Non-financial Group Statement

The following section presents the Non-financial Statement of Sartorius AG for the Sartorius Group for fiscal 2022, hereinafter referred to as the "Non-financial Statement." The Sartorius Stedim Biotech S.A. subgroup is exempt from the obligation to prepare its own non-financial statement upon submission of this Non-financial Statement.

The information presented herein did not form part of the audit of the Group Management Report, as it was subject to a separate limited assurance engagement performed by KPMG AG Wirtschaftsprüfungsgesellschaft. The independent auditor's report can be found on page 133 et seq. of this Annual Report.

Notes on Reporting

Framework

This statement was prepared in accordance with sections 315b and 315c in conjunction with 289c to 289e of the German Commercial Code ("HGB"). International frameworks such as the GRI and Greenhouse Gas Protocol (GHG) Protocol were used to prepare the indicators.

Material Topics Subject to Reporting Requirements

The topics subject to reporting requirements are derived directly from the strategic sustainability topics defined in fiscal 2022, which are described in the Sustainability Management section.

Consolidation

The concepts requiring presentation under Section 289c(3) of the German Commercial Code (HGB) for the main sustainability issues, including due diligence processes and the results of the concepts, relate to the entire Group in accordance with the scope of consolidation for financial reporting (see page 184 et seq. of this Annual Report), unless otherwise stated at the respective point.

Further Information

The key performance indicators provided in this statement serve to quantify the Group's performance and do not constitute performance indicators relevant to company management within the meaning of Section 289c(3) of the German Commercial Code (HGB).

The presentation of indicators in this statement has been largely restructured and expanded compared with the previous year. Where available, the values for fiscal 2021 were taken from the 2021 Non-financial Statement or calculated and expanded retrospectively. Subsequent calculations and additions have been indicated at the respective points.

Where new data concepts and calculation methods are used as well as in the case of identified errors in the data reports, the values for fiscal 2021 have been restated in this Non-financial Statement. This applies to the

greenhouse gas emissions reported in the "Climate" section and the work-related injuries reported in the "Social Responsibility" section. Data restatements are indicated at the respective points.

Detailed explanations on greenhouse gas accounting can be found on page 130 et seq. of this Non-financial Statement.

Sustainability reporting in this Non-financial Statement is supplemented by the Sustainability Report of the Sartorius Group, which is prepared based on the GRI Standards. This will be published in the first quarter of 2023 for fiscal 2022.

Sustainability Management

Business Model

Sartorius operates in the life science sector – more precisely, in the field of medical biotechnology. As a partner to the biopharmaceutical industry, the Group manufactures products and process technologies that are used in the development and production of biological medicines and vaccines. In this context, the Group places a particular focus on innovations that make it possible to increase the safety, speed, and efficiency of the development and production process for such active ingredients. This allows new therapies to be made available to patients earlier, at lower prices, and to a larger number of patients.

For further information on the Group's business model, strategy, and objectives, please refer to the section "Business Model, Strategy, and Goals" on page 26 et seq. of this Annual Report.

Ambition and Strategic Sustainability Topics

As a signatory to the United Nations Global Compact, the Group is committed to complying with certain social and environmental standards when conducting its business activities. This includes identifying and preventing, or mitigating, adverse impacts on the environment and society that may arise throughout the upstream and downstream value chain as a result of business operations and provide remediation.

Sartorius maintains a close, ongoing dialogue with its stakeholders in this regard. We define stakeholders as those individuals, companies, institutions, and interest groups that are able to influence the success of the Sartorius Group or are affected by the company's activities. This particularly includes customers, employees, investors, suppliers, and business partners as well as local residents. During the reporting year, Sartorius continued engaging and interacting with its customers in a variety of formats. Major interactive events in the fiscal year included an ESG investor conference, a supplier day focusing on sustainability, and an internal dialogue on the new Sartorius climate action strategy, in which nearly 3,000 Group employees actively participated.

In fiscal 2022, Sartorius defined the following strategic sustainability topics for the Group, taking its stakeholders' concerns into account:

- Climate
- Materials and circularity
- Water and wastewater

- Social responsibility
- Corporate governance
- Sustainability in the supply chains

Dedicated ambitions, Group-level objectives, and operational targets as well as implementation plans are now gradually being developed and implemented or further refined for these sustainability topics.

Steering

In fiscal 2022, Sartorius established the Corporate Sustainability Department to systematically advance the issue of sustainability within the Group. The Chairman of the Executive Board is responsible for this department, which reports directly to him. The department's job is Group sustainability management and therefore the development of strategic sustainability topics and corresponding targets at the Group level. Identifying and coordinating necessary initiatives to achieve these goals, sustainability reporting, and overseeing the Corporate Sustainability Committee are also the responsibility of the Corporate Sustainability Department.

Under the leadership of the Chairman of the Executive Board, the entire Executive Board and the heads of the relevant departments meet on an ad hoc basis as the Corporate Sustainability Committee to discuss the further advancement of strategic sustainability topics with respect to targets and concepts. The committee did not meet in the reporting year and is planned to meet in 2023.

In fiscal 2022, the Corporate Sustainability Department focused on developing a comprehensive greenhouse gas (GHG) reporting system as a basis for managing sustainability topics. In this context, numerous alignment meetings in consultation with the Executive Board took place. In addition, the department made progress with the implementation of the Group's climate strategy and the implementation of Germany's Supply Chain Due Diligence Act within the framework of steering groups.

Risks

The required disclosures on risks pursuant to Section 289c(3) of the German Commercial Code (HGB) can be found in the Opportunities and Risks section of the Annual Report on page 70 et seq. The Group did not identify any risks within the meaning of Section 289c(3) of the HGB in the 2022 fiscal year.

External Evaluations of Sustainability Performance and Capital Market Indices

Sartorius' sustainability performance is evaluated on a regular basis. An overview of the most recent evaluations of sustainability performance can be found in the following table. The results are incorporated into the concepts aimed at continuously improving sustainability performance.

Latest Company Ratings

Company	Rating	Publication	Results
Sartorius AG	EcoVadis	10.11.2021	60/100 (83th percentile) – silver
Sartorius AG	CDP	14.12.2022	B
Sartorius AG	MSCI	27.09.2022	A
Sartorius Stedim Biotech S.A.	MSCI	05.12.2022	BBB

In addition, Sartorius AG is listed in Deutsche Börse's DAX ESG 50 sustainability index. This index includes the leading 50 companies based on ESG (environmental, social, governance) performance, market capitalization, and turnover.

Development of the Strategic Sustainability Topics

Climate

Ambition

Sartorius aims to reduce greenhouse gas (GHG) emissions in relation to turnover and thus gradually decouple them from Group growth.

Concept and Due Diligence Processes

Against this background, the Group set a target of reducing CO_2 emission intensity by an average of 10% per year, measured against the base year of 2019. Sartorius has defined this indicator as adjusted gross GHG intensity per net turnover by market-based calculation in gCO_2e/€ based on the Accounting and Reporting Standards of the Greenhouse Gas (GHG) Protocol. However, it accounts for instead of the purchased goods and services in the GHG category "Purchased goods and services", only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year. This indicator was included in the Executive Board's and management's long-term variable compensation components in fiscal 2022.

To achieve the targeted reduction, Sartorius is focusing on avoiding emissions and improving process efficiency – at its own sites and in the upstream and downstream value chain. An implementation plan is currently being drawn up for the specific levers already identified at the end of the 2021 fiscal year. For example, the Group aims to reduce Scope 1 and Scope 2 emissions, in particular by switching to renewable energy sources at its own sites. When it comes to reducing Scope 3 emissions, the focus is initially on measures that address the upstream value chain. This includes, for example, an adapted supplier strategy as well as the optimization of shipping and logistics processes and the use of resources. Sartorius expects to spend around 1% of its annual turnover on reducing CO_2 emissions intensity.

To achieve its target for CO_2 emissions intensity, the Group has defined the following absolute targets with respect to Scope 1 and Scope 2 GHG emissions:

- Avoidable Scope 1 GHG emissions reduced to zero by 2030. Process emissions generated during membrane production are currently deemed unavoidable based on the technology available at present
- Scope 2 GHG emissions reduced to zero by 2030. This goal is subject to the availability of renewable energy at global locations.

Results of the Concept

GHG balance sheet

Sartorius published a comprehensive GHG balance sheet for the first time in fiscal 2022 that includes all 17 GHG categories based on the GHG Protocol. Detailed explanations on greenhouse gas accounting can be found on page 130 et seq. of this Non-financial Statement.

Total gross GHG emissions (Scope 1, 2, and 3) according to a market-based calculation amounted to 1,137,703 tCO_2e in fiscal 2022 (previous year: 914,731 tCO_2e; base year: 573,539 tCO_2e). This represents an increase of 24.4% over the prior year and 98.4% over the 2019 base year. This increase was primarily due to the Group's significant growth. Since no negative GHG emissions, known as carbon removals, could be offset, gross GHG emissions correspond to net GHG emissions. Carbon removal is the process of permanently removing GHG emissions from the atmosphere using biological, chemical, and physical methods.

Gross Scope 1 GHG emissions amounted to 17,939 tCO_2e (previous year: 13,841 tCO_2e, base year: 13,529 tCO_2e), equal to an increase of 29.6% compared with the previous year and 32.6% compared with the base year. Gross Scope 2 GHG emissions amounted to 28,714 tCO_2e (previous year: 20,885 tCO_2e, base year: 25,777 tCO_2e), equal to an increase of 37.5% compared with the previous year and 11.4% compared with the base year. The respective increases are due to the growth-related increase in energy consumption and emissions generated during the membrane production process.

Gross GHG intensity per net turnover according to a market-based calculation stood at 0.000273 tCO_2e (previous year: 0.000265 tCO_2e, base year: 0.000314 tCO_2e). This represents a 2.6% increase over the prior year and a 13.2% reduction from the 2019 base year, respectively.

GHG Balance Sheet[1, 2]

	FY 2022	FY 2021	Base year: FY 2019
Gross GHG emissions - scope 1 in t CO_2e[3, 4, 5]	**17,939**	**13,841[6]**	**13,529**
Share of Scope 1 GHG emissions under regulated emission trading schemes in %	0	0	0
Gross GHG emissions - scope 2 - location-based calculation in t CO_2e[3, 4, 5]	**53,886**	**42,066**	**30,689**
Gross GHG emissions - scope 2 - market-based calculation in t CO_2e[3, 7]	**28,714**	**20,885**	**25,777**
Gross GHG emissions - scope 3 in t CO_2e	**1,091,050**	**880,006**	**534.233**
Category 1: Purchased goods and services in t CO_2e	521,912	447,894	238,446
Category 2: Capital goods in t CO_2e	95,492	69,759	36,892
Category 3: Fuel- and energy-related activities (not included in scope 1 and 2) in t CO_2e[3]	11,323	9,067	6,553
Category 4: Upstream transportation and distribution in t CO_2e	128,734	98,358	57,426
Category 5: Waste generated in operations in t CO_2e[3]	9,235	7,876	4,021
Category 6: Business travel in t CO_2e	21,067	6,318	26,093
Category 7: Employee commuting in t CO_2e[8]	22,053	19,134	15,019
Category 8: Upstream leased assets in t CO_2e	0	0	0
Category 9: Downstream transportation and distribution in t CO_2e	10,942	8,360	4,881
Category 10: Processing of sold products in t CO_2e	0[9]	0[9]	0[9]
Category 11: Use of sold products in t CO_2e[10]	222,138	165,654	108,626
Category 12: End-of-life treatment of sold products in t CO_2e	48,153	47,584	36,276
Category 13: Downstream leased assets in t CO_2e	0	0	0
Category 14: Franchises in t CO_2e	0	0	0
Category 15: Investments in t CO_2e	0[9]	0[9]	0[9]
Total gross GHG emissions (scope 1, 2 and 3) - location-based calculation in t $CO2_e$	**1,162,875**	**935,913**	**578,451**
Total gross GHG emissions (scope 1, 2 and 3) - market-based calculation in t CO_2e[7]	**1,137,703**	**914,731**	**573,539**
Total GHG removals in t CO_2e	0	0	0
Total net GHG emissions (scope 1, 2 and 3) - location-based calculation in t CO_2e	**1,162,875**	**935,913**	**578,451**
Total net GHG emissions (scope 1, 2 and 3) - market-based calculation in t CO_2e[7]	**1,137,703**	**914,731**	**573,539**
Gross GHG intensity - location-based calculation per net turnover in t CO_2e/€	**0.000279**	**0.000271**	**0.000317**
Gross GHG intensity - market-based calculation per net turnover in t CO_2e/€[7]	**0.000273**	**0.000265**	**0.000314**

1 The data presented contain uncertainties and should currently be seen as an indication with respect to Scope 3 emissions. Explanations on greenhouse gas accounting, including the data concepts and calculation methods applied, can be found on page 130 et seq. of this Non-financial Statement.
2 Preparation based on the GHG Protocol (Corporate Accounting and Reporting Standard 2004 and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard 2011).
3 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.
4 Excluding GHG emissions from fleet fuel consumption.
5 Fugitive emissions data currently only collected in Göttingen and Yauco.
6 The data for fiscal 2021 was restated in fiscal 2022 based on the application of new and complemented data concepts.
7 If a contract-specific emission factor was not available for the market-based calculation method, the location-based emission factor was used in accordance with the GHG Protocol.
8 Excluding GHG emissions from commuting by trainees, interns, and contingent workers.

9 In accordance with the GHG Protocol, this category is reported with zero GHG emissions because Sartorius cannot currently account for it appropriately due to the wide range of options available for further processing the Group's products, each of which has its own specific GHG profile, and because, according to one estimate, it is also not material to the Group's overall GHG accounting.
10 GHG accounting currently covers only products that require electricity to use.
11 This category is reported with zero GHG emissions, as the most relevant shareholding from a GHG perspective has been classified as not material in the financial reporting for fiscal 2022, and the GHG emissions related to this shareholding have also been assessed as not material to the Group's overall GHG accounting, according to an estimate.

CO_2 Emission Intensity

In fiscal 2022, the Group's CO_2 emission intensity, i.e., the adjusted gross GHG intensity per net turnover, stood at 256 gCO_2e/€ (previous year: 245 gCO_2e/€). The value for the base year of 2019 defined for the climate strategy was restated in fiscal year 2022 from 250 gCO_2e/€ to 308 gCO_2e/€ due to the application of new and complemented data concepts. The average annual reduction in CO_2 emission intensity from the base year therefore amounted to 6.0% in fiscal 2022. Sartorius plans to further improve and refine its GHG accounting in the coming years, which is why the company will continue to make restatements to previously reported indicators in the future, if necessary. Explanations on greenhouse gas accounting, including the data concepts and calculation methods applied, can be found on page 130 et seq. of this Non-financial Statement.

CO_2 Emission Intensity

	FY 2022	FY 2021	Base year: FYJ 2019
Adjusted gross GHG intensity - market-based calculation per net turnover in t CO_2e/€[1]	**256**	**245**	**308[2]**
Average annual reduction in %	**6.0**	**10.8**	**n. r.**

1 The "Adjusted gross GHG intensity per euro of net turnover – market-based calculation," accounts for instead of the purchased goods and services in the GHG category "Purchased goods and services", only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year This means that the data has been adjusted for warehouse inventories.
2 The data for fiscal 2021 and the base year of 2019 was restated in fiscal 2022 based on the application of new and complemented data concepts.

Energy Consumption

Total energy consumption increased by 23.6% to 200,715 MWh in fiscal 2022 (previous year: 162,340 MWh). In this context, renewable energy sources accounted for 31.7% of total energy consumption, roughly the same level as in the previous year (30.9%). The Group-wide degree of coverage with certified energy management systems in accordance with ISO 50001 as of December 31, measured against the number of employees, stood at 27.1% (previous year: n.a.). Within the scope of the site-specific energy management systems in accordance with ISO 50001, energy flows such as the energy sources used and energy consumers as well as the energy efficiency status of the largest energy-consuming systems/facilities and processes/activities are systematically identified and evaluated. The data collected can then be used to develop measures that support Scope 1 and Scope 2 emission reductions and to measure their success.

At the Göttingen site, which accounts for almost 50% of total energy consumption and is therefore by far the largest energy consumer in the Group, work was carried out to expand the use of geothermal energy during the fiscal year. The goal is to secure the energy supply and operate a carbon-neutral campus as early as 2030.

Indicators Energy

	FY 2022	FY 2021[1]
Total energy consumption in MWh[2, 3]	**200,715**	**162,340**
Renewable energy consumption in MWh	**63,546**	**50,151**
Purchased certified renewable electricity in MWh	62,256	48,669
Self-generated solar energy in MWh	697	775
Purchased geothermal energy in MWh	594	707
Other renewable energy in MWh	0	0
Non-renewable energy consumption in MWh	**137,169**	**112,189**
Purchased heating oil in MWh	60,774	52,466
Purchased non-renewable electricity in MWh	53,422	45,094
Purchased district heating in MWh	10,653	6,262
Purchased diesel in MWh	8,797	4,957
Purchased heating oil in MWh	2,490	1,130
Purchased district cooling in MWh	815	1,530
Purchased LPG in MWh	218	751
Total share of renewable energy in %	**31.7**	**30.9**
Certified management systems according to ISO 50001 - Employee coverage as of 31.12. in %	**27.1**	**n.a.**

1 Total energy consumption for the 2021 fiscal year was taken from the 2021 Non-financial Statement and the breakdown into renewable and non-renewable energy consumption as well as the total share of renewable energy was calculated and added retroactively.
2 Preparation of the indicator based on the GRI Standards.
3 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.

Materials and Circularity

Ambition

Sartorius sources a wide range of raw materials, consumables, and supplies in order to manufacture its products and product packaging. This includes, in particular, plastic, metal, and electronic components as well as packaging materials.

The aim of a circular economy is to decouple economic growth from environmental pollution by recycling materials, i.e., not only reducing the consumption of resources but also simultaneously reducing the generation of waste, pollution, and greenhouse gas emissions.

For this reason, Sartorius aims to continuously optimize the selection and use of materials along the value chain, thereby improving its products' environmental footprint. This applies to the materials the company uses in terms of type and quantity at the beginning of a product's life, the material intensity on the part of the customer, and how materials are handled at the end of a product's life. To underscore its commitment, Sartorius has also been a signatory of the European Plastics Pack since 2019.

Concept and Due Diligence Processes

Closed-loop operations pose significant challenges to the specialized biopharmaceutical industry in which Sartorius operates. This is mainly due to the high standards of quality the products must meet, as they are used in the medical field.

Sartorius generates a large share of its turnover with presterilized products made predominantly of plastic, which are often used by customers to manufacture a single production batch. The overall environmental

footprint of these plastic products is often better because less energy and water are required to produce the production batch. As such, the use of these plastic products can help customers improve their environmental footprint.

Nevertheless, Sartorius believes there is potential for improvement and, in particular, is looking for ways to increase the circularity of plastics along the product life cycle in line with the "New Plastics Economy Global Commitment" vision. The aim here is to reduce the resources required to a minimum and to promote effective and practicable recycling or to increase production output using the same amount of resources.

In this context, a holistic understanding of products that encompasses, for example, their material composition, manufacturing, transportation, use, and end-of-life handling is essential. Starting fiscal 2023, the Group intends to conduct life cycle assessments (LCAs) in accordance with recognized standards and industry practices as a decision-making tool during the course of developing or updating products, packaging, and processes in order to analyze and evaluate the relevant environmental impacts.

To optimize the use of materials and improve circularity, the divisions and business units have launched various initiatives, projects, individual measures, and collaborations for which a number of different functions are responsible.

With respect to waste management, Sartorius is working along the a five-step approach to the waste hierarchy, particularly on waste avoidance and recycling. To this end, Sartorius already makes efforts to reduce waste during the production process. This primarily applies to bag, membrane, and cartridge production. At the Aubagne site, plastic waste is sorted directly on the factory premises in order to recycle the scraps for reuse in other processes. The Environment, Health, and Safety (EHS) Department is responsible for waste management.

Results of the Concept

The total volume of waste generated increased by 64.5% to 18,581 tons (previous year: 11,295 tons). This was due to the generation of captured process wastewater and its appropriate disposal at our Yauco site. The volume of waste classified as hazardous under local legislation increased by 11.1% to 3,593 tons (previous year: 3,235 tons). Hazardous waste is primarily generated in membrane production due to the use of solvents. The total waste recycling rate stood at 28.8%, and therefore decreased due to the overall increase in the volume of waste (previous year: 44.2%).

The Group continued its initiative to reduce the use of plastics in fiscal 2022, along with various projects focused on reducing packaging waste, recycling production waste, and product end-of-life strategies. Plastic waste increased by 1.3% to 2.113 t (previous year: 2.087 t). At the same time, the plastic recycling rate increased by 0.8 percentage points to 75.4% (previous year: 74.5%).

Indicators Waste Generation

	FY 2022	FY 2021[1]
Total waste generation in t[2, 3]	**18,581**	**11,295**
Hazardous waste in t	**3,593**	**3,235**
Recycled hazardous waste in t[4, 5]	456	527
Non-hazardous waste in t	**14,988**	**8,060**
Recycled non-hazardous waste in t[4, 5]	4,894	4,464
Total waste recycling quota in %[3, 4]	**28.8**	**44.2**

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement.
2 Preparation of the indicator based on the GRI Standards.
3 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.
4 Waste recycling is defined as the processing of products, components, and materials for reuse.
5 Waste is classified as hazardous in accordance with the respective local legislation.

Indicators plastic waste

	FY 2022	FY 2021[1]
Plastic waste in t[2]	**2,113**	**2,087**
Recycled plastic waste in t[2]	1,593	1,555
Plastic recycling quota in %[2]	**75.4**	**74.5**

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement, and the quantity of recycled plastic waste and plastic waste recycling rate were calculated and added retroactively.
2 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.

Water and Wastewater

Ambition

At Sartorius, water is primarily used in the Bioprocess Solutions Division for membrane production and modification. The manufacturing processes for membranes and membrane products are optimized to minimize the use of rinsing water. Organic solvents are processed and for the most part, recycled. The goal is to ensure compliance with applicable regulations during the use and handling of hazardous materials. The company aims to avoid the use of critical substances when developing new products.

Concept and Due Diligence Processes

Distillation plants have been installed at the relevant consumption sites, such as Göttingen and Yauco, and are intended to ensure an almost closed solvent cycle. In addition, the Yauco and Bangalore sites have a cistern system that harnesses collected rainwater for various applications.

The company monitors its use of hazardous substances, for example on the basis of the REACH candidate list and comparable other lists of substances.

The Environment, Health, and Safety (EHS) Department is responsible for managing the use of water and hazardous substances throughout the Group. EHS managers at the sites are responsible for local environmental management. Within the framework of the local environmental management systems, the company evaluates environmental aspects such as water and wastewater loads, and initiates and follows up on improvement measures.

Results of the Concept

As of December 31, the degree of coverage with certified energy management systems in accordance with ISO 14001, measured against the number of employees, stood at 53.6% (previous year: n.a.).

Water withdrawals for fiscal 2022 totaled 701,568 m^3 (previous year: 692,672 m^3). Of this total, the majority, 95.9% (previous year: 95.7%), came from public water supplies and 67.6% from areas suffering from water stress (previous year: 69.7%).

Indicators Water and Waste Water

	FY 2022	FY 2021[1]
Total water withdrawal in m^3 [2, 3]	**701,568**	**692,672**
Third-party water in m^3	672,630	663,156
Ground water in m^3	19,119	18,979
Surface water m^3	9,820	10,536
Total water withdrawal from water stress areas in %[4]	**67.6**	**69.7**
Certified management systems according to ISO 14001		
- Employee coverage as of 31.12. in %	**53.6**	**n.a.**

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement.
2 Preparation of indicator based on the GRI Standards.
3 Based on data reported by production sites and some administrative sites; excluding companies newly acquired in the reporting year.
4 Water withdrawals from areas under water stress are defined as those from areas where the level of water stress has been classified as "high" (40 – 80%) or "very high" (>80%) according to the Aqueduct Water Risk Atlas published by the World Resources Institute (WRI).

Social Responsibility

Ambition

In light of the Group's intention to continue growing, recruiting new employees and retaining existing ones is a strategic priority for Sartorius. To this end, creating an attractive, fair, and safe working environment is key. As a signatory to the UN Global Compact, the Group is also committed to respecting fundamental human rights within its own sphere of influence.

Concept and Due Diligence Processes

Human Rights and Labor Standards

The Group has made a policy statement on respect for human rights and a position statement on labor and social standards and occupational health and safety available to all employees worldwide on the intranet. Sartorius is committed to upholding human rights and labor standards that include the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, in particular the Universal Declaration of Human Rights, the UN International Covenant on Civil and Political Rights and the UN International Covenant on Economic, Social and Cultural Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. The Sartorius Code of Conduct sets binding minimum standards for law-abiding and ethical conduct throughout the Group, which also include binding labor standards.

These labor standards are overseen by various functions at different levels at Sartorius. For example, the Environment, Health, and Safety (EHS) Department coordinates the global concepts in the field of occupational health and safety. Individual sites have also introduced specific management systems in accordance with ISO 45001.

The company monitors compliance with the provisions of the Code as part of its compliance management system, for example through regular audits by the Group Auditing Department. Once a year, a report is submitted to the responsible Supervisory Board committee or, if this committee does not include employee representatives, to the local employee representative body. Further information on the compliance management system can be found in the corporate governance statement on page 101 et seq. of this annual report.

In addition, a centralized process for assessing the sustainability of the sites was introduced in fiscal 2022 that is also used to review compliance with the human rights requirements set out in the Sartorius Code of Conduct. For this purpose, the sites are externally audited by an accredited organization in accordance with Pharmaceutical Supply Chain Initiative (PSCI) standards. The PSCI has established itself as an initiative in the pharmaceutical industry to promote sustainability throughout the value chain. In a rolling process, a defined number of sites selected on the basis of risk are reviewed each year.

Employees also have the ability to report human rights and labor standards violations at any time to the appropriate manager, employee representatives, compliance officer, or via the compliance or whistleblower hotline.

Diversity

As a signatory to the Diversity Charter, Sartorius is committed to promoting workforce diversity beyond these basic labor standards and has established company-wide networks to this end, such as an LGBTQ Alliance and the Sartorius Business Women Association (SBWA) to achieve gender parity in management positions.

Employability

Furthermore, Sartorius is committed to promoting its employees' ongoing personal and professional development and has also enshrined this in its management guidelines.

Annual performance reviews between employees and their managers provide a forum for discussing performance, targets, and individual development opportunities. Various training opportunities exist throughout the Group, such as self-learning opportunities, targeted management development and mentoring programs, and also opportunities to work abroad.

Satisfaction

Within the framework of a global employee survey conducted twice a year, the Group regularly determines its employees' overall opinion of the company and its leadership culture, the workplace, and job satisfaction in general, for example.

In fiscal 2022, the employee net promoter score, which measures the extent to which employees would recommend Sartorius as an employer, was included as a target in the Executive Board's and management's short-term variable compensation components. Sartorius has set itself the goal of achieving an average annual score of 35, which is considered good in HR circles.

Results of the Concept

In fiscal 2022, Sartorius had 15,942 employees, 15.3% more than in the previous year (13,832). Similar to the previous year, 38.9% of the workforce were women (previous year: 39.3%) and the majority of employees were between the ages of 30 and 49, accounting for 58.8% of the workforce (previous year: 57.2%). The average age and length of employment were almost unchanged from the previous year, at 39.2 years (previous year: 39.1 years) and 6.6 years (previous year: 6.7 years), respectively. A total of 5.6% of employees worked part-time (previous year: 7.0%).

In fiscal 2022, five external sustainability-related site audits were carried out in accordance with PSCI standards, which included an assessment of compliance with human rights. The percentage of employees covered by site audits stood at 38.5% (previous year: n.a.).

Certified occupational safety management systems covered 6.9% of employees (previous year: n.a.). Across the Group, 5.8 work-related injuries occurred per million hours worked. The previous year's figure was restated from 6.3 to 4.4 due to a significant internal reporting error by a Group company. This means that 31.8% more injuries occurred per million hours worked than in the previous year. Three work-related injuries with serious consequences were documented in fiscal 2022 (previous year: 0). These are defined as work-related injuries that cause, or are likely to cause, more than six months of lost time. Similar to the previous year, none of the work-related injuries were fatal (previous year: 0).

A total of 232,699 training hours (previous year: 167,600 hours) was invested. This is equivalent to an average of 14.8 training hours per employee (previous year: 12.2 hours).

The fluctuation rate increased to 9.2% (previous year: 8.4%) and new hires rate decreased to 22.9% (previous year: 31.7%).

The employee net promoter score for the year stood at 29.2 on average, an increase over the previous year (previous year: 27.4). The score therefore is trending towards the defined target of 35. This was also due to the implementation of measures at the team level which employees had indicated were necessary in the survey.

Indicators Social Responsibility

	FY 2022	FY 2021[1]
Total employees as of 31.12.	**15,942**	**13,832**
Women in %	38.9	39.3
Age group ≤ 29 years in %	20.8	22.2
Age group 30 - 49 years in %	58.8	57.2
Age group ≥ 50 years in %	20.4	20.6
Part-time in %	5.6	7.0
Average age	39.2	39.1
Women in management positions in %	32.9	32.2
Average years of tenure as of 31.12.	**6.6**	**6.7**
Women	6.1	6.2
Men	6.8	7.0
≤ 4 years in %	61.1	59.0
5 -14 years in %	25.5	27.0
≥ 15 years in %	13.4	14.0
External sustainability-related site audits (PSCI audits)	**5**	**n.a.**
Employee coverage in %	38.5	n.a.
Certified management systems according to ISO 45001 - Employee coverage as of 31.12. in %	**6.9**	**n.a.**
Work-related injuries [2, 3, 4, 5]	**159**	**104 [5]**
Work-related injuries per million hours worked[2, 3, 4, 5]	**5.8**	**4.4 [5]**
Work-related injuries with a serious outcome [2, 3, 4, 6]	**3**	**0**
Fatal work-related injuries [2, 3, 4]	**0**	**0**
Total training hours[4]	**232,699**	**167,600**
Total average training hours per employee[4]	**14.8**	**12.2**
Women[4]	15.2	12.5
Men[4]	14.5	12.1
Total fluctuation rate in %	**9.2**	**8.4**
Women	10.1	9.6
Men	8.5	7.6
Age group ≤ 29 years in %	13.3	13.3
Age group 30 - 49 years in %	7.8	6.7
Age group ≥ 50 years in %	8.9	7.9
Total new hires rate in %	**22.9**	**31.7**
Women	24.2	33.4
Men	22.1	30.5
Age group ≤ 29 years in %	44.2	65.2
Age group 30 - 49 years in %	20.1	25.5
Age group ≥ 50 years in %	9.4	12.7
Employee Net Promoter Score	**29.2**	**27.4**

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement. This does not apply to total employees broken down by age group, average age, and women in management positions, and employee net promoter score. This data was calculated and added retroactively.
2 Preparation of indicator based on the GRI Standards.
3 This figure includes all work-related injuries that go beyond requiring basic first aid, i.e., requiring a visit to the doctor; it does not include commuting injuries; it does not include work-related injuries of trainees, interns, and contingent workers.
4 Excluding the companies newly acquired in the reporting year.
5 Due to a significant reporting error by a Group company, the data for fiscal 2021 has been restated. Fewer work-related injuries occurred than previously reported.
6 Serious work-related injuries are those that have caused or will cause 6 months of lost time.

Corporate Governance

Ambition

Corporate governance aligned with the interests of stakeholders, lawful and responsible conduct, and constructive collaboration between the managerial bodies and within the company in a spirit of mutual trust constitute the essential cornerstones of Sartorius' corporate culture.

Concept and Due Diligence Processes

Corporate governance is based on the requirements defined in the German Corporate Governance Code. The corporate governance statement and declaration of compliance can be found on page 93 et seq. of this annual report.

Through its global compliance management system, Sartorius aims to ensure that the members of its individual boards, executives, and employees comply with all legal regulations and codes and perform their activities in accordance with the company's internal guidelines. The basic principles of the compliance management system, which, in essence, is based on Sartorius' global Code of Conduct, are also explained in the corporate governance statement on page 101 et seq.

The issue of anti-corruption is also a central component of the compliance management system. The related requirements employees must comply with are laid out in a dedicated Anti-Corruption Code, and employees regularly receive training focused specifically on the contents of the Code.

Results of the Concept

In fiscal 2022, 11,883 employees (previous year: 9,143 employees) completed the Code of Conduct training and 12,154 employees (previous year: 9,341 employees) completed the Anti-Corruption Code training. This represents 75.6% and 77.4% of the total employees, respectively.

Indicators corporate governance

	FY 2022	FY 2021[1]
Employees who completed training on Code of Conduct[2]	**11.883**	**9,143**
Employee coverage in %[2]	75.6	66.8
Employees who completed training on anti-corruption code[2]	**12,154**	**9,341**
Employee coverage in %[2]	77.4	68.2

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement. This does not apply to the employee coverage rate. This was calculated and added retroactively.
2 Excluding the companies newly acquired in the reporting year.

Sustainability in the Supply Chain

Ambition
With roughly 8,000 suppliers from more than 40 countries and a purchasing volume equivalent to more than 40% of turnover, Sartorius' supply chain plays a significant role in the company's sustainability transformation. For this reason, the Group expects suppliers and their suppliers to comply with sustainability standards and to promote sustainability.

Concept and Due Diligence Processes
Our fundamental sustainability requirements were laid out in our Code of Conduct for Business Partners, which was updated in September 2022 with respect to some human rights issues in the context of the implementation of Germany's Supply Chain Due Diligence Act (LkSG) and published in a new version.

This Code of Conduct has been binding for new suppliers since 2019. Both new and existing suppliers are required to sign the updated Code of Conduct.

In fiscal 2022, Sartorius introduced a standardized, multi-stage process to assess supplier sustainability. This is based on internal and external information and requires corrective measures to be taken in the event of non-compliance. In order to discuss the results, the Bioprocess Solutions Division has already set up a risk committee in the current fiscal year, and the results are reported to this committee on a regular basis.

The new supplier evaluation process involves reviewing compliance with sustainability requirements using self-assessments based on standardized questionnaires via recognized sustainability platforms. For selected suppliers, Sartorius engages independent on-site sustainability audits by external third parties. Furthermore, sustainability aspects are also part of the on-site quality audits conducted by Sartorius itself.

The sourcing departments are responsible for ensuring that suppliers are bound by the Code of Conduct and for verifying compliance with the requirements. The quality departments are responsible for carrying out the quality audits.

In addition, Sartorius maintains a continuous dialogue with suppliers to promote their commitment to sustainability issues.

Results of the Concept
In November 2022, the Bioprocess Solutions Division held a workshop with more than 50 selected, international suppliers at its main site in Göttingen to discuss, among other issues, the topics of climate change mitigation and the implementation of Germany's Supply Chain Due Diligence Act (LkSG) and thereby make further progress in these areas.

As of December 31, 2022, 441 suppliers had signed the updated 2022 Code of Conduct for Business Partners (previous year: n.a.). This means that suppliers that have signed the 2022 Code of Conduct account for 12% of Sartorius' total purchasing volume (previous year: n.a.). In addition, the company has received a total of 654 valid sustainability-related supplier self-assessments (previous year: 110). This means that suppliers that have submitted a self-assessment account for 49% of Sartorius' total purchasing volume (previous year: n.a.). Furthermore, the company carried out 125 of its own quality-related supplier audits that included sustainability aspects (previous year: 107). External sustainability audits have not yet been carried out at any suppliers' sites, as the process was newly introduced in fiscal 2022.

The Bioprocess Solutions Division already completed the sustainability assessment for strategic suppliers in fiscal 2022. The company has since analyzed the results and, on this basis, defined corrective measures that are currently being implemented. In addition, Sartorius has begun the assessment of its nonstrategic suppliers.

Indicators Supply Chain

	FY 2022	FY 2021[1]
Suppliers having signed the Code of Conduct for Business Partners 2022	**441**	**n.a.**
Coverage purchasing volume in %	12	n.a.
Sustainability-related supplier self-assessments as of 31.12.[2]	**654**	**110**
Coverage purchasing volume in %[2]	49	n.a.
External sustainability-related supplier audits	**0**	**n.a.**
Coverage purchasing volume in %	0	n.a.
Own quality-related supplier audits, which include sustainability aspects	**125**	**107**

1 The data for fiscal 2021 was taken from the 2021 Non-financial Statement.
2 Includes the available sustainability-related self-assessments via recognized sustainability platforms which, according to the platform, are valid as of the reporting date or whose validity date is not older than two years.

Disclosures Pursuant to the EU Taxonomy Regulation

The EU taxonomy is a classification system for determining environmentally sustainable economic activities in the real economy, combined with specific disclosure requirements for companies.

These relate to taxonomy-eligible and taxonomy-aligned turnover, capital expenditures, and operating expenditures with respect to the EU's six environmental objectives: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

In accordance with the simplified procedure granted by the EU Commission, the disclosure requirement for fiscal 2021 was initially limited to taxonomy-eligible turnover, capital expenditures, and operating expenditures for the environmental objectives of climate change mitigation and climate change adaptation. In this context, the economic activities described in the Delegated Acts are considered to be taxonomy-eligible, as they make a substantial contribution to the achievement of the EU's environmental objectives. Companies are required to disclose taxonomy-aligned turnover, capital expenditures, and operating expenditures for the first time for fiscal year 2022. Economic activities that meet the technical screening criteria and the minimum safeguards criteria are considered to be taxonomy-aligned.

The following disclosures constitute the mandatory disclosures required of the Sartorius Group in accordance Article 8 of the EU Taxonomy Regulation 2020/852 for fiscal 2022.

Special Notes on Reporting

Legal Framework

Preparation of the required disclosures was fundamentally associated with uncertainties for Sartorius, in particular because a number of unanswered questions currently still exist regarding the definition of taxonomy-eligible economic activities, the interpretation of the technical screening criteria and the minimum safeguard criteria, which have not yet been conclusively answered by the EU Commission. The company has taken information into account that was available through January 31, 2023.

Materiality approach
Capital expenditures and operating expenditures were disclosed on the basis of materiality thresholds. Economic activities that accounted for less than 1% of total taxonomy-eligible capital expenditures and operating expenditures were qualitatively assessed in terms of their significance for Sartorius. Amounts classified as immaterial have been reported as not taxonomy-eligible and therefore were not subject to further assessment for taxonomy alignment. This applies to capital expenditures and operating expenditures related to activities 4.1 "Electricity generation using solar photovoltaic technology", 7.4 "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)", and 8.1 "Data processing, hosting and related activities".

Since Sartorius did not recognize any capital expenditures and only immaterial operating expenditures related to fossil gas in fiscal 2022 for the economic activities described in EU Commission Delegated Regulation 2022/1214 and in Annex XII, the reporting pursuant to Annex XII of EU Commission Delegated Regulation 2021/2178 does not apply.

Procedure for Determining Taxonomy Alignment ("Compliance Assessment")

Sartorius used a three-step process to determine which turnover, capital expenditures, and operating expenditures were taxonomy-aligned:

- **Determination of Basically Taxonomy-Eligible Economic Activities:** The process of determining the Group's economic activities that are basically taxonomy-eligible was carried out separately for the breakdown of turnover as well as capital expenditures and operating expenditures. The results are each described in the following sections on taxonomy-aligned turnover, capital expenditures, and operating expenditures, respectively.

- **Assessment of Compliance with the Technical Screening Criteria:** Compliance with the technical screening criteria, which include assessing whether the contribution to an EU environmental objective is substantial ("Substantial contribution" – SC) and whether the other EU environmental objectives are not significantly harmed ("Do no significant harm" – DNSH), was determined by means of a survey of the relevant Group companies. The results are described in each of the following sections. With respect to the EU environmental objective "adaptation to climate change", the company's economic activities were generally not found to make a significant contribution.

- **Assessment of Compliance with the Minimum Safeguards:** Sartorius assessed and determined compliance with the minimum safeguards criteria based on the recommendations contained in the *Final Report on Minimum Safeguards* published by the European Platform on Sustainable Finance in October 2022 for the following four topics as follows:

  Taxes: In this regard, the Group particularly refers to the existing Group-wide risk management system, which is described in the "Risk and Opportunities" section of this Annual Report starting on page 70 et seq. Responsibility for tax compliance generally lies with the local management of the individual Group companies. These are supported by both local tax consulting firms and the central Group Tax Department. A system of various measures, such as monitoring local regulations (filing deadlines, tax rates, etc.) and tax risks, ensures that information is collected within the Group and reported to the Executive Board accordingly.

  Corruption and Bribery: In this regard, the Group to refers to the existing Group-wide compliance management system, which is described in the "Corporate Governance Report" section of this Annual Report starting on page 102 et seq.

Fair Competition: In this regard, the Group would like to refer to the existing Group-wide compliance management system, which is described in the "Corporate Governance Report" section of this Annual Report starting on page 101 et seq.

Human Rights: With respect to the required human rights due diligence system in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, the Group refers to the existing measures for its own sites and direct and indirect suppliers described in this Non-financial Statement, which can be found in the "Social Responsibility" and "Sustainability in the Supply Chain" sections, respectively. Sartorius' human rights due diligence system does not extend to customer relationships, as the Group has not identified any relevant areas of risk stemming from Sartorius' products and services. Since the taxonomy-aligned capital expenditures and operating expenditures reported below for fiscal 2022 relate to Germany, Sartorius has assessed and determined the effectiveness of the system exclusively within this framework.

Avoiding Double Counting

Sartorius currently allocates the amounts listed below exclusively to the environmental objective of climate change mitigation. Furthermore, the individual economic activities reported for capital expenditures and operating expenditures are not interrelated. This approach eliminates double counting.

Turnover from Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

The turnover pursuant to Section 1.1.1. of the Delegated Act on Article 8 of the EU Taxonomy Regulation corresponds to the figure reported on the Statement of Profit or Loss for the fiscal year in question on p. 168 of this Annual Report, which was determined on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements.

In fiscal 2022, the Sartorius Group did not generate any turnover from the economic activities specified in the Delegated Acts for climate change mitigation and climate change adaptation. So far, the legislation only addresses particularly relevant economic activities for the achievement of the environmental objectives in the field of climate change mitigation and climate change adaptation, meaning that only a limited range of industries is covered. As a result, Sartorius does not have any taxonomy-eligible economic activities for which it would currently have been possible to assess compliance with the technical screening criteria.

Accordingly, taxonomy-aligned turnover accounted for 0% of total consolidated turnover in fiscal 2022 (previous year: n.a.).

				SC[1]			DNSH[2]					Taxonomy-aligned proportion of turnover		
Economic activities	NACE code	Turnover	Proportion of turnover	Climate protection	Climate protection	Climate adaptation	Water protection	Pollution	Circularity	Biodiversity	Minimum safeguards	FY 2022	FY 2021	Category
		€ in million	in %	in %	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	in %	in %	E/T[3]
A. Taxonomy-eligible economic activities														
A.1. Environmentally sustainable activities (taxonomy-aligned)														
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1.)	n.a.	0	0	0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0	n.a.	n.a.
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)														
Turnover of taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	n.a.	0	0											
Total (A.1. + A.2.)	**n.a.**	**0**	**0**											
B. Taxonomy-non-eligible economic activities														
Turnover of taxonomy-non-eligible activities (B)	n.a.	4,174.7	100											
Total (A + B)	**n.a.**	**4,174.7**	**100**											

1 SC stands for "substantial contribution"
2 DNSH stands for "do no significant harm"
3 E stands for "enabling"; T stands for "transitional"

Capital Expenditures for Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

Capital expenditures in accordance with Section 1.1.2. of the Delegated Act on Article 8 of the EU Taxonomy Regulation consisted of gross additions to tangible and intangible fixed assets in the reporting year, including additions from business acquisitions. In this context, goodwill is not taken into account. Capital expenditures were measured on the basis of the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements. Capital expenditures correspond to the sum of the amounts recognized in the notes to the consolidated financial statements from investments and additions from acquisitions, in the sections "15. Other intangible assets" on page 197, "16. Property, plant and equipment" on page 200 et seq., and "17. Leases" on page 201 et seq.

The analysis of these capital expenditures revealed that the Sartorius Group incurs such expenditures that relate to the purchase of products or services (letter c under Section 1.1.2.2 of the Delegated Act on Article 8 of the EU Taxonomy Regulation) from the following taxonomy-eligible economic activities:

- Activity 6.5: Transport by motorbikes, passenger cars and light commercial vehicles
- Activity 7.7: Acquisition and ownership of buildings

Sartorius' assessment of compliance with the technical screening criteria for these taxonomy-eligible economic activities resulted in the conclusion that the taxonomy-eligible amounts for Activity 6.5 cannot be designated as taxonomy-aligned due to a lack of information supporting compliance with the DNSH criteria for the EU environmental objective "pollution prevention and control." Capital expenditures on vehicles already include numerous e-cars. This means that the company has met key EU taxonomy criteria, for example with regard to CO_2 emissions. Sartorius could not, however, provide full evidence that other requirements, including the mandatory EU tire labels, had been met.

With respect to Activity 7.7, compliance with the technical screening criteria could only be determined for the company's buildings in Germany. This assessment was carried out on the basis of existing and planned certifications by the German Sustainable Building Council (DGNB) and energy performance certificates, among other data. Sartorius was able to successfully evaluate the SC and DNSH criteria for most of the buildings in Germany.

As such, taxonomy-aligned capital expenditures accounted for 13% of all capital expenditures in fiscal 2022 (previous year: n.a.).

100% of the company's capital expenditures consist of additions recognized in accordance with IAS 16, IAS 38, IAS 40, and IFRS 16.

Economic activities	NACE code	Capital expenditures	Proportion of capital expenditures	SC[1] Climate protection	DNSH[2] Climate protection	Climate adaptation	Water protection	Pollution	Circularity	Biodiversity	Minimum safeguards	Taxonomy-aligned proportion of capital expenditures FY 2022	FY 2021	Category
		€ in million	in %	in %	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	in %	in %	E/T[3]
A. Taxonomy-eligible economic activities														
A.1. Environmentally sustainable activities (taxonomy-aligned)														
7.7. Acquisition and ownership of buildings	n.a.	110.5	13	100	Ja	Ja	Ja	Ja	Ja	Ja	Ja	13	n.a.	E
Capital expenditures of environmentally sustainable activities (taxonomy-aligned) (A.1.)	n.a.	110.5	13	100								13	n.a.	
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)														
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	n.a.	7.8	1											
7.7. Acquisition and ownership of buildings	n.a.	180.2	21											
Capital expenditures for taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	n.a.	188.0	22											
Total (A.1. + A.2.)	**n.a.**	**298.5**	**34[4]**											
B. Taxonomy-non-eligible economic activities														
Capital expenditures for taxonomy-non-eligible activities (B)		569.6	66											
Total (A + B)		**868.1**	**100**											

1 SC stands for "substantial contribution"
2 DNSH stands for "do no significant harm"
3 E stands for "enabling"; T stands for "transitional"
4 Figure rounded down due to mathematical constraints

Operating expenditures for Taxonomy-Eligible and Taxonomy-Aligned Economic Activities

Operating expenditures as defined in Section 1.1.3. of the Delegated Act on Article 8 of the EU Taxonomy Regulation include all direct, non-capitalized costs associated with research and development, renovation measures, short-term leases, and maintenance and repair.

The analysis of these operating expenditures revealed that the Sartorius Group incurs such expenses that relate to the purchase of products or services (letter c under Section 1.1.3.2 of the Delegated Act on Article 8 of the EU Taxonomy Regulation) from the following taxonomy-eligible economic activities:

- Activity 6.5: Transport by motorbikes, passenger cars and light commercial vehicles
- Activity 7.7: Acquisition and ownership of buildings

The associated operating expenditures were allocated based on the capital expenditures determined to be taxonomy-aligned. At Sartorius, this only includes the costs associated with renovating and maintaining buildings.

As such, taxonomy-aligned operating expenditures accounted for 1% of all operating expenditures in fiscal 2022 (previous year: n.a.).

Economic activities	NACE code	Operational expenditures	Proportion of operating expenditures	SC[1] Climate protection	DNSH[2] Climate protection	Climate adaptation	Water protection	Pollution	Circularity	Biodiversity	Minimum safeguards	Taxonomy-aligned proportion of operating expenditures FY 2022	FY 2021	Category
		€ in million	in %	in %	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	Yes / no	in %	in %	E/T[3]
A. Taxonomy-eligible economic activities														
A.1. Environmentally sustainable activities (taxonomy-aligned)														
7.7. Acquisition and ownership of buildings	n.a.	2.1	1	100	Ja	Ja	Ja	Ja	Ja	Ja	Ja	1	n.a.	E
Operating expenditures of environmentally sustainable activities (taxonomy-aligned) (A.1.)	n.a.	2.1	1	100								1	n.a.	
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)														
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	n.a.	3.4	2											
7.7. Acquisition and ownership of buildings	n.a.	27.5	16											
Operating expenditures for taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	n.a.	30.9	18											
Total (A.1. + A.2.)	**n.a.**	**33.0**	**19**											
B. Taxonomy-non-eligible economic activities														
Operating expenditures for taxonomy-non-eligible activities (B)		141.3	81											
Total (A + B)		**174.3**	**100**											

1 SC stands for "substantial contribution"
2 DNSH stands for "do no significant harm"
3 E stands for "enabling"; T stands for "transitional"

Notes on the Calculation of GHG Emissions

Applied Standards

GHG emissions are accounted for and reported based on the mandatory disclosures set out in the GHG Protocol's 2004 Corporate Accounting and Reporting Standard and 2011 Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Operational control was selected as the consolidation approach.

Data Concepts

Accounting of Scope 1 and 2 GHG emissions and Scope 3 categories in the upstream value chain is carried out on the basis of calculations. Accounting of Scope 3 categories in the downstream value chain is carried out on the basis of models that include a number of assumptions and estimates. The company's own data was used for most of these calculations and models. Accounting for the GHG categories "Upstream transportation and distribution" and "Downstream transportation and distribution" was based on data reported by carriers. The data concepts used for fiscal 2022 accounting are described in more detail below for each GHG category.

Scope 1
Fuel consumption and fugitive emissions for solvents and refrigerants were multiplied by a specific emission factor.

Scope 2
The consumption of electricity, heating, and cooling was multiplied by a specific emission factor.

Scope 3

- **Category 1: "Purchased goods and services"**

  The weight or grouped operating expenditures for purchased goods and services was multiplied by a specific emission factor.

  The "Adjusted gross GHG intensity per euro of net turnover – market-based calculation" (also referred to as "CO_2 emission intensity," see "Climate" section), accounts for instead of the purchased goods and services in the GHG category "Purchased goods and services", only for the goods and services actually consumed for the manufacture of Sartorius' products and services sold during the fiscal year This means that the data has been adjusted for warehouse inventories.

- **Category 2: "Capital goods"**

  The grouped capital expenditures for goods and services were multiplied by a specific emission factor.

- **Category 3: "Fuel- and energy-related activities (not included in Scope 1 and 2)"**

  The fuel and energy consumption used to calculate Scope 1 and 2 GHG emissions was each multiplied by specific emission factors.

- **Category 4: "Upstream transportation and distribution"**

  GHG emissions reported by the largest carriers were accounted for and logistics expenditures not covered by this method were multiplied by an average spend-based emission factor.

- **Category 5: "Waste generated in operations"**

  The amount of waste generated was multiplied by emission factors specific to each material and method of disposal.

- **Category 6: "Business travel"**

  The recorded train, airplane, and rental car routes as well as the number of nights spent in hotels were each multiplied by specific emission factors. Routes and nights spent in hotels that were not recorded were estimated in each case and also multiplied by a specific emission factor.

- **Category 7: "Employee commuting"**

  The average distance employees commuted per day was extrapolated based on the number of employees and scaled using on-site attendance days and estimated work weeks, and the result was multiplied by emission factors specific to each method of transportation.

- **Category 8: "Upstream leased assets"**

  No GHG emissions were accounted for in the category "Upstream leased assets" because energy consumption is fully controlled by Sartorius and the corresponding emissions are therefore already presented in Scope 1 and 2.

- **Category 9: "Downstream transportation and distribution"**

  GHG emissions accounted for in the "Upstream transportation and distribution" category were multiplied by an estimated factor for the ratio of paid to unpaid transportation activities to customers in a warehouse selected based on data availability.

- **Category 10: "Processing of sold products"**

  In accordance with the GHG Protocol, this category is reported with zero GHG emissions because Sartorius cannot currently account for it appropriately due to the wide range of options available for further processing the Group's products, each of which has its own specific GHG profile, and because, according to one estimate, it is also not material to the Group's overall GHG accounting.

- **Category 11: "Use of sold products"**

  Turnover generated with energy-consuming product groups was multiplied by specific energy factors determined on the basis of representative products. The resulting total energy consumption of the products sold was multiplied by a global emission factor for electricity.

- **Category 12: "End-of-life treatment of sold products"**

  Sartorius applied the global disposal method mix to the estimated weight of products sold (see the "What a waste 2.0" study, 2018 World Bank Report) and multiplied each by emission factors specific to the material and the disposal method.

- **Category 13: "Downstream leased assets"**

  No GHG emissions were accounted for in the category "Downstream leased assets" because energy consumption is fully controlled by Sartorius and the corresponding emissions are therefore already presented in Scope 1 and 2.

- **Category 14: "Franchises"**

  No GHG emissions were accounted for in the "Franchises" category because Sartorius does not currently distribute its products through franchises.

- **Category 15: "Investments"**

  This category is reported with zero GHG emissions, as the most relevant shareholding from a GHG perspective has been classified as not material in the financial reporting for fiscal 2022, and the GHG emissions related to this shareholding have also been assessed as not material to the Group's overall GHG accounting, according to an estimate.

Emission Factors

For GHG accounting, emission factors from Defra (version 10.0, 09/2021), Gabi (version 13.0, 12/2020), Ecometrica (version 2022), Ecoinvent (version 3.9, 2022), the EPA (US Environmental Protection Agency, version 3.0, 12/2021), VfU (Verein für Umweltmanagement und Nachhaltigkeit in Finanzinstituten e. V., Version 04/2016), the GHG Protocol/IEA (Version 15.0, 05/2021), and other factors such as self-calculated average factors were applied.

Outlook

Sartorius has set itself the goal of strategically managing GHG emissions. To this end, the company plans to further improve and refine its GHG accounting in the coming years. The factors for internal steering shall be better reflected in the current calculation approaches. For this purpose, Sartorius particularly intends to change the data collection concepts in the largest GHG categories for the upstream value chain, in particular the categories "Purchased goods and services" and "Upstream transportation and distribution," from the spend-based calculation method to a impact-based calculation method. It is likely that GHG emissions are currently being overestimated using the spend-based method. This switch will therefore increasingly eliminate the current uncertainties in the data.

Independent Auditor´s Report

To Sartorius AG, Göttingen, Germany

We have performed an independent limited assurance engagement on the Non-financial Group Statement of Sartorius AG, Göttingen, Germany (hereinafter referred to as the "Company" or the "Group"), as well as on the sections in the Group Management Report entitled "Business Model, Strategy, and Goals" and "Risks and Opportunities" for the period from January 1, 2022, to December 31, 2022 (hereinafter referred to as the "Non-financial Statement"), which are qualified by reference as an integral part thereof.

In the Non-financial Statement, the Company refers to the Corporate Governance Report and the Declaration of Compliance in accordance with the German Corporate Governance Code. Their adequacy and the accuracy of the of the resulting conclusions were not part of our limited assurance engagement.

Responsibility of the Legal Representatives

Sartorius AG's legal representatives are responsible for preparing the Non-financial Statement for the period from January 1, 2022, to December 31, 2022, in accordance with Section 315c in conjunction with 289c to 289e of the German Commercial Code (HGB) and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL dated June 18, 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the "EU Taxonomy Regulation") and the Delegated Acts adopted in this regard, as well as with their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the Delegated Acts adopted in this regard, as presented in the "Disclosures under the EU Taxonomy Regulation" section of the Non-financial Statement.

This responsibility of the Company's legal representatives includes the selection and application of appropriate methods to prepare the Non-financial Group Statement and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for the internal controls they have deemed necessary to enable the preparation of a non-financial statement that is free from material misstatements, whether due to fraud or error (manipulation of the Non-financial Statement).

The EU Taxonomy Regulation and the Delegated Acts adopted with reference to it contain formulations and terms that are still subject to substantial interpretation uncertainty and for which clarifying information has not yet been published in every case. For this reason, the legal representatives have put their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted with reference to it on record in the section entitled "Disclosures under the EU Taxonomy Regulation" of the Non-financial Group Statement. They are responsible for ensuring that this interpretation is justifiable. Due to the inherent risk that uncertain legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainty.

Assuring the Independence and Quality of the Auditor

In performing this engagement, we applied the national legal provisions and professional pronouncements regarding independence and quality assurance, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

Auditor's Responsibility

It is our responsibility to express an opinion on the Non-financial Statement based on our assurance engagement performed within our limited assurance engagement.

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 IAASB, in the form of a limited assurance engagement. Those standards require that we plan and perform the assurance engagement in a manner that enables us to express a conclusion with limited assurance as to whether any matters have come to our attention that cause us to believe that the Non-financial Statement of the Company has not been prepared, in all material respects, in accordance with Section 315c in conjunction with 289c to 289e of the German Commercial Code (HGB) and the EU Taxonomy Regulation and the Delegated Acts issued in this respect as well as the interpretation by the legal representatives as set out in the section "Disclosures in accordance with the EU Taxonomy Regulation" of the Non-financial Statement.

In a limited assurance engagement, the assurance procedures are less in scope than in a reasonable assurance engagement and therefore provide substantially less assurance than a reasonable assurance engagement. The choice of assurance procedures is subject to the auditor's professional judgment.

Within the scope of our assurance engagement, we performed, among other tasks, the following assurance procedures and other activities:

- Measures to gain an understanding of the structure of the Group's sustainability organization and stakeholder engagement
- A risk analysis, including a media search, to identify relevant information on the Company's sustainability performance in the reporting period
- Interviews with the legal representatives and relevant employees involved in the preparation of the Non-financial Statement on the preparation process, on the internal control system related to this process, and on disclosures in the Non-financial Statement
- The identification of probable risks of material misstatements in the Non-financial Statement
- The reconciliation of selected data with the corresponding data in the consolidated financial statements and the Group Management Report
- Analytical assessments of the data and trends of the quantitative disclosures that were reported for the purposes of consolidation at the Group level by all Group entities included in the scope of the report
- An assessment of the local data collection, validation, and reporting processes as well as the reliability of the reported data through a sample survey at The Automation Partnership (Cambridge) Ltd, Royston (UK), Sartorius Stedim Biotech GmbH, Sartorius Lab Instruments GmbH & Co. KG, and Sartorius Corporate Administration GmbH, Göttingen (Germany)
- An assessment of the overall presentation of the disclosures in the Non-financial Statement

With regard to the review of the non-financial disclosures concerning the EU taxonomy, we performed the following assurance procedures and other activities, among others:

- Interviews with responsible employees at the Group level to gain an understanding of the procedure for identifying taxonomy-eligible and taxonomy-aligned economic activities in accordance with the EU taxonomy
- An assessment of the design and implementation of systems, processes, and measures used to identify, process, and monitor data on sales revenue, capital expenditures, and operating expenditures for taxonomy-eligible and taxonomy-aligned economic activities
- Interviews with employees at the Group level who are responsible for determining disclosures on concepts, due diligence processes, results, and risks, performing internal control functions, and consolidating the disclosures
- An assessment of the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Non-financial Statement
- An assessment of the overall presentation of the information on the EU taxonomy

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the legal representatives have to interpret uncertain legal terms. Due to the inherent risk that uncertain legal terms may be interpreted differently, the legal conformity of the interpretation and consequently our assurance engagement in this regard are subject to uncertainty.

Opinion

Based on the assurance procedures performed and the evidence obtained, no matters have come to our attention that cause us to believe that the Non-financial Statement of Sartorius AG for the period from January 1 to December 31, 2022 has not been prepared, in all material respects, in accordance with sections 315c in conjunction with 289c to 289e of the HGB and the EU Taxonomy Regulation and the Delegated Acts adopted with reference to it, as well as the interpretation presented in the section entitled "Disclosures in accordance with the EU Taxonomy Regulation" of the Non-financial Statement.

We have not issued an audit opinion on the Corporate Governance Statement referred to in the Non-financial Statement and the Declaration of Compliance with the German Corporate Governance Code, which were not part of our assurance engagement.

Restriction of Use/Clause on General Engagement Terms

This assurance report is addressed to Sartorius AG and intended for its use only.

The engagement, in the performance of which we rendered the aforementioned services for Sartorius AG, was based on the General Engagement Terms and Conditions for German Public Auditors and Public Audit Firms dated January 1, 2017 (https://www.kpmg.de/bescheinigungen/lib/aab.pdf). By acknowledging and using the information contained in this assurance report, each recipient confirms that it has taken note of the provisions contained therein (including the limitation of liability to 4 million euros for negligence in Section 9 of the General Engagement Terms) and acknowledges their validity in relation to us.

Hanover, February 8, 2023

KPMG AG
Wirtschaftsprüfungsgesellschaft

Gerd Krause

Katrin Matthias

Remuneration Report

03

Remuneration Report

1. Main Features of the Remuneration Policy for the Executive Board

A. Main Features of the Remuneration Policy and Contribution Toward Promoting the Corporate Strategy and Long-Term Development of the Company

The remuneration policy for the Executive Board was revised by the Supervisory Board and approved by the Annual General Meeting on March 25, 2022. It aims to remunerate the members of the Executive Board appropriately in line with their tasks and responsibilities and to directly consider the performance of each member of the Executive Board and the success of the company. For this reason, the remuneration policy includes both short-term and long-term variable remuneration components in addition to fixed remuneration components.

The company strategy seeks to achieve profitable growth and a sustained, long-term increase in the value of the company. This strategy is the basis from which the structure of the remuneration policy is derived for the Executive Board of Sartorius AG: The short-term variable remuneration depends on annual corporate targets that are aligned with key performance indicators for profitable growth of the company. Long-term remuneration is based on corporate objectives that reflect the sustainable long-term growth of the Group and the long-term performance of the share price, which directly mirrors the development of the company's value. As a result, the company's remuneration policy creates incentives to promote the long-term and positive sustainable development of the company.

The policy for remuneration of the Executive Board members is designed to be simple, clear and understandable. It meets the requirements of the German Stock Corporation Law ("Aktiengesetz" abbreviated as "AktG") as well as the recommendations of the German Corporate Governance Code ("**GCGC**") with the exception of any divergences explained in the Declaration of Compliance with the Recommendations of the GCGC as amended from time to time. The existing divergences in the reporting year from the recommendations of the applicable GCGC in the area of remuneration are given below.

B. Details of the Remuneration Policy

		Remuneration components	Structure of the remuneration components		Maximum bonus (in % of the target amount)	Maximum remuneration	Further benefits
Fixed		Fixed remuneration	Basic remuneration	+ Fringe benefits	100%	Maximum amount of all cash remuneration components for the respective fiscal year	Compensation for post-contractual non-competition clause (50% of most recent remuneration)
Variable	Cash	Retirement benefits	Basic amount		100%		
			Additional amount (matching contribution)		120%		
		Short-term variable remuneration	Sales revenue | Order intake (Group and/or division)		120%		Clawback
			Underlying EBITDA (Group and/or division)				
			Ratio of net debt to underlying EBITDA (Group)				
			Employee Net Promotor Score (Group)				
		Long-term variable remuneration	Consolidated net profit		120%		Severance cap in the event of early contract termination
			Reduction of CO^2-equivalent emission intensity		120%		
			Phantom stock units		250%		
	Shares / Share-based payment		Share-based payment		One-time allotment; afterwards, no measurement of inflow	+ Proportional grant date fair value of share-based payment for the respective fiscal year	Extraordinary performance

I. Remuneration Components

1. Overview of the Individual Remuneration Components

Remuneration consists of fixed and variable components. The fixed components are the fixed annual salary and fringe benefits. The variable performance-based components are comprised of short-term components with a one-year assessment basis and of long-term components with a multi-year assessment basis. In addition, there are pension commitments, which depend, among other things, on the amount of the own contribution made by the respective Executive Board member in the form of deferred compensation for variable remuneration components, and which are therefore also variable.

2. Fixed Remuneration Components

a) Fixed Annual Remuneration

Fixed annual remuneration is cash compensation related to a specific fiscal year, and is based in particular on the area of duties and responsibilities of the respective Executive Board member. This fixed annual remuneration is paid in twelve monthly installments.

b) Fringe Benefits

Beyond the remuneration components stated above, the members of the Executive Board receive the following fringe benefits: each member is entitled to use a company car that can also be utilized for private purposes and to be covered by accident insurance taken out in the respective Executive Board member's name as a beneficiary. Moreover, for Executive Board members residing outside Germany – namely Rainer Lehmann and John Gerard Mackay in the 2022 reporting year – the costs for taking flights home and running two households as well as the costs associated with said activities are also paid by the company as fringe benefits.

In addition, the company maintains a D&O insurance policy concluded for Executive Board members as beneficiaries. The respective insurance premiums are not of a remunerative nature and are therefore not recognized as salary expenses.

3. Variable Performance-Based Remuneration Components

a) Short-Term Variable Remuneration with a One-Year Assessment Basis

In addition to the fixed remuneration components, all Executive Board members are entitled to receive short-term variable remuneration with a one-year assessment basis.

Target Parameters

The short-term variable remuneration with a one-year assessment basis consists of four individual components that relate to the subordinate financial targets of average sales revenue and order intake, underlying EBITDA, ratio of net debt to underlying EBITDA, and the employee net promoter score (ENPS), a measure of how likely employees would recommend Sartorius to others as an employer.

These subordinate targets are key control elements for profitable growth as well as for a sustainable and long-term increase in the value of the company and serve to implement the overarching strategic goals of the Group.

Measurement of Target Achievement and Payment

For each target parameter, the Supervisory Board has defined a formula that is used to calculate the amount to be paid out according to the degree of target achievement for the associated individual component. For each of these components, the Supervisory Board also sets (i) a minimum target to be achieved below which the amount that will be paid out is zero, and (ii) a maximum target to be achieved above which the amount that will be paid out will no longer increase. Therefore, the amount paid out for each subordinate target is capped at the maximum percentage of the individual target amount. This cap is currently 120% for all subordinate targets.

For each of the individual components of short term variable remuneration with a one year assessment basis, the Supervisory Board sets a separate individual target amount for every Executive Board member before the beginning of a fiscal year. This target amount is used as the basis to determine the specific amount to be paid out according to the particular target achievement of the relevant subordinate target for the fiscal year in question. The targets are weighted for the individual Executive Board members according to their area of responsibility and relate to the divisions and/or to the Group, respectively.

The Supervisory Board derives each target value of the subordinate financial targets from the approved annual budget for a respective fiscal year and determines the degree of target achievement by comparing it with the actual result reported in the company's consolidated financial statements audited and approved for the respective fiscal year. When it comes to the non-financial target parameters, the degree of target achievement is determined by comparing the target values set by the Supervisory Board with the respective actual results. The Supervisory Board may make adjustments to the actual figures to take account of non-recurring, exceptional circumstances or non-operating effects resulting, for example, from acquisitions or divestments during the year.

Annual short-term variable remuneration is calculated for a fiscal year ended and paid in the following fiscal year.

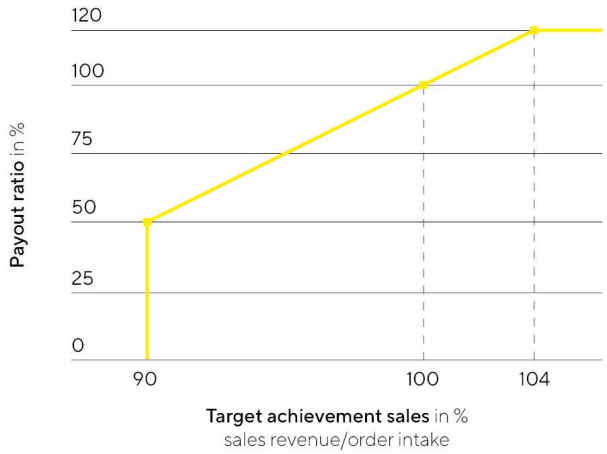
The subordinate targets within the short-term variable remuneration are weighted for the Executive Board members as follows:

Subordinate Target	Executive Board Chairman | Chief Financial Officer	Executive Board Members with Division Responsibility
Related to the Sartorius Group		
Average calculated from sales revenue | order intake	40%	10%
Underlying EBITDA	40%	10%
Ratio of net debt to underlying EBITDA	10%	10%
Employee Net Promoter Score (ENPS)	10%	3%
Related to the particular division		
Average calculated from sales revenue | order intake	--	30%
Underlying EBITDA	--	30%
Employee Net Promoter Score (ENPS)	--	7%

Subordinate Target "Average of Sales Revenue | Order Intake"

The subordinate target "Average of Sales Revenue | Order Intake" is a key performance indicator of growth and is derived from the budget for the Group or division, respectively. The minimum target achievement is 90% of the target amount, and this amount is capped at 104%. If 90% of the target amount is achieved, 50% of the associated individual target sum will be paid out; if the target is achieved at less than 90%, no payment is rendered for this sub-target. If 104% of the target amount is achieved, an amount equal to 120% of the corresponding individual target amount will be paid out; if the target is achieved in excess of this percentage, this will not further increase the amount to be paid out. Intermediate values are interpolated linearly. Target achievement is measured on the basis of actual sales and order intake in constant currencies, as reported in the company's consolidated financial statements audited according to the defined audit focal points and approved, as well as adjusted for the amounts contributed by businesses acquired or divested during the respective reporting year to the extent that such businesses are not part of the target amount.

Sales revenue | Order intake



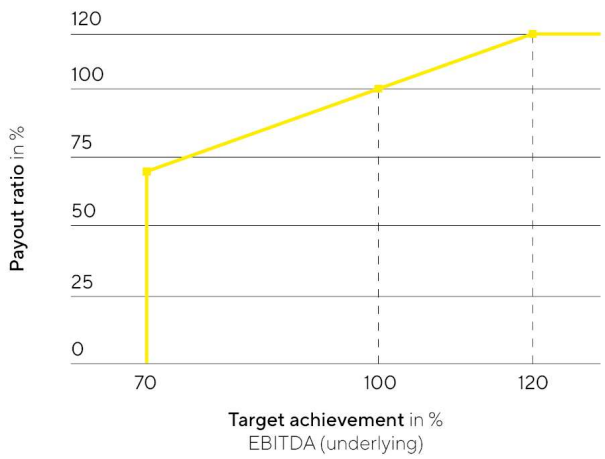
Due to the company's performance in 2022, achievement of the subordinate target "Average of Sales Revenue | Order Intake" differed between the Group and division level. At the Group level, target achievement stood at 90.18% of the target value, resulting in a payout rate of 50.9% for the Chairman of the Executive Board and the Chief Financial Officer. In the Bioprocess Solutions Division, target achievement stood at 87.49% of the target value, corresponding to a payout rate of 0%, and in the Lab Products & Services Division at 101.67%,

corresponding to a payout rate of 108.4%, resulting in the corresponding payout to the respective board member responsible for the division.

Subordinate Target "Underlying EBITDA"

The subordinate target "Underlying EBITDA" is a key indicator of the Group's profitability, which can also be used to present the Group's operating performance in a more comparable way internationally. Underlying EBITDA represents earnings before interest, taxes, depreciation, and amortization adjusted for extraordinary effects. The target is derived from the budget and is defined by the Supervisory Board for the Group or division, respectively. The minimum target achievement is 70% of the target amount, and this amount is capped at 120%. The level of the bonus payment is linear to the level of target achievement; i.e., if 70% of the subordinate target is achieved, 70% of the related individual target amount will be paid out, or if 120% of the target is achieved, 120% of the related individual target amount will be paid out. If the target is achieved at less than 70%, no payment will be made for this subordinate target. By contrast, if the target is achieved by 120% or more, this will not further increase the amount to be paid out. Target achievement is measured on the basis of the actual underlying EBITDA figure, as reported in the company's consolidated financial statements audited according to the defined audit focal points and approved, as well as by taking into account current exchange rates.

Underlying EBITDA

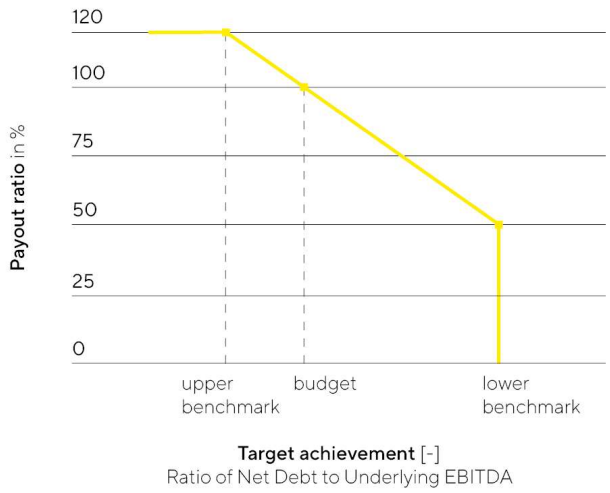


In fiscal 2022, target achievement for the subordinate target "Underlying EBITDA" stood at 95.59% of the respective target value for the Group as a whole, 94.14% for the Bioprocess Solutions Division and 104.12% for the Lab Products & Services Division, which translate into payout rates of 95.6% for the Group, 94.1% for the Bioprocess Solutions Division and 104.1% for the Lab Products & Services Division and are paid out to the members of the Executive Board in accordance with the respective weighting of the subordinate targets.

Subordinate Target "Ratio of Net Debt to Underlying EBITDA"

The subordinate target "ratio of net debt to underlying EBITDA" is a key financial ratio regarding the Group's debt financing capacity. This ratio is calculated as the quotient of net debt and underlying EBITDA. It is derived from the budget and is defined by the Supervisory Board for the Group. The level of the bonus paid lies between 50% and 120% of the respective subordinate target amount. If the target ratio is reached, the bonus level to be paid is 100%. If net debt to underlying EBITDA is above the target ratio, the bonus level will decrease proportionately down to 50% if the maximum amount defined by the Supervisory Board for the ratio of net debt to underlying EBITDA is reached. If the ratio exceeds this maximum amount, no bonus will be paid for this subordinate target. By contrast, if net debt to underlying EBITDA is below the target ratio, the bonus amount is capped at 120%, with the associated ratio of net debt to underlying EBITDA derived mathematically on a linear proportional basis from the maximum and target values for this ratio as defined by the Supervisory Board. Target achievement is measured on the basis of the actual ratio of net debt to underlying EBITDA in constant currencies, as reported in the company's consolidated financial statements audited according to the defined audit focal points and approved, as well as adjusted for inflows and outflows entailed by strategic (capital) measures, such as acquisitions, provided that such inflows and outflows are not included in the target ratio.

Ratio of Net Debt to Underlying EBITDA

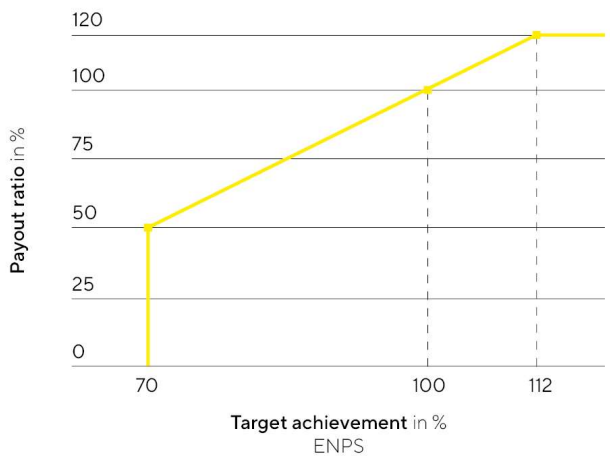


In fiscal 2022, target achievement for the subordinate target "Ratio of Net Debt to Underlying EBITDA" stood at 77.0%, resulting in a corresponding payout for this subordinate target.

Subordinate Target "Employee Net Promoter Score (ENPS)"

The subordinate target "Employee Net Promoter Score (ENPS)" refers to the non-financial component of employee satisfaction. The focus is on a high or competitive recommendation rate, which is currently polled twice a year within the scope of global employee surveys. The target is defined by the Supervisory Board for the Group or division, respectively. The minimum target achievement is 70% of the target amount, and this amount is capped at 120%. The level of the bonus payment is linear to the level of target achievement; i.e., if 70% of the subordinate target is achieved, 50% of the related individual target amount will be paid out, or if 112% of the target is achieved, 120% of the related individual target amount will be paid out. If the target is achieved at less than 70%, no payment will be made for this subordinate target. By contrast, if the target is achieved by 112% or more, this will not further increase the amount to be paid out. Target achievement is measured on the basis of the actual value achieved.

Employee Net Promoter Score (ENPS)



In fiscal 2022, target achievement for the subordinate target "Employee Net Promoter Score (ENPS)" stood at 83.50% of the target value for the Group, as a whole, 71.43% for the Bioprocess Solutions Division, and 105.26% for the Lab Products & Services Division. This target achievement results in payout amounts of 72.5% for the Group, 52.4% for the Bioprocess Solutions Division, and 108.8% for the Lab Products & Services Division, so that each member of the Executive Board is paid an amount corresponding to the respective weighting of the individual target amount for this subordinate target.

b) Long-Term Variable Remuneration Components

In the reporting year, the long-term variable remuneration components for all members of the Executive Board consisted of the following three individual components: Each individual component is based on the development of consolidated net profit, the reduction in CO2 emissions intensity and the development of the Sartorius AG preference share price over a four-year assessment period. As a result, the long-term variable remuneration components are also aligned with target parameters that measure profitable growth and a sustainable and long-term increase in the value of the company and the achievement of the climate targets derived from the company's sustainability strategy, and thus serve to implement the company's overarching strategic objectives.

The aforementioned long-term variable remuneration components are weighted as follows: 25% each for consolidated net profit and reduction in CO2-equivalent emission intensity and 50% for the phantom stock plan. For each of the individual components, a separate individual target amount is set for each Executive Board member, on the basis of which the specific payment amount is determined in each case based on the level at which the associated targets were achieved for the relevant fiscal years.

The Executive Board Chairman Dr. Joachim Kreuzburg was additionally granted share-based compensation as a further long-term variable remuneration component. The long-term increase in the value of the company as an overriding strategic objective of the company is also promoted by this share-based compensation and participation provided by this in the development of the price of the company's shares. The respective long-term variable remuneration components together generally represent the majority of the variable compensation components for each Executive Board member.

The "consolidated net profit" and "reduction in CO2-equivalent emissions intensity" components of long-term variable remuneration are each weighted at 25%. In contrast, the "development of preference share price" component of long-term variable remuneration is weighted at 50%. As a result, the share-based portion of variable remuneration, in deviation from Recommendation G.10, sentence 1 of the GCGC, does not, in

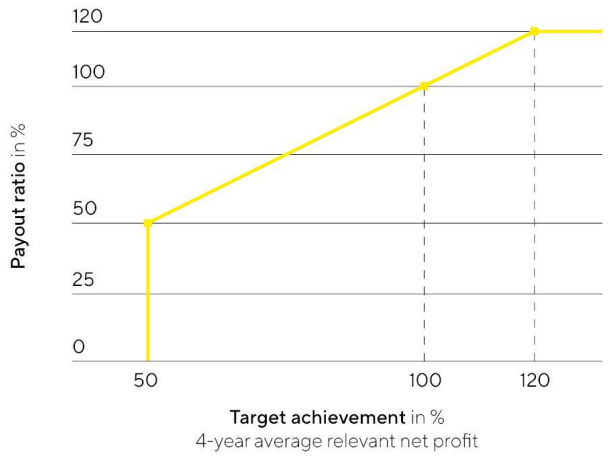
principle, constitute the predominant portion of Executive Board members' variable remuneration. The Supervisory Board believes that even with the current weighting, an incentive structure is achieved which is geared to the sustainable and long-term development of the company. In the case of the Chairman of the Executive Board, however, his variable remuneration is predominantly share-based in view of the additional share bonus granted, in line with this Recommendation.

Consolidated Net Profit

The individual component based on consolidated net profit has an assessment period of four consecutive fiscal years (until 2021: three consecutive fiscal years) and begins with the fiscal year in which the tranche in question is granted. A new tranche is granted on a rolling basis for each fiscal year. The payout amount for the respective tranche is based on the total target achievement for the respective measurement period, which corresponds to the average target achievement for each of the four fiscal years of the relevant measurement period. For each fiscal year, the Supervisory Board annually defines a target for consolidated net profit in euros. To determine the level of target achievement for a fiscal year, the consolidated net profit (up to and including the 2020 amount granted, after deduction of non-controlling interest) that is reported in the company's consolidated financial statements audited according to the defined audit focal points and approved and excludes amortization (impairment of the value of intangible assets due to business combinations pursuant to IFRS 3) is compared with the respective target set by the Supervisory Board. In individual cases, the Supervisory Board may make adjustments to the actual value to account for non-recurring extraordinary or non-operating items (such as acquisitions).

The amount paid out is determined on the basis of the individual target amount and the formula defined by the Supervisory Board. It establishes (i) a minimum target achievement level of 50%, below which the payout is zero, and (ii) a maximum target achievement level, above which the payout amount no longer increases. Therefore, the amount paid out for this remuneration target is capped at the maximum percentage of the individual target amount. This cap currently stands at 120% for all individual target amounts and is reached at a target achievement level of 120%. This remuneration component is generally paid after the end of the last fiscal year of the assessment period for the tranche in question, which was four years for tranches granted in the reporting year and three years for tranches granted in previous years.

Average net profit



In order to balance out the payout amounts over time, in the past a partial payment was paid out in the amount of 50% of the payout amount, determined on the basis of the level of target achievement for the first fiscal year of the assessment period of a tranche in each case, based on the individual subordinate target amount. This partial payment only applies to Rainer Lehmann, whose contract predates the new remuneration policy coming into effect as it pertains to this component. Such a partial amount is calculated and paid out at the end of the first fiscal year of a respective assessment period based on the company's consolidated financial

statements audited according to the defined audit focal points and approved. Any overpayment as a result of these partial payments will be offset against other remuneration components once the total target achievement level has been determined after the third or fourth fiscal year of the relevant assessment period.

The target for the "consolidated net profit" component for fiscal 2022 was achieved at 96.8% of the target value. For the 2020 to 2022 multi-year assessment period, the target achievement level stands at 118%, meaning that a payout of 118% less the partial payment granted in 2020 will apply for this three-year period. The complete target achievement for the multi-year assessment period beginning in 2022 cannot be determined until the consolidated financial statements audited and approved for 2025 are available.

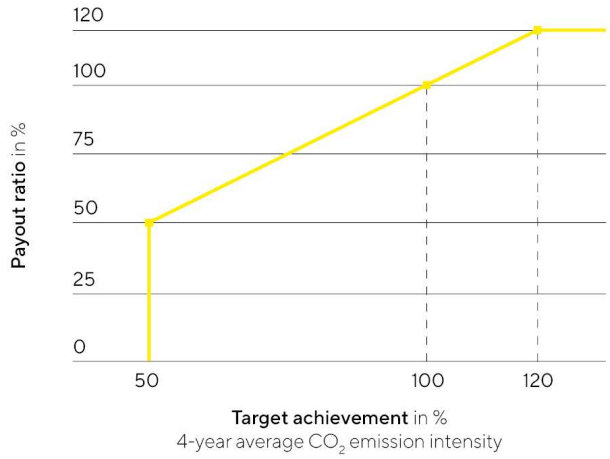
Reduction in CO_2 emission intensity

The individual component related to the reduction in CO_2 emission intensity has an assessment period of four fiscal years and begins with the fiscal year in which the tranche in question is granted. A new tranche is granted on a rolling basis for each fiscal year. The amount paid out for a particular tranche depends on the individual target amount and target achievement for the respective assessment period. Each year, the Supervisory Board sets a target value for each tranche for the average annual reduction in CO_2 emission intensity during the assessment period, which corresponds to the current target value of the company's sustainability strategy for this period (currently 10% reduction per fiscal year measured against the baseline value for 2019) and whose starting value is derived from the audited Non-financial Group Statement for the previous year. To determine the target achievement of this parameter, the final value used is based on the actual value of the CO_2 emission intensity reached in the last fiscal year of the respective four-year assessment period for the corresponding tranche, as reported in the respective audited Group Non-financial Statement. If specific reasons exist, the Supervisory Board will make appropriate corrections to base effects and recording inaccuracies.

The amount paid out is determined on the basis of the individual target amount and the formula defined by the Supervisory Board. It establishes (i) a minimum target achievement level of 50%, below which the payout is zero, and (ii) a maximum target achievement level, above which the payout amount no longer increases. Therefore, the amount paid out for this remuneration target is capped at the maximum percentage of the individual target amount. This cap stands at 120% and is reached at a target achievement level of 120%.

This remuneration component is paid out after the end of the fourth fiscal year of the assessment period for the tranche in question.

CO_2 emission intensity



Target achievement for the multi-year assessment period beginning in 2022 cannot be determined until the audited and approved consolidated financial statements for 2025 are available.

Development of the Preference Share Price (Phantom Stock Plan)

As the third individual component of long-term variable compensation, Executive Board members receive virtual shares, known as phantom stock units. Through the issue of such phantom shares, Executive Board members are treated as if they were owners of a certain number of preference shares in Sartorius AG, without, however, being entitled to receive dividends. The development of the value of these phantom stocks is linked with the development of the Sartorius preference share; both increases and decreases in the share price are taken into account. Later, the value of these phantom stocks are assessed based on the share price at the time, and its equivalent is paid out in cash, provided that the associated conditions are met. Phantom stocks cannot be traded and do not confer any rights to purchase shares.

According to the Sartorius phantom stock plan, each Executive Board member is credited at the beginning of every year with phantom stock units valued at an agreed monetary value. The value of these phantom stocks can be paid out only as an entire annual tranche. Payment can be requested at the earliest after a period of four years and no later than after eight years. If a member is appointed to the Executive Board during a year, this member will be assigned phantom stock units retroactively as of the beginning of this fiscal year (pro rata temporis, if applicable).

An Executive Board member is entitled to receive payment for phantom stock units only if the share price at the time of such payment request has appreciated at least 7.5% per year relative to the time the phantom stock units were assigned or if the share price outperformed the TecDAX as a comparative index. In addition, the value of the phantom stock units must be at least 50% of the grant value. The phantom stock plan rules out subsequent changes to the parameters used for comparative stock valuation.

Assignment of these phantom stock units and later payment of their monetary equivalent depend on the mean value calculated from the average prices of the Sartorius AG preference share, with said prices quoted in the closing auction of Xetra trading on the Frankfurt Stock Exchange (or a corresponding successor trading system) over the last 20 days of trading of the previous year (in the case of granting) or over the last 20 days of trading prior to submission of a payment request (in the case of payment). This serves to compensate for any short-term fluctuations in the share prices.

The payout amount is capped at a maximum of 2.5 times the share price at the time the phantom stock units were granted, based in each case on the individual annual tranche.

Under the current terms of the phantom stock plan, payment for phantom stock is blocked for the four weeks preceding the scheduled publication date of quarterly results and for the 30 calendar days before the scheduled publication of the half-year results and preliminary year-end results, as well as for 20 days of trading on the stock exchange following the actual publication of quarterly and preliminary year-end results. These black-out periods are intended to ensure that payments are only made during periods in which the most recent business results have already been processed in the capital market and the regular publication of further business results is still sufficiently far in the future.

The fair value grant price for this remuneration component is €574.61 for 2022. Target achievement for this subordinate target is reported in the remuneration report after vesting or exercise by the Executive Board members; i.e., between 2026 and 2030.

Share-Based Payment

In December 2019, Executive Board Chairman Dr. Kreuzburg was additionally granted share-based payment in connection with the fourth extension of his appointment as a member and Chairman of the Executive Board as well as CEO. This was in the form of company shares with a grant date fair value totaling €5.0 million (based on the share price as of December 5, 2019, as the grant date); this corresponds to a proportional grant date fair value of €1.0 million for each year of his new five-year term of appointment. For this purpose, a corresponding number of treasury shares (27,570 treasury shares in total), consisting of equal proportions of the company's

own preference shares and own ordinary shares, were transferred to Dr. Kreuzburg at the beginning of his new term in November 2020. The shares granted are subject to a holding period that will end on November 10, 2024. Should Dr. Kreuzburg leave the company prior to November 11, 2022, at his own request, his entitlements to be granted said shares by transfer shall lapse in their entirety. If Dr. Kreuzburg leaves the company after November 10, 2022, and before November 11, 2024, at his own request, half of his entitlements to be granted said shares shall lapse. For the purpose of the target total remuneration, the shares granted for Dr. Kreuzburg's current five-year term of appointment are recognized at their pro-rated grant date fair value for each year of his term of appointment. Dr. Kreuzburg sold a total of 20,000 preference shares on November 14, 2022. This reported transaction was published on the Sartorius AG website.

4. Pension Commitments

The members of the Executive Board generally receive pension commitments as defined-benefit plans for their first reappointment. At the request of the Executive Board member concerned, the company will take out an insurance policy for the term of their employment contract and pay the particular benefit contributions into this insurance policy. The pension contribution consists of a base amount of 14% of the respective member's annual fixed remuneration. If desired, the Executive Board member in question can pay in an additional 7% of the gross amount paid to the Executive Board member in the fiscal year in question as short-term variable compensation and as long-term variable compensation attributable to net profit as a personal contribution by way of deferred compensation. If a member of the Executive Board exercises this right, the company will in turn make an additional contribution in the same amount (known as a matching contribution benefit). For the purpose of determining the target total compensation and the relative share of the pension commitments in a member's target total remuneration, only the basic amount to be paid by the company and the matching benefit contribution were taken into account (based on 100% target achievement of the relevant variable remuneration components).

Pursuant to the insurance terms and conditions, the pension benefit can be granted in the form of a retirement pension or a lump-sum payment for reaching the regular retirement age or needing to retire due to disability, as well as in the form of surviving dependents' benefits for widows and orphans, according to which particular option an Executive Board member elects. The company does not guarantee the paid-in capital or an annual interest rate.

Furthermore, an earlier pension agreement granted to Dr. Kreuzburg provides that he will receive a monthly pension dependent on the basic salary of a German federal civil servant classified as grade 10 of salary class B for ministry officials according to the Federal Civil Service Remuneration Act ("Bundesbesoldungsgesetz") in the respective version applicable. With each full year of service on the Executive Board, 5% of his full pension will be vested until his fully vested pension will have been reached after 20 years. In this case, these retirement benefits will have been fully vested, taking his years of service on the Executive Board into account, at the end of December 31, 2021. His retirement benefits will be granted in the form of a pension in the cases where he reaches the regular retirement age or needs to retire due to disability, as well as in the form of a pension for widows and orphans and shall correspond to 70% of the monthly pension benefits of a German federal civil servant classified as grade 10 of salary class B for ministry officials according to the Federal Civil Service Remuneration Act ("Bundesbesoldungsgesetz"). These additional pension commitments are considered in the determination of Dr. Kreuzburg's target total remuneration and of the relative proportion of his pension commitments in his target total remuneration along with the respective employee benefit expense attributable thereto.

The regular retirement age for all pension commitments is 65. There are no early retirement regulations, except in the case of disability.

5. Other Remuneration Components

The remuneration policy provides that the Supervisory Board may grant special compensation at its reasonable discretion for extraordinary performance by a member of the Executive Board. This option was not used in the reporting year.

II. Target Total Remuneration; Relative Percentages of Fixed and Variable Remuneration Components

The Supervisory Board determines a specific target total remuneration for each Executive Board member. The target total remuneration is the sum of all remuneration components relevant for total remuneration. For the variable components, the target amount is taken as a basis in each case of 100% target achievement, provided that a target is measured. In the case of share-based compensation, which is granted as an additional variable remuneration component only to the Executive Board Chairman, the prorated grant date fair value (= €1.0 million annually) is recognized for each year of the Chairman's associated contract term to ensure transparent and traceable reporting for the purposes of target total remuneration. Regarding pension commitments, it is further assumed that the Executive Board members will exercise their right to receive deferred compensation of their variable remuneration components (based on 100% achievement of targets) to the maximum extent permitted and that the company will therefore also pay each member a corresponding additional amount as a matching contribution.

For the Executive Board Chairman, the relative percentage of fixed remuneration components (fixed annual salary and fringe benefits) is roughly 29% and the percentage of the variable remuneration components on the whole roughly 65% of his target total remuneration. The percentage of the short-term (target) compensation of his target total remuneration is roughly 17%; that of the long-term compensation of his target total remuneration, roughly 48%. The percentage of pension commitments for the Executive Board Chairman is currently roughly 6% of his target total remuneration.

For the other Executive Board members, the relative percentage of the fixed remuneration components (fixed annual salary and fringe benefits) is between 37% and 43% of their respective total target remuneration and the percentage of all variable remuneration components between roughly 50% and 55% of their corresponding target total remuneration. In this context, short-term (target) compensation accounts for between roughly 21% and 23% of total target compensation, while long-term (target) compensation accounts for between roughly 29% and 32% of total target compensation. Pension commitments currently account for between 7% and roughly 8% of total target compensation.

The defined relative proportions of the remuneration components correspond in their respective amounts to the requirements of the relevant remuneration policy.

III. Reclaiming or Reducing Variable Remuneration (Clawback)

All Executive Board employment contracts contain provisions specifying that the company is entitled to reclaim from Executive Board members variable remuneration components already paid out to them in the following cases described:

1. Performance Clawback

If the entitlement to payment of annual short-term variable remuneration and of remuneration with a multi-year assessment basis in relation to the individual component of consolidated net profit is based on audited and approved consolidated financial statements that were objectively incorrect and therefore had to be subsequently corrected in accordance with the relevant accounting standards, and if no or a lower entitlement to payment of variable remuneration components would have arisen based on the corrected audited consolidated financial statements, the company may reclaim the corresponding amount of overpayment from the respective Executive Board member.

2. Compliance Clawback
If an Executive Board member commits, either through gross negligence or willful intent, any dereliction of the duty to exercise the skill and care of a prudent manager faithfully complying with his duties in accordance with Section 93, Subsection 1, of the German Stock Corporation Law "AktG," the company shall be entitled to reclaim from the respective Executive Board member the full or partial repayment of the annual short-term variable remuneration paid out to him for the respective assessment period in which the breach of duty occurred, the remuneration with a multi-year assessment basis related to the individual component of the consolidated net profit, and of the liquidated phantom stock units and/or to declare that member's forfeiture with respect to tranches of phantom stock units yet to be granted.

The Executive Board member shall not be obligated to reimburse the company if more than three years have elapsed as counted from the payment of the respective variable remuneration components up to the time a claim against said member for reimbursement is asserted. The objection of disenrichment in accordance with Section 818, Subsection 3, of the German Civil Code "BGB" is excluded under the remuneration policy. The right to claim damages pursuant to Section 93 of the German Stock Corporation Law "AktG" shall remain unaffected.

3. Exercise
In fiscal 2022, none of the conditions for reclaiming or reducing remuneration under these clawback provisions existed. Accordingly, no use was made of this right to exercise a clawback option.

IV. Remuneration-Related Legal Transactions
1. Terms and Prerequisites for Termination of Remuneration-Related Legal Transactions
The employment contracts of Executive Board members are concluded for the term of their respective appointments. Initial appointments are each for a maximum of three years; extensions of an appointment term are for up to five years.

The current terms of the employment contracts of the incumbent members of the Executive Board are as follows:

- Dr. Joachim Kreuzburg: November 10, 2025
- Dr. René Fáber: December 31, 2026
- Rainer Lehmann: February 28, 2025
- John Gerard Mackay: December 31, 2023

Termination of their employment contracts by giving due and proper notice is excluded. For this reason, an employment contract of an Executive Board member can only be terminated by mutual agreement based on a termination agreement or by termination for good cause with immediate effect. The company may terminate an Executive Board member's employment contract for good cause defined by the German Stock Corporation Law "AktG" as "grave cause," particularly in the event that the Supervisory Board revokes this member's appointment for said grave cause pursuant to Section 84, Subsection 3, of AktG. In this case, the statutory periods of notice pursuant to Section 622 of the German Civil Code "BGB" shall apply, unless there is also a compelling reason ("good cause") for termination without notice pursuant to Section 626 of BGB.

2. Severance Payments
The employment contracts for Executive Board members provide that a member will receive a severance payment in the event the company terminates the employment contract of said member with immediate effect, provided that said member is not responsible for any grave cause or compelling reason warranting said termination ahead of the regular contract expiration date. The maximum severance payment equals two years'

remuneration (including variable components), but no more than the amount of remuneration that would be payable until the end of the contract term.

Furthermore, in the event of early termination of employment on the Executive Board by mutual agreement, the company may also grant, or agree to grant, severance payments, the amount of which shall be limited, in turn, to a maximum of two years' remuneration and shall not compensate for more than the remaining term of the member's employment contract.

3. Non-Competition Clause

The Executive Board employment contracts provide for a post-contractual non-competition clause for a duration of up to two years upon termination of employment with the company. In the event that this non-competition clause is not waived or is nullified, half of the remuneration last paid by the company shall be granted to the respective Executive Board member as compensation for non-competition throughout the non-competition period. Any severance to be paid in connection with the termination of an employment contract to an Executive Board member shall be deducted in full from said compensation for non-competition in accordance with Recommendation G.13 of the GCGC dated December 16, 2019, provided that the employment contracts concerned have been extended after the GCGC had entered into force. This does not apply to Rainer Lehmann's employment contract, the term of which was extended at an earlier date and which does not currently contain a corresponding offsetting provision.

V. Procedure for Establishing and Implementing as well as Reviewing the Remuneration Policy

The Supervisory Board establishes and regularly reviews the remuneration policy for the Executive Board. The Executive Task Committee of the Supervisory Board prepares the remuneration policy for approval by the full Supervisory Board and makes the respective suggestions.

In the process, the Supervisory Board also reviews the appropriateness of such remuneration in comparison to the remuneration of the Executive Board within the peer group of the company (horizontal appropriateness). The peer group is defined by the Supervisory Board and/or its Executive Task Committee and is adapted as necessary. During the reporting year, the Supervisory Board conducted a benchmarking analysis of Executive Board remuneration with the assistance of a neutral external remuneration consultant and, in this context, reviewed and reconstituted the peer group. In determining the composition of the peer group, the Supervisory Board identified domestic and foreign companies that are comparable to the company in terms of industry, size, and sales. This updated peer group currently includes the following companies: Beiersdorf, Carl Zeiss Meditec, Drägerwerk, Gerresheimer, Qiagen, Symrise, SYNLAB, bioMérieux, Coloplast, Eurofins Scientific, Lonza Group, Smith&Nephew, Steris, and UCB.

In establishing the remuneration for the Executive Board members, the Supervisory Board further considers both the compensation of senior management and that of the remaining workforce in relation to the German Group companies (vertical appropriateness). For these purposes, the Supervisory Board defines senior management as the group of executives of the first two management levels below the Executive Board. The Supervisory Board looks not only at the current compensation ratio, but also at how it has developed over time.

If necessary, the Supervisory Board will engage an independent compensation consultant to review vertical and horizontal appropriateness; this was last carried out in the reporting year. Furthermore, the Supervisory Board also considers the requirements of the German Corporate Governance Code when determining and reviewing the remuneration of the Executive Board.

Any conflict of interest in the establishment, implementation and review of the remuneration policy shall be treated by the Supervisory Board in the same way as other conflicts of interest in the person of a Supervisory Board member. The Supervisory Board member concerned is therefore required to disclose any conflict of interest to the Chairman of the Supervisory Board and will not participate in the adoption of resolutions or in

the deliberations concerned. Disclosure of any conflicts of interest at an early stage ensures that the decisions of the Supervisory Board are not influenced by inappropriate considerations.

The current Executive Board members' employment contracts already complied with the new remuneration system in the reporting year, with only a few deviations as explained above. Insofar as discrepancies between the Executive Board employment contracts and the Executive Board remuneration policy still exist beyond the current year – this relates only to the partial payment for the consolidated net profit component of long-term variable remuneration and the lack of offsetting of the severance payment in the case of Rainer Lehmann – the Supervisory Board will examine, in consultation with the Executive Board member concerned, to what extent and, if applicable, from what period onwards an adjustment can be made. As long as such discrepancies continue to exist, they will be presented in the company's Remuneration Report.

VI. Compliance with the Maximum Remuneration Limits for the Executive Board

Executive Board remuneration is capped in two respects. Under the new remuneration policy, the total remuneration consisting of a fixed salary including fringe benefits, employee benefit expense, and the short-term and long-term variable remuneration components for a fiscal year – irrespective of whether it is paid in the fiscal year in question or at another time – is limited to a maximum gross amount of €4.5 million for the Executive Board Chairman and €2.25 million for each of the other Executive Board members. The maximum remuneration covers the maximum possible non-performance-related fixed and performance-related variable remuneration components, including employee benefit expense. Benefits in kind granted as fringe benefits are recognized at their value for income tax purposes. Regarding the share-based compensation of the Executive Board Chairman, this compensation paid as part of his maximum remuneration is calculated based on the pro-rated grant value attributable to one year.

For all current Executive Board members, the individual components of their remuneration are already structured so that the total remuneration granted to each respective Executive Board member for a fiscal year – regardless of whether it is paid in the fiscal year in question or at another time – does not exceed the maximum remuneration established in the new remuneration policy. For this purpose, a separate maximum amount is set for each of the variable remuneration components. This maximum amount is currently 120% of the target amount in the case of short-term variable compensation with a one-year assessment basis and 120% of the target amount in the case of the component of long-term variable compensation based on consolidated net profit, and 250% of the granted amount in the case of participation in the phantom stock program; for the purposes of calculating maximum remuneration, the Executive Board Chairman's share-based compensation is taken into account at the prorated grant value attributable to one year and thus at an amount fixed from the outset (see above).

The following table shows the maximum limits for the variable remuneration components and the shares granted. Compliance with the maximum limits for short-term variable remuneration and for the shares granted can be reviewed already for fiscal 2022. For multi-year variable remuneration, compliance with the maximum limits can only be reviewed retroactively as soon as these are vested or phantom stock units are exercised.

	Dr. Joachim Kreuzburg			Dr. René Fáber		
€ in K	Target remuneration	Maximum remuneration	Receipts	Target remuneration	Maximum remuneration	Receipts
Short-term variable remuneration	**600**	**720**	**442**	**300**	**360**	**169**
Long-term variable remuneration						
Consolidated net result 2022 (3 years)	163	195	-	105	126	-
Reduction CO_2-emission intensity (3 years)	163	195	-	105	126	
Phantom stock plan 2022 (exercisable from 2025)	325	813	-	210	525	-
Shares granted	**1,000**	**1,000**	**1,000**	**-**	**-**	**-**

	Rainer Lehmann			John Gerard Mackay		
€ in K	Target remuneration	Maximum remuneration	Receipts	Target remuneration	Maximum remuneration	Receipts
Short-term variable remuneration	**288**	**345**	**212**	**300**	**360**	**288**
Long-term variable remuneration						
Consolidated net result 2022 (3 years)	101	121	-	105	126	-
Reduction CO_2-emission intensity (3 years)	101	121	-	105	126	
Phantom stock plan 2022 (exercisable from 2025)	201	503	-	210	525	-
Shares granted	**-**	**-**	**-**	**-**	**-**	**-**

The amount of the fixed remuneration components and the target and/or grant date amounts of the variable remuneration components for fiscal 2022 were selected for all Executive Board members so that even if the maximum amounts of the variable remuneration components are reached, the total gross amount of fixed and variable remuneration components of each Executive Board member will not exceed the highest sum defined by the maximum remuneration for this reporting year. The following table shows the maximum achievable amounts of the individual compensation components for 2022 and clearly shows that the maximum achievable compensation falls short of the defined maximum compensation of the Supervisory Board pursuant to Section 87a, Subsection 2, sentence 2, item no. 1 of the German Stock Corporation Law (AktG).

€ in K	Dr. Joachim Kreuzburg	Dr. René Fáber	Rainer Lehmann	John Gerard Mackay
Fixed remuneration	1,000	480	460	480
Fringe benefits	15	13	124	50
Total non-performance-based remuneration	**1,015**	**493**	**584**	**530**
Variable performance-based remuneration (1 year)	720	360	345	360
Short-term variable remuneration	**720**	**360**	**345**	**360**
Consolidated net result (3 years)	195	126	121	126
Reduction CO_2-emission intensity (3 years)	195	126	121	126
Phantom stock plan (4-8 years)	813	525	503	525
Long-term variable remuneration	**1,203**	**777**	**745**	**777**
Shares granted	**1,000**	**0**	**0**	**0**
Other remuneration component	**0**	**0**	**0**	**0**
Post-employment benefits	**367**	**247**	**96**	**67**
Maximum achievable remuneration	**4,304**	**1,877**	**1,770**	**1,734**
Maximum remuneration in accordance with Section 87a para. 1 sent. 2 No. 1 of the German Stock Corporation Act	**4,500**	**2,250**	**2,250**	**2,250**

The final review of compliance with the maximum remuneration for fiscal 2022 will be presented in the remuneration report for the fiscal year in which the last long-term remuneration component was vested and/or exercised. As Sartorius did not have any comparable policy for maximum remuneration in the past, no disclosures on compliance with maximum remuneration can be provided for an earlier business year.

2. Remuneration of the Executive Board Members in the Reporting Year

Total remuneration granted and owed for the active service of all Executive Board members together amounted to €5,901 K in 2022, compared with €5,750 K in the previous year. The details of the individual remuneration components are described in the following.

Remuneration Granted and Owed to the Executive Board Pursuant to Section 162 of AktG

The following table shows the remuneration granted and owed to the Executive Board pursuant to Section 162 of the German Stock Corporation Act (AktG). Remuneration is deemed to be owed if it is due but has not yet been paid. In this case, remuneration granted is assumed already at the time service is performed and not only at the point in time of payment. The figures stated for variable remuneration components are the amounts "vested" in the respective fiscal year.

	Dr. Joachim Kreuzburg				Dr. René Fáber			
€ in K	**2022**	**in %**	2021	in %	**2022**	**in %**	2021	in %
Fixed remuneration	1,000	44%	1,000	39%	480	45%	440	49%
Fringe benefits [1]	15	1%	15	1%	13	1%	13	1%
Fixed remuneration	**1,015**	**44%**	**1,015**	**39%**	**493**	**47%**	**453**	**51%**
Variable performance-based remuneration (1 year) [2]	**442**	**19%**	**720**	**28%**	**169**	**16%**	**264**	**30%**
Consolidated net profit (3 years) [3]	278	12%	266	10%	130	12%	128	14%
Phantom stock plan (4-8 years) [4]	555	24%	539	21%	266	25%	0	0%
Components with a long-term incentive effect	**833**	**36%**	**805**	**31%**	**396**	**37%**	**128**	**14%**
Other remuneration component	**0**	**0%**	**45**	**2%**	**0**	**0%**	**45**	**5%**
Defined contribution plans [5]	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Total remuneration	**2,290**	**100%**	**2,585**	**100%**	**1,058**	**100%**	**890**	**100%**

	Rainer Lehmann				John Gerard Mackay			
€ in K	**2022**	**in %**	2021	in %	**2022**	**in %**	2021	in %
Fixed remuneration	460	36%	440	34%	480	37%	440	44%
Fringe benefits [1]	124	10%	83	6%	50	4%	29	3%
Fixed remuneration	**584**	**46%**	**523**	**41%**	**530**	**41%**	**469**	**47%**
Variable performance-based remuneration (1 year) [2]	**212**	**17%**	**330**	**26%**	**288**	**22%**	**264**	**27%**
Consolidated net profit (3 years) [3]	210	17%	128	10%	130	10%	128	13%
Phantom stock plan (4-8 years) [4]	266	21%	259	20%	266	21%	0	0%
Components with a long-term incentive effect	**476**	**37%**	**387**	**30%**	**396**	**31%**	**128**	**13%**
Other remuneration component	**0**	**0%**	**45**	**4%**	**0**	**0%**	**45**	**5%**
Defined contribution plans [5]	**0**	**0%**	**0**	**0%**	**67**	**5%**	**84**	**8%**
Total remuneration	**1,272**	**100%**	**1,285**	**100%**	**1,281**	**100%**	**990**	**100%**

1 The amounts contributed to D&O insurance totaling €871 K (2021: €470 K) are not included, as these refer to the executive bodies of all companies of the Sartorius Group and are not allocated to the individual insurees.
2 Recognized amount corresponds to actual target achievement.
3 Recognized amount corresponds to actual target achievement of the plan in which a fiscal year ended; i.e., for 2022, consolidated net profits for 2020 – 2022 (2021: consolidated net profits for 2019 - 2021).
4 Fair value at the time granted.
5 Payments for a pension plan.

As part of the remuneration component based on the consolidated net profit of three consecutive fiscal years, each Executive Board member receives a partial compensation payment of 50% of their respective target achievement for the first fiscal year under review. Once the total target achievement has been determined after the third fiscal year, final payment is then effected by deducting the particular partial payment already made. The amounts of the partial payments made in total at the end of the reporting year are shown as follows:

€ in K	**2022**	2021
Balance as of Jan. 1 of a fiscal year	607	470
Partial payments deducted	–280	–190
Partial payments effected	442	327
Balance as of Dec. 31 of a fiscal year	**769**	**607**

Remuneration Granted and Owed to Former Executive Board Members

	Reinhard Vogt (until Dec. 31, 2018)		Other	
€ in K	**2022**	2021	**2022**	2021
Phantom stock plan (4-8 years) [1]	188	336	0	0
Annuity	0	0	526	517
Total remuneration	**188**	**336**	**526**	**517**

1 Fair value at the time granted.

3. Disclosures on Share-Based Payments | Phantom Stock Units

	Number of phantom stock units	Price on assignment in €	Fair value when granted on Jan. 1 of the particular year € in K	Fair value at year-end on Dec. 31, 2021 € in K	**Fair value at year-end on Dec. 31, 2022 € in K**	Paid in fiscal 2022 € in K	Change in value in fiscal 2022 € in K	Status
Dr. Joachim Kreuzburg								
Tranche for fiscal 2018	2,685	80.32	216	539	0	539	0	Paid out in 2022
Tranche for fiscal 2019	1,950	113.78	222	555	555	0	0	Exercisable
Tranche for fiscal 2020	1,240	190.30	236	590	455	0	–135	Not exercisable
Tranche for fiscal 2021	918	354.13	325	500	315	0	–185	Not exercisable
Sum of the tranches from the previous years	**6,793**		**999**	**2,184**	**1,325**	**539**	**–320**	
Tranche for fiscal 2022	566	574.61	325	0	179	0	–146	Not exercisable
Total sum of tranches	**7,359**		**1,324**	**2,184**	**1,504**	**539**	**–466**	
Dr. René Fáber								
Tranche for fiscal 2019	934	113.78	106	266	266	0	0	Exercisable
Tranche for fiscal 2020	578	190.30	110	275	212	0	–63	Not exercisable
Tranche for fiscal 2021	311	354.13	110	169	106	0	–63	Not exercisable
Sum of the tranches from the previous years	**1,823**		**326**	**710**	**584**	**0**	**–126**	
Tranche for fiscal 2022	365	574.61	210	0	116	0	–94	Not exercisable
Total sum of tranches	**2,188**		**536**	**710**	**700**	**0**	**–220**	
Rainer Lehmann								
Tranche for fiscal 2018	1,289	80.32	104	259	0	259	0	Paid out in 2022
Tranche for fiscal 2019	934	113.78	106	266	266	0	0	Exercisable
Tranche for fiscal 2020	936	190.30	178	445	344	0	–101	Not exercisable
Tranche for fiscal 2021	544	354.13	193	297	186	0	–111	Not exercisable
Sum of the tranches from the previous years	**3,703**		**581**	**1,267**	**796**	**259**	**–212**	
Tranche for fiscal 2022	350	574.61	201	0	111	0	–90	Not exercisable
Total sum of tranches	**4,053**		**782**	**1,267**	**907**	**259**	**–302**	
John Gerard Mackay								
Tranche for fiscal 2019	934	113.78	106	266	266	0	0	Exercisable
Tranche for fiscal 2020	578	190.30	110	275	212	0	–63	Not exercisable
Tranche for fiscal 2021	311	354.13	110	169	106	0	–63	Not exercisable
Sum of the tranches from the previous years	**1,823**		**326**	**710**	**584**	**0**	**–126**	
Tranche for fiscal 2022	365	574.61	210	0	116	0	–94	Not exercisable
Total sum of tranches	**2,188**		**536**	**710**	**700**	**0**	**–220**	
Reinhard Vogt (until Dec. 31, 2018)								
Tranche for fiscal 2018	1,673	80.32	134	336	0	336	0	Paid out in 2022
Tranche for fiscal 2019	661	113.78	75	188	188	0	0	Exercisable
Sum of the tranches from the previous years	**2,334**		**209**	**524**	**188**	**336**	**0**	

4. Pension Commitments

The projected pension payments, the present value of pension obligations and service cost are shown in the following table:

	Projected pension payment	Present value of the obligation (IFRS)		Service cost (IFRS)	
€ in K	p.a.	**Dec. 31, 2022**	Dec. 31, 2021	**2022**	2021
Dr. Joachim Kreuzburg	283	3,959	4,941	113	177
Dr. René Fáber	44	236	0	0	0
Rainer Lehmann	89	523	391	0	0
	416	**4,718**	**5,332**	**113**	**177**

In addition, a pension contribution of €189 K (2021: €138 K) was recognized in 2022 for Dr. Joachim Kreuzburg, a pension contribution of €247 K (2021: €0 K) for Dr. René Fáber, and a pension contribution of €96 K (2021: €91 K) for Rainer Lehmann. The pension contribution for Dr. René Fáber includes a lump-sum payment with an amount of €180 K.

5. Comparative Table

€ in K	**2022**	**Change in %**	2021	in %	2020
Managing Board Members					
Dr. Joachim Kreuzburg	2,290	–11%	2,585	17%	2,202
Dr. René Fáber	1,058	19%	890	25%	714
Rainer Lehmann	1,272	–1%	1,285	13%	1,138
John Gerard Mackay	1,281	29%	990	27%	777
Former Managing Board Members					
Reinhard Vogt	188	–44%	336	–73%	1,246
Other	526	2%	517	3%	501
Earnings Development					
Underlying EBITDA in millions of €	1,410	20%	1,175	70%	692
Net profit of Sartorius AG in millions of €	155	277%	41	–64%	113
Average Remuneration of Employees					
Group employees in Germany only	85	–4%	89	1%	88

In the presentation of the average remuneration of employees, all people employed by the German companies of the Sartorius Group (except for the Executive Board members) were included. In addition to wages and salaries, average remuneration also includes social security contributions and pension expenses. If employees simultaneously receive remuneration as members of the Supervisory Board of Sartorius AG, this compensation was not considered. Remuneration of part-time employees was extrapolated to full-time equivalents.

6. Main Features of the Remuneration Plan for the Supervisory Board

The remuneration for Supervisory Board members is defined in the Articles of Association of Sartorius AG and comprises fixed remuneration, meeting attendance fees, and reimbursement of out-of-pocket expenses. Members serving as chairperson and vice chairperson of the Supervisory Board receive higher fixed remuneration.

Members and chairpersons of Supervisory Board committees, except for those of Nomination Committee or the committee pursuant to Section 27, Subsection 3, of the German Codetermination Law (MitBestG), are entitled to receive additional annual fixed amounts and meeting attendance fees as well as reimbursement of their out-of-pocket expenses.

In addition, the members of the Supervisory Board are included in a directors and officers (D&O) liability insurance policy taken out by the company, the premiums for which are paid by Sartorius Aktiengesellschaft. This D&O insurance policy covers the legal liability arising from Supervisory Board activities and is taken out at standard market terms and conditions.

In line with prevailing market practice at listed companies in Germany, the remuneration of Supervisory Board members is strictly fixed compensation along with meeting attendance fees and does not include any performance-related components. The Executive Board and Supervisory Board are of the opinion that strictly fixed remuneration for Supervisory Board members is best suited to strengthening the independence of the Supervisory Board and fulfilling the latter's advisory and supervisory functions, which are to be performed independently of the company's success. The amount and structure of Supervisory Board remuneration ensure that the company is able to attract qualified candidates for membership in the company's Supervisory Board; in this way, Supervisory Board remuneration helps sustainably promote the business strategy and the long-term development of the company. The existing remuneration policy especially takes into account Recommendation G.17 and the Suggestion G.18, sentence 1, of the German Corporate Governance Code in the current version as amended.

7. Remuneration Granted and Owed to the Supervisory Board Members

€ in K	2022	2021
Remuneration for the Supervisory Board Members		
Total remuneration	**1,017**	**1,057**
Fixed remuneration	675	675
Compensation for committee work	120	121
Meeting attendance fee	154	192
Total remuneration for the Sartorius Stedim Biotech subgroup	68	69
Remuneration from Sartorius Stedim Biotech S.A., Aubagne	68	69

€ in K	2022	2021
Dr. Lothar Kappich (Chairman)		
Total remuneration	**256**	**261**
Fixed remuneration	135	135
Compensation for committee work	33	33
Meeting attendance fee	20	24
Remuneration from Sartorius Stedim Biotech S.A., Aubagne	68	69

€ in K	2022	2021
Manfred Zaffke (Vice Chairman) [1]		
Total remuneration	**134**	**137**
Fixed remuneration	90	90
Compensation for committee work	24	24
Meeting attendance fee	20	23

€ in K	2022	2021
Annette Becker [1]		
Total remuneration	**68**	**70**
Fixed remuneration	45	45
Compensation for committee work	9	8
Meeting attendance fee	14	17

€ in K	2022	2021
Prof. David Raymond Ebsworth, Ph.D.		
Total remuneration	**54**	**57**
Fixed remuneration	45	45
Meeting attendance fee	9	12

€ in K	2022	2021
Dr. Daniela Favoccia		
Total remuneration	**54**	**57**
Fixed remuneration	45	45
Meeting attendance fee	9	12

€ in K	2022	2021
Petra Kirchhoff		
Total remuneration	**54**	**57**
Fixed remuneration	45	45
Meeting attendance fee	9	12

€ in K	2022	2021
Dietmar Müller [1]		
Total remuneration	**75**	**75**
Fixed remuneration	45	45
Compensation for committee work	15	13
Meeting attendance fee	15	17

€ in K	2022	2021
Ilke Hildegard Panzer		
Total remuneration	**54**	**57**
Fixed remuneration	45	45
Meeting attendance fee	9	12

€ in K	2022	2021
Frank Riemensperger (as of Mar. 25, 2022)		
Total remuneration	**43**	**0**
Fixed remuneration	35	0
Meeting attendance fee	8	0

€ in K	2022	2021
Hermann Jens Ritzau (as of Mar. 1, 2021) [1]		
Total remuneration	**54**	**49**
Fixed remuneration	45	38
Meeting attendance fee	9	11

€ in K	2022	2021
Prof. Dr. Klaus Rüdiger Trützschler		
Total remuneration	**104**	**108**
Fixed remuneration	45	45
Compensation for committee work	39	39
Meeting attendance fee	20	24

€ in K	2022	2021
Sabrina Wirth (as of Mar. 25, 2022) [1]		
Total remuneration	**43**	**0**
Fixed remuneration	35	0
Meeting attendance fee	8	0

Former Supervisory Board Members

€ in K	**2022**	2021
Uwe Bretthauer (until Feb. 28, 2021) [1]		
Total remuneration	**0**	**16**
Fixed remuneration	0	7
Compensation for committee work	0	4
Meeting attendance fee	0	5

€ in K	**2022**	2021
Karoline Kleinschmidt (until Mar. 25, 2022) [1]		
Total remuneration	**12**	**57**
Fixed remuneration	10	45
Meeting attendance fee	2	12

€ in K	**2022**	2021
Prof. Dr. Thomas Scheper (until Mar. 25, 2022)		
Total remuneration	**12**	**56**
Fixed remuneration	10	45
Meeting attendance fee	2	11

1 The employee representatives declared that they donate their Supervisory Board remuneration to the foundation Hans-Böckler-Stiftung according to the guidelines of the German Trade Union Association.

Beyond their Supervisory Board remuneration, the employee representatives who are employees within the Sartorius Group receive compensation that is not related to their service on the Supervisory Board.

8. Comparative Table

€ in K	**2022**	**Change in %**	2021	in %	2020
Supervisory Board Members					
Dr. Lothar Kappich (Chairman)	256	–2%	261	0%	262
Manfred Zaffke (Vice Chairman)	134	–2%	137	–2%	140
Annette Becker	68	–3%	70	30%	54
Prof. David Raymond Ebsworth, Ph.D.	54	–5%	57	2%	56
Dr. Daniela Favoccia	54	–5%	57	2%	56
Petra Kirchhoff	54	–5%	57	2%	56
Dietmar Müller	75	0%	75	142%	31
Ilke Hildegard Panzer	54	–5%	57	2%	56
Frank Riemensperger (as of Mar. 25, 2022)	43		0		0
Hermann Jens Ritzau (as of Mar. 1, 2021)	54	10%	49		0
Prof. Dr. Klaus Rüdiger Trützschler	104	–4%	108	0%	108
Sabrina Wirth (as of Mar. 25, 2022)	43		0		0
Former Supervisory Board Members					
Karoline Kleinschmidt (until Mar. 25, 2022)	12	–79%	57	2%	56
Prof. Dr. Thomas Scheper (until Mar. 25, 2022)	12	–79%	56	0%	56
Uwe Bretthauer (until Feb. 28, 2021)	0	–100%	16	–83%	95
Earnings Development					
Underlying EBITDA in millions of €	1,410	20%	1,175	70%	692
Net profit of Sartorius AG in millions of €	155	277%	41	–64%	113
Average Remuneration of Employees					
Group employees in Germany only	85	–4%	89	1%	88

In the presentation of the average remuneration of employees, all people employed by the German companies of the Sartorius Group (except for the Executive Board members) were included. In addition to wages and salaries, average remuneration also includes social security contributions and pension expenses. If employees simultaneously receive remuneration as members of the Supervisory Board of Sartorius AG, this compensation was not considered. Remuneration of part-time employees was extrapolated to full-time equivalents.

9. Requirements pursuant to Section 162, Subsection 1, Sentence 2, No. 6 of the German Stock Corporation Act (AktG)

The Annual General Meeting approved the Remuneration Report for fiscal 2021 at the Annual General Meeting on March 25, 2022 with 99.56% of the votes cast.

Report of the Independent Auditor

NOTE ON THE AUDIT OF THE REMUNERATION REPORT

We have audited the attached Remuneration Report of Sartorius AG, Göttingen, Germany, for the fiscal year from January 1 to December 31, 2022, including the related disclosures, which was prepared to comply with Section 162 of the German Stock Corporation Law (AktG).

Responsibility of the Legal Representatives and the Supervisory Board
The legal representatives and the Supervisory Board of Sartorius AG, Göttingen, are responsible for the preparation of the Remuneration Report, including the related disclosures, which complies with the requirements of Section 162 of the German Stock Corporation Act (AktG). In addition, the legal representatives and the Supervisory Board are responsible for such internal control as they consider necessary to enable the preparation of a Remuneration Report, including the related disclosures, that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on this Remuneration Report, including the related disclosures, based on our audit. We conducted our audit in accordance with German Generally Accepted Standards for Financial Statement Audits promulgated by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Remuneration Report, including the related disclosures, is free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Remuneration Report. The selection of audit procedures is at the discretion of the auditor. This includes assessing the risks of material misstatement – whether due to fraud or error – in the Remuneration Report, including in relation to the accompanying disclosures. When evaluating those risks, the auditor considers the internal control system relevant to the preparation of the Remuneration Report, including the related disclosures. The objective of this is to plan and perform audit procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control system. Such an audit also includes an assessment of the accounting policies used and whether the accounting estimates made by the legal representatives and the Supervisory Board are reasonable, as well as evaluating the overall presentation of the Remuneration Report, including the related disclosures.

In our opinion, we obtained sufficient and appropriate evidence to provide a basis for our audit opinion.

Opinion
In our opinion, based on the findings of our audit, the Remuneration Report for the fiscal year from January 1 to December 31, 2022, including the related disclosures, complies in all material respects with the accounting provisions of Section 162 of the German Stock Corporation Act (AktG).

Other Matters – Formal Audit of the Remuneration Report
The substantive review of the Remuneration Report described in this Auditor's Report comprises the formal review of the Remuneration Report required by Section 1623 of the German Stock Corporation Act (AktG), including the issuance of an opinion on such review. As we expressed an unqualified opinion on the content of the Remuneration Report, this opinion includes the conclusion that the required disclosures pursuant to Section 162(1) and (2) of the German Stock Corporation Act (AktG) have, in all material respects, been included in the Remuneration Report.

Note on Limitation of Liability

The engagement, in the performance of which we rendered the aforementioned services for Sartorius AG, Göttingen, Germany, was based on the General Terms and Conditions of Engagement for Auditors and Auditing Firms in the version dated January 1, 2017. By acknowledging and using the information contained in this Auditor's Report, each recipient confirms that it has taken note of the provisions contained therein (including the limitation of liability to 4 million euros for negligence in Section 9 of the General Engagement Terms) and acknowledges their validity in relation to us.

Hanover, February 10, 2023

KPMG AG
Wirtschaftsprüfungsgesellschaft

Schmidt	Hartke
German Public Auditor	German Public Auditor