

BRAIN BIOTECH GROUP

ESG Data Sheet

FY 2024/25



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Introduction

Sustainability Reporting by the BRAIN Biotech Group

In the fiscal year 2024/2025, BRAIN Biotech Group made important strategic and organizational adjustments.

BRAINBiocatalysts consolidates the product business, focusing on the development, production, and marketing of specialty enzymes, microorganisms, and functional ingredients. **BRAINBioIncubator** concentrates on research-intensive development projects, partnerships, and innovations. With this new structure, the Group aims to efficiently scale its business operations and promote sustainable growth.

A key milestone in this **transformation process** was the relocation of a production site from Büttelborn (Germany) to Nieuwkuijk (Netherlands). With the construction and successful commissioning of the new, joint production site in the Netherlands, as well as the parallel preparations for the closure of the site in Germany, the conditions were created to efficiently scale the product business and sustainably strengthen the Group's competitiveness. The research and development sites in Germany remain an essential component of the corporate strategy and continue to make a significant contribution to the Group's innovative strength.

In addition, a comprehensive voluntary **Double Materiality Analysis (DMA)** was conducted in 2025 in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). This process identified and assessed the material impacts, risks, and opportunities (IROs) in the environmental, social, and governance areas along the entire value chain. Based on these findings, an **integrated ESG strategy** was developed for the entire Group. To systematically manage sustainability activities, six strategic action areas were defined along the value chain. These form the framework for managing material sustainability issues, pursuing ESG-related goals, and implementing concrete measures for the company's sustainable development.

Currently, the company is not subject to mandatory sustainability reporting under the Corporate Sustainability Reporting Directive (CSRD). Instead, BRAIN Biotech AG follows **the voluntary reporting standard** for small and medium-sized enterprises (**VSME**). This dataset, together with other key performance indicators, forms the basis for this data sheet as well as for our sustainability report.

The data presented here relates to the **2024/2025 fiscal year** and the same scope of consolidation as in the financial reporting. The following locations were included:

- BRAIN Biotech AG, Zwingenberg (Germany)
- BRAIN Biotech AG/AnalytiCon Discovery, Potsdam branch (Germany)
- Biocatalysts Ltd./WeissBiotech GmbH, Büttelborn (Germany), preparing for closure at the end of the fiscal year
- Biocatalysts Ltd., Cardiff (UK)
- Biocatalysts Ltd./ Breatec, Nieuwkuijk I (Netherlands)
- Biocatalysts Ltd./ Breatec, Nieuwkuijk II (Netherlands), establishment of a new production site starting around April 2025

- Biocatalysts, Tampa (USA)

Data collection at the Biocatalysts Tampa (USA) site is currently still being established. The site consists primarily of office space with only a few employees. The site was included in the calculation of greenhouse gas emissions and social indicators; however, no reliable data is available for water and waste. For the first time, we have made estimates for water and waste consumption and are working to be able to measure actual consumption figures in these areas in the future.

ESG Focus Areas

	 Brain Impact	 NetZero & Energy usage	 Water- & Wastemanagement	 Livable & Satisfying Employment	 Supply Chain Excellence	 Regulatory Excellence
 Target	• Strategic priority • Enable the transformation towards more sustainable production	• 30% GHG emissions reduction by 2032 and • Net Zero by 2050 (comparable revenue level, Scope 1 + 2)	• Strategic priority	• 30% women in leadership positions (Levels 2 + 3) by 2032. • LTIFR < 3 per 1 million working hours by 2032	• Strategic priority	• Zero fines for compliance violations by 2032
 Initiatives	• Development of groundbreaking products and services for health, nutrition, and the environment	• Expansion of renewable energies • promotion of energy efficiency • Optimization of the mobility strategy and prioritization of digital meetings	• Increase in production efficiency • Reduction of waste • Optimization of the recovery of recyclable waste	• UnGlobal Target Gender Equality Accelerator Program • Health programs • Active accident prevention measures	• Customer satisfaction through full compliance	• Comprehensive monitoring • Risk Management System (RMS)
 SDGs	 	 		  		
 Key metrics		• Total energy consumption • Scope 1+2 • GHG intensity • Reduction of greenhouse gas emissions • Self-generated electricity	• Water withdrawal • Water consumption • Waste volumes and waste composition • Share of recyclable waste • Biomass as a contribution to the circular economy	• Female representation across different joblevels • Number of reportable accidents • LTIFR (Lost Time Injury Frequency Rate)	• Supplier compliance with applicable standards	• Number of incidents • Fines for compliance violations by 2032

ESG Metrics at a Glance

CO₂e emissions, Scope 1



848 t

CO₂e emissions, Scope 2



432 t

GHG emissions reduction*



36%

Total energy consumption



6,180 MWh

Greenhouse gas intensity **

25.81 t CO₂e

Self-generated electricity (solar)



252 MWh

Share of renewable energy



34 %

Water withdrawal



21.6 ML

Women in leadership positions



24%

Recyclable waste



32 %

Recycled biomass



232 t for biogas

LTIFR ***



1.9

Number of employees

288
4 countries

Personal training hours



19h

Fines for compliance violations



0 EUR

* Greenhouse gas emissions reduction, Scope 1+2, base year 2021/22

** Greenhouse gas intensity, Scope 1+2, tCO₂e per 1 million EUR in revenue

*** Lost-Time Injury Frequency Rate, per 1 million working hours

Financial Key Figures

Consolidated Balance Sheet

Consolidated Balance Sheet as of September 30, 2025

in thousands of €	Notes	2024/25	2023/24
Non-current assets			
Intangible Assets and Goodwill	(12)	12,491	14,185
Property, Plant, and Equipment	(13)	27,550	27,855
Financial assets accounted for using the equity method	(14)	1,282	971
Other long-term assets	(18)	55	67
		41,378	43,078
Current assets			
Inventories	(15)	8,936	9,420
Trade receivables	(16)	8,456	7,798
Other current assets	(18)	961	818
Income tax receivables	(10)	129	214
Other Financial Assets	(17)	286	238
Cash and cash equivalents	(19)	6,190	27,171
		24,959	45,658
ASSETS		66,337	88,737

in thousands of €	Notes	2024/25	2023/24
Equity	(20)		
Paid-in Capital		21,847	21,847
Capital reserve		95,733	94,951
Retained earnings		-116,035	-105,494
Other reserves		295	1,313
		1,841	12,617
Non-controlling interests		0	1,269
Total equity		1,841	13,886
Long-term debt			
Deferred taxes	(10)	3,354	3,881
Provisions for post-employment benefits employment	(5)	696	930
Financial liabilities	(21)	20,198	21,175
Long-term convertible bonds	(22)	0	4,151
Financial liability to Royalty Pharma	(23)	22,173	18,406
Other liabilities	(24)	95	179
Deferred revenue	(25)	380	1,124
		46,895	49,845
Current Liabilities			
Provisions	(26)	1,079	1,106
Income tax liabilities	(10)	13	24
Financial liabilities	(21)	3,832	11,888
Advance payments received	(27)	130	0
Convertible bonds, current	(22)	4,703	326
Trade payables	(28)	4,358	5,611
Other liabilities	(24)	2,360	5,431
Deferred revenue	(25)	1,126	620
		17,600	25,006
LIABILITIES		66,337	88,737

Consolidated Statement of Comprehensive Income

Consolidated Statement of Comprehensive Income for the period from October 1, 2024, to September 30, 2025

in thousands of €	Notes	12M 24/25 October 1, 2024 – September 30, 2025	12M 23/24 Oct. 1, 2023 – September 30, 2024
Revenue	(1)	49,623	54,631
Revenue from research and development grants	(2)	593	868
Change in inventory of finished and unfinished products and work in progress		271	-433
Other income	(3)	1,105	453
Total Revenue		51,592	55,520
Cost of materials	(4)		
Expenses for raw materials, supplies, and purchased goods		-21,174	-23,403
Expenses for purchased services		-475	-467
		-21,649	-23,870
Personnel expenses	(5)		
Wages and salaries		-16,884	-20,792
Equity-based compensation		-783	-894
Social security contributions and pension expenses		-3,447	-3,417
		-21,113	-25,104
Other expenses	(7)	-10,854	-10,576
EBITDA		-2,025	-4,029
Depreciation and Amortization	(6)	-5,126	-4,823
Operating income (EBIT)		-7,151	-8,852
Income from financial investments accounted for using the equity method	(14)	-525	-498
Financial income	(8)	1,642	395
Financial expenses	(9)	-5,989	-2,035
<i>Of which related to the financial liability arising from the Royalty Pharma transaction</i>		-3,767	-85
Net financial income		-4,873	-2,137
Pre-tax loss for the period		-12,023	-10,990

in thousands of €	Notes	12M 24/25 Oct. 1, 2024 – September 30, 2025	12M 23/24 October 1, 2023 – September 30, 2024
Loss for the period before taxes		-12,023	-10,990
Income taxes	(10)		
a) Current tax expense/income		-191	-96
b) Deferred tax expense/income		382	-15
		191	-110
Loss for the period		-11,833	-11,100
Of which attributable to non-controlling interests		-91	27
Of which attributable to the shareholders of BRAIN Biotech AG		-11,742	-11,127
Earnings per share	(11)		
Basic earnings (in €)		-0.54	-0.51
Number of shares used in the calculation		21,847,495	21,847,495
Diluted earnings (in €)		-0.54	-0.51
Number of shares used in the calculation		21,847,495	21,847,495
Loss for the period		-11,833	-11,100
Of which attributable to non-controlling interests		-91	27
Of which attributable to the shareholders of BRAIN Biotech AG		-11,742	-11,127
Other income			
Result from the revaluation of post-employment benefit obligations*	(5)	23	-207
Currency translation		-1,018	686
Other income, net		-995	479
Consolidated comprehensive income		-12,828	-10,621
Of which attributable to non-controlling interests		-91	27
Of which attributable to the shareholders of BRAIN Biotech AG		-12,737	-10,648

* Items that are not subsequently reclassified to profit or loss

Environment: Environmental Metrics

Greenhouse gas emissions (B3)

METHODOLOGY FOR CALCULATING GREENHOUSE GAS EMISSIONS (GHG EMISSIONS IN TCO₂E) IN SCOPE 1 AND 2

Due to the size of our company and our voluntary adoption of the VSME standard, we do not currently report Scope 3 emissions.

The calculation of greenhouse gas emissions in Scope 1 and Scope 2 covers all locations under the operational control of the BRAIN Biotech Group (Control Approach according to the Greenhouse Gas Protocol, GHG Protocol) and is determined using the “activity data × emission factor” principle and reported in metric tons of CO₂ equivalents [tCO₂e].

To calculate Scope 1 emissions, we use the current fuel emission factors from the German Federal Environment Agency (UBA 2025). We determine Scope 2 emissions using the market-based approach, as we have specific data on actual emission factors and the specific electricity mix for nearly all of our electricity suppliers.

In addition, we also report Scope 2 emissions using the location-based approach. This allows us to provide transparency regarding how our conscious procurement decisions impact our emissions balance and what the emissions are when taking the respective local electricity mix into account.

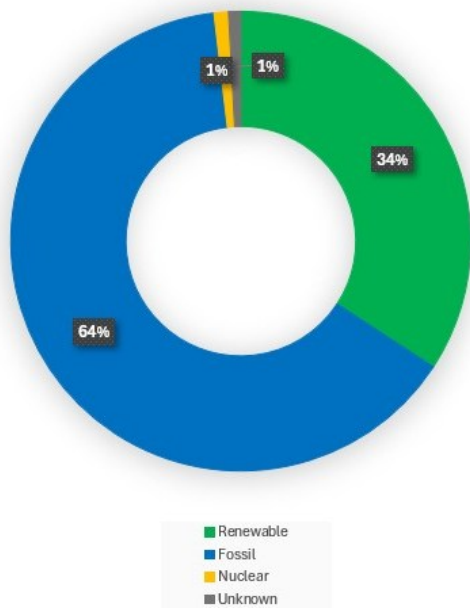
Info Box: Mobility, Change Since Fiscal Year 23/24

Vehicles leased for operational purposes are not owned by the company and are therefore not classified as Scope 1 for accounting purposes. Emissions from their use are classified as Scope 3, category “Upstream Leasing,” in accordance with current reporting standards (GHG Protocol).

TOTAL ENERGY CONSUMPTION

Total Energy Consumption	Renewable Energy [MWh]	Non-renewable Energy [MWh]	Total energy consumption [MWh]
Electricity	2,114.86	742.98	2,857.84
Fuels	0.00	3,321.72	3,321.72
Total	2,114.86	4,064.70	6,179.56

FY 2024/25 Total Energy Consumption
Energy sources of the BRAIN Biotech Group



SCOPE 1 AND 2 GHG EMISSIONS IN TCO₂ E

Scope 1	Consumption	Emissions factor	tCO ₂ e
Mobility: Diesel	1,389 liters	0.003411 tCO ₂ e per liter	4.74
Heating: Heating Oil	18,004 liters	0.003042 tCO ₂ e per liter	54.77
Heating: Natural gas	1,298,070 kWh	0.000252 metric tons of CO ₂ e per kWh	327.11
Heating: Natural gas with CO ₂ offset	1,830,000 kWh	0.000252 tCO ₂ e per kWh	461.16
Total			847.78

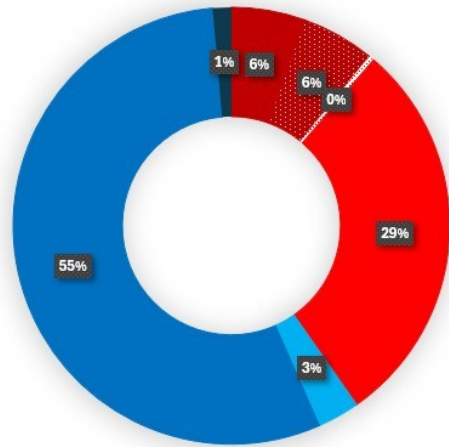
Scope 1 greenhouse gas emissions totaled 847.78 t CO₂e during the reporting period.

Scope 1 emissions rose slightly compared to the previous year (FY 23/24: 601.57 t CO₂e). The main reasons for this are a longer heating season at several locations and the inclusion of a new location in the reporting. The increase is therefore primarily attributable to changes in operating conditions and not to a decline in energy efficiency.

By switching to natural gas with certificates of origin from renewable biogas sources at the Cardiff site, we are making an important contribution to reducing our climate footprint. This conscious procurement decision allows us to offset approximately 54% of the Group's total Scope 1 emissions. Even though, according to the GHG Protocol, the physical emissions from natural gas combustion must still be reported and the reported Scope 1 emissions are therefore not directly reduced, this measure clearly demonstrates the potential of sustainable energy procurement and our contribution to promoting renewable energy sources.

FY 2024/25 Scope 1

Breakdown within the BRAIN Biotech Group



■ Natural gas Zwingenberg
 ▨ Diesel Zwingenberg
 ■ Natural gas Büttelborn
 ■ Natural gas Nieuwkuijk
 ■ Heating oil Zwingenberg
 ■ Natural gas Potsdam
 ■ Natural gas Cardiff

Scope 2 (market-based)	Consumption [kWh]	Emission factor [tCO ₂ e/kWh]	tCO ₂ e
Electricity from Zwingenberg, purchased	486,460.40	0.000384	186.80
Electricity from Zwingenberg, self-generated	40,200.00	0.000000	0.00
Electricity from Potsdam, purchased	495,049.00	0.000261	129.21
Electricity in Büttelborn, purchased	121,160.00	0.000380	46.04
Electricity in Cardiff, green electricity purchased	820,842.00	0.000000	0.00
Electricity in Cardiff, purchased	563,301.00	0.000034	19.15
Electricity, Cardiff, purchased	4,353.00	0.000136	0.59
Electricity, Cardiff, purchased	4,694.00	0.000473	2.20
Electricity in Cardiff, self-generated	130,300.00	0.000000	0.00
Electricity Nieuwkuijk I, purchased	127,375.00	0.000153	19.49
Nieuwkuijk II power plant, purchased	14,099.00	0.000215	3.03
Electricity Tampa	49,960.00	0.000517	25.83
Total	2,857,793.40		432.36

Scope 2, site-based	Consumption [kWh]	Emission factor [tCO ₂ e/kWh]	tCO ₂ e
Electricity in Germany	1,142,869.40	0.000341	389.72
Electricity UK	1,523,490.00	0.000176	268.13
Electricity NL	141,474.00	0.000252	35.65
Electricity US	49,960.00	0.000517	25.83
Total	2,857,793.40		719.33

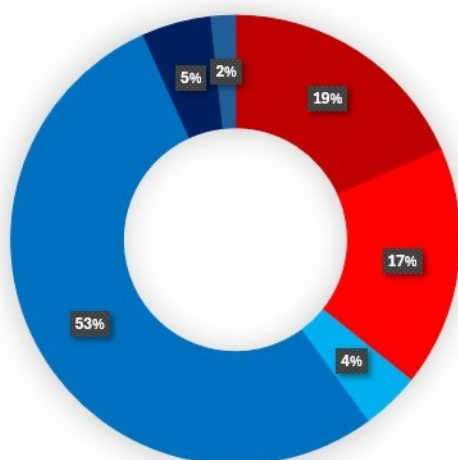
Scope 2 includes greenhouse gases resulting from the generation of the electricity consumed. By deciding to switch some electricity contracts to renewable energy sources and by using self-generated solar power at our Cardiff and Zwingenberg sites, we were able to **significantly reduce** our **market-based Scope 2 emissions**. During the reporting period, these emissions amounted to approximately **432 metric tons of CO₂e** (FY23/24: 980 metric tons).

To illustrate the positive impact of these decisions, we also report our **Scope 2** emissions using **the location-based method**. This is calculated based on the respective electricity mixes and emission factors of the countries and regions (source: UBA 2025 and www.electricitymaps.com). It amounted to **719 metric tons of CO₂e** during the reporting period.

At our new production site in Nieuwkuijk, we were able to generate a total of **67.61 MWh of solar** power using the on-site solar system between April and September 2025 and feed it into the power grid. We are currently working on a solution to be able to consume this electricity directly ourselves in the future.

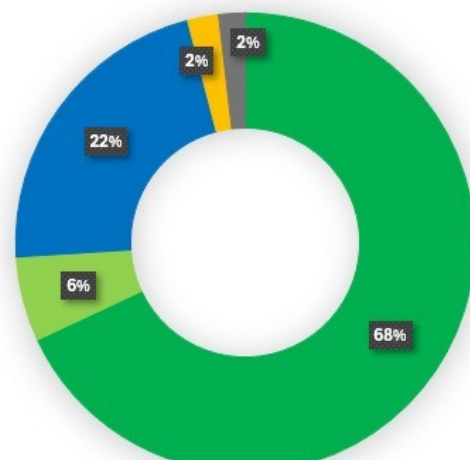
In FY 24/25, we **consumed** a total of **170.5 MWh of self-generated solar power**, which accounts for approximately **6%** of our group-wide electricity consumption.

FY 2024/25 Scope 2
Breakdown by the BRAIN Biotech Group



■ Electricity Zwingenberg
■ Electricity Büttelbom
■ Electricity Nieuwkuijk
■ Electricity Potsdam
■ Electricity Cardiff
■ Electricity Tampa

FY 2024/25 Scope 2
Composition of the BRAIN Biotech Group's Electricity



■ Purchased renewable electricity
■ Self-generated renewable electricity
■ Electricity from fossil fuels
■ Electricity from nuclear power
■ Electricity from unknown source

Scope 1 [tCO ₂ e]	Scope 2 [tCO ₂ e]	Scope 1+2 GHG Emissions [tCO ₂ e]
847.78	432.36	1,280.14

Scope 1 and 2 greenhouse gas emissions totaled 1,280.14 metric tons of CO₂e during the reporting period.

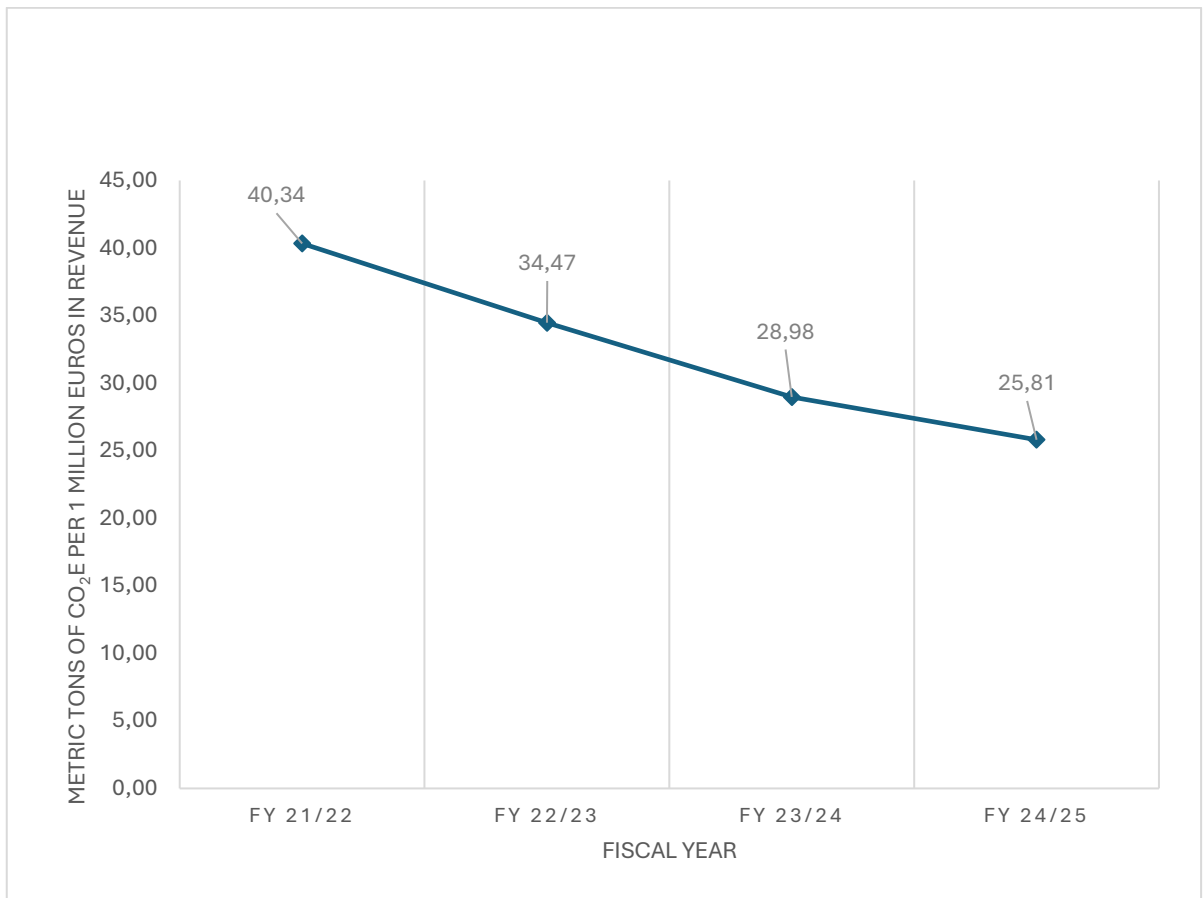
Reduction of Greenhouse Gas Emissions

To transparently measure the reduction in our greenhouse gas emissions and clearly demonstrate our progress, we track greenhouse gas intensity as a key performance indicator (KPI). This metric compares the greenhouse gas emissions generated in Scope 1 and Scope 2 to revenue of 1 million euros, thereby enabling a meaningful assessment of emissions trends while taking company growth into account.

Starting with the base year 2021/22 (when data collection began), we have achieved a **reduction in greenhouse gas intensity of approximately 36% in Scopes 1 and 2** by this fiscal year, **while maintaining comparable revenue levels**. As of today, we have thus achieved our sustainability goal of “a 30% reduction in Scope 1+2 greenhouse gas emissions at comparable revenue levels.” This is an important milestone toward achieving our long-term sustainability goal of “NetZero.”

Scope 1 + 2	Greenhouse Gas Intensity [tCO ₂ e/ 1 million EUR in revenue]	Reduction Achieved since base year [%]
FY 2021/22 (Base)	40.34	0
FY 2022/23	34.47	14.54
FY 2023/24	28.98	28.16
FY 2024/25	25.81	36.02
Total reduction since the base year	14.53	36.02

BRAIN Biotech Group Scope 1 + 2 emissions reduction at a comparable revenue level since the base year 2021/22



Water (B6)

SURVEY OF WATER WITHDRAWAL AND CONSUMPTION

As part of the Double Materiality Analysis (DMA), water was identified as a key raw material in our production—both in the upstream sector and in our own operational processes. Detailed **water risk analyses** were conducted for all sites, including an assessment of **the impact on relevant river and marine ecosystems**. Currently, no site is located in an area experiencing water stress.

In fiscal year 2024/25, the BRAIN Biotech Group's total water withdrawal amounted to 21.58 megaliters.

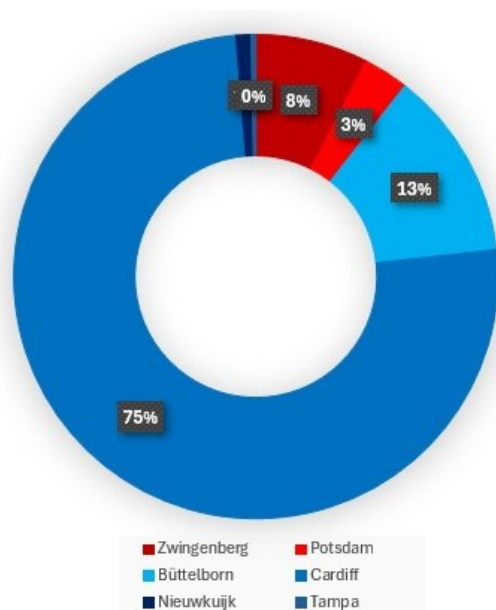
Due to the commissioning of the new production site in Nieuwkuijk, our water withdrawal increased slightly compared to the previous year (FY 2023/24: 20.13 ML). The increase is primarily attributable to cleaning work on the production facilities and equipment as part of the site relocation.

For the Tampa site, an estimated value for water withdrawal was used for the first time and included in the calculation of the key figures. Water withdrawal from the public water supply network at its sites is tracked based on consumption, i.e., based on withdrawals determined via water meters or utility bills.

The largest amounts of water were withdrawn at the production sites in Cardiff (fermentation and wet blending) and Büttelborn (wet blending and pre-production as part of the site relocation). A significant portion of the water withdrawn there is incorporated into products or product-related processes—such as cleaning and filtration—as a result of the production processes.

In the production of liquid enzyme formulations, approximately 1% of the water withdrawn Group-wide was incorporated directly into the products. The majority of the water withdrawn in Cardiff was used for fermentation processes and the associated steam generation. In the research division, water withdrawal remained at a low level, as in previous years.

FY 2024/25 Water Withdrawal
Breakdown by the BRAIN Biotech Group



Infobox: Water Withdrawal and Water Consumption

While our water withdrawal is precisely recorded, the calculation of water consumption is currently based primarily on estimates of the amounts of water contained in the products. In the fermentation division, the daily volumes of wastewater generated allow us to derive reasonably reliable estimates of water consumption.

We are continuing to work on further improving the data foundation and accuracy of this metric's measurement.

Resource Consumption and Circular Economy (B7)

In this reporting year, we consistently built upon the progress made last year in the areas of data quality and transparency in waste management. **Waste was recorded according to uniformly defined waste categories.** In addition, **harmonized conversion factors** were used **across all sites**, contributing to greater data consistency and comparability within the corporate group.

Data collection is generally based on disposal records and waste invoices. In cases where waste management companies did not provide exact weight figures, plausibility checks were performed based on defined container volumes and documented collection intervals.

Due to shared waste bins at the Tampa Industrial Park and the lack of reliable data, we estimated the waste volume for the Tampa site for the first time this fiscal year and included it in the overall balance. Given the size of the site and the processes carried out there, the volume is estimated to be very low.

NON-HAZARDOUS WASTE

The Group-wide volume of **non-hazardous waste decreased slightly during the reporting period to 154.19 metric tons** (FY 23/24: 157.27 metric tons). The amount of material that could be sent for **recycling** was 48.85 metric tons, or just under **32%**.

Waste Type	EWC code	Recyclable	Quantity [t]
Residual waste, laboratory waste	20 03 01	No	95.344
Paper and cardboard	20 01 01	yes	37,023
Plastic films	15 01 02	yes	3,643
Glass	20 01 07	yes	6,811
Metal	17 04 01/17 04 02	yes	0.067
Organic waste	20 01 08	yes	1.300
Mixed packaging waste and pallets	16 01 06	no	10.00
Total amount of non-hazardous waste			154.188

Infobox: Special organic waste streams

In this reporting year, we are also tracking two additional organic waste streams from production.

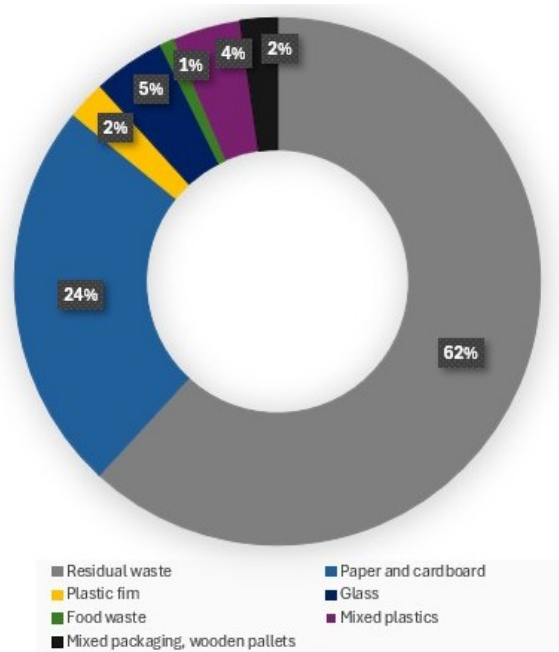
These are:

- Biomass from fermentation processes. This is sent to a biogas plant and thus returned to the recycling cycle.
- Flour-based baking mixes whose expiration date has passed, and which can no longer be used for food purposes. These are disposed of separately.

We are currently exploring options for recycling or reusing them.

Waste Type	Recyclable	Quantity [t]
Biomass from fermentation processes	Yes	232,000
Baking/flour mixes, expired product waste	Under review	52,920
Total amount of special waste		284.92

FY 2024/25 Non-hazardous waste
Composition within the BRAIN Biotech Group



HAZARDOUS WASTE

The total volume of hazardous substances across the Group amounted to 43.88 metric tons, representing an increase over the previous year. (FY 2023/24: 26.81 metric tons)

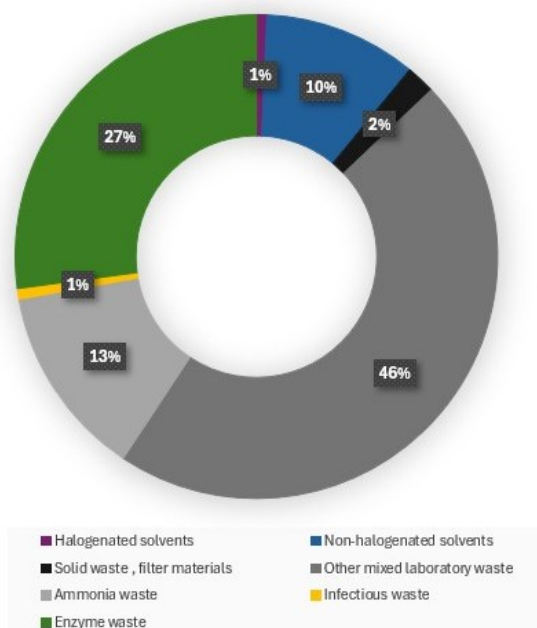
This increase is primarily attributable to the disposal of specific process chemicals from customer projects in production, as well as to disposal resulting from the relocation of facilities. To ensure greater transparency, reporting continues to be broken down by hazardous substance category.

At all sites, we work with certified waste management companies that ensure proper disposal and compliance with legal requirements for handling hazardous substances.

Waste Type	EWC number	Quantity [t]
Halogenated solvents	EWC 07 01 03	0.304
Non-halogenated solvents	EWC 07 01 04	4.472
Organic solvents	EWC 14 06 03	0.050
Isobutane, gas cylinders	EWC 16 05 04	0.080
Solid waste, filter material	EWC 15 02 02	0.845
Aqueous mixed laboratory waste	EWC 16 10 01	0.220
Other mixed laboratory waste	EWC 16 05 06	20.200
Ammonia waste	EWC 15 01 10	5,600
Enzyme waste	EWC 16 03 05	11,800
Infectious waste	EWC 18 01 03	0.306
Total amount of hazardous waste		43.88

FY 2024/25

Composition of hazardous waste in the
BRAIN Biotech Group



Biodiversity (B5)

As part of the double materiality analysis (DMA), we systematically assessed the topic of biodiversity. This involved conducting site-specific risk and impact analyses as well as applying a **LEAP analysis** (Locate - Evaluate - Assess - Prepare). The goal was to identify potential points of contact between our business activities and the environmental media of water, air, and soil, as well as potential impacts on **biodiversity and ecosystems**.

None of our sites are located in areas directly related to ecosystems requiring special protection or within designated nature reserves. However, the vicinity of some sites includes near-natural areas such as forests, fields, and local recreational areas that serve as habitats for local animal and plant species. We are committed to these environments and design our operational processes to avoid or minimize potential environmental impacts as much as possible.

In fiscal year 2024/25, we established a new production site in Nieuwkuijk (Netherlands). This site is located only about 500 meters as the crow flies from the existing site. As a result, it is subject to the same conditions and also has no direct connection to relevant ecosystems. The new site was built to the latest safety and environmental standards and features a rooftop solar power system. The electricity generated there is currently fed into the public power grid.

At the Cardiff site, an additional unit in the neighboring building was leased during the reporting period to expand the available office space and allow for renovation work in the main building. Since this is an existing building, there are no additional impacts on ecosystems.

The Group's total commercial space spans **3.5 hectares across seven locations**, which—in the context of the industry—continues to be considered relatively limited in terms of area. Thanks to partially green roofs, the natural design of green spaces, and existing trees and shrubs, approximately 1 hectare of the total area remains unpaved, contributing to the preservation of local microhabitats and rainwater retention.

Land	Land Use at the site	Sealed [ha]	unsealed [ha]	of which near-natural [ha]	Total area [ha]
Germany	Zwingenberg	0.175	0.375	0.375	0.550
	Potsdam	0.155	0.365	0.365	0.520
	Büttelborn	0.610	0.173	0.173	0.783
United Kingdom	Cardiff	0.820	0.000	0.000	0.820
Netherlands	Nieuwkuijk I	0.070	0.098	0.000	0.168
	Nieuwkuijk II (new)	0.562	0.050	0.000	0.612
USA	Tampa	0.049	0.000	0.000	0.049
Total area	BRAIN Biotech Group	2,441	1,061	0.913	3,502

Social: Social Indicators

Workforce Composition (B 8) / Compensation, Training Hours, Collective Bargaining Agreements (B10)

WORKFORCE STRUCTURE

Changes in the number of employees are tracked quarterly in line with the reporting of financial metrics. The metrics presented below refer to the reporting date at the end of the 2024/25 reporting period.

At the end of the reporting period, the Group employed a total of **288 employees**. The workforce is evenly distributed between women and men across the Group.

Approximately **96% of employees are on permanent contracts**. The remaining 4% consist of apprentices, students, trainees, and self-employed individuals. **Employee turnover, calculated based on the average number of employees during the reporting period, was approximately 19% during the reporting period** and reflects, in particular, the company's ongoing structural transformation.

About 18% of employees are represented by a works council at their location, which strengthens employee participation and the representation of employee interests within the organization. There are no collective bargaining agreements.

Supporting young talent is an important component of our human resources strategy. **At the end of the reporting period, the company employed a total of nine apprentices and trainees.**

The average number of continuing education hours during the reporting period was 19 hours per employee. Part-time employees participated in continuing education programs at nearly the same rate as full-time employees. The most common training offerings included safety training, IT training, language courses, and management training.

	Total	Men	Women	Percentage of Women [%]
Employment Status of Employees				
Total employees	288	144	144	50
Permanent employees, employees on indefinite-term contracts	277	140	137	49
Permanent employee, fixed-term employment contract	0	0	0	n/a
Permanent employee, part-time work arrangement	55	9	46	84
Self-employed	2	1	1	50
From temporary staffing	0	0	0	n/a
Trainees, apprentices, students	9	3	6	67
Country Distribution				
Germany	162	64	98	60
UK	97	62	35	36
Netherlands	20	15	5	25
USA	9	3	6	67
Continuing Education				
Total training hours	5,342	2,927	2,415	n/a
Average training hours	19	20	17	n/a
Age distribution				
Under 30	46			
30–50 years	144			
>50 years	98			
Average age	42			
Employee turnover				
Departures	56			
Hires	29			
Turnover rate	19.2			

GENDER PAY GAP (GPG)

By participating in the UN Global Compact Accelerator program “**Target Gender Equality**” and signing the **Women’s Empowerment Principles (WEPs)**, we placed a strong emphasis on gender equality and the advancement of women’s careers in fiscal year 2024/25.

As part of this initiative, we calculated an **adjusted gender pay gap (GPG)** for the first time, which takes into account the principle of “**equal pay for equal work.**” To do this, we analyzed the average salaries of women and men—normalized to full-time equivalents (FTEs) – within comparable career levels and at the respective locations.

However, due to the size of the company, there are not sufficiently large comparison groups available for all combinations of career levels and locations to enable reliable and data-protection-compliant statements at this level of detail. Therefore, we are currently limiting our disclosure to the adjusted gender pay gap for career **levels 2 and 3**

(in line with our sustainability goal; for details, see C5) as well as for career **levels 4, 5, and 6**. In doing so, we are creating transparency regarding the company's compensation structures and laying the foundation for further promotion of equal opportunity.

At 20.8%, the unadjusted gender pay gap is significantly lower than in the previous year (FY 2023/24: 27.5%).

The adjusted GPG in Levels 2+3, at 14.8, is below the average of unadjusted GPG in Germany.

In levels 4, 5, and 6, we report a slightly negative adjusted gender pay gap, which reflects the high proportion of women with extensive professional experience and long tenure in these levels.

Unadjusted Gender Pay Gap	%
BRAIN Biotech Group	20.8
Adjusted Gender Pay Gap	%
BRAIN Biotech Group Levels 2+3	14.8
BRAIN Biotech Group Levels 4+5+6	-0.43

Infobox: Gender Pay Gap (GPG)

The unadjusted gender pay gap takes into account all salaries of men and women across the group, regardless of role, experience, or length of service, and includes the salaries of the Executive Board members (two men). Students and trainees were excluded because they either receive a voluntary salary or are classified outside the standard salary structure.

The adjusted Gender Pay Gap takes into account the various career levels and thus compares the compensation of women and men who have similar job profiles.

Due to the size of the company, it is currently difficult to take other factors—such as length of service or educational background—into account, as the respective comparison groups would become too small. However, we do take this into account in our overall internal assessment.

Composition of Management (C5)

NEW FRAMEWORK FOR CATEGORIZING CAREER LEVELS

To create a uniform and robust data foundation as part of our integrated ESG strategy, a **group-wide system for categorizing career levels** was introduced in fiscal year 2024/25. This system classifies employees based on responsibility and impact rather than purely on job descriptions or titles. The first consolidated data collection based on this system took place midway through the 2024/25 fiscal year and was already published in the 2023/24 ESG Data Sheet. The figures presented here now refer to the end of the 2024/25 fiscal year.

The definition of the sustainability goal “**30% representation of women in management positions by 2032**” has been clarified and now specifically refers to **career levels 2 and 3 (strategic and tactical management levels)**.

Currently, the proportion of women in these leadership categories stands at **around 25%** overall.

Level	Designation	Number Men	Number Women	Total	Percentage of women
0	Supervisory Board	3	3	6	50%
1	Management	2	0	2	0%
2	Strategic management level	13	4	17	24%
3	Tactical leadership level	30	10	40	25%
4	Operational Management	17	16	33	49%
5	Engineering positions and Administrative roles	31	40	71	56%
6	Technical and Administrative Assistant	50	68	118	58%
7	Apprentices, students, and interns	3	6	9	67%

Health and Safety (B9)

Through regular mandatory **safety training and safety programs** such as “Safety First,” the company continuously promotes a high level of awareness regarding workplace safety and health prevention. The goal is to identify potential hazards early on, minimize risks, and ensure a safe working environment for all employees.

The **consistent documentation of all work-related incidents**—regardless of their severity or reporting requirements—also makes it possible to systematically evaluate trends and derive targeted preventive measures. In this way, the company’s safety culture is continuously strengthened, and the number of work-related accidents is sustainably reduced.

As part of extensive renovation work at the Cardiff site, storage and production areas were clearly separated from one another, and traffic routes and workflows were restructured. The spatial reorganization and optimized process management help prevent accidents on the way to and from work and further enhance workplace safety. In addition, modern changing rooms and restroom facilities were created. The installation of sensor-controlled sinks and hand dryers improves hygiene standards while also enhancing employees’ comfort and well-being.

During the expansion of the new site in Nieuwkuijk, great emphasis was also placed on ensuring safe and ergonomic work processes. Production processes were arranged logically and efficiently to create clear and unambiguous routes, shorten transport distances, and reduce unnecessary strain. This minimizes both the risk of accidents and physical strain on employees while promoting efficient workflows.

LOST TIME INJURY FREQUENCY RATE (LTIFR)

In fiscal year 2024/25, the company recorded **two minor reportable accidents at two locations**. One of these resulted in a brief period of employee absence; both accidents can be classified as minor overall. **The Lost-Time Injury Frequency Rate, calculated per 1 million working hours, was 1.9.**

	Number	Types of Accidents	Impact
Minor accidents with no impact	51	Minor skin abrasions, bruises, and cuts injuries, first-degree burns	None
Reportable accidents	2		Medical treatment
Lost-Time Injuries (LTI) Accidents resulting in lost time	1		Medical treatment, minor lost time
Work-Related Fatalities	0		
Actual hours worked of all employees	529,547.5		
LTIFR per 1,000,000 working hours (sustainability target)	1.9		

Infobox: Lost-Time Injury (LTI) and Lost-Time Injury Frequency Rate (LTIFR)

A Lost Time Injury (LTI) is defined as a work-related injury or illness that results in an employee being unable to work for at least one full scheduled workday or one full shift following the day of the accident. The day of the accident itself is not counted as lost time.

The **Lost Time Injury Frequency Rate (LTIFR)** is a key metric for measuring the frequency of work-related injuries resulting in lost time relative to total hours worked. To calculate the LTIFR, the number of LTIs is divided by the total number of hours worked and normalized to one million hours. This benchmark roughly corresponds to the annual work output of 500 full-time employees.

$$\text{LTIFR} = (\text{Number of LTIs} / \text{total hours worked}) \times 1,000,000$$

Normalizing the figure to one million working hours is in line with industry standards and enables meaningful comparisons between companies and across different reporting periods. At the same time, this metric serves as a key indicator for tracking our sustainability goal in the area of workplace safety.

Our goal is to maintain the LTIFR at a level below 3 on a long-term basis, thereby ensuring a high level of safety for all employees.

Governance: Corporate Management

Convictions and Fines for Corruption and Bribery (B11)

During the 2024/25 reporting period, **no incidents, violations, or fines** related to **compliance issues** involving corruption or bribery were recorded **across the Group**.

Incidents	Number	Amount [EUR]
Violations of anti-corruption and anti-bribery laws	0	0
Fines	0	0
Fines	0	0

As part of the Double Materiality Analysis (DMA), risks and potential impacts along the supply chain were examined, including issues such as corruption, bribery, human rights, and diversity. Through close integration with our **Risk Management System (RMS)**, we ensure that any risks are identified and assessed at an early stage and that appropriate mitigation measures are implemented.

In addition, all employees have access to an **anonymous, open-topic reporting system** (whistleblower hotline), which is implemented in different technical formats depending on the location. This provides a safe and confidential way to report improper conduct or compliance violations.

To further strengthen our compliance and safety culture, the company is currently developing a new training program. The goal is to ensure that all employees are familiar with the existing reporting and whistleblower systems and can use them safely and easily when necessary.

In addition, management training sessions were conducted during the reporting period, which included, among other things, anti-corruption training. During these sessions, managers were made aware of the need to comply with legal and internal compliance requirements and were trained to handle potential corruption risks responsibly. These measures help to sustainably embed ethical behavior and integrity at all levels of the company.

Legal Notice

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