not operate any GHG reduction projects financed by CO$_2$ credits. Furthermore, there is currently no internal CO$_2$ pricing.

E1-5 | E1-6

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

The 2023 GHG balance includes the following Brand Group companies (DE and USA): BRAND KG, VACUUBRAND KG, VITLAB, BRAND INT, BRANDTECH (USA), and Brand Group SE & Co. KG. In the coming year, we will also include our sales companies BRAND (Shanghai) and our new production company BRAND (Huzhou) in China in the balance. Because of the first-time accounting for the entire Group in 2023 and the first-time inclusion of Scope 3, a comparison of the results with previous years is possible only for Scope 1 and 2.
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 Germany and the USA (Connecticut), the national average value is used as the basis for calculation.

Greenhouse gas emissions from 2020–2023 in tons of CO_2e

Year	2020	2021	2022	2023
BRAND KG	**5,086**	**3,195**	**3,221**	**2,673**
Scope 1	1,219	1,361	1,188	1,238
Scope 2 (market-based)	1,933	0	0	0
Scope 2 (location-based)	1,933	1,834	2,033	1,435
VACUUBRAND KG	**2,551**	**1,722**	**1,696**	**1,494**
Scope 1	700	685	752	721
Scope 2 (market-based)	925	0	0	0
Scope 2 (location-based)	925	1,037	944	773
VITLAB	**115**	**130**	**120**	**109**
Scope 1	57	76	68	63
Scope 2 (market-based)	0	0	0	0
Scope 2 (location-based)	58	54	52	47
Brand Group KG				**8**
Scope 1				8
BRAND INT				**46**
Scope 1				46
BRANDTECH		**100**	**113**	**118**
Scope 1		77	89	89
Scope 2 (market-based)		23	25	28
Scope 2 (location-based)		23	25	28
Brand Group Scope 1	**1,977**	**2,199**	**2,098**	**2,166**
Brand Group Scope 2 (market-based)	**2,859**	**23**	**25**	**28**
Brand Group Scope 2 (location-based)	**2,916**	**2,948**	**3,053**	**2,283**
Brand Group Scope 3	**–**	**–**	**–**	**101,680**
Brand Group Scope 1–3 (market-based)	**4,835**	**2,222**	**2,122**	**103,875**
Brand Group Scope 1–3 (location-based)	**4,893**	**5,146**	**5,151**	**106,129**

Note: BRANDTECH was included in the GHG accounting in 2021 and BRAND INTERNATIONAL and Brand Group KG in 2023.

Despite the expansion of the GHG balance to include BRAND-TECH in 2021 and BRAND INT and Brand Group KG in 2023, there is an overall downward trend in GHG emissions. Overall, GHG emissions were reduced by 55% compared with 2020, even though the scope of accounting was expanded considerably. This reduction is due to the switch to renewable energies. Compared with the previous year, emissions increased by 3%. This increase is due to the use of heating oil in production companies as well as the increased demand for fuel in all companies. The comparison of GHG emissions based on location-based Scope-2 emissions shows that emissions in 2023 have decreased by 10% compared with 2020.

Energy consumption at production and sales locations

In 2022, the total energy consumption of the Brand Group (DE and USA) amounted to 16,244 MWh. In 2023, energy consumption was reduced by 11% to 14,393 MWh despite the inclusion of BRANDTECH in the scope of accounting. There has also been an increase in the use of heating and fuels, while electricity consumption has slightly decreased. Because of the challenging gas supply situation in 2022, mobile emergency power generators powered by heating oil, including appropriately filled heating oil tanks, were leased to mitigate the risk of gas shortages. The generators were returned in 2023 with empty tanks after the heating oil supply had been used.

As a matter of consequence, the share of non-renewable energies will have increased from an average of 53% in previous years (2020–2022) to 60% in 2023. The increase is due to the reduced use of renewable electricity as well as the increased use of emergency generators and increased fuel consumption. The group's energy intensity (DE and USA) – the ratio of energy consumption (consisting of purchased electricity, natural gas, and fuels) to sales – has developed positively at the companies of the Brand Group included in the analysis (DE and USA). Our energy intensity decreased by 18% from 108 MWh/million EUR in sales in base year 2022 to 89 MWh/million EUR in sales in 2023.

Energy consumption and mix

Year				2020	2021	2022	2023
(1)	Fuel consumption from coal and coal products	MWh		–	–	–	–
(2)	Fuel consumption from crude oil and petroleum products	MWh		1,130	1,332	1,532	1,808
(3)	Fuel consumption from natural gas			7,036	7,651	6,926	6,766
(4)	Fuel consumption from other fossil sources	MWh		–	–	–	–
(5)	Consumption from purchased or received electricity, heat, steam, and cooling as well as from fossil sources	MWh		0	55	59	68
(6)	Total consumption of fossil energy (sum of lines 1 to 5)	%		8,166	9,038	8,517	8,642
(7)	Consumption from nuclear power sources	MWh				–	–
	Proportion of fossil sources in total energy consumption			52%	55%	52%	60%
(8)	Fuel consumption for renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, and hydrogen from renewable sources)	MWh		–	–	–	–
(9)	Consumption from purchased or received electricity, heat, steam, and cooling as well as from renewable sources	MWh		7,439	7,461	7,727	5,751
(10)	Consumption of self-generated renewable energy other than fuels	MWh		–	–	–	–
(11)	Total consumption of renewable energy (sum of lines 8 to 10)	MWh		7,439	7,461	7,727	5,751
	Proportion of renewable sources in total energy consumption	%		48%	45%	48%	40%
	Total energy consumption (sum of lines 6 to 11)	MWh		15,605	16,499	16,244	14,393
	Annual change compared with previous year				– 6%	2%	11%
	Energy intensity	MWh/ million EUR turnover		116	118	108	89
	Change in energy intensity compared with the previous year	%			2%	−8%	−18%

Note: The energy intensity was calculated for the Brand Group (Germany) for 2020 to 2022 and for the Brand Group (DE and USA) for 2023.

E1-9

Anticipated financial impact of material physical and transition risks and potential climate-related opportunities

Not currently reported.

Environmental pollution

Environmental pollution is a threat to ecosystems and human health. 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 curently 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.

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)

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 SVCH 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.

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

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.

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 (Germany), 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 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 528 kg and 83 l according to the hazardous substance register in 2023.

E2-6

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

Not currently reported.

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Resource use and circular economy

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. In order to further reduce our shipment volume we will intensify our efforts and take additional measures. We have therefore set ourselves the goal of reducing the number of small shipments to our retail partners annually by 2030.

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 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 our planet's limited resources by recycling materials through regional partners. The aim is to reduce the waste intensity of the Brand Group (Germany) from 3 tons of waste per million EUR of revenue to 2 tons of waste per million EUR of sales. 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.

No ecological thresholds were not taken into account in the development of the target.

Measures for a circular economy

E5-2

Actions and resources related to resource use and the 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.

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.

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 (Germany), 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 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 is given. Our packaging consists mainly of cardboard, plastics, and PU foam. The cardboard packaging, which is made from recycled material, and the plastics can be returned to the material cycle in a single-origin form. The PU foams can be recycled using thermal, mechanical, and chemical processes.

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 repairability. 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 Tip- Rack 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.

Easy maintenance thanks to patented technology

20% Less 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 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.

100% oil-free

Waste

Our regional partners recycle or dispose of the waste through various processes according to the Circular Economy Act (Germany). The amount of waste at our Wertheim and Großostheim sites has decreased from 446 tons in 2022 to 326 tons in 2023. Our non-hazardous waste accounted for 88% of total waste generated in the 2023 reporting year. There are several reasons for this reduction in waste. Because of the high stock levels of our customers at the end of the coronavirus pandemic, we had to scale back our production in 2023. Compared with the previous three years, considerably less was produced. To improve comparability of the reduction, we decided to measure waste intensity.

Waste type in tons

Year	2021	2022	2023
Brand Group (DE and USA)	**398**	**446**	**349**
Hazardous waste	**40**	**76**	**41**
BRAND KG	20	45	17
VACUUBRAND KG	20	31	24
VITLAB	0	0	0
Non-hazardous waste	**357**	**369**	**283**
BRAND KG	185	185	130
VACUUBRAND KG	159	168	144
VITLAB	14	15	9
Undefined waste type	**1**	**1**	**24**
VITLAB	1	1	1
BRANDTECH	–	–	23
Proportion of hazardous waste in total waste	**10%**	**17%**	**12%**
Waste intensity (BRAND KG, VACUUBRAND KG, VITLAB) **in metric tons per million EUR in sales**	2.8	3	2.5

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 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 by disposal method and waste type in tons in 2023

	Hazardous waste	Non-hazardous waste	Undefined waste type	Total result
BRAND KG	**17**	**130**	**–**	**147**
Preparation for reuse	9	129	–	138
Recycling	1	1	–	1
Other recycling processes	7	–	–	7
Combustion	0	–	–	0
Dumping	–	–	–	–
Other types of disposal	0	–	–	0
VACUUBRAND KG	**24**	**144**	**–**	**168**
Preparation for reuse	22	137	–	160
Recycling	–	3	–	3
Waste disposal without classification	–	1	–	1
Combustion	–	–	–	–
Dumping	–	–	–	–
Other types of disposal	2	2	–	4
VITLAB	**0**	**9**	**1**	**10**
Waste disposal without classification	0	9	1	10
BRANDTECH	**–**	**–**	**23**	**23**
Waste disposal without classification	–	–	23	23
Brand Group (DE and USA)	**41**	**283**	**24**	**349**
Waste disposal without classification	0	10	24	34
Total amount of recyclable waste	**39**	**271**	**0**	**310**
Preparation for reuse	31	267	–	298
Recycling	1	4	–	5
Other recycling processes	7	0	–	8
Total amount of non-recyclable waste	**2**	**2**	**–**	**4**
Combustion	0	–	–	0
Dumping	–	–	–	–
Other types of disposal	2	2	–	4
Proportion of non-recycled waste	**–**	**–**	**–**	**1%**

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

Waste by disposal method and waste type in tons from 2021 to 2023

Year	2021	2022	2023
Total volume of Brand Group (DE and USA) in t	**398**	**446**	**349**
Undefined disposal methods	**15**	**16**	**34**
Preparation for reuse	361	389	298
Recycling	4	4	5
Other recycling processes	10	18	8
Total amount of recyclable waste	**357**	**410**	**310**
Combustion	1	17	0
Dumping	–	–	–
Other types of disposal	7	3	4
Total amount of non-recyclable waste	**8**	**20**	**4**
Total amount of non-recyclable waste in percent	**2%**	**5%**	**1%**

Note: To calculate the recovery rate, the total amount of non-recyclable waste was used as the numerator and the total amount of recyclable waste as the denominator. The "undefined disposal methods" were deliberately not included. 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 2023, the percentage of non-recyclable waste in the Brand Group (DE and USA) has been reduced to a minimum. When comparing the figures from 2021 to 2023, it is noticeable that 2022 is an outlier.

This is due to the conversion of the wastewater treatment facility in the glass production area, which generated around 15 tons of hazardous non-recyclable waste.

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.
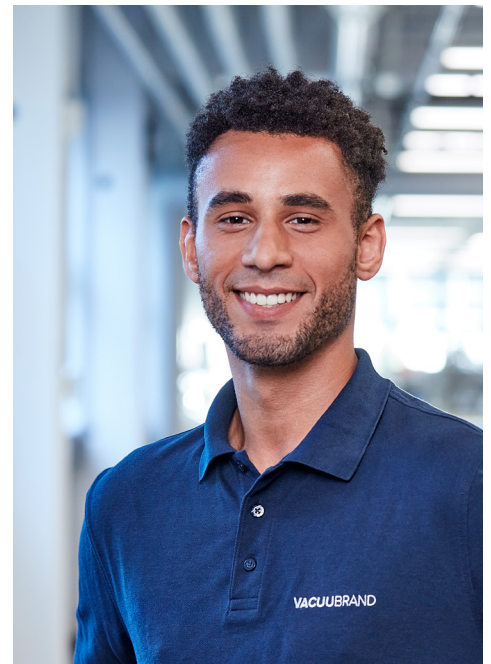
E5-6

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

Not currently reported.

Our global team

Forward-looking employer

SBM-3

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.

Our claim to be a forward-looking employer was also reflected in our materiality analysis for the topic "S1 In-house work-force". 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.

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 (Germany) 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 the 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.

On 2023 the values team was established. The values team currently consists of over 20 members from various parts of the Brand Group (Germany). 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.

Organization

Communication

Values team

Practice

The values team forms a network and offers further support for our employyess 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, 2023, the Brand Group employed 989 people worldwide. Of these, 846 were employed in Germany, three in the Benelux, one in Switzerland, five in France and the UK respectively, 52 in the USA, 51 in China, and 26 in India. Our global team consisted of 44% women and 56% men.

Note: The following data relates to our employees in the global Brand Group. All figures refer to the number of persons without pro rata assessment of part-time work.

Employee headcount (worldwide) by gender in 2023

Female	240	64	20	62	21	22	7	3	1
Male	230	176	17	38	31	29	19	2	5	2

Legend:
- BRAND KG
- VACUUBRAND KG
- VITLAB
- BRAND INT
- Brand UK
- BRANDTECH
- Brand Group SAS
- BRAND (Shanghai)
- BRAND Scientific Equipment
- Brand Group KG
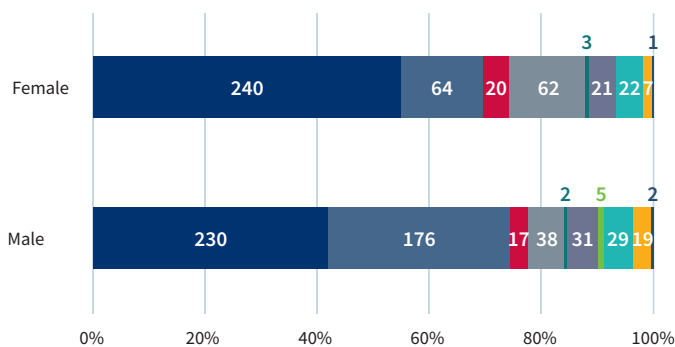
Employee headcount (worldwide) by region in 2023

3% 1% 1% 5% 5% 86%

Benelux = < 1%
Switzerland = < 1%

Legend:
- Germany
- USA
- France
- Great Britain
- China
- India
- Benelux
- Switzerland

In 2023, 11% of the total workforce of the Brand Group worldwide was employed on fixed-term contracts.
In terms of the total workforce, 5% were male and 6% female temporary employees. In the European Union, 9% of the European workforce was employed on a fixed-term contract in 2023.

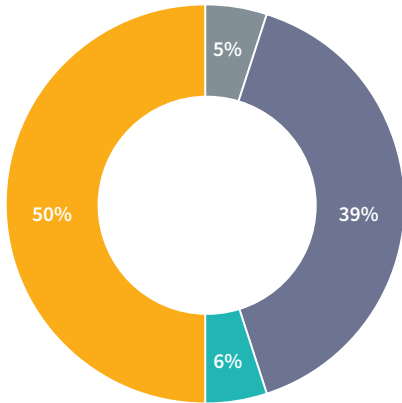According to the Federal Statistical Office (Destatis, Germany), the rate of fixed-term contracts in the European Union was significantly higher (10.7% of employees aged 25 and over) in 2022 .

Employee headcount (worldwide) by employment status and gender in 2023

5%
39%
50%
6%

Women (without guaranteed working hours) = 0%
Men (without guaranteed working hours) = 0%

- Women (permanent)
- Women (temporary)
- Men (permanent)
- Men (temporary)

Employee headcount by employment type and gender in 2023

4%
28%
16%
52%
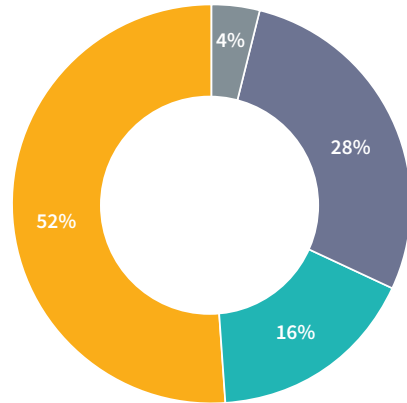
- Women (full-time)
- Women (part-time)
- Men (full-time)
- Men (part-time)

Diversity

S1-9

Diversity metrics

The top management of the Brand Group (worldwide) is made up of 18% women and 82% men.

The age distribution of our Brand Group employees (worldwide) was divided into three groups: 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 20%; this is around 10 percentage points lower than the proportion of people over 50 (~31%).

Employee headcount (worldwide) by age and gender in 2023

8%
23%
13%
12%
26%
18%
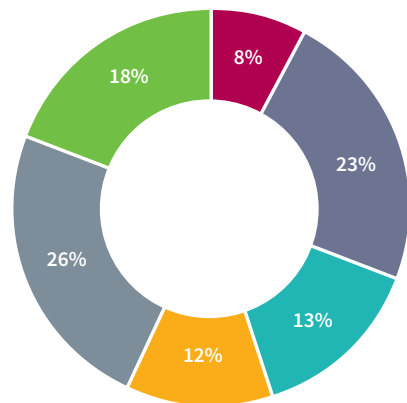
- Women (under 30 years)
- Men (under 30 years)
- Women (30–50 years)
- Men (30–50 years)
- Women (over 50 years)
- Men (over 50 years)
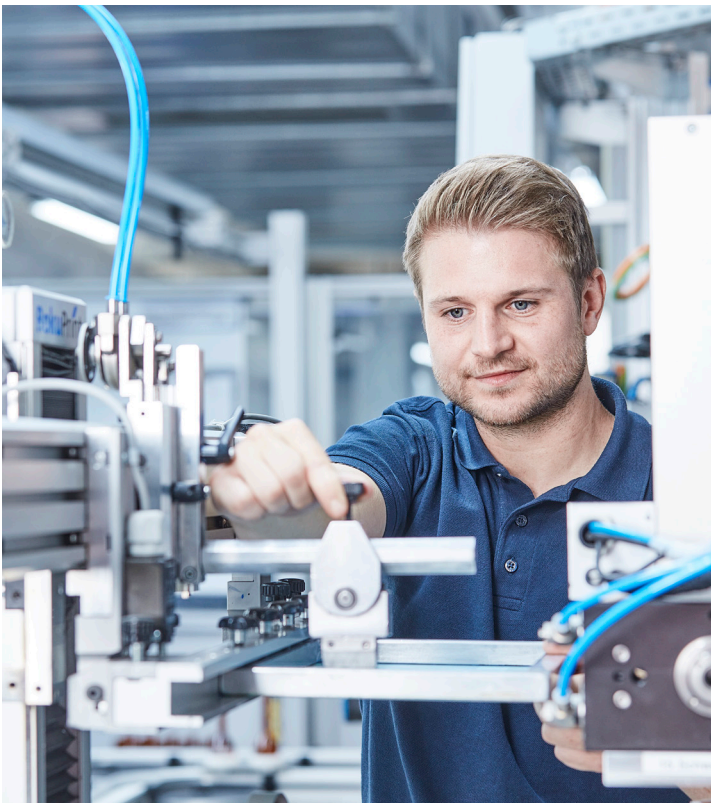
Working conditions

S1-1

Policies related to our workforce

We are committed to offering our employees an attractive workplace. Therefore, the issue of "global working conditions" is an essential part of the corporate policy of the Brand Group. Furthermore, the compatibility of private and professional life is an important aspect for us. We offer our employees the opportunity to organize their working hours as flexibly as possible. We have implemented various improvement measures and plan to continue along these lines 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 about one year, this location will be directly connected to Shanghai by an express train. This measure not only reduces our GHG emissions but also considerably improves commuting times for business trips 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, which can also be spread over several non-consecutive blocks, 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 person-nel 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 (Germany)

In the Brand Group worldwide, 20% of our employees took advantage of part-time models, of whom 82% were female and 18% male.

S1-8

Collective bargaining coverage and social dialog

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 em-ployees 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 col-lective wage agreements. 80–100% of our German sites have employee representation in the workplace.

	Collective agreement coverage		Social dialog
Coverage rate	Employees – European Economic Area (EEA) (for countries with > 50 employ-ees 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 work-place (EEA only) (for countries with > 50 employ-ees accounting for > 10% of the total)
0–19%		China and USA	
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	Benelux	France	UK	USA	China	India	Total
Employees covered by social protection	846	3	5	5	52	51	26	**989**
Employees without guaranteed working hours (headcount)	7	0	0	0	0	0	0	**7**

Note: This data includes all Brand Group companies worldwide.

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 (worldwide). In 2023, the proportion of women was 56% and the proportion of men 44%.

16% of female employees and 10% of male employees have taken special leave for family reasons.

	Female	Male	Other
Employees entitled to special leave for family reasons	100%	100%	0
Employees who have taken special leave for family reasons	16%	10%	0

Note: The information relates to the employees of BRAND KG, VACUUBRAND KG, VITLAB, BRAND INT, BRANDTECH, BRAND (Shanghai), and BRAND Scientific Equipment.

Occupational health and safety

S1-1

Policies related to our workforce

Another important aspect of our working conditionsis 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 (Germany) 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 (Germany)

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 lasses 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 (Germany)

S1-14

Health and safety metrics

The continuous optimization of occupational health and safety measures over a long period has shown significant success. The rate of work-related injuries per million hours worked was 3.1 in 2023. Compared to the previous year (8 accidents) the

rate of reportable accidents per year in the entire Brand Group (worldwide) has therefore been reduced from eight to six.

	Unit	employees	Non-employees
Persons covered by the health and safety management system of the company based on legal requirements and/or recognized standards or guidelines	%	100	–
Number of deaths from work-related injuries and illnesses	Number	0	–
Number of reportable accidents at work	Number	6	–
Rate of reportable accidents at work		3.1	–
Number of cases of reportable work-related illnesses	Number	0	–
Number of days lost because of work-related injuries and deaths as a result of occupational accidents, work-related illnesses, and deaths from illnesses	Days	94	–

Note: For the calculation of the rate of reportable accidents at work, the working days in 2023 multiplied by the number of employees in 2023 were used as the denominator and the reportable accidents at work as the numerator. The figures include information from the Brand Group (worldwide) with the exception of 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 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 (Germany) and serves to prepare them for specialist and management tasks with suitable training.

S1-13

Parameters for training and skills development

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.

	Unit	BRAND KG	VACUUBRAND KG	VITLAB	BRAND INT	BRANDTECH
Employees who have participated in regular performance and career assessments	%	23	30	5	25	–
Average number of training hours per employee (without SAM®)	Hours	8.4	4.6	1	4.4	40 [1]
Average number of training hours per employee (SAM®)	Hours	2.5	1.3	1.2	1.5	–
Average number of training hours per employee	Hours	10.9	5.9	2.2	5.9	40 [1]

Note: Deviation from CSRD – data per company and not broken down by gender. All data from BRAND KG, VACUUBRAND KG, VITLAB, and BRAND INT was calculated from data from the SAM® training software and other training courses approved by the HR department. This data is based on information from the Brand Group (DE and USA).

[1] The figure was estimated by BRANDTECH.
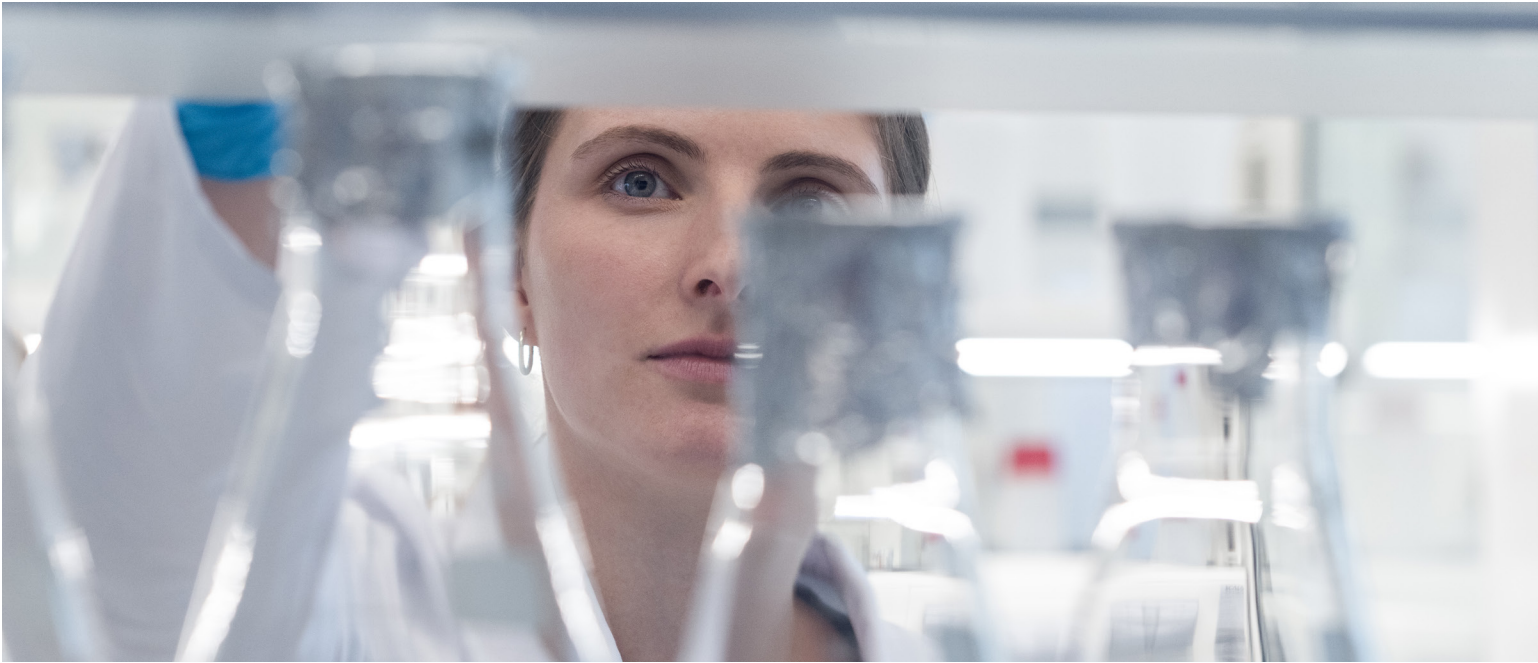
Customers

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.

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.

S4-2

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 throuh various ponints of contact, our sales department, and our websites.

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 has shown that transparent reporting on our environmental, social and governance (ESG) performance is crucial. We are therefore committed to making our services clearly and comprehensively available to the public on our websites. In addition, we want our ESG services to go beyond the legal and normative requirements. For this reason, we have decided to go further by voluntarily publishing 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:

- Product and customer
- 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 our corporate policy. This information can be found in the section "S1 - Employees". From 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 appropriatrely sensitized. This ensures that economic and logistical concerns as well as environmental aspects and compliance are equal weighed award criteria.

In 2023, we assessed 310 suppliers using ESG criteria. In addition, 93.3% (14/15) of our procurement employees received further training on the topics of anti-corruption as well as environmentally sensitive and social procurement topics.In 2023, no issues were reported via the supply chain complaints channel.

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 Suplier 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 2023, 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 2023.

Tables on sustainability indicators

S1-6

Characteristics of the employees of the company

Gender distribution		Female	Male	Other*	Not specified	Total number of employees
Employee headcount *Number of persons (percentage)*	BRAND KG	240 (51%)	230 (49%)	0	0	470 (100%)
	VACUUBRAND KG	64 (27%)	176 (73%)	0	0	240 (100%)
	VITLAB	20 (54%)	17 (46%)	0	0	37 (100%)
	BRAND INT	62 (62%)	38 (38%)	0	0	100 (100%)
	Brand Group SAS	0 (0%)	5 (100%)	0	0	5 (100%)
	Brand UK	3 (60%)	2 (40%)	0	0	5 (100%)
	BRANDTECH	21 (40%)	31 (60%)	0	0	52 (100%)
	BRAND (Shanghai)	22 (43%)	29 (57%)	0	0	51 (100%)
	BRAND Scientific Equipment	7 (27%)	19 (73%)	0	0	26 (100%)
	Brand Group KG	1 (33%)	2 (67%)	0	0	3 (100%)
	Brand Group (worldwide)	440 (44%)	549 (56%)	0	0	989 (100%)

* Gender as stated by the employees.

Country		Germany	Benelux	France	Switzerland	UK	USA	China	India
Employee headcount *Number of persons and percentage*	BRAND KG	469	1	0	0	0	0	0	0
	VACUUBRAND KG	238	1	0	1	0	0	0	0
	VITLAB	37	0	0	0	0	0	0	0
	BRAND INT	99	1	0	0	0	0	0	0
	Brand Group SAS	0	0	5	0	0	0	0	0
	Brand UK	0	0	0	0	5	0	0	0
	BRANDTECH	0	0	0	0	0	52	0	0
	BRAND (Shanghai)	0	0	0	0	0	0	51	0
	BRAND Scientific Equipment	0	0	0	0	0	0	0	26
	Brand Group KG	3	0	0	0	0	0	0	0
	Brand Group (worldwide)	846	3	5	1	5	52	51	26
Total number in percent		86%	0%	1%	0%	1%	5%	5%	3%

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

Gender distribution		Female	Male	Other	Not specified	Total number of employees
Permanent employees *Number of persons*	**BRAND KG**	212	204	0	0	**416**
	VACUUBRAND KG	63	163	0	0	**226**
	VITLAB	20	17	0	0	**37**
	BRAND INT	48	35	0	0	**83**
	Brand Group SAS	0	5	0	0	**5**
	Brand UK	3	2	0	0	**5**
	BRANDTECH	21	31	0	0	**52**
	BRAND (Shanghai)	9	16	0	0	**25**
	BRAND Scientific Equipment	7	19	0	0	**26**
	Brand Group KG	1	2	0	0	**3**
	Brand Group (worldwide)	384	494	0	0	**878**
Temporary employees *Number of persons*	**BRAND KG**	28	26	0	0	**54**
	VACUUBRAND KG	1	13	0	0	**14**
	VITLAB	0	0	0	0	**0**
	BRAND INT	14	3	0	0	**17**
	Brand Group SAS	0	0	0	0	**0**
	Brand UK	0	0	0	0	**0**
	BRANDTECH	0	0	0	0	**0**
	BRAND (Shanghai)	13	13	0	0	**26**
	BRAND Scientific Equipment	0	0	0	0	**0**
	Brand Group KG	0	0	0	0	**0**
	Brand Group (worldwide)	56	55	0	0	**111**
Employees without guaranteed working hours *Number of persons*	**BRAND KG**	3	0	0	0	**3**
	VACUUBRAND KG	0	4	0	0	**4**
	VITLAB	0	0	0	0	**0**
	BRAND INT	0	0	0	0	**0**
	Brand Group SAS	0	0	0	0	**0**
	Brand UK	0	0	0	0	**0**
	BRANDTECH	0	0	0	0	**0**
	BRAND (Shanghai)	0	0	0	0	**0**
	BRAND Scientific Equipment	0	0	0	0	**0**
	Brand Group KG	0	0	0	0	**0**
	Brand Group (worldwide)	3	4	0	0	**7**

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

Gender distribution		Female	Male	Other	Not specified	Total number of employees
Full-time employees *Number of persons*	**BRAND KG**	149	219	0	0	368
	VACUUBRAND KG	32	155	0	0	187
	VITLAB	14	16	0	0	30
	BRAND INT	33	36	0	0	69
	Brand Group SAS	0	5	0	0	5
	Brand UK	2	2	0	0	4
	BRANDTECH	21	31	0	0	52
	BRAND (Shanghai)	22	29	0	0	51
	BRAND Scientific Equipment	7	19	0	0	26
	Brand Group KG	0	2	0	0	2
	Brand Group (worldwide)	280	514	0	0	794
Part-time employees *Number of persons*	**BRAND KG**	91	11	0	0	102
	VACUUBRAND KG	32	21	0	0	53
	VITLAB	6	1	0	0	7
	BRAND INT	29	2	0	0	31
	Brand Group SAS	0	0	0	0	0
	Brand UK	1	0	0	0	1
	BRANDTECH	0	0	0	0	0
	BRAND (Shanghai)	0	0	0	0	0
	BRAND Scientific Equipment	0	0	0	0	0
	Brand Group KG	1	0	0	0	1
	Brand Group (worldwide)	160	35	0	0	195

	Germany	Benelux	France	Switzerland	UK	USA	China	India	Overall
Number of employees *Number of persons*	846	3	5	1	5	52	51	26	989
Permanent employees *Number of persons*	760	3	5	1	5	52	25	26	877
Temporary employees *Number of persons*	86	0	0	0	0	0	26	0	112
Employees without guaranteed working hours *Number of persons*	7	0	0	0	0	0	0	0	7
Full-time employees *Number of persons*	653	2	5	1	4	52	51	26	794
Part-time employees *Number of persons*	193	1	0	0	1	0	0	0	195

S1-12

People with disabilities

	Female	Male	Other
People with disabilities	5%	5%	–

Note: Refers only to locations in Germany

S1-17

Incidents, complaints, and serious impacts related to human rights

	Unit	2023
Total number of cases of discrimination, including harassment, reported in the reporting period	Number	0
Number of serious human rights incidents involving the workforce during the reporting period, including an indication of how many were in violation of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.	Number	0
Total amount of major fines, sanctions, and damages related to the aforementioned incidents and complaints as well as a reconciliation of the reported cash amounts with the most indicative amount reported in the financial statements.	€	0
Number of complaints reported through channels through which individuals within the in-house workforce can raise concerns (including grievance mechanisms) and, where appropriate, to OECD National Contact Points for Multinational Enterprises.	Number	0

S1-9

Diversity parameters

Gender distribution at the top management level	Female	Male	Other	Not specified
Top management level	7	32	0	0
Percentage at the top management level	18%	82%	0%	0

Note: The information includes BRAND KG, VACUUBRAND KG, VITLAB, BRAND INT, BRANDTECH, BRAND Shanghai, and BRAND Scientific Equipment.

Gender distribution		Female	Male	Other	Not specified
under 30 years	BRAND KG	36	64	0	0
	VACUUBRAND KG	14	33	0	0
	VITLAB	1	1	0	0
	BRAND INT	22	8	0	0
	Brand Group SAS	0	0	0	0
	Brand UK	0	0	0	0
	BRANDTECH	2	4	0	0
	BRAND (Shanghai)	7	3	0	0
	BRAND Scientific Equipment	1	1	0	0
	Brand Group KG	0	0	0	0
	Brand Group (worldwide)	83	114	0	0
30–50 years	BRAND KG	123	95	0	0
	VACUUBRAND KG	34	79	0	0
	VITLAB	9	11	0	0
	BRAND INT	31	19	0	0
	Brand Group SAS	0	3	0	0
	Brand UK	2	0	0	0
	BRANDTECH	10	11	0	0
	BRAND (Shanghai)	15	26	0	0
	BRAND Scientific Equipment	6	14	0	0
	Brand Group KG	0	1	0	0
	Brand Group (worldwide)	230	259	0	0

Gender distribution		Female	Male	Other	Not specified
over 50 years	BRAND KG	81	71	0	0
	VACUUBRAND KG	16	64	0	0
	VITLAB	10	5	0	0
	BRAND INT	9	11	0	0
	Brand Group SAS	0	2	0	0
	Brand UK	1	2	0	0
	BRANDTECH	9	16	0	0
	BRAND (Shanghai)	0	0	0	0
	BRAND Scientific Equipment	0	4	0	0
	Brand Group KG	1	1	0	0
	Brand Group (worldwide)	127	176	0	0

E1-6

Indirect GHG emissions in our value chain (Scope 3)

Greenhouse gas emission in tons of CO$_2$e

			Retrospective			Milestones and target years			
	Units	Base year 2022	2023 reporting year	% N/N−1	2025	2030	(2050)	Annual % of target/base year
Scope-1 GHG emissions								
Scope-1 gross GHG emissions	TCO$_2$e	2,098	2,166	3%	1,897	1,250	–	−42%
Percentage of Scope-1 GHG emissions from regulated emissions trading schemes	%	0	0	–	–	–	–	–
Scope-2 GHG emissions								
Location-related Scope-2 gross GHG emissions	TCO$_2$e	3,053	2,283	-25%	–	–	–	–
Market-related Scope-2 gross GHG emissions	TCO$_2$e	25	28	16%	25	16	–	–
Significant Scope-3 GHG emissions								
Total indirect (Scope-3) gross GHG emissions	TCO$_2$e	–	101,680		–	–	–	–
Purchased goods and services	TCO$_2$e	–	17,514		–	–	–	–
Waste from the companies	TCO$_2$e	–	7		–	–	–	–
Use of the products sold	TCO$_2$e	–	83,515		–	–	–	–
Downstream transportation and distribution	TCO$_2$e	–	454		–	–	–	–
Business trips	TCO$_2$e	–	189		–	–	–	–
Total GHG emissions								
Total GHG emissions (location-based)	TCO$_2$e	5,151	106,129		–	–	–	–
Total GHG emissions (market-based)	TCO$_2$e	2,122	103,875		–	–	–	–

	Unit	2023	% N/N−1
GHG intensity per net revenue			
Total GHG emissions (location-based) per net revenue	TCO$_2$e	152	–

Note: The information relates to Brand Group (DE and USA).

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	ESRS	Disclosure requirement	Definition	Page
ESRS 2: General information	ESRS 2	BP-1	General principles for the preparation of sustainability declarations	8–10
ESRS 2: General information	ESRS 2	BP-2	Information in connection with specific circumstances	8–10
ESRS 2: General information	ESRS 2	GOV-1	The role of the administrative, management, and supervisory bodies	10–11
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	8–10, 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	68
Environment *ESRS E1 Climate change*	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	20–21
Environment	ESRS E1	E1-3	Measures and resources in connection with the climate strategies	24
Environment	ESRS E1	E1-4	Targets in connection with climate protection and adaptation to climate change	20–21
Environment	ESRS E1	E1-5	Energy consumption and energy mix	26–29
Environment	ESRS E1	E1-6	Gross GHG emissions in Scope-1, -2, and -3 categories as well as total GHG emissions	26–29
Environment	ESRS E1	E1-7	Reduction of GHG and projects to reduce GHG financed via CO_2 credits	26
Environment	ESRS E1	E1-8	Internal CO_2 pricing	26
Environment	ESRS E1	E1-9	Expected financial impacts of material physical and transition risks as well as potential climate-related opportunities	–
Environment *ESRS E2 Environmental pollution*	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	31

Chapter in the report	ESRS	Disclosure requirement	Definition	Page
Environment	ESRS E2	E2-1	Strategies in connection with environmental pollution	31
Environment	ESRS E2	E2-2	Measures and resources in connection with environmental pollution	32
Environment	ESRS E2	E2-3	Targets in connection with environmental pollution	31
Environment	ESRS E2	E2-5	Substances of concern and SHVC	32
Environment	ESRS E2	E2-6	Expected financial impact from impacts, risks, and opportunities related to environmental pollution	–
Environment *ESRS E5 Resource use and circular economy*	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	34
Environment	ESRS E5	E5-1	Strategies related to resource use and the circular economy	34–35
Environment	ESRS E5	E5-2	Measures and resources related to resource use and the circular economy	36, 40
Environment	ESRS E5	E5-3	Targets related to resource use and the circular economy	34–35
Environment	ESRS E5	E5-4	Resource inflows	36, 40
Environment	ESRS E5	E5-5	Resource outflows	36, 40
Environment	ESRS E5	E5-5	Waste	38–40
Environment	ESRS E5	E5-6	Expected financial impact from impacts, risks, and opportunities related to resource use and the circular economy	–

Chapter in the report	ESRS	Disclosure requirement	Definition	Page
Social *ESRS S1 In-house workforce*	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	42
Social	ESRS S1	S1-1	Strategies in connection with the in-house workforce	47, 48, 50, 52
Social	ESRS S1	S1-2	Procedure for involving in-house employees and employee representatives in relation to impacts	–
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	45–46
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	ESRS	Disclosure requirement	Definition	Page
Social	ESRS S1	S1-8	Collective agreement coverage and social dialog	48
Social	ESRS S0	S1-9	Diversity parameters	46
Social	ESRS S1	S1-10	Appropriate remuneration	–
Social	ESRS S1	S1-11	Social protection	49
Social	ESRS S1	S1-12	Percentage of employees with disabilities	63
Social	ESRS S1	S1-13	Parameters for training and skills development	53
Social	ESRS S1	S1-14	Parameters for health and safety	51
Social	ESRS S1	S1-15	Parameters for balancing work and private life	49
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 *S4 Consumers and end users*	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	54
Social	ESRS S4	S4-2	Procedure for involving consumers and end users in relation to impacts	55
Social	ESRS S4	S4-3	Procedures to address negative impacts and channels through which consumers and end users can raise concerns	55
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	55
Social	ESRS S4	S4-5	Targets related to managing negative material impacts, promoting positive impacts, and managing major risks and opportunities	55
Governance *G1 Governance*	ESRS G1	ESRS 2 GOV-1	In connection with ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	
Govvernance	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	43–44, 57–58
Governance	ESRS G1	G1-2	Management of relationships with suppliers	58

Chapter in the report	ESRS	Disclosure requirement	Definition	Page
Governance	ESRS G1	G1-3	Prevention and detection of corruption and bribery	59
Governance	ESRS G1	G1-4	Confirmed cases of corruption or bribery	59

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 (BRAND KG), VACUUBRAND GMBH + CO KG (VACUUBRAND KG), VITLAB GmbH (VITLAB), BRAND INTERANTIONAL GMBH (BRAND INT), BRAND-TECH Scientific, Inc. (BRANDTECH), BRAND (Shanghai) Trading Co, Ltd (BRAND (Shanghai)), Brand Group SE & Co. KG (Brand Group KG), BRAND Scientific Equipment Pvt. Ltd. (BRAND Scientific Equipment)
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	The principles of the European circular economy are: 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_2e)	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)	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. 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.
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_2O), 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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The Sustainability Report 2023 of the parent company Brand Group SE & Co. KG with its subsidiaries in Germany and the USA and excerpts from the UK, France, Benelux, China, and India was prepared for the reporting period from January 1 to December 31, 2023. Forward-looking statements regarding the development of the Brand Group were made based on current knowledge. Actual future results may differ. Any deviations from forward-looking statements will be described in subsequent reports.

The "Environment" section of the report includes data and information from all sites in Germany of BRAND KG, VACUUBRAND KG, and VITLAB as well as BRANDTECH in the United States.

The report on our global team includes all Brand Group employees in Europe, the USA, China, and India. The data was collected as of December 31, 2023.

Apparent differences may occur throughout the sustainability report because of mathematical rounding.

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