Decarbonization Implementation Plan

for Compliance with EU Legal Requirements under Directive (EU) 2024/825 as regards Empowering Consumers for the Green Transition through Better Protection against Unfair Practices and through Better Information.

Executive summary

Status and targets: The SCHOTT Group[1] including SCHOTT Pharma (hereinafter "SCHOTT") has already achieved its Scope 1 and 2 (market-based) SBTi-validated science-based reduction target, with emissions falling from approximately 890 kt CO_2e (2018/2019[2]) to approximately 254 kt CO_2e (2024/2025), against an original 2029/2030 milestone of 479 kt CO_2e. Scope 3 emissions across the three most material categories (Purchased Goods & Services, Fuel- and Energy-Related Activities, Processing of Sold Products) declined from approximately 1,046 kt CO_2e (2018/2019) to approximately 935 kt CO_2e (2024/2025), with a SBTi-validated science-based 2029/2030 target of approximately 758 kt CO_2e.

Key measures: Decarbonization of Scope 1 and 2 is driven primarily by the continued procurement of Energy Attributes Certificates (EACs) as well as additional measures such as the commissioning of a new electric melting tank. Scope 3 reduction relies on supplier decarbonization (45 suppliers currently engaged via the "Energize" program), increasing availability of lower-carbon materials, and continued customer-side decarbonization progress in the downstream value chain.

Risk assessment: SCHOTT classifies implementation risk as limited and manageable overall. Residual risks — delayed tank commissioning, tightening availability of renewable electricity instruments or low-carbon materials, declining supplier/customer engagement — are each individually assessed as unlikely, supported by advanced project maturity and established governance and monitoring structures.

1 SCHOTT Group refers to all entities that are fully consolidated into the SCHOTT AG Group. The determination of the consolidation scope follows the consolidation principles applied in SCHOTT AG's consolidated financial statements. The composition of the SCHOTT Group may change from time to time, in particular as a result of acquisitions, divestitures, mergers, liquidations, or other changes in the Group structure

2 SCHOTT's fiscal year runs from 1 October to 30 September of the following year.

Governance and monitoring: Progress is reviewed annually against defined KPIs (absolute emissions, renewable electricity share, tank electrification progress, Scope 3 reductions). The plan is formally updated when material changes occur (e.g., M&A, portfolio shifts, regulatory or technological developments) and undergoes independent external expert review both prior to publication and at least every two years thereafter, or ahead of schedule if significant assumption changes arise. Responsibility for deviations lies with the respective experts (PU, R&D, BU T, etc.). Strategic alternatives are developed by Strategic Development (SD). Final decisions are made by the Decarbonization Board.

In general, the Decarbonization Board is tasked with the continuous monitoring of market requirements, customer needs, regulatory updates, and internal progress to ensure early intervention and corrective action when deviations occur.

EmpCo relevance: The plan documents resource allocation, timelines, governance, and external verification mechanisms underpinning SCHOTT's forward-looking environmental claims, in line with Article 6(2)(d) UCPD/EmpCo implementation-plan requirements.

Subject matter of the claims

The following table identifies all environmental claims and targets covered by this implementation plan. Although the precise wording of these claims may vary depending on the communication channel and the intended audience, their underlying meaning, substantiated content and scope remain unchanged.

Description	Future-oriented environmental claim and target
Scope 1 and Scope 2 greenhouse gas emissions	SCHOTT commits to reduce its absolute Scope 1 and 2 GHG emissions by 46.2% by 2029/2030 from 2018/2019 base year. This target is aligned with a 1.5°C climate pathway, supports the temperature goals of the Paris Agreement, and has been validated by the SBTi.
Scope 3 greenhouse gas emissions	SCHOTT commits to reduce its absolute Scope 3 GHG emissions from categories 3.1, 3.3, and 3.10 by 27.5% by 2029/2030 from 2018/2019 base year. The target has been validated by SBTi.

This implementation plan provides a transparent overview of SCHOTT's environmental commitments, targets and progress, and ensures all forward-looking claims are legally substantiated in line with Article 6(2) UCPD. It is publicly available. It exclusively relates to the future-oriented environmental claims and

targets defined above. Other environmental or sustainability aspects are not covered by this document.

The plan does not constitute a guarantee that specific environmental impacts will occur but documents the current planning and implementation status as well as the underlying assumptions.

All quantitative projections and target values presented in this implementation plan are based on the current planning status, technical assumptions and currently available data. Actual results may differ depending on project execution, operating conditions, qualification results, energy procurement and other relevant factors.

Public commitments and measurable time-bound targets

The following table identifies public commitments made by SCHOTT that are subject to this implementation plan and the respective time-bound targets as well as the underlying methodology

Parameter	Baseline year	Target year	Methodology / Standard
Scope 1 and 2	Approx. 890 kt CO_2e / 2019 (market-based)	Approx. 479 kt CO_2e / 2030 (equals an absolute reduction by 46.2 %) (market-based)	GHG Protocol Corporate Accounting and Reporting Standard GHG Protocol Scope 2 Guidance SBTi validated
Scope 3	Approx. 1,046 kt CO_2e / 2019 (market-based)	Approx. 758 kt CO_2e / 2030 (equals an absolute reduction by 27.5 %) (market-based)	GHG Protocol Corporate Accounting and Reporting Standard GHG Corporate Value Chain (Scope 3) Accounting and Reporting Standard SBTi validated

Catalogue of measures by scope

1. Scope 1 and 2 – Direct emissions and purchased energy

SCHOTT's market-based renewable electricity sourcing strategy represents the primary lever for achieving its combined Scope 1 and Scope 2 reduction target. The strategy is implemented through contractual market instruments, including Energy Attribute Certificates (EACs), which are procured separately or through Power Purchase Agreements (PPAs). In line with this approach, SCHOTT has sourced its electricity consumption from renewable sources since 2021.

Complementing this, the electrification of melting processes through the installation of an electric tank furnace marks an initial step toward decarbonizing core production. The electric tank, which uses natural gas only during heat-up, refining, and in the working tank, is scheduled to commence operations at the Mitterteich site in Q1 2027, with an expected annual CO_2e reduction potential of approximately 12 kt CO_2e. Unlike renewable electricity sourcing, which addresses emissions associated with purchased energy through contractual market instruments (EACs), electrification intervenes directly at the process level – replacing fossil-fuel-based melting with an electrified alternative.

Measure	Responsible	Time horizon	Contribution to target	Status
Procurement of renewable electricity through EACs to cover global electricity demand as a key element of SCHOTT's climate strategy	Purchasing Department	2021 - ongoing	100%	in progress
Electrification of melting processes through an electric tank	Business Unit Tubing – Project Management Office	2025 - ongoing	Additional benefit	in progress Start of construction: 2025 Commissioning: first quarter of 2027

2. Scope 3 – Upstream and downstream value chain

Given the complexity and indirect nature of Scope 3 emissions, SCHOTT's approach begins with building a robust data foundation. The collection of supplier-specific emissions data and product carbon footprints (PCFs) ensures that emissions are accounted for with precision, moving beyond generic industry averages toward figures that reflect the actual footprint of SCHOTT's value chain. This is complemented by the continuous improvement of Scope 3 data quality and carbon accounting processes, which strengthens monitoring capabilities over time and provides the basis for informed, defensible decision-making on where reduction efforts will have the greatest impact.

Building on this data foundation, SCHOTT conducts pilot projects to systematically assess Scope 3 reduction opportunities, evaluating their costs, feasibility, and emissions impact before committing to broader implementation. This staged approach allows SCHOTT to test and validate reduction levers under real operating conditions, reducing implementation risk and ensuring that resources are directed toward measures with genuine reduction potential.

A significant share of SCHOTT's Scope 3 footprint lies in Category 3.1 (Purchased Goods and Services), and SCHOTT addresses this through two complementary levers under its Sustainable Procurement approach: supplier engagement to support and encourage suppliers' own reduction measures, and the sourcing of lower-carbon materials where technically and economically feasible. Together, these measures extend SCHOTT's decarbonization efforts upstream into its supply chain, recognizing that meaningful Scope 3 reduction cannot be achieved by SCHOTT acting in isolation, but requires active collaboration with suppliers on both process improvements and material substitution.

SCHOTT addresses more than 100 suppliers representing 67% of Scope 3.1 emissions through its supplier engagement program. The supplier base is reviewed annually based on emissions relevance, and the program scope is adjusted accordingly. Internal purchasing key contacts are onboarded and trained each year, while suppliers are informed annually about SCHOTT's targets, progress and support measures (PCF calculation support, training in renewable electricity procurement via the "Energize" program and support for SBTi target setting) at a supplier summit. In addition, suppliers are requested twice a year to update their PCF data, renewable electricity share and PCF roadmap.

For the sourcing of lower-carbon materials, SCHOTT focuses on six material clusters identified based on their contribution to emissions. Starting in 2026/2027, CO_2e abatement costs will be reviewed for high-volume sourcing decisions within these clusters as part of the standard sourcing process, with PCFs requested by default for the relevant materials. The results will be considered in the final sourcing decision and are expected to contribute approximately 56 % to the overall Scope 3 reduction target compared with 2018/2019.

In Category 3.3, SCHOTT also plans to procure low methane leakage gas certificates as a targeted measure to address emissions from fuel- and energy-related activities. This measure is intended to reduce the upstream emissions associated with natural gas procurement by supporting gas supply chains with lower methane leakage rates and thereby contributes to the overall Scope 3 reduction pathway. The expected contribution is approximately 11 % to the overall Scope 3 reduction target compared with 2018/2019.

Downstream, SCHOTT engages with customers to support reduction measures in Category 3.10 (Processing of Sold Products). This reflects an understanding that emissions reductions in the value chain are most effective when pursued collaboratively — by working with customers on how SCHOTT's products are further processed, the company can help reduce emissions that lie outside its direct operational control but within its sphere of influence. The expected contribution is approximately 33 % to the overall Scope 3 reduction target compared with 2018/2019.

Taken together, these measures form an integrated Scope 3 strategy: a solid data foundation supports informed prioritization, pilot projects enable the testing and validation of reduction measures under real operating conditions and help de-risk implementation, and targeted supplier and customer engagement support efforts to reduce emissions s across the value chain. Additionally, procurement of low methane leakage gas certificates contributes to addressing emissions from fuel- and energy-related activities.

Measure	Responsible	Time horizon	Contribution to target	Status
Collection of supplier-specific emissions data and product carbon footprints	Purchasing department (Sustainable Procurement)	2023 - ongoing	Enables the identification of emission hotspots, allowing mitigation efforts to be focused	in progress

(PCFs) to ensure precise accounting			where they have the greatest impact.	
Continuous improvement of Scope 3 data quality and carbon accounting processes to ensure precise monitoring and provide a basis for informed decisions	Purchasing department (Sustainable Procurement)	2022 - ongoing	Enables the identification of emission hotspots and the prioritization of ongoing reduction activities.	in progress
Pilot projects to assess Scope 3 reduction opportunities, costs and implementation feasibility	Purchasing department (incl. SCHOTT Pharma)	2025 – 2026	Supports the assessment of emissions reduction potential and the costs of implementation.	finalized
Supplier engagement –- to support reduction measures by suppliers (Category 3.1 Purchased Goods and Services)	Purchasing department (incl. SCHOTT Pharma)	2023 - ongoing	Empower suppliers from SCHOTT and SCHOTT Pharma to accelerate their decarbonization journey by setting ambitious climate targets, increasing the use of renewable electricity (e.g. through the “Energize” program), and establishing robust greenhouse gas accounting, thereby contributing to the reduction of SCHOTT’s Scope 3.1 emissions.	in progress
Sourcing of lower-carbon	Purchasing department	2026 - ongoing	Procurement of materials with a	in progress

materials where technically and economically feasible (Category 3.1 Purchased Goods and Services)	(incl. SCHOTT Pharma)		lower product carbon footprint (PCF) directly reduces Scope 3.1 emissions. Expected contribution of measures related to Scope 3.1 emissions to the overall Scope 3 reduction goal: ~56%.	
Procurement of low methane leakage gas certificates (Category 3.3 Fuel- and Energy-Related Activities)	Purchasing department (Energy Purchasing)	2029 - 2030	Expected contribution of measures related to Scope 3.3 emissions to the overall Scope 3 reduction goal: ~11%.	in preparation
Customer engagement to support measures reductions by customers (Category 3.10 Processing of Sold Products)	Sales organization of SCHOTT and SCHOTT Pharma	2025 - ongoing	Reduction of Scope 3.10 emissions through grid transformation and company specific transformation to renewable energies Expected contribution of measures related to Scope 3.10 emissions to the overall Scope 3 reduction goal: ~33%.	in progress

Resource Allocation

To ensure that its reduction measures translate into measurable results, SCHOTT provides adequate financial and personnel resources across all relevant functions and sites. This dedicated resourcing reflects the company's commitment to effective implementation, rather than treating decarbonization as a parallel or under-resourced initiative. Resource allocation is continuously reviewed to ensure

that the measures can be implemented effectively and in line with the company's climate targets.

For the implementation of Scope 1 and Scope 2 measures, the following personnel resources are allocated: For the general strategic approach and targeting (including Scope 1, 2, 3), the Strategic Development unit allocates approximately 1 full-time equivalent (FTE) and works interdisciplinary with respective departments. For the procurement and management of renewable electricity through contractual instruments, including EACs, approximately 0.5 FTE are allocated by the Procurement unit. In addition, the planning, development, implementation and operation of the new electric melting tank involve a broad range of functions, including engineering, production, operations, procurement, project management, maintenance and sustainability. Over the project timeline from 2023 to 2028, around 50 FTEs are planned.

Significant financial resources have been allocated to the implementation of Scope 1 and Scope 2 measures. SCHOTT has invested approximately €40 million in the development and implementation of the electric melting tank, of which approximately €14.9 million is provided through external funding. In addition, SCHOTT incurs recurring annual expenditure for the procurement of renewable electricity through EACs, which represents a key component of its decarbonization strategy. The corresponding annual expenditure amounts to approximately €5.8 million to €6.4 million for the period from the first quarter of 2027 to 2030.[3]

The implementation of Scope 3 measures is coordinated by a dedicated team comprising approximately 2.5 FTEs, who are responsible for developing, implementing and continuously improving the respective initiatives, including emissions accounting, supplier engagement, carbon footprint management and data quality processes. Beyond this dedicated team, more than 30 procurement professionals, including SCHOTT Pharma procurement professionals, actively contribute to supplier engagement activities and the integration of sustainability considerations into sourcing decisions.

Unlike the capital-intensive measures implemented for Scope 1 and Scope 2 emissions, the initiatives addressing Scope 3 emissions are primarily organizational and process-oriented in nature. They are therefore largely

3 The prices of EACs for 2027 were estimated using region-specific market price ranges, which were applied to the 2025 electricity consumption volumes of each country. Costs were allocated according to the respective electricity consumption volumes in each country and region and subsequently aggregated at Group level. A 10% contingency was applied to account for potential price fluctuation.

implemented through internal personnel resources and existing organizational structures. Consequently, no meaningful allocation of capital expenditure (CapEx) or operating expenditure (OpEx) can be made to the individual Scope 3 measures, as the associated costs are embedded in the company's ordinary operating activities rather than being attributable to discrete investment projects.

Feasibility considerations and potential external factors

The implementation plan has been developed on the basis of the current implementation status of all measures and includes an assessment of the key risks and assumptions that could influence their successful execution. Overall, SCHOTT considers the identified risks to be limited and manageable. The assessment is based on the current maturity of the individual initiatives, existing governance structures, ongoing monitoring processes and current market conditions.

One influence on the achievement of the SBTi goals for Scope 1 to 3 could be acquisitions, mergers and divestments by SCHOTT in general, as they could change the amount of total emissions.

For the decarbonization of Scope 1 and Scope 2 emissions, the principal implementation risks relate to the continued availability of high-quality contractual instruments supporting renewable electricity source and the commissioning and successful operation of the new electric melting tank. SCHOTT's renewable electricity sourcing strategy is currently supported by sufficient market availability of high-quality contractual instruments and established long-term procurement arrangements. Although the company acknowledges the potential long-term risk that the availability of such instruments could become constrained in certain regions due to increasing demand, regulatory developments or changes in greenhouse gas standards, this risk is currently assessed as unlikely. While delays in commissioning the electric melting tank cannot be entirely ruled out, they are considered very unlikely given the advanced stage of the project and successful testing completed to date. Furthermore, SCHOTT has already achieved its Scope 1 and Scope 2 reduction targets, meaning that the realization of these risks would not jeopardize the achievement of these targets.

For Scope 3 emissions, the implementation plan assumes the continued availability of reliable emissions data, stable supplier engagement and the increasing availability of lower-carbon materials. SCHOTT's established climate

governance, clearly defined responsibilities across relevant functions and regular review processes provide a robust foundation for mitigating implementation risks.

Regarding specific scopes, SCHOTT assumes that the availability of low methane leakage gas certificates (Scope 3.3) remains stable. Concerning Scope 3.10, overall grid transformation has a significant impact on the customer emissions of processing and is assumed to continue based on IEA forecasts.

Supplier engagement represents a key assumption for the successful implementation of the plan. SCHOTT therefore actively supports supplier decarbonization through collaborative initiatives such as the Energize program. At present, 45 suppliers participate in this initiative, and there are no indications of declining participation or the discontinuation of the program. Consequently, both risks are considered very unlikely. Similarly, the sourcing strategy assumes the continued availability of lower-carbon materials. While future regulatory developments and growing market demand could lead to tighter supply or higher prices, current market conditions remain stable, and these risks are assessed as unlikely.
The implementation plan further assumes that key customers will continue to pursue their own decarbonization efforts, thereby supporting emissions reductions in the downstream value chain. Customer progress is monitored on an ongoing basis using publicly available information, and there are currently no indications that customer participation in relevant decarbonization activities will decline. This risk is therefore also considered very unlikely.

Monitoring and milestones

SCHOTT will continue to review the implementation status of all measures, reassess key assumptions and monitor emerging risks on a yearly basis to ensure continued alignment with SCHOTT's decarbonization strategy and evolving business conditions. Where necessary, mitigation measures and the implementation plan itself will be updated to reflect significant changes in project progress, market developments or the regulatory environment. Where necessary, implementation activities, timelines and priorities are adjusted to reflect new insights, technological developments or changes in the regulatory and operating environment. The implementation plan is formally updated whenever significant changes to the project scope, external framework conditions or strategic objectives occur.

Progress towards Scope 1 and 2 and Scope 3 greenhouse gas emission reduction targets is monitored and assessed annually using a defined set of key performance indicators. These include absolute greenhouse gas emissions, the share of renewable electricity in total electricity consumption, progress in the electrification of the tank fleet, and reductions in Scope 3 emissions across the value chain. The results of the annual review are used to evaluate the effectiveness of implemented measures, identify potential deviations from the planned trajectory and, where necessary, define corrective actions to support the achievement of the company's climate targets.

Category	Description	2018/2019 base year	2024/2025	2029/2030 target
Scope 1 and 2	Scope 1+2 (market-based)	Approx. 890 kt CO_2e	Approx. 254 kt CO_2e	Approx. 479 kt CO_2e[4]
Scope 3.1	Purchased Goods & Services	Approx. 640 kt CO_2e	Approx. 592 kt CO_2e	
Scope 3.3	Fuel- and Energy-Related Activities	Approx. 92 kt CO_2e	Approx. 79 kt CO_2e	
Scope 3.10	Processing of Sold Products	Approx. 314 kt CO_2e	Aprrox. 264 kt CO_2e	
Total Scope 3 (market-based)		Approx. 1,046 kt CO_2e	Approx. 935 kt CO_2e	Approx. 758 kt CO_2e

External verification and updated mechanisms

This implementation plan was verified by an independent external expert prior to publication in accordance with the applicable requirements for future-oriented environmental claims.

Regarding future verification, regular findings from the external verification process will be made publicly available. The implementation plan has been agreed with the independent certification body to be subject to a comprehensive review at least every two years. These regular reviews are intended to assess whether the plan remains appropriate in light of technological developments, progress in implementation, changes to the regulatory requirements and the achievement of interim milestones.

4 Maximum emissions regarding the SBTi target for 2030.

In addition, SCHOTT continuously monitors developments that could materially affect the assumptions underlying the implementation plan. Should significant events occur, such as mergers and acquisitions, substantial changes to the business or product portfolio, major technological developments, or periods of significant political or economic disruption, the implementation plan may be reviewed and revised ahead of the regular review cycle. In the event of significant changes to the project scope, underlying assumptions or quantitative projections that could affect the environmental claim, the updated implementation plan is subject to review by an independent external expert. This approach ensures that the plan remains robust, credible and aligned with the company's strategic direction and evolving external framework conditions. The department responsible for updates is SCHOTT's Strategic Development Department.

Publication

Document: Decarbonization Implementation Plan
Version: 1.0
Date: 09/23/2026
Status: Validated.

This implementation plan is publicly available on the SCHOTT AG website under certifications and compliance documents.

Declaration of Conformity

Berlin, 24/09/2026

of future environmental claims in accordance with the provisions of the Act against Unfair Competition (UWG) as implementation of Directive EU 2024/825 (EmpCo)

The future environmental claims listed below, published by

SCHOTT AG

with its central administration at **Hattenbergstraße 10, 55122 Mainz,**

have been confirmed by an independent external expert, based on the requirements of Section 5(3)(4) of the UWG as implementation of Directive EU 2024/825 (EmpCo) as part of a conformity assessment in accordance with DIN EN ISO/IEC 17029:2020-02:

- SCHOTT commits to reduce its absolute Scope 1 and 2 GHG emissions by 46.2% by 2029/2030 from 2018/2019 base year. This target is aligned with a 1.5°C climate pathway, supports the temperature goals of the Paris Agreement, and has been validated by the SBTi.

- SCHOTT commits to reduce its absolute Scope 3 GHG emissions from categories 3.1, 3.3, and 3.10 by 27.5% by 2029/2030 from 2018/2019 base year. The target has been validated by SBTi.

Basis for the audit results:

The data and information in the implementation plan (Decarbonization Implementation Plan dated September 23, 2026) are based on clear, objective, verifiable, and publicly available commitments from top management and provide a reliable, credible, and truthful picture in public communications that the organization's future environmental performance will be achieved within the time horizon set out in the environmental claim. This fully complies with the requirements of Section 5 of the German Unfair Competition Act (UWG).

Prof. Dr.-Ing. Jan Uwe Lieback
Managing Director

SCHOTT AG C-26-24396-UWG	**Prüfbericht**	GUTcert AFNOR Group

Confirmation of compliance with environmental claims in accordance with the provisions of the Unfair Competition Act (UWG)

Organisation:	**Address:**	**Audit date:**	**IAF-Code (MD14):**
SCHOTT AG	Hattenbergstrasse 10, 55122 Mainz	10.09.2026	General manufacturing (the physical or chemical transformation of materials or substances into new products)

Scope	See existing certification according to ISO 9001, 14001, 45001 and 50001, and verification of Scope 1–3 greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: 'A Corporate Accounting and Reporting Standard'
Environmental claims	1. SCHOTT commits to reduce its absolute Scope 1 and 2 GHG emissions by 46.2% by 2029/2030 from 2018/2019 base year. This target is aligned with a 1.5°C climate pathway, supports the temperature goals of the Paris Agreement, and has been validated by the SBTi. 2. SCHOTT commits to reduce its absolute Scope 3 GHG emissions from categories 3.1, 3.3, and 3.10 by 27.5% by 2029/2030 from 2018/2019 base year. The target has been validated by SBTi.
Related Documents:	Audit plan, List of participants, Decarbonisation Implementation Plan dated 23 September 2026, FL381_Pruefbericht_CF_0.3 dated 09 December 2025

Audit result:

0 Deviations 0 Complaints 0 Notes 0 Recommendations

A follow-up on-site audit and a review of documents to be submitted subsequently are not required.

As part of the conformity assessment carried out, it was established and demonstrated that the future environmental claim communicated to consumers is based on clear, objective, publicly accessible and verifiable commitments. These commitments are set out in a detailed and realistic implementation plan which meets the requirements of Section 5(3)(4) of the Act against Unfair Competition (UWG).

Berlin, 24.09.2026

Signed, Frank Blume
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Audited by the certification body

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Original: GUTcert	**Copy**: Organisation

Claims regarding conformity assessment

The following categories are used to assess the matters examined:

Measures for the client	Date
A Deviation Failure to meet a requirement, posing a relevant risk to compliance with legal requirements. Certification can only be granted or confirmed once the corrective action taken has been checked and approved.	
• Identifying the causes of the deviation • Determining a corrective action	immediately
• Implementation of corrective action	within a maximum of 2 months following the audit (5 months for initial certification)
B Complaint Failure to meet a requirement, with a lower risk of non-compliance with the legal requirements. Certification can only be granted or confirmed once the specified corrective action has been reviewed and approved.	
• Identifying the reasons for the complaint • Determining a corrective action	immediately
• Implementation of corrective action	by the next audit at the latest
H Note A set of facts was established, which • entails a risk of a subsequent complaint or discrepancy, • which is significant to the organisation for other reasons, or • which will be a key focus of the next audit.	
• Assessment of the report • where necessary, identifying and implementing an improvement measure	Review of the assessment and, where appropriate, implementation in the next audit
E Recommendation The implementation of the standard's requirements reveals areas for improvement within the organisation.	
• Assessment of the recommendation • where necessary, identifying and implementing an improvement measure	Review of the assessment and, if necessary, implementation in the next audit

1. Information on the procedure

1.1 General information about the organisation

Scope of the role	*Manufacture of speciality glass*
Contact person	Carine De Lima
Changes to the **scope** and the **environmental claims**	☒ no changes ☐ The overall scope has been amended ☐ Location-specific scopes have been amended
Explanations regarding any changes: not relevant	

2. Audit findings

2.1 Legal status

As part of the compliance audit carried out, staff interviews were conducted and selected documents were reviewed and assessed on a sample basis. Based on the findings obtained in this process, there were no indications of any deviations from the relevant legal requirements or other binding regulatory standards. The compliance audit was carried out on the basis of a risk-based sample selection.

The findings made in the course of the audit relate exclusively to the matters examined and the evidence provided at the time of the audit. In addition to the findings set out in this report, there may be further discrepancies, omissions or areas for improvement which were not identified during the random sample audit carried out.

2.2 Mandatory evidence to support environmental claims

List of all verified environmental claims	Decarbonisation Implementation Plan dated 23 September 2026
Action Plan/Environmental Programme	Decarbonisation Implementation Plan dated 23 September 2026
Evidence of environmental performance	FY 2025 EAC Retirements complete, dated 17 August 2026
Climate Strategy/Transformation Plan	Decarbonisation Implementation Plan dated 23 September 2026
External expert reports	FL381_Pruefbericht_CF_0.3 dated 09.12.2025
Processes for approving environmental claims	SBTi Validation Claim dated 4 August 2026
List of all verified environmental claims	Decarbonisation Implementation Plan dated 23 September 2026

3. Results of the conformity assessment

3.1 Applies to all environmental claims

Environmental claims What are the environmental claims?	1. SCHOTT commits to reduce its absolute Scope 1 and 2 GHG emissions by 46.2% by 2029/2030 from 2018/2019 base year. This target is aligned with a 1.5°C climate pathway, supports the temperature goals of the Paris Agreement, and has been validated by the SBTi. 2. SCHOTT commits to reduce its absolute Scope 3 GHG emissions from categories 3.1, 3.3, and 3.10 by 27.5% by 2029/2030 from 2018/2019 base year. The target has been validated by SBTi.
Type of environmental claim: Do the environmental claims relate to current (comparative) environmental performance or future environmental performance?	Future environmental performance
Limitations of the claim	No. 1 refers to Scope 1 and 2 for the organisation as a whole.

Does the claim apply to the product as a whole or only to parts of it (to the entire life cycle or only to certain phases; to all of the trader's activities or only to some of them)?	No. 2 refers to Scope 3 for the organisation as a whole.
Incorporation of the environmental claim (not a legal requirement) Do the environmental claims cover the relevant content from the environmental management programme of the existing EMAS environmental claim or ISO 14001?	☐ Yes ☒ No (with remarks) Remark: not examined
Link/medium of publication Where and how are the environmental claims published?	https://www.schott.com/de-de
Transparency of information The reference is explained on the same medium. Where forward-looking claims are concerned, a QR code provides a link to the measurable and clearly defined plans.	The decarbonisation implementation plan will be published on Schott's website once it has been verified.
3.2 Information in accordance with section 4 regarding comparative claims (where applicable)	
Has a transparent procedure for the comparison method been established?	☒ Yes ☐ No (with remarks) Remark: The calculation and comparison of the CCF (2019 onwards) are carried out in accordance with the GHG Protocol (Corporate and Value Chain Standard). Customer surveys, extrapolations and conservative estimates were used to set the targets.
Comparison of the equivalence of the information When making a comparison, is equivalent information used to assess the environmental impacts, environmental aspects or environmental performance of comparable products?	☒ Yes ☐ No (with remarks) Remark: Die Bilanzierung und der Vergleich des CCF (2019 und ff.) erfolgt gemäß GHG Protocol (Corporate und Value Chain Standard). Für die Zielermittlung wurden Kundenbefragungen, Extrapolationen und konservative Schätzungen verwendet.
Equivalence in the presentation of balance sheet cut-off points Are the stages along the value chain recorded in the same way for the products and traders being compared, and does this ensure that the most important stages are taken into account for all products and traders being compared?	☒ Yes ☐ No (with remarks) Remark: see above
Are there any claims regarding the measures taken to ensure the information remains up to date? (such as external reviews, stakeholder involvement, updating data sources, etc.)	☒ Yes ☐ No (with remarks) Remark: The data is updated regularly. An internal review process is in place. Emissions-related data (Scope 3) is regularly collected from suppliers and customers.
3.3 Misleading practices (all environmental claims), Section 5b(3a)	
Is any environmental information being withheld that would be necessary for the assessment of the environmental claim?	☐ Yes ☒ No (with remarks) Remark: The company handles information relating to its environmental claims with a high degree of transparency. There are

	specific action plans in place for the individual environmental targets and scope categories.
Does the claim relate exclusively to relevant elements and NOT to any essential characteristics of the goods, the service or the business activity, nor to existing legal requirements?	☒ Yes ☐ No (with remarks) Remark: Scope 1-3
Is environmental information presented clearly, comprehensibly and unambiguously within the scope of application? Do the claims used specify a clear scope (e.g. product, process, site, organisation or life cycle)?	☒ Yes ☐ No (with remarks) Remark: The environmental claims are specific, realistic, objective, measurable and verifiable, and set within a timeframe.
Has the company assessed any potential risks arising from misinformation or misinterpretation?	☒ Yes ☐ No (with remarks) Remark: Fundamental risks were assessed in the action plan. The way the environmental claims are worded precludes any misinterpretation.
Is there a likelihood of confusion with other goods or services offered by the company?	☐ Yes ☒ No (with remarks) Remark: nicht relevant
Are there any misleading commercial practices as set out in the Annex (to Section 3(3))? (such as making a general environmental claim, where the business operator cannot demonstrate that this is based on recognised outstanding environmental performance (i.e. in accordance with EU Regulation 66/2010, DIN EN ISO 14024 Type I (multiple environmental criteria, entire life cycle, comparison with other products) or under other applicable Union law); or do the environmental claims relate to a specific aspect of the product or only to a specific activity within the trader's business operations?)	☐ Yes ☒ No (with remarks) Remark: No general environmental claims have been made, no comparisons have been drawn with external information, nor have any parts of the verified CCF or the relevant boundary been excluded.
3.4 Misleading practices (forward-looking environmental claims)	
A clear commitment in the claim The environmental claim must be formulated in a specific, clear and transparent manner and must be comprehensible to the average stakeholder. The scope, as well as the quantitative and temporal scope of the environmental claim, must be evident from the commitment itself.	☒ Yes ☐ No (with remarks) Remark: The environmental claims are specific, realistic, objective, measurable and verifiable, and set within a timeframe.
Objective obligation Environmental claims and the associated assumptions must be made in the light of the latest scientific evidence.	☒ Yes ☐ No (with remarks) Remark: The environmental claims are specific, realistic, objective, measurable and verifiable, and are set within a timeframe. Furthermore, they were validated by the SBTi on 4 August 2026.
Publicly available commitment The environmental claim must be publicly available to all relevant stakeholders.	☒ Yes ☐ No (with remarks) Remark: https://www.schott.com/de-de
Verifiable commitment	☒ Yes

It must be possible to verify the environmental claim quantitatively.	☐ No (with remarks) Remark: The environmental claims are stated in tonnes of CO_2e and as a percentage, and are therefore quantifiable.
Version and date of the implementation plan	Version 1.0 dated 23 September 26
Number of measures in the implementation plan	7
Integration of the implementation plan (not a legal requirement) Is the implementation plan integrated into existing management systems, such as the environmental programme under EMAS or ISO 14001; or the carbon neutrality management plan under ISO 14068-1?	☐ Yes ☒ No (with remarks) Remark: not examined
Detailed implementation plan The implementation plan must clearly set out how the targeted environmental performance is to be achieved within the defined timeframe. To this end, it must describe all the measures and assumptions that are to be implemented in order to achieve this performance. It must also outline the impact that each individual measure will have on the achievement of the targets and specify when they are to be implemented.	☒ Yes ☐ No (with remarks) Remark: The measures are clearly defined and described, and timeframes and percentages are specified.
Measures in the implementation plan The measures set out in the implementation plan are described clearly and comprehensively. Their environmental impacts have been assessed appropriately and accurately on the basis of sound evidence.	☒ Yes ☐ No (with remarks) Remark: see above
Realistic implementation plan The assumptions regarding the impact of the individual measures must, taken together and over the specified time horizon, enable future environmental performance. The assumptions made must be based on scientific evidence.	☒ Yes ☐ No (with remarks) Remark: The measures were assessed in terms of both quality and quantity. They were also set out in detail in supporting documents.
Do the associated implementation plans include the allocation of resources for implementation? The implementation of the measures set out in the implementation plans is adequately supported by overarching decisions and established budget allocations. Has responsibility been communicated to the relevant departments (Marketing, Sales, Sustainability, Legal, Environmental Management)?	☒ Yes ☐ No (with remarks) Remark: The human, time and financial resources were specifically allocated to the individual measures.
Measurable targets Future environmental performance must be quantifiable.	☒ Yes ☐ No (with remarks) Remark: see above
Time-bound targets Environmental performance must be achieved by a clearly defined point in time and must always be relative to a point in the past.	☒ Yes ☐ No (with remarks) Remark: see above
Frequency of external audits Has the frequency of the audit been determined by an independent third party?	☒ Yes ☐ No (with remarks) Remark: A regular audit by an independent third party has been commissioned and is hereby being carried out for the first time by GUTcert.
Publication of the findings of an external audit The results of the external review must be made available to all relevant stakeholders.	☒ Yes ☐ No (with remarks) Remark: The test report must be published.

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Result of the assessment:	
In the auditor's opinion, is the environmental information published alongside the environmental claims reliable, and is the environmental programme realistic? (i.e. are the proposed measures and activities sufficient, binding and plausible?)	☒ Yes ☐ No (with remarks) Remark: The measures were described in detail, the risk was assessed, and the extent to which they contribute to achieving the targets was evaluated. Environmental Claim 2 was also formulated on the basis of conservative assessment approaches. The measures defined therefore appear suitable for achieving Schott AG's Environmental Claims 1 and 2.