

PFEIFFER VACUUM TECHNOLOGY AG

Sustainability Report 2025

This PDF is a
convenience
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extract from the
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Annual Report 2025
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Sustainability Report 2025

1 GENERAL INFORMATION [ESRS 2]

This non-financial Group statement for the fiscal year 2025, covering the period from January 1 to December 31, 2025, has been prepared by Pfeiffer Vacuum Technology AG (hereinafter referred to as "Pfeiffer") in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD), Directive (EU) 2022/2464. The European Sustainability Reporting Standards (ESRS) serve as the reporting framework.

The Group statement also complies with the requirements of the CSR Directive Implementation Act (CSR-RUG) and the statutory provisions of Sections 315 b and 315 c of the German Commercial Code (HGB) in conjunction with Sections 289 b to 289 e HGB. It also takes into account the provisions of the EU Taxonomy Regulation (Regulation (EU) 2020/852) to facilitate sustainable investment. The amendments to the delegated act of July 4, 2025 (part of the Omnibus I package), which simplified the reporting obligations under the EU taxonomy, have already been incorporated. Among other things, this legal act introduced a materiality concept as well as revised reporting templates and DNSH criteria ("Do No Significant Harm").

On behalf of the Supervisory Board, the non-financial Group statement was subject to a limited assurance engagement by Dehmer Audit & Tax GmbH, Freiburg im Breisgau, Germany, in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised). The audit report on the non-financial Group statement is presented following the Independent Auditor's Report on the consolidated financial statements and the Group management report. References to external sources or publications outside the Group management report are provided for information purposes only and do not form part of this Group statement (ESRS 2 BP-2 15).

The content required pursuant to Section 315 c in conjunction with Sections 289 c to 289 e of the German Commercial Code (HGB) is addressed in the relevant chapters of this Group statement.

1.1 General Basis for the Preparation of the Sustainability Statement [BP-1]

The sustainability statement was prepared on a consolidated basis. The scope of consolidation corresponds to that of financial reporting and therefore includes all consolidated companies. The sustainability statement therefore meets the requirements of consolidated sustainability reporting in accordance with Article 48 i of Directive 2013/34/EU (ESRS 2 BP-1 5 a, b i, ii).

The sustainability statement takes into account both the upstream and downstream value chain. The material impacts, risks and opportunities identified relate to these stages of the value chain. Individual guidelines, measures and targets also apply to parts of the upstream and downstream value chain. The extent to which these are included is explained at the relevant points in the statement (ESRS 2 BP-1 5 c).

Pfeiffer has not omitted any information due to confidentiality considerations related to intellectual property, know-how or innovation activities (ESRS 2 BP-1 5 d).

REQUIRED ASPECTS OF THE NON-FINANCIAL STATEMENT

In accordance with Section 289c (2) of the German Commercial Code (HGB)

Addressed in the chapters

Environmental matters

Environmental information (ESRS E1)

Employee-related matters

Social information (ESRS S1)

Social matters

Governance information (ESRS G1); Social matters (ESRS S1)

Respect for human rights

Governance information (ESRS G1); Social matters (ESRS S1)

Combating corruption and bribery

Governance information (ESRS G1)

1.2 Disclosures Relating to Specific Circumstances [BP-2]

Time Horizons

The time horizons correspond to the time intervals specified in ESRS 1, Section 6.4. (ESRS 2 BP-2 9 a).

1. Short-term: one year, corresponding to the Group's reporting period in its annual financial statements
2. Medium-term: one to five years
3. Long-term: more than five years

Estimates Relating to the Value Chain

Where key figures include data from the upstream or downstream value chain based on indirect sources such as sector averages, databases or other proxy methods, this is explicitly indicated at the relevant points in the report (ESRS 2 BP-2 10 a). This applies in particular to the calculation of Scope 3 emissions, for which methods permitted under the GHG Protocol are used, for example expenditure-based calculation methods (ESRS 2 BP-2 10 b). The data used is considered to be up-to-date, complete, consistent and relevant; however, due to the calculation methodology, which is partly expenditure-based, it does not always meet the highest accuracy requirements. Further details on this are provided under ESRS E1-6 (ESRS 2 BP-2 10 c).

Pfeiffer plans to gradually improve the underlying data by increasing the proportion of primary data from the upstream and downstream value chain. The aim is to increasingly transition from expenditure-based data to activity- and mass-based data in the future. To support this, suppliers will be more closely involved in data collec-

tion, digital data collection processes will be expanded and standardized interfaces for data exchange will be established (ESRS 2 BP-2 10 d).

Estimates and Uncertainties

Forward-looking statements on possible future events and measures taken by the Group are based on assumptions and estimates and are therefore inherently uncertain. Actual future results may differ from these statements.

References to the relevant uncertainties and estimates are explicitly provided in the respective chapters (ESRS 2 BP-2 11 a, b i, ii).

Changes in the Preparation or Presentation of Sustainability Information

In the reporting year, changes occurred in the reported key figures compared to the previous year due to internal restructuring within the Group. In this context, several companies were removed from Pfeiffer's scope of consolidation. This relates to the former units in Switzerland (Pfeiffer Vacuum (Schweiz) AG) and Sweden (Pfeiffer Vacuum Scandinavia AB), both of which were no longer part of the Group as of the end of 2024. The companies in the United Kingdom (Pfeiffer Vacuum Ltd.) and Austria (Pfeiffer Vacuum Austria GmbH) will only be included until the end of September 2025, while the company in Italy (Pfeiffer Vacuum Italia S.p.A.) will be removed from the scope of consolidation as of December 31, 2025. (ESRS 2 BP-2 13 a). The resulting effects on the reported data are not material and remain below 5% in both the ESRS S1 and ESRS E1 disclosures. The effects are explained in the relevant chapters (ESRS 2 BP-2 13 b, 13 c).

INCORPORATION OF INFORMATION BY REFERENCE (ESRS 2 BP-2 16)

Data point	Section
Information on the Supervisory Board (ESRS 2 GOV-1 21 a, b, d, e)	1.3
Information on the business model (ESRS 2 SBM-1 40 g).	1.8
Explanation and quantification of investments (E1-1 16 c)	2.2.1

1.3 Role of the Administrative, Management and Supervisory Bodies [GOV-1]

Management Board

The Management Board consists of two executive members, both of whom are male (ESRS 2 GOV-1 21 a, b, d, e). Pfeiffer's Management Board has many years of management experience and specialist expertise that are directly aligned with the company's products, technologies and international markets. The CEO brings extensive industry and technology expertise from the vacuum industry, as well as operational experience in production, engineering and supply chain management. This is complemented by the CIO's expertise in IT and digitalization, which is essential for modern production, data and control processes. This ensures that the Management Board has the relevant expertise to manage key technical, operational and ESG-related topics and can draw on internal and external expertise where required (ESRS 2 GOV-1 21 c; G1.GOV-1 5 a, b).

The Supervisory Board

In accordance with the Articles of Association, the Supervisory Board of Pfeiffer consists of six members in total. Its composition is determined in accordance with the One-Third Participation Act. It therefore consists of four shareholder representatives and two employee representatives. The Supervisory Board comprises four men (67%) and two women (33%); three members (50%) are independent (ESRS 2 GOV-1 21 a, b, d, e; GOV-1 22 a). The members of the Supervisory Board have specialist experience directly related to the company's sectors, products and geographical markets. The competence and requirements profile ensures that the Supervisory Board has expertise in research, development, production and sales of technologies relevant to Pfeiffer and therefore understands key industry-specific requirements. In addition, at least one member is familiar with the industry sector and the majority of members have international experience that reflects the company's global orientation. The Supervisory Board also has expertise in areas such as finance, risk management, compliance, law, IT and digitalization. The Supervisory Board also has access to additional internal and external expertise, including targeted training, to continuously update its knowledge of ESG and sustainability topics and address the company's material impacts, risks and opportunities (IROs) (ESRS 2 GOV-1 21 c).

Further details on the composition of the Management Board and Supervisory Board can be found in the combined management report under the section "Corporate Governance Statement."

Role of the Administrative, Management and Supervisory Bodies

Risks and opportunities relating to sustainability are monitored by both the Management Board and the Supervisory Board. The Management Board steers the company's sustainability strategy, while the Supervisory Board monitors and supports this work. In November 2022, the Supervisory Board reviewed its skills profile and aligned it with the requirements of the German Corporate Governance Code (ESRS 2 GOV-1 22 a). The responsibilities for managing impacts, risks and opportunities are clearly defined in the rules of procedure of the Supervisory Board and in the allocation of responsibilities to the Management Board. The Management Board bears overall responsibility for sustainability management; the specific responsibilities lie with the respective members of the Management Board in accordance with their departmental responsibilities (ESRS 2 GOV-1 22 b). The CIO is responsible for coordinating sustainability reporting (including the approval of reporting concepts), data management and the monitoring of material climate and sustainability risks. Depending on the sustainability topic (e.g. environment, social matters, governance), the operational assessment and management of impacts, risks and opportunities is carried out by the relevant departments, in particular the CSR team, the compliance function and HR, which implement sustainability as part of their respective areas of responsibility (ESRS 2 GOV-1 22 c).

The Audit Committee is directly involved in the reporting process. It reviews the sustainability report, supports the Supervisory Board in assessing the appropriateness and effectiveness of the internal control and risk management system and approves the report for publication. The Supervisory Board and committees draw on internal and external expertise as required to ensure the quality of monitoring. The key objectives relating to impacts, risks and opportunities are developed by the respective specialist departments and submitted to the Management Board for approval. Targets are defined in consultation between the specialist departments and the Management Board to ensure that the requirements are well founded and practicable. One key example is the SBTi climate target, which was developed jointly by the Management Board and the CSR team. The CSR team prepared the detailed emissions and action plan, which was approved by the Management Board. The CIO is regularly informed about progress and, together with the CSR team, defines the steps required to achieve the targets (ESRS 2 GOV-1 22 d).

In addition to internal expertise on sustainability issues, the company has access to external expertise through its memberships in VDMA, econsense, the UN Global Compact and HESSENMETALL, ensuring that current developments, best practices and regulatory requirements are continuously incorporated into the work of the governing bodies (ESRS 2 GOV-1 23 a). The combination of internal and external expertise ensures that the governing bodies have the expertise relevant to the company's material impacts, risks and opportunities, particularly in the areas of climate strategy, energy efficiency, human rights due diligence, compliance and social matters (ESRS 2 GOV-1 23 b).

1.4 Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies [GOV-2]

The administrative, management and supervisory bodies are informed through established, regular reporting channels about key sustainability issues (in particular material impacts, risks and opportunities). There is an ongoing exchange between the CIO, the Head of Sustainability, the Global Head of HRM Processes and the Head of Global Compliance; key topics are addressed in monthly meetings (ESRS 2 GOV-2 26 a).

In the reporting year, discussions focused in particular on regulatory developments such as CBAM, EUDR, CSRD and LkSG, the digitalization of sustainability data management and the introduction of new ESG software solutions. As part of the double materiality analysis, the global heads of the relevant functions (HR, Compliance, Purchasing, Sales, Production and Finance) as well as the CIO were interviewed, while the Chairman of the Audit Committee was informed about the process and its results. The Audit Committee also receives ad hoc reports on progress, data quality and material risks. The Supervisory Board is regularly informed about relevant sustainability issues at its meetings and is involved in reviewing and approving the sustainability report. Material sustainability risks are incorporated into the company-wide risk management system, where they are assessed together with financial and operational risks. On this basis, the Management Board, the Supervisory Board and the Audit Committee incorporate the identified impacts, risks and opportunities into strategic decision-making and the company's ongoing management. When dealing with risks and opportunities, economic considerations are carefully taken into account. It may be necessary to make compromises – for example, between immediate investment in decarbonization and

ongoing investment in existing operations. The aim is to achieve an economically viable overall outcome that appropriately mitigates risks and makes targeted use of opportunities (ESRS 2 GOV-2 26 b, c).

1.5 Integration of Sustainability Performance into Incentive Systems [GOV-3]

The integration of sustainability-related performance into the incentive systems at Pfeiffer is explained in the combined management report under the “Corporate Governance Statement” in the “Remuneration” section. In particular, the long-term variable remuneration component (LTI) for members of the Management Board incorporates a maximum CO₂ emission level set by the Supervisory Board or a reduction in CO₂ emissions as a performance target. Further information on this can also be found in the compensation report, which is available separately on our website (ESRS 2 GOV-3 29).

1.6 Due Diligence Statement [GOV-4]

The core elements of due diligence relating to impacts on people and the environment are presented in the following table, together with references to the relevant paragraphs in the sustainability statement (GOV-4_01 ESRS 2 GOV-4 30; 32).

1.7 Risk Management and Internal Controls for Sustainability Reporting [GOV-5]

Pfeiffer has a structured system in place to ensure the integrity, completeness and accuracy of data used for sustainability reporting. Relevant environmental and social data (in particular greenhouse gas emissions, occupational health and safety, water and waste) are captured using a specialized software tool. Consumption data from all locations are recorded in the software. For example, invoices are uploaded as supporting documentation, processed and checked in accordance with the four-eyes principle. HR data, particularly data reported under ESRS S1, originates from a central software system. Both the reporting and the

Core elements of due diligence

- | | |
|---|--|
| a) Integration of due diligence into governance, strategy and business model | ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SBM-3-E1, ESRS 2 SBM-3-S1, ESRS 2 SBM-3-G1 |
| b) Involvement of affected stakeholders in all key steps of the due diligence process | ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1, ESRS 2 MDR-P: E1-2, ESRS 2 MDR-P: S1-1, ESRS 2 MDR-P: G1-1, ESRS 2 MDR-P: S1-2 |
| c) Identification and assessment of negative impacts | ESRS 2 IRO-1, ESRS 2 SBM-3-E1, ESRS 2 SBM-3-S1, ESRS 2 SBM-3-G1 |
| d) Measures to prevent or mitigate these negative impacts | ESRS 2 MDR-A: E1-3, ESRS 2 MDR-A: S1-4, E1-1, G1-1, G1-3 |
| e) Tracking the effectiveness of these measures and communicating the results | ESRS 2 MDR-M: ESRS 2 MDR-T |

Paragraphs in the sustainability statement

underlying data is validated through structured coordination processes and reviews between the CSR team responsible for sustainability reporting and the respective specialist departments (ESRS 2 GOV-5 36 a).

The risk analysis relating to sustainability reporting follows a standardized process. All material ESG data is reviewed in accordance with the four-eyes principle and, in the case of critical items, also in accordance with the six-eyes principle. In addition, a systematic comparison with the previous year is performed to identify unusual deviations. Risks are assessed and prioritized based on their potential impact on data quality and reporting obligations (ESRS 2 GOV-5 36 b).

The greatest risks arise from the different ERP systems used within the Group, some of which require manual data collection and therefore increase the susceptibility to errors. Other relevant risks relate to data loss and data security. Standardized processes, central software tools and clearly defined responsibilities are used to minimize risk. All systems used are operated on servers within Europe in order to ensure compliance with data protection and security requirements. In addition, the proportion of manual and email-based queries is continuously reduced and replaced by software-supported and automated processes. Data collection is already predominantly carried out using central software solutions; manual data collection only occurs in individual cases (ESRS 2 GOV-5 36 c).

The results of the risk analysis and internal controls are directly incorporated into the optimization of reporting processes. Identified weaknesses are addressed by adapting processes and systems. For example, a standardized nomenclature for the structured storage of supporting documentation was introduced, and training sessions were conducted to ensure consistent and accurate data entry (ESRS 2 GOV-5 36 d).

The results of the risk analysis and internal controls are regularly reported by the Head of Sustainability to the CIO, typically on a monthly basis and ad hoc in the event of significant deviations or identified risks. The reports include key issues, necessary measures and progress made, ensuring that senior management is informed in a timely manner about relevant developments (ESRS 2 GOV-5 36 e).

1.8 Strategy, Business Model and Value Chain [SBM-1]

Business Model and Strategy

Pfeiffer develops, produces and distributes vacuum pumps, systems and components for vacuum generation, measurement and analysis worldwide (ESRS 2 SBM-1 40 a i).

The products are used in key sectors such as the semiconductor industry, research, analytics, medical technology and the energy sector. Further details can be found in the combined management report in the section "Pfeiffer Group" (ESRS 2 SBM-1 40 a ii, 42). Pfeiffer generated sales of EUR 850.06 million in the 2025 fiscal year, all of which are allocated to the ESRS sector "Manufacturing / Mechanical Engineering" (ESRS 2 SBM-1 40 b). The number of employees by geographical region is presented in S1-6 (ESRS 2 SBM-1 40 a iii).

A central element of the corporate strategy is technological leadership, particularly through the development of energy-efficient products with clear sustainability benefits. The long-term growth-oriented strategy also includes the aspiration to be a reliable and preferred partner for customers, particularly those with ambitious sustainability goals, such as customers in the semiconductor industry. This results in increased requirements

regarding transparency, data quality and compliance with customer-specific sustainability standards (ESRS 2 SBM-1 40 g).

Further information on the business model, sales channels and markets can be found in the combined management report in the "Pfeiffer Group" section and in the risk and opportunity report in the "Sales, Service and Marketing" section.

Value Chain

The upstream value chain begins with the procurement of steel and aluminum, which are processed from raw and recycled materials into semi-finished products such as sheets and rods and subsequently further processed into components by suppliers. Pfeiffer maintains a global network of suppliers for semi-finished metal products, mechanical precision components, electronic components, motors and consumables such as oils and lubricants. Pfeiffer processes these semi-finished products into precision housings and components using CNC-controlled machines in its own production facilities. Following quality inspection, they are assembled with other components to form standard and customized vacuum pumps and systems. Inputs are secured through qualified supplier selection, technical specifications, quality controls and supply chain due diligence (ESRS 2 SBM-1 42 a).

The main products are vacuum pumps, measurement and analysis equipment and complete vacuum systems, complemented by spare parts and global services. The products enable customers to achieve reliable, energy-efficient and precise process conditions in high-tech applications (ESRS 2 SBM-1 42 c).

The downstream value chain includes a wide range of industrial applications, including chemical and pharmaceutical processes, semiconductor production, battery production, surface coating, crude oil distillation, metallurgy and recycling. Pfeiffer positions itself as a key technology provider between specialized component suppliers and industrial end users, supported by worldwide sales and service channels (ESRS 2 SBM-1 42 b).

Targets

In 2024, Pfeiffer defined Science-Based Targets that apply to the upstream and downstream value chain. The company also pursues environmental and social objectives, particularly in the context of legal and internal requirements for supply chain due diligence. This applies in particular to the selection and evaluation of suppliers and cooperation with customers. In principle, these targets apply globally (ESRS 2 SBM-1 40 e).

The company's main products, services and markets are assessed against the SBTi-based climate targets, particularly with regard to their contribution to reducing Scope 3 emissions across the value chain. Energy use, efficiency potentials and the use of renewable energy are systematically examined. From a market perspective, the focus is on European customers, as regulatory requirements have a direct impact on sustainability data and emissions requirements. There is no global or segment-specific prioritization beyond this (ESRS 2 SBM-1 40 f).

1.9 Stakeholders' Interests and Perspectives [SBM-2]

The company maintains regular dialogue with a wide range of key stakeholders. Key stakeholders include customers, suppliers, employees, investors and banks, the majority shareholder, industry associations, standard-setting bodies, authorities, scientific institutions and local communities.

Depending on the stakeholder group, engagement takes place through ongoing business contacts, personal meetings, workshops, training sessions, industry events, supplier evaluations, regulatory consultations, reporting and research collaborations. The objectives of this engagement include ensuring compliance with regulatory requirements and the Supplier Code of Conduct, understanding customer requirements and sustainability expectations, integrating new industry standards and expert knowledge and aligning strategic sustainability goals with the majority shareholder.

The results of stakeholder interactions (e.g. interviews and customer feedback) are incorporated into the ongoing development of the sustainability strategy, compliance processes, product and supplier requirements, as well as internal cultural and organizational measures through continuous communication and validation (ESRS 2 SBM-2 45 c i-v).

Stakeholder interests were considered as part of the materiality analysis, with internal functions representing the respective perspectives, for example the Global Head of Sales for the customer perspective and the Global Head of Purchasing for the supplier perspective (ESRS 2 SBM-2 45 b). There were no fundamental changes to the sustainability strategy or the business model during the reporting

year (ESRS 2 SBM-2 45 c). Key stakeholder interests are reported to the Management Board and the Supervisory Board as part of the double materiality process and discussed with their representatives (ESRS 2 SBM-2 45 d).

1.10 Procedures for Identifying and Assessing Material Impacts, Risks and Opportunities [IRO-1]

In accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD), a double materiality analysis was carried out. An ESRS-compliant assessment was carried out at Pfeiffer Group level.

The analysis followed the principle of double materiality as the basis for determining the content of sustainability reporting. Both impact materiality and financial materiality were taken into account in the assessment:

Impact materiality assesses the actual and potential positive and negative impacts of business activities on people and the environment across the entire value chain (inside-out perspective).

Financial materiality takes into account risks and opportunities that could influence the Group's financial position, financial performance or cash flows (outside-in perspective).

The assessment covered the entire value chain, including upstream and downstream activities. The analysis was used to identify material topics and define reporting priorities in accordance with ESRS (ESRS 2 IRO-1 53 a).

Impact Materiality

The analysis of actual and potential impacts on people and the environment was based on a systematic assessment of the entire value chain and the company's own operations. In addition, industry benchmarks from associations and rating agencies, as well as relevant regulatory developments, were taken into account. Potential impacts on key stakeholder groups – employees, communities, suppliers and customers – were assessed by involving the relevant internal functions as representatives of these external stakeholder groups in the analysis.

The process focused in particular on business activities, regions, supplier relationships and customer segments that may present higher risks. Examples include employees in production, who are more exposed to EHS impacts; suppliers in countries with weak governance, which are considered more critical; and demanding customer segments such as the semiconductor industry, which have higher sustainability requirements than other industries.

The assessment was carried out in accordance with ESRS using the three severity parameters of scale, scope and irremediability.

In addition, the likelihood of occurrence was assessed for each identified impact. For potential impacts, the timing of possible occurrence was also determined using the ESRS time horizons: short (<1 year), medium (1–5 years) and long (> 5 years).

For prioritization, all parameters were standardized on a scale of 1 to 5 and combined into an overall score. Topics with a score above 3 were classified as material (ESRS 2 IRO-1 53 b, ESRS 2 IRO-2 59).

Financial Materiality

For the assessment of financial materiality, risks and opportunities that could have a financial impact on the company in the short, medium or long term were identified. Both physical and transition risks, as well as financial opportunities, were taken into account. The analysis followed the ESRS guidelines and built directly on the results of the impact materiality assessment.

The first step was to analyze the links between the company's impacts and dependencies and the resulting financial risks and opportunities. Financial impacts may arise both from the company's own impacts on the environment and people and from dependencies on suppliers, customers, regulatory developments or other external factors. Potential risks and opportunities arising from measures to mitigate negative impacts or promote positive impacts were also taken into account.

The assessment of risks and opportunities was based on the ESRS criteria of likelihood of occurrence and the financial magnitude of potential consequences. The threshold values and assessment logic correspond to those used in Pfeiffer's company-wide risk management system. Relevant parameters were defined in line with the impact materiality assessment, ensuring the use of a uniform scale and identical time horizons and enabling consistent prioritization (ESRS 2 IRO-1 53 c; ESRS 2 IRO-2 59).

The process of identifying and assessing material impacts, risks and opportunities was carried out on an interdisciplinary basis: All relevant specialist departments were involved in the classification and evaluation of the topics. Data collection and evaluation were quality-assured by the CSR team, at a minimum in accordance with the four-eyes principle. The results of the analysis were subsequently

reported to the Management Board and the Audit Committee. All internal stakeholders who had participated in interviews or questionnaires were also informed of the final results (ESRS 2 IRO-1 53 d).

Following the assessment, relevant financially material sustainability risks are monitored and prioritized within the company-wide risk management system together with other corporate risks. As a result, sustainability risks are systematically integrated into existing risk management and decision-making processes (ESRS 2 IRO-1 53 e). The analysis of opportunities is incorporated into strategic planning and investment decision-making. The results are also incorporated into innovation processes and product development to help secure competitive advantages. As such, the process forms an integral part of the overarching management system and supports the company's long-term objectives (ESRS 2 IRO-1 53 f).

Data Sources

Various internal and external data sources were used for the materiality analysis. These include internal ESG data (e.g. Scope 1, Scope 2 and Scope 3 emissions), information from procurement, production, sales, HR and compliance, as well as results from internal interviews and questionnaires. External benchmarks were also taken into account (ESRS 2 IRO-1 53 g).

Comparison with Previous Year

In 2025, a Group-wide materiality analysis was conducted for the first time in accordance with ESRS. The analysis builds on the assessment expanded by Pfeiffer in 2024, in which the inside-out perspective was integrated, thereby establishing the foundation for double materiality. The Group-wide analysis reviews the identified topics to ensure

their continued relevance and timeliness. Regular updates are planned to ensure that the process remains aligned with regulatory requirements (ESRS 2 IRO-1 53 h).

Impacts, Risks and Opportunities Related to Greenhouse Gas Accounting

The identification and assessment of climate-related impacts were supported by the systematic recording of greenhouse gas emissions across Scope 1, Scope 2 and the relevant Scope 3 categories. Activity data relating to energy consumption, material use, transport and product-related use were collected using specialized software tools and ERP data sources. These were supplemented by uploaded invoices and consumption data and verified in accordance with the four- or six-eyes principle (E1.IRO-1 20a, AR 9).

Physical Climate Risks

The identification of physical climate risks was based on a climate scenario analysis using three IPCC scenario pathways (RCP 2.6, RCP 4.5 and RCP 8.5) to cover a broad range of plausible future climate conditions, ranging from a sustainable transformation pathway to a high-risk warming pathway. The impacts for the years 2030, 2050 and 2100 were assessed for all three scenarios (E1.SBM-3 19a, b, 21).

All climate-related hazards relevant to the company were included in the screening. These include tropical cyclones, tornadoes, floods, storm surges, subsidence, heat waves, heat stress, cold stress, forest fires, temperature changes, heavy precipitation, droughts, sea level rise, water stress, permafrost changes, avalanches, landslides and earthquakes. These climate hazards were analyzed across all Pfeiffer locations to systematically identify potential physical climate risks. To assess exposure and sensitivity,

relevant system elements were analyzed for each site. These include buildings and structural facilities, basement levels, production and operating areas, indoor and outdoor storage areas, as well as local and regional accessibility (road, rail and shipping), water and energy supply, other supply lines, production processes and employees. For each system element, the degree of exposure to the identified climate risks and the sensitivity of the respective element were assessed. For example, heat has little impact on regional accessibility but can significantly affect employees and production processes. River flooding or storm surges, by contrast, primarily affect buildings, basement areas, outdoor storage facilities and regional accessibility. Drought and water scarcity primarily affect water supply and may also impact individual production steps.

Based on this assessment, physical risks were identified for each system element, enabling the company to determine which business activities at the respective locations could potentially be affected and to what extent (E1.IRO-1 20b).

Transition Risks

To identify climate-related transition risks and opportunities, regulatory, market and technological developments across the entire value chain were analyzed. The analysis was based on a 1.5°C scenario (RCP 2.6), which represents an ambitious global transformation pathway with stringent climate and energy requirements. Identified transition risks include stricter energy efficiency requirements, rising expectations for transparency regarding Scope 3 emissions, potentially higher energy prices and possible customer requirements favoring vacuum solutions with a lower carbon footprint (E1.IRO-1 20c, 21).

As financial reporting does not structurally incorporate explicit climate scenarios, the analyzed climate pathways

were therefore assessed solely to determine whether they are compatible with the company's key economic framework assumptions (e.g. energy prices, procurement costs and demand developments). No deviations were identified that would lead to inconsistencies with, or require adjustments to, the financial figures (E1.IRO-1 AR 15).

1.11 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and the Business Model [SBM-3]

Overview of Impacts, Risks and Opportunities

As part of the double materiality analysis, material impacts, risks and opportunities were identified in the areas E1, S1 and G1. In the E1 area, the material topics primarily concern climate-related impacts associated with energy use and emissions across the entire value chain, as well as long-term physical climate risks and transition risks. In the S1 area, the focus is on working conditions, occupational health and safety and social risks in the supply chain. In the G1 area, particular emphasis is placed on aspects of corporate culture and the integrity of supplier relationships, which were classified as material. Key opportunities arise primarily from energy-efficient products and the further strengthening of due diligence processes (ESRS 2 SBM-3 48a).

Effects of Material Impacts, Risks and Opportunities on the Business Model, Strategy and Value Chain

The identified material impacts, risks and opportunities do not result in a fundamental realignment of the company's business model or corporate strategy. Instead, targeted measures are implemented within the existing strategic framework. Supply chain-related impacts, risks and opportunities influence the procurement strategy, for example

through enhanced supplier evaluations, greater geographical diversification and expanded due diligence processes. Increasing requirements regarding energy efficiency and Scope 3 transparency influence product strategy and accelerate both the development of energy-efficient solutions and the systematic improvement of emissions accounting. In addition, the company's strong positioning in the areas of corporate culture and working conditions will be consistently reinforced through targeted measures (ESRS 2 SBM-3 46, 48 b).

Additional Information on Own Employees

The transition plan to reduce CO₂ emissions does not have any material impact on Pfeiffer's workforce (S1.SBM-3 14 e).

Pfeiffer has not identified any activities associated with a significant risk of forced or child labor. All companies within the Pfeiffer Group are bound by the Code of Conduct. Among other provisions, the Code clearly defines fair working conditions and explicitly addresses the prohibition of forced labor. Regardless of the geographical location of the individual companies, there is continuous exchange with the head office to ensure that company-wide standards are implemented consistently across all locations (S1.SBM-3 14 f, g).

The material risks and opportunities currently identified do not indicate any material changes in the company's financial position, financial performance or cash flows. Based on the current state of knowledge, no material adjustments to assets or liabilities are expected in the next reporting year (ESRS 2 SBM-3 48 d).

Resilience of the Business Model in Relation to Impacts, Risks and Opportunities

The business model currently demonstrates a high level of resilience with regard to key social and governance issues, as stable employment, good working conditions and established supply chain processes are structurally embedded within the company.

With regard to climate-related risks, the company's resilience is assessed as medium to high, as its technological expertise, product innovation and the growing demand for energy-efficient solutions provide a strong structural position. At the same time, dependencies within supply chains and on energy availability represent structural factors that may limit long-term resilience.

Overall, the strategy is considered robust, as it is oriented toward product innovation, automation, high quality standards and transparency within the supply chain. These elements strengthen the company's ability to respond to regulatory developments, evolving customer requirements and market-related risks (ESRS 2 SBM-3 48 f, E1.SBM-3 19 a, E1.SBM-3 18, 19, 19 c).

Impacts, Risks and Opportunities Compared to the Previous Year

Compared with the previous year, no fundamental changes were identified in the material impacts, risks and opportunities. The key focus areas E1 (climate and energy), S1 (labor and social matters) and G1 (governance and supply chain relationships) remain unchanged as the central topics.

The current year's assessment reflects only minor adjustments in the level of detail: Within E1, additional risks related to climate adaptation were included, while certain energy-related aspects were assigned slightly lower weight. However, these adjustments relate only to the fine-tuning of impacts, risks and opportunities and do not affect their fundamental relevance (ESRS 2 SBM-3 48 g).

All material impacts, risks and opportunities can be fully assigned to the thematic ESRS standards. No additional company-specific impacts, risks or opportunities were identified (ESRS 2 SBM-3 48 h).

An overview of all identified material impacts, risks and opportunities is presented below.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

ESRS	Sub-topic	Description of impacts, risks and opportunities (ESRS 2 SBM-3 48 a, c i, c ii)	Transition risk or physical climate risk (E1.SBM-3 18)	IRO type	Impact	Type of impact	Value chain stage (ESRS 2 SBM-3 48 c iv)	Time horizon (ESRS 2 SBM-3 48 c iii)
ESRS E1	Climate change adaptation	Climate change impacts may negatively affect Pfeiffer employees.		Impact	negative	potential	Own operations	long-term
ESRS E1	Energy	CO ₂ emissions across the entire value chain.		Impact	negative	actual	Upstream, downstream, own operations	long-term
ESRS E1	Climate change adaptation	Extreme weather events pose an increasing risk within the upstream supply chain.	Climate-related physical risk	Risk	—	—	Upstream	medium-term
ESRS E1	Climate change adaptation	Pfeiffer's customers increasingly demand energy-efficient products. A lack of innovation could put market share and revenue at risk.	Climate-related transition risk	Risk	—	—	Downstream	medium-term
ESRS E1	Climate change adaptation	Continuous improvements and greater transparency regarding CO ₂ emissions, particularly in Scope 3 calculations, can create competitive advantages.		Opportunity	—	—	Downstream	medium-term
ESRS E1	Climate change adaptation	Financial risk arising from dependence on fossil fuels, as rising prices and stricter climate regulations may lead to higher operating costs.	Climate-related transition risk	Risk	—	—	Own operations	long-term
ESRS S1	Working conditions	Good working conditions positively influence employee satisfaction, motivation, engagement, productivity, health and safety. This applies to all employees and external workers, regardless of region or country of operation. Good working conditions also contribute to stronger employee retention by reducing staff turnover, stress, burnout and excessive workloads (S1.SBM-3 14 c).		Impact	positive	actual	Own operations	short term
ESRS S1	Fair remuneration	All locations comply with at least the statutory minimum wage requirements. In some cases, additional agreements are in place with employee representatives. Fair remuneration strengthens employee retention and promotes long-term motivation (S1.SBM-3 14 c).		Impact	positive	potential	Own operations	short term
ESRS S1	Health and safety	Insufficient safety measures can result in workplace accidents and may therefore lead to direct adverse effects on employees' health. These risks primarily concern employees working in Pfeiffer's production activities. To mitigate such risks, Pfeiffer places strong emphasis on comprehensive occupational health and safety measures and systematic training (S1.SBM-3 14 a, 14 b, 15, 16).		Impact	negative	potential	Own operations	short term
ESRS S1	Safe working environments	Pfeiffer actively promotes safe working environments in order to protect employees, strengthen long-term staff retention and safeguard critical knowledge within the company (S1.SBM-3 14 d).		Opportunity	—	—	Own operations	short term

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1 General Information

ESRS	Sub-topic	Description of impacts, risks and opportunities (ESRS 2 SBM-3 48 a, c i, c ii)	Transition risk or physical climate risk (E1.SBM-3 18)	IRO type	Impact	Type of impact	Value chain stage (ESRS 2 SBM-3 48 c iv)	Time horizon (ESRS 2 SBM-3 48 c iii)
ESRS S1	Working hours	Statutory working hours are strictly monitored at all locations and, in some cases, supplemented by agreements with employee representatives. Well-structured working time arrangements support employee retention and contribute to long-term productivity (S1.SBM-3 14 d).		Opportunity	—	—	Own operations	short term
ESRS S1	Fair remuneration	Across all locations, Pfeiffer aims to ensure remuneration of at least the statutory minimum wage, in some cases complemented by agreements with employee representatives. Fair remuneration supports employee retention and fosters long-term motivation (S1.SBM-3 14 d).		Opportunity	—	—	Own operations	short term
ESRS S1	Collective bargaining processes, including the share of employees covered by collective agreements, are an integral element of ensuring fair working conditions	Negotiations with employee representatives contribute to maintaining fair and transparent employment conditions (S1.SBM-3 14 d).		Opportunity	—	—	Own operations	short term
ESRS G1	Corporate culture	Fostering an ethical corporate culture.		Impact	positive	actual	Own operations	short term
ESRS G1	Corporate culture	Promoting a positive corporate culture to mitigate reputational risks. Reputational damage may result in reduced sales and increased recruitment costs.		Risk	—	—	Own operations	short term
ESRS G1	Management of supplier relationships, including payment practices	Strong and reliable supplier relationships help prevent quality issues that could negatively affect customer satisfaction, return rates, warranty claims and ultimately sales.		Risk	—	—	Upstream	medium-term

1.12 Disclosure Requirements Addressed in the Company's Sustainability Statement in Accordance with ESRS [IRO-2]

Disclosure requirement and related data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark regulation reference (3)	EU climate law reference (4)	Material	See section
ESRS 2 GOV-1 – Gender diversity in administrative, management and supervisory bodies (para. 21 (d))	Indicator No. 13 in Annex I, Table 1	—	Commission Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	1.3
ESRS 2 GOV-1 – Percentage of independent members of the administrative, management and supervisory bodies (para. 21 (e))	—	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	1.3
ESRS 2 GOV-4 – Due diligence statement (para. 30)	Indicator No. 10 in Annex I, Table 3	—	—	—	Yes	1.6
ESRS 2 SBM-1 – Participation in fossil fuel-related activities (para. 40 (d)(i))	Indicator No. 4 Table 1, in Annex I	Art. 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS 2 SBM-1 – Participation in chemical manufacturing activities (para. 40 (d)(ii))	Indicator No. 9 in Annex I, Table 2	—	Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS 2 SBM-1 – Involvement in controversial weapons-related activities (para. 40 (d)(iii))	Indicator No. 14 in Annex I, Table 1	—	Delegated Regulation (EU) 2020/1818, Art. 12(1); Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS 2 SBM-1 – Participation in tobacco cultivation or production activities (para. 40 (d)(iv))	—	—	Delegated Regulation (EU) 2020/1818, Art. 12(1); Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS E1-1 – Transition plan for achieving climate neutrality by 2050 (para. 14)	—	—	—	Regulation (EU) 2021/1119, Art. 2(1)	Yes	2.2.1
ESRS E1-1 – Entities covered by Paris-aligned benchmarks (para. 16 (g))	—	Art. 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Art. 12(1)(d–g) and Art. 12(2)	—	Yes	2.2.1

Disclosure requirement and related data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark regulation reference (3)	EU climate law reference (4)	Material	See section
ESRS E1-4 – GHG emissions reduction targets (para. 34)	Indicator No. 4 in Annex I, Table 2	Art. 449 a of Regulation (EU) No. 575/2013; Implementing Regulation (EU) 2022/2453 (transition risk reporting template)	Delegated Regulation (EU) 2020/1818, Art. 6	—	Yes	2.2.4
ESRS E1-5 – Energy consumption from fossil fuels by source (for climate-intensive sectors only) (para. 38)	Indicator No. 5 in Annex I, Table 1 and Table 2	—	—	—	Yes	2.2.5
ESRS E1-5 – Energy consumption and energy mix (para. 37)	Indicator No. 5 in Annex I, Table 1	—	—	—	Yes	2.2.5
ESRS E1-5 – Energy intensity in climate-intensive sectors (paras. 40–43)	Indicator No. 6 in Annex I, Table 1	—	—	—	No	—
ESRS E1-6 – Gross GHG emissions (Scope 1, 2 and 3) and total emissions (para. 44)	Indicators No. 1 and 2 in Annex I, Table 1	Art. 449 a of Regulation (EU) No. 575/2013; Implementing Regulation (EU) 2022/2453 (template 1)	Delegated Regulation (EU) 2020/1818, Art. 5(1), Art. 6 and Art. 8(1)	—	Yes	2.2.6
ESRS E1-6 – Intensity of gross GHG emissions (paras. 53–55)	Indicator No. 3 in Annex I, Table 1	Art. 449 a of Regulation (EU) No. 575/2013; Implementing Regulation (EU) 2022/2453 (template 3)	Delegated Regulation (EU) 2020/1818, Art. 8(1)	—	Yes	2.2.6
ESRS E1-7 – Greenhouse gas removals and carbon credits (para. 56)	—	—	—	Regulation (EU) 2021/1119, Art. 2(1)	No	—
ESRS E1-9 – Exposure of the reference portfolio to physical risks (para. 66)	—	—	Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS E1-9 – Breakdown of monetary amounts by acute and chronic physical risks (para. 66(a))	—	Art. 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.	—	—	No	—
ESRS E1-9 – Location of significant assets exposed to material physical risks (para. 66(c))	—	Art. 449 a of Regulation (EU) No. 575/2013; Implementing Regulation (EU) 2022/2453 (physical risk reporting template)	—	—	No	—

Disclosure requirement and related data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark regulation reference (3)	EU climate law reference (4)	Material	See section
ESRS E1-9 – Breakdown of the book value of real estate by energy efficiency class (para. 67(c))	—	Art. 449 a of Regulation (EU) No. 575/2013; Implementing Regulation (EU) 2022/2453 (template 2: loans secured by real estate – energy efficiency collateral)	—	—	No	—
ESRS E1-9 – Degree of exposure of the portfolio to climate-related opportunities (para. 69)	—	—	Delegated Regulation (EU) 2020/1818, Annex II	—	No	—
ESRS E2-4 – Quantity of pollutants listed in Annex II of the E-PRTR Regulation emitted to air, water and soil (para. 28)	Indicator No. 8 in Table 1 and Indicators No. 1, 2 and 3 in Table 2 (Annex I)	—	—	—	No	—
ESRS E4-1 – Sites with activities affecting endangered species or protected areas (para. 21(a))	Indicator No. 7 in Annex I, Table 2	—	—	—	No	—
ESRS E4-2 – Sustainable practices and strategies for the protection of biodiversity (para. 24(b))	Indicator No. 11 in Annex I, Table 2	—	—	—	No	—
ESRS E4-2 – Sustainable practices and strategies for terrestrial and aquatic ecosystems (para. 24(c))	Indicator No. 12 in Annex I, Table 2	—	—	—	No	—
ESRS E4-2 – Strategies to combat deforestation (para. 24(d))	Indicator No. 15 in Annex I, Table 2	—	—	—	No	—
ESRS E5-5 – Non-recycled waste (para. 37(d))	Indicator No. 13 in Annex I, Table 2	—	—	—	No	—
ESRS E5-5 – Hazardous and radioactive waste (para. 39)	Indicator No. 9 in Annex I, Table 1	—	—	—	No	—
ESRS 2 SBM3 – S1 – Risk of forced labor (para. 14(f))	Indicator No. 13 in Annex I, Table 3	—	—	—	Yes	1.11
ESRS 2 SBM3 – S1 – ESRS 2 SBM-3 – S1 – Risk of child labor (para. 14(g))	Indicator No. 12 in Annex I, Table 3	—	—	—	Yes	1.11
ESRS S1-1 – Commitments related to human rights policy (para. 20)	Indicator No. 9 in Annex I, Table 3 and Indicator No. 11 in Annex I, Table 1	—	—	—	Yes	3.1
ESRS S1-1 – Due diligence requirements concerning ILO core conventions 1–8 (para. 21)	—	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	3.1
ESRS S1-1 – Procedures and measures to combat human trafficking (para. 22)	Indicator No. 11 in Annex I, Table 3	—	—	—	Yes	3.1
ESRS S1-1 – Strategy and management system for the prevention of occupational accidents (para. 23)	Indicator No. 1 in Annex I, Table 3	—	—	—	Yes	3.1

Disclosure requirement and related data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark regulation reference (3)	EU climate law reference (4)	Material	See section
ESRS S1-3 – Processing of complaints (para. 32(c))	Indicator No.5 in Annex I, Table 3	—	—	—	Yes	3.3
ESRS S1-14 – Number of fatalities and number and rate of occupational accidents (para. 88(b),(c))	Indicator No.2 in Annex I, Table 3	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	3.14
ESRS S1-14 – Number of days lost due to injury, accident or illness (para. 88(e))	Indicator No.3 in Annex I, Table 3	—	—	—	Yes	3.14
ESRS S1-16 – Unadjusted gender pay gap (para. 97(a))	Indicator No. 12 in Annex I, Table 1	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	3.16
ESRS S1-16 – Excessive remuneration of members of management bodies (para. 97(b))	Indicator No.8 in Annex I, Table 3	—	—	—	Yes	3.16
ESRS S1-17 – Cases of discrimination (para. 103(a))	Indicator No.7 in Annex I, Table 3	—	—	—	Yes	3.17
ESRS S1-17 – Non-compliance with the UN Guiding Principles on Business and Human Rights/OECD Guidelines (para. 104(a))	Indicator No. 10 in Annex I, Table 1 and Indicator No. 14 in Table 3	—	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art. 12(1)	—	No	—
ESRS 2 SBM3 – S2 – Significant risk of child labor or forced labor in the value chain (para. 11 (b))	Indicators No. 12 and 13 in Annex I, Table 3	—	—	—	No	—
ESRS S2-1 – Commitments related to human rights policy (para. 17)	Indicator No.9 in Annex I, Table 3 and Annex 1	—	—	—	No	—
ESRS S2-1 – Strategies related to labor in the value chain (para. 18)	Indicators No. 11 and 4 in Annex I, Table 3	—	—	—	No	—
ESRS S2-1 – Non-compliance with the UN Guiding Principles on Business and Human Rights/OECD Guidelines (para. 19)	Indicator No. 10 in Annex I, Table 1	—	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art. 12(1)	—	No	—
ESRS S2-1 – Due diligence requirements related to ILO core conventions (para. 19, S2 context)	—	—	Delegated Regulation (EU) 2020/1816, Annex II	—	No	—
ESRS S2-4 – Incidents and issues concerning human rights in the upstream and downstream value chain (para. 36)	Indicator No. 14 in Annex I, Table 3	—	—	—	No	—
ESRS S3-1 – Commitments related to human rights (para. 16)	Indicator No.9 in Annex I, Table 3 and Indicator No. 11 in Table 1	—	—	—	No	—

Disclosure requirement and related data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark regulation reference (3)	EU climate law reference (4)	Material	See section
ESRS S3-1 – Non-compliance with the UN Guiding Principles on Business and Human Rights/OECD Guidelines (para. 17)	Indicator No. 10 in Annex I, Table 1	—	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art. 12(1)	—	No	—
ESRS S3-4 – Incidents and issues related to human rights (para. 36)	Indicator No. 14 in Annex I, Table 3	—	—	—	No	—
ESRS S4-1 – Strategies concerning consumers and end users (para. 16)	Indicator No. 9 in Annex I, Table 3 and Indicator No. 11 in Table 1	—	—	—	No	—
ESRS S4-1 – Non-compliance with the UN Guiding Principles on Business and Human Rights/OECD Guidelines (para. 17)	Indicator No. 10 in Annex I, Table 1	—	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art. 12(1)	—	No	—
ESRS S4-4 – Incidents and issues related to human rights (para. 35)	Indicator No. 14 in Annex I, Table 3	—	—	—	No	—
ESRS G1-1 – United Nations Convention against Corruption (para. 10(b))	Indicator No. 15 in Annex I, Table 3	—	—	—	Yes	4.3
ESRS G1-1 – Protection of whistleblowers (para. 10(d))	Indicator No. 6 in Annex I, Table 3	—	—	—	Yes	4.1
ESRS G1-4 – Fines for violations of anti-corruption and anti-bribery laws (para. 24(a))	Indicator No. 17 in Annex I, Table 3	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Yes	4.4
ESRS G1-4 – Standards to combat corruption and bribery (para. 24(b))	Indicator No. 16 in Annex I, Table 3	—	—	—	Yes	4.3

2 ENVIRONMENTAL INFORMATION

2.1 Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

Background

The EU Taxonomy established by Regulation (EU) 2020/852 is a central element of the EU Action Plan on Sustainable Finance. It establishes a standardized classification system that defines which economic activities are considered environmentally sustainable. The identified economic activities were assessed against the six environmental objectives defined in Article 9 of the Taxonomy Regulation:

1. Climate Mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Prevention and reduction of pollution
6. Protection and restoration of biodiversity and ecosystems

The European Commission specifies in delegated acts which economic activities may be classified as environmentally sustainable (taxonomy-eligible) and which activities are actually carried out in an environmentally sustainable manner (taxonomy-aligned).

A delegated act has been adopted covering the environmental objectives “climate change mitigation” and “climate change adaptation”. A further delegated act addressing the remaining four environmental objectives – “sustainable use and protection of water and marine resources” (WTR), “transition to a circular economy” (CE), “pollution prevention

and control” (PPC) and “protection and restoration of biodiversity and ecosystems” (BIO) – was adopted on June 13, 2023.

Economic activities are considered taxonomy-eligible if they are described in principle in Annexes I to V and can be classified accordingly. Pursuant to Article 3 of the Taxonomy Regulation, economic activities are classified as taxonomy-aligned only if

- they make a substantial contribution to the achievement of one or more of the environmental objectives referred to in Articles 10 to 16;
- they do not significantly harm any of the other environmental objectives (“Do No Significant Harm” – DNSH) in accordance with Article 17;
- they comply with the minimum safeguards in accordance with Article 18; and
- they meet the applicable technical screening criteria adopted by the European Commission in delegated acts.

Pfeiffer Vacuum’s core activities include the development, production and distribution of vacuum pump systems and related components used for vacuum generation, measurement and analysis. These activities are currently not covered by any delegated act. However, this does not imply that these activities do not contribute to or support the objectives of the company’s overall sustainability strategy.

New Delegated Act

On July 4, 2025, the European Commission adopted a delegated act amending Delegated Regulation (EU) 2021/2178 with regard to the content and presentation of the information to be disclosed, as well as Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 with regard to the simplification of certain technical screening criteria.

The objective of these amendments is to streamline and focus taxonomy reporting for companies, in particular through the introduction of a materiality-based approach to disclosures. Pfeiffer has reviewed the new regulations and will apply the simplifications introduced therein from the 2025 reporting year onwards.

Future reporting will follow the principle of materiality, meaning that the analysis and disclosures will focus on economic activities that are material with respect to sales revenue, capital expenditure (CapEx) and operational expenditure (OpEx). If the cumulative revenue / CapEx / OpEx associated with one (or more) economic activities amounts to less than 10% of the total revenue / CapEx / OpEx, an assessment of the taxonomy eligibility or taxonomy alignment of the corresponding economic activity(ies) may be omitted.

While Pfeiffer has systematically reviewed all identified economic activities for taxonomy eligibility and taxonomy alignment and assigned them to the environmental objectives in previous years, the reporting now focuses specifically on material activities.

Procedure

In the first step, in accordance with the requirements of the new delegated act, the materiality of the disclosures relating to revenue, CapEx and OpEx is assessed. If these disclosures are assessed as immaterial, only the respective total amounts are disclosed together with an explanation of the reasons for the classification as immaterial. If this is not the case, a second step involves a detailed taxonomy assessment of the activities, consistent with the approach applied in previous years.

All material economic activities in relation to the six environmental objectives were reviewed using standardized questionnaires, and the associated KPIs were calculated on this basis. To determine taxonomy eligibility, analyses conducted in previous years for environmental objectives 1 and 2 were used as a basis, and the additional economic activities introduced in Delegated Regulation (EU) 2023/2485 were also reviewed. Furthermore, the taxonomy eligibility of economic activities related to environmental objectives 3 to 6 was reviewed in accordance with Delegated Regulation (EU) 2023/2486.

Analysis of Taxonomy Alignment

In line with the Taxonomy Regulation, an analysis and determination of taxonomy alignment was carried out for environmental objectives 1 to 6. As in the previous year, the assessment of taxonomy alignment focused on the climate risk analysis, which represents a key element of the technical screening criteria applicable to all economic activities. For all company locations, a climate risk assessment was carried out in accordance with the requirements of the EU Taxonomy (see Chapter 1.10, section "Physical Climate Risks and Transition Risks"). Standardized questionnaires were completed for all relevant economic activities to assess their compliance with the applicable environmental objectives. The assessment showed that the required documentation to demonstrate compliance with the DNSH criteria and taxonomy alignment was not available.

Minimum Safeguards (Social Minimum Standards)

As in the previous year, the company conducted a review of compliance with social minimum safeguards and standards at the group level. The assessment covered four thematic areas: These include human rights (including labor and consumer rights), corruption and bribery and taxes and fair competition. The assessment was based on the UN Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines, the ILO Fundamental Principles and Rights at Work and the International Bill of Human Rights. The Minimum Safeguards require both the existence of robust processes addressing the respective thematic areas and the absence of any breaches related to them. A comprehensive analysis carried out by the Compliance Department has confirmed that Pfeiffer fulfills the relevant criteria set out under the Minimum Safeguards requirements of the EU Taxonomy.

2.1.1 Sales Revenue

According to Article 1a of the new delegated act, non-financial undertakings may waive a detailed assessment of taxonomy eligibility and taxonomy alignment of their economic activities if the cumulative revenue from those activities accounts for **less than 10%** of the relevant revenue KPI denominator. This assessment represents the first step in the analysis of the revenue KPI within the framework of the EU Taxonomy.

Based on this requirement and on the continuous internal assessment conducted since the start of reporting in 2021, Pfeiffer concludes that revenue is not material in the context of the EU Taxonomy. In all previous reporting years, **0% of net revenue** was attributable to taxonomy-eligible or taxonomy-aligned activities. As Pfeiffer's economic activities are not currently included in any delegated

act and therefore do not qualify as taxonomy-eligible, the revenue KPI is not relevant for the 2025 reporting year.

The revenue KPI pursuant to Article 8(2)(a) of Regulation (EU) 2020/852 represents the ratio of net revenue from taxonomy-eligible or taxonomy-aligned activities (numerator) to the total net revenue of the financial year (denominator). The denominator is based on revenue recognized in accordance with IFRS 15 for the 2025 financial year (see consolidated income statement). Since no economic activities were identified as taxonomy-eligible in the current reporting year, the proportion of revenue attributable to taxonomy-eligible or taxonomy-aligned activities remains 0%.

2.1.2 Capital Expenditure (CapEx)

Under Article 1b of the new delegated act, non-financial undertakings are permitted to omit a detailed review of taxonomy eligibility and taxonomy alignment for specific economic activities where the capital expenditure attributable to those activities accounts for less than 10% of the relevant CapEx KPI denominator. This CapEx analysis begins with a materiality assessment.

In line with Delegated Regulation (EU) 2021/2178, Annex I, No. 1.1.2.2, Pfeiffer's capital expenditures were classified into category (a) CapEx relating to taxonomy-relevant assets or processes and category (c) CapEx relating to other assets and processes. All relevant economic activities were assessed individually. Since 2021, only activities 7.1 (the construction of new buildings), 7.2 (renovation of existing buildings) and 7.7 (acquisition and ownership of buildings) have recorded a taxonomy-eligible share of more than 10% in at least one reporting year. These activities therefore continue to be subject to a full assessment of taxonomy eligibility and taxonomy alignment. All other potentially

relevant activities – in particular 5.4, 6.5, 6.6, 7.3, 7.4, 7.5 and 7.6 – accounted for well below 2 % of total capital expenditure in all reporting years and are therefore considered immaterial within the meaning of the delegated act.

The denominator of the CapEx KPI includes all additions to property, plant and equipment, intangible assets and right-of-use assets during the financial year (IFRS 16, IAS 16, IAS 38, IAS 40 and IAS 41). This also includes additions resulting from business combinations as well as revaluations and impairments, while excluding the effects of fair value adjustments. Accordingly, Pfeiffer included all capital expenditures relating to property, plant and equipment, intangible assets and right-of-use assets in the analysis (see Notes to the Consolidated Financial Statements; see ESRS E1-6; Scope 3 – Capital Goods).

The numerator of the CapEx KPI represents the share of these capital expenditures that relates to assets or processes associated with taxonomy-eligible or taxonomy-aligned economic activities. No CapEx plans as defined under the EU Taxonomy have been adopted. Consequently, only capital expenditures actually incurred are taken into account.

2.1.3 Operational Expenditure (OpEx)

Under the revised provisions of the EU Taxonomy Regulation, non-financial undertakings may refrain from assessing the taxonomy eligibility and taxonomy alignment of total operating expenses if these expenses are not material to the respective business model.

Based on an internal assessment and the ongoing review of relevant operating expenses since the start of reporting in 2021, Pfeiffer concluded that operating expenses relevant to the EU Taxonomy (OpEx) are not material to the business model. Between 2021 and 2024, the share of taxonomy-eligible operating expenses remained consistently below 10 % of total operating expenses, while the share of taxonomy-aligned operating expenses was 0 % throughout the period. The results for previous reporting years are presented below.

Year	Taxonomy-eligible OpEx	Taxonomy-aligned OpEx
2021	8.34 %	0 %
2022	7.72 %	0 %
2023	5.81 %	0 %
2024	7.37 %	0 %

As operating expenses are not material in relation to the company's business activities and the relevant shares have consistently remained low in previous years, Pfeiffer has therefore decided to make use of the option provided under the revised regulation and to discontinue the separate disclosure of taxonomy-eligible and taxonomy-aligned OpEx shares in future reporting. The total amount of operating expenses will continue to be disclosed as part of the non-financial reporting.

The denominator of the OpEx KPI includes direct, non-capitalized costs related to research and development, building renovation measures, short-term leases, maintenance and repair, as well as other direct expenditures associated with the day-to-day servicing of property, plant and equipment, whether carried out internally or by third-party service providers, to ensure the continued and effective operation of these assets. As operating expenses are not considered material, a value of zero is reported in the denominator, as explained above.

In particular, non-financial undertakings are required to disclose the share of non-material economic activities in the denominator of their KPIs (revenue, CapEx and OpEx) in the "Overview of KPIs" template.

Reporting Templates

Template 1: Share of turnover, CapEx and OpEx from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities - disclosure for financial year (N) (summary KPI)

Financial year (N)		Breakdown by environmental objectives of taxonomy-aligned activities													
KPI (1)	Total (2)	Proportion of taxonomy-eligible activities (3)	Taxonomy-aligned activities (4)	Proportion of taxonomy-aligned activities (5)	Climate change mitigation (6)	Climate change adaptation (7)	Water and marine resources (8)	Circular economy (9)	Pollution (10)	Biodiversity and ecosystems (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Activities not assessed due to immateriality (14)	Taxonomy-aligned activities in previous financial year (N-1) (15)	Proportion of taxonomy-aligned activities in previous financial year (N-1) (16)
	in € millions	in %	in € millions	in %	in %	in %	in %	in %	in %	in %	in %	in %	in %	in € millions	in %
Turnover	850.06	0	0	0	0	0	0	0	0	0	0	0	100	0	0
CapEx	53.19	34	0	0	0	0	0	0	0	0	0	0	66	0	0
OpEx	47.10	0	0	0	0	0	0	0	0	0	0	0	100	0	0

Template 2: Share of turnover, CapEx and OpEx from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities - disclosure for financial year (N) (breakdown by activity)

Reported KPI (Turnover / CapEx / OpEx)		Environmental objective of taxonomy-aligned activities													
Financial year (N)		2025													
Economic activities (1)	Code (2)	Taxonomy-eligible KPI (proportion of taxonomy-eligible turnover / CapEx / OpEx) (3)	Taxonomy-aligned KPI (monetary value of turnover / CapEx / OpEx) (4)	Taxonomy-aligned KPI (proportion of taxonomy-aligned turnover / CapEx / OpEx) (5)	Climate change mitigation (6)	Climate change adaptation (7)	Water and marine resources (8)	Circular economy (9)	Pollution (10)	Biodiversity and ecosystems (11)	Enabling activity (12)	Transitional activity (13)	Proportion of taxonomy-aligned activities within taxonomy-eligible activities (14)		
		in %	in € millions	in %	in %	in %	in %	in %	in %	in %	(E where applicable)	(T where applicable)	in %		
Construction of new buildings	CCM 7.1	12	0	0	0	0	0	0	0	0			0		
Renovation of existing buildings	CCM 7.2	9	0	0	0	0	0	0	0	0			0		
Acquisition of and ownership of buildings	CCM 7.7	12	0	0	0	0	0	0	0	0			0		
Sum of alignment per objective						0	0	0	0	0					
Total KPI (Turnover / CapEx / OpEx)		53.19	0	0	0	0	0	0	0	0	0	0	0		

2.2 Climate Change [E1]

As part of the double materiality assessment, ESRS topic E1 – Climate change was identified as material. This chapter outlines how Pfeiffer manages climate-related impacts, risks and opportunities and explains how these aspects are integrated into the company's strategy, governance structures and operational processes. It also presents the measures, targets and progress related to climate mitigation and climate adaptation.

2.2.1 Transition Plan for Climate Change Mitigation [E1-1]

To support the transition to a sustainable economy, Pfeiffer has developed a transition plan aimed at aligning its business model and corporate strategy with this transformation. The objective of the plan is to contribute to limiting global warming in line with the Paris Agreement. The company's science-based targets (SBTi) form an integral part of this transition plan. This commitment is further supported by the company's alignment with six selected United Nations Sustainable Development Goals (UN SDGs) (E1-1 14, 16 a).

In line with the sustainability strategy, environmental management focuses on the following key levers to reduce CO₂ emissions at Pfeiffer's own sites (E1-1 16 b; E1-4 34 f):

1. Improving Energy Efficiency

- Deployment of advanced technologies for the centralized monitoring and optimization of energy consumption.
- Modernization and upgrading of building infrastructure.
- Expansion and increased use of energy recovery systems.

2. Improving Material Efficiency

- Minimizing material usage, weight and volume of products.
- Promotion of the reuse and recycling of materials in production.

3. Improving Process Efficiency

- Optimizing production processes to lower energy and material usage and improve overall resource efficiency.
- Implementation of measures for continuous improvement and monitoring of process flows.
- Use of modern technologies and systems to increase efficiency and reduce waste.

4. Expansion of Renewable Energy Generation and Usage

- Transition to green electricity across all company locations by 2030.
- Expansion of photovoltaic installations at company sites.
- Gradual conversion of the company vehicle fleet to electric vehicles.

As part of the Future Factory project, Pfeiffer is investing in the modernization and redesign of facilities, equipment and machinery in order to strengthen environmental performance and support its sustainability commitments. These investments also include the transition from fossil fuel-based heating systems to electric solutions, such as the installation of heat pumps at company facilities. The vehicle fleet is also being progressively converted to electric vehicles. Major energy transformation projects are planned across sites in Germany, France, Romania, South Korea, Singapore, Malaysia, Vietnam and the United States. Implementation has already begun at several locations (E1-1 16 c). (see the Combined Management Report, chapter "Pfeiffer Vacuum Technology AG – Condensed Consolidated Financial Statements", section "Net Assets and

Financial Position", as well as the Consolidated Financial Statements, chapter "Notes to the Consolidated Financial Statements – 12. Property, plant and equipment")

A comprehensive analysis of greenhouse gas emissions across the company's operations enabled the identification of the main sources of product-related locked-in emissions. These emissions are primarily driven by the materials used and, in particular, by the product use phase. In 2024, Pfeiffer launched a pilot project to calculate Product Carbon Footprints (PCFs) for four of its key products. The methodology developed in this process, based on DIN EN ISO 14067, will gradually be applied to additional products and product families. This approach enables Pfeiffer to identify the key drivers of product carbon footprints more precisely and to implement targeted improvement measures aimed at further reducing environmental impacts.

Remaining emissions during the product use phase are addressed in cooperation with customers, for example by providing guidance in operating instructions on energy-efficient operation. The primary source of emissions is the electricity consumed during the operation of our products (E1-1 16 d).

There are no specific investment targets related to taxonomy-aligned investments for CapEx or OpEx, and no CapEx was invested in economic activities related to coal, oil or gas (E1-1 16 e, f).

Our climate plan is linked to the company's overall strategy and financial planning. This supports our focus on better meeting customer needs – particularly the ambitious climate targets of our customers in the semiconductor industry. The main components are integrated internal company guidelines that support the achievement of climate targets (see E1-2) (E1-1 16 h).

Investments are being made in energy-efficient vacuum solutions and renewable energy sources to reduce overall energy consumption. Regular monitoring and evaluation of greenhouse gas emissions ensure that climate targets are met and that necessary adjustments are implemented. The transition plan was developed by the CSR team based on the 2023 materiality analysis and was initially finalized in collaboration with the CSR Board. The plan was approved by both the Management Board and the Supervisory Board (E1-1 16 i).

The corporate carbon footprint has been calculated annually since 2021, and a significant reduction in total greenhouse

gas emissions has been reported since then (for more details, see E1-6). Pfeiffer continues to invest in sustainable technologies, including energy-efficient vacuum solutions and renewable energy systems, to reduce energy consumption and promote sustainable practices across operations (E1-1 16 j).

2.2.2 Strategies in Connection with Climate Mitigation and Adaptation to Climate Change [E1-2]

The existing corporate guidelines address key aspects of climate change mitigation and adaptation. This includes,

in particular, the accurate monitoring of relevant climate-related key indicators as well as the definition and tracking of emission reduction targets. In addition, the guidelines promote improvements in energy efficiency both in the company's own production – for example in pump manufacturing – and in the use of products by customers. Furthermore, the use of renewable energy is being continuously expanded in order to further reduce the company's climate- and energy-related impacts (E1-2 25). Further details on the guidelines are provided in the table below.

Guideline	Objectives, content and monitoring (MDR_P 65a)	Scope (MDR_P 65b)	Reference to IRO	Responsible for implementation (MDR_P 65c)
GHG Policy	The GHG Policy defines the methodology for calculating the company's greenhouse gas (GHG) footprint. Both upstream and downstream emissions are taken into account. The objective is to ensure the consistent and transparent collection, calculation and monitoring of all relevant data and related emissions calculations.	Global	E1 Energy; E1 Climate change adaptation: improving transparency regarding CO ₂ emissions	Management Board / CSR team
Environmental Policy	Pfeiffer is continuously committed to reducing its environmental impact. The policy commits the company to protecting the environment and conserving resources while considering economic aspects and applicable legal and technical requirements. Awareness of energy and environmental issues is promoted among all employees through information and training, and environmental and energy management are continuously improved along the entire value chain.	Global	E1 Climate change adaptation: employees	Management Board / CSR team
PV Energy Management Handbook	The guideline defines the principles of the company's energy management. In addition to regulatory requirements such as ISO 50001, particular focus is placed on energy improvements in facility management and the use of renewable energy, with the aim of optimizing these areas in a targeted manner.	Global	E1 Climate change adaptation: dependency on fossil fuels	Management Board / CSR team
Corporate Car Policy	This policy applies to all employees entitled to a company car and aims to contribute to CO ₂ reduction while promoting electric mobility.	Global	E1 Energy; E1 Climate change adaptation: dependency on fossil fuels	Management Board / Procurement
Energy and Environmental Policy	This guideline is closely aligned with the company's Environmental Policy. The company is committed to protecting the environment and conserving resources, optimizing processes, increasing energy efficiency along the entire value chain and complying with applicable legal and internal requirements. Regular reviews support the implementation of the policy.	Headquarters (Aßlar)	E1 Climate change adaptation: supply chain risks and customer requirements	Management (Aßlar)
Code of Conduct for Suppliers	Suppliers must comply with statutory environmental standards, implement an appropriate environmental management system and take measures to protect the climate, the environment and human rights. They are also expected to support our environmental and climate targets and provide the relevant information as required.	Global	G1 Management of supplier relationships, including payment practices	Management Board / Procurement

2.2.3 Measures and Resources Related to Climate Strategy [E1-3]

As part of its climate strategy, Pfeiffer has defined and implemented measures addressing both climate mitigation (reducing greenhouse gas emissions) and climate change adaptation. The measures support the implementation of long-term SBTi-compliant climate targets.

Climate Mitigation Measures

At the Aßlar site, construction of the new logistics and office building progressed further as part of the Future Factory project. Across several locations, decentralized initiatives were also implemented to improve energy efficiency. A key focus lies on the implementation and continuous enhancement of energy management systems, alongside the expansion of renewable energy sources. For instance, the Cluj site transitioned to heat pumps for heat generation, thereby reducing emissions from natural gas combustion.

Energy efficiency and reduced energy consumption are achieved through the use of variable-speed drives in our products and in equipment used for the production and operation of our plants, resulting in energy savings of up to 50%.

Switching to alternative energy sources for production operations makes a measurable contribution to reducing the company's overall carbon footprint. Integrating renewable energy sources also helps decrease dependence on fossil fuels. In addition, energy recovery systems (such as Knoll Systems used in South Korea and France) are employed to further enhance energy efficiency.

At selected sites, photovoltaic systems are installed to generate electricity from renewable sources and reduce energy-related emissions. The use of solar power lowers reliance on electricity generated from fossil fuels and contributes to the partial decarbonization of site energy supplies. In-house electricity generation from photovoltaics is being expanded step by step and forms part of site-specific energy and efficiency measures within the overarching climate strategy.

Further reductions in energy-related emissions are pursued through the gradual electrification of the vehicle fleet. When procuring new vehicles, electric models are preferred wherever operationally feasible. Implementation takes place progressively, taking into account the respective infrastructural and operational conditions at the individual sites.

To reduce Scope 3 emissions, measures are implemented along the value chain. These include improving product design with a stronger focus on energy efficiency during the use phase, increasing the use of recyclable materials, and incorporating emissions-related criteria into supplier selection. Further reductions in Scope 3 emissions are also expected due to external developments. These include the growing use of electricity from renewable energy sources by customers and a higher share of recycled content in key input materials.

Production processes are continuously optimized to reduce both energy and material consumption.

These measures are ongoing, and Pfeiffer remains committed to continuously advancing these efforts in order to achieve its SBTi climate targets (E1-3 29 a, b) (ESRS 2 MDR-A 68 a, b, c).

Achieved and Expected Reductions in Greenhouse Gas Emissions

Greenhouse gas emissions have already been reduced through the initiatives described above aimed at mitigating the Group's impact on climate change. However, these reductions cannot always be clearly attributed to individual measures or quantified separately. Further emission reductions are expected as climate-related initiatives continue to be developed and implemented. These reductions will be quantified in the future as part of the ongoing development of the Group's climate measures. Reductions already achieved compared with previous years are presented in Section E1-6 (E1-3 29 b; ESRS 2 MDR-A 69 a).

Funds Allocated to Implement the Measures

The measures described above – including strategic projects such as Future Factory – are implemented not only for sustainability reasons but also as part of the Group's broader corporate and efficiency strategy. For this reason, no separate or isolated OpEx or CapEx items are reported for these initiatives. All related investments and operating expenses form part of the Group's regular financial planning and resource allocation and are reflected in the financial report and the corresponding consolidated financial statements. Further information can be found in the management report and in the section on the EU Taxonomy (see the section "The Year 2025 at a Glance"). A double-digit percentage of the Group's profit is invested in the research and development of new, more sustainable products and technologies, as well as in implementing sustainability initiatives aimed at aligning buildings and production processes with current energy-efficient and environmentally friendly standards (E1-3 29 c).

2.2.4 Climate Change Mitigation and Adaptation Targets [E1-4]

The SBTi targets are aligned with the Paris Agreement (1.5°C pathway) and follow the cross-sectoral reduction pathway (Absolute Contraction Approach), using 2022 as the base year. The targets were submitted to the SBTi in August 2024 and validated in December 2024 (E1-4 33, 34e, 16 a).

Our emissions and energy targets are based on the GHG Protocol and on scientifically grounded 1.5°C scenarios in line with the requirements of the Science Based Targets initiative (SBTi). They rely on primary data from the company's sites as well as on recognized emission factors (e. g. EPA, DEFRA). The targets are aligned with the Paris Agreement, the European climate targets and the EU framework for renewable energy. As part of the target-setting process, the technical and economic feasibility of converting sites to renewable energy sources was assessed. The targets were developed with the involvement of key internal stakeholders, including management and the CSR team. Progress is systematically monitored through the annual calculation of greenhouse gas emissions. No changes were made to the targets or their parameters during the reporting year (MDR-T 80f-j) (E1-4 34 a-d).

The year 2022 was selected as the base year for the SBTi targets, as it was the first year in which a fully consolidated and methodologically robust greenhouse gas inventory was available for all relevant scopes. This makes 2022 the earliest possible reference point ensuring a complete and reliable data basis. Since 2022, the company's revenue has remained stable, without significant fluctuations or

extraordinary events. As no anomalies or structural changes occurred, 2022 represents a representative year for the company's operational performance and therefore serves as a consistent comparison and reference point for the long-term emission reduction pathway under the SBTi targets (E1-4 AR 25 a).

CLIMATE CHANGE MITIGATION AND ADAPTATION TARGETS [E1-4]

Scope of the target (MDR-T 80c)	Relative reduction target (MDR-T 80b)	Base year: 2022 (MDR-T 80d)	Target year (MDR-T 80e)	Relevant guidelines (MDR-T 80a)
Increase in the annual procurement of electricity from renewable sources to 100% globally	100%	52%	2030	Environmental Policy, PV Energy Management Handbook
Global reduction in Scope 1 emissions	58.8%	3,776 t CO ₂ e	2034	Environmental Policy, PV Energy Management Handbook, Corporate Car Policy, GHG Policy
Global reduction in Scope 2 emissions	58.8%	10,545 t CO ₂ e	2034	Environmental Policy, PV Energy Management Handbook, GHG Policy
Global reduction in Scope 3 emissions	35%	2,120,340 t CO ₂ e	2034	Environmental Policy, GHG Policy
Global reduction in Scope 1 emissions	96%	3,776 t CO ₂ e	2050	Environmental Policy, PV Energy Management Handbook, Corporate Car Policy, GHG Policy
Global reduction in Scope 2 emissions	93%	10,545 t CO ₂ e	2050	Environmental Policy, PV Energy Management Handbook, GHG Policy
Global reduction in Scope 3 emissions	90%	2,120,340 t CO ₂ e	2050	Environmental Policy, GHG Policy

2.2.5 Energy Consumption and Energy Mix [E1-5]

Energy consumption is determined using a bottom-up approach based on the systematic collection of consumption data at site level. All relevant energy consumption data is recorded by the respective sites and consolidated in a central ESG software system.

To ensure traceability and data quality, the reported consumption data is supported by appropriate documentation. This includes, in particular, invoices for electricity, gas and fuel purchases, bills for diesel and other fuels and – where relevant – photographic documentation of meter readings. The recording covers both direct and indirect energy consumption.

The data is aggregated centrally and checked for completeness and plausibility. If deviations or inconsistencies are identified, the respective sites are contacted for clarification and the data is adjusted accordingly.

Energy consumption is allocated to the individual energy sources in accordance with the requirements of the ESRS. If the electricity purchased does not originate entirely from renewable sources, it is allocated to renewable, nuclear and fossil energy sources based on the agreed electricity tariff. Where more detailed information is not available, the electricity mix is determined on the basis of official documents from the supplier or relevant governmental sources (including retroactively for 2023 and 2024).

The 2024 reporting year serves as the basis for the calculations. The methodology applied is reviewed on an ongoing basis and further developed where necessary in order to continuously improve the quality, comparability and transparency of the energy consumption data.

In the reporting year, total energy consumption increased by 3 % compared with the previous year. Fuel consumption fell by 6 %, mainly due to the ongoing transition to electromobility. Electricity consumption increased by 3 %, mainly

due to higher order volumes at the Asian production sites. Natural gas consumption increased by 14 %, mainly due to colder winter temperatures at several operating sites compared with the previous year.

ENERGY CONSUMPTION AND ENERGY MIX

	2025	2024	2023
Unit	in MWh	in MWh	in MWh
Fuel consumption from coal and coal-based products (E1-5 38 a AR 33)	—	—	—
Fuel consumption from crude oil and petroleum products (E1-5 38 b AR 33)	4,183	4,436	4,497
Fuel consumption from natural gas (E1-5 38 c AR 33)	9,788	8,584	10,346
Fuel consumption from other fossil sources (E1-5 38 d AR 33)	—	—	—
Consumption of purchased or received electricity, heat, steam and cooling from fossil sources (E1-5 38 e AR 33)	9,424	8,896	8,815
Total fossil energy consumption (E1-5 37 a)	23,394	21,916	23,658
Share of fossil energy in total energy consumption (E1-5 AR 34)	35 %	34 %	36 %
Consumption of nuclear energy (E1-5 37 b)	3,538	3,416	3,384
Share of nuclear energy in total energy consumption (E1-5 AR 34)	5 %	5 %	5 %
Fuel consumption from renewable sources, including biomass (e.g. industrial and municipal waste of biological origin, biogas and hydrogen from renewable sources) (E1-5 37 c i)	—	—	—
Consumption of purchased or received electricity, heat, steam and cooling from renewable sources (E1-5 37 c ii)	38,976	38,843	39,079
Consumption of self-generated renewable energy (excluding fuels) (E1-5 37 c iii)	997	937	— ¹
Total renewable energy consumption (E1-5 37 c)	39,973	39,780	39,079
Share of renewable energy in total energy consumption (E1-5 AR 34)	60 %	61 %	59 %
Total energy consumption (E1-5 37)	66,905	65,111	66,121

¹ Values have only been systematically recorded since 2024.

Pfeiffer does not generate energy from non-renewable sources. The company's own energy generation is limited to renewable electricity produced by installed photovoltaic systems (E1-5 39).

2.2.6 Scope 1, Scope 2 and Scope 3 Gross GHG Emissions and Total GHG Emissions [E1-6]

All relevant emissions across the value chain are recorded, covering both direct emissions and indirect emissions from upstream and downstream activities. Current and publicly available emission factors from the DEFRA, EPA and Carbon Footprint Ltd. databases are used for the calculations.

Scope 1 and Scope 2

Scope 1 and Scope 2 emissions are calculated on the basis of consumption data collected directly from site invoices. All data is recorded via a central platform and validated using a four-eyes principle to ensure high data quality.

Under the market-based approach, electricity purchased from renewable energy sources is accounted for with an emission factor of zero when supported by guarantees of origin (GO) or international renewable energy certificates (I-REC) (E1-6 AR 45 d).

Because the calculations are based on primary data, the data quality is considered high.

Scope 3 – Upstream Emissions

3.1 Purchased Goods and Services: Greenhouse gas emissions from purchased goods and services are calculated using an expenditure-based approach. The most relevant product groups are analyzed separately. Emission factors from the EPA database (2024) are used to calculate the emissions.

Overall, the data quality of the calculations is considered moderate. Although the financial input data is of high quality, the level of detail for individual product groups is limited. In addition, the use of expenditure-based emission factors introduces a certain degree of uncertainty. In the future, the feasibility of applying a mass-based approach will be examined in order to further improve the precision of the calculations in this category.

3.2 Capital Goods: Greenhouse gas emissions from capital goods are calculated using an expenditure-based approach. The expenditure for individual capital goods is multiplied by the respective emission factors. The calculations are based on emission factors from the EPA database (2024).

As in section 3.1, the overall calculation is assessed as having moderate data quality and is subject to a certain degree of uncertainty due to the emission factors used. Different capital asset classes (e.g. the construction of new buildings) are not analyzed at a highly granular level. Therefore, aggregated emission factors are applied, which provide reasonable directional estimates but are less precise.

3.3 Fuel- and Energy-Related Activities: Greenhouse gas emissions are calculated using the average data method. The consumption data recorded for Scope 1 and Scope 2 are multiplied by the respective emission factors. DEFRA emission factors (2025) are used for fuels in Scope 1 and for heat, power and cooling in Scope 2. For electricity, emission factors from Carbon Footprint Ltd. (2025) are applied.

Because the calculation is based on Scope 1 and Scope 2 data, the data quality is considered high.

3.4 Upstream Transportation and Distribution: Greenhouse gas emissions are determined using a hybrid approach. Either emission data provided directly by the logistics service provider is used or – if such data is not available – emissions are calculated using a distance-based approach based on tonne-kilometers travelled. In this case, DEFRA emission factors (2025) are applied.

Overall, this category has low data quality. Although the primary data provided by logistics service providers and the internally calculated data is precise, potentially missing transport activities cannot be completely ruled out. In addition, a small portion of the calculation is based on interpolated data. The aim is to centrally record the data in the future in order to obtain an improved overview of transport flows.

3.5 Waste: Waste quantities are recorded directly by the sites in a software system, analogous to Scope 1 and Scope 2. The data is differentiated by waste type and treatment method. Greenhouse gas emissions are calculated on this basis using the waste-type-specific method and the corresponding EPA emission factors (2025).

Overall, the calculation is assessed as having moderate data quality. While the ISO 14001-certified production sites in particular provide precise data, waste volumes at smaller sales locations are sometimes estimated. In the future, the recording of waste quantities will be further improved to increase precision.

3.6 Business Travel: Data on business travel are also recorded directly by the respective sites, as in Scope 1 and Scope 2. On this basis, greenhouse gas emissions are calculated using a distance-based approach. DEFRA emission factors (2025) are used for the calculations.

This category also has moderate data quality. Similar to the calculation described in Section 3.4, potentially missing business trips cannot be completely ruled out. However, the available data is considered reliable. The aim is to centrally record the data in the future.

3.7 Employee Commuting: Greenhouse gas emissions from employee commuting are calculated using a distance-based approach. Digital map platforms are used to determine the distances traveled. The calculation is based on assumptions regarding the modes of transport used and the number of home-office days, in line with the applicable company agreements. Emission factors from DEFRA (2025) are used.

The calculation has moderate data quality, as emissions were extrapolated based on the calculation from 2022. In addition, the number of commuting trips and home-office days is estimated for most locations. For future reporting years, it will be examined whether a recalculation should be carried out.

3.8 Rented or Leased Property, Plant and Equipment: This category is not considered, as no relevant activities have been identified.

Scope 3 – Downstream Emissions

3.9 Downstream Transportation and Distribution: The calculation follows the same methodology as described in Scope 3.4.

3.10 Processing of Sold Products: This category was assessed as part of a relevance analysis.

As the company primarily sells finished products that are used by customers without further significant industrial processing, this category is not considered material. A rough quantitative estimate indicates that potential emissions from possible integration (e.g., installation of a vacuum pump in an existing plant or production process) are well below 5% of total Scope 3 emissions.

In accordance with the materiality criteria of the GHG Protocol, this category is therefore not reported separately.

3.11 Use of Sold Products: All pumps sold are electrically powered and cause energy-related greenhouse gas emissions during their use phase. Accordingly, the direct use phase of the products is considered for the calculation of Scope 3, Category 11.

Energy consumption is differentiated by product group and market segment. As the pumps are used in different industries and applications, segment-specific usage profiles exist, each with characteristic operating hours, load conditions and expected service life. These usage profiles are based on well-founded assumptions developed by product and market managers and provide estimates of moderate to high data quality.

The calculation methodology includes the following parameters:

- Number of products sold per product group
- Sales region or target country
- Segment-specific usage profiles
- Product-specific electricity consumption values
- Location-based emission factors for the respective country of sale

Emission factors from Carbon Footprint Ltd. (2025) are used for the calculations. Location-based emission factors are applied based on the country in which the product is operated. In addition, it is considered whether customers demonstrably use 100% renewable electricity, which correspondingly reduces the calculated emissions.

Overall, the data quality is assessed as moderate to high. The activity data (number of units sold, product groups, target regions) is available with a high level of precision and enables reliable calculations based on location-based emission factors. However, uncertainties remain regarding the actual use of the products, as only expert-based estimates are available.

3.12 End-of-Life Treatment of Sold Products: The products sold are allocated to three material groups identified as material for the purpose of calculating emissions. The calculation is based on the respective weight share of these material groups per product. Potential greenhouse gas emissions from the disposal phase are determined on the basis of this material composition.

In the absence of reliable information on actual disposal routes in the respective sales markets, it is conservatively assumed that all materials are landfilled at the end of their life cycle. This assumption reflects a conservative accounting approach in accordance with the precautionary principle of the GHG Protocol and may lead to an over-estimation of actual emissions, as recycling or recovery processes are not considered.

The data quality of the calculation is assessed as moderate. The underlying activity data – particularly material composition and product weights – is available with a high degree of accuracy. However, uncertainties remain regarding actual disposal routes and recycling rates in the respective target markets, as no primary customer data is available.

The aim is to develop more differentiated assumptions regarding disposal scenarios in the future, for example by using country-specific disposal statistics or sector-specific recycling rates, in order to further improve the reliability of the calculations.

3.13 Leased and Rented Assets: This category is not relevant, as the company does not own or operate any such assets.

3.14 Franchise: This category is not relevant, as the company does not engage in franchise activities.

3.15 Investments: This category is not relevant, as the company does not hold any relevant investments.

GROSS GHG EMISSIONS FOR SCOPE 1, 2 AND 3 AND TOTAL GHG EMISSIONS (E1-6 44) (E1-6 AR 46 d)

	Base year 2022	2023	2024	2025	N / N-1	SBTi Reduction targets	
	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e	in %	2034	2050
						in %	in %
Total Scope 1 (E1-6 48 a)	3,776	3,275	2,951	3,226	9	58.8	96.0
Scope 2 (market-based) (E1-6 49 b, 52 b)	10,545	8,361	6,987	7,277	4	58.8	93.0
Scope 2 (location-based) (E1-6 49 a, 52 a)	15,429	15,778	17,055	16,075	-6	58.8	93.0
Total Scope 3 (E1-6 51)	2,120,340	1,405,525	1,186,855	1,211,340	2	35.0	90.0
3.1 Purchased goods and services	192,319	107,614	69,655	65,519	-6		
3.2 Capital goods	29,722	27,732	15,999	9,693	-39		
3.3 Fuel- and energy-related activities	5,257	3,537	4,875	4,674	-4		
3.4 Upstream transportation and distribution	68,283	22,687	6,481	4,555	-30		
3.5 Waste generated in operations	2,008	2,213	2,046	2,012	-2		
3.6 Business travel	3,864	4,359	3,653	1,671	-54		
3.7 Employee commuting	4,785	4,921	4,949	4,801	-3		
3.9 Downstream transportation and distribution	31,657	20,922	15,893	9,151	-42		
3.11 Use of sold products	1,773,652	1,206,222	1,060,007	1,106,203	4		
3.12 End-of-life treatment of sold products	8,793	5,318	3,296	3,491	6		
Total (market-based) (E1-6 44, 52 b)	2,134,662	1,417,161	1,196,793	1,222,272	2		
Total (location-based) (E1-6 44, 52 a)	2,139,545	1,424,578	1,206,861	1,231,070	2		

The calculation of all categories follows the requirements of the GHG Protocol. Where possible, primary data is used and additional information that improves accuracy is taken into account, such as information on renewable energy use by customers or emission data provided directly by logistics service providers. This ensures a consistent, transparent and reliable methodological framework for determining greenhouse gas emissions (E1-6 AR 46 i) (E1-6 AR 39 b) (E1-6 AR 46 h).

Changes in Scope 1 and Scope 2 Emissions

Changes in Scope 1 and market-based Scope 2 emissions correlate with the developments in energy consumption and the energy mix presented in Chapter E1-5. The reduction in location-based Scope 2 emissions is primarily attributable to the overall decrease in emission factors in most operating countries of the Pfeiffer Group.

Scope 3 Changes

3.1 Purchased Goods and Services: The decrease in emissions from purchased goods and services is mainly due to slightly lower procurement volumes across all locations.

3.2 Capital Goods: The observed reduction is primarily attributable to lower capital expenditures on capital goods. This is directly related to the progress of the “Future Factory” initiatives at the Annecy and Aßlar sites, where procurement volumes in the reporting year were lower than in the previous year.

3.3 Fuel- and Energy-Related Activities: The decrease in emissions in Scope 3, Category 3 is mainly due to lower emission factors in upstream energy supply.

The progressive expansion of renewable energy in the electricity mix in relevant procurement markets has reduced the emissions intensity of upstream value chains (well-to-tank and upstream energy emissions).

3.4 Upstream Transportation and Distribution:

This category saw a significant reduction in emissions in the reporting year. This development is likely due to several factors.

First, the consolidation of logistics service providers may have improved transport capacity utilization, resulting in fewer trips or flights for comparable transport volumes. Second, emission factors – particularly in air freight – have decreased due to the increasing share of Sustainable Aviation Fuel (SAF).

In addition, changes in the transported mass per shipment and optimizations in the logistics structure may have contributed to the reduction. Differences in reporting scope or data availability between reporting years cannot be fully ruled out.

3.5 Waste: Emissions changed only slightly compared with the previous year and remained at a similar level.

3.6 Business Travel: The significant reduction is due to several factors. First, business travel, particularly air travel, declined significantly. Second, emission factors for air travel decreased as the share of Sustainable Aviation Fuel (SAF) increased and overall fuel efficiency improved.

ALLOCATION OF GREENHOUSE GAS EMISSIONS BY REGION (E1-6 AR 41)

	2025			2024		
	Europe	Asia	USA	Europe	Asia	USA
	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e	in t CO ₂ e
Scope 1	2,188	306	732	2,117	176	658
Scope 2 (market-based)	639	6,638	—	772	6,215	—
Scope 2 (location-based)	6,248	8,281	1,546	7,559	7,745	1,751
Scope 3	497,873	497,420	216,476	321,717	708,888	156,256
Total (market-based)	500,699	504,365	217,208	324,605	715,279	156,914
Total (location-based)	506,309	506,007	218,754	331,392	716,809	158,665

3.7 Employee Commuting: The reduction is mainly due to minor changes in the number of employees.

3.9 Downstream Transportation and Distribution: The developments are similar to those described in Scope 3.4.

3.11 Use of Sold Products: The increase in emissions in the reporting year is mainly due to changes in the sales mix of Pfeiffer products. Compared with the previous reporting year, a higher share of products with greater specific energy consumption was sold. This shift in the product mix resulted in slightly higher energy-related emissions overall.

3.12 End-of-Life Treatment of Sold Products: The increase in emissions in this category is due to higher sales volumes of heavier products from the Pfeiffer portfolio.

No significant changes were made to the methodology used. Only the ESG software was replaced. Previous calculations were fully transferred and remain consistent with the results of prior years (E1-6 47).

The calculation of greenhouse gas intensity is based on revenue recognized in the financial statements in accordance with IFRS 15 (E1-6 AR 55).

GREENHOUSE GAS INTENSITY BASED ON REVENUE (E1-6 53)

Key metric unit	2023	2024	2025	Change (N/N-1)
	t CO ₂ e per € thousand revenue	t CO ₂ e per € thousand revenue	t CO ₂ e per € thousand revenue	in %
Total greenhouse gas emissions (location-based) per revenue (E1-6, 54)	1.49	1.36	1.45	6
Total greenhouse gas emissions (market-based) per revenue (E1-6, 54)	1.48	1.35	1.44	6

3 SOCIAL MATTERS

As part of the double materiality assessment, ESRS S1 – Own Workforce was identified as a material topic. This chapter addresses impacts, risks and opportunities related to Pfeiffer's workforce and outlines the underlying structures, processes and progress.

3.1 Strategies Related to Own Workforce [S1-1]

Respect for Human Rights

Pfeiffer is committed to upholding 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. The Human Rights Policy outlines specific obligations to ensure the protection of human and labor rights for all employees, including defined processes for identifying, preventing and remediating potential violations. A Group-wide grievance mechanism is available to report and address potential human rights violations (S1-1 20a, b, c). The Human Rights Policy was adopted at the highest management level, is publicly available and is aligned with the UN Guiding Principles. It defines clear expectations for employees and business partners and establishes procedures for identifying and addressing potential human rights risks (S1-1 21).

In 2025, a risk analysis was conducted within the company's own business operations as part of the German Supply Chain Due Diligence Act (LkSG). No incidents of human trafficking, forced labor or child labor were identified. The analysis is conducted annually and whenever necessary and serves to monitor compliance with the Human Rights Policy and the Supplier Code of Conduct. All Pfeiffer suppliers are required to sign the Supplier Code of Conduct,

which explicitly addresses these topics and commits them to complying with the relevant requirements (S1-1 22).

Occupational Health and Safety

Pfeiffer maintains an EHS Policy (Environment, Health and Safety), which is available in all relevant company languages. The policy is supported by training programs, visual safety information at all sites and a global management system to promote occupational safety and minimize accidents. All accidents are recorded in a central system and reported to management on a monthly basis (S1-1 23).

Anti-Discrimination

Pfeiffer has implemented clear policies to prevent discrimination and promote equal opportunity, diversity and inclusion. These commitments are anchored in the Code of Conduct and the Human Rights Policy (S1-1 24a). The guidelines cover all relevant grounds of discrimination, including ethnic origin, gender, gender identity, age, religion, disability and sexual orientation, in accordance with EU and national requirements (S1-1 24b). Pfeiffer is committed to supporting vulnerable groups within its workforce, for example through diversity and inclusion workshops and initiatives such as the Diversity Charter (S1-1 24c). Implementation takes place through mandatory training on the Code of Conduct and human rights, supplemented by awareness training and feedback channels such as company meetings. A grievance mechanism allows employees to report discrimination anonymously (S1-1 24d).

The table on page 34 summarizes the relevant guidelines for the company's workforce (S1-1 19).

3.2 Procedure for Involving the Own Workforce and Employee Representatives in Relation to Impacts [S1-2]

The impacts of business activities on the company's own workforce relate in particular to working conditions, remuneration, health and safety and the organization of working time. To identify, assess and appropriately address actual and potential positive and negative impacts at an early stage, the systematic involvement of the company's own workforce and the respective employee representatives is of central importance. The procedures described below ensure that relevant employee perspectives on these impacts are duly taken into account.

Pfeiffer uses structured formats such as regular works council meetings, departmental meetings and employee assemblies to obtain employees' perspectives on current and potential impacts. Internal channels such as the intranet, newsletters and bulletin boards are used to promote transparency and continuous dialogue (S1-2 27).

Engagement takes place on an ongoing basis and is complemented by regular works council meetings and company-wide information formats. Additional meetings are held in the respective areas at varying intervals as required (S1-2 27b).

Responsibility lies with the Head of Global Group HRM Processes, who reports directly to the Management Board and ensures that the results are incorporated into management decisions (S1-2 27c).

Pfeiffer implements targeted measures to strengthen the development opportunities and potential of all employees. A particular focus is placed on promoting women in technical roles and leadership positions. These efforts

are supported by internal communication channels such as the intranet and newsletters, as well as initiatives to develop career paths in management and engineering. The aim is to ensure equal opportunities and actively promote diversity within the organization (S1-2 28).

3.3 Procedures for Addressing Negative Impacts and Channels for Raising Concerns [S1-3]

To address actual or potential negative impacts on its own workforce, Pfeiffer has established procedures and channels through which employees can raise concerns, reports or complaints. These mechanisms make it possible to identify negative impacts at an early stage, address them appropriately and initiate suitable corrective measures. The procedures and channels described below ensure that employee concerns are taken into account.

An online grievance mechanism is available to all employees and provided in all company-relevant languages. Complaints are handled by qualified Compliance personnel, who ensure case-by-case remediation and assess the success of the actions taken (S1-3 32 a).

Information about the procedure is regularly communicated through training sessions, notices and internal communication channels to promote transparency and awareness. All incoming requests are monitored and reviewed (S1-3 32 b). Employee concerns can also be raised through the grievance mechanism and are addressed in line with applicable compliance requirements (S1-3 32 c).

Clear and publicly available procedural rules define how complainants are informed about the status of their case. The process emphasizes dialogue to jointly develop

solutions. The procedural rules stipulate that the grievance process is anonymous, secure and confidential (S1-3 32 d). All submissions are monitored and reviewed. The effectiveness of the channels is assessed using indicators such as complaint volumes and processing times. Complainants are actively involved in developing solutions to ensure effective resolution (S1-3 32 e). The procedural rules include a clear non-retaliation policy that protects all individuals, including employee representatives, from reprisals (S1-3 33).

Policy	Objectives, content and monitoring (MDR_P 65a)	Scope (MDR_P 65b)	Reference to IRO	Responsible for implementation (MDR_P 65c)
Human Rights Policy	Commitment to the UN Guiding Principles and the OECD Guidelines. Definition of human rights standards; prevention and remediation of violations; use of the global grievance mechanism.	Global	S1 Working conditions: employee satisfaction, fair remuneration; G1 Corporate culture	Management Board, Compliance, HR
EHS Policy	Promotion of occupational safety, training and audits; central accident recording and regular reporting.	Global	S1 Health and safety, safe working environments	Head of EHS, EHS departments
Code of Conduct	Embedding the principles of integrity, equal opportunity, non-discrimination and diversity; mandatory compliance and training.	Global	S1 Working conditions: employee satisfaction	Compliance, HR
Policy on Mobile Working	Pfeiffer Vacuum promotes flexible working time arrangements to strengthen employees' personal responsibility and enable an individually tailored work-life balance. This flexibility not only promotes individual responsibility but also supports performance-oriented management, motivation and, in particular, employee retention and productivity.	Global	S1 Working conditions: employee satisfaction, working hours, collective bargaining	Management Board and HR
12 Golden EHS Rules	Promote responsible behavior in production to prevent workplace accidents and damage and promote appropriate conduct in the event of incidents.	Global, particularly production employees	S1 Health and safety, safe working environment	Head of EHS, EHS departments

3.4 Measures to Address Material Impacts, Risks and Opportunities [S1-4]

Based on the identified material impacts and the associated risks and opportunities, Pfeiffer implements targeted measures to prevent or reduce negative impacts on its own workforce while enhancing positive impacts. The approaches outlined below aim to effectively manage material risks and leverage opportunities in line with the company's social objectives.

Measures to Prevent and Mitigate Negative Impacts (S1-4 38 a, b; 43)

Within the area of negative impacts, occupational health and safety has been identified as a key topic. In line with the goal of zero workplace accidents, Pfeiffer has implemented comprehensive occupational safety guidelines that apply across all locations. These include regular training sessions, safety inspections and internal audits at all locations. All employees receive mandatory occupational safety training on their first day of work, regardless of their role.

Potential hazards are continuously identified and assessed. Employee suggestions for improvement are systematically recorded and incorporated into concrete measures to further enhance occupational safety. The use of appropriate personal protective equipment is mandatory. Ergonomic workplace measures are implemented and emergency and evacuation plans are in place. Applicable environmental, health and safety (EHS) rules are displayed and communicated at all locations (S1-4 38 a).

In the event of safety- or health-related incidents, root-cause analyses are conducted and appropriate corrective actions are defined to prevent recurrence. Relevant decision-makers are regularly informed about incidents. The effectiveness of the measures taken is reviewed at least monthly and adjusted if necessary (S1-4 38 b).

In addition, legal requirements relating to working conditions and working hours are complied with and monitored across all locations. These measures aim to minimize risks related to excessive workload, stress and other health impacts. If deviations are identified, appropriate corrective actions are initiated.

Each production site has at least one person responsible for occupational health and safety. In addition, a global EHS officer has been appointed who reports directly to the Management Board. At the local level, EHS and occupational health and safety officers report regularly to site management. Through this clear organizational structure and defined responsibilities, the company ensures that adequate personnel and organizational resources are available for occupational health and safety (S1-4 43).

Measures to Promote Positive Impacts (S1-4 38 c)

Good working conditions have a significant positive impact on employee satisfaction, motivation, engagement and productivity. Pfeiffer promotes these positive impacts through clearly defined and legally compliant working conditions, structured working time models and additional agreements with employee representatives where applicable. These framework conditions contribute to a stable work organization and support long-term employee retention.

Fair and transparent remuneration supports employee motivation and contributes to the continuity and stability of the workforce.

Pfeiffer also promotes a positive working atmosphere characterized by mutual respect, trust and responsible behavior. The principles set out in the Code of Conduct provide the binding framework for this approach. They support a respectful working environment, equal opportunities and respect for the rights of all employees, thereby contributing to a safe and inclusive workplace.

Where operationally feasible, mobile working is permitted. Flexible working arrangements support work-life balance and further contribute to employee satisfaction and retention.

Approaches to the Management of Material Risks (S1-4 40 a)

As part of the double materiality assessment, no material risks were identified in relation to the company's own workforce. Nevertheless, potential risks may arise, particularly from the loss of specialist knowledge and experience. To mitigate these risks, Pfeiffer places strong emphasis on safe working environments, preventive occupational safety measures and qualification training. These approaches support long-term employee retention and help preserve company-specific know-how. Compliance with labor law requirements and the continuous monitoring of working hours and working conditions further contribute to reducing work-related risks.

Use of Material Opportunities (S1-4 40 b)

Pfeiffer leverages opportunities related to its own workforce primarily by providing safe and fair working conditions and maintaining constructive dialogue with employee representatives. Collective bargaining and regular exchanges with employee representatives help further develop fair working conditions and strengthen Pfeiffer's attractiveness as an employer.

Opportunities such as promoting job satisfaction and gender equality are addressed through the existing structures and processes. No additional measures are currently planned, as the existing structures are considered sufficient (S1-4 40 b).

Effectiveness of the Measures (S1-4 38 d)

The effectiveness of the measures described is continuously evaluated on a qualitative basis. This includes regular reviews of compliance with legal requirements, monitoring of occupational health and safety indicators, internal audits and exchanges with managers and employee representatives. Findings from these processes are used to further develop the measures and approaches and to continuously improve their effectiveness.

Through compliance with internal policies such as the EHS Policy, the Code of Conduct and the Human Rights Strategy, Pfeiffer ensures that its operations do not have material negative impacts on employees (S1-4 41).

3.5 Targets for Addressing Material Negative Impacts, Promoting Positive Impacts and Managing Material Risks and Opportunities [S1-5]

In the area of occupational safety, Pfeiffer pursues the goal of eliminating workplace accidents at all sites worldwide. The target was established by management in close consultation with employee representatives, applies across the Group and is aligned with the EHS Policy. It is clearly defined and covers all types of occupational accidents in order to ensure a uniform safety standard across all sites (S1-5 47 a).

Progress is reviewed on a monthly basis and recorded in the central ESG software, where accidents, near misses and safety incidents are documented (S1-5 47 b).

Each incident is investigated to identify root causes and implement measures to prevent recurrence. Findings from these investigations are used to refine existing policies and processes and continuously improve their effectiveness (S1-5 47 c).

3.6 Workforce Characteristics [S1-6]

As of December 31, 2025, Pfeiffer had a total workforce of 3,847 employees worldwide. The following section describes the characteristics of the workforce and the methods used to determine the reported figures.

Methods and Assumptions

Employee figures are based exclusively on headcount, i.e. the actual number of employees on the respective reporting date. The data is collected in accordance with the definition set out in the German Social Code (SGB). This includes permanent and temporary full-time and part-time employees, trainees, student workers and employees on parental or other types of leave, provided the employment relationship continues. Temporary workers, self-employed persons, external consultants and interns without employee status are not included.

Data is collected through the ERP systems used across the Group. Relevant key figures not recorded via ERP systems are reported by the individual Group companies using a standardized template and subsequently consolidated centrally. All information presented below has been internally reviewed in accordance with the four-eye principle (S1-6 50 d,e).

GENDER DISTRIBUTION OF EMPLOYEES (S1-6 50 a)

Gender	Number of employees (headcount)		
	2025	2024	2023
Female	754	776	772
Male	3,093	3,211	3,237
Other	—	—	—
Not specified	—	—	—
Total number of employees	3,847	3,987	4,009

NUMBER OF EMPLOYEES IN KEY COUNTRIES (S1-6 50 a)

Country	Number of employees (headcount)	
	2025	2024
Germany	1,371	1,399
France	834	826
USA	399	435
Korea	411	401

Gender Distribution of Employees

The number of employees decreased slightly due to the smaller scope of consolidation.

Number of Employees in Key Countries

The company employs a significant portion of its workforce in four key countries: Germany, France, USA and Korea. Each of these countries accounts for at least 10 % of the total number of employees and each represents one of the company's core operational sites.

Number of Employees by Type of Contract

Pfeiffer employs a total of 3,847 employees, most of whom are on permanent contracts. A smaller share of the workforce is employed on fixed-term contracts or without guaranteed working hours.

NUMBER OF EMPLOYEES BY TYPE OF CONTRACT (S1-6 50 b)

	Total	Female	Male	Other / not specified
Total number of employees	3,847	754	3,093	—
Number of permanent employees	3,809	745	3,064	—
Number of temporary employees	38	9	29	—
Number of employees without guaranteed working hours	241	78	163	—

Employee Turnover

In 2025, a total of 357 employees left the company, either voluntarily or due to dismissal, retirement, or death. This corresponds to a turnover rate of 9.15 % based on a total workforce of 3,847 employees. In 2024, the turnover rate was 13.4 % and has therefore decreased slightly (S1-6 50 c).

3.7 Characteristics of Non-Employees in the Company's Workforce [S1-7]

In the first reporting year under the ESRS requirements, Pfeiffer makes use of the transitional provision set out in ESRS S1-7 and therefore does not disclose the data points on the characteristics of non-employees within its own workforce.

3.8 Collective Bargaining Coverage and Social Dialogue [S1-8]

As of December 31, 2025, 50 % of Pfeiffer's workforce was covered by collective agreements. In Germany and France in particular, collective bargaining coverage ranges from 80 % to 100 %, meaning that many employees benefit from collectively negotiated working conditions (S1-8 60 a). In the United States and South Korea, coverage is lower, as different labor law frameworks apply. Pfeiffer also engages in social dialogue through employee representatives at its sites in Germany (Aßlar) and France, thereby ensuring that employees' interests are actively represented. 48 % of employees are covered by employee representation (S1-8 63 a).

European Works Council

There is no agreement on representation through a European Works Council (EWC), a works council of a Societas Europaea (SE), or a works council of a Societas Cooperativa Europaea (SCE) within the Group's subsidiaries (S1-8 63 b).

3.9 Diversity Indicators [S1-9]

Gender Distribution in Top Management (Number and Percentage)

At Pfeiffer, top management comprises the Management Board, the site management teams and the Global Heads. This definition differs from the ESRS standard definition (one or two levels below the administrative and supervisory bodies) and has been adapted to Pfeiffer's organizational structure. As of December 31, 2025, this group comprised 65 individuals: 56 (86 %) men and nine (14 %) women. (S1-9 AR 71). (S1-9 66 a)

COLLECTIVE AGREEMENT COVERAGE AND SOCIAL DIALOGUE (S1-8 60 a, b, c, S1-8_08; S1-8 AR 70)

	Coverage ratio				
	0 – 19 %	20 – 39 %	40 – 59 %	60 – 79 %	80 – 100 %
Collective agreement coverage					
Employees – EEA (for countries with > 50 employees accounting for > 10 % of the total)	—	—	—	—	Germany, France
Employees – Non-EEA Non-EEA Countries (Estimate for regions with > 50 employees representing > 10 % of the total)	USA, Korea	—	—	—	—
Social dialogue					
Workplace representation (EEA Only) (for countries with > 50 employees accounting for > 10 % of the total)	—	—	—	—	Germany, France

EMPLOYEE AGE DISTRIBUTION (S1-9 66 b)

Age groups	2025	2024
Younger than 30 years	579	637
30 – 50 years old	2,323	2,298
Older than 50 years	945	1,052
Total	3,847	3,987

3.10 Fair and Appropriate Remuneration [S-10]

Ensuring fair and appropriate remuneration at all locations is a top priority. Salaries are set to at least comply with the statutory minimum wage in each country and ensure an adequate standard of living. This regulation applies to all companies worldwide, with the exception of Singapore, where no statutory minimum wage exists. Average salaries in Singapore (based on data from Trading Economics) are higher than wages in production, meaning that Pfeiffer's salary structure in production remains below the national average. This affects 10% of the workforce in Singapore (8 out of 81 employees). This means that remuneration does not fully meet the applicable reference values for all employees (see <https://whatsenough.sg/living-wage/>); the deviation is limited to Singapore (S1-10 70).

In Singapore, the remuneration structure for employees in production reflects the specific conditions of the local labor market and the respective level of vertical integration. As the national income level is strongly influenced by high-wage sectors such as financial services, technology and pharmaceuticals, production-related activities are typically remunerated below the overall economic average. In addition to the base salary, variable remuneration components such as shift allowances, performance bonuses or paid overtime make up a significant share of total compensation. Employers may also provide additional benefits – for example accommodation or other support services – which help reduce the effective cost of living.

Paid overtime is explicitly excluded from the calculation.

3.11 Social Security [S1-11]

Pfeiffer offers protection against loss of income due to illness, unemployment, workplace accidents and disability, as well as parental leave and retirement, in almost all countries of the European Economic Area and in Taiwan, Vietnam, Malaysia and Singapore. This protection is provided either through public social security systems or through company-provided benefits (S1-11 74a, b, c, d, e).

In some countries, different regulations apply. In Korea, continued payment of wages in the event of illness is not provided for, except in the case of a workplace accident. In India, there is no insurance coverage for unemployment, and in the United States, retirement benefits are not covered by statutory social security or company benefits. (S1-11 75).

3.12 People with Disabilities [S1-12]

Diversity and the inclusion of people with disabilities are key elements of Pfeiffer's corporate strategy. The proportion of employees with disabilities is 2.55% (98 employees), subject to legal requirements and voluntary disclosure by the respective employees. In Germany, France, Taiwan, Korea, China, Italy, the Netherlands, Romania and India, formal procedures are in place to verify disability status through official documentation. In other countries, including the USA, Singapore, Malaysia and Vietnam, comparable verification procedures are not commonly established (S1-12 79).

3.13 Key Figures on Training and Skills Development (S1-13)

To ensure long-term competitiveness and technological progress, the HR strategy focuses on recruiting qualified specialists and providing targeted training and development opportunities. The aim is to provide every employee with at least one full day of training per year, either through the PV Academy or through external providers. In 2025, the average training duration per employee exceeded 2.34 days (7 hours are assumed for a full training day). (S1-13 83 b)

AVERAGE TRAINING HOURS PER EMPLOYEE (S1-13 83 b)

	2025	2024
Female	15.36 hrs	17.46 hrs
Male	16.60 hrs	15.42 hrs
Other / not specified	—	—
Total	16.36 hrs	15.82 hrs

Average Training Hours per Employee by Gender

The calculation is based on the following formula: Total training hours offered and completed by employees divided by the total number of employees, broken down by gender.

PARTICIPATION OF EMPLOYEES IN REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS (S1-13 83 a)

	Female	Male	Other / not specified
Number of performance reviews per employee	660	2,810	—
Completion rate of planned reviews	88 %	91 %	—

Percentage of Employees Participating in Regular Performance and Career Development Reviews, by Gender

The percentages were calculated by dividing the number of performance appraisals conducted per employee by the total number of employees (headcount). In a second step, the number of reviews conducted was divided by the number of planned reviews.

3.14 Key Figures for Health and Safety [S1-14]

Pfeiffer places great importance on providing employees with a healthy and safe working environment and continuously works to reduce the risk of accidents (S1.SBM-3 14 a, 14 b, 15, 16). The health and safety management system

OCCUPATIONAL HEALTH AND SAFETY INDICATORS (S1-14 88 a, b, c, d, e)

	2025	2024	2023	2022
Share of employees covered by the health and safety management system	100 %	100 %	100 %	100 %
Number of deaths due to work-related injuries and occupational diseases	0	0	0	0
Number of deaths due to work-related injuries and occupational diseases – other workers	0	0	0	0
Number of reportable workplace accidents	33	44	37	25
Rate of reportable workplace accidents (number of cases per million hours worked)	5.20	6.59	5.33	3.3
Number of lost working days due to work-related injuries	989	1,026	Not reported	Not reported

covers 100 % of the company's workforce. From 2022 to 2025, no work-related fatalities were recorded. The number of reportable workplace accidents in 2025 was 33, representing a decrease of around one quarter compared with the previous year. The rate of reportable workplace accidents was 5.2 (cases per million hours worked), and a total of 989 working days were lost due to work-related injuries.

3.15 Key Figures for Work-Life Balance [S1-15]

In the first reporting year under the ESRS requirements, Pfeiffer makes use of the transitional provision set out in ESRS S1-15 and therefore does not disclose the data points on work-life balance.

3.16 Remuneration Metrics (Pay Differences and Total Remuneration) [S1-16]

Gender Pay Gap

The gender pay gap between female and male employees is –1.9 % of the average salary of male employees. This means that the average salary of female employees is 1.9 % higher than that of male employees.

While this relatively small gap indicates a high level of pay equity, continued attention is required to achieve full equality in compensation. In Aßlar, the gender pay gap amounts to 3.3 % (S1-16 97 a).

Comparison of Highest and Median Annual Compensation

The highest-paid individual in the company earns approximately 7.36 times the median annual salary of all other employees (excluding the highest-paid individual). In Aßlar, the ratio amounts to 4.1 times the median annual salary (S1-16 97b).

Data Quality

The data is derived from the payroll systems of the individual countries for the period from January to December 2025. All employees who were employed at Pfeiffer as of the reference date of December 31, 2025, were taken into account. Both the gender pay gap and the ratio between the highest and median remuneration are calculated based on total remuneration, including all bonus payments (S1-16 97c).

3.17 Incidents, Complaints and Severe Human Rights Impacts [S1-17]

During the reporting period, no work-related incidents, complaints or severe human rights impacts were identified within the Group. A respectful and safe working environment is actively promoted, alongside an open corporate culture that enables employees to raise concerns through various channels. For this purpose, a complaints and whistleblower mechanism is in place (see section S1-3). Employees may also contact their supervisors or, at locations with a works council, raise concerns through the works council in order to address conflicts or grievances.

In the 2025 reporting period, a total of nine complaints were submitted via internal channels, four of which were reported in Aßlar. Following careful review, none of these complaints were found to constitute cases of discrimination or harassment (S1-17 103 a, b). No incidents of severe human rights violations, such as forced labor, human trafficking or child labor, were identified (S1-17 104 a).

The total amount of fines, sanctions or compensation payments imposed in connection with the aforementioned incidents and complaints amounted to €0. The figures were reconciled with the most relevant amount reported in the financial statements (S1-17 103 c).

Data collection is based on internal reporting systems and compliance reviews. All information relates to the period from January to December 2025 and includes only confirmed cases following the completion of internal investigations (S1-17 103 d).

4 GOVERNANCE INFORMATION

Integrity and responsible decision-making form the basis of all business activities at Pfeiffer. This chapter describes the existing guidelines, control mechanisms and procedures that ensure ethical behavior.

4.1 Concepts for Governance and Corporate Culture [G1-1]

The following section provides an overview of the existing guidelines and principles through which Pfeiffer identifies, assesses, manages and, where necessary, addresses material impacts, risks and opportunities in relation to its corporate governance. At the same time, the policies outlined illustrate the company-wide approach to promoting a responsible corporate culture (G1-1 7).

Pfeiffer's corporate culture is primarily shaped and promoted by the Code of Conduct. The Code of Conduct ensures that all employees and managers are aware of the ethical standards the company upholds and that they align their actions accordingly. Integrity is regarded as a core value of the company and is considered essential both for internal processes and for relationships with customers, business partners and other stakeholders. All employees are required to familiarize themselves with the Code of Conduct and comply with it in their everyday actions (G1-1 9).

Pfeiffer has established clear mechanisms for identifying, reporting and investigating unlawful behavior or violations of the Code of Conduct. Complaints can be submitted by internal and external stakeholders through various channels, including an anonymous whistleblowing system.

The Compliance department ensures that all reports are reviewed promptly, independently and objectively to guarantee fair and transparent processing (G1-1 10a). Employees may also report violations of the Code of Conduct or legal provisions directly to their supervisor, the Compliance team or the Human Resources department. The whistleblowing system enables employees and external stakeholders to report violations anonymously and confidentially via a secure online channel. Stakeholders acting as whistleblowers are protected against retaliation in accordance with the applicable legislation implementing Directive (EU) 2019/1937 of the European Parliament and of the Council. A non-retaliation clause is included in both the Code of Conduct and the Rules of Procedure (G1-1 10c). Every complaint is assessed fairly and transparently, and appropriate measures are taken where necessary (G1-1 10e).

Policy	Objectives, content and monitoring (MDR_P 65a)	Scope (MDR_P 65b)	Reference to IRO	Responsible for implementation (MDR_P 65c)
Code of Conduct	Definition of ethical standards for all employees and managers; guidance for daily conduct; mandatory training; and reporting systems for monitoring compliance.	Global	G1 Corporate culture: ethical culture	HR, Compliance, Management Board
Whistleblowing system and complaints mechanism	Anonymous and confidential reporting of violations or incidents of discrimination; protection against retaliation. Independent and confidential investigation	Global, internal and external	G1 Corporate culture: ethical culture; G1 Management of supplier relationships	Compliance
Procedural rules	In accordance with the German Supply Chain Due Diligence Act (LkSG); regulates the handling of reports, defines investigation steps and ensures independent investigations.	Global	G1 Corporate culture: ethical culture	Compliance, Global purchasing
Supplier Code of Conduct	Commitment of suppliers to environmental, social and human rights standards; compliance with REACH, RoHS and the Dodd-Frank Act; monitoring under the German Supply Chain Due Diligence Act (LkSG)	Global	G1 Management of supplier relationships	Global purchasing, CSR team
Anti-Corruption Policy	Prevention and detection of corruption; mandatory training and assessments for departments at higher risk	Global	G1 Corporate culture: ethical culture; G1 Management of supplier relationships	Compliance

Pfeiffer places strong emphasis on employee training in business conduct and compliance. The company provides mandatory annual training to ensure that employees are familiar with the behavioral standards, compliance requirements and legal obligations relevant to their daily work. Training courses are automatically assigned to employees via an online academy and cover a wide range of topics, including corruption prevention, anti-bribery, data protection and ethical conduct in day-to-day business. Particular focus is placed on executives and employees in high-risk areas, including board members, global heads, local managing directors and the next management level below them (G1-1 10g).

In relation to corruption and bribery, particular focus is placed not only on executives but also on positions in sales (customer acquisition, business development and customer relationship management), procurement (purchasing processes) and roles involving regular interaction with public authorities, for example in connection with visa, licensing or permit applications and customs matters (G1-1 10h).

4.2 Management of Supplier Relationships [G1-2]

Reliable supplier relationships are an essential part of Pfeiffer's business model and contribute significantly to ensuring quality, innovation and security of supply. Accordingly, supplier management requires particularly high standards of responsible business conduct. Through supply chain due diligence measures, Pfeiffer ensures that social, environmental and ethical standards are upheld throughout the supply chain and that potential risks are identified and addressed at an early stage.

Payment Practices

Pfeiffer's global ERP systems standardize payment processes and ensure that suppliers are paid on time in accordance with contractual terms. There is no global policy on supplier payment terms, as terms may vary depending on the requirements of individual suppliers (G1-2 14).

Supply Chain Due Diligence

Pfeiffer places great importance on sustainable, long-term business relationships. The company therefore follows a consistent supplier management strategy set out in the Global Purchasing Handbook. In 2025, a comprehensive multi-step risk analysis of all suppliers was conducted in accordance with the German Supply Chain Due Diligence Act (LkSG), including preventive measures for high-risk suppliers. Regular human rights and environmental audits ensure compliance with these standards (G1-2 15a).

Suppliers are required to sign the Supplier Code of Conduct and commit to complying with Pfeiffer's requirements. It also covers legal requirements such as REACH, RoHS and the Dodd-Frank Act relating to conflict minerals. Due diligence checks and cooperation with specialized partners ensure that raw materials originate from certified environmentally and socially responsible sources (G1-2 15b).

4.3 Prevention and Detection of Corruption and Bribery [G1-3]

Preventing and detecting corruption and bribery are key elements of responsible corporate governance at Pfeiffer. Clear standards of conduct and appropriate control mechanisms are in place to address relevant risks and safeguard the integrity of business activities.

Pfeiffer ensures that its anti-corruption and anti-bribery policy is accessible and clearly understandable to all relevant employees. All guidelines are available on the intranet. New employees are required to participate in relevant training within the first few weeks and to repeat this training regularly. In addition, Pfeiffer provides a Group-wide e-learning program with interactive training and tests in eight languages to promote understanding and consistent implementation of the guidelines (G1-3 16, 20).

Pfeiffer operates a comprehensive compliance system to prevent, detect and combat corruption and bribery. This includes annual internal audits and self-assessments, a Group-wide complaints procedure and the independent work of the compliance team, which investigates incidents and involves the Management Board where necessary (G1-3 18a). The Compliance team is responsible for investigations across the Group and operates independently of the management hierarchy involved in the matter (G1-3 18b). In the event of relevant incidents, the results are reported to the Management Board to enable necessary adjustments and continuous improvement of processes (G1-3 18c).

Pfeiffer's compliance e-learning program is offered on an ongoing basis and covers key topics such as global information security, competition and antitrust law, anti-corruption regulations and export controls. After completing the training, employees must pass a mandatory test to ensure their understanding of the guidelines (G1-3 21 a).

Employees in high-risk roles are required to complete additional mandatory training on anti-corruption and bribery prevention. Members of the Management Board are also classified as high-risk and are therefore subject to mandatory annual training in this area. During the financial year, 82 % of employees in high-risk functions completed anti-corruption training (G1-3 21 b, c).

4.4 Confirmed Cases of Corruption or Bribery [G1-4]

During the reporting period, no cases of corruption or bribery were identified and therefore no measures were required.

To prevent and address corruption and bribery risks, Pfeiffer has established mandatory training programs and binding guidelines on corruption prevention, gifts and conflicts of interest (G1-4 24b).

5 UN GLOBAL COMPACT¹

The 17 Sustainable Development Goals (SDGs) are global goals defined by the United Nations (UN) to promote sustainable economic, social and environmental development worldwide. They apply to all countries and are intended to be achieved by 2030 (<https://sdgs.un.org/goals>).

5.1 UN Sustainable Development Goals¹

Based on an internal analysis, six SDGs and nine related targets were identified where Pfeiffer, as a technology company, can make meaningful contributions. These targets are aligned with the company's strategy and sustainability priorities.

THE TEN UN GLOBAL COMPACT PRINCIPLES

Human Rights	Labor standards	Environment	Anti-corruption
1. Businesses should support and respect the protection of internationally proclaimed human rights.	3. Uphold the freedom of association and the effective recognition of the right to collective bargaining	7. Adopt a precautionary approach to environmental challenges.	10. Work against all forms of corruption, including extortion and bribery.
2. Ensure that business practices are not complicit in human rights abuses.	4. Eliminate all forms of forced and compulsory labor.	8. Undertake initiatives to promote greater environmental responsibility.	
	5. Abolish child labor.	9. Encourage the development and diffusion of environmentally-friendly technologies.	
	6. Eliminate discrimination in employment and occupation.		

¹ These are not subject to the assurance engagement in accordance with ISAE 3000 (Revised).

Based on an internal analysis, six SDGs and nine related targets were identified to which Pfeiffer, as a technology company, can make meaningful contributions. They are aligned with our corporate strategy and sustainability strategy



SDG 5: Gender Equality

Relevant Target for Pfeiffer

5.5 _ Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

Pfeiffer's Contribution

Pfeiffer actively promotes equal opportunities for women at all levels of the organization. Equal pay for equal work is a key principle, and all forms of discrimination are strictly rejected. The share of women on the Supervisory Board is 33 %.



SDG 7: Affordable and Clean Energy

Relevant Targets for Pfeiffer

7.2 _ By 2030, substantially increase the proportion of renewable energy in the global energy mix.

7.3 _ By 2030, double the global rate of improvement in energy efficiency.

Pfeiffer's Contribution

Pfeiffer invests in sustainable, energy-efficient and environmentally friendly production, logistics and services. In addition, Pfeiffer offers particularly energy-efficient products. Pfeiffer also promotes renewable energy generation by operating biomass and photovoltaic systems and sourcing electricity from renewable sources. Since the end of 2024, Pfeiffer has also had Science Based Targets (SBTi) that have been validated.



SDG 8: Decent Work and Economic Growth

Relevant Targets for Pfeiffer

8.4 _ Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation.

8.8 _ Protect labor rights and promote safe and secure working environments for all workers.

Pfeiffer's Contribution

Pfeiffer strives for sustainable corporate growth without negative environmental impacts and in compliance with labor standards at all company sites. Pfeiffer promotes the human right to physical and mental health for its employees and for workers at companies along the supply chain.



SDG 9: Industry, Innovation and Infrastructure

Relevant Target for Pfeiffer

9.4 _ By 2030, upgrade infrastructure (buildings and machinery) and retrofit industries to make them more sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes.

Pfeiffer's Contribution

Pfeiffer is modernizing its production sites to enable sustainable and energy-efficient manufacturing. Pfeiffer also invests in research and development to strengthen its position as a technology leader in energy-efficient products.



SDG 12: Responsible Consumption and Production

Relevant Targets for Pfeiffer

12.2 _ By 2030, achieve the sustainable management and efficient use of natural resources.

12.6 _ Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

Pfeiffer's Contribution

Pfeiffer invests in sustainable, energy-efficient and environmentally friendly production. Our research and development focuses on sustainable product and process innovations. Since 2017, Pfeiffer has published non-financial information in accordance with the CSR-RUG and has expanded its scope with each report. The first report in accordance with the CSRD will be published in 2025. Along its value chain, Pfeiffer encourages business partners and suppliers to further improve their sustainability reporting.



SDG 16: Peace, Justice and Strong Institutions

Relevant Target for Pfeiffer

16.5 _ Substantially reduce corruption and bribery in all their forms.

Pfeiffer's Contribution

Pfeiffer is committed to combating corruption and bribery. The company's management systems and Code of Conduct clearly prohibit such behavior.

Independent Auditor's Report on a Limited Assurance Engagement for the Non-Financial Group Statement

To Pfeiffer Vacuum Technology AG, Aßlar

Conclusion

We have performed a limited assurance engagement on the non-financial Group statement of Pfeiffer Vacuum Technology AG, Aßlar (hereinafter the "Company") for the financial year from January 1 to December 31, 2025 (hereinafter the "non-financial Group statement"), included in the section "Non-Financial Group Statement 2025" of the Group management report. The non-financial Group statement was prepared in accordance with the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 (Corporate Sustainability Reporting Directive, CSRD), Article 8 of Regulation (EU) 2020/852 and Sections 315 b to 315 c in conjunction with Sections 289 b to 289 e of the German Commercial Code (HGB).

Our assurance engagement did not cover the external documentation sources or expert opinions referred to in the non-financial Group statement that are marked as unaudited.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying non-financial Group statement for the financial year ended December 31, 2025 has not been prepared, in all material respects, in accordance with the requirements of the CSRD, Article 8 of Regulation (EU) 2020/852, Sections 315 c in conjunction with Sections 289 c to 289 e of the German Commercial Code (HGB) and the specific criteria defined by the Company's legal representatives. This conclusion also extends to the fact that nothing has come to our attention that causes us to believe:

- that the accompanying non-financial Group statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process performed by the Company to identify the information to be included in the sustainability statement (the materiality analysis) is not, in all material respects, consistent with the description set out in the section "Procedures for Identifying and Assessing Material Impacts, Risks and Opportunities [IRO-1]" of the non-financial Group statement.
- Furthermore, nothing has come to our attention that causes us to believe that the disclosures contained in the section "Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)" of the non-financial Group statement are not prepared, in all material respects, in accordance with Article 8 of Regulation (EU) 2020/852.

We do not express a conclusion on the external documentation sources or expert opinions referred to in the non-financial Group statement that are marked as unaudited.

Basis for the Conclusion

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board (IAASB).

In a limited assurance engagement, the procedures performed differ in nature and timing from those performed in a reasonable assurance engagement and are less extensive. Consequently, the level of assurance obtained

SUSTAINABILITY REPORT 2025

Independent Auditor's Report on a Limited Assurance
Engagement for the Non-Financial Group Statement

in a limited assurance engagement is substantially lower than the assurance that would have been obtained in a reasonable assurance engagement.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "Auditor's Responsibilities for the Assurance Engagement on the Non-Financial Group Statement".

We are independent of the Company in accordance with the requirements of European and German commercial and professional law and have fulfilled our other German professional responsibilities in accordance with these requirements. Our auditing practice applies the requirements of the IDW Quality Management Standard issued by the Institute of Public Auditors in Germany (IDW): Requirements for Quality Management in the Audit Practice (IDW QMS 1 (09.2022)). We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Legal Representatives and the Supervisory Board for the Non-Financial Group Statement

The legal representatives are responsible for the preparation of the non-financial Group statement in accordance with the relevant German legal and European requirements and the specific criteria presented by the legal representatives of the Company, and for the design, implementation and maintenance of internal controls that they have deemed necessary to enable the preparation of the non-financial Group statement in accordance with these requirements so that it is free from material misstatement, whether due to fraud (i.e. manipulation of the non-financial Group statement) or error.

This responsibility of the legal representatives includes selecting and applying appropriate methods to prepare the non-financial Group statement, as well as making assumptions and estimates and determining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the preparation of the non-financial Group statement.

Inherent Limitations in the Preparation of the Non-Financial Group Statement

The CSRD and the relevant German statutory and European legal requirements contain formulations and terms that are subject to considerable uncertainties in interpretation and for which no authoritative interpretations have yet been issued. As such formulations and terms may be interpreted differently by regulators or courts, the validity of measurements or assessments of sustainability matters based on such interpretations is uncertain.

These inherent limitations also apply to our assurance engagement on the non-financial Group statement.

Auditor's Responsibilities for the Assurance Engagement on the Non-Financial Group Statement

Our objective is to express a limited assurance conclusion on whether any matters have come to our attention that cause us to believe that the non-financial Group statement has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and European requirements and the specific criteria presented by the legal representatives of the Company, and to issue an assurance report that includes our conclusion on the non-financial Group statement.

As part of a limited assurance engagement conducted in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. In addition,

- we obtain an understanding of the process used in preparing the non-financial Group statement;
- we identify disclosures where a material misstatement due to fraud or error may arise, and design and perform procedures to address these disclosures and obtain evidence to support our conclusion. The risk that a material misstatement resulting from fraud will not be detected is higher than the risk that a material misstatement resulting from error will not be detected, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- In assessing the forward-looking information, we consider, among other things, the appropriateness of the underlying assumptions. There is a significant unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Activities Performed by the Auditor

A limited assurance engagement involves performing procedures to obtain evidence about the sustainability information. The nature, timing and extent of the procedures performed are subject to our professional judgment.

In performing our limited assurance engagement, we, among other things:

- assessed the overall suitability of the criteria presented by the legal representatives in the non-financial Group statement;
- made inquiries of the legal representatives and relevant employees involved in the preparation of the non-financial Group statement regarding the preparation process and the internal controls relating to this process;
- assessed the methods used by the legal representatives to prepare the non-financial Group statement;
- assessed the reasonableness of the estimated values provided by the legal representatives and the related explanations;
- performed analytical procedures and inquiries regarding selected information in the non-financial Group statement;
- conducted site visits;

- assessed the presentation of the information in the non-financial Group statement;
- assessed the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the non-financial Group statement.

Restriction on the Use of the Assurance Report

This assurance engagement was conducted for the purposes of the Company, and the assurance report is intended solely to inform the Company about the result of the assurance engagement. This assurance report is therefore not intended for third parties to make investment decisions based on it. Our responsibility is solely to the Company. We do not assume any responsibility, duty of care or liability towards third parties.

Freiburg im Breisgau, March 20, 2026

Dehmer audit & tax GmbH
Wirtschaftsprüfungsgesellschaft (Public Audit Firm)
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