

SINGLE
USE
SUPPORT. ♥

SUSTAINABILITY REPORT 2025



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Dear stakeholders,

As the biopharmaceutical industry continues to evolve, so do the expectations placed on manufacturers and suppliers to operate responsibly, transparently, and sustainably. At Single Use Support, we see this as an opportunity to create long-term value for our customers, employees, partners, and communities. Our mission to protect life and improve health remains at the core of everything we do, and sustainability is an essential part of how we deliver on that mission.

During 2025, we continued to strengthen our sustainability approach and further embed environmental, social, and governance considerations into our strategy and operations. As our company grows, we remain committed to balancing business success with responsible decision-making and measurable progress.

A key milestone this year was the completion of our first Double Materiality Assessment. This process helped us better understand the sustainability topics most relevant to our business and stakeholders while providing a solid foundation for future priorities and reporting. Based on these insights, we defined five strategic focus areas that will guide our efforts going forward: Climate Action, Resource Efficiency and Circular Economy, Healthy and Inclusive Workplace, Responsible Supply Chain Management, and Ethical Governance and Transparency.

We also made important progress in measuring and managing our environmental impact. During the reporting period, we completed our

first comprehensive Corporate Carbon Footprint (CCF) and established greenhouse gas reduction targets aligned with Science Based Targets initiative (SBTi) methodologies. At the same time, we continued developing our Environmental Management System in preparation for ISO 14001 certification, expanded sustainability data collection, and strengthened engagement with suppliers, customers, and employees.

Another important achievement was receiving an EcoVadis Silver Medal with a score of 74 points. This recognition reflects the progress we have made across environmental management, labor and human rights, ethics, and sustainable procurement. While we are proud of this milestone, we also recognize that sustainability requires continuous improvement and long-term commitment.

Looking ahead, our focus remains on turning ambitions into measurable results. We will continue advancing our climate strategy, improving transparency, strengthening sustainability governance, and integrating sustainability considerations throughout our products, operations, and value chain. Achieving meaningful progress requires collaboration, and we are grateful to our employees, customers, suppliers, and partners who support us on this journey.

Thank you for your trust and partnership.

Sincerely,

Darren Verlenden
CEO of Single Use Support

Introduction and purpose of the report

For Single Use Support, sustainability is closely linked to the company's purpose of supporting the safe and efficient handling of critical biopharmaceutical products. Through innovative technologies, process solutions and continuous improvement efforts, the company strives to create long-term value for customers while contributing to a more resource-efficient and responsible healthcare industry.

As sustainability expectations continue to evolve, transparency has become an essential component of responsible business conduct. Reporting on sustainability-related topics enables stakeholders to better understand how the company manages environmental, social and governance (ESG) matters, addresses risks and opportunities, and prepares for future challenges.

This report provides an overview of Single Use Support's sustainability approach, governance structures, key sustainability topics, performance indicators and future ambitions. It reflects the company's ongoing efforts to further integrate

sustainability into its operations, decision-making processes and long-term business strategy.

The report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) and aims to provide transparent, coherent and decision-useful sustainability information to customers, business partners, financial institutions, employees and other stakeholders.

In addition to the requirements of the VSME Standard, this report incorporates selected disclosures aligned with the principles of the European Sustainability Reporting Standards (ESRS), providing further information on sustainability governance, the materiality assessment process.

By publishing this report, Single Use Support seeks to strengthen transparency, foster stakeholder trust and establish a foundation for the continuous development of its sustainability performance.

CHAPTER 3

General information



General information

B1 - BASIS FOR PREPARATION

Single Use Support has prepared this Sustainability Report in accordance with the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) and has selected Option B, comprising both the Basic Module and the Comprehensive Module (24(a)). The reporting period covers the period from 1 January 2025 to 31 December 2025. All quantitative and qualitative disclosures presented in this report relate to this reporting period (24(a)).

No disclosures have been omitted on the grounds

of being classified, commercially sensitive, or confidential (24(b)). The sustainability report has been prepared on a consolidated basis and covers the operations of Single Use Support TopCo. The reporting boundary includes all entities, activities, assets, and locations included within the scope of consolidation and over which the group exercises operational control, unless stated otherwise (24(c)).

The consolidated reporting entity comprises the following companies:

Single Use Support TopCo	Single Use Support MidCo	Single Use Support GmbH	Single Use Support Inc.
Endach 36 Kufstein 6330 (AT)	Endach 36 Kufstein 6330 (AT)	Endach 36 Kufstein 6330 (AT)	1 Hartwell Place, Suite 104, Lexington, MA 02421 (USA)

Table 1: Entities Included in the Reporting Boundary (24(d))



RoSS Shell Production

The following disclosures provide general information about the company, including its legal structure, business activities, financial size, workforce and principal locations of operation.

VSME disclosure requirement	Information
Legal Form	GmbH - Gesellschaft mit beschränkter Haftung
NACE sector classification code	28.99-0 Manufacture of other special-purpose machinery n.e.c.
Balance Sheet Total	EUR 689.7 million
Turnover	EUR 93.8 million
Number of Employees (headcount)	251 employees
Country of Primary Operations and Location of Significant Assets	Austria (primary operations including production, assembly, warehousing and administration); United States of America (commercial, sales and customer support activities)

Table 2: Company Information (24(e)(i)-(vi))

LOCATIONS

AUSTRIA

KUFSTEIN

Headquarters
47.565004 · 12.154064

HALL I.T.

47.279951 · 11.490842

USA

LEXINGTON, MA

42.467206 · -71.263691

Sites Included in the Reporting Boundary (24(e)(vii))

SUSTAINABILITY-RELATED CERTIFICATIONS AND ASSESSMENTS

Single Use Support continuously develops its sustainability management approach through external assessments, transparency initiatives and internationally recognised management systems.

In 2025, the company was awarded an EcoVadis Silver Medal, achieving a score of 74 points. The EcoVadis assessment evaluates performance across the areas of Environment, Labour & Human Rights, Ethics and Sustainable Procurement and provides independent external validation of the company's sustainability management practices and ESG performance.

In addition, Single Use Support participates in the Carbon Disclosure Project (CDP) and annually discloses climate-related information as part of its ongoing commitment to transparency, environmental performance management and stakeholder engagement.

As part of its long-term sustainability roadmap, Single Use Support has established a strategic objective to achieve ISO 14001 certification by 2026. During the reporting period, the company continued to develop its Environmental Management System (EMS), including the identification and evaluation of environmental aspects, the definition of environmental objectives and the integration of continuous improvement processes across relevant business functions and operational sites.

Beyond its sustainability-specific initiatives, Single Use Support maintains certification according to ISO 9001:2015 for Quality Management Systems and ISO/IEC 27001 for Information Security Management Systems. These certifications support the continuous improvement of organisational processes, customer satisfaction, risk management and information security across the company (25).



C1 – STRATEGY: BUSINESS MODEL AND SUSTAINABILITY – RELATED INITIATIVES

Single Use Support is an innovation-driven company operating in the biopharmaceutical and life science sector, specializing in the development, manufacture, and integration of single-use solutions for fluid and cold chain management.

The company's solutions are used throughout the biopharmaceutical value chain, including drug substance handling, storage, freezing, thawing, transportation and manufacturing processes. Key products and services include:

- Single use bags and assemblies for sterile fluid management
- Bioprocess containers as well as mixing, storage, freezing, and thawing systems
- Platform technologies for temperature sensitive drug substances
- Customized single-use systems tailored to customer specific process requirements
- Engineering, process design, and technical support services for system integration

These solutions are designed to minimize product loss, improve process safety, and enhance operational efficiency across biopharmaceutical manufacturing. By enabling highly controlled and contamination free processes, Single Use Support contributes to reducing waste of high value drug substances and supports reliable, scalable production in regulated environments (47(a)).

Single Use Support primarily operates in business-to-business (B2B) markets and serves customers across Europe, North America and other international regions. The company maintains long-term relationships with pharmaceutical and biotechnology companies as well as suppliers, logistics providers and technology partners that

contribute to the development, manufacturing and distribution of its products and services. Where possible, Single Use Support seeks to source materials and services from regional suppliers in order to strengthen supply chain resilience, reduce transportation distances and support local economic value creation (47(b-c)).

Sustainability is an increasingly important consideration in Single Use Support's business activities and long-term development. Through its products and technologies, the company supports more efficient and reliable biopharmaceutical processes while helping customers reduce product loss and make responsible use of valuable resources.

To further strengthen its sustainability approach, Single Use Support conducted its first Double Materiality Assessment in 2026. The results were used to identify the sustainability topics most relevant to the company and its stakeholders and to support the development of sustainability objectives and initiatives. Based on the results of the Double Materiality Assessment, Single Use Support defined five strategic sustainability focus areas:

- Climate Action
- Resource Efficiency and Circular Economy
- Healthy and Inclusive Workplace
- Responsible Supply Chain Management
- Ethical Governance and Transparency

These focus areas guide the company's sustainability activities and objectives (47(d)).

ESRS 2 IRO-1 - PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

While this report has been prepared in accordance with the VSME, Single Use Support has voluntarily incorporated selected concepts and disclosure principles from the ESRS to enhance transparency regarding the identification, assessment and management of sustainability-related impacts, risks and opportunities.

To support this objective and establish a robust foundation for sustainability management, Single Use Support conducted its first Double Materiality Assessment in 2026.

The assessment was performed in alignment with the ESRS-based methodology proposed by EFRAG Implementation Guidance 1 and considered both impact materiality and financial materiality perspectives. It was supported by a context and system analysis covering the company's business model, operational activities, products, services, suppliers, customers and relevant upstream and downstream value-chain activities.

The objective was to identify and assess the sustainability-related impacts, risks and opportunities that are most relevant to the company and its stakeholders. Potential sustainability topics were identified through a structured review of the company's business model, operations, products, services and stakeholder relationships.

DOUBLE MATERIALITY

The Double Materiality Assessment was conducted between February and June 2026 and comprised three main phases: **understanding the context and value chain, identifying sustainability-related impacts, risks and opportunities, and assessing the identified impacts, risks and opportunities based on defined materiality criteria.**

Material topics were identified through a combination of top-down and bottom-up assessments. The top-down assessment considered sustainability matters regarded as material based on ESRS guidance and industry relevance, while the bottom-up assessment evaluated company-specific impacts, risks and opportunities against defined materiality criteria. A materiality threshold of 0.60 was applied to determine whether assessed impacts, risks and opportunities were considered material.

The assessment identified a total of 359 sustainability-related impacts, risks and opportunities (IROs) across environmental, social and governance topics. Following the evaluation process, 166 IROs were classified as material and considered relevant for the company.

Impacts, risks and opportunities were evaluated against predefined assessment criteria. Impact assessments considered severity, scale, scope, likelihood, while financial risks and opportunities were assessed based on likelihood and potential financial implications. Both actual and potential impacts were considered across short-, medium- and long-term time horizons.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement was a key element of the Double Materiality Assessment and supported the identification, evaluation and validation of sustainability-related impacts, risks and opportunities. The assessment considered the perspectives of both internal and external stakeholders, including employees, customers, shareholders and other relevant business partners. Stakeholder input was gathered through workshops, stakeholder surveys, focus group discussions and management engagement.

activities. The insights obtained through these interactions supported the identification and prioritisation of sustainability topics across the company's operations and value chain.

The results of the assessment were used as a foundation for the development of the

sustainability objectives, climate targets and reporting priorities. The Double Materiality Assessment also serves as an important input for risk management processes and the continuous development of the company's sustainability programme.



ESRS 2 SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES IN THE CONTEXT OF STRATEGY AND BUSINESS MODEL

As a provider of fluid management, cold chain and single-use technologies for the biopharmaceutical industry, Single Use Support acknowledges that its activities generate both positive and negative impacts while also exposing the company to

sustainability-related risks and opportunities. The identified material topics are therefore integrated into strategic planning, operational decision-making and continuous improvement activities.

MATERIAL SUSTAINABILITY TOPICS

Assessment approach	ESRS topic	Material subtopics
Top-Down	E1 Climate Change	Climate change mitigation; Energy
Top-Down	S1 Own Workforce	Working conditions; Health and safety; Training and skills development; Diversity and equal treatment
Bottom-Up	E1 Climate Change	Climate change adaptation
Bottom-Up	E2 Pollution	Substances of concern, including substances of very high concern; Microplastics
Bottom-Up	E5 Resource Use and Circular Economy	Resource outflows related to products and services; Resource outflows (waste)
Bottom-Up	G1 Business Conduct	Corporate culture; Management of relationships with suppliers; Entity Specific: Management of relationships with customers
Bottom-Up	S1 Own Workforce	Social dialogue, freedom of association, works councils, participation rights of workers and collective bargaining
Bottom-Up	S2 Workers in the Value Chain	Working conditions; Diversity and equal treatment; Other labour-related human rights

Table 3: Material Sustainability Topics Identified through the Double Materiality Assessment (aligned with ESRS 2 SBM-3)

MATERIAL FINANCIAL RISKS AND OPPORTUNITIES

Assessment approach	ESRS topic	Material financial risks and opportunities
Top-Down	E1 Climate Change	Climate change mitigation
Top-Down	S1 Own Workforce	Working conditions
Bottom-Up	All assessed topics	No individually assessed financial opportunities or risks exceeded the defined materiality threshold of 0.60

Table 4: Material Financial Risks and Opportunities Identified through the Double Materiality Assessment (aligned with ESRS 2 SBM-3)

MATERIAL IMPACTS

The assessment identified a range of material impacts associated with Single Use Support's operations and value chain.

From an environmental perspective, the company contributes to climate change through greenhouse gas (GHG) emissions associated with energy consumption, purchased goods and transportation activities. At the same time, Single Use Support's technologies support more efficient biopharmaceutical processes and help reduce product losses throughout storage, transportation and manufacturing operations.

Additional material environmental impacts relate to resource use, waste generation, product end-of-life considerations, microplastics and the use of substances of concern throughout the value chain. From a social perspective, the assessment highlighted the importance of employee health and safety, fair working conditions, training and skills development, diversity, and equal opportunity. Single Use Support also recognizes its responsibility to promote human rights and responsible labor practices across its supply chain.

From a governance perspective, maintaining a responsible corporate culture, ethical business conduct, transparent customer relationships and responsible supplier management were identified as key impact areas.

MATERIAL RISKS

The assessment identified climate-related transition risks as particularly relevant, driven

by increasing customer expectations, evolving sustainability reporting requirements, and growing demand for climate transparency within the biopharmaceutical sector.

Additional risks relate to supplier sustainability performance, data availability and quality, changing regulatory requirements and potential disruptions within global supply chains.

The assessment further highlighted challenges associated with circular economy requirements, end-of-life management of products and increasing stakeholder expectations regarding sustainability performance.

MATERIAL OPPORTUNITIES

The assessment also identified several opportunities to create long-term value through sustainability initiatives. These include strengthening customer relationships, enhancing competitiveness through greater ESG transparency, improving resource efficiency, and reducing environmental impacts across operations.

Further opportunities arise from the implementation of SBTi, the development of Product Carbon Footprints (PCF), enhanced supplier engagement and the integration of sustainability considerations into product development processes.

The growing demand for sustainable and transparent solutions within the biopharmaceutical industry is also considered a potential competitive advantage for Single Use Support.

B2 - POLICIES, PRACTICES, AND INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

The company's sustainability management approach has evolved in response to business requirements, stakeholder expectations and sustainability assessment programmes, including EcoVadis. Over time, a comprehensive framework of environmental, social and governance policies has been established to support the systematic management of sustainability-related topics across the organisation.

PRACTICES

Single Use Support implemented a range of practices that support its transition towards a more sustainable business model. These include:

- Climate-related initiatives such as annual GHG accounting, SBTi target setting in CDP and EcoVadis disclosure programmes
- Resource efficiency and circular economy measures, including waste segregation, recycling initiatives and product lifecycle considerations
- Environmental management activities supporting the implementation of the EMS and preparation for ISO 14001 certification
- Employee health, safety, training and wellbeing programmes
- Compliance, information security, anti-corruption and ethical business conduct measures (26(a))



POLICIES

Single Use Support maintains a structured framework of environmental, social and governance policies that establish responsibilities,

provide guidance and support the achievement of sustainability-related objectives (26(b)).

Assessment approach	ESRS topic
Environmental policies	Energy Consumption and GHG Emissions
	Water Management
	Air Pollution Prevention
	Materials, Chemicals and Waste Management
Social policies	Product Use and End-of-Life Considerations
	Employee Health and Safety
	Working Conditions and Labour Standards
	Social Dialogue and Employee Engagement
	Career Development, Training and Talent Management
	Human Rights, including Prevention of Child Labour and Forced Labour
	Equal Treatment, Anti-Discrimination and Prevention of Harassment
	Living Wage Principles
Governance policies	Anti-Corruption and Ethical Business Conduct
	Responsible Information and Data Management
	Code of Conduct applicable to Employees and Business Relationships
	Supplier Environmental and Social Practices

Table 5: Sustainability Policies and Management Approaches (26(b))

In addition to the policy framework outlined above, Single Use Support has further strengthened its sustainability management approach through the implementation of an Environmental Policy as part of the ongoing development of

its EMS. The policy reinforces commitments relating to environmental protection, climate change mitigation, resource efficiency, pollution prevention, legal compliance and continual improvement.

FUTURE INITIATIVES

Single Use Support continues to develop and implement sustainability-related initiatives across its operations, products and value chain. Key focus areas include climate action, resource efficiency and circularity, responsible supply chain management, employee development and ethical governance practices (26(c)).

OBJECTIVES AND TARGETS

Single Use Support has established sustainability objectives and targets across environmental, social and governance topics. These include GHG reduction targets, environmental improvement measures, workforce-related objectives and governance-related commitments.

Progress towards these objectives is monitored through performance indicators, management processes and regular review activities (26(d)).

The results are used to assess progress, identify improvement opportunities and support the continuous development of sustainability-related activities and performance.

Further information on the company's sustainability initiatives, objectives and targets is provided in C2.



C2 – DESCRIPTION OF PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

This section complements the information disclosed under B2 by providing additional detail on selected sustainability initiatives, objectives and targets. The activities presented below are aligned with the company's ESG Strategy, informed by the results of the Double Materiality Assessment and focused on the sustainability topics identified as material for the company (48).

The sustainability practices, policies, future initiatives and objectives are regularly reviewed and may be further developed in response

to stakeholder expectations, technological developments, regulatory requirements and evolving sustainability priorities.

Overall accountability for the implementation of sustainability-related practices, policies and initiatives rests with Executive Management. Operational coordination is led by the Global ESG Manager in collaboration with relevant departments and site-level functions (49).



Location Kufstein & Hall

CLIMATE CHANGE (E1)

Sustainability practices, policies and future initiatives	Objectives and targets
Annual CCF (Scope 1, 2 and 3) and improvement of Scope 3 data quality	Reduce absolute Scope 1 and Scope 2 GHG emissions by 30% by 2031 (baseline year 2025)
Annual CDP and EvoVadis disclosure and climate-related performance monitoring	Reduce Scope 3 emissions intensity by 55% by 2031 (baseline year 2025)
Development of science-based climate targets aligned with SBTi methodologies	Increase supplier climate engagement and encourage the adoption of science-based targets
Development of the EMS and preparation for ISO 14001 certification	Continuously improve climate-related data quality and reporting transparency
Renewable electricity procurement and energy efficiency measures	
Evaluation of district heating and low-carbon heating solutions	
Gradual transition of the company vehicle fleet towards electric mobility	
Supplier engagement initiatives	

Table 6: Climate Change - Sustainability Practices, Future Initiatives and Objectives

POLLUTION (E2)

Sustainability practices, policies and future initiatives	Objectives and targets
Responsible chemical management and REACH compliance	Reduce pollution-related environmental impacts associated with operations and products
Use of natural refrigerants in selected product applications	Continue the replacement of environmentally harmful substances where feasible
Phased replacement of F-gases	Strengthen pollution prevention and responsible chemical management practices
Monitoring and management of environmentally relevant substances	
Pollution prevention measures integrated into environmental management processes	
Continuous evaluation of environmental impacts relating to materials and production activities	

Table 7: Pollution - Sustainability Practices, Future Initiatives and Objectives

RESOURCE USE AND CIRCULAR ECONOMY (E5)

Sustainability practices, policies and future initiatives	Objectives and targets
Waste segregation and recycling initiatives	Improve resource efficiency across operations and products
Product lifecycle considerations integrated into product development	Increase the consideration of circular economy principles within product development
PCF assessments	Reduce waste generation and improve recycling performance
Development of Recycling Concepts for products	Expand lifecycle-based environmental assessments
Reusable transport packaging solutions	
Development of circular economy approaches for products and packaging	
Continuous improvement of resource efficiency and waste management processes	

Table 8: Resource Use and Circular Economy - Sustainability Practices, Future Initiatives and Objectives

OWN WORKFORCE (S1)

Sustainability practices, policies and future initiatives	Objectives and targets
Occupational health and safety initiatives	Maintain a safe and healthy working environment
Employee health and wellbeing initiatives	Support employee development through continuous learning opportunities
Flexible working arrangements	Foster an inclusive, diverse and attractive workplace
Employee engagement and feedback mechanisms	Strengthen employee engagement and retention
Training and development programmes	
Leadership development initiatives	
Diversity, equal treatment and anti-discrimination measures	
Career development and talent management processes	

Table 9: Own Workforce - Sustainability Practices, Future Initiatives and Objectives

WORKERS IN THE VALUE CHAIN (S2)

Sustainability practices, policies and future initiatives	Objectives and targets
Integration of sustainability considerations into procurement processes	Strengthen sustainability performance throughout the supply chain
Integration of environmental and social criteria into supplier evaluations	Improve supplier engagement regarding climate, environmental and social topics
Monitoring of supplier sustainability performance	Promote responsible labour practices and respect for human rights
Promotion of responsible labour practices and human rights considerations	

Table 10: Workers in the Value Chain - Sustainability Practices, Future Initiatives and Objectives

BUSINESS CONDUCT (G1)

Sustainability practices, policies and future initiatives	Objectives and targets
Code of Conduct applicable to employees and business relationships	Strengthen ethical business conduct and compliance
Anti-corruption and ethical business conduct procedures	Maintain high standards of information security and responsible data management
Whistleblower and reporting mechanisms	Improve transparency and stakeholder trust through sustainability reporting
Information security and responsible data management	Continue integrating sustainability into governance and management processes
Compliance management activities	
ESG reporting and transparency initiatives	
Continuous improvement of governance and sustainability management processes	

Table 11: Business Conduct - Sustainability Practices, Future Initiatives and Objectives

CHAPTER 4

Environment metrics



Environment metrics

B3 – ENERGY AND GHG EMISSIONS

As part of its sustainability reporting, Single Use Support annually monitors and discloses key environmental indicators, including energy consumption, GHG emissions and emissions intensity. Data collection and emissions calculations are based on the principles of the Greenhouse Gas Protocol (GHG Protocol) methodology. The objective is to improve transparency regarding the company's environmental impacts, identify reduction potential and support informed decision-making regarding climate-related actions and performance improvements.

ENERGY CONSUMPTION

Single Use Support's energy consumption is primarily associated with manufacturing, assembly, warehousing, office activities and temperature-controlled equipment. Electricity supplied to the Austrian sites originates

from electricity mixes consisting entirely of renewable energy sources according to the disclosures of the respective utility providers. The Lexington site purchases electricity through the local grid mix.

In addition, Single Use Support generated 71.5 MWh of renewable electricity through its on-site photovoltaic installation in Kufstein (80 kWp), of which 51.0 MWh were consumed on-site.

Energy consumption is monitored based on available utility and supplier data across the company's operating locations. The majority of energy consumption is associated with electricity use and natural gas-based heating at the Austrian sites (29).

Energy source	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity	722.81	25.55	748.36
Fuels (Natural Gas)	0.00	1,107.07	1,107.07
Total	722.81	1,132.62	1,855.43

Table 12a: Energy Consumption by Source (29)

Site	Electricity (MWh)	Heating (MWh)	Total energy consumption (MWh)
Hall in Tirol (AT)	333.50	943.53	1,277.03
Kufstein (AT)	389.31	152.34	541.65
Lexington (US)	25.55	11.20	36.75
Total	748.36	1,107.07	1,855.43

Table 12b: Energy Consumption by Operational Site

GHG EMISSIONS

In accordance with the GHG Protocol, Single Use Support distinguishes between the following emissions categories:

- **Scope 1:** Direct emissions from company-controlled sources, including fuel combustion and company vehicles.
- **Scope 2:** Indirect emissions associated with purchased electricity, heating and energy consumption.
- **Scope 3:** Other indirect emissions arising throughout the value chain, including purchased goods and services, transportation activities, capital goods and the use of sold products.

The CCF was prepared in collaboration with ClimatePartner and covered the company's operations in Hall in Tirol, Kufstein and Lexington. Depending on data availability, a combination of supplier-specific, activity-based and spend-based calculation approaches was applied across relevant Scope 3 categories (30).

Emission category	2025 (tCO ₂ e)
Scope 1	235.29
Scope 2 (Location-based)	140.59
Scope 2 (Market-based)	140.59
Scope 3	12,373.60
Total	12,749.48

Table 13: Greenhouse Gas Emissions (30(a-b))

The results indicate that approximately 97% of total GHG emissions originate from Scope 3 activities and are therefore associated with upstream and downstream value-chain activities that are outside the company's direct operational control. This

highlights the importance of collaboration with suppliers, logistics providers and customers in reducing the overall climate impact of Single Use Support.

SCOPE 3 ANALYSIS

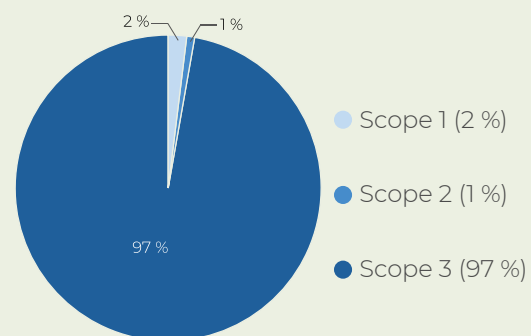
As part of the CCF calculation 2025, Single Use Support conducted a detailed assessment of GHG emissions across its value chain. **The analysis identified purchased goods and services as the company's largest source of GHG emissions, accounting for approximately 75% of the total carbon footprint.**

Additional significant emission sources include **upstream transportation and distribution, the use of sold products, capital goods, business travel and employee commuting.** Together, these categories represent the majority of the company's climate impact and have therefore been identified as key focus areas for future emission reduction activities.

Scope 3 category	Emission source	Emissions (tCO ₂ e)	Share of total footprint (%)
3.1	Purchased goods and services	9,521.30	74.68
3.2	Capital goods	313.37	2.46
3.3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	99.48	0.78
3.4	Upstream transportation and distribution	913.37	7.16
3.5	Waste generated in operations	9.50	0.07
3.6	Business travel	248.55	1.95
3.7	Employee commuting	235.36	1.85
3.9	Downstream transportation and distribution	0.00	0.00
3.11	Use of sold products	873.00	6.85
3.12	End-of-life treatment of sold products	159.68	1.25
	Total Scope 3	12,373.60	97.05

Table 14: Key Scope 3 Emission Sources (2025)

The findings of the CCF have informed the company's climate strategy and GHG reduction targets. **Single Use Support intends to further refine Scope 3 data quality and coverage as part of its ongoing climate management activities (50).**



GHG EMISSIONS INTENSITY

To support comparability and performance monitoring, Single Use Support additionally calculates GHG emissions intensity in relation to revenue. This indicator is based

on total GHG emissions (Scope 1, 2 and 3) and annual company revenue and provides a measure of climate impact relative to economic performance (31).

Indicator	2025
Total GHG Emissions (tCO ₂ e)	12,749.48
Revenue (EUR million)	93.8
Scope 1+2 Intensity (tCO ₂ e / EUR million revenue)	4.0
Total GHG Intensity (Scope 1+2+3) (Scope 1+2+3) (tCO ₂ e / EUR million revenue)	135.9

Table 15: GHG Emission Intensity (31)

C3 – GHG REDUCTION TARGETS AND CLIMATE TRANSITION

Single Use Support has established GHG reduction targets in alignment with the SBTi criteria and methodologies. The target-setting process was conducted with support from ClimatePartner

and serves as the foundation for the company's climate-related activities and performance monitoring.

BASE YEAR 2025

Scope 1 & 2

Absolute reduction

375.88 tCO₂e

Scope 3

Intensity reduction

63.6 g CO₂e/EUR net revenue

Supplier engagement

Category 3.1: 13.9%

TARGET YEAR 2031

Scope 1 & 2

Absolute reduction

263.12 tCO₂e (-30%)

Scope 3

Intensity reduction

28.6 g CO₂e/EUR net revenue (-55%)

Supplier engagement

23% of suppliers by emissions covering Category 3.1 and 50% of suppliers by emissions covering Category 3.4

SHARE COVERED

Scope 1 & 2

Absolute reduction

97% of Scope 1 and 2 emissions

Scope 3

Intensity reduction

48.2% of Scope 3 emissions

Supplier engagement

21.4% of Scope 3 emissions

Table 16: GHG Reduction Targets (54(a-d))

MAIN ACTIONS TO ACHIEVE THE TARGETS

The main actions supporting the achievement of the company's GHG reduction targets include:

- Transition to RE100-aligned renewable electricity procurement across operational sites where feasible
- Connection of the Hall in Tirol site to district heating and evaluation of additional low-carbon heating solutions
- PCF assessments to improve understanding of product-related emissions and support material selection decisions
- Integration of carbon footprint information and sustainability considerations into product development and procurement processes
- Increased supplier engagement and collaboration with suppliers that have established SBTi-aligned climate targets
- Optimisation of transportation activities and logistics-related emissions
- Annual CCF assessments and climate performance monitoring (54(e))

CLIMATE TRANSITION

Single Use Support does not operate in a sector classified as a high climate impact sector and has therefore not established a formal climate transition plan. Climate-related objectives are

currently addressed through GHG reduction targets, annual GHG accounting and the ongoing development of the EMS (55-56).

C4 – CLIMATE RISKS

Climate change may affect Single Use Support through both physical climate-related hazards and transition-related developments. Climate-related considerations are currently addressed within the company's Environment Chances and Risk Matrix Analysis, Business Continuity Plan and broader sustainability management activities. These processes consider potential impacts on operations, infrastructure, supply chains,

employees and regulatory compliance.

A dedicated climate scenario analysis and quantitative assessment of climate-related exposure have not yet been conducted. Single Use Support intends to further develop its understanding of climate-related risks and opportunities as its sustainability and environmental management processes continue to mature (57-58).

B4 – POLLUTION OF AIR, WATER AND SOIL

Single Use Support aims to prevent and minimize pollution-related impacts through responsible chemical management, compliance with applicable environmental regulations and the implementation of environmental management practices.

No significant incidents related to air, water or soil pollution were identified during the reporting period. The company did not incur any material

environmental fines or penalties related to pollution. Current management approaches include compliance with REACH and RoHS requirements, responsible material selection and the ongoing evaluation of opportunities to reduce environmental impacts associated with materials used within products and operations (32).

Further information relating to resource use, waste management, recycling and product end-of-life considerations is provided in B7.

B5 – BIODIVERSITY

Single Use Support assessed its operational sites in relation to protected and biodiversity-sensitive areas.

For the European sites, the Natura 2000 map service was used as the reference framework for identifying biodiversity-sensitive areas. Natura 2000 represents a Europe-wide network of protected areas designated under the Habitats Directive and Birds Directive. For the Lexington site in the United States, the Protected Areas Database of the United States (PAD-US), maintained by the U.S. Geological Survey (USGS), was used as the

reference framework for identifying protected and biodiversity-sensitive areas.

Based on these assessments, none of the sites owned, leased or managed by Single Use Support are located within or adjacent to biodiversity-sensitive or protected areas. The company's operational locations are situated within established industrial and commercial areas in Austria and the United States, and no material biodiversity-related impacts associated with its operations were identified during the reporting period (33).

B6 – WATER

Water use at Single Use Support is related to sanitary, office, product testing activities and general facility purposes across all sites. The company's manufacturing activities are based on the assembly and handling of single-use systems and therefore do not require water as a direct production input (36).

For the Lexington location, water withdrawal data was estimated based on available utility costs, rental agreement information and internal assumptions, as no complete metered water consumption data was available for the reporting period. Water withdrawal at the Kufstein site is significantly higher than at the other locations.

This is mainly attributable to the concentration of testing and related operational activities at the site.

The company currently does not operate any sites located in areas of high water stress. The assessment was conducted using the WRI Aqueduct Water Risk Atlas. The Austrian sites in Kufstein and Hall in Tirol were classified as having low water stress (<10%), while the Lexington site in the United States was classified as having low to medium water stress (10–20%). Based on these results, no significant water-related risks associated with water stress were identified at the company's operational locations (35).

Site	Water withdrawal (m³)
Hall in Tirol (AT)	332.0
Kufstein (AT)	3,322.0
Lexington (US)	127.5
Total	3,781.5

Table 17: Water Withdrawal by Operational Site (35)

B7 – RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

CIRCULAR ECONOMY PRINCIPLES

Resource efficiency and circular economy principles are important focus areas within Single Use Support's sustainability approach. The company continuously seeks to improve transparency regarding material use and environmental impacts while strengthening the data basis for resource-related decision-making and product development.

Single Use Support is assessing PCFs for selected products and processes to better understand material use, resource consumption and environmental impacts across the product life cycle. PCF assessments are intended to support future material selection and product development decisions.

Furthermore, a Recycling Guide for its RoSS® Shell packaging solution has been developed. The guide supports customers in the correct separation and disposal of packaging materials at the end of their use phase and provides practical information on recycling options for individual packaging components.

Sustainability considerations have also been integrated into the Stage Gate process for new

product developments. In addition, Single Use Support is working to improve transparency regarding material use by integrating material-related information into SAP. Opportunities related to product reuse, packaging optimisation and end-of-life solutions are continuously evaluated where technically and economically feasible (37).

WASTE MANAGEMENT

Waste management is organised at site level and supported by documented procedures, designated responsibilities and authorised waste management providers.

The Austrian sites maintain site-specific Waste Management Concepts that define waste streams, collection systems, responsibilities and waste prevention measures. To ensure compliance with waste management requirements, dedicated waste officers have been appointed.

Waste streams are separated at source wherever possible and managed according to applicable legal requirements. The company cooperates with authorised waste management providers for the collection, treatment and disposal of waste materials.

TOTAL ANNUAL WASTE GENERATION

Waste generated by Single Use Support mainly arises from assembly activities, warehousing and logistics operations, packaging materials, facility operations and general business activities across its sites in Austria and the United States.

The majority of waste generated during the reporting year was classified as non-hazardous waste, while hazardous waste represented only a minor proportion of total waste generation (38(a)).

Waste category (t)	Hall (AT)	Kufstein (AT)	Lexington (US)	Total
Paper and cardboard waste	10.93	14.81	0.56	26.30
Construction and demolition waste	21.37	2.02	-	23.39
Wood waste	12.00	-	-	12.00
Plastic and rubber waste	-	8.68	0.19	8.87
Municipal waste	-	5.17	0.52	5.69
Biological and vegetal waste	-	1.28	0.45	1.73
Glass waste	-	-	0.67	0.67
Hazardous waste	-	2.00	-	2.00
Total waste generated	44.30	33.96	2.39	80.65

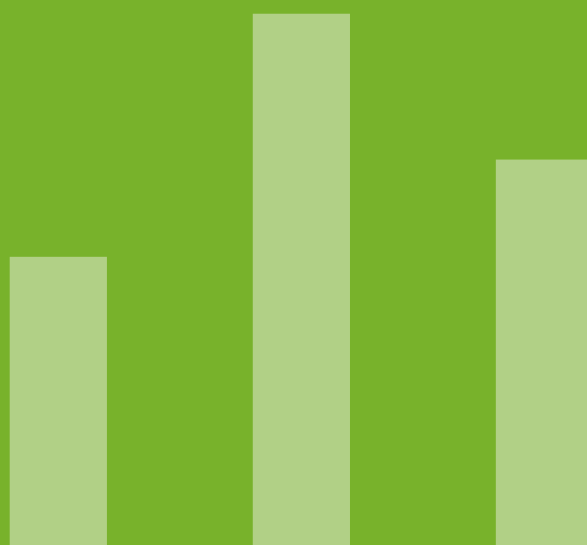
Table 18: Waste Generation by Operational Site (38(a))

Waste streams are segregated at source and handled by authorised waste management providers to ensure appropriate recycling and disposal in accordance with applicable requirements (38(b)).

Single Use Support primarily assembles purchased components into finished systems and does not operate material-intensive manufacturing processes. Therefore, annual material mass-flow reporting is currently not considered material to the company's operations (38(c)).

CHAPTER 5

Social metrics



Social metrics

At Single Use Support, employees are a key enabler of the company's success, innovation capability and operational reliability. As a provider of highly specialized solutions for the biopharmaceutical and life science sector, the company operates in an environment that requires high levels of technical expertise, strict quality standards and continuous process improvement.

The development, manufacturing and integration of single-use systems rely heavily on the know-how, precision and engagement of the workforce. Employees contribute directly to ensuring product quality, regulatory compliance and the safe handling of sensitive and high-value biopharmaceutical materials. In this context,

maintaining a skilled, motivated and well-trained workforce is essential not only for operational excellence but also for supporting customers in highly regulated environments.

Single Use Support therefore places a strong emphasis on:

- Providing safe and healthy working conditions in both production and office environments
- Ensuring fair and compliant remuneration practices
- Supporting continuous employee development and training
- Fostering a work environment based on respect, equal treatment and collaboration

EMPLOYEE ENGAGEMENT

Open communication and employee engagement are important elements of the company's culture. Employees are encouraged to provide feedback and raise questions through regular communication channels, including quarterly company-wide Connect Meetings with Executive Management.

During these meetings, employees can submit questions anonymously through a digital platform, which are addressed directly by management. In addition, annual employee development and feedback discussions support ongoing dialogue between employees and managers. Through the company's Growth Hub based on SAP SuccessFactors, employees and managers can discuss goals, development opportunities and performance feedback in a structured, transparent and future-oriented way, supporting professional development, engagement and continuous learning.



EMPLOYEE WELLBEING

Single Use Support also supports employee wellbeing, work-life balance and sustainable commuting through a range of voluntary employee benefits. These include flexible working arrangements, bike leasing opportunities, meal allowances, access to physiotherapy and massage services, and confidential mental health support provided by a qualified psychologist, available anonymously and free of charge online, by telephone or in person. Employees can access up to twelve hours of professional counselling per year, and no personal information regarding the use of these services is disclosed to the company.



Employee health is further supported by the occupational physician, who advises employees on occupational health topics and supports the maintenance of a healthy and safe working environment.

Employees also participate in structured training programmes via the internal learning platform LENA, where mandatory and role-specific courses are assigned and periodically refreshed. These programmes support regulatory compliance, workplace safety, quality standards and the continuous development of employee competencies.

SUSTAINABLE MOBILITY

To promote sustainable mobility, the company provides a shuttle service between Kufstein train station and the Kufstein site and covers the full cost of the Austrian KlimaTicket for eligible employees. In addition, electric vehicle charging is available free of charge at the Kufstein and Hall in Tirol sites.



Further wellbeing initiatives include complimentary fruit baskets as well as “brain food” such as nuts, water, tea and coffee across all sites. Employees at the Kufstein site also have access to freshly prepared daily lunch menus through a local catering service, including vegetarian and vegan options.

The following disclosures provide information on key employee-related indicators, including health and safety, remuneration, training and development, and employee representation during the reporting period.

VSME section	Indicator	Value 2025
B8 – Workforce – General characteristics		
39	Employees (headcount)	251
39	Employees (FTE)	232.91
39a	Permanent employees (headcount)	236
39a	Temporary employees (headcount)	15
39b	Female employees (headcount)	105
39b	Male employees (headcount)	146
39c	Countries of employment	Austria, USA
40	Employee turnover rate	26,1%*
B9 – Workforce – Health and safety		
41a	Recorded work-related accidents	9
41a	Accident rate	3,73%
41b	Work-related fatalities	0
B10 – Workforce – Remuneration, collective bargaining and training		
42a	Employees paid at or above minimum wage / collective agreement requirements	Yes
42b	Unadjusted gender pay gap	21,1%
42c	Employees covered by collective bargaining agreements	100%
42d	Training hours by gender	Not available**

Table 19: Social Metrics (B8-B10(39-42))

* The employee turnover rate in 2025 was mainly driven by turnover within production-related roles. In response, Single Use Support continues to invest in employee retention and engagement through structured onboarding, training and development opportunities, regular employee feedback processes, health and wellbeing initiatives, and measures to strengthen the overall employee experience and workplace culture.

** Training hours by gender are currently not available as external training activities are not yet tracked in a standardised format across the organisation. Single Use Support is evaluating how training data, including external training activities, can be recorded and reported more consistently in future reporting periods.

C5 – ADDITIONAL (GENERAL) WORKFORCE CHARACTERISTICS

As part of its commitment to diversity, equal opportunities and responsible leadership, Single Use Support provides additional information on the composition of its executive management team.

At C-suite level, the company employed a total of six executive management members in 2025, of whom one was female, corresponding to a female representation of 16.7% (59).

Diversity is also reflected within the broader workforce. At the end of the reporting period, women represented approximately 42% of the total workforce, and employees from 24 different nationalities contributed to the company's

international and diverse working environment.

Single Use Support recognizes that diverse teams can contribute to a broader range of perspectives and innovation. The company remains committed to fostering an inclusive workplace and supporting equal opportunities across all levels of the organization.

In addition, the company did not employ any self-employed workers without personnel who worked exclusively for Single Use Support. The company engaged 14 temporary workers provided by undertakings primarily engaged in employment activities (60).

C6 – ADDITIONAL OWN WORKFORCE INFORMATION - HUMAN RIGHTS POLICIES AND PROCESSES

Respect for human rights and fair working conditions is a fundamental principle of how Single Use Support conducts its business and manages its workforce. The company has implemented a Code of Conduct, which is publicly available on its website and applies to all employees (61(a)).

The Code of Conduct defines clear principles for responsible behavior and addresses key human rights topics relevant to the company's activities, including:

- the prohibition of child labour
- the prohibition of forced labour
- the prohibition of human trafficking and exploitation
- equal treatment and non discrimination
- occupational health and safety
- respectful working conditions, including the prevention of harassment (61(b)(i–vi))

These principles are embedded in day-to-day operations and support decision-making, employee conduct and business practices throughout the organization.

To support the identification and resolution of potential concerns, Single Use Support has established a complaints and reporting mechanism that is accessible to all employees. Concerns can be raised through multiple channels, including an anonymous whistleblowing system. Reports are handled confidentially in accordance with internal procedures, and employees who raise concerns in good faith are protected from retaliation (61(c)).

C7 – SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

Single Use Support regularly reviews whether any severe human rights incidents have occurred in connection with its operations or business activities (62(a)).

During the reporting period, the company did not identify any confirmed human rights incidents within its own workforce, including cases related

to child labour, forced labour, human trafficking, discrimination or comparable violations (62(a)(i-v)).

Furthermore, the company did not identify any confirmed severe human rights incidents involving workers in the value chain, affected communities, consumers or end users during the reporting period (62(c)).



CHAPTER 6

Governance metrics



Governance metrics

Good governance, integrity and responsible business conduct are important elements of Single Use Support's corporate culture and long-term business success.

The company is committed to conducting its business in an ethical, transparent and compliant manner. Responsible decision-making, accountability and trust-based relationships with employees, customers, suppliers and other stakeholders form the foundation of its governance approach.

To support these principles, Single Use Support has established a framework of policies, processes and management practices, including:

- A Code of Conduct defining expectations regarding ethical behaviour, integrity and compliance for employees and business partners

- Compliance-related processes addressing topics such as anti-corruption, anti-bribery, conflicts of interest and responsible business conduct
- Reporting channels, including an anonymous whistleblowing system, enabling employees and other stakeholders to raise concerns confidentially
- Regular awareness and training activities supporting ethical behaviour, compliance and responsible business practices

Governance-related topics identified through the Double Materiality Assessment, including ethical business conduct and responsible business relationships, are integrated into management processes and support the company's overall sustainability strategy.

B11 - CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

During the reporting period 2025, no convictions or fines related to corruption or bribery were

recorded for Single Use Support (43).

C8 – REVENUES FROM CERTAIN ACTIVITIES AND EXCLUSION FROM EU REFERENCE BENCHMARKS

Single Use Support does not generate revenue from activities related to controversial weapons, tobacco, fossil fuels or agrochemical products (63(a-d)).

The company further confirms that it is not excluded from EU climate reference benchmarks aligned with the Paris Agreement (64).

C9 – GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY

At the level of the non-executive board, the company had nine members in 2025, of whom

two were female, corresponding to a female representation of 22.2% (65).

Contact

CONTACT INFORMATION

Quality global

quality@susupport.com

For more information about our sustainability initiatives please visit our website:

www.susupport.com/sustainability

CHAPTER 7

Appendix



ABBREVIATIONS

Abbr.	Meaning
B2B	Business-to-Business
CCF	Corporate Carbon Footprint
CDP	Carbon Disclosure Project
CO ₂ e	Carbon Dioxide Equivalent
DMA	Double Materiality Assessment
EMS	Environmental Management System
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
FTE	Full-Time Equivalent
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
IRO	Impacts, Risks and Opportunities
ISO	International Organization for Standardization
kWp	Kilowatt Peak
MWh	Megawatt Hour
NACE	Nomenclature of Economic Activities in the European Community
PAD-US	Protected Areas Database of the United States
PCF	Product Carbon Footprint
PV	Photovoltaic
RE100	Renewable Electricity 100% Initiative
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
RoHS	Restriction of Hazardous Substances
RoSS	Robust Storage and Shipping System
SAP	Systems, Applications and Products in Data Processing
SBTi	Science Based Targets initiative
Scope 1	Direct Greenhouse Gas Emissions
Scope 2	Indirect Energy-Related Greenhouse Gas Emissions
Scope 3	Other Indirect Value Chain Greenhouse Gas Emissions
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent
USGS	United States Geological Survey
USA	United States of America
VSME	Voluntary Sustainability Reporting Standard for non-listed SMEs
Growth Hub	SAP SuccessFactors Employee Development Platform
Connect Meeting	Quarterly Company-Wide Employee Communication and Management Update Meeting
WRI	World Resources Institute

OVERVIEW OF TABLES

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4	Material Financial Risks and Opportunities Identified through the Double Materiality Assessment (aligned with ESRS 2 SBM-3)
5	Sustainability Policies and Management Approaches (26(b))
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7	Pollution - Sustainability Practices, Future Initiatives and Objectives
8	Resource Use and Circular Economy - Sustainability Practices, Future Initiatives and Objectives
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