

Evotec SE **Sustainability Report 2024**



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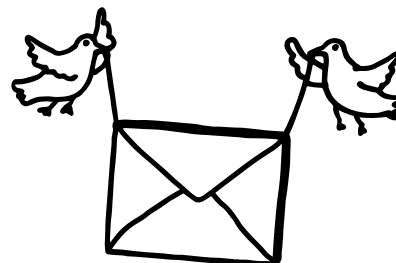
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Throughout this Sustainability Report, whenever words denoting gender are used, they are intended to apply equally to all genders, unless otherwise stated.

This Sustainability Report relates to the Evotec Group (Group Sustainability Report). For reasons of simplicity, we use the term Evotec when referring to the whole Evotec Group. Unless otherwise stated, the key figures refer to the entire Evotec Group. Information that relates solely to specific sites is marked as such.

The reporting period covers the period from 1 January 2024 to 31 December 2024.

Dear Stakeholders of Evotec,



Please allow me to start with a few personal remarks. When I joined Evotec in July 2024 and started to collect feedback from our various stakeholders, one of them stood out - the dedication and the knowledge of our people at Evotec. Outstanding scientists, customer-centricity and cutting edge platforms, built over years, are a very strong foundation to master challenges resulting from a less dynamic market environment. The resilience of the organisation and our people's unwavering commitment to creating a positive impact on the world are genuine sustainable success factors to achieve our goal to generate sustainable, profitable growth in the coming years.

Our people are an important pillar of our business, and we deeply appreciate their dedication. We recognize that 2024 brought challenges and changes, and we acknowledge the impact this has had on our organisation. We believe these changes, though difficult, will ultimately strengthen our company. To support our employees through this transition, we conduct regular employee surveys to listen, learn, and implement meaningful improvements based on their valuable feedback. Participation rates of around 80% are testament to the high degree of engagement of our people. This great dynamic gives us cause to look to the future with confidence.

I would like to highlight a few employee-driven projects to protect the environment.

- a) We earned an honourable sustainability mention in the My Green Lab and I2SL International 2024 Freezer Challenge, by collectively saving more than 480,000 kWh/year.
- b) Our Just - Evotec Biologics Co-Lab in Seattle successfully achieved My Green Lab Certification at the SILVER level!
- c) In January 2024, we submitted long-term Science-based targets (SBTs) to the Science-based Target initiative (SBTi) - validation and approval followed in October 2024. I am particularly pleased to report that we are ahead of plan! We have reduced Scope 1 & 2 emissions by 47% within only three years. The next steps on our journey to become net zero by 2045 at the latest and to conduct a climate risk assessment as the basis for developing a climate transition plan, and to continue to engage with our suppliers to achieve our Scope 3 emission reduction target.

A structured sustainability management based on good governance are essential to maintain resilience and competitiveness to succeed in the future. Against that backdrop, we decided to report voluntarily and reference to the EU Corporate Sustainability Reporting Directive (CSRD) and the accompanying European Sustainability Reporting Standards (ESRS) in 2024 as we believe that these new standards will promote more balanced, transparent, and consistent sustainability reporting, to the benefit of all our stakeholders.

All our efforts to make Evotec a more sustainable business aim to pioneer the future of drug discovery and development. Through cutting-edge technology, Artificial Intelligence (AI)-driven innovation, and disruptive science, we catalyse the journey from concept to cure. Together with our partners we shape a healthier world. We appreciate the support of all our stakeholders on this journey to a more sustainable future and I would like to invite you to continue the dialogue with us. We more than welcome any feedback that you may have.

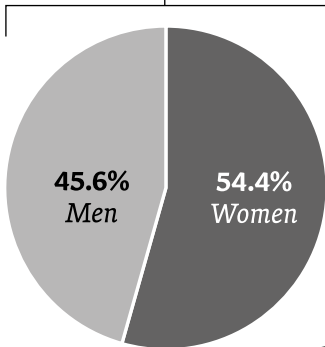
With best regards on behalf of the Management Team

Dr Christian Wojczewski

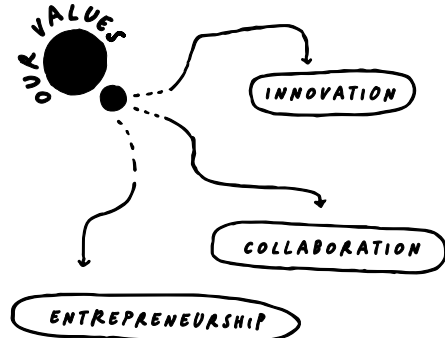
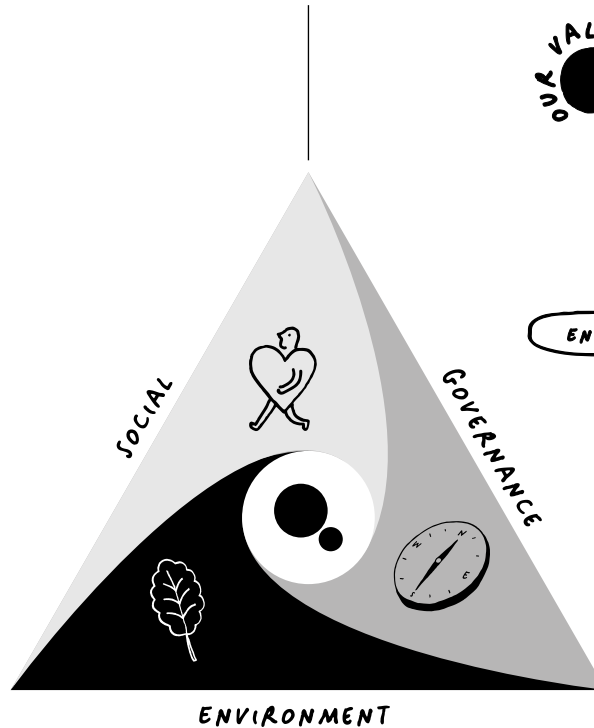
OUR SUSTAINABILITY REPORT AT A GLANCE

4,823

Employees worldwide



- ▶ EVOwhistle
- ▶ Human rights reporting channel
- ▶ Supplier Code of Conduct



- ▶ Mapping of ESG responsibilities to Management
- ▶ New ESG Committee Members
- ▶ New Code of Ethics and Business Conduct



REDUCTION OF SCOPE 1&2

50.4 %

by 2032

95 %

by 2045

SBTI COMMITTED AND TARGETS APPROVED

100 %

Increase consumption of renewable electricity by 2026

INTENSITY REDUCTION OF SCOPE 3

72 %

by 2032

97 %

by 2045

SCOPE 1 & 2

↓ 47 %

Net reduction of direct emissions, compared with 2021

GHG EMISSIONS PERFORMANCE METRICS

60 %

Increase in the share of renewable electricity in gross consumption

SCOPE 3

Gross emissions compared with 2021

↓ 6.4 %

Category one and two scope 3 emissions*

↓ 5 %

Gross scope 3 intensity reduction

*Covers only purchase goods, services and capital goods emissions (≥ 75% gross emissions)

General Information

BASIS FOR PREPARATION

At Evotec, sustainability is a cornerstone of our long-term mission to discover, develop, and manufacture new drugs more efficiently, with higher chances of success, aiming together with our partners to improve the lives of millions of patients. We are committed to establishing a sustainable model, covering all aspects of our business in order to achieve that. This commitment is reflected in our 2024 Sustainability Report, which addresses material aspects related to Environmental, Social, and Governance (ESG) relevant to the company and its stakeholders. A dedicated section of our website, in which we provide information for each of the three ESG dimensions, is available at our [Sustainability webpage](#).

This report is prepared according to the Corporate Social Responsibility Directive Implementation Act (CSR-RUG - CSR-Richtlinie-Umsetzungsgesetz). As in the previous reporting period, our Sustainability Report also contains the non-financial information according to sections 315b and 315c, in conjunction with sections 289b to 289e, of the German Commercial Code (HGB).

We make use of the option to use frameworks as laid out by the CSR-RUG, while at the same time transitioning from using the Global Reporting Initiative (GRI) as a guiding framework, to the ESRS to further increase the scope of reporting and our commitment to improve the transparency of sustainability information delivered to stakeholders and friends of Evotec.

The timely transposition of CSRD and ESRS into German law is subject to the outcome of the pending omnibus procedure. It will replace the current requirements under CSR-RUG, requiring reporting on a larger number of metrics and more detailed disclosures. Evotec has voluntarily chosen to adopt the CSRD for the financial year 2024. Given the voluntary approach, this does not result in the inclusion of a sustainability statement within an integrated annual report and we therefore opted not to have this report audited.

FRAMEWORKS AND DATA

To prepare for these standards, we revisited the 2023 Impact Assessment and Materiality Analysis of our business activities, relationships, products, and services. This comprehensive evaluation considered the positive and negative impacts of our operations on the environment and people, including human rights, assessing them based on severity, likelihood, and irreversibility from an inside-out perspective.

Simultaneously, we analysed sustainability-related financial risks and opportunities stemming from dependencies on natural, human, and social resources, examining their potential impact on our business performance, outcomes, and overall situation from an outside-in perspective.

Evotec has identified material impacts, risks and opportunities related to eight topics: Climate change, Pollution, Water & marine resources, Resource use & circular economy, Own workforce, Workers in the value chain, Consumers and end-users, and Business conduct. No entity-specific topics were defined. This report provides a comprehensive analysis of impacts (I) and risks (R) related to all material topics across the value chain, including upstream, own business, and downstream activities. This coverage ensures that the sustainability report reflects the environmental and social dimensions across different stages of the value chain, from upstream suppliers to downstream customers and stakeholders.

CONSOLIDATION

This Sustainability Report has been prepared in parallel with [Evotec's Annual Report](#) to support our investors' assessment process with an expanded set of data and non-financial performance metrics, which includes the information relevant to the risk management for financial and non-financial risks for the entire Evotec SE Group, with associates and joint ventures excluded from the consolidated ESG data.

The reporting period corresponds to Evotec's 2024 fiscal year from 1 January 2024 to 31 December 2024. This report pertains to the entire Evotec Group, including our 15 sites in five countries. The scope of the Financial Report is the same as of the Sustainability Report. The Supervisory Board fulfilled its obligation to review the content on 12 March 2025. The Management Board of Evotec SE reviewed this report on 30 March 2025. The report was published on 17 April 2025.

We have made use of the option to omit items of information relating to intellectual property, know-how or the results of innovation given by disclosure point 5d of BP. Please see in the Annual Report the section on Information Technology Risks (p.54-55) for more details.

Moreover, we have exempted information based on the disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of Directive 2013/34/EU regarding our strategy¹.

¹ Evotec's strategy is undergoing a review. Find more information in the Annual Report's Outlook 2025 page 59 ff.

TIME HORIZONS

Our definition of the short-term time horizon is a twelve-month financial year. It is the basis for assessing both financial and sustainability risks. In the medium-term, a one to five-year period is required for implementing our financial and business action plans. And this also applies to the company's sustainability management, except for Climate change where the medium-term is defined as a ten-year period with the base-line set at 2021. This deviation from the usual five years is based on defined criteria for taking climate change mitigation actions that are in line with the 1.5°C trajectory.² We have also defined the long-term as longer than five years, for which we consider all sustainability-related impacts, risks and opportunities.

SOURCES OF ESTIMATION AND OUTCOME UNCERTAINTY

Metrics related to our own operations have a higher amount of primary data, and a lower level of uncertainty. The calculation methods for the metrics related to emissions in our value chain follow the Greenhouse Gas (GHG) reporting standards. Please find more details on this in our [climate change chapter](#). Data related to our suppliers is based on disclosures by the respective suppliers to the EcoVadis system. Not all suppliers are yet enrolled. Data quality is set to improve further with an increasing number of companies reporting ESG data in the EcoVadis system.

Furthermore, assessing risks and opportunities associated with financial materiality involves some level of uncertainty, particularly for the medium- and long-term view. For the assessment of short-term financial impacts, as they are part of our internal Risk Management System (RMS), we can (not only) refer to forecasts, budgets and planned numbers as a baseline. Beyond the short-term assessments, the evaluation of potential cash flow effects is rather based on external data, where available, as well as the professional judgement of Evotec's subject matter experts. We generally assumed that sustainability-related impacts, risks and opportunities are long-term in nature, with potential financial effects extending indefinitely.

CHANGES IN PREPARATION OR PRESENTATION OF INFORMATION AND ERRORS

There are changes in the preparation and presentation of information in this Sustainability Report compared with previous periods. This is due to the fact that we have changed the format and content of the sustainability reports in order to adapt to the ESRS standards and CSRD requirements. This has the following consequences: the Sustainability Report is geared towards presenting the environmental, social and corporate governance requirements of the ESRS standards for each material topic as well as general information. The content is based on the ESRS Standards and no

longer on the GRI Standards. This voluntary report provides the basis for reporting in accordance with the ESRS Standards.

The key figures are not comparable on a one-to-one basis with those from our previous reports and reconciliation is not always possible. In addition, we correct an error reported in the prior period related to headcount. In the Sustainability Report 2023 we stated a different total number of employees, 5,160 compared with the annual report stating 5,061.

INFORMATION STEMMING FROM OTHER LEGISLATION

The sustainability report also contains information required by the combined separate non-financial report according to sections 315b and 315c, in conjunction with sections 289b to 289e, of the HGB. This information can be found in the [Basis for preparation](#).

Moreover, the Sustainability Report also includes information on Evotec's contribution under the EU Taxonomy, which Evotec is required to disclose according to Regulation (EU) 2020/852 paragraph 8. The respective information is presented in the [EU Taxonomy section](#) of this report.

[Appendix A](#) provides an overview of all incorporations by reference used within the Sustainability Report.

SUSTAINABILITY GOVERNANCE

COMPOSITION AND DIVERSITY OF THE MANAGEMENT BOARD

In addition to the Chair, the Management Board of Evotec SE consists of four further members.³ The Chair coordinates the work of the Management Board members. New Management Board members are appointed for a maximum term of three years, in accordance with recommendation B.3 of the [German Corporate Governance Code](#). Employee representatives are not part of the Management Board.

The Supervisory Board selects Management Board members based on qualifications and professional background ("thought diversity"). In line with Section 111 (5) AktG, a 0% female quota was initially set in 2015 due to the all-male composition of the Board at the time and was reaffirmed in 2017. The Supervisory Board decided to continue to set no fixed quota for female members of the Management Board and to base its decisions on Management Board appointments solely on performance and qualifications and appointed Laetitia Rouxel (March 2023 – February 2025) as Chief Financial Officer and Aurélie Dalbiez (since June 2024) as Chief People Officer (CPO), resulting in a 40% women and 60% men gender diversity ratio. Additionally, three of the five Management Board members were non-German.

² We have made a voluntary commitment to help achieve the goal set out in the Paris Agreement of limiting global warming to 1.5°C

³ This text reports on the composition of the Management board as of 31.12.2024



EXPERIENCES, SKILLS AND RESPONSIBILITIES OF MANAGEMENT BOARD MEMBERS

Responsibilities within the Management Board in 2024 are divided according to functional criteria, on the basis of [Rules of Procedure of the Management Board](#). The Management Board works together as a team. Furthermore, each individual Management Board member is responsible for managing their own area of responsibility autonomously. Activities and transactions in any single area of responsibility that are of exceptional importance for the Company, or which entail an exceptional risk require the prior approval of the entire Management Board.

Responsibility for topic-specific impacts, risks and opportunities are assigned based on functional criteria to individual management board members. Each Management Board member has to monitor, manage and oversee impacts, risks and opportunities in their respective area of responsibility. However, this is not explicitly reflected in the undertaking's terms of reference, board mandates and other related policies at this stage.

Table 1 below provides an overview of the skills of all Management Board members, reflecting their experiences and responsibilities, with a focus on Evotec's material sustainability topics. The grey boxes represent the oversight and the crosses mark the skills of Management Board members. We acknowledge that in some cases skills and oversight do not overlap yet and new skills need to be built.

TABLE 1: MANAGEMENT BOARD SKILLS AND OVERSIGHT MATRIX⁴

MB	DR CHRISTIAN WOJCZEWSKI	LAETITIA ROUXEL	DR CRAIG JOHNSTON	DR CORD DOHRMANN	AURÉLIE DALBIEZ
Investor Relations	x				
ESG	x				
Public Relations	x				
Communications	x				
Corporate Development & Strategy	x				
Global Drug Discovery, Development and Manufacturing	x		x	x	
Global Quality Management	x		x	x	
Regulatory Affairs and Global Legal	x				
Intellectual Property	x				
Finance		x			
Controlling		x			
Treasury		x			
Taxes		x			
Insurance		x			
Risk Management		x			
Internal Audit		x			
Compliance		x			
Supply Chain / Procurement / Logistics / Facility Management and Engineering		x	x		
Global Data and IT / Security Operations		x			
Research & Development				x	
Partnering / Business Development				x	
Strategic Marketing				x	
R&D IT and Global Bioinformatics				x	
Operational Venture Capital	x			x	
Human Resources					x
Environment	x		x		x
Health and Safety			x		x
Climate Change	x				
Pollution					
Water					
Workers in the value chain		x			x
Resource use and Circular Economy					
Business Conduct		x			
Partner & patients (Quality Management)			x	x	
Global Biologics				x	
Gene Therapy				x	

 Responsibility for oversight marked in grey

x

 skill of MB member

⁴ The composition of the Management board as of 31.12.2024

COMPOSITION, SKILLS AND DIVERSITY OF THE SUPERVISORY BOARD

Evotec's Supervisory Board consists of six members, three men and three women. The percentage of female and male is 50% respectively. Four different nationalities are represented. All our Supervisory Board members are independent board members.

Evotec ensures diversity through the composition of an internationally experienced Supervisory Board with a broad range of skills. In accordance with the recommendations of the Code, the members of the Evotec Supervisory Board were selected regardless of their gender, nationality and age, according to their qualifications, professional experience, ability and independence. There is no employee representative elected to the Supervisory Board.

From their work in various international companies, all the members have an extensive international professional background. All the members are considered to be independent in accordance with the two-dimensional evaluation criteria of the German Corporate Governance Code. For details, please view the [Evotec's Declaration of Corporate Management](#).

In addition, the Supervisory Board decided to keep the age limit of 72 years at the time of the (re-)election. The gender quota shall remain at a share of women of 30%. Finally, the Supervisory Board has agreed to limit the period of office to a maximum of 12 years. Overall, the Supervisory Board shall remain composed in such a way that the majority of its members are independent, including the Chair and Chair of the Audit & Compliance Committee and the Remuneration & Nomination Committee and that its members as a group possess the knowledge, ability and expertise required to properly complete its tasks.

EXPERIENCES, SKILLS AND RESPONSIBILITIES OF SUPERVISORY BOARD MEMBERS

In September 2024, the Supervisory Board focused the discussion on the right competency profile for the Supervisory Board going forward. To reflect the ongoing growth of the Company and its further specific offering and operational activities it has been decided to further enlarge and update the skills within the Supervisory Board. As a consequence, the Supervisory Board has agreed on the skills matrix and competency profile set out in Table 2 below.

As the members of the Supervisory Board regularly attend training courses if necessary for the performance of their duties of their own accord, they will also complete sustainability training in 2025 together with the Management Board to further develop their ability to oversee sustainability.

TABLE 2: SUPERVISORY BOARD SKILLS MATRIX

SB	DR IRIS LÖW- FRIEDRICH	ROLAND SACKERS	CAMILLA MACAPILI LANGUILLE	DR CONSTANZE ULMER-EILFORT	WESLEY WHEELER	DR DUNCAN MCHALE
	CHAIR; REMCOM	DEPUTY CHAIR;				
	CHAIR	ACC CHAIR	ESG CHAIR			
Independent Supervisory Board members	x ⁵	x	x ⁶	x	x	x
Research & Development	x				x	x
Biologics Manufacturing			x		x	x
Biopharma	x		x		x	
Small Biotech			x		x	
Healthcare economics	x		x			
Commercial / B2B					x	
M&A / Partnering				x	x	
Capital Markets	x	x	x		x	
Accounting / P&L / Risk Management		x ⁷	x ⁸	x		
Auditing & Sustainability Reporting		x ^{3,4}		x		
Digitization	x	x				
IT and Cybersecurity		x				
General Management	x	x	x	x	x	x
Legal & Compliance		x		x		
Environment & Sustainability		x	x	x	.	
Social and HR	x	x		x		
Governance	x	x	x	x	x	
Nationality	German	German	Canadian	German	US	UK
Regional experience in EU, USA, Asia	EU, USA, Asia	EU, USA	EU, USA, MENA	EU	USA	EU, UK

ESG GOVERNANCE

The structural integration of our sustainability management is centred around the department of Global ESG created in 2020. This position reports directly to the Chief Executive Officer (CEO). The Supervisory Board implemented a dedicated sub-committee for ESG topics in 2022. The latter is responsible for ESG oversight and addresses ESG impacts, risks and opportunities and links to the ESG topics. For the most part of 2024, it was composed of three Supervisory Board members and is led by its Chair Dr Constanze Ulmer-Eilfort. In addition, the CEO is present at the meetings, the CPO and the Head of Global IR & ESG at Evotec are regular participants in the committee's meetings, which are held in conjunction with Supervisory Board meetings. The Chair of the ESG Committee and the Head of Global Investor Relations (IR) & ESG are in regular contact between meetings, twice a month. The committee regularly reports at the Supervisory Board meetings about recent meetings and discussions.

The Supervisory Board approves the ESG strategy, as well as the milestones defined by the Management Board. Due to the late completion of the Impact and Materiality assessment in 2024, responsibilities for impacts, risks and opportunities are not yet reflected in our terms of reference, board mandates and other related policies.

The Head of Global IR & ESG is supported in his function by a team of ESG Coordinators. The team consists of three permanent positions. The ESG department is in direct contact with both the Management and the Supervisory Board. It is entitled to direct, advise and support functional areas on questions of target setting and key performance indicator (KPI) definition relating to material impacts, risks and opportunities (IRO). Based on its expertise, the ESG team proposes IRO-related targets that are suitable components of the short-term incentive (STI) plan. The targets are presented by the Head of ESG to the members of the ESG Committee. From here they are put forward to the Supervisory Board, which decides on the targets to be set at the last meeting of the year in

⁵ Management Board member of UCB: the commercial relationship with UCB as a customer of Evotec is considered to be immaterial (approx. 0.5% of Group revenue in 2022)

⁶ Head of Life Sciences at Mubadala Investment Company: Mubadala Investment Company holds some 7% of the shares in Evotec, but does not exercise control within the meaning of C.9 German Corporate Governance Code

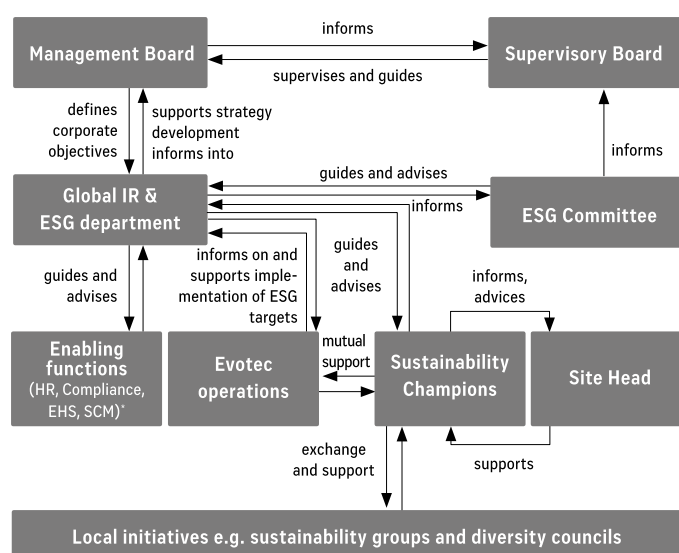
⁷ Experience in audit and accounting

⁸ Experience of accounting

December. During the reference year, the Head of ESG reports regularly to the ESG Committee about the progress related to each ESG-related target of the science based target initiative (SBTI) plan.

The ESG department also maintains direct contact with Evotec's Operations and Support Functions, which are ultimately responsible for implementation of sustainability-related measures. An important pillar of our governance structure are the so called Sustainability Champions at each site. The Sustainability Champions were chosen in a selection process and carry out their role voluntarily. They serve as a point of contact for sustainability at each site for employees, helping to coordinate global projects and encourage sustainable action at site level. They are in contact with the ESG team and advise the site leadership teams on sustainability matters. See the visual presentation of the key functions of our ESG Governance in figure 1 below.

FIGURE 1: KEY FUNCTIONS IN ESG GOVERNANCE



* Human Resources, Compliance, Environment, Health & Safety, Supply Chain Management.

SUSTAINABILITY MATTERS ADDRESSED BY MANAGEMENT AND SUPERVISORY BODIES

The Management Board and the Supervisory Board are informed on a yearly basis on the material risks, impacts and opportunities by the Head of ESG after the materiality analysis and impact assessment is completed. The ESG committee of the Supervisory Board receives updates about implementation of sustainability measures.

The administrative management and supervisory bodies acknowledge the results from the impact risks and opportunity assessment, and consider them while overseeing the strategy. The ESG committee of the Supervisory board defines annual ESG goals connected to Management Board remuneration as an incentive to reduce Evotec's sustainability related impacts and risks. See the targets in the following section. Furthermore, the governance of impacts, risks and opportunities

addressed by management and supervisory bodies will be further refined in the future.

INCENTIVE SCHEMES

Besides financial and strategic targets, the Supervisory Board also defines relevant ESG targets as one basket of criteria for variable compensation in the STI plan for Evotec's leadership team. The objective is to strengthen the governance of a sustainable business: several ESG measures are part of our STI plans. The total weighting of these criteria amounted to 20% in 2024, as in the previous year.

In addition, there is also an ESG modifier, which has been implemented in the long-term incentive (LTI) plan. It covers a 4-year time horizon. If the goals are not achieved, the ESG modifier would result in a 10% cut in our management's LTI plan.

See the overview of the ESG goals in the Table 3 below.

TABLE 3: ESG GOALS AS PARTS OF STI AND LTI PLANS

AREA	ESG GOALS	INCENTIVE PLAN	BASE YEAR	SCOPE	MILESTONE	STATUS
ESG modifier 2023	Sourcing 100% renewable electricity by 2026	LTI	2023	Evotec Group	In 2024, 60% of our electricity consumption was from renewable sources compared with 52% in 2023.	In progress
Environment	Develop and commit to a climate transition plan (CTA) that includes climate adaptation and measures beyond the value chain to achieve Scope 1, 2 & 3 Net Zero by 2045.	5% STI	2024	Evotec Group		Not achieved
Governance	Drive improvement in Sarbanes-Oxley Act (SOX) compliance & digitalization to help all employees to work more efficiently.	5% STI	2024	Evotec Group		Not achieved
Social	Implement three initiatives addressing key points of the first engagement survey (2023) and show more than 10% improvement in the second survey (2024)	10% STI	2024	Evotec Group		Not achieved
ESG modifier 2024	Develop and implement a consistent climate risk, biodiversity and circular economy framework based on the following elements: a climate scenario analysis, a climate risk assessment, a climate-transition plan, a carbon pricing scheme, a biodiversity management approach, and a product and services life cycle assessment (LCA).	LTI	2024	Evotec Group		not started in 2024
Social	Define leadership competencies, assess top roles and incumbents, define individual development plans and establish a talent development strategy and roadmap aligned with the new strategy.	10% STI	2025	Evotec Group		In progress
Social	Start implementation of a unified culture framework reflecting values and behaviours that align with the new strategic vision	5% STI	2025	Evotec Group		In progress
Environment	Develop a Sustainability Strategy following the revised Corporate Strategy; conduct a check of the materiality assessment based on the revised Corporate Strategy; define three to five strategic priorities with respect to ESG; and develop an operational agenda to implement such priorities with specific milestones and timelines.	5% STI	2025	Evotec Group		In progress
ESG modifier 2025	Close engagement score gap to Life Sciences benchmark (73%) by 2/3rd by 2028 with annual improvement of 5,5% on average. -Measure: increase in overall engagement measured through average annual improvement of engagement scores. Engagement surveys measures various dimensions such as job satisfaction, alignment with company values, and overall morale. -Baseline 2025: 40%	LTI	2025	Evotec Group		In progress

Details on the status of the 2024 goals are provided in our remuneration report on the [governance section](#) of the company website.

RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

Each year, before the reporting process begins, the requirements and regulations of sustainability reporting standards are evaluated to ensure the report's accuracy, completeness, and compliance with applicable standards, laws, and regulations. This process emphasizes identifying specific risks associated with reporting while promoting transparency and traceability throughout.

The internal control system for the reporting process incorporates several key elements in which regulatory and compliance oversight serves as the foundation, involving an assessment of applicable and voluntary reporting standards such as CSR-RUG, CSRD and the EU Taxonomy. This ensures that the reporting process remains aligned with current requirements.

Risk identification and assessment play an important role in maintaining the integrity of the process. Ongoing and periodic evaluations by management and internal audit teams are conducted to detect control

failures. Feedback mechanisms are employed to gather insights, and corrective actions are implemented to address any deficiencies, strengthening the overall system.

Data controls ensure the accuracy and approval of both qualitative and quantitative data. Starting in 2024, a new reporting tool has been introduced to enhance efficiency and consistency across the reporting process. This tool provides a secure environment for evidence management and maintains a complete audit trail, enabling internal controls and audit teams to collaborate effectively. It also includes validation checks to uphold the accuracy and integrity of data entered into the system.

The process further incorporates review and validation controls, which include task assignments for data owners and mechanisms within the reporting system to verify the accuracy and completeness of the report. These steps are followed by the review and approval of topical sections, such as those related to ESG data, ensuring meticulous oversight of the reporting content.

Finally, monitoring and feedback loops provide an additional layer of assurance. The process concludes with a series of approvals to ensure accuracy and alignment with organizational objectives. These include the review and approval of the final draft by the Head of IR and ESG, followed by the Management Board's review and, ultimately, approval by the Supervisory Board.

This approach ensures a transparent, reliable, and compliant reporting process that aligns with both internal and external expectations.

STRATEGY

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

At Evotec, we envision discovery, development, and manufacturing of new drugs as a seamless continuum. Our ambition is to lead the way by combining comprehensive disease understanding at the molecular level with cutting-edge technologies, transforming this knowledge into precise, life-changing medicines through collaborative partnerships. We aim to reshape the future of healthcare through providing flexible access for our partners in the pharmaceutical and biotechnology industry to our platform across the continuum of discovery, development and manufacturing.

Our services across the continuum can be clustered in the four areas: **Discovery Services**, **Development & Manufacturing Services**, **Cyprotex ADME-Tox Solutions** (absorption, distribution, metabolism, excretion and toxicity), and **Just – Evotec Biologics**, where the latter represents a separate reporting segment. Within these service clusters, we have developed specific areas of expertise and proprietary platforms that are combined with established R&D capabilities designed to offer holistic drug discovery and development solutions.

Our integrated **Discovery Services** offering covers the entire value chain of pre-clinical research and development (R&D) work: Target identification (ID) & Validation, Hit Identification, Structural Biology, Molecular Design & Medicinal Chemistry, In-vitro Biology, In-vivo Pharmacology, Biomarkers, Bioreagents & Cellular Sciences, Early Formulation, Sample Management, as well as Proprietary Technology platforms, such as: PanOmics, E.MPD (Evotec's Molecular Patient Databases), and induced pluripotent stem cells (iPSC).

In **Development & Manufacturing Services**, we provide a one-stop solution for drug development and manufacturing across all stages, designed to work closely together with our partners to design and execute the best strategy for rapid entry into first-in-human studies. Integrated Development & Manufacturing Services include: INDiGO - Investigational New Drug ("IND") Enabling Program, Fully integrated API capabilities, as well as iPSC based Cell Therapy.

ADME-Tox Solutions enable and enhance the prediction of human exposure, clinical efficacy and toxicological outcome of a drug or chemical. The range of Cyprotex ADME-Tox Solutions encompasses ADME pharmacokinetic ("PK"), Toxicology, Physicochemical Profiling, and Modelling & Simulation - to generate valuable additional information from data, enabling improved decision making, cost reduction and reduction in animal usage.

Just – Evotec Biologics is our advanced approach to designing, discovering, developing, and manufacturing modern biotherapeutics. Our full suite of capabilities from Discovery to Commercial Supply includes Antibody Molecular Optimization, Integrated Services for First-in-Human Biologics, Development Services, Continuous Bioprocessing Platforms, Biomanufacturing Services, and Technology Partnerships.

Our broad set of solutions serves all segments in our industry. We are a partner of choice for pharmaceutical companies, small and large biotechnology companies, start-ups, academic institutions, patient advocacy groups, venture capitalists as well as foundations and mission-driven not-for-profit organizations. Demand patterns among the various parties are rather heterogeneous. While the number and scope of new programs started and managed by small biotech companies depend on the funding by VC firms, or public offerings of shares, the priorities of large pharma companies are influenced by the status of their pipelines.

The result of our activities is subject to the nature of the business relation. In many cases we generate data from experiments that determines subsequent steps in the early stage R&D process - either also executed by us or by our customer directly. In more integrated research campaigns, we strive to generate what are known as pre-clinical development candidates, which then get transferred into the clinical trial stage. These trials are sponsored and conducted by our customers.

Our business model is purely based on business-to-business relations with more than 800 customers. The nature of our business implies that we do not distribute drugs and that we are not involved in marketing activities or direct interactions with patients. The contribution to

revenues by cluster of customer groups is as follows: USA 58%, Europe 32%, Rest of World 10%.

None of our services and products are banned in markets worldwide. Our total revenue amounts to € 797 m, with 100% generated in the Pharma and Biotechnology ESRS sector. While we do not provide a more detailed revenue split by NACE code (Nomenclature statistique des activités économiques dans la Communauté européenne), the relevant codes are N.72.10 (Research and experimental development on natural sciences and engineering) and C.21.10 (Manufacture of basic pharmaceutical products). No other ESRS sectors contribute significantly to our revenue.

Sustainability is essential as our activities are designed to improve the lives of future generations of patients. Our commercial activity would only come to an end in the hypothetical event that effective therapies and cures were found for all diseases that are still incurable today. By providing the opportunity for partners to benefit from disruptive manufacturing of biologics based on a continuous production process we are also contributing our share to more equitable access to healthcare due to lower manufacturing costs.

Our sustainability strategy covers different topics, based on a comprehensive materiality and stakeholder analysis, and relates to several of the overarching UN Sustainable Development Goals (UN SDG). Our most important contribution to society is to develop therapies for the treatment of previously incurable diseases. Areas addressed by the UN SDG 3 & 5 form one of the main areas of our research. Besides that, we focus on our internal strategic success factor and key stakeholder group – our employees (4,823⁹ as of 31 December 2024). Encouraging education and creating an innovative working environment (both internally and in cooperation with universities) is another important area of our strategy to foster innovation and creativity in a safe environment.

Besides making a contribution to reduce global health burdens and taking care of our employees, we also set the strategic priority to align our environmental goals with the goals of our partners, of which many have validated and approved SBTi targets in place. To play an important role for them not only in the co-development of new therapeutics but also in achieving their environmental goals, we have aligned our environmental targets accordingly. We made a voluntary commitment to help limiting global warming to 1.5°C and documented our intention by joining the SBTi in January 2021. The core topic in 2023 was the validation and approval of our near-term SBTi targets, followed by the validation and approval of long-term SBTi targets in 2024.

OUR VALUE CHAIN

Collaborations and partnerships are the foundation of the work we do. Therefore, our downstream customers are also in some instances an important source of new projects in our upstream value chain. In a collaborative model, ideas for new treatment approaches are developed

by our scientists as well as by our partners in academic institutions, small and large biotech companies as well as large organisations in the pharmaceutical industry.

To translate ideas into projects and to execute the related experiments, we maintain business relations with more than 5,600 suppliers. We divide them into three categories based on Evotec's total spend over a 24-month period (January to December cycles). "A" suppliers, those with a spend greater than € 400 k., are the highest value group, covering approximately 80% of the total spend. These suppliers are essential to our operations and represent the core of our supply chain. "B" suppliers, with a spend between € 50 k. and € 400 k., contribute a significant portion of the spend. "C" suppliers, with a spend below € 50 k., make up the remaining share of the spend and typically fulfil more niche or specialized needs.

Our supplier base spans a wide variety of industries, reflecting the diversity of our operations. Many suppliers are engaged in scientific research and development, computer programming, consultancy, and related activities, manufacturing of measuring, testing, navigating and control equipment, and manufacture of basic pharmaceutical products and pharmaceutical preparations. We also rely on suppliers involved in other professional, scientific, and technical activities, repair and installation of machinery and equipment, and software publishing. These industries are critical to supporting our needs. This diverse supplier mix ensures that our operations are well-supported with a strong emphasis on technology, research, and technical expertise.

Apart from building and maintaining the overall infrastructure required to conduct experiments with the goods and services mentioned above, samples from patients provided by hospitals or dedicated patient advocacy groups are also essential as starting materials for analysing the root causes of diseases on a molecular level and to build comprehensive datasets as the basis for what are known as our E.MPD.

Within our business, our value chain covers all steps of early-stage / pre-clinical R&D as well as the manufacturing of API (active pharmaceutical ingredients) biologics, and allogenic induced pluripotent stem cells as the basis for cell therapy.

The outcomes for customers range from accurate results of distinct experimental work packages generated on our highly automated research platforms to the discovery and development of new drug candidates for further assessment in clinical trials with the aim of eventually improving patients' lives across the globe. In addition, we are able to manufacture material - API as well as biologics. Disposal of waste related to our activities is managed by external vendors. More details on handling waste are described in section [Resource use: Waste](#).

We believe that through collaboration, we can advance drug discovery and development to become faster, more cost efficient and improve probabilities of success. To achieve our goals, we do not only apply established technologies. With our own investments into proprietary

⁹ In the Annual Report we present a different number for headcount, which is 4,827. The difference is due to the ESRS standard, which only requires the inclusion of business units with 50 employees or more (Austria had 4 employees and was excluded)

technology platforms, we focus on data-driven precision medicine and early disease relevance to improve our economic returns by co-creating new pipeline assets together with some of our more than 800 partners. The ultimate goal is to align patients' needs with the industry's demand for efficient R&D.

Profitable execution of services as well as participation in the success of a potential drug, based on milestone payments and future royalties are the basis for attractive returns for our investors. In 2024, about 77% of group revenues (€ 611.4 m) were generated within Drug Discovery Services, Development & Manufacturing Solutions as well as Cyprotex ADME-Tox Solutions. Combined adj. EBITDA (Earnings before Interest, Tax, Depreciation and Amortization) amounted to € 12.7 m. Just - Evotec Biologics Generated revenues of € 185.6 m and adj. EBITDA of € 9.9 m.

The analysis of Impacts, Risks and Opportunities in our value chain is based on the outcome of the materiality assessment as described in the disclosures about ESRS 2 on Impact, risk and opportunity management. We prioritized negative impacts based on whether they are actual or potential impacts using the severity, human right effect and likelihood metrics as a recommended best practice approach. For further details, please refer to [Impact, risk and opportunity management](#).

INTERESTS AND VIEWS OF STAKEHOLDERS

We identify our key stakeholders based on their ability to impact or be impacted by our actions. At the same time, our collaboration with stakeholders is dynamic and evolves depending on internal or external changes that occur over time. Our key stakeholders are employees, corporate customers and investors. Furthermore, policy makers, civic and non-profit organizations, local communities and industry associations are stakeholders for us.

Our main interaction with stakeholders in the past has been through materiality assessment. In 2023, we performed a materiality assessment in which we involved different internal and external stakeholders as employees, corporate customers, civic and non-profit organization and industry organizations for a dialogue about our impacts and material topics.

The scope of this work included a revisit to the 2023 IMA (Independent Monitoring Authority for the Citizens' Rights Agreements) report performed by an external partner as well as multiple consultations with topic owners.

In addition we are in regular exchange with our three key stakeholder groups; employees, customers, and investors. In November 2023, we conducted for the first time an employee survey to measure employee engagement and empowerment and a pulse check in spring 2024. The second employee survey was conducted after the end of the reporting period in February 2025. In addition to surveys, regular interactions with our employees via all-staff meetings further strengthen the basis for our ambition to improve the working environment for our own workforce. More details can be found in the chapter [Own Workforce](#).

We engage with our corporate customers on a daily basis via our colleagues from Business Development and Alliance Management teams and in direct interactions between scientists in joint research groups. Our interaction with investors is the responsibility of the investor relations team. In 2024, efforts were expanded significantly by 150%, measured by the number of structured meetings at conferences, site visits or conference calls. The discussions also informed the decision to shift the strategic focus from "Growth" as the dominant strategic goal to "Profitable growth" to improve financial stability in future. In 2024, the outcome of the first employee engagement survey and the subsequent pulse check was reviewed by the Management Board, and feedback on the requirement to improve internal communication was converted into a higher frequency of all-staff meetings and regular updates provided on our Intranet. Actions to increase empowerment and engagement will become part of the ongoing strategic review and subsequent transformation journey. Also, feedback from customers and investors is reviewed regularly and considered to assess financial risks and opportunities in our risk management system. As one element of the ongoing strategic review process, started in 2024, the ESG department is consulted to incorporate our IROs in our strategy development in the future.

The main interests of our three key stakeholder groups, employees, customers, and investors in the context of sustainability are heterogeneous though not conflicting. Our employees identify their role in alignment with the company's purpose to develop new drugs for incurable diseases in collaboration with our partners and therefore making a valuable contribution to UN SDG 3. At the same time, we recognise a strong commitment to make Evotec more environmentally friendly. In this way, our entire organisation shares inherently the same goals as our customers, which also ask us to make a contribution to their sustainability goals. In addition to these goals, our customers are interested in long-term relationships. The retention rate as a measure of customer satisfaction has been constantly above 90% in recent years. The rate amounted to 94% in 2024. That said, all action we take should target the long-term stability of Evotec and the reduction of all financial risks, including those related to our material sustainability topics. This underlying interest is also a key requirement of our investors, who are interested in financial stability and sustainable returns.

Driven by the need to adapt to a more challenging environment, we initiated a priority reset over the course of 2024 and also started the process of a strategic review. The strategic review, which is anticipated to be completed in early Q2 2025, will be followed by a transformation on which we will report in detail in the coming year. Part of the strategic review is also to break down sustainability initiatives and goals for all functional areas within Evotec. In a first iteration, functional leaders are asked to define goals and implement measures to align activities with Evotec's SBTi commitment and to start preparations for developing an approach to prepare for more circular practices in future to ultimately make Evotec sustainably competitive also in the long-run. Very likely, the translation of goals into actions is likely to be a constant process of improvements rather than a well defined project with a clear due date. We anticipate that these measures will result in continued high customer loyalty and represent a key element of our long-term competitiveness. Modification of goals may occur in future.

We ensured that the views and interests of affected stakeholders regarding our sustainability-related impacts are communicated to our ESG Committee of the Supervisory Board by sharing the results of our materiality and impact assessment and continue to regularly to provide updates to the ESG Committee, prepared by the ESG team and discussed in regular meetings. In 2024, the ESG committee met three times and invited the CEO as well as the Head of ESG to these meetings.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As a result of our revisited materiality and impact assessment in 2024, we identified material impacts, risks and opportunities related to eight topics: Climate change, Pollution, Water & marine resources, Resource use & circular economy, own workforce, workers in the value chain, consumers and end-users, business conduct. We are not reporting any entity-specific topics. See an overview of the material topics in Figure 2 below:

FIGURE 2: IMPACT, RISK AND OPPORTUNITY ASSESSMENT ACROSS THE VALUE CHAIN

		LOCATION OF THE RISK / IMPACT IN VALUE CHAIN		
		UPSTREAM	IN THE BUSINESS	DOWNSTREAM
Environment	Climate Change	– R	– R	R
	Pollution		R	R
	Water & marine resource	R	R	
	Resource use & circular economy		R	R
Social	Own workforce		– R	
	Workers in the value chain	– R		– R
	Consumers and end-users		R	R
Governance	Business conduct		R	

– Negative Impact R Risk

IMPACTS ON THE ENVIRONMENT, PEOPLE AND GOVERNANCE TOPICS

We acknowledge that our business impacts the environment and people. These impacts could either be actual and potential impacts on our own employees, workers in the value chain and society overall. As explained

we focussed this year's assessment on the negative impacts on both people and the environment. Our actual and potential material impacts on people and the environment as identified by the materiality assessment are described in the tables 4, 5, 6. These tables also cover our risks and outline which parts of our value chain are involved.

TABLE 4: LOCATION OF ENVIRONMENTAL-RELATED MATERIAL TOPICS IN THE VALUE CHAIN

MATERIAL TOPICS (SUB-TOPIC AND SUB-SUB TOPICS)	IRO	LOCATION OF THE RISK / IMPACT IN VALUE CHAIN			TIME HORIZON
		UPSTREAM	IN THE BUSINESS	DOWNSTREAM	
E1 CLIMATE CHANGE					
Climate Change Mitigation	R	High share of S3 emissions in the Company footprint			
	R	Reduction in sales due to unmet emission reduction			
Climate change adaptation	–	Locked-in GHG emitting assets contributing to climate change			
	R	Inadequate adaptation of supply chain and own operations to natural hazards			
Energy	R	Energy-related regulatory changes for new facilities			
E2 POLLUTION					
Pollution to air	R		Failure to meet requirement for air pollution affects		
Pollution to water	R		Contamination of ground water through leakages		
Pollution to soil	R		Contamination of ground water and soil through spillage		
Substances of concern	R		Managing facilities using substances of concern		
E3 WATER AND MARINE RESOURCES					
Water consumption	R	Water shortages due to water stress			
Water withdrawal	R	Water shortages due to high volumes of withdrawal			
E4 RESOURCE USE AND CIRCULAR ECONOMY					
Waste	R		Risk of managing of different types of waste		

Negative Impact
 Risk
 Short-term
 Medium-term
 Long-term

TABLE 5: LOCATION OF SOCIAL-RELATED MATERIAL TOPICS IN THE VALUE CHAIN

MATERIAL TOPICS (SUB-TOPIC AND SUB-SUB TOPICS)		LOCATION OF THE RISK / IMPACT IN VALUE CHAIN			TIME HORIZON
		UPSTREAM	IN THE BUSINESS	DOWNSTREAM	
S1 OWN WORKFORCE					
Working conditions: health and safety	—		Fatal or life-changing event at the workplace		
	—		Negative health impacts for employees from operations		
Equal treatment and opportuni- ties for all: gender equality and equal pay for work of equal value	—		Discrimination, harassment and inequalities related to gender		
Equal treatment and opportunities for all: measures against violence and harassment in the workplace	R		Unequal treatment of employees create reputational damages		<div><div></div></div>
Other-work related rights: privacy	R		Mishandling of employees data lead to fines		<div><div></div></div>
S2 WORKERS IN THE VALUE CHAIN					
Working conditions: freedom of association, including the existence of work councils	—	No channels or processes for participation of value chain workers			
Working conditions: health and safety	—	Negative impacts on value chain workers health			
	R	Delays because of poor health and safety standards of suppliers			<div><div></div></div>
	R	Reputational damages due to poor health and safety standards of suppliers			<div><div></div></div>
Other-work related rights: child labour	—	Negative impact on children development			
Other-work related rights: privacy	R	Penalties for mishandling or data breach			<div><div></div></div>
S4 CONSUMERS AND END-SUERS					
Personal safety of consumers and/or end users: health and safety	R		Harm of patient/recipient		<div><div></div></div>

— Negative Impact




Risk






Short-term

Medium-term

Long-term

TABLE 6: LOCATION OF GOVERNANCE-RELATED MATERIAL TOPICS IN THE VALUE CHAIN

MATERIAL TOPICS (SUB-TOPIC AND SUB-SUB TOPICS)	IRO	LOCATION OF THE RISK / IMPACT IN VALUE CHAIN			TIME HORIZON
		UPSTREAM	IN THE BUSINESS	DOWNSTREAM	
GOV 1 BUSINESS CONDUCT					
Corporate culture	R		Non-compliance with corporate culture and mission		
Corruption and bribery prevention and detection including training	R		Insufficient prevention and training against corruption		
Corruption and bribery Incidents	R		Corruption and bribery incident		

 Negative Impact
  Risk
  Short-term
  Medium-term
  Long-term

Due to the completion of the materiality and impact assessment in late 2024, we have not completed a holistic analysis of anticipated effects of material impacts, risks and opportunities on our business model, value chain, strategy and decision-making going forward. We also have not yet conducted a resilience analysis regarding our capacity to address our material impacts and risks and to take advantage of our material opportunities. Risks that are considered material for the short-term time horizon of 12 months have been included in the general risk inventory, though. Reporting on those risks is part of the risk report, which in turn forms part of the Evotec Annual Report.

As we conducted the assessment for the first time against ESRS, we cannot report on any changes against a comparable basis last year. Considerations on potentially necessary actions to respond to longer-term impacts and risks will be part of the transformation process that will follow as soon as the strategic review has been finalised.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Methodologies and Assumptions

The method for the double materiality assessment in line with the ESRS was adopted for the first time. The process aimed to identify Evotec's impacts, risks and opportunities and thereafter to determine impact and financial materiality. Our double materiality assessment was based on a previous materiality assessment conducted with an external consultancy in 2023. The double materiality assessment 2024 was conducted by Evotec only and relies on input from internal subject matter experts. The process has changed from an interview and ranking-based process to an in-depth process with internal subject matter experts. We applied the ESRS methodology and definitions for the relevant terms and followed the guidance available from EFRAG (European Financial Reporting Advisory Group). Only in 2024 was the ESRS longlist of topics applied for the assessment. This led to a different set of material topics to report on this year.

Furthermore, the value chain assessment laid the ground for the assessment. The value chain assessment was performed for the first time and based on internal knowledge and mainly focused on our first-tier suppliers and therefore mainly on upstream activities. Further information on the value chain analysis can be found in the chapter [Strategy, business model and value chain](#).

We assume that the Company's activities may have actual and potential positive and negative impacts on the environment, people and stakeholders which are connected to human rights in its own operation as well as through the value chain. We focused primarily on negative impacts for 2024. We also assumed that these impacts are associated with risks and opportunities of significant financial effects for the company's liquidity status.

We prioritized negative impacts based on whether they are actual or potential impacts using the severity, human rights effect and likelihood metrics. Where human rights could be impacted the severity takes precedence over likelihood. Generally, we did not consider positive impacts determining the materiality of Evotec's sustainability matters due to lack of adequate data on positive impacts for the evaluation

We assumed that impacts have connected risks or opportunities. In the cases where a sustainability matter has no impacts, dependencies as defined in (ESRS 1 – 40) which are relevant for our business model and operations were considered. This assumption informed the definition and identification of all risks and opportunities that are relevant for the materiality assessment.

The scope for the analysis covered our complete operations. All people in our own workforce who could be materially impacted by the undertaking are included in the scope of its disclosure under ESRS 2. At this stage, our value chain analysis remains qualitative and focused on the largest

exposures to material topics. Hence, not all workers in the value chain—both upstream and downstream—were fully explored in the assessment. The primary focus is on the upstream value chain, specifically first-tier suppliers.

The result of our materiality assessment is a fair representation of our impacts, risks and opportunities. We also recognize that our process has limitations and will therefore further improve our assessment in the future.

STEPS OF THE MATERIALITY ASSESSMENT

To determine the material information that must be disclosed regarding our material impacts and risks, we utilized EFRAG guidelines to map sub-subtopics to disclosure requirements. We classified as not material all data points associated with topics that are not material to our organization.

The process of the materiality assessment was based on the following steps:

1. IRO identification
2. Threshold setting and preparation of stakeholders
3. Scoring of impacts, risks and opportunities by topic owners
4. Review of impacts by ESG team, risks and opportunities by experts and management
5. Communication of result

1. IRO Identification

The activities of our business were screened to identify relevant impacts, risks and opportunities applicable to topics, subtopics and sub-subtopics of all sustainability matters required by the standard. In the situation where a given sub- and sub-subtopic is not applicable to our business activities, they were excluded. We identified impacts, risks and opportunities based on the company's activities that could trigger the impact or risks in our own operations. In addition, we mapped the value chain of our business operations from both upstream and downstream to determined business relationship-related impacts and risks. Business relationships are considered through the value-chain – upstream and downstream relationships that drive impacts, risks and opportunities. We also focused on geographical locations of our operational sites and business relationships that could have heightened risks and impacts associated with our relevant sustainability matters

2. Threshold setting and preparation of stakeholders

The ESG team defined the thresholds for impacts for severity and likelihood, as well as for risks for magnitude and likelihood. Internal subject matter experts were informed about the double materiality assessment and its process and prepared to participate in it.

3. Scoring of IRO

Collaborative scoring sessions were conducted. Participants included subject matter experts and ESG team representatives. During these sessions, the following aspects were discussed: classification of impacts as positive, negative, actual, or potential, location of IROs within the

value chain (upstream, within the business, or downstream), justifications for likelihood and severity scores. The subject matter experts were asked to score all the relevant impacts and risks and share the result with the ESG team.

4. Review of IRO by experts and management

After the scoring by the topic owners the ESG team reviewed the scoring. In some cases, scores were modified. In those cases, the topic owners were informed. The risk team was informed about the identified risks and opportunities and in case of potential relevance in the next twelve months, included in the risk inventory. Management was informed about the process and reviewed the final result of material topics.

5. Communication of results

The topic owners were informed about the final result of the material impacts and risks and opportunities.

Scale and thresholds

We assessed the likelihood and severity of impacts as seen in Table 7. Severity was determined by the scale, scope and irredeemability of an impact. The thresholds for materiality are outlined in the table. Impacts were assessed on a short (one year), medium (two-five years), long (more than five years) time horizon.

TABLE 7: NEGATIVE IMPACTS

Likelihood	5- Certain	Review	Review	Material	Material	Material
	4- Likely	Review	Review	Material	Material	Material
	3- Moderate	Not material	Review	Review	Material	Material
	2- Unlikely	Not material	Not material	Review	Review	Review
	1- Rare	Not material	Not material	Not material	Review	Review
		3-5 Minimal	6-8 Low	9-11 Medium	12-14 High	15 Absolute
		Severity				

RISKS AND OPPORTUNITIES

The likelihood and magnitude of risks and opportunities were assessed using quantitative scales, as shown in Table 8 below, along with the

materiality threshold. Risks and opportunities were assessed over short (one year), medium (two to five years), and long (more than five years) time horizons.

TABLE 8: RISKS & OPPORTUNITIES

Likelihood	4 - high ($\geq 50\%$)	Review	Material	Material	Material
	3 - medium ($25\% \leq x < 50\%$)	Not material	Review	Material	Material
	2 - low ($5\% \leq x < 25\%$)	Not material	Not material	Review	Material
	1 very low ($< 5\%$)	Not material	Not material	Not material	Review
		1- very low (€ < 0,4m)	2- low (€ 0,4m $\leq x$ < € 2,8m)	3- medium (€ 2,8m $\leq x$ < € 5,5m)	4 - high (\geq € 5,5m)
		Magnitude			

DETAILS OF FINANCIAL MATERIALITY

The five-step process for assessing the financial materiality of a topic is the same as for the impacts. Risks and opportunities were identified after the impact assessment, assuming impacts can turn into a risk or opportunity for the organisation.

Opportunities have not been considered in the final results for the sustainability report, but are included in the opportunities section in the Annual Report, if material. After the assessment of risks and opportunities by the ESG team, the result were shared with and approved by the Management Board. The approved results were also shared with the the Global Risk & Control team.

The risks identified in the materiality assessment as short-term material (1-year horizon) were reviewed by the Global Risk and Control Team and compared with the risks already included in the risk tool (both content- and assessment-wise). Material risks not previously considered were integrated into the tool where necessary.

In this way sustainability-related risks are considered and communicated within the risk report based on the Evotec standard risk reporting approach. Impacts and opportunities are currently not further investigated by the risk team.

The scoring of risks and opportunities is based on external data, where available, as well as the professional judgement of Evotec's subject matter experts.

Environment



EU TAXONOMY

OVERVIEW

The EU Taxonomy is one of the central instruments to establish a cleaner, healthier, and climate-neutral environment by reshaping production and consumption practices as proposed by the EU Green Deal. According to the Regulation (EU) 2020/852, an economic activity is classified as environmentally sustainable under the EU Taxonomy Regulation if it makes a substantial contribution to one or more defined environmental objectives while avoiding significant harm to any other objectives. The six environmental objectives outlined in the Regulation are: Climate Change Mitigation (CCM), Climate Change Adaptation (CCA), Sustainable Use and Protection of Water and Marine Resources (WTR), Transition to a Circular Economy (CE), Pollution Prevention and Control (PPC), Protection and Restoration of Biodiversity and Ecosystems (BIO).

Additionally, the activity must comply with the minimum social safeguards and meet the technical screening criteria established by the European Commission through delegated acts. These criteria define the performance thresholds for each economic activity, specifying the extent to which it contributes to a specific environmental objective while ensuring it does not significantly harm (DNSH) the others. Based on this regulatory requirement and background, all Evotec activity portfolios

were assessed to determine company-specific eligible activities and the appropriate EU Taxonomy objectives these activities contribute to and aligned with.

Taxonomy-eligible activities of Evotec

In 2021, the Climate Delegated Act introduced the initial set of technical screening criteria to identify activities that significantly contribute to the first two environmental objectives of the EU Taxonomy Regulation: climate change mitigation and climate change adaptation.

For the 2023 reporting year, organizations evaluated the Taxonomy-alignment of activities classified under these two objectives to ensure compliance. For the four additional environmental objectives, only Taxonomy-eligibility is required to be reported. Under these conditions, the Taxonomy-alignment of these activities started to be assessed in the 2024 fiscal year, with alignment disclosures expected to occur in 2024.

In this reporting year (2024), the eligibility of Evotec's activities was assessed based on the Taxonomy eligibility criteria and the Company's Taxonomy-related activities are listed in Table 9. The assessment focused on two main objectives: 1. Pollution Prevention and Control – Addressing the elimination of pollution in air, water, soil, living organisms, and food resources to reduce harmful impacts on human health and, 2. Climate Change Mitigation – Aiming to minimize the adverse impacts of climate change.

TABLE 9: EVOTEC'S TAXONOMY-RELATED ACTIVITIES

ACTIVITY	DESCRIPTION
7.1	Construction of new buildings
7.2	Renovation of existing buildings
7.3	Installation, maintenance and repair of energy efficiency equipment
7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
7.5	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
7.6	Installation, maintenance and repair of renewable energy technologies
9.3	Professional services related to energy performance of buildings
1.1	Manufacture of active pharmaceutical ingredients (API) or drug substances
1.2	Manufacture of pharmaceutical products

The nature of Evotec's Taxonomy-eligible activities have features prescribed by the technical screening criteria outlined in the annexes of the adopted delegated regulations. These activities are deemed to make the most contributions to the climate change mitigation, climate adaptation, and pollution prevention and control.

Based on these eligible activities, Evotec is pursuing two of the environmental objectives. The climate change adaptation is out of scope, since much is yet to be done by Evotec relative to the eligible activities.

We focus on the two objectives to avoid double counting in reporting eligible and alignment financial KPIs. This actually informed our processes and methodology of data for the financial KPIs in 2025.

KPIs and contextual information - accounting policy disclosure

As required by Article 8 (2) of Regulation (EU) 2020/852, Evotec is obliged to report the associated turnover, capex and opex KPIs for its Taxonomy-eligible activities. We are currently implementing processes and allocating resources to track the eligible activities. The new process is aimed at tracking and retrieving the required eligible activities' data to measure KPIs for reporting. To achieve this objective, Evotec has updated its procurement information system to automate eligibility data that is traceable and linkable to general accounting ledgers in the financial Enterprise Resource Planning (ERP) systems. This improvement is to ensure accurate and transparent KPI disclosures in 2025.

Alignment criteria

The EU Taxonomy requires that for an economic activity to be considered as environmentally sustainable, it has to: contribute substantially to at least one of the environmental objectives; do no significant harm (DNSH) to any of the other environmental objectives; and the company has to comply with the minimum social safeguards as outlined in Article 3 and 18 of the Taxonomy Regulation 2020/852.

We are unable to conduct the assessment of the eligible activities for alignment with the criteria set out in the Commission's Delegated Regulation for climate change mitigation and pollution prevention and control objectives respectively. This is mainly due to our inability to conduct a climate risk assessment in 2024 as required to meet the "do no significant harm" requirements for an activity to be classified as environmentally sustainable. Our plan is to conduct this assessment for the 2025 reporting period.

CLIMATE CHANGE**INTEGRATION OF CLIMATE MITIGATION PERFORMANCE IN INCENTIVE SCHEMES**

Evotec reflects climate-related considerations in its governance structures as part of the overall commitment to taking actions in line with the Paris Agreement. The Supervisory Board defines and approves relevant ESG goals as part of short- and long-term incentive plans.

The climate-related consideration for 2024 was to develop and commit to a CTP that includes climate adaptation and measures beyond the value chain to achieve Scope 1, 2 & 3 Net Zero by 2045. This covers 5% of the STI plan. More information can be found in the section on incentive schemes.

TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Evotec has not yet developed a transition plan for climate change mitigation. However, we are committed to creating and implementing such a plan in the future.

We are a signatory to the climate action, the SBTi, which ensures carbon reduction targets are aligned with the goals of the Paris Agreement: to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. Evotec's climate action plan reflects its commitment to addressing climate change through setting SBTs, with measurable actions towards significant reductions in GHG emissions. We report annually to ensure transparency, outlining Evotec's progress on emissions reduction and relevant climate metrics, all in order to be in line with our corporate sustainability goals. We have a dedicated platform - Route Zero, to ensure that our Scope 1, 2 and 3 emission inventories are accurately measured and managed, enabling us to track both our short and long-term SBTs.

Evotec has adopted two major decarbonisation levers which are: renewable energy (100% renewable electricity - RE100) and a supplier engagement approach to achieve our medium-term climate goals. These levers informed the actions and initiatives that are implemented across all sites of the company. In relation to renewable energy, we are committed to increasing annual sourcing of renewable electricity from 25% in the base year to 100% by 2026. We also chose a collaborative approach to engage with both clients and suppliers and we aimed to engage 80% of our suppliers to set a SBTs by 2027. This is supported by energy efficiency initiatives and actions aligned with the company's emission reduction goals being carried out at all sites. Some of the initiatives include Sustainability Champions - employee volunteers taking energy saving actions such as the "Freezer Challenge" from MyGreen Lab initiative.

Currently we have not conducted a comprehensive risk assessment to evaluate the potential locked-in GHG emissions from our key assets and products. This assessment will include emissions related to steam production for business purposes and heating, ventilation and air conditioning (HVAC) purposes (primarily humidification). It is crucial to recognize how locked-in GHG emissions could impact our GHG emission reduction targets and drive transition risk. Many buildings rely on fossil fuel-based HVAC systems, such as natural gas boilers, which have long operational lifespans.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CLIMATE CHANGE

Since our business has a significant proportion of R&D activities conducted in laboratories requiring regulated-temperatures, climate-related risks (physical or transition) are relevant for the resilience of Evotec's business model and overall strategy. Evotec has its plants in different geographical locations, where adverse impacts of climate change and global warming are evident in rising temperatures over time. A vulnerability assessment of climate-related risks on Evotec's assets across all sites will therefore be conducted in 2025. The results based on established frameworks with scenarios and time horizons will form the basis for drawing up a transition plan that clearly defines measures to adjust or adapt our strategy and business model to climate change. This plan will serve as the underlying blueprint that enables us to achieve our science-based targets and attain net-zero on schedule.

We conducted a general impacts, risks and opportunities assessment to determine the materiality of climate change as a relevant sustainability matter for Evotec. Details of this assessment are outlined in the [Impacts, risks and opportunity management](#) section of this report.

POLICIES RELATED TO CLIMATE CHANGE

Evotec has not yet adopted a comprehensive policy to serve as a guideline for climate change mitigation, renewable energy and energy efficiency. As part of our commitment to decarbonise our activities, we aim to ensure consistent data collection processes and maintain the same quality over time. To achieve this, Evotec has developed a framework for sustainable data collection and greenhouse gas (GHG) accounting processes. This procedure outlines the data collection process and inventory management plan. We will develop a policy that outlines our climate change mitigation and renewable energy transition path. We are set to implement a sustainable procurement policy with clear value chain emission-related standards and practices to support the transitioning of Evotec's activities to net-zero by 2045.

ACTIONS AND RESOURCES RELATED TO CLIMATE CHANGE

Evotec's decarbonisation levers to reduce emissions are managed using a long-term strategic approach. We are taking different actions to achieve our climate mitigation targets: increasing the use of green energy; reducing natural gas consumption; and promoting energy efficiency initiatives including the installation of monitoring systems have been prioritised. We are also deploying a supplier engagement approach to reduce our value-chain Scope 3 emissions in the medium-term. Through these mechanisms we aim to ensure the decarbonisation goals are achieved.

As a significant 2024 achievement, all the operating sites on the US east coast (Branford, Framingham and Princeton) have recently completed the transition to 100% renewable electricity. We are actively working to ensure that the remaining sites are covered, aiming to achieve the RE100 target by 2026. In Verona a new heat pump has been installed, to valorize waste heat as a source, significantly reducing natural gas consumption for heating purposes. The heat pump uses R1234ze refrigerant (global warming potential (GWP) = 7), that has been chosen for its low environmental impact. The heat pump operates at a high efficiency with a COP (coefficient of performance) of 4.6 at full capacity. This project allowed the Verona site to consume less natural gas, reducing emissions, supporting the company's transition to renewable electricity sources, and preferring the use of low-GWP refrigerant gases. The expected CO₂e emission saving is about 1,500 tonnes per a year.

Other emission reduction projects related to Scope 1 and 2 that were finalized during the year are: France (aerualic regulation replacement, replacement of canned motor pumps by ventilated motor pumps, B15 sun protection film and lighting columns), USA (purchase of air compressor and N₂ generator), Germany (e-bike charging SP3,4,5) UK

(B150 LTHW (low-temperature hot water) boiler was installed in 2024, B117 solar panels and steam boiler).

Our company guidelines indicate approximately 1% of our annual revenue would be invested in emissions reduction projects. This commitment underscores our dedication to sustainability and responsible business practices. This funding is directed towards various decarbonisation levers, such as energy efficiency improvements and renewable energy adoption. Our implementation of actions that involve Capex were impacted in 2024 due to budget constraints. However, energy savings and efficiency-related actions (freezer challenge, introduction of My Green labs) or Opex (transition to green electricity) were implemented as a substitute.

In Verona, the installation of the heat pump required an investment of approximately € 870 k. As for the Opex investments, Evotec continues to spend on the transition to green electric energy.

To achieve our Scope 3 emissions reductions target we have adopted a supplier engagement approach to mitigate the company's value chain impact on climate change. We are developing an action plan that includes a sustainable procurement policy. In 2024 a Sustainable Procurement Policy has been developed with the aim of implementation in 2025. This policy defines clear objectives in procurement, focusing on addressing environmental sustainability challenges and reducing greenhouse gas (GHG) emissions. This will apply to all purchases of supplies by Evotec and its affiliates, ensuring alignment across the organization. The policy further outlines a comprehensive strategy to help achieve Evotec's scope 3 goals, focusing on collaborating with suppliers. This includes engaging those without GHG data, assisting them in establishing GHG management systems, implementing emission reduction measures, and ultimately setting science-based targets aligned with SBTi standards.

We also aim to transition from a spend-based method of calculating GHG emissions to a supplier-specific approach, which provides a higher level of transparency and accuracy. Sponsorship will be provided by the Global Head of Supply Chain, and the policy will be communicated to all employees. Dedicated training sessions will be organized for procurement teams to ensure effective implementation.

This policy is being developed through a collaborative effort between the teams of the ESG, procurement, and compliance departments. To ensure it is thorough and aligned with the organisation's needs, it will be approved by top management before finalisation. Once finalised, the policy will be made available on our internal document management platform to support training, accessibility and integration into operational processes.

To enhance the precision and efficiency of supplier data collection, Evotec follows a two step approach, one using the EcoVadis Carbon Action Module to assess its suppliers' carbon performance. This platform enables suppliers to report their Scope 1, 2, and 3 emissions in a standardized format while also offering functionality to share Product Carbon Footprint (PCF) data and as a second step also required suppliers with a higher share of emissions to file a detailed emissions report by

product category. This granular level of detail on the carbon intensity of specific goods and services allows Evotec to refine its emissions calculations and identify targeted opportunities for further reductions within the supply chain. By integrating the Carbon Action Module into our procurement strategy, we are establishing a robust mechanism for tracking, managing, and improving supply chain emissions to ensure alignment with our SBTi goals.

METRICS AND TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Evotec has net-zero greenhouse gas (GHG) emissions targets which have been validated and approved by the SBTi. The SBTi has classified our company's Scope 1 and 2 target ambition as in line with a 1.5°C trajectory.

Below are the overall targets, classified into near-term and long-term for Evotec:

– **Net-Zero Target:** Evotec commits to reach net-zero greenhouse gas emissions across the value chain by 2045.

– **Near-Term Targets:** Evotec commits to reduce absolute Scope 1 and 2 GHG emissions by 50.4% by 2032 from a 2021 base year. Evotec also commits to increase active annual sourcing of renewable electricity from 25% in 2021 to 100% by 2026, and to continue active annual sourcing of 100% renewable electricity through 2030. Evotec commits to reduce Scope 3 GHG from purchased goods and services and capital goods by 72% per million EUR value added by 2032 from a 2021 base year. Evotec also commits that 80% of its suppliers by emissions covering purchased goods and services and capital goods will have science-based targets by 2027.

– **Long-Term Targets:** Evotec commits to reduce absolute Scope 1 and 2 GHG emissions by 95% by 2045 from a 2021 base year. Evotec also commits to reduce Scope 3 GHG emissions by 97% per million EUR value added within the same timeframe. Evotec SE commits to reduce absolute Scope 1 and 2 GHG emissions by 95% by 2045 from a 2021 base year. Evotec SE also commits to reduce Scope 3 GHG emissions by 97% per million EUR value added within the same timeframe.

Both near- and long-term targets with their performance status relative to the baseline are illustrated in figure 3 below.

FIGURE 3A: SCOPE 1 & 2 EMISSION REDUCTION TARGETS

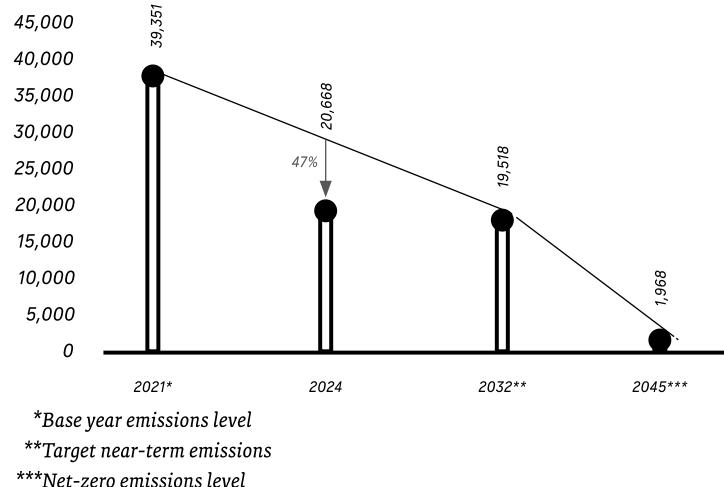
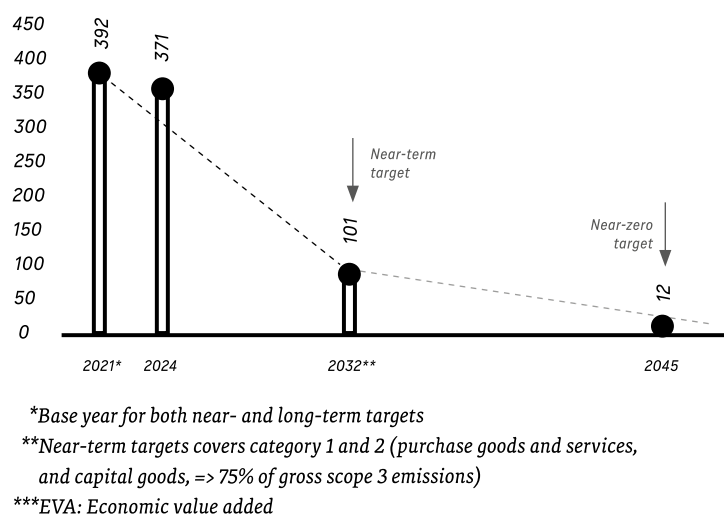


FIGURE 3B: SCOPE 3 EMISSION REDUCTION TARGETS

Near- and net-zero targets, -tCO₂e/€m EVA***



To achieve Evotec's GHG emission reduction targets, renewable energy (electricity) and energy efficiency approaches were adopted to mitigate the Company's direct emissions (Scope 1 and 2). Third-party engagement across the Company's value chain is also a key part of our actions to reduce indirect emissions.

Evotec follows the guidelines in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard to assess the GHG inventory. As defined by the GHG Protocol, Evotec screened its total value chain GHG emissions, and has included 8 Scope 3 upstream and downstream emission categories in its inventory. The Scope 3 categories 8-14 have been excluded because they are either not relevant as the activities they cover do not apply to Evotec, or they are below the 5% allowable threshold. The eight categories are listed in the [Appendix C](#) of this report with their respective emission values. Evotec defines the organizational boundary for its GHG inventory using the 'Operational Control Approach'. The boundary for Scope 3 greenhouse gases covers

indirect emissions from activities upstream or downstream from the company's core business such as product use, waste disposal, commuting, business travel, and investments. We applied consistent methods to estimate the respective emissions for each Scope 3 activity.

Details about Evotec's methodology for tracking our GHG emission reduction targets with GHG inventory boundaries and the representation of the baseline emission values are published together with this report in the [Evotec ESG performance reporting](#).

To ensure that all our GHG emissions baseline values are representative in terms of activities covered and influences from external factors, we follow a detailed procedure guiding our data collection process. We collect data from all relevant activities across our operations, including energy consumption and other significant sources of greenhouse gas emissions. Using a standardized methodology for data collection and analysis, which includes specific conversion factors and calculation methods, the GHG Corporate Accounting protocol ensures consistency and accuracy in our baseline value. We regularly review and update our methodology to reflect changes such as company boundaries or emission factors.

Our data collection process and the inventory management plan (IMP) include detailed reporting requirements, a responsibility matrix, and emission verification considerations. This creates a repeatable framework for future GHG inventories, ensuring procedures are clearly defined and consistently repeated, thereby enhancing efficiency and maintaining quality standards over the years. This enable us to minimize potential errors and ensure consistent data collection, calculation, and

reporting of Evotec's Scope 1, 2 and 3 emissions. These procedures will continue to evolve as Evotec collects more specific primary data.

Every year, significant changes in boundaries, such as the closure of entire sites or the construction of new ones, are taken into account to better track the differences in our emissions. These adjustments ensure accurate year-to-year comparability of our reported GHG emissions.

ENERGY CONSUMPTION AND MIX

As shown in Table 10, Evotec's energy consumption comprises both renewable and non-renewable sources. Total energy consumption decreased by 2% in 2024 compared with 2021 and by 5% compared with 2023. This reduction is primarily driven by efficiency improvements implemented throughout the year, as well as equipment upgrades and footprint adjustments.

The proportion of electricity consumption increased by 10% compared with 2021 and by 4% compared with 2023. As a result, renewable energy usage rose by 19% compared with 2023, reflecting the shift from conventional electricity to renewable sources.

In 2024, renewable electricity accounted for 60% of total electricity consumption and 29% of all energy sources, reinforcing our commitment to achieving 100% green electricity by 2026.

TABLE 10: ENERGY CONSUMPTION AND MIX

	2021 ¹⁰	2023	2024	% 2023-2024	%2021-2024
Energy consumption from non-renewable sources					
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	66,663	66,552	61,338	(8)%	(8)%
Fuel consumption from other fossil sources	—	—	—	— %	— %
Fuel consumption from natural gas	100,830	80,343	68,284	(15)%	(32)%
Fuel consumption from crude oil and petroleum products	40	261	178	(32)%	343 %
Fuel consumption from coal and coal products	—	—	—	— %	— %
Energy consumption from renewable sources					
The consumption of self-generated non-fuel renewable energy (MWh)	27	30	22	(26)%	(19)%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	19,605	45,028	53,552	19 %	173 %
Fuel consumption from renewable sources, biomass (MWh)	—	—	—	— %	— %
Total renewable energy consumption (MWh)	19,605	45,058	53,574	19 %	173 %
Consumption from nuclear sources (MWh)	—	—	—	— %	— %
Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	167,533	147,156	129,798	(11)%	(23)%
Total Energy consumption					
Sum of renewable and non-renewable energy (MWh)	187,138	192,214	183,374	(5)%	(2)%

None of the company's activities are linked to high climate-impact sectors in a way that significantly affects our revenue. Our total revenue

is exclusively generated in the Pharma and Biotechnology sector. While we do not provide a detailed revenue breakdown by NACE code, the

¹⁰ Base-year

relevant classifications are N.72.10 (Research and experimental development on natural sciences and engineering) and C.21.10 (Manufacture of basic pharmaceutical products).

For energy intensity calculations, we assume that our total net revenue belongs to the Pharma and Biotechnology sector. Our annual revenue is disclosed in the Group's Financial Statements.

ENERGY INTENSITY BASED ON NET REVENUE

We are committed to reducing our energy intensity per million EUR of revenue (2024 target: 7%) while also increasing our use of renewable energy. Since 2021, we have achieved a 24% reduction in energy intensity, as shown in Table 11, driven by energy efficiency initiatives implemented across all our operational sites.

TABLE 11: ENERGY INTENSITY PER NET REVENUE

CATEGORY	2021	2023	2024	PERCENTAGE DIFFERENCE	
Energy Consumption	187,138	192,214	183,374		
Revenue (k€)	618,034	781,426	796,967	%2023-2024	%2021-2024
Energy Intensity (MWH/m€)	303	246	230	(7)%	(24)%

GROSS SCOPE 1,2,3 AND TOTAL GHG EMISSIONS

Evotec's direct emissions (Scope 1 and 2) have decreased since 2023. In 2024, gross market-based Scope 1 and 2 compared with 2023 emissions were reduced by 25%, (a 1% decrease, location-based value), with a cumulative 47%; (4%, location-based value) decrease from the 2021 baseline, well exceeding the science-based target trajectory using the market-based approach.

This reduction has been driven by our transition from standard electricity to renewable energy, in line with our RE100% goal by 2026. Additionally, our gradual shift away from methane gas in favour of electricity and district heating has further contributed to emissions

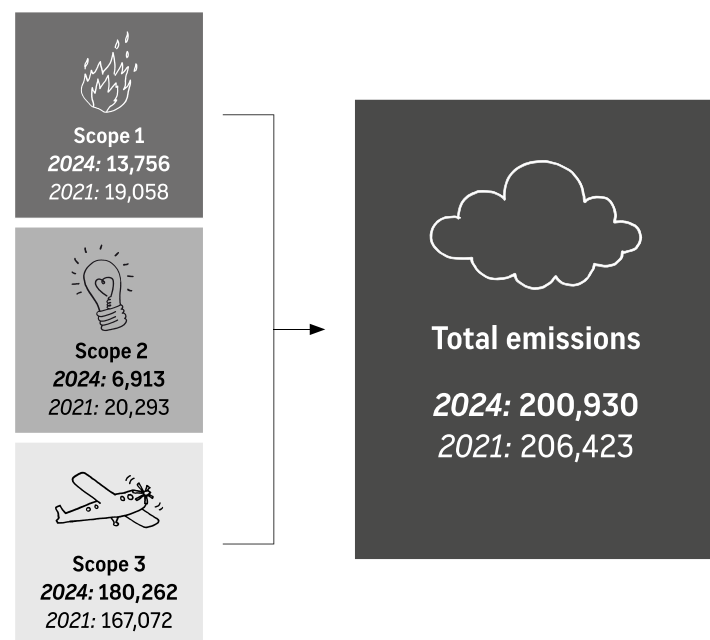
reduction. These efforts have been supported by energy efficiency initiatives implemented across all Evotec sites.

Evotec's indirect emissions (Scope 3) decreased by 34% between 2023 and 2024. This reduction was primarily driven by the completion of major construction projects and the conclusion of recovery activities related to the 2023 information security incident, both of which had significantly contributed to emissions that year. Additionally, a strategic effort to optimize capital expenditures in 2024 further reduced overall financial spending and emissions.

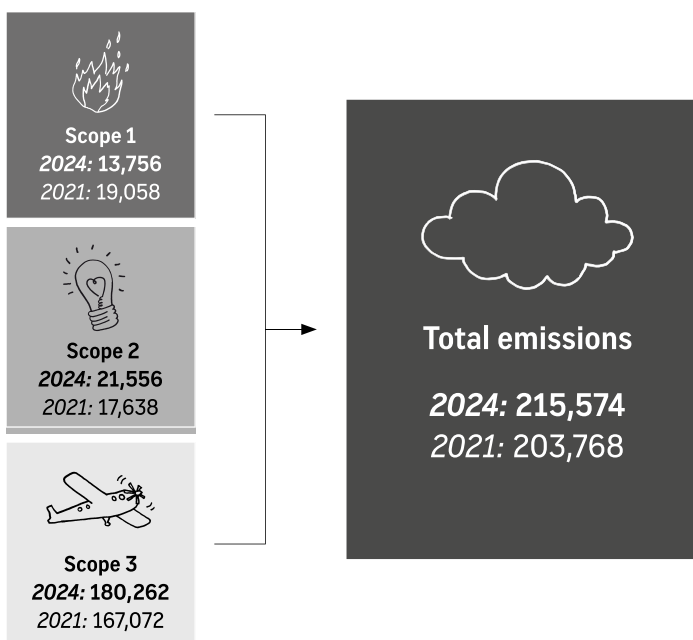
Despite this progress, total Scope 3 emissions increased by 8% in 2024 compared with the 2021 baseline, reflecting the company's continued growth.

FIGURE 4: GROSS SCOPE 1,2 AND 3 AND TOTAL EMISSIONS - TCO2E ¹¹

4A. MARKET-BASED GROSS SCOPE 1,2 AND 3 EMISSIONS



4B. LOCATION-BASED GROSS SCOPE 1,2 AND 3 EMISSIONS



¹¹ Market-based and Location-based Gross emissions

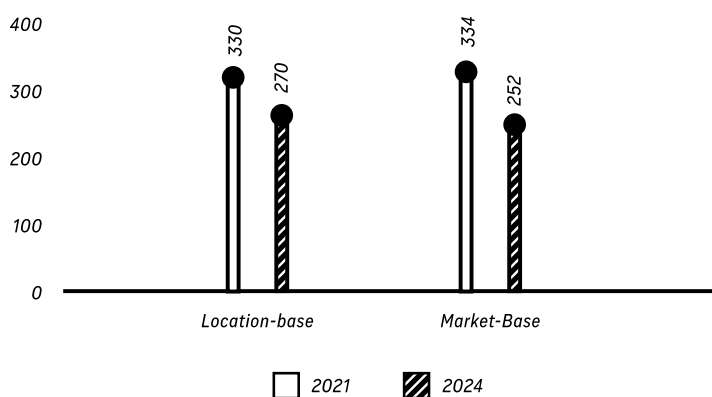
When assessing our emissions inventory against our Scope 3 near-term targets, we recorded 0.338 tCO₂e/€m of value added from purchased goods, services, and capital goods — a 6.4% decrease compared with 2021. Beyond this near-term intensity target (which covers only Scope 3 categories 1 and 2), our long-term net-zero emissions efforts also achieved a 5% reduction in 2024 compared with the 2021 baseline. This reduction is attributed both to lower emissions in 2024 and an increase in Economic Value Added (EVA) compared with 2021. Further details on emissions reduction performance can be found in [Appendix C](#) of this report.

To enhance supplier engagement on Scope 3 emissions, the proportion of suppliers with science-based targets grew from 8.5% in 2023 to 22% in 2024. This progress reflects greater transparency in our supply chain and a deeper understanding of supplier risks and opportunities. We assess suppliers based on financial spend and our ability to influence them through the EcoVadis Supplier Assessment platform, encouraging them to take action on emissions reduction. These efforts support our progress toward our supplier engagement near-term target. For more information, refer to [Appendix C](#) of this report.

Overall, gross total emissions have decreased by 33%, (30% - location based value) between the 2023 and 2024 reporting period. Comparing with the baseline, gross emissions decreased by 3% (+6% - location based value) between 2021 and 2024. This reduction has also led to significantly lower emissions intensity as shown in Figure 5 presented below. Thus, intensity per net-revenue decreased by 25%; (18%) in 2024 from the base-year. Refer to [Appendix C](#) for details.

FIGURE 5: EMISSION INTENSITY

tCO₂e/m€



POLLUTION

In 2024, Evotec conducted a comprehensive review of its environmental obligations, during which pollution-related impacts, risks, and requirements were thoroughly evaluated by a third party and documented in our Environmental Legal Register.

Pollution management at Evotec is currently overseen at the site level, with each site operating under the governance of local regulatory authorities. Sites within the thresholds of local legislation are required to

obtain and comply with permits, as enforced by the relevant authorities. However, for sites shared with multiple businesses, where Evotec is one of several occupants, active pollution monitoring may not be mandated.

Our API manufacturing sites in the UK and Italy (as well as the site in Germany, sold at the end of the year) operate under more stringent permit requirements, with sampling undertaken as specified. Two of these API sites hold ISO 14001 certifications, which include policies and structured arrangements for environmental management. Currently, Evotec does not have organisation-wide pollution targets beyond ensuring compliance with local environmental legal requirements. Our focus has remained on adhering to the regulatory standards set by local authorities at each site, maintaining permits where required, and managing pollution in line with applicable laws and regulations.

As we develop and roll out the Evotec Environmental strategy in 2025, more centralisation of the policies for pollution is an expected target. Our monitoring, as mandated by permits and local regulations, is primarily focused on assessing the effectiveness of our pollution prevention systems. Not all sites are required to conduct this monitoring directly, as certain activities are managed by local authorities rather than by Evotec itself. Additionally, we are not required to monitor specific substances of concern or substances of very high concern at any of our sites.

WATER

Evotec's activities require different resources and water is used for sanitary purposes, heating and to produce steam for our production processes.

As described in the [impact, risks and opportunities section](#) of this report, we assessed the company's water-related impacts, risks and opportunities. The result of the assessment revealed two of Evotec's operation sites (Toulouse and Abingdon) are located in areas with high water stress risks. The water-related impacts were less significant mainly because of low volumes of consumption. No stakeholder consultation was conducted during the assessment.

POLICIES RELATED TO WATER

Evotec has not yet adopted any policy to manage the risk of water stress that could affect our activities in terms of shortages in supply in the near- or long-term. We are considering a comprehensive environmental strategy with the necessary policy measures to mitigate this risk in the near future. With the development of this policy, Evotec aims also to increase the resilience of our operational material resources, which has been addressed in 2024, along with improving the efficiency of our systems to reduce our sites' water intensity and global impact.

WATER CONSUMPTION PERFORMANCE

Currently we are monitoring water usage by each site on an annual basis, with certain restrictions in data availability. This situation will improve once a comprehensive resource management approach has been developed. Water consumption in 2024 included both actual and estimated data. The water consumption data collection process is facilitated through direct measurement and consumption bills that are manually uploaded into an online database, RouteZero. We assumed that total water withdrawn is equal to total consumption. At our sites where direct measurement or evidence are missing, estimates are made using the 2023 water intensity per square metre for 2024 water consumption and/or previous year's consumption. The volume of water in areas of water risk is assumed to be the total amount consumed at our two sites located in areas with water risk – Toulouse in France and Abingdon in the UK.

We monitor water consumption at all sites including high stressed water areas. Overall, Evotec's water consumption was 424,862 m³ of which 42,999 m³ or 10% is consumed in water risk areas. We recorded a consumption intensity of 533.1m³ per million euro of revenue generated.

RESOURCE USE: WASTE

In 2024, Evotec conducted a global audit of environmental legal obligations, including waste management across all sites and jurisdictions. This audit established a baseline of compliance knowledge to support the development of a comprehensive global environmental management system.

Evotec has previously operated site-specific waste management practices. In 2024, we started to unify our approach by identifying the four sites responsible for 80% of our total waste output in 2023 and consolidated the best practices from each location to create a high-level Waste Management Standard.

This standard not only incorporates the findings from our recent global environmental audit – ensuring compliance with environmental legal obligations across all jurisdictions – but also integrates commitments aligned with our ESG objectives. This approach strengthens the credibility of the waste data we report and provides a foundation to begin implementing meaningful, group-wide waste reduction targets.

As part of our ongoing efforts to improve waste management practices, Evotec has initiated a high-level Waste Management Standard. This standard unifies best practices across our sites and ensures alignment with both environmental legal obligations and our ESG objectives. Our immediate focus is on ensuring the validity of the waste data we report. Establishing reliable and accurate waste data is critical in setting meaningful targets, enabling us to track progress and make informed decisions.

MATERIAL IROS RELATED TO RESOURCE USE

In 2024, Evotec conducted a global audit of environmental legal obligations, including waste management across all sites and jurisdictions. This audit established a baseline of compliance knowledge to support the development of a comprehensive global environmental management system.

POLICIES RELATED TO RESOURCE USE

A new waste management standard applies to four Evotec sites, responsible for 80% of the waste produced – it outlines key actions such as analysing waste streams, selecting vendors, and implementing local procedures to support compliance with local regulations and global environmental objectives. It emphasizes continuous improvement through periodic reviews and stakeholder feedback. Quantitative data on waste separation and disposal outcomes, including hazardous and non-hazardous waste recovery, are collected and reported.

ACTIONS AND RESOURCES RELATED TO RESOURCE USE

The initiatives performed in 2024 to unify our approach and to consolidate the best practices from each location are designed to create a high-level Waste Management Standard. This standard not only incorporates the findings from our recent global environmental audit – ensuring compliance with environmental legal obligations across all jurisdictions – but also integrates commitments aligned with our ESG objectives. This approach strengthens the credibility of the waste data we report and provides a foundation to begin implementing meaningful, group-wide waste reduction targets.

RESOURCE USE TARGETS

With the emergence of a harmonized standard for waste, we can align our business with common waste streams. In the medium term, this will help create opportunities to divert resources from waste into the circular economy.

RESOURCE OUTFLOWS - WASTE

In 2024, Evotec generated an estimated total of 6,410 tonnes of waste, which included 1,479 tonnes of hazardous waste and 4,938 tonnes of non-hazardous waste. Of this, 639 tonnes of hazardous waste and 2,065.2 tonnes of non-hazardous waste were disposed of, while we successfully recovered 840 tonnes of hazardous waste and 2,873 tonnes of non-hazardous waste. Despite these recovery efforts, 2,704 tonnes of waste, or 42% of the total waste generated, was not recovered as shown in Table 12. Additionally, we generated 1.2 tonnes of radioactive waste.

TABLE 12: WASTE GENERATED

	MASS	UNIT
Total amount of hazardous waste	1,479	Tonnes
Total amount of non-hazardous waste	4,938	Tonnes
Percentage of non-recycled waste	42	Percentage (%)

Our calculations are based on the mass of waste reported by vendors in metric tonnes, (some vendors provide data by volume). Data for Q1 to Q3 is from the vendors, while Q4 figures are Evotec estimates based on the average run-rate from the first three quarters. Tables 12a and 12b¹² below provide a breakdown of hazardous and non-hazardous waste by treatment type.

TABLE 12A. : RESOURCE OUTFLOW - NON-HAZARDOUS WASTE, BREAKDOWN BY TREATMENT TYPE

NON-HAZARDOUS WASTE DIRECTED TO DISPOSAL	MASS	UNIT
Landfill	2,046	Tonnes
Incineration	18	Tonnes
Other disposal operations	1.2	Tonnes
Total	2,065.2	Tonnes
NON-HAZARDOUS WASTE DIVERTED FROM DISPOSAL	MASS	UNIT
Recycling	2,827	Tonnes
Preparation for reuse	46	Tonnes
Other recovery operations	-	Tonnes
Total	2,873	Tonnes

TABLE 12B. : RESOURCE OUTFLOW - HAZARDOUS WASTE, BREAKDOWN BY TREATMENT TYPE

HAZARDOUS WASTE DIRECTED TO DISPOSAL	MASS	UNIT
Landfill	9	Tonnes
Incineration	178	Tonnes
Other disposal operations	452	Tonnes
Total	639	Tonnes
HAZARDOUS WASTE DIVERTED FROM DISPOSAL	MASS	UNIT
Recycling	731	Tonnes
Preparation for reuse	109	Tonnes
Other recovery operations	-	Tonnes
Total	840	Tonnes

¹²The diverted numbers are presented according to the Waste Management Act, 1996 (as amended). The classification follows: Landfill: D1; Incineration: D10 & D11; Other disposals: D2, D3, D4, D5, D6, D7, D8, D9, D12, D13, D14, D15. Recovery: Recycling: R1, R3, R4, R5; Preparation for reuse: R2, R6, R7, R8, R9, R12, R13; Other recovery operations: R10 & R11

Social



OWN WORKFORCE

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE

At Evotec, we recognize that our workforce is fundamental to the success of our mission: to improve the lives of patients worldwide by developing new therapies. Our workforce, both direct employees and non-employees, plays an important role in this process. This section provides an overview of the different groups that contribute significantly to our work, the material impacts and risks associated with our workforce, and the initiatives we have in place to support their well-being and development.

Evotec's workforce comprises 4,823 employees, with a balanced gender representation of 54.7% women and 45.0% men. This includes full-time and part-time employees, as well as temporary staff, all of whom bring unique value to our company. In addition to our direct workforce employees, we engage approximately 200 contingent workers across multiple regions including Germany, France, the UK, Italy, and the US. These individuals, while not being permanent employees, are essential to our growth and innovation, particularly in critical project areas such as R&D and operations.

Indirect workforce groups, such as contingent workers, are an integral part of our operations. Evotec recognizes their contribution and ensures they are supported through initiatives aimed at improving integration and engagement across teams. We continue to invest in Managed Service Providers (MSPs) to better manage and integrate these workers into our systems. Our workforce management strategy acknowledges that while these workers may not be permanent, they play a vital role in advancing our goals.

We focus on the wellbeing of our workforce and recognize the significant impacts that can affect both direct and indirect employees. Health and safety systems are critical in our industry sector. While we continue to expand our efforts in supporting wider employee wellbeing, our established health and safety programmes remain a key commitment to fostering a safe and healthy working environment for all employees.

Furthermore, we recognize the impacts on our employees connected to equal treatment and opportunities for all and, with that, gender equality and equal pay for work of equal value.

With the increasing pace of scientific progress and the evolution of the biotech industry, we are aware of the impacts of job insecurity and workforce instability during periods of restructuring or organisational changes. In 2024, as part of our priority reset to profitable growth, we undertook headcount and CO₂ footprint adjustments to align our operations with long-term sustainability and efficiency goals. These adjustments included a strategic evaluation of our global footprint, optimizing resources, and recalibrating operations to focus on our core strengths. While these changes were necessary for positioning Evotec for sustainable and profitable growth, we remained committed to prioritizing clear communication and providing support to affected employees. This included offering career transition assistance, reskilling opportunities, and internal mobility options to ensure employees were treated with respect and given appropriate opportunities for growth.

Evotec operates in multiple countries and regions, including Germany, France, the UK, Italy, and the US. Across these locations, we are committed to adhering to the highest standards of labour practices, ensuring that all employees - regardless of location - work in environments that prioritize their health, safety, and wellbeing. We are not aware of any risks relating to incidents of forced, compulsory or child labour within our operations, as the regions where we operate have strong regulatory frameworks that safeguard workers' rights.

Furthermore, we actively assess and address risks specific to each country's local context, including working conditions, fair compensation, and adherence to social responsibility standards. This approach enables us to effectively manage any regional challenges and maintain our commitment to ethical labour practices. By ensuring robust compliance with local and international labour laws, Evotec continues to foster a safe and supportive working environment for its global workforce.

Evotec is committed to upholding high ethical labour standards across its operations and supply chain. With a presence in countries like Germany, France, the United Kingdom, the United States, Italy, and Austria, where child labour laws are strictly enforced, the risk of child labour in Evotec's direct operations is considered low. However, the company acknowledges that indirect risks may exist in its global supply chain, particularly in regions with less robust labour regulations. To mitigate these risks, Evotec continuously monitors and assesses its supply chain, particularly in countries with higher potential for child labour.

At Evotec, we recognize that certain individuals, roles, or working contexts may involve greater risks of harm. To address this, we leverage workforce data, safety assessments, and employee feedback to identify

and mitigate potential vulnerabilities. Regular health and safety audits focus on high-risk environments such as laboratories and manufacturing facilities, while targeted interventions provide specialized support for roles with increased exposure to physical or mental stress.

In addition, we consider local regulatory and socio-economic factors to ensure employees in all regions are protected from unsafe practices or unfair conditions. Through proactive engagement and tailored measures, we remain committed to creating a safe and supportive environment for all employees, regardless of their role or context.

Evotec's workforce is highly diverse, encompassing full-time employees, part-time workers, contingent staff, and contractors. The company relies heavily on a skilled workforce, particularly in research, development, and manufacturing, and recognizes the unique risks and opportunities faced by different groups. Addressing these concerns is critical to business performance, operational excellence, employee well-being, and the company's reputation.

A key material risk identified in the materiality assessment is the potential for reputational damage, which could lead to the loss of clients and partnerships. This risk could arise from actions that could negatively impact equal treatment and equal opportunities. Implementation of measures against violence and harassment in the workplace could mitigate negative effects. Evotec is committed to fostering a safe, inclusive environment that promotes equity and ensures zero tolerance for harassment. The company regularly reviews its policies and provides training to support fair treatment across all workforce groups, helping to mitigate risks while strengthening employee engagement.

Furthermore, manufacturing and operations staff face health and safety risks, particularly in environments where hazardous materials and specialized equipment are used.

Another material risk identified is the risk of fines, penalties, and litigation for breaches in data privacy. This risk could arise from mishandling or breaches of employee, client, or patient data. To address this, Evotec implements robust data protection measures, invests in IT security infrastructure, and provides employee training on privacy protocols to safeguard sensitive information.

By addressing these material risks Evotec is building a sustainable, resilient organization that aligns with its commitment to ethical practices and long-term success.

POLICIES RELATED TO OWN WORKFORCE

Evotec implements structured policies to manage workforce-related impacts, risks and opportunities, ensuring alignment with human rights, ethical practices and international labour standards. The [Code of Ethics and Business Conduct](#) forms the cornerstone of these efforts, covering principles such as equal treatment, non-discrimination, anti-harassment, data privacy, and employee well-being. We write more about our Code of

Ethics and Business Conduct in the Business Conduct chapter of this report. It applies to all employees, contingent staff, and contractors but currently excludes suppliers and third-party vendors, who are governed by a separate code of conduct. Accountability for implementation rests with the CPO, supported by the HR and Compliance teams.

Evotec's commitment to human rights is described in [Evotec's Policy Statement on Human Rights](#). The Policy Statement points out Evotec's commitment to human rights which is based on internationally recognized principles and standards, such as the Universal Declaration of Human Rights of the United Nations, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO) or the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. The Policy Statement describes the company's human rights due diligence process with regard to human rights, including employee rights, and refers to the expectations Evotec has of its employees in this regard. The Policy Statement also includes a section on responsibilities regarding the company's human rights due diligence processes in accordance with the German Supply Chain Due Diligence Act (SCDDA). A respective SCDDA-governance structure was established in 2024 and a Human Rights Officer has been appointed, responsible for, among other things, monitoring the implementation and performance of the company's SCDDA risk management.

The fundamental expectations regarding ethical behaviour towards employees are set out in Evotec's Code of Ethics and Business Conduct. At Evotec, we innovate in order to contribute to the wellbeing of humanity and we conduct our business operations in a manner that respects and protects human rights and complies with statutory legal requirements. We believe in fair and safe labour practices, including freedom of association, the right to collective bargaining, fair remuneration, reasonable working hours, and safe working conditions. We oppose forced labour, child labour, and any form of exploitative practices in our own operations or in those of our business partners and/or suppliers. Evotec supports the Universal Declaration of Human Rights and is guided by the ILO Declaration on Fundamental Principles and Rights at Work.

Furthermore, we are committed to ensuring the safety, health, and wellbeing of our employees and all others to whom we owe a duty of care. The organisation of health and safety at Evotec is outlined in our **Global Health & Safety Policy**, which applies to all operations, employees, temporary staff, contractors, and visitors across our sites. The policy ensures adherence to national and international legal requirements, Evotec's Code of Compliance, and industry standards, while also integrating the interests of key stakeholders through consultations and feedback mechanisms such as safety committees. Responsibility for implementing this policy lies at the most senior level within the organisation, with overall accountability belonging to the Management Board and delegated through the EHS Steering Committee. Evotec ensures accessibility of the policy to potentially affected stakeholders through the intranet.

With our [Global Whistleblowing Policy](#) we facilitate secure reporting of misconduct while protecting whistleblowers through confidentiality and anti-retaliation measures. It applies to all employees globally, excluding minor workplace disputes. Overseen by the Global Compliance Department, it aligns with EU Directive 2019/1937. Communication is supported by training and publication in the Intranet. Next to our whistleblowing tool, audits and employee trainings ensure adherence to these policies.

While these policies are well-integrated internally, Evotec acknowledges gaps in stakeholder engagement. Most of our policies are publicly available. Evotec is committed to expanding the scope of its policies, making them publicly accessible, and involving external stakeholders in their development. These efforts will enhance transparency and alignment with best practices, ensuring comprehensive management of workforce-related risks and opportunities as the company continues to grow.

Evotec's policies are aligned with local employment laws and regulations in all countries where it operates, undergoing regular internal reviews to ensure compliance with legislative updates and best practices. The Code of Ethics and Business Conduct, which all employees are required to read and sign upon joining, underscores the company's zero tolerance for discrimination and harassment while promoting a respectful and diverse workplace.

In line with international labour standards, Evotec explicitly prohibits discrimination based on ethnicity, gender, sexual orientation, religion, physical or mental ability, social background, age, or nationality. The company is committed to fostering fair working conditions and maintains a strict policy against harassment or bullying.

Local policies are tailored to address specific regional needs and contexts. For instance, in the UK, face-to-face training on preventing workplace sexual harassment was introduced to reinforce Evotec's approach to compliance and employee protection.

Evotec also prioritizes support for vulnerable employee groups by implementing equitable measures compliant with applicable legislation. These efforts reflect the company's dedication to eliminating discrimination and cultivating an inclusive, appreciative work environment that aligns with its core values and international commitments.

Human trafficking, forced labour and child labour are explicitly included in Evotec's due diligence process in accordance with the SCDDA and assessed in the regular risk analyses on the company's own workforce and supply chain. The topics are also covered by Evotec's Code of Ethics and Business Conduct.

PROCESSES FOR WORKFORCE ENGAGEMENT: SHAPING DECISIONS WITH EMPLOYEE PERSPECTIVES

At Evotec, engaging with our workforce is a cornerstone of fostering a supportive, inclusive environment. By actively integrating employee perspectives into decision-making, we ensure our policies and practices reflect the needs of our diverse workforce while driving continuous improvement.

We gather insights through structured engagement mechanisms such as employee surveys, which achieved an 86% response rate in 2023 and a 73% response rate in a 2024 Pulse Survey. These surveys guide action plans and provide valuable insights on employee experiences. Additional methods, including focus groups and feedback sessions, enable us to address specific challenges and explore areas for improvement in greater depth.

Engagement occurs through various channels and at different stages of decision-making. Regular town halls and the intranet keep employees informed and provide opportunities for feedback. Local employee councils and representatives play a vital role, particularly in regions with Works Councils, ensuring that workforce concerns are raised and collaboratively addressed. Engagement is both proactive, through planned biannual surveys, and responsive, during periods of change or significant initiatives.

Responsibility for workforce engagement lies with the CPO, supported by the Global HR Operations Team and regional HR leaders. These teams ensure that engagement mechanisms are implemented effectively and that employee feedback shapes organizational policies and actions. Local HR teams further collaborate with employee representatives to address regional needs and align with legal requirements.

Evotec's commitment to fair treatment, non-discrimination, and safe working conditions is underpinned by international labour standards, including the UN Global Compact and ILO conventions. These principles are embedded in the Code of Ethics and Business Conduct, which guides our practices globally. While Evotec has not adopted a formal Global Framework Agreement for workers' rights, its policies and operations are designed to uphold these standards.

Evotec also takes targeted steps to understand and support vulnerable or marginalised groups within its workforce. Anonymous reporting channels, local DEI Councils, and direct engagement with employee representatives provide insights into their unique challenges. Support measures, such as mental health resources and mentorship programs, ensure equitable opportunities and care for all employees.

GRIEVANCE PROCESS

The [EVOwhistle tool](#) allows Evotec employees to report violations of laws, internal policies and our Code of Ethics and Business Conduct anonymously. Any actual or potential violation of laws or regulations as well as practices inconsistent with the values reflected in Evotec's Code of Ethics and Business Conduct can be reported. However, concerns about

the conduct of colleagues and or supervisors that are not to be regarded as discrimination, humiliation, harassment, or unequal treatment should be reported directly to the line manager or to the HR department. Reports submitted via EVOwhistle are accessed by the Group Compliance Officer and designated staff, who assign cases to Case Managers. Whistleblowers receive feedback within three months, and all steps are documented securely. The process follows the four-eyes principle, ensuring objectivity and accountability.

Furthermore, the SCDDA Grievance Process of Evotec and its entities enables potentially affected persons also in our own workforce to report human rights and environmental risks or violations. The specific process and handling of incoming reports is described in [Evotec's Rules of Procedure for the Grievance Process](#), published on Evotec's website.

Complaints can be submitted directly to Evotec's central Grievance Office by e-mail: humanrights@evotec.com or by mail: Evotec SE - Complaints Office, Essener Bogen 7, 22419 Hamburg, Germany.

The grievance channels and Rules of Procedure are issued on Evotec's Website. We do not tolerate any retaliation or discrimination against reporters based on a report and protect them as far as possible and as long as the report was made in good faith. This includes, among other things, limiting the group of persons entrusted with the processing to the absolute minimum necessary.

In 2024, no severe human rights issues and incidents connected to the own workforce were brought to our attention.

ACTIONS RELATED TO OWN WORKFORCE

Evotec is focused on fostering an inclusive and secure workplace where employees are treated equitably, free from discrimination or harassment, and where their data privacy is respected. The following actions outline the company's approach to addressing these priorities.

To support equal treatment and opportunities for all, Evotec implements measures to promote gender equality, fair pay, and inclusivity. Pay audits are conducted regularly to identify and address disparities, ensuring compensation aligns with the principle of equal pay for work of equal

value. The Code of Ethics and Business Conduct prohibits discrimination and harassment, including those related to gender identity, and offers clear guidelines for maintaining a respectful workplace. Confidential reporting mechanisms, such as EVOwhistle, allow employees to report concerns, while HR teams oversee timely and fair resolution processes. Evotec also takes steps to protect employee data privacy, recognizing the importance of compliance with data protection regulations and safeguarding sensitive information. The company follows data protection policies that align with regulations such as GDPR and invests in IT systems designed to enhance data security through encryption and access controls. Employees receive training to build awareness of data privacy responsibilities, and incident response protocols are established to address potential data breaches and ensure regulatory compliance.

Through these actions, Evotec aims to create a workplace that upholds equal treatment, workplace safety, and data security, supporting both employee well-being and operational integrity.

TARGETS OWN WORKFORCE

Evotec is advancing its collaboration with workforce representatives to enhance their contributions beyond traditional roles. In 2024, efforts focused on creating new ways of working with employee representative bodies to engage them more effectively, constructively and collaboratively in addressing relevant topics, initiatives, and strategic plans beyond the mandatory requirements.

While workforce representatives are informed regularly, Evotec acknowledges the need to expand their role. Future collaboration will aim to foster more direct engagement in performance tracking and decision-making processes, ensuring their input drives meaningful improvements and strengthens workforce initiatives.

EMPLOYEE METRICS

The following tables present metrics on our employees including the number of employees, gender information on employees by contract type and region.

TABLE 13A.: INFORMATION ON EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY GENDER (HEAD COUNT OR FTE)

NUMBER OF FULL-TIME EMPLOYEES (HEAD COUNT/ FTE)

FEMALE	MALE	OTHER	NOT DISCLOSED	TOTAL
2,326	2,097	6	7	4,436
NUMBER OF PART-TIME EMPLOYEES (HEAD COUNT/ FTE)				
313	74	0	0	387

TABLE 13B.: INFORMATION ON EMPLOYEES BROKEN DOWN BY REGIONS (HEAD COUNT OR FTE)

NUMBER OF FULL-TIME EMPLOYEES (HEAD COUNT/ FTE)

FRANCE	GERMANY	ITALY	UK	US
994	1,035	854	853	700
NUMBER OF PART-TIME EMPLOYEES (HEAD COUNT/ FTE)				
63	222	22	76	4

TABLE 14: NUMBER OF EMPLOYEES IN COUNTRIES WITH 50 OR MORE EMPLOYEES REPRESENTING AT LEAST 10% OF TOTAL NUMBER OF EMPLOYEES

GENDER	NUMBER OF EMPLOYEES (HEAD COUNT)
Male	2,171
Female	2,639
Other	6
Not Reported	7
Total Employees	4,823

METHODOLOGIES AND ASSUMPTIONS

Workforce data reporting and contextual information

Evotec is committed to providing accurate and transparent workforce data, ensuring stakeholders have the necessary context to understand fluctuations and trends. To enhance decision-making and align workforce strategies, Evotec actively engages with European Works Council representatives, fostering structured dialogue to address employee concerns effectively and improve workforce-related initiatives.

Workforce data compilation and methodology

Employee data is compiled through Evotec's centralized HR Information System (HRIS), which integrates inputs from global locations to ensure accuracy and consistency. The data encompasses both permanent and temporary employees and is cross-referenced with payroll systems, undergoing quarterly verifications to maintain reliability. Workforce numbers are reported in full-time equivalents (FTEs), reflecting actual workforce capacity. All figures are based on data as of the end of the reporting period, 31 December 2024.

To provide deeper insights, Evotec includes contextual information such as breakdowns by region, gender, and employment type, alongside explanations of notable workforce changes during the year. For example, a decrease in employee numbers in 2024 can be attributed to the Priority Reset to Profitable Growth, which involved strategic adjustments to the company's size and footprint. These changes were designed to align resources with core strengths and drive long-term sustainability.

Employee data aligns with workforce-related costs and headcount figures reported in the company's financial statements, with reconciliation notes provided to clarify any variances. This integrated approach ensures consistency and transparency across all reports.

Non-employee data

Non-employee data, including contractors, consultants, and external staff, is tracked using an internal management platform, capturing engagements across regions and functional areas. The methodology includes individuals working on-site or under Evotec's direction for at least 30 days, consolidating this information to ensure accuracy. Non-employee numbers are reported as headcount and reflect figures as of the end of the reporting period.

To provide additional context, non-employee data is categorized by role type, region, and functional area, with explanations of engagement rationale. These include addressing project-specific needs, expertise gaps, or temporary workload increases, reflecting Evotec's dynamic workforce model.

Enhancing transparency

By integrating comprehensive workforce data reporting with contextual explanations, Evotec ensures stakeholders understand both the quantitative and qualitative aspects of its workforce. This approach highlights the company's commitment to clarity, accuracy, and proactive workforce management, ensuring alignment with strategic goals and operational needs.

CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S OWN WORKFORCE

The methodologies and assumptions used to compile non-employee data ensure accurate and consistent reporting across Evotec's global operations. Non-employee numbers are tracked using internal management platforms, capturing all individuals working on-site or under Evotec's direction for at least 30 days. These figures are reported in headcount rather than FTEs to reflect the total number of non-employee workers engaged during the reporting period.

Non-employee numbers are reported as of the end of the reporting period (31 December 2024), rather than as an average, to provide a clear snapshot of workforce composition. Contextual information, such as the rationale for engagements—whether to address project-specific needs, expertise gaps, or temporary workload demands—is included to enhance transparency and understanding of the data.

The basis of preparation for estimating non-employee numbers involves consolidating data from our internal management platforms and systems, ensuring alignment across regions and functional areas.

HEALTH & SAFETY

Evotec's health and safety management is guided by a global strategy centred on Governance, Conditions, and Capabilities. Our actions commenced in 2023 and will continue under Plan '25, with specific milestones planned through to the end of 2025.

HEALTH AND SAFETY METRICS

Evotec is committed to providing a safe and healthy working environment for all employees and stakeholders. Our Global Health & Safety Policy and associated management systems are implemented across 100% of our operations, ensuring consistent standards and practices worldwide.

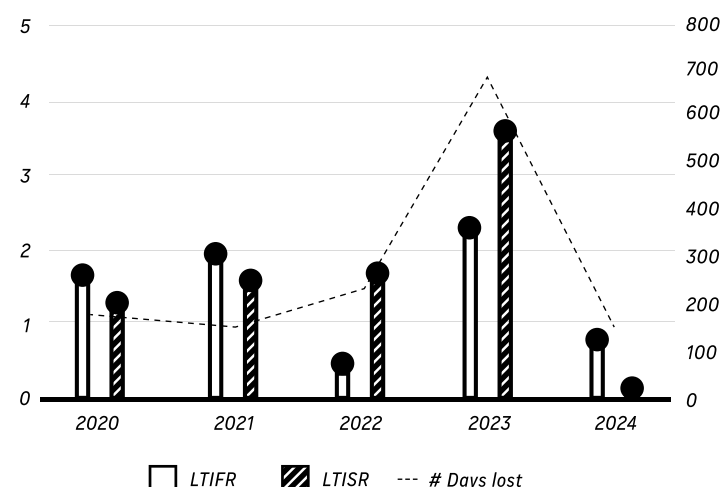
In 2024, we recorded 11 work-related injuries within our workforce, a significant reduction from 25 injuries in 2023. The rate of recordable work-related injuries was 1.1 per 1,000,000 hours worked, compared with 2.4 in 2023. There were zero injuries reported for persons outside our workforce. Additionally, two cases of work-related ill health were recorded, and the total number of lost workdays due to injuries and ill health was 150, a substantial decrease from 685 days in 2023. Importantly, no fatalities were reported. The numbers are listed in the Table 15 below.

TABLE 15: ADVERSE EVENTS METRICS

ADVERSE EVENTS METRICS	2024	2023
Workplace recordable event	11	25
Workplace lost time injuries	9	25
Days lost from work related injuries	150	685
Cases of workplace ill health	2	7
LTIFR	0.9	2.5
LTISR	0.15	0.7
Fatalities	0	0

Building on the foundations laid in 2023, including the introduction of the Health & Safety Risk Register and the start of global harmonization of EHS systems, 2024 marked a step forward in our journey. Over the year, we addressed key learnings from the risk register, insights from 2023 events, an API deep dive, and holistically addressed environmental compliance. We strive to build a resilient EHS framework that not only supports our compliance efforts and operational objectives but also has a meaningful impact on the safety and health of our employees.

FIGURE 6: LAGGING METRICS: LOST TIME INJURIES



ACTIONS RELATED TO HEALTH AND SAFETY

One of the key actions taken in 2023 and 2024 was the implementation of Learning Teams by Environment, Health and Security (EHS) teams to analyse both proactive and reactive insights into high-risk activities. So far, 18 Learning Team events have been conducted worldwide, including five focused on proactive subjects. These teams provide valuable insights into adverse events and high-risk activities (FLCAs), ensuring a consistent approach to learning and understanding the organizational factors behind high-potential (HiPo) events. Additionally, training in Humble Inquiry techniques in 2024 has further reinforced our ability to examine “work as done” in a psychologically safe manner, fostering open and constructive discussions among colleagues.

In the area of chemical safety, a comprehensive global gap analysis was completed in 2024 to identify and mitigate risks associated with chemical handling across all operations. This effort led to significant investments in industrial toxicology systems, which will enhance the onboarding process for new molecules. The refined system is scheduled to be launched in 2025, ensuring a more robust and systematic approach to chemical safety.

To strengthen safety measures in engineering-related high-risk activities, Evotec established a standardized approach to managing third-party contractors. By aligning processes and setting consistent standards for addressing high-risk activities, we ensure adherence to industry best practices, minimizing potential hazards and reinforcing a culture of safety across all engineering operations.

Country- and site-specific EHS roadmaps have been introduced to further ensure alignment across regions. These roadmaps play a crucial role in harmonizing EHS system implementation across different territories. By actively involving site leadership, the initiative guarantees consistency, effectiveness, and adherence to global standards, strengthening our overall approach to environmental, health, and safety management.

Furthermore, in 2024 a global standard for adverse events was introduced to replace various assessment methodologies. This framework sets clear risk thresholds and reporting expectations and provides actionable insights into Evotec-specific risks and performance. Beyond data, it promotes a culture of psychological safety and trust and encourages employees to report incidents and share learnings.

Highlights

1. EHS system and governance

- a. Enhanced governance with the EHS SteerCo and launched the global Health & Safety Policy.
- b. Delivered harmonised implementation tool of country-specific “EHS Roadmaps.”
- c. Finalised contractor risk standards for high-hazard activities.

2. FLCA risks

- a. Completed a gap analysis on high-hazard chemicals and HiPo event tracking.
- b. Remedied long-term work at height risks in the UK operations.

3. Operational learning

- a. Embedded Learning Teams, completing 18 reviews in 18 months and supported by Humble Inquiry training.

4. Environmental progress

- a. Delivered our first global Environmental Impacts and Aspects Register.
- b. Standardised waste management data at four key sites - enhancing ESG reporting.

5. New molecule onboarding

- a. Developed an onboarding program aligned with our clients' needs, ensuring new molecules that enter our business have enhanced reviews by industrial toxicologists.

HEALTH AND SAFETY TARGETS

Evotec's health and safety targets align with its overarching policy objectives under Plan '25, which aims to harmonise safety systems and build resilience against life-changing events. These targets, established under the governance of the EHS Steering Committee, are underpinned by global standards. Stakeholders, including senior leadership and site managers, have been actively involved in the target-setting process.

Enhancing resilience to critical risks involves identifying them through the risk register and improving operational safety standards globally. The company is also expanding the number of proactive Learning Teams to address high-risk activities in advance of potential adverse events.

By 2025, Evotec aims to complete the implementation of global chemical safety standards across all sites, supported by investments in industrial toxicology systems. Aligning key EHS systems across territories is another priority, with the execution of country- and site-specific EHS roadmaps targeted for completion by the end of 2025.

Employee health remains a central focus, with ongoing monitoring and verification through industrial hygiene and medical surveillance linked to the risk register, ensuring a robust approach to worker well-being. Beyond data, it fosters a culture of psychological safety and trust, encouraging employees to report incidents and share insights. 2024 marked the launch of a global Adverse Event Standard, replacing diverse methods of evaluation. This framework establishes clear risk thresholds and reporting expectations, providing actionable insights into Evotec-specific risks and performance.

WORKERS IN THE VALUE CHAIN

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO WORKERS IN THE VALUE CHAIN

We place a high value on compliance with labour and human rights within our supply chain. Our analyses and actions are designed to identify and mitigate risks while improving working conditions for all parties involved.

At this stage, our value chain analysis remains high-level and qualitative, meaning that not all workers in the value chain—both upstream and downstream—can be fully assessed. The primary focus is on the upstream value chain, specifically first-tier suppliers.

To assess and categorize suppliers regarding labour and human rights risks across different industries and regions, we use the EcoVadis platform. This platform enables us to identify suppliers who may face material impacts in the context of our operations.

In addition to industry-based categorization, we also assess geographic risks, which consider human rights risks specific to the countries in which our suppliers operate.

We are also working to enhance our understanding of how workers with specific characteristics—such as those in vulnerable groups, those working in high-risk sectors, or those exposed to hazardous conditions—may be at greater risk of harm. This understanding is guided by the results of the EcoVadis analysis and our ongoing engagement with suppliers to assess and address the needs of these workers more effectively.

In terms of material impacts, risks and opportunities, we have identified that the impacts on value chain workers affect specific groups disproportionately. For example, workers in industries with high health and safety risks, such as manufacturing, may be exposed to greater harm. Additionally, workers in countries with weaker labour protections, such as China, may be more vulnerable to human rights violations. Addressing these risks provides opportunities for improving working conditions, strengthening relationships with suppliers, and fostering greater sustainability across our value chain.

POLICIES RELATED TO VALUE CHAIN WORKERS

Our [Policy Statement on Human Rights](#) outlines our commitment to human rights concerning our own workforce and our supply chains. In addition to our dedication to human rights and alignment with internationally recognized standards, the statement describes our human rights risk management system, the prioritized risks, and expectations of our employees and suppliers. To fulfil our commitment on human rights, we have implemented different measures and processes as elements of a due diligence process. The basis of the due diligence process are risk assessments of our suppliers to identify human rights and environmental risks in the supply chain. The findings are used to derive appropriate preventive and remedial measures with the aim of preventing risks from occurring and eliminating or at least minimizing violations as far as possible. The results of the risk analysis also form the basis for deriving and adapting internal regulations, principles, policies and processes.

Our expectations towards our suppliers, including their behaviour concerning their employees, are set out in our [SCoC](#). We require our supplier to adhere to high standards for safe working conditions, fair and respectful treatment of employees as well as legal and ethical practices. Besides other topics, our risk management system and the SCoC explicitly include the topics of human trafficking, forced labour and child labour. In the context of the SCoC, we reserve the right to verify the supplier's compliance with the SCoC, e.g. in the form of self-assessments, audits or written requests for information.

In 2024, we furthermore started to develop a sustainable procurement policy to address the material impacts, risks, and opportunities related to workers within the value chain, with planned finalisation in 2025. This policy sets forth sustainability objectives in procurement, focusing on ESG priorities. The key environmental objectives include reducing GHG emissions, minimizing waste, and prohibiting the use of harmful substances such as mercury and persistent organic pollutants. On the social side, the policy aims to eliminate impacts and risks related to child labour, forced labour, and human trafficking, while fostering health and safety throughout the supply chain. The governance objectives emphasize the need for anti-corruption and anti-bribery measures, as well as adherence to ethical standards in all supply chain activities. The scope of the policy covers all procurement activities of Evotec SE and its affiliates. All goals and practices named within the policy are aligned with the SCDDA regulations. Additionally, the policy is designed to allow for the identification and pursuit of further sustainability objectives beyond the explicitly stated goals.

To ensure these objectives are met, the policy also outlines the process for evaluating and managing human right risks in the supply chain.

Using the EcoVadis Platform we conduct an abstract risk analysis to determine high-risk suppliers by sector and country. For suppliers identified as high-risk through the SCDDA framework, we require in-depth sustainability assessments, preferably by EcoVadis as our standard. Based on the results of these assessments, we collaborate with the suppliers to implement corrective or preventive action plans. These are based, for example, on the recommendations from EcoVadis and may include developing policies or reports that align with our sustainability

goals, setting targets for reducing GHG emissions, and taking steps to address identified risks or gaps. Additionally, all Evotec procurement teams as well as suppliers who complete the EcoVadis assessment have access to training resources available on the EcoVadis Academy platform, which covers essential topics such as labour practices and human rights, to further enhance sustainability knowledge and development of best practices.

Development and implementation of the Sustainable Procurement Policy is overseen by the Global Head of Supply Chain, who holds senior-level responsibility for its execution. The policy will be communicated to all employees, and specialized training sessions will be held for procurement teams to ensure its effective implementation. The Sustainable Procurement Policy will also undergo review by relevant stakeholders, including internal teams from ESG, procurement, and compliance, ensuring it is comprehensive, practical, and aligned with both regulatory requirements and the organization's broader sustainability strategy.

When a violation is identified, for example through one of our reporting channels (please see below), our goal is not to sever the relationship with the supplier but to collaborate with them in resolving the issue. We work together to implement corrective actions that address the material impact of the violation and develop preventive measures to eliminate the risk of recurrence. This approach ensures continuous improvement and supports our long-term commitment to upholding human rights standards throughout our value chain.

PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

Our organization integrates the perspectives of value chain workers into decision-making processes and activities aimed at managing actual and potential impacts through active engagement with their representatives. Engagement is primarily conducted through supplier representatives, such as ESG officers when available, or other relevant worker representatives, depending on the size and structure of the supplier organization within our in-depth risk assessments. These assessments provide comprehensive insights into the sustainability performance of suppliers, including issues that are relevant to their value chain workers.

In terms of engagement stages, high-risk prospective suppliers will be required to complete a third-party sustainability assessment through EcoVadis as part of the supplier onboarding process. For existing high-risk suppliers, EcoVadis assessments are conducted annually to ensure ongoing monitoring of their sustainability performance. Based on the results of these assessments, procurement teams engage with supplier representatives to address areas for improvement. If violations are detected, corrective action plans are developed and implemented in collaboration with the suppliers.

The Global Head of Supply Chain holds the most senior role responsible for ensuring that engagement with supplier representatives takes place. This individual, along with senior stakeholders from Compliance, Legal, and ESG departments, receives quarterly updates on the number of high-

risk suppliers assessed, the results of these assessments, and the status of corrective actions being implemented.

The effectiveness of our engagement with value chain workers' representatives is measured by tracking year-over-year improvements in suppliers being monitored via EcoVadis and their scores. Suppliers are expected to complete their assessments annually, and progress is monitored to ensure continuous improvement. Improved scores reflect the successful implementation of corrective actions and enhanced performance in areas such as human rights, labour practices, and other sustainability topics.

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

We follow the principle of continued engagement, working collaboratively with suppliers to implement corrective actions and prevent the recurrence of issues. When a material negative impact is identified, we do not immediately terminate our relationship with the supplier. Instead, we approach the situation constructively, aiming to address the issue and support the supplier in implementing the necessary changes.

Our approach involves developing corrective action plans in collaboration with the supplier, tailored to address the specific issue identified. Depending on the severity of the violation or improvement required the corrective action plan may include specific measures such as enhanced reporting requirements, worker training programs, or updates to workplace policies and procedures.

To prevent similar issues from recurring, we work with the supplier to implement systemic changes. This may involve strengthening internal monitoring processes or aligning their practices with recognized standards.

Both implemented corrective and preventive measures are documented and tracked. This ensures that actions are aligned with the agreed plan and allows for efficient follow-up to monitor progress and effectiveness.

We offer a grievance mechanism for complaints regarding risks or violations of human rights and environmental obligations arising from the business conduct of Evotec SE, one of its group companies or in the supply chain. Our grievance procedure enables potentially affected persons both inside and outside the company to report such risks and violations of obligations. The specific process is described in [Evotec's Rules of Procedure](#).

There are different reporting channels available for value chain workers to raise concerns: Complaints can be submitted directly to Evotec's central Grievance Office (by e-mail: Humanrights@evotec.com or by mail Evotec SE - Complaints Office, Essener Bogen 7, 22419 Hamburg, Germany). Alternatively, concerns can be submitted to Evotec's digital whistleblowing system, EVOwhistle. We do not tolerate any reprisals or discrimination against reporters based on a report and protect them as

far as possible. This includes, among other things, limiting the group of persons entrusted with the processing to the absolute minimum necessary.

The grievance mechanism and the rules of procedure are issued on our company website including the grievance channels. Our SCoC includes a paragraph on our grievance process also naming Evotec's grievance channels. Suppliers are encouraged to inform their employees about the reporting options of the complaints procedure and to set up complaints options and mechanisms themselves. Furthermore, our SCoC requires suppliers to ensure that their employees can submit complaints without fear of discrimination, reprisals, intimidation or harassment.

ACTIONS RELATED TO VALUE CHAIN WORKERS

We require our suppliers to meet our standards with regard to human rights and environmental protection, in particular taking the following preventive measures: we contractually commit our suppliers to our SCoC. Our SCoC contains our expectations towards suppliers regarding responsible behaviour, respect for human rights and environmental protection. We expect our suppliers to commit to complying with the principles set out in our SCoC and to implement adequate and effective procedures. We contractually reserve the right to verify the supplier's compliance with our SCoC, e.g., in the form of self-assessments, audits or written requests for information. If violations of principles set out in our SCoC are identified, the supplier concerned is obliged to initiate appropriate remedial measures and to provide us with evidence of the implementation of remedial measures upon request.

To ensure that suppliers understand and can fulfil our standards regarding responsible behaviour, respect for human rights and environmental protection, we offer risk-based training for suppliers.

When we become aware of imminent or actual human rights violations or violations of environmental obligations in our supply chain, e.g., via the risk assessment or by other means such as the grievance process, this will be carefully examined, and appropriate measures will be taken to mitigate or end the violation in accordance with our possibilities of impact.

To manage our material impacts, we have partnered with EcoVadis to perform a thorough analysis of our supplier base. Using the EcoVadis IQ tool, we assess supplier risks based on various factors such as industry and country-specific risks. At the start of each year, we incorporate procurement spend data from the previous 24 months into the risk calculation. This approach enables us to identify and prioritize areas for improvement and to determine which suppliers need more detailed evaluations. These assessments cover key sustainability areas, including human rights, labour practices, health and safety, anti-bribery and corruption, and environmental considerations. Suppliers are evaluated annually, with their performance monitored through EcoVadis scorecards that highlight areas requiring improvement.

To further implementation and improvement, we allocate both financial and human resources. Financial resources include funding for the EcoVadis modules, while human resources are provided by the Procurement department, which is responsible for engaging suppliers, monitoring performance through EcoVadis scorecards, and ensuring the effective execution of corrective and preventive actions.

To ensure that processes for providing or enabling remedies in cases of material negative impacts on value chain workers are accessible and effectively carried out, we have implemented several initiatives. A working instruction for using the EcoVadis platform is accessible to all employees via our internal quality documents tool offering clear guidance on how to identify and address supplier-related risks. Furthermore, we hold monthly meetings with EcoVadis Champions – procurement colleagues who act as liaisons between local procurement teams and the project team. These meetings serve as a platform to review progress, exchange best practices, address challenges, and align on the next steps for supplier engagement and corrective actions. Additionally, we continue to ensure ongoing support for the effective implementation of these processes.

PARTNERS & PATIENTS

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO PARTNERS AND PATIENTS

Evotec is specialised in the discovery, development and manufacturing of new drugs candidates together with and on behalf of pharmaceutical companies. In selected cases, Evotec produces commercial active ingredients, particularly small molecules for niche products. This chapter is on the material topic of consumers and end-users. Our customers are not patients but rather pharmaceutical companies responsible for the development, regulatory approval, and commercialization of these drugs, therefore, this chapter is named Partners and patients.

Our company plays a critical role in ensuring the quality and safety of the drugs it manufactures. Each batch is produced in compliance with Good Manufacturing Practices (GMP), a regulatory framework designed to minimize risks and ensure that all manufacturing and control activities adhere to strict quality standards. This commitment to GMP ensures that the drugs manufactured meet the specifications outlined in regulatory dossiers and are safe for their intended use. Evotec has established an internal Quality System to guarantee that manufacturing processes are consistent and reproducible. This system includes policies, procedures, and working instructions, all of which are regularly inspected and certified by local health authorities, such as the Medicines and Healthcare products Regulatory Agency (MHRA) in the UK and Italian Medicines Agency (AIFA) in Italy, as well as by the pharmaceutical sponsors responsible for specific projects.

The potential benefit of Evotec's work to the end user (patient) lies in the availability of therapies that address their medical conditions. While Evotec does not engage directly with patients, the therapies it helps produce are critical for treating diseases. The specific details of these

therapeutic benefits are managed and documented by the sponsoring pharmaceutical companies, which handle investigational or marketing authorizations.

We also recognize the importance of managing risks and addressing potential vulnerabilities related to the drugs it manufactures. Any unexpected deviations or events in the production process are thoroughly investigated by the Quality Assurance (QA) team, which works collaboratively with other departments to identify the root cause and implement corrective actions. If a batch of drugs is found to pose a potential risk to patients and has already been distributed, a specific procedure is in place to recall the affected products in collaboration with the sponsor.

By focusing on the pharmaceutical products it manufactures, Evotec identifies these as material elements of its operations, given their potential to significantly impact patients and the healthcare system. The company carefully monitors these impacts, taking into account both positive outcomes, such as the availability of life-saving treatments, and potential risks related to the manufacturing process. Evotec also emphasizes the importance of understanding how particular groups, such as patients receiving niche or experimental drugs, may face unique risks and ensures that its processes are robust enough to address these challenges.

Governance



BUSINESS CONDUCT

POLICIES RELATED TO BUSINESS CONDUCT AND CORPORATE CULTURE

The Management Board of Evotec SE is accountable for ensuring compliance with statutory and regulatory provisions as well as internal policies. It requires all employees to follow them.

Evotec's corporate culture is committed to a high standard of transparency, integrity and accountability. One key aspect of integrity is compliance with applicable legislation and internal company policies. Evotec's commitment to a compliance-oriented corporate culture is manifested in the Company's Code of Ethics and Business Conduct, which defines binding ethical principles such as integrity and professionalism that apply equally to members of the Executive Board and Supervisory Board and to all employees.

The Code of Ethics and Business Conduct particularly covers:

- Valuing diversity and offering equal opportunities
- Protecting the health, safety and well-being of ourselves and our colleagues
- Protection of personal data
- Careful handling of confidential information
- Adopting of ethical working practices
- Protection of the environment
- Respect for human rights
- Safeguarding the intellectual property of Evotec and our partners
- Responsible use of artificial intelligence (AI)
- No tolerance of bribery and corruption
- Fair competition
- Compliance with trade controls
- Maintaining financial integrity
- Building integrity in our relationships with suppliers
- Avoiding conflicts of interest
- No insider trading
- Raising concerns

Access to the Code is ensured through annual training and onboarding materials on the company intranet.

Evotec's corporate culture is cultivated through strategic initiatives, leadership engagement, and practices that align with its mission and core values: collaboration, Innovation, and Entrepreneurship. Evotec's

purpose and its employer brand positioning, #beCUREious, underscore its commitment to fostering a spirit of innovation and teamwork.

The foundation of Evotec's culture is established through leadership-driven initiatives, and clear communication. Onboarding programs introduce new employees to the company's mission, values, and expectations, ensuring alignment from the start. The Code of Ethics and Business Conduct reinforces the importance of ethical behaviour, collaboration, and respect for diversity. Leadership plays a critical role in shaping and sustaining the culture by modelling values and ensuring consistency across teams.

Evotec continuously develops its culture to meet the evolving needs of its workforce and business. Employee engagement initiatives, such as employee surveys and regular town halls, provide opportunities for employees to share feedback and insights, ensuring the culture evolves alongside their needs. Learning and development programs, including reskilling, upskilling, empowering employees to grow personally and professionally.

Promoting the corporate culture is achieved through consistent messaging and reinforcement of values. Internal communication channels, such as the intranet and regular leadership updates, keep employees informed and aligned with organizational goals. The employer brand #beCUREious highlights Evotec's commitment to innovation, helping to attract and retain talent that shares the company's vision.

While Evotec evaluates its culture through leadership engagement, employee feedback, and retention data, the company recognizes the need for more structured assessment mechanisms, which are currently under review. By embedding its mission and values into its operations and proactively refining its culture, Evotec creates a cohesive and empowering environment.

Dealing responsibly with the compliance risks of our business operations calls for a suitable and effective compliance management system. The compliance programme at Evotec SE is monitored by the company's compliance officer; an independent and objective function that reviews and assesses compliance matters within the group. Electronic compliance training takes place regularly across the Group and are tailored to the Company's specific compliance requirements and the associated risks. The aim of the training program is to achieve permanent awareness of compliance aspects in all business processes, to ensure that every decision meets Evotec's compliance obligations and to minimise compliance risks. It is mandatory for all members of the Executive Board and for all employees. The company's compliance officer monitors participation in this training program at regular intervals.

The Global Compliance Department helps to convey the values described above throughout the Group via hosting relevant information campaigns on the company intranet and helps to ensure they are practised sustainably.

Evotec manages its material impacts, risks, and opportunities related to business conduct and corporate culture through a framework of policies, including the Anti-Bribery and Corruption Compliance Policy, the Compliance Monitoring Process and Escalation Procedure (SOP), and the Global Whistleblowing Policy. The Anti-Bribery and Corruption Compliance Policy prohibits bribery, kickbacks, or corrupt practices by employees or third parties acting for the company. It establishes clear guidelines for gifts, meals, entertainment, and charitable donations, emphasizing accurate recordkeeping and whistleblower protections.

The Anti-Bribery and Corruption Compliance Policy applies globally to all employees, contractors, agents, and representatives, covering interactions with both government officials and private entities. Oversight lies with the Global Compliance Department, with approvals by the Management and Supervisory Boards. The policy aims to ensure adherence to laws such as the German Criminal Code, the UK Bribery Act, and the Foreign Corrupt Practices Act (FCPA). To encourage ethical practices and minimize corruption risks, the policy is communicated through annual training and onboarding materials available on the company intranet.

The Global Whistleblowing Policy as explained in the [Own workforce](#) section is another relevant policy which facilitates secure reporting of misconduct while protecting whistleblowers.

To uphold high ethical standards, Evotec has established mechanisms to identify, report, and investigate potential legal violations. Central to this is the EVO whistle reporting tool, supported by the Global Whistleblowing Policy and the Global Case Handling SOP (Standard Operating Procedure), both of which comply with applicable whistleblower protection legislation. These tools ensure secure and transparent reporting, enabling employees to raise concerns confidently. The Global Compliance Department and Local Compliance Counsels, comprising fully qualified lawyers, provide guidance on suspected violations, ensuring swift and effective case handling.

Aligned with its Code of Ethics and Business Conduct, the Global Whistleblowing Policy, and the Global Case Handling SOP, Evotec commits to investigating reported concerns within legally mandated timeframes.

Evotec also recognizes the business areas most vulnerable to corruption and bribery. Risk assessments have identified departments that handle transactions and interactions with external business partners as particularly exposed. These insights guide the company's preventative

strategies, reinforcing its dedication to maintaining the highest standards of integrity and transparency.

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

Evotec has implemented procedures to prevent, detect, and address allegations or incidents of corruption or bribery, including a Code of Ethics and Business Conduct, an Anti-Bribery and Corruption (ABC) Policy, a Global Whistleblowing Policy, and a Global Case Handling SOP, supported by compliance training, a dedicated compliance function, the EVO whistle platform, and AFC risk assessments.

Evotec ensures that policies related to the prevention and detection of corruption or bribery are communicated through compliance training and the internal digital learning platform, which require "read and understood" confirmations from each affected employee, including each Management Board member.

Evotec offers digital anti-corruption and anti-bribery training to all staff globally. This training is complemented by on-demand legal advice from fully qualified lawyers to ensure thorough understanding and compliance. See Table 16 for our corruption and bribery prevention training coverage for new joiners.

TABLE 16: TRAINING COVERAGE - NEW JOINERS

	MANAGERS	AMSB*	OTHER OWN WORKERS	TOTAL
New joiners receiving training	107	2	437	546
New joiners at-risk functions receiving training ¹³	13	2	47	60 ¹⁴

*Administrative, Management, and Supervisory Bodies. The two are included in the number for managers.

In the case of alleged incidents relating to corruption or bribery, the Compliance Department will manage the investigation. Such investigations will be supported by Internal Audit, which has the capacity to support external investigators if this is considered necessary or helpful. Depending on the alleged incident the outcome of such investigation will be reported to the Management Board or to the Supervisory Board if a Management Board member is the subject of the investigation.

No incidents of corruption and bribery were brought to the attention of the Global Compliance Department during the reporting period.

¹³ Training here means computer-based training

¹⁴ The breakdown presents the result out of the total 60 employees trained in at-risk functions, 11 managers, 2 AMSB managers, and 47 other own workers.

Outlook



2023 taught us that a sustainable business needs to be grounded in resilient structures and dedicated people to be successful, which is why we recovered from a cyber-attack within a few months, while keeping the degree of satisfaction of our partners at very high levels, as demonstrated in a retention rate of 93% and 94% in 2024.

2024 was again challenging as we had to manage through a period of muted demand that triggered capacity adjustments. To succeed in our mission to discover, develop, and manufacture medicines faster and better, together with our partners, and to positively impact patients' lives around the globe, means that we need to continuously improve our competitiveness. Good governance and a focus on creating a safe working environment for our people are core elements to improve scientific and operational excellence. The strategic review initiated in H2 2024 will provide direction on that journey. With the publication of results in Q2 2025, the new strategic direction and related transformation, we will establish the guidelines for our journey towards improving sustainable profitable growth.

The appointment of Aurélie Dalbiez to the newly created role of CPO within the Management Board, is indicative of our commitment to progressing the people agenda. In the field of environmental topics, we made again significant progress in 2024. With the approval of our long-term SBTi targets in October 2024, which are aligned with the 1.5°C pathway, we aim to become net zero by 2045 at the latest. To ensure diligent execution on our path towards net zero and to get a better understanding of necessary climate adaptation steps in future, we will conduct a climate risk assessment in 2025. Besides further improving our impact on the environment and refining processes and methodologies to collect robust data, we will continue to dedicate our efforts to predominantly social topics. The feedback from over 4,000 of our colleagues via the engagement survey provided valuable input to help us make Evotec an even more inclusive and equitable workplace in the future. Acting on the most relevant findings of the EVOvoice survey is at the top of our agenda.

Discovering and developing first-in-class or best-in-class medicines without compromising our environment is our contribution to humanity. This has been our North Star that has been guiding us over the last 30 years and that will also lead us into the future.

Appendix

APPENDIX A - DISCLOSURE OF INCORPORATION BY REFERENCE

ESRS DISCLOSURE REQUIREMENT	INCORPORATION BY REFERENCE
ESRS2-BP-1-5-(d)	See our Annual Report in the Information Technology Risks (p.54-55) for more details on specific pieces of information corresponding to intellectual property, know-how or the results of innovation.
ESRS2-BP-1-5-(e)	See our Outlook of the Annual Report page 59 ff. on information on the disclosure of impending developments or matters in the course of negotiation.
ESRS 2 Gov-3	See the remuneration report in our governance section at the Evotec Website for information on climate-related considerations in management incentive scheme.
ESRS E1-6, AR 39 (a-d)	See ESG performance and reporting section of our website for information on emissions calculations method, assumptions, emissions factors, and the GWP.

APPENDIX B - SCOPE 3 EMISSIONS

TABLE B1: SCOPE 3 INTENSITY TARGET PERFORMANCE¹⁵

IN K€ OR AS INDICATED	2021	2022	2023	2024
EBITDA	107,270	101,654	66,353	22,564
Personnel Cost	319,353	388,050	377,587	458,738
EBITDA + Personnel Cost	426,623	489,704	443,940	481,301
1: Purchased Goods and Services (tCO ₂ e)	114,046	115,114	185,479	126,685
2: Capital Goods (tCO ₂ e)	40,233	73,093	68,358	37,824
Emissions (tCO ₂ e)	154,279	188,207	253,837	164,509
Intensity (tCO ₂ e/Value Added) (tCO ₂ e/€m)	0.362	0.384	0.571	0.338
% Change on BY		6 %	58 %	(6)%

TABLE B2: NET-ZERO INTENSITY TARGET PERFORMANCE

Total Scope 3	167,072	204,331	273,060	180,262
Intensity - tCO ₂ e/Value Added (tCO ₂ e/€m)	0.392	0.417	0.615	0.371
% Change on BY	NA	7%	57%	(5)%

¹⁵ SBTi relevant performance measurement

TABLE B3: SUPPLIER ENGAGEMENT PERFORMANCE

TARGET COVERAGE	2021	2023	2024
Purchased goods and services (tCO ₂ e)	114,066	185,479	126,685
Capital goods (tCO ₂ e)	40,233	68,358	37,824
Emissions (tCO ₂ e)	154,299	253,837	164,509
Suppliers with SBTs total emissions	NA	21,548	36,118
Purchased goods and services (tCO ₂ e)	NA	18,667	30,233
Capital goods (tCO ₂ e)	NA	2,881	5,885
% of Evotec's emissions	-	8.5 %	22 %

APPENDIX C - METRICS AND EMISSIONS REDUCTION TARGETS

TABLE C1: GHG EMISSION REDUCTION TARGETS

	NEAR-TERM (2032)			LONG-TERM (2045)		
	ABSOLUTE VALUE (tCO ₂ e)	% OF GHG EMISSIONS REDUCTION	INTENSITY VALUE	ABSOLUTE VALUE (tCO ₂ e)	% OF GHG EMISSIONS REDUCTION	INTENSITY VALUE
Scope 1 GHG emissions reduction	9,605	50 %	NA	18,105	95 %	NA
Market-based Scope 2 GHG emissions reduction	10,227	50 %	NA	19,278	95 %	NA
Scope 3 GHG emissions reduction ¹⁶	403,360	72 %	260	1,212,571	97 %	380
Total GHG emissions reduction	423,193	NA	NA	1,249,955	NA	NA

TABLE C2: GROSS EMISSION INTENSITY

GHG INTENSITY PER NET REVENUE	COMPARATIVE (2021)	2024	% 2021-2024
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/m€)	0.33	0.27	(18)%
Total GHG emissions (market-based) per net revenue (tCO ₂ eq/m€)	0.33	0.25	(25)%

¹⁶ Scope 3 near-term targets cover only purchased goods and services, and capital goods emissions; all scopes 3 targets are expressed in per million euro economic value added

TABLE C3: GROSS SCOPE 1, 2 AND 3 AND TOTAL GHG EMISSIONS

GROSS EMISSIONS (tCO ₂ e)	BASE YEAR (2021)	2023	2024	%2023-2024	%2021-2024	2032	2045
Scope 1 GHG Emissions							
Gross Scope 1 GHG emissions (tCO ₂ eq)	19,058	15,937	13,756	(14)%	(28)%	50 %	95 %
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	NA	NA	NA	NA	NA	NA	NA
Scope 2 GHG Emissions							
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	17,638	19,634	21,556	10%	22%	NA	NA
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	20,293	11,672	6,913	(41)%	(66)%	50 %	95 %
Total Gross indirect (Scope 3) GHG emissions (tCO₂eq)							
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	167,072	273,060	180,262	(34)%	8 %	NA	97 %
1 Purchased goods and services	114,046	185,479	126,685	(32)%	11 %	72 %	97 %
2 Capital goods	40,233	68,358	37,823	(45)%	(6)%	72 %	97 %
3 Fuel and energy-related activities (not	8,153	9,695	8,626	(11)%	6 %	NA	97 %
4 Upstream transportation and distribution	487	454	399	(12)%	(18)%	NA	97 %
5 Waste generated in operations	549	1,500	1,360	(9)%	148 %	NA	97 %
6 Business travelling	324	3,210	1,705	(47)%	427 %	NA	97 %
7 Employee commuting	3,226	4,286	3,638	(15)%	13 %	NA	97 %
15 Investments	54	77	23	(70)%	(57)%	NA	97 %
Gross scope 1, 2 and 3 (Market-based)	206,423	300,670	200,930	(33)%	(3)%	50 %	NA
Gross scope 1, 2 and 3 (Location-based)	203,768	308,631	215,574	(30)%	6 %	NA	NA

APPENDIX D - DATA POINTS THAT DERIVE FROM OTHER EU LEGISLATION

The table below includes all of the data points that derive from other EU legislation as listed in ESRS 2 standard, providing an overview of which data points are assessed as 'not material' and where the material data points can be found in our report.

						REFERENCES		
DISCLOSURE REQUIREMENT	DATA POINT	SUSTAINABILITY STATEMENTS	SFDR	PILLAR 3	BENCH-MARK REGULATION	EU CLIMATE LAW	NOTE / SECTION	PAGE
ESRS 2 GOV-1	21 (d)	Board's gender diversity	x		x		Material	6
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			x		Material	9
ESRS 2 GOV-4	30	Statement on due diligence	x				Material	52
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x	x	Not material	-
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	x		x		Not material	-
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	x		x		Not material	-
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			x		Not material	-
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	Material, not stated	-

ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned benchmarks		x	x		Not material	-
ESRS E1-4	34	GHG emission reduction targets	x	x	x		Material	25
ESRS E1-5	38	disaggregated by sources (only high climate impact sectors)	x				Not material	-
ESRS E1-5	37	Energy consumption and mix	x				Material	27
ESRS E1-5	40-43	climate impact sectors	x				Not stated	-
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		Material	27
ESRS E1-6	53-55	Gross GHG emissions intensity	x	x	x		Material	28
ESRS E1-7	56	GHG removals and carbon credits				x	Not material	-
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			x		Material, not stated	-
ESRS E1-9	66 (a); 66 (c)	and chronic physical risk; Location of significant assets at material physical risk					Material, not stated	-
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes					Material, not stated	-
ESRS E1-9	67 (c)	Degree of exposure of the portfolio to climate-related opportunities					Material, not stated	-
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil	x				Material, not stated	-
ESRS E3-1	9	Water and marine resources	x				Material, not stated	-
ESRS E3-1	13	Dedicated policy	x				Material, not stated	-
ESRS E3-1	14	Sustainable oceans and seas	x				Not material	-
ESRS E3-4	28 (c)	Total water recycled and reused	x				Material, not stated	-
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	x				Material	29
ESRS 2- SBM 3 - E4	16 (a) i		x				Not material	-
ESRS 2- SBM 3 - E4	16 (b)		x				Not material	-
ESRS 2- SBM 3 - E4	16 (c)		x				Not material	-
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	x				Not material	-
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	x				Not material	-
ESRS E4-2	24 (d)	Policies to address deforestation	x				Not material	-
ESRS E5-5	37 (d)	Non-recycled waste	x				Material	29
ESRS E5-5	39	Hazardous waste and radioactive waste	x				Material	29
ESRS 2- SBM3 - S1	14 (f)	Risk of incidents of forced labour	x				Material, not stated	-
ESRS 2- SBM3 - S1	14 (g)	Risk of incidents of child labour	x				Material, not stated	-
ESRS S1-1	20	Human rights policy commitments	x				Material	32 ; 33
ESRS S1-1	21	the fundamental International Labor Organisation Conventions 1 to 8			x		Material	32
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				Material	33
ESRS S1-1	23	Workplace accident prevention policy or management system	x				Material, not stated	-
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	x				Material	34

ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents	x		x	Material	36
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	x			Material	36
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x	Not material	-
ESRS S1-16	97 (b)	Excessive CEO pay ratio	x			Not material	-
ESRS S1-17	103 (a)	Incidents of discrimination	x			Material, not stated	-
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	x		x	Material, not stated	-
ESRS 2- SBM3 – S2	11 (b)	Significant risk of child labour or forced labour in the value chain	x			Material	37
ESRS S2-1	17	Human rights policy commitments	x			Material	38
ESRS S2-1	18	Policies related to value chain workers	x			Material	38
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	x		x	Material, not stated	-
ESRS S2-1	19	the fundamental International Labor Organisation Conventions 1 to 8			x	Material, not stated	-
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	x			Material	37
ESRS S3-1	16	Human rights policy commitments	x			Not material	-
ESRS S3-1	17	Human Rights, ILO principles or and OECD guidelines	x		x	Not material	-
ESRS S3-4	36	Human rights issues and incidents	x			Not material	-
ESRS S4-1	16	Policies related to consumers and end-users	x			Material, not stated	-
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x	Material, not stated	-
ESRS S4-4	35	Human rights issues and incidents	x			Material, not stated	-
ESRS G1-1	10 (b)	United Nations Convention against Corruption	x			Not material	-
ESRS G1-1	10 (d)	Protection of whistle-blowers	x			Not material	-
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x		x	Material, not stated	-
ESRS G1-4	24 (b)	Standards of anti- corruption and anti-bribery	x			Material	42

APPENDIX E - LIST OF THE DISCLOSURE REQUIREMENTS

Appendix E details all ESRS disclosure requirements from ESRS 2 and the material topical standards that informed our sustainability statements. Disclosure requirements from topical standards E4 and S3 have been excluded as they fall below our materiality thresholds. These tables serve as a guide to locating specific disclosure information within the sustainability statements and indicate instances where such information is provided elsewhere. Where disclosure information is unavailable, no reference is provided.

TABLE E1: ESRS 2 - GENERAL DISCLOSURES (CROSS-CUTTING STANDARDS)

ESRS CODE	DISCLOSURE REQUIREMENT	PAGE	ADDITIONAL INFORMATION
BP-1	General basis for preparation of the sustainability statement	5	
BP-2	Disclosures in relation to specific circumstances	5	
	Data points that derive from other EU legislation	46	
GOV-1	The role of the administrative, management and supervisory bodies	6	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	11	
GOV-3	Integration of sustainability-related performance in incentive schemes	11	
GOV-4	Statement on sustainability due diligence	51	
GOV-5	Risk management and internal controls over sustainability reporting	12	
SBM-1	Strategy, business model and value chain (products, markets, customers)	13	
SBM-1	Strategy, business model and value chain (headcount by country)	13	
SBM-1	Strategy, business model and value chain (breakdown of revenue)	13	
SBM-2	Interests and views of stakeholders	15	
SBM-3	Material IRO and their interaction with strategy and business model	16	
IRO-1	Description of the processes to identify and assess material impacts, risks, and	20	
IRO -2	Disclosure requirements in ESRS covered by the undertaking's sustainability	48	

TABLE E2: ENVIRONMENTAL STANDARDS

ESRS CODE	DISCLOSURE REQUIREMENT	PAGE	ADDITIONAL INFORMATION
EUT	Overview	22	
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	11	
E1-1	Transition plan for climate change mitigation	23	Not stated
ESRS 2, SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	23	Stated in chapter Material impacts, risks and opportunities
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities 2	24	Stated in chapter Process to identify and assess material impacts, risks and opportunities
E1-2	Policies related to climate change mitigation and adaptation		Not stated
E1-3	Actions and resources in relation to climate change policies	24	
E1-4	Targets related to climate change mitigation and adaptation	24	
E1-5	Energy consumption and mix	25	
E1-6	Gross Scopes 1, 2, 3, and total GHG emissions	27	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits		Not stated
E1-8	Internal carbon pricing		Not stated
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		Not stated
ESRS 2, IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		Not stated
E2-1	Policies related to pollution		Not stated
E2-2	Actions and resources related to pollution		Not stated
E2-3	Targets related to pollution		Not stated
E2-4	Pollution to air		Not stated
E2-5	Pollution to water		Not stated
E2-6	Pollution to soil		Not stated
E2-7	Substances of concern and most harmful substances		Not stated
E2-8	Anticipated financial effects from pollution-related risks and opportunities		Not stated
ESRS 2, IRO-1	Description of the processes to identify and assess material water related impacts, risks and opportunities		Not stated
E3-1	Policies related to water and marine resources		Not stated
E3-2	Actions and resources related to water and marine resources		Not stated
E3-3	Metric and targets related to water and marine resources		Not stated
E3-4	Water consumption metrics	28	
E3-5	Anticipated financial effects from water and marine resource-related risks and opportunities		Not stated
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	29	
E5-1	Policies related to resource use and circular economy	29	
E5-2	Actions and resources related to resource use and circular economy	29	
E5-3	Targets related to resource use and circular economy	29	
E5-4	Metrics Resource inflows		Not stated
E5-5	Metrics Resource outflows	29	
E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities		Not stated

TABLE E.3: SOCIAL STANDARDS

ESRS CODE	DISCLOSURE REQUIREMENT	PAGE	ADDITIONAL INFORMATION
ESRS 2, SBM-2	Interests and views of stakeholders	15	Stated in chapter Interests and views of stakeholders
ESRS 2, SBM-3	Material impacts, risks and opportunities related to own workforce and their interaction with strategy and business model	31	
S1-1	Policies related to own workforce	32	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	33	
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	33	
S1-4	Actions on material impacts on own workforce	34	
S1-5	Employee metrics and targets	34	Health and safety target
S1-6	Characteristics of the undertaking's employees	35	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	35	
S1-14	Health and safety metrics	35	
S1-17	Incidents, complaints and severe human rights impacts		Not stated
ESRS 2, SBM-2	Interests and views of stakeholders		Stated in chapter Interests and views of stakeholders
ESRS 2, SBM-3	Material impacts, risks and opportunities related to value chain workers and their interaction with strategy and business model	37	
S2-1	Policies on impacts and engagement with workers in the value chain	37	
S2-2	Processes for engaging with value chain workers about impacts	38	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	39	
S2-4	Actions related to value chain workers	39	
S2-5	Targets related to value chain workers		Not stated
ESRS 2, SBM-2	Interests and views of stakeholders		Stated in chapter Interests and views of stakeholders
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	40	
S4-1	Safeguarding consumer and end-user interests	40	
S4-2	Policies for consumer safety and product impacts	40	
S4-3	Engagement mechanisms for consumers and end-users	40	
S4-4	Actions related to consumers and end-users		Not stated
S4-5	Targets related to consumers and end-users		Not stated

TABLE E.4: GOVERNANCE STANDARDS

ESRS CODE	DISCLOSURE REQUIREMENT	PAGE	ADDITIONAL INFORMATION
ESRS 2, GOV-1	The role of the administrative, supervisory and management bodies		Stated in chapter Sustainability Governance
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		Stated in chapter Material impacts, risks and opportunities
G1-1	Business Conduct Policies and Corporate Culture	41	
G1-3	Prevention and detection of corruption and bribery	42	
G1-4	Confirmed incidents of corruption or bribery	42	

**APPENDIX F - STATEMENT ON DUE DILIGENCE**

The below table presents the sections of our sustainability report that enclose disclosures about our current sustainability due diligence.

CORE ELEMENTS OF DUE DILIGENCE	SECTIONS IN THE SUSTAINABILITY REPORT
a) Embedding due diligence in governance, strategy and business model	Experiences, skills and responsibilities of Management Board Members Sustainability matters addressed by management and supervisory board Incentive schemes Material impacts, risks and opportunities
b) Engaging with affected stakeholders in all key steps of the due diligence	Interests and views of stakeholders Process to identify and assess material impacts, risks and opportunities Policy section of each topic
c) Identifying and assessing adverse impacts	Process to identify and assess material impacts, risks and opportunities Material impacts, risks and opportunities
d) Taking actions to address those adverse impacts	Actions for Climate change Actions for Resource use Actions for Own workforce and Health and safety Actions for Workers in the value chain
e) Tracking the effectiveness of these efforts and communicating	Metrics and targets for Climate Change Metrics for Water Metrics and targets for Resource use Metrics and targets for Own workforce

**APPENDIX G - LIST OF ACRONYMS**

ABC	Anti-Bribery and Corruption
ACC	Audit & Compliance Committee
ADME-Tox	Absorption, Distribution, Metabolism, Excretion and Toxicity
AMSB	Administrative, Management, and Supervisory Bodies
API	Active Pharmaceutical Ingredient
BP	Basis for Preparation
B2B	Business-to-business
Capex	Capital Expenditure
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equity and Inclusion
EBIDTA	Earnings before interest, taxes, depreciation, and amortization
EHS	Environment, Health & Safety
E.MPD	Evotec's Molecular Patient Database
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
EVA	Economic Value added
EVO	Evotec
FCPA	Foreign Corrupt Practices Act
FTE	Full-Time Equivalent
FLCA	Fatal and life changing activities
GCGC	German Corporate Governance Codex
GHG	Greenhouse Gas
GOV	Governance
GRI	Global Reporting Initiative
HGB	German Commercial Code
HiPo	high-potential
HVAC	Heating, ventilation, and air conditioning
HR	Human Resources
HRIS	Human Resources Information System
IMP	Inventory Management Plan
INDiGO	Investigational New Drug ("IND") Enabling Program
iPSC	Induced pluripotent stem cell
IRO	Impact, Risk, and Opportunity
MB	Management Board
M&A	Merger and Acquisitions
NACE	Nomenclature of Economic Activities
EVA	Economic Value Added
Opex	Operational Expenditure
QA	Quality Assurance
R&D	Research and Development
RemCom	Remuneration Committee
SB	Supervisory Board
SBM	Strategy, Business Model and Value Chain
SBTi	Science-Based Targets initiative
SCoC	Supplier Code of Conduct
tCO_{2e}	Tonnes of Carbon Dioxide Equivalent
UCB	UCB S.A