



Certificate

DEKRA Assurance Services GmbH has performed an independent limited assurance verification of the implementation plan considering the below described criteria for the following company:

Carl Zeiss AG

Carl-Zeiss-Straße 22, 73447 Oberkochen, Germany

The verification relates to the implementation plan documented in “ZEISS_Implementation Plan_SBTi Climate Target_EN.pdf” (Status: 10/08/2026) which forms the basis for the future environmental claims:

“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.”

The implementation plan covers all ZEISS Group companies consolidated using the operational control method. A complete list of the organizational consolidation boundaries can be found in the appendix.

The Carl Zeiss AG is responsible for the preparation, content and execution of the implementation plan, including the assumptions, targets, commitments, measures and information contained therein.

DEKRA's responsibility is to express a limited assurance conclusion on the implementation plan based on the procedures performed and the evidence obtained.

DEKRA Assurance Services GmbH have been engaged to perform an independent verification of the implementation plan against the applicable requirements of the Directive on Empowering Consumers for the Green Transition (EmpCo; Directive (EU) 2024/825)), as transposed into the applicable provisions of the German Act Against Unfair Competition (UWG; Section 5(3) No. 4). The verification was conducted using DEKRA's proprietary verification methodology and assessment criteria derived from the relevant legal requirements. The methodology is based on relevant principles of the AA1000 Assurance Standard (AA1000AS v3, 2020) and takes into consideration relevant principles of ISAE 3000 (Revised).

The verification included the assessment of whether the implementation plan:

- is consistent with the stated environmental objective;
- describes the actions and measures intended to achieve the stated environmental objective;
- contains clear, objective, publicly accessible and verifiable commitments supporting the stated environmental objective;
- is detailed and realistic considering the stated environmental objective;
- derives and calculates the underlying planned environmental measures, such as emission reductions in a comprehensible and plausible manner;
- presents key assumptions, system boundaries, interdependencies, uncertainties and risks transparently;
- is supported by assumptions, actions and commitments that are plausible, consistent and capable of supporting the achievement of the stated environmental objective;
- provides an appropriate allocation of responsibilities and resources to support the implementation of the planned measures;
- includes measurable and time-bound targets, together with defined milestones for monitoring progress towards the environmental objective;
- establishes suitable mechanisms for monitoring, review and updating the implementation plan over time; and
- is, overall, suitable for providing technically sound support for the stated environmental objective.

The verification was based on the information, documentation and evidence provided by Carl Zeiss AG, including the implementation plan and associated supporting documentation available at the time of the verification. The procedures performed included document reviews, evaluation of supporting evidence, assessment of underlying assumptions, review of implementation measures, governance, monitoring and review processes, analytical procedures, and risk-based sampling of selected implementation measures and supporting evidence. The nature, timing and extent of the procedures were determined on the basis of DEKRA's professional judgment and risk assessment in order to obtain sufficient and appropriate evidence for the limited assurance conclusion. Mandatory verification criteria were assessed on a fulfilled/not fulfilled basis. Materiality considerations were applied in evaluating the significance of identified deviations, the sufficiency and appropriateness of the evidence obtained, and the selection of commitments and measures subject to detailed testing on a sample basis. The procedures performed were designed to obtain limited assurance that the implementation plan is free from material inconsistencies with DEKRA's verification criteria.

DEKRA confirms that the verification was conducted by personnel with appropriate competence and experience in sustainability, climate and verification services. DEKRA further confirms that the verification was carried out independently and impartially, and that no conflicts of interest were identified that could compromise the objectivity of the verification conclusions.

Limitations: The actual future environmental performance depends on future events and actions and is thus inherently uncertain. This certificate relates exclusively to the implementation plan identified above and does not constitute a guarantee or prediction that the environmental objective described in the plan will ultimately be achieved. The verification does not include an assessment of future

implementation performance or future outcomes beyond the information available at the time of the verification.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the implementation plan does not conform, in all material respects, to DEKRA's verification criteria, which have been developed to reflect relevant requirements for future environmental claims under Section 5(3) No. 4 of the UWG (Status: September 2026). Furthermore, based on the procedures performed, no matters came to our attention that would indicate that the implementation plan is not plausibly designed to support the achievement of the stated environmental objective described therein.

Details on the verification and the corresponding assessment results are provided in the verification statement with the ID 990926287_1.

This verification does not constitute a legal opinion, a legal certification, or a legal assessment of compliance with applicable law.

As an independent third party, DEKRA Assurance Services GmbH performed the verification between August and September 2026. The implementation plan shall be reviewed on a regular basis. The next review shall be conducted no later than 12 months after the date of issuance of this certificate.

Validity: **09/24/2026 –09/23/2027**

Document created by: **Leonie Philippin**

Document approved by: **Marleen Vollriede**

Stuttgart, 10/12/2026

Certificate-ID: 990926286_1

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DEKRA Assurance Services GmbH

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