

Implementation plan for the ZEISS SBTi climate target

Organization	Carl Zeiss AG
Target summary	ZEISS commits to reduce absolute Scope 1 and Scope 2 GHG emissions by 42% by fiscal year 2030 from a fiscal year 2024 base year. ZEISS also commits to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, and the use of sold products by 25% within the same timeframe. ZEISS further commits that to ensure that 47% of its suppliers by emissions from purchased goods and services, capital goods, and upstream transportation and distribution, will have science-based targets in place by fiscal year 2030.
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Next review	In the event of significant changes

Executive summary

ZEISS has had its climate targets verified by the Science Based Targets initiative (SBTi). This confirms that ZEISS's reduction pathways are based on scientific findings and recognized standards and are transparent and verifiable.

By participating in the SBTi, ZEISS commits to transparency and to aligning its corporate emissions reduction targets to science-based requirements. As a technology and foundation-owned company, ZEISS views sustainability as an integral part of its corporate strategy. This implementation plan describes the measures, processes, and responsibilities currently planned through which ZEISS intends to steer the company toward achieving its SBTi-verified climate targets by fiscal year 2030.

Specifically, ZEISS commits to reducing absolute Scope 1 and Scope 2 greenhouse gases by 42% by fiscal year 2030 compared to the reference year 2024. Scope 2 encompasses indirect emissions from purchased energy and is calculated according to the GHG Protocol using both a site-based and a market-based approach. The market-based Scope 2 approach is used as the basis for tracking progress under this implementation plan as the plan specifically addresses the procurement of electricity from renewable energy sources and the use of appropriate certificates of origin. ZEISS is pursuing two distinct SBTi targets with regard to Scope 3. First, ZEISS commits to reducing absolute greenhouse gas emissions from the Scope 3 categories 3.1 (purchased goods and services), 3.2 (capital goods), and 3.11 (use of sold products) by 25% by fiscal year 2030 compared to the reference year 2024. This reduction target relates to the emissions baseline defined for the SBTi reduction target within these categories. Second, ZEISS commits to ensuring that, by fiscal year 2030, 47% of the relevant Scope 3 emissions from the categories 3.1 (purchased goods and services), 3.2 (capital goods), and 3.4 (upstream transportation and distribution) will be covered by science-based climate targets

set by suppliers. The emissions baseline associated with the supplier engagement target amounts to approximately 719 kt CO₂e and is not additionally reported as a direct reduction in the 25% reduction target.

The following implementation plan outlines how ZEISS intends to achieve the climate targets it has set for Scopes 1, 2, and 3.

The measures in this implementation plan are grouped by ZEISS's three SBTi targets:

Target 1 – Reduction in Scope 1 and 2: Reduce absolute Scope 1 and Scope 2 emissions by 42% by fiscal year 2030 compared to the reference year 2024. This goal is supported in particular by measures to decarbonize the heat supply, electrify the vehicle fleet, purchase renewable electricity, and expand in-house renewable energy generation.

Target 2 – Reduction in selected Scope 3 categories: Reduce absolute Scope 3 emissions from purchased goods and services, capital goods, and use of sold products by 25% by fiscal year 2030 compared to the reference year 2024. This target is supported by measures to substitute materials, optimize design, reduce high-emission construction and capital investment activities, and improve the energy efficiency of products sold.

Target 3 – Supplier target: Ensure that suppliers have science-based climate targets in place to cover 47% of relevant Scope 3 emissions by fiscal year 2030. This target is supported by a structured supplier engagement program featuring prioritized supplier outreach, assistance with setting targets, and regular tracking of progress.

At the time of drafting this implementation plan, potential obstacles to achieving the targets include, in particular, ZEISS's potential growth – which could result in an increase in absolute emissions – as well as other economic developments.

Scope of the implementation plan

This implementation plan describes the scope, key measures, responsibilities, resources, and steering mechanisms for implementing ZEISS's SBTi-verified climate targets through to fiscal year 2030. The plan relates to the ZEISS Group within the organizational boundary of operational control used for greenhouse gas accounting. It encompasses Scope 1 and Scope 2 emissions as well as the Scope 3 categories relevant to the SBTi targets.

For Scope 1 and Scope 2, the plan includes measures to reduce direct emissions and energy-related indirect emissions, specifically through the decarbonization of the heat supply, electrification of the vehicle fleet, procurement of renewable energy, and expansion of in-house renewable energy generation. For Scope 3, the plan encompasses categories 3.1 (purchased goods and services), 3.2 (capital goods), 3.4 (upstream transportation and distribution related to the supplier target), and 3.11 (use of sold products).

The implementation plan focuses on measures that contribute to achieving the SBTi-validated targets and can be directly or indirectly influenced by ZEISS. The plan does not include measures outside the defined SBTi target boundaries or activities that do not contribute significantly to achieving the stated climate targets.

Implementation plan for the ZEISS SBTi climate target	1
Executive summary	1
Scope of the implementation plan	2
1. Objectives and milestones	4
2. Measures and methodology	5
2.1 Overview of measures	6
2.2 Calculation basis and methodology	9
2.3 Background information on implementation	9
3. Allocation of resources and governance	10
3.1 Financial and human resources	10
3.2 Responsibilities	12
4. External verification	12
Glossary	14

1. Objectives and milestones

The impacts of climate change will require ZEISS to adapt strategically and proactively to remain competitive in the long term. ZEISS endorses the global goal formulated in the Paris Agreement to limit global warming to well below two degrees Celsius and has defined targets and measures aimed at decarbonizing its business (see 2.1 Overview of measures). ZEISS also expects climate action and product-specific information – such as product life cycle assessments – to become increasingly important in purchasing decisions in the future. The company takes these customer expectations and regulatory requirements into account in its strategic planning.

For Scope 1 and 2 emissions, ZEISS has identified the following decarbonization levers:

- Use of renewable energy sources for heat and electricity generation
- Electrification of the vehicle fleet
- Expansion of in-house renewable energy capacity
- Global procurement of electricity from renewable energy sources

For Scope 3 emissions, the company sees levers for decarbonization in collaboration with suppliers and in the composition of purchased products. Additional levers relate to upstream logistics and the use phase of ZEISS products. ZEISS prioritizes the following categories when considering Scope 3 emissions:

- 3.1 Purchased goods and services
- 3.2 Capital goods
- 3.4 Upstream transport and distribution
- 3.11 Use of sold products

All measures are evaluated in terms of technical feasibility, economic viability, and in light of market developments, maturity, and legal frameworks, and are approved for implementation by the relevant decision-making bodies. Where possible, ZEISS also invests in new technologies and approaches. To assess the plausibility of these approaches, ZEISS draws on scientific sources, industry studies, and peer comparisons.

The SBTi targets outlined above form the binding framework for the implementation plan. To achieve its targets, ZEISS derives concrete measures, tracks progress continuously and adapts its measures as necessary.

Progress toward the climate targets is assessed at least once a year.

The results are reported regularly to the relevant governance bodies, including the ZEISS Sustainability Council.

ZEISS measures progress toward its targets using the latest greenhouse gas inventory and discloses the results in its sustainability reporting.

An interim assessment to evaluate progress toward the SBTi targets is planned for the first quarter of 2028. In this assessment, the measures already initiated will be reviewed and adjusted. Successful measures will then be scaled up, while less successful ones will be replaced with more promising ones. The key performance indicators (KPIs) include the percentage of the vehicle fleet that is electrified, the share of supplier engagement by emissions category, and emissions in categories 3.1, 3.2, and 3.11.

2. Measures and methodology

Emissions in Scopes 1 and 2 are to be reduced through measures such as improving energy efficiency, accelerating the electrification of the vehicle fleet, implementing technological upgrades to infrastructure, and continuously expanding the use of renewable energy.

For Scope 3, reductions are driven by collaborating with suppliers, gradually phasing out emission-intensive purchased goods, services, and capital goods, and improving energy efficiency during the use phase of sold products.

2.1 Overview of measures

No.	Measure	Description	Period	Total expected impact	Scope per GHG Protocol	Corresponding SBTi target
M1	Use of renewable and lower-emission energy sources for heat supply, including on-site combustion and district heating.	ZEISS is gradually converting selected fossil-fuel-based heat generation systems and existing heat supply solutions to renewable or lower-emission heat supply. This initiative encompasses both on-site combustion – in particular, conventional boilers and combined heat and power plants – as well as site-specific reductions in district heating consumption. This includes suitable solutions such as heat pumps, geothermal energy, efficient energy centers, waste heat recovery, and comparable technologies. At the Jena site, the new G24 energy center will reduce reliance on external steam and district heating; the heat pumps are primarily powered by ZEISS waste heat, while peak heat demand is covered by power-to-heat systems, district heating, and standby boilers.	2024–2030	16,000 t CO ₂ e	1 and 2	Target 1: Scope 1+2 minus 42%
M2	Electrification of the vehicle fleet	As part of its regular fleet renewal process, ZEISS is gradually replacing conventional company vehicles with electrically powered vehicles. This is being implemented through updated procurement guidelines, the availability of suitable vehicle models, and coordination with the relevant fleet managers. Progress is measured by the proportion of electrically powered vehicles in the total fleet; the target is a share of 80% by fiscal year 2030.	2024–2030	15,000 t CO ₂ e	1	Target 1: Scope 1+2 minus 42%
M3	Global procurement of electricity from renewable energy sources	Coverage of measurable electricity consumption needs through certificates of origin from renewable energy sources (in accordance with the GHG Protocol). ZEISS procures electricity from renewable energy sources or uses appropriate certificates of origin in accordance with the	2024–2030	2,035 t CO ₂ e	2	Target 1: Scope 1+2 minus 42%



		requirements of the GHG Protocol to cover measurable electricity consumption with renewable energy on a marketplace basis.				
M4	Expansion of in-house renewable energy capacity	ZEISS develops and deploys its own renewable energy generation facilities – in particular, photovoltaic, wind, and geothermal plants – provided they are technically and economically viable.	2024–2030	110–120 mW _p	2	Target 1: Scope 1+2 minus 42%
M5	Supplier engagement	Engagement and support of suppliers to ensure they set science-based climate targets validated by the SBTi by 2030. ZEISS has introduced a structured supplier engagement program. Suppliers whose emissions are relevant are prioritized based on their share of the relevant Scope 3 emissions, actively approached, and supported in developing their own science-based climate targets.	2024–2030	~719,000 t CO ₂ e	3	Target 3: Supplier target 47%
M6	Reduction in Scope 3.1: Material substitution	ZEISS evaluates and, where technically and economically feasible, uses eco-friendly materials to manufacture its products. This measure involves identifying high-emission materials, assessing suitable alternatives, and gradually implementing them in relevant product groups.	2024–2030	16,000 t CO ₂ e	3	Target 2: Scope 3 minus 25%
M7	Reduction in Scope 3.1: Design optimization and suppliers	ZEISS reduces emissions from purchased goods and services by optimizing designs, reducing material usage, and collaborating with suppliers. This measure is integrated into development and procurement processes to specifically address materials and components that contribute to emissions.	2024–2030	30,000 t CO ₂ e	3%	Target 2: Scope 3 minus 25%
M8	Reduction in Scope 3.2: Construction activities	ZEISS takes emissions from capital goods and construction activities into greater account in its planning and prioritization. Where possible, construction activities are reduced, postponed,	2024–2030	~83,000 t CO ₂ e	3%	Target 2: Scope 3 minus 25%



		optimized, or carried out using materials or processes with lower emissions.				
M9	Reduction in Scope 3.11: Energy efficiency	ZEISS improves the energy efficiency of selected products sold by using energy-saving components, implementing technical optimizations, and incorporating corresponding requirements into the product development process.	2024–2030	~48,000 t CO ₂ e	3	Target 2: Scope 3 minus 25%

2.2 Calculation basis and methodology

ZEISS's emissions calculations are based on the guidelines of the GHG Protocol (Corporate Standard and Scope 3 Standard) as well as on the methodology typically used for SBTi validation. The reporting year 2024 serves as the reference year. All key greenhouse gas emissions from the ZEISS Group under its operational control are included, i.e. all production and office sites worldwide, as well as upstream and downstream stages of the value chain in accordance with Scope 1, Scope 2, and the relevant Scope 3 categories.

For Scope 1 (stationary and mobile combustion, fugitive emissions) and Scope 2 (location- and market-based, electricity and district heating), activity-based data (e.g. energy consumption in kWh, fuel volumes, vehicle mileage) from environmental and energy databases, site reports, and fleet surveys are primarily used. Emission factors are sourced from internationally recognized databases and standards (e.g. IEA, DBEIS, IPCC), provided they are suitable for the respective emission source. Market-based electricity emissions are determined based on centrally managed procurement processes for renewable electricity with defined quality criteria.

Scope 3 emissions are determined using a combination of volume- and expenditure-based approaches, depending on data availability. For purchased goods and services (3.1) and capital goods (3.2), the procurement data extract from the ERP system is used; the various goods and services are linked to emission factors from EXIOBASE or – where available – from ZEISS-specific LCA studies. Other Scope 3 categories are calculated using methods tailored to the respective emission source. Upstream energy-related activities and waste are primarily based on reported activity data and recognized emission factor databases (e.g. IEA, DBEIS, and GaBi). Emissions from transportation, business travel, and employee commuting are derived from a combination of activity data, expenditure-based approaches, and documented extrapolations, provided that primary data are not fully available. The use phase of sold products is calculated using product-specific technical information and expected energy consumption, supported by recognized energy and electricity emission factor databases (e.g. IEA). End-of-life treatment is assessed based on product composition and disposal assumptions linked to purchased materials and products. The calculations are supported by internationally recognized data sources, internal technical expertise, and, where necessary, documented assumptions.

If data is only partially available, extrapolated values will be used; their scope and the underlying assumptions are documented and based on best-practice approaches to ensure the most complete and consistent representation of the ZEISS CO₂ footprint across all system boundaries.

2.3 Background information on implementation

ZEISS aims to source electricity from renewable energy sources at all its sites worldwide or, where possible, generate it itself, and is investing in its own high-performance power generation facilities to this end. To increase its own energy generation, ZEISS commissioned new photovoltaic systems with a peak capacity of 1.1 megawatts in fiscal year 2024/25. Further planned photovoltaic and wind power plants are awaiting approval. To reduce emissions, energy consumption – which can generate emissions depending on the source – is a key lever. ZEISS thus accords energy savings as the utmost priority. ZEISS Energy Management is tasked with keeping energy-related KPIs stable or improving them even in the event that production volumes increase.

ZEISS aims to achieve this, for example, by reducing gas consumption and is expanding technical systems that combine proven technologies with pilot projects. Specifically, ZEISS commissioned an additional efficient energy center for its Semiconductor Manufacturing Technology (SMT) segment at its Oberkochen site in fiscal year 2024/25. This innovative process involves coupling heat pumps and chillers with special stratified storage tanks to meet the total heat demand for production. The new energy center not only reduces energy consumption (it saves approximately 70% in primary energy compared to conventional systems), but also converts and stores energy more efficiently.

ZEISS views energy efficiency as a key lever for managing energy-related emissions as part of its SBTi implementation plan. The company monitors its energy consumption to provide reliable and consistent energy and emissions data for the planning, management, and evaluation of relevant measures.

In addition to the measures in Scope 1 and Scope 2, ZEISS addresses Scope 3 emissions along the upstream and downstream value chain, focusing particularly on categories 3.1 (purchased goods and services), 3.2 (capital goods), 3.4 (upstream transport and distribution), and 3.11 (use of sold products). These categories are essential to achieving the targets, as they account for a significant portion of indirect greenhouse gas emissions and can simultaneously be influenced by procurement, product development, the business units, and logistics.

A key component of Scope 3 implementation is supplier engagement in line with the SBTi supplier target, which requires the active involvement of selected suppliers. ZEISS is working to ensure that a relevant proportion of suppliers – measured in terms of emissions from purchased goods and services, capital goods, and upstream transportation and distribution – set their own science-based climate targets. Implementation takes place through Group-wide and segment-specific procurement processes, engagement with prioritized suppliers, integration of climate requirements into discussions with suppliers, and regular monitoring of progress toward achieving these targets.

In addition, Scope 3 emissions are to be reduced through measures within the business units. These include the gradual evaluation and implementation of eco-friendlier materials, material savings, and optimized designs, consideration of emissions associated with capital goods and construction activities, and improvements in energy efficiency during the use phase of sold products. The specific measures are evaluated, prioritized, and implemented by the responsible business units, research and development departments, and supporting central functions.

Progress on Scope 3 measures is monitored using defined performance indicators metrics, in particular the proportion of supplier engagement by emissions and the trend in emissions across the prioritized Scope 3 categories. The results are incorporated into the SBTi program's regular reporting and are discussed in the relevant governance bodies. In the event of deviations from the target path, measures are reviewed, adjusted, or supplemented with other approaches.

3. Allocation of resources and governance

3.1 Financial and human resources

A sum in the tens of millions has already been approved for infrastructural transformation. Additional projects in the tens of millions are currently being planned. The company further plans to invest a sum in the hundreds of millions in the expansion of renewable energy, particularly in large ground-mounted photovoltaic systems and wind farms, to strengthen its own electricity supply from renewable sources. No significant additional expenditures are expected for the electrification of the vehicle fleet. Investments in charging infrastructure at ZEISS sites are not part of the SBTi program, but rather part of the modernization program of the Group's Infrastructure function. No precise financial metric can be reported at Group level for Scope 3 reduction measures as these measures are integrated into ongoing business processes and their specific share can therefore not be clearly defined. According to the ZEISS press release on its half-year results, research and development expenses amounted to approximately 14% of revenue. ZEISS allocates appropriate human resources to innovation and sustainability measures.

To improve the transparency of resource allocation, the key financial, personnel, and organizational resources are allocated to the individual measures in the implementation plan. This allocation is based on

currently available planning and governance information; for Scope 3 measures, resources are allocated primarily through existing business, development, and procurement processes.

Measure	Assigned target	Financial resources	Human and organizational resources
M1 Use of renewable energy sources for heat and electricity generation	Target 1: Scope 1+2 minus 42%	Approved or planned infrastructure investments in the tens of millions	Group Infrastructure function, Carl Zeiss Energie GmbH, site managers
M2 Electrification of the vehicle fleet	Target 1: Scope 1+2 minus 42%	No significant increase in financial expenditures expected; implementation as part of regular fleet renewal	Fleet management, procurement, relevant segments and functions
M3 Procurement of electricity from renewable energy sources	Target 1: Scope 1+2 minus 42%	Procurement costs for renewable electricity or appropriate certificates of origin	Group procurement, central sustainability function
M4 Expansion of in-house renewable energy capacity	Target 1: Scope 1+2 minus 42%	Planned investments in the hundreds of millions for photovoltaic and wind energy projects	Carl Zeiss Energie GmbH, infrastructure, site and project teams
M5 Supplier engagement	Target 3: Supplier target 47%	No separately defined financial metric at Group level; implementation via existing procurement processes	Central sustainability department, procurement organization, segments
M6/M7 Scope 3 reduction through material substitution, design optimization, and supplier collaboration	Target 2: Scope 3 minus 25%	Not separately quantifiable as integrated into development, procurement, and business processes	Business units, research and development, procurement, heads of sustainability in the segments
M8 Scope 3 reduction in construction activities	Target 2: Scope 3 minus 25%	Integrated into investment and construction planning processes; no Group-wide metric reported separately	Infrastructure, site planning, business units
M9 Energy efficiency of sold products	Target 2: Scope 3 minus 25%	Part of ongoing product development and innovation activities	Research and development, product development, PSGP managers, business units

Operational implementation and tracking are handled by the respective functional departments. Progress is reported to the relevant governance bodies – in particular, the Sustainability Council, and, for procurement-related measures, the procurement steering committees – and adjusted as needed. This ensures transparency regarding which resources are allocated to which measures and which responsibilities govern their implementation.

Integration into the product development process: In the Product and Solution Generation Process (PSGP), environmental and sustainability aspects need to be considered at numerous gates. These specifically include sustainability requirements throughout the product life cycle.

Responsibility for Scope 3 reductions lies primarily with the business units. The heads of sustainability within the ZEISS segments and their teams coordinate, assign, and monitor the relevant measures in the research and development units or other responsible departments to ensure that the planned reduction measures are being implemented.

To achieve the goal of engaging suppliers and driving relevant measures through the procurement departments, ZEISS has assigned numerous employees to this end across the segments and the central sustainability department.

The implementation of the renewable energy strategy is embedded in ZEISS's governance structure. Overall responsibility lies with the Executive Board of Carl Zeiss AG. Operational planning and implementation of corresponding measures in Germany are handled by Carl Zeiss Energie GmbH; the procurement of electricity from renewable energy sources is managed by Group Procurement. This means that both strategic responsibility and operational responsibilities for implementing the strategy are clearly allocated.

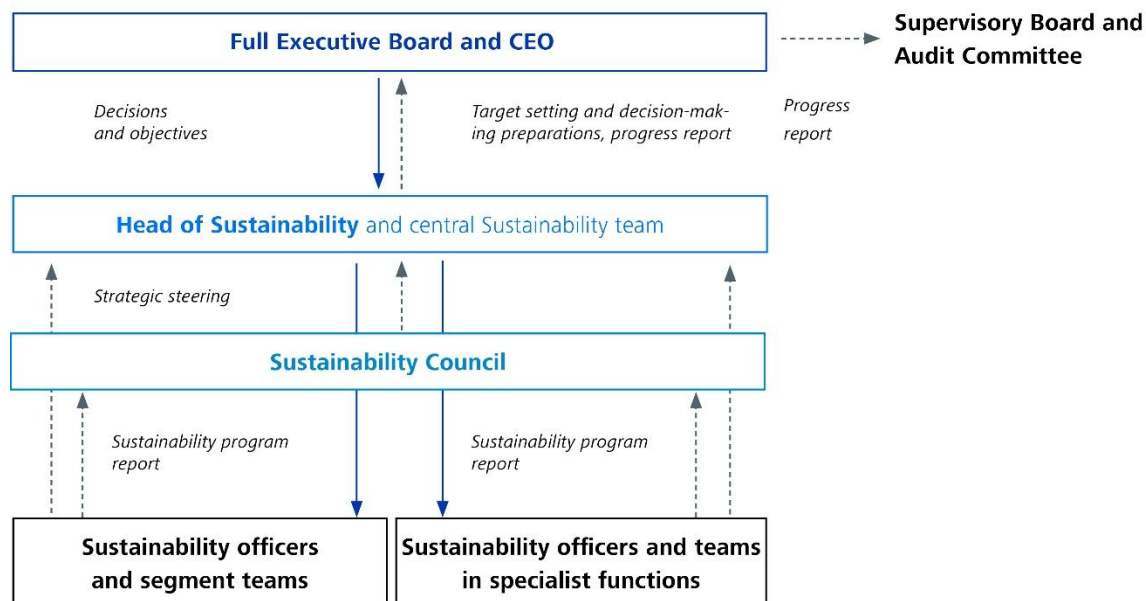
3.2 Responsibilities

In principle, the Sustainability Council acts at Group level as the steering committee for the entire SBTi program. Progress on the entire SBTi program is reported at each Council meeting, where decisions and changes are discussed. This applies to all measures. This steering committee comprises the sustainability officers of the segments and the relevant central functions and meets once a quarter. It serves to facilitate the sharing of information and is tasked with making decisions on strategic issues. The steering committee ensures that relevant regulatory requirements are addressed and implemented across the Group.

The Sustainability Council is led by a member of the Executive Board, the Head of Sustainability, and a representative from the Management Board of one of the segments.

The procurement departments play a key role in implementing supplier engagement. The Procurement Management Steering Committee therefore makes decisions on goals and approaches designed to embed sustainability considerations into the procurement process. As part of the SBTi program, the Group-wide ZEISS Supplier Program for implementing the SBTi target reports regularly to the Procurement Management Steering Committee and is supported through its decision-making.

Overview of roles and responsibilities



4. External verification

The measures and their expected contribution to reducing environmental impacts are based on current experience and assumptions. The central sustainability team regularly reviews the status of the measures being implemented and the key assumptions, adjusting them as necessary. The implementation plan is updated as soon as significant changes occur in the SBTi program or the relevant framework conditions.

DEKRA conducted a technical audit of the implementation plan in August and September 2026.

Name of the audit organization	DEKRA Assurance Services GmbH
Accreditations/Qualifications	Audit of the implementation plan in accordance with EmpCo Directive (EU) 2024/825 and the German Unfair Competition Act (UWG)
Date of the initial audit	September 24, 2026
Planned follow-up audits	In the event of significant changes to the plan
Audit results	Audit passed with limited assurance

Glossary

Acronym	Explanation
CO ₂ e	CO ₂ equivalents
DBEIS	DBEIS (UK DEFRA) – Emission factors for energy, transport, and waste; Department for Business, Energy & Industrial Strategy
DEKRA	Audit corporation
ERP	Enterprise Resource Planning; integrated enterprise system for planning, managing, and documenting core business processes, e.g. procurement, finance, production, and logistics. In the context of this document, the ERP system serves as a source of procurement and activity data for emission calculations.
EXIOBASE	Global database for calculating environmental impacts such as greenhouse gases, material consumption, and water consumption.
GaBi	Database and software solution for life cycle assessments (LCA); used to provide environmental and emissions data, particularly for materials, products, processes, and waste treatment.
GHG Protocol	Greenhouse Gas Protocol
IEA	International Energy Agency
KPI/KPIs	Key Performance Indicator(s)
LCA	Life Cycle Assessment
PCAF	Partnership for Carbon Accounting Financials
PSGP	Product and Solution Generation Process; ZEISS product and solution development process in which requirements for product development, quality, and environmental and sustainability aspects are taken into account along defined process steps and gates.
Q1	First quarter of the fiscal year
SBTi	Science Based Targets initiative
SMT	Semiconductor Manufacturing Technologies
Supplier Engagement	Supplier engagement at ZEISS, in line with the SBTi supplier targets, describes the process of increasing supplier involvement and supporting suppliers in setting their own science-based emissions reduction targets.
Segment	ZEISS segments are the highest-level organizational business units focused on specific industries.