

# SUSTAINABILITY REPORT

as of December 31, 2025, JOST Werke SE  
Neu-Isenburg, Germany

<b>2</b>	General Disclosures
<b>15</b>	Environmental Report
<b>31</b>	Social Report
<b>49</b>	Governance Report
<b>54</b>	CSRD Map
<b>55</b>	Audit Certificate Sustainability Report
<b>57</b>	EU Taxonomy Reporting Forms

# General Disclosures

At JOST, we aim to reconcile the priorities of economic growth on the one hand and environmental and social responsibility on the other. For us, entrepreneurial activity is more than achieving economic objectives; it also reflects a commitment toward society and the environment. Sustainability principles are embedded throughout our organization and operations. Our products and systems can contribute to address social and climate-related challenges and we use our industrial expertise and know-how to further United Nation's sustainability goals and to support the transport, agricultural and construction industry in their journey to become more efficient and sustainable.

## Reporting Standards, Boundaries & Principles

BP-1

We have been informing our stakeholders about non-financial topics since 2017. Our reporting on sustainability and ESG describes JOST's impact on the environment and society. We also show the ESG goals and measures we pursue as well as the key metrics we use to monitor and manage the success of our sustainability activities.

This Sustainability Report, which is part of JOST's Annual Group Report for the fiscal year 2025 includes the legally required, non-financial report of the JOST Werke Group and the JOST Werke SE and it has been prepared in accordance with Sections 315b and 315c of the German Commercial Code [Handelsgesetzbuch, HGB] for the reporting period January 1, 2025, to December 31, 2025.

Due to the postponement of the implementation of the European Corporate Sustainability Reporting Standards (CSRD Directive) in Germany, JOST companies are still subject to the requirements of the German Commercial Code (HGB) and the German CSR Directive Implementation Act [CSR-Richtlinie-Umsetzungsgesetz, CSR-RUG].

For the first time, this Sustainability Report has been prepared with reference to the European Sustainability Reporting Standards (ESRS) applicable at the end of the reporting period. In doing so, it takes into account and reflects on a voluntary basis the requirements of the Corporate Sustainability Reporting Directive (CSRD).

The reporting date is December 31, 2025. The report covers the fiscal year, which is the same as the calendar year. Short, medium and long-term timescales correspond to the usual assumptions of one, up to five, and more than five years.

As the Sustainability Report for the prior fiscal year was prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, the current structure, format and informational content of the Sustainability Report 2025 has changed compared to the one used in fiscal year 2024.

The Sustainability Report 2025 supplements and enhances our Combined Management Report with its coverage of non-financial issues. It was prepared on a consolidated basis. The scope of consolidation is identical to that of the Consolidated Financial Statements. [➤ Note 4 Basis of Consolidation](#) We therefore collect and report the non-financial metrics in such a way that they are representative of the JOST Werke Group as a whole. We make mention of special circumstances and exceptions.

In accordance with ESRS 1.119 or § 315b (1) (3) HGB, reference is also made to other information available in the Combined Management Report for individual aspects. Lists of all disclosure requirements of the ESRS that are relevant to the Sustainability Report and have been incorporated by reference are available in the correspondent sections of the Sustainability Report. [➤ CSRD Map](#)

Information on strategy, guidelines, actions, key figures and targets relate to the Group's own business activities. The upstream and downstream value chain was considered, when necessary and material, particularly when assessing impacts, risks and opportunities in the double materiality analysis and when determining Scope 3 emissions. However, we point out that parts of the upstream and downstream value chain and outsourced activities can be taken into account only to a limited extent because JOST's influence over these areas and companies as well as JOST's access to their key metrics and data is limited. We exercise effective control only when we have material influence over a company's financial and operating decisions.

The Sustainability Report 2025 was audited by Spall & Kölsch GmbH Wirtschaftsprüfungsgesellschaft (limited assurance), which was elected by the Annual General Meeting on May 8, 2025 to audit the non-financial report. The key figures presented in this report have not been subject to any other external audit than the audit by the auditor.

The content to be reported on was defined by means of a Double Materiality Analysis in line with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD).

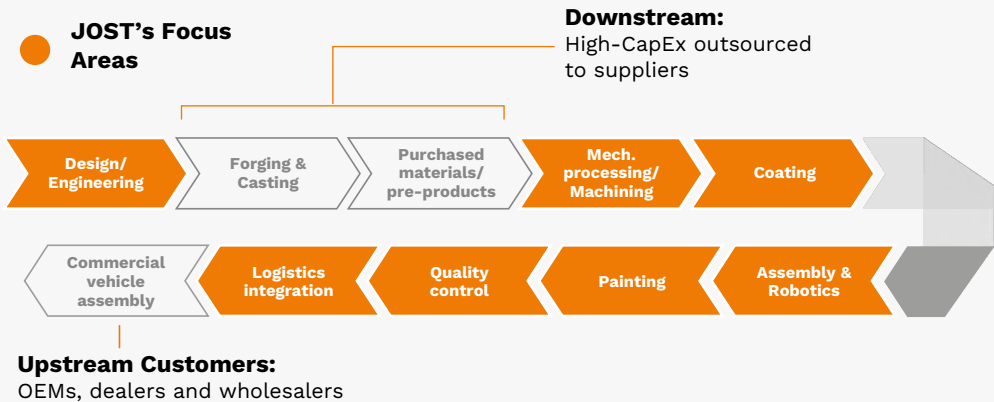
Relief, Options & Provisions

Within the framework of the initial application (phase-in provisions), we will not report on matters relating to financial repercussions of the identified material impacts, risks, and opportunities. We will not provide disclosures related to agency workers or the number of lost days due to work-related ill-health. Water discharge, resource inflow and substances of concern have been identified as material topics for JOST; however, at this stage, we do not yet have complete data available for reporting. Improving data coverage for these areas is a priority, and we are developing the internal capabilities required to meet future disclosure expectations. We do not report on lost days due to accidents because the integration of Hyva is not yet advanced enough to allow consistent data collection. We do not report market-based Scope 1 and Scope 2 emissions, as we only collect and disclose location-based values.

Business Model

Information on our business model, products, markets, and customers, as well as our structure and steering, can be found in the Combined Management Report in section [Fundamental Information about the Group](#)

JOST is responsible for the design and engineering of its products and systems, but outsources the high CapEx steps in the value chain, like forging and casting as well as the pre-production of standard materials and parts to suppliers worldwide. When possible, we choose a local-for-local approach to production, and try to source locally, produce locally and sell locally. We then sell our products and systems upstream to commercial vehicle manufactures (OEMs) and body-builders of trucks, trailers, agricultural tractors and construction and mining equipment. We also sell spare parts and components to dealers and wholesalers who service the aftermarket.



A breakdown of total revenue by segment can be found in section [Segments](#)

A breakdown of employees by segments can be found in section [Own Workforce Characteristics](#)

Since the acquisition of the Hyva Group as of January 31, 2025, the number of production facilities in operations worldwide increased to 33 compared to prior year (2024: 24).

JOST has sales and production facilities in the following countries:

EMEA	P	S	AMERICAS	P	S
Germany	●	●	USA	●	●
Spain	●	●	Canada		●
Italy		●	Brazil	●	●
France	●	●	Chile		●
United Kingdom	●	●	Mexico	●	●
Hungary	●				
Austria		●	APAC	P	S
Poland	●	●	China	●	●
Netherlands		●	India	●	●
United Arab Emirates		●	Australia	●	●
Portugal	●		New Zealand		●
Turkey	●		Singapore		●
Sweden	●	●	Thailand		●
Denmark		●	Japan		●
Norway		●	Vietnam		●
Finland	●	●	Indonesia		●
Belgium		●			
Czech Republic		●			
Rumania		●			
Russia <sup>1</sup>		●			
Morocco		●			
South Africa	●	●			

P = Production company // S = Sales company  
1 - Dormant entity



## Sustainability Strategy

All our business lines act responsibly and sustainably, thereby contributing to the long-term success of JOST and the associated continuous increase in company value.

We want to reconcile the priorities of economic growth on the one hand and environmental and social responsibility on the other. Commercial success is a prerequisite for providing JOST with the resources and opportunities to fulfill our obligations towards society and the environment.

Our goal is to be the world’s leading supplier of on- and off-highway systems for the commercial vehicle industry. In the reporting year, we further formulated our corporate strategy. Further details can be found in section [↗ Group Strategy](#).

The core elements of the JOST sustainability strategy are responsible business practices, partnership-based relationships with customers, employees and suppliers, and the protection of the climate and natural resources.

JOST is also guided by the United Nations’ global Sustainable Development Goals (SDGs), which promote economic development while taking environmental, social and economic aspects into account. JOST is therefore committed to sustainable business practices and wants to contribute to their implementation with its sustainability strategy and engagement. [↗ JOST’s Contribution to Sustainability](#)

In order to achieve the defined goals as part of our sustainability strategy, the ESG Council and the division heads concerned coordinate current and long-term ESG issues and sustainability projects across the Group in consultation with the entire Executive Board. These sustainability activities are pursued locally at subsidiary level and implemented optimally together with the decentralized departments, taking regional circumstances into account.

## Sustainability Targets

At JOST, our sustainability targets expand across environmental, social, and governance areas. Our focus lies on protecting the environment and climate, empowering and supporting our employees, and ensuring responsible corporate management. The targets apply to the entire JOST Werke Group and are further details in the topic-specific chapters of the Sustainability Report.

Throughout the year, particular aspects of sustainability may receive increased attention. For example, in the 2025 fiscal year we focused strongly on executing global health & safety campaigns at every subsidiary. We also transitioned more plants to green electricity and built new solar power panels on the roof of selected production facilities. A further focus was to integrate the newly acquired company Hyva Group into our sustainability reporting, harmonizing ESG KPI definitions and establishing monthly reporting for key ESG KPIs. We also collaborated to harmonize key policies like the Supplier Code of Conduct, the ESG Governance Policy and the Group’s Code of Conduct.

ESG	Key Performance Indicator	Target
E	CO <sub>2</sub> e emissions from Scope 1 and 2 per production hour	Reduction by 50% by year 2035 (new basis year 2025 incl. Hyva)
E	Number of production plants certified according to ISO 14001	Increase year-on-year
S	Number of reportable accidents per 1,000 employees	Global target to maintain ratio 40% below the German industry average
S	Female ratio in management position in level 1 and 2 below Executive Board	Increase to 25% by 2030
G	Percentage of suppliers covered by Supplier Code of Conduct	100%

## Sustainability Governance

GDR-GOV-1,

### Roles & Responsibilities of Executive & Supervisory Bodies

As a publicly listed Societas Europaea (SE) under European law, JOST Werke SE operates under a dual leadership and oversight structure, ensuring a strict separation of executive and supervisory functions. No member of the Executive Board may simultaneously serve on the Supervisory Board.

The Executive Board of JOST Werke SE is responsible for independently managing the company and the Group. It consists of three members. It defines corporate objectives, determines the strategic alignment of the Group and its business segments, oversees and monitors the course of business, allocates corporate resources, supervises day-to-day business activities and ensures the effective management of impacts, risks and opportunities. In doing so, it takes into account the concerns of all stakeholders, in particular shareholders, customers, Group’s employees and suppliers. The Executive Board has not established any committees to support its activities.

The Supervisory Board appoints, monitors and advises the Executive Board in the management of the company. In accordance with the Articles of Association, the Supervisory Board of JOST Werke SE consists of six members. It is responsible for appointing and dismissing Executive Board members. It works closely and in a spirit of trust with the Executive Board in the best interests of the company and its stakeholders. JOST has no employee representation in its Supervisory Board. 33% of the members of the Supervisory Board are female, i.e., 2 of 6. All members of the Supervisory Board are independent. To support its work, the Supervisory Board of JOST Werke SE has established two committees: the Executive and Nomination Committee as well as the Audit Committee.

In line with the underlying concept of the German Corporate Governance Code, the JOST Werke SE Executive Board and Supervisory Board are responsible for ensuring the continued existence and sustainable development of the Group in line with the principles of the social market economy. As a result, good corporate governance, integrity, comprehensive compliance, and the ethical conduct of every manager and employee are firmly established elements of JOST's corporate management.

## Sustainability Oversight

Within the Executive Board, the Chief Financial Officer (CFO) is accountable and bears ultimate responsibility for sustainability issues (Environment, Social, Governance – ESG).

Within JOST, the Executive Board established an ESG Council in 2017, which coordinates ESG governance at corporate level. It meets twice a year and includes:

- All three members of the Executive Board
- The Global Heads of Production, Quality & Environmental Management, Procurement, HR, Legal & Compliance, R&D, Sales, Marketing, and Investor Relations
- Subject matter experts as needed for specific topics

The ESG Council's core responsibilities include:

- Proposing ESG targets for the Executive Board's approval
- Defining cross-functional ESG activities and policies
- Monitoring ESG performance
- Approving short- and medium-term ESG-related measures
- Monitoring the impacts, risks and opportunities in relation to ESG matters and informing the Executive Board, especially the CFO of material changes

The Executive Board as a whole is responsible for the final approval of the ESG related targets prepared and presented by the ESG Council. The Executive Board is regularly informed on the progress of target completion and about future focus points in ESG management.

The Supervisory Board receives updates on ESG Council activities twice a year by the Executive Board. Once a year, it receives updates on JOST's ESG target achievement progress.

## Board Composition

### Composition, Diversity & Expertise of the Supervisory Board

		<b>Natalie Hayday</b>	<b>Helmut Ernst</b>	<b>Diana Rauhut</b>	<b>Jürgen Schaubel<sup>1</sup></b>	<b>Dr. Stefan Sommer (Chairman)</b>	<b>Karsten Kühl</b>
<b>Board membership</b>	Member since	June 23, 2017	May 8, 2025	May 11, 2023	June 23, 2017	May 5, 2022	May 11, 2023
	Appointed until	Annual General Meeting 2028	Annual General Meeting 2029	Annual General Meeting 2028	Annual General Meeting 2028	Annual General Meeting 2028	Annual General Meeting 2028
<b>Diversity</b>	Date of birth	January 9, 1976	March 1, 1960	June 21, 1976	May 29, 1963	January 7, 1963	May 7, 1973
	Gender	female	male	female	male	male	male
	Nationality	British	German	German	German	German	German
	International experience	Yes	Yes	Yes	Yes	Yes	Yes
	Educational background	Political Science	Engineer	Economist	Business Administration	Engineer	Engineer and M.B.A.
<b>Personal suitability</b>	Independence	Yes	Yes	Yes	Yes	Yes	Yes
	Other seats in boards (stock-listed)	1	1	0	0	2	0
	Other seats in boards <sup>1</sup> (not stock-listed)	0	1	0	3	1	0
	Not overboarded	•	•	•	•	•	•
<b>Professional qualification</b>	Industry knowledge - automotive		•		•	•	
	Industry knowledge - agriculture					•	
	Corporate governance and strategy		•	•	•	•	•
	Accounting and auditing	•			•		•
	Risk management		•	•	•	•	•
	Controlling			•	•	•	•
	Financial and capital market	•			•	•	•
	Law				•		
	Compliance and corp. governance	•	•	•	•	•	•
	Technology/digitalization		•	•	•	•	•
	Innovation, research and development		•	•		•	

1) The mandates held by Mr. Jürgen Schaubel in non-publicly listed companies are each directly related to Mr. Schaubel's role as a consultant at Oaktree Capital Management.

Composition, Diversity & Expertise of the Supervisory Board

		Natalie Hayday	Helmut Ernst	Diana Rauhut	Jürgen Schaubel <sup>1)</sup>	Dr. Stefan Sommer (Chairman)	Karsten Kühl
Specialized knowledge	Financial expertise as per Section 100 (5) AktG	•			•		•
	Accounting expert	•			•		•
	Auditing expert	•			•		•
	Sustainability/ESG/CSR	•		•	•	•	•
Committees	Executive and Nomination Committee		•	•		•	
	Audit Committee	•			•		•

1) The mandates held by Mr. Jürgen Schaubel in non-publicly listed companies are each directly related to Mr. Schaubel's role as a consultant at Oaktree Capital Management.

**Composition, Diversity & Expertise of the Executive Board**

		<b>Joachim Dürr (CEO)</b>	<b>Dirk Hanenberg (COO)</b>	<b>Oliver Gantzert (CFO)</b>
<b>Board membership</b>	Member since	January 1st, 2019	September 1st, 2022	September 1st, 2023
	Appointed until	September 30, 2029	August 31, 2030	August 30, 2031
<b>Diversity</b>	Date of birth	September 17, 1964	March 28, 1966	April 18, 1979
	Gender	male	male	male
	Nationality	German	German	German
	International experience	Yes	Yes	Yes
	Educational background	Mechanical Engineer & Business Administration	Mechanical Engineer	Industrial Engineer & Chartered Financial Analyst
<b>Professional qualification</b>	Industry knowledge - automotive	•	•	•
	Industry knowledge - agriculture	•	•	•
	Strategy	•	•	•
	Accounting and auditing			•
	Risk management	•	•	•
	Controlling			•
	Financial and capital market	•		•
	Law			
	Compliance and corp. governance	•	•	•
	Technology/digitalization	•	•	•
	Sustainability/ESG/CSR	•	•	•
	Innovation, research and development	•	•	
<b>Mandates</b>	Areas of responsibility	Sales, strategy & business development, research & development, human resources, marketing & communications, digitalization	Procurement, production, logistics, quality, information security, industrial engineering, health & safety	Finance & treasury, accounting & reporting, controlling, taxes, risk management, IT, legal & compliance, internal audit, investor relations, sustainability (ESG)



## Operational Implementation of Sustainability Matters

ESG activities are executed at the operational level, therewith taking regional circumstances into account. Production plants and sites within the Group are responsible for implementing corporate ESG measures and for advancing and monitoring their effectiveness as well as the target progress and achievement as relevant to the individual site. ESG-related issues that originate at operational level are escalated to and addressed by the ESG Council.

Each corporate function represented at the ESG Council, as delegated by the Executive Board and the CFO, is accountable for identifying and managing ESG impacts, risks and opportunities at an early stage. Direct responsibility lies with the risk owners of the respective operating areas. Each risk owner is responsible for carrying out risk monitoring on a decentralized basis. The general control and consolidation of information is handled by central risk management. The Executive Board is informed promptly of any acute risks and opportunities. Further details can be found in section [➤ Risk Management System](#).

ESG Council members are responsible for cascading decisions to their respective departments and ensuring implementation and progress tracking as relevant for their areas of expertise.

**Production:** As a manufacturing company, this division is the biggest lever for achieving our internal ESG targets, particularly with regard to the environment and our employees (social). The local sites are responsible for implementing the measures adopted, such as reducing energy consumption and CO<sub>2</sub>e emissions. The regional production managers monitor the implementation status of the measures and report to the Global Head of Production on site-specific implementation, who then reports to the ESG Council on these topics.

**Quality & Environment Management:** Our quality and environmental management department is responsible for compliance with and continual improvement of the environmental, safety and quality standards within JOST. It monitors the global strategy for the integrated quality and environmental management system. QHSE (Quality, Health, Safety & Environment) departments have been set up at the local level to support all our production sites and assist them with implementation. Global quality and environmental management is also responsible for the environmental, safety and quality certification of all JOST sites. We rely on internationally accepted standards and certifications to help us develop consistent corporate policies and directives, and to maximize the standardization levels of processes and action guidelines at our various sites.

**Human Resources:** Human Resources is responsible for attracting, developing, and retaining the best talent. One area of focus is on integrating social sustainability into our HR and cultural strategy. The HR department ensures that the processes at JOST align with the regulations on human and labor rights. The development of senior management, values-based conduct and a high level of employee engagement and performance form the basis for a sustainable and socially responsible working environment.

**Legal & Compliance:** In addition to the Chief Compliance Officer (CCO), who is appointed by the Executive Board, all subsidiaries have local compliance officers who help the CCO to communicate compliance matters at the local level and to implement and execute particular compliance measures in the subsidiaries. Our compliance program allows for the timely development and implementation of measures to counteract potential unlawful or unethical activities within the Group and thereby prevent improper conduct. Details of our compliance organization are provided in section [➤ Compliance](#).

**Procurement:** Procurement ensures the supply of materials for the Group and is responsible for supplier management. It negotiates with the JOST Werke Group's suppliers, evaluates and qualifies them, also taking into account ESG criteria. Through a direct exchange with the suppliers and a careful pre-screening as part of the qualification process, Procurement ensures that our direct suppliers are aware of the values of our Supplier Code of Conduct and are committed to acting accordingly. The strategic development and global coordination of the department are organized and managed by the central procurement department. Responsibility for implementation lies at the local level.

**Research & Development:** The R&D department makes a key contribution to our sustainability activities. This team works closely with customers and end users to bring new products to market and further develop existing ones. New product development is always analyzed with regard to its contribution to the United Nations Sustainability Goals, to which JOST has committed. The impact that the use of our products has on the environment and the user is given special consideration. Our products are aimed at increasing user safety and comfort while at the same time making a positive contribution to our customer's environmental footprint.

**Sales:** Sales acts as the primary link between JOST and its customers. It is responsible for understanding evolving customer expectations on ESG matters. It monitors and identifies customer needs, such as requests for CO<sub>2</sub> data, supply-chain due-diligence information, or compliance with specific ESG regulations. It brings valuable market insights back into the company, helping guide ESG strategy, product development, and cross-functional initiatives to better

align offerings with stakeholder expectations. At the same time, it communicates JOST’s ESG efforts and capabilities transparently to customers.

**Marketing:** Our Marketing department is responsible for a clear and credible communication for both internal and external stakeholders with regards to JOST’s ESG efforts. It ensures employees understand our ESG initiatives by preparing accessible content, training materials, and promoting ESG achievements across intranet channels. Externally, Marketing and Investor Relations collaborate closely together to inform stakeholders about JOST’s ESG journey and our commitment to responsible business practices, for instance, creating website content, social-media campaigns, product messaging and event materials.

**Investor Relations:** Our Investor Relations department ensures the accuracy, completeness, and regulatory compliance of JOST’s sustainability reporting, including the collection, consolidation, and validation of ESG data across the Group. Investor Relations maintains a transparent, two-way dialogue with shareholders and interested third parties, providing updates on JOST’s ESG performance, addressing investor inquiries, and communicating JOST’s long-term sustainability commitments and targets. It monitors changes in ESG regulatory frameworks and is responsible for conducting JOST’s double materiality assessment. It supports the CFO in biannually convoking the ESG Council, and records and tracks the completion of the ESG tasks assigned to the ESG Council members.

Integration of Sustainability in Incentive Schemes

Non-financial ESG targets are part of the performance-related components in the Executive Board remuneration system. These targets are set by the Supervisory Board on an annual basis.

Information on the key characteristics of the incentive schemes, the sustainability-related targets and performance metrics included in the remuneration system as well as the proportion of variable remuneration dependent on sustainability targets can be found in section [↗ Remuneration System for the Executive Board](#)

Declarations on Due Diligence

JOST embeds sustainability into all areas of its business. This covers strategic and business development activities, reporting, risk management, and overall Group policies. By doing so, we create the foundation for sustainable governance and fulfill the expectations of our stakeholders. The Executive and Supervisory Boards regularly address key environmental and climate-related issues, as well as social and governance topics, in a structured manner.

The following table shows where you can find more detailed explanations of the key components of our due diligence practices:

Due Diligence Key Components	References in Annual Group Report
Integration of due diligence into governance, strategy and business model	<a href="#">↗ Report by the Supervisory Board</a> <a href="#">↗ Fundamental information about the Group</a> <a href="#">↗ Double Materiality Assessment</a>
Involvement of stakeholders	<a href="#">↗ Double Materiality Assessment</a>
Identification of IROs regarding environmental matters and actions to counter these impacts	<a href="#">↗ Environmental Report</a> <a href="#">↗ Report on Opportunities &amp; Risks</a>
Identification of IROs regarding social matters and actions to counter these impacts	<a href="#">↗ Social Report</a> <a href="#">↗ Report on Opportunities &amp; Risks</a>
Identification of IROs regarding governance matters and actions to counter these impacts	<a href="#">↗ Governance Report</a> <a href="#">↗ Sustainability Governance</a> <a href="#">↗ Report by the Supervisory Board</a>

Risk Management & Internal Controls over Sustainability Reporting

Investor Relations coordinates Group-wide sustainability reporting, which covers the quantitative and qualitative requirements of CSRD. It is responsible for managing the sustainability reporting process. Responsibility for compliance with the guidelines and statutory requirements lies with the respective local entities. In addition to the review and compliance with the centrally provided definitions for ESG metrics, the ESG key figures are also reviewed centrally on a monthly basis by Production and Investor Relations. They are part of the monthly group report to the Executive and Supervisory Board. In fiscal year 2024 an internal audit was also conducted to verify the correctness of the sustainability reporting in terms of processes and results.

With regard to the risk of incomplete reporting, compliance with the German Commercial Code (HGB) and the German CSR Directive Implementation Act is ensured by Investor Relations by comparing it with the list of requirements. The quality assurance of the content follows the already implemented process for preparing the Annual Group Report. No significant risks were identified that are likely to have a seriously negative impact on the key aspects of sustainability at JOST. A formal internal control system in relation to sustainability reporting is currently being developed by internal audit and is expected to be rolled out in 2026. The first elements are already in place. These include a clear definition of ESG reporting metrics, process descriptions, assignment of responsibility at subsidiary level, monthly plausibility checks at central level and the establishment of a regular monthly reporting process with integrated IT support.

## JOST's Contribution to Sustainability

In September 2015, the United Nations adopted 17 global targets for sustainable global development as part of its Agenda 2030. The focus of these targets is on the pursuit of economic development that also takes social and environmental aspects into account. Participation by the private sector has a decisive role to play in implementing these targets by 2030. JOST is strongly committed to this agenda and will contribute to its implementation through its corporate strategy and by engaging with sustainability issues.

During the 2020 fiscal year, JOST conducted an analysis of the 17 overarching development targets and the 169 sub-targets. From this, the objectives and fields of action were derived in which JOST can have the greatest impact on people, the environment and society through its business activities.

In particular, JOST focuses on the following sustainability goals:



**Goal 2 – Zero Hunger:** JOST wants to market its products for agricultural tractors in developing countries. By doing so, we can make an important contribution to increasing agricultural productivity in these countries and helping to alleviate hunger.



**Goal 4 – Quality Education:** Through measures in the area of training and further vocational education, JOST provides its employees worldwide with opportunities for professional advancement. Our apprenticeship and talent management programs are aimed primarily at giving young employees new development prospects within JOST.



**Goal 8 – Decent Work and Economic Growth:** JOST pursues ambitious growth targets worldwide. In so doing, we pay attention to the health and safety of all our employees and ensure that human rights and social standards are respected. This also includes preventing all forms of discrimination.



**Goal 9 – Industry, Innovation and Infrastructure:** As a market leader, JOST sees innovation as the driver of its future growth. The development of eco-friendly products and processes that also meet the complex requirements of our customers is the key to our commercial success.



**Goal 11 – Sustainable Cities and Communities:** With our systems, we can help make the delivery of goods to cities and rural areas more sustainable and efficient. We also contribute significantly to this goal with our recycling and waste handling solutions, which empower cities and communities to be cleaner and more sustainable.



**Goal 12 – Responsible Consumption and Production:** JOST strives to minimize the consumption of resources during its production activities. We are constantly working to make our production processes more efficient and to reduce waste.



**Goal 13 – Climate Action:** As a manufacturer catering to the commercial vehicle industry, we want to reduce our own greenhouse gas emissions substantially and help our customers in their quest for carbon neutrality. This important goal of our sustainability activities is reflected in our product innovations.

JOST also supports the implementation of many other goals in addition to this. These include, in particular, Goal 3 “Health and Wellbeing,” Goal 5 “Gender Equality,” and Goal 10 “Fewer Inequalities” in dealings with employees and business partners.

## Double Materiality Assessment & Material Topics

In preparing this year's Sustainability Report, JOST conducted a comprehensive Double Materiality Assessment (DMA) in line with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD). The assessment provides the foundation for determining which environmental, social and governance (ESG) topics are material to our business and to our stakeholders.

Our objective is to ensure that the sustainability topics we report on reflect both:

- our impacts on people and the environment, and
- the sustainability-related risks and opportunities that may influence JOST's financial performance and long-term value creation.

The process was carried out using the Upright data engine, complemented with JOST's internal knowledge, policies, operational data, and value-chain information.

### Assessment Approach

#### Identification of Impacts, Risks & Opportunities

We began by examining the full breadth of JOST's activities and business model, including our global production footprint, supplier base, logistics network, and customers' industries. Consistent with ESRS 1, the assessment considered our own operations as well as upstream and downstream value chain impacts. To ensure a robust view, four analytical angles were applied:

#### Products & Solutions

Our product portfolio plays a central role in understanding where sustainability impacts may arise. Impacts identified in scientific and industry literature related to heavy-duty components, transport systems and safety- and mission-critical equipment for agriculture and construction were reviewed and assessed.

#### Industry Context

As a key partner to the transport and logistics sectors as well as to agriculture and construction, we face industry-wide sustainability challenges such as climate impacts, supply-chain working conditions and resource efficiency. These were evaluated to determine their relevance to JOST.

#### Geographical Footprint

With our wide global footprint and our international network suppliers expanding into all continents, local conditions — such as labor standards, environmental sensitivities, and regulatory frameworks — can influence material sustainability topics.

#### Company-Specific Indicators

We also reviewed selected sustainability indicators that may highlight company-specific risks or impacts not captured through general industry or product analyses. This combination of perspectives ensures that both general and company-specific impact pathways were identified.

### Impact Materiality Assessment

All potential impacts were assessed in accordance with ESRS requirements. Each impact was evaluated on the basis of:

- Scale – the severity of the impact
- Scope – how widespread the impact could be
- Irremediable character – the ability to restore the affected people or environment
- Likelihood – probability of occurrence for potential impacts

The Upright methodology applies a structured scoring model, which we adopted as part of our assessment. Based on this approach, impacts are scored on a four-level scale and combined into a single score. Impacts scoring above a defined threshold are classified as material.

This process allows us to identify where JOST's activities have the most significant potential impact on people, the environment, and society.

Where appropriate, stakeholder perspectives were also considered. This included internal expertise from JOST teams with operational responsibility, as well as insights from customers and other external stakeholders. These perspectives helped validate the relevance of certain sustainability topics and ensured consistency with stakeholder expectations.

## Financial Materiality Assessment

The second dimension of the DMA focuses on the potential financial implications of sustainability matters. In line with ESRS 1, we assessed whether risks and opportunities linked to our activities, dependencies, or external trends could influence JOST's financial position, performance, or access to capital.

The assessment considered two types of financial effects:

- Impact-Driven Risks and Opportunities

These arise from the sustainability impacts identified earlier. For example, impacts related to climate change, workforce safety, supply-chain labor practices, or resource availability can translate into financial risks such as increased operating costs, supply disruptions, or shifts in customer demand.

- Dependency-Driven Risks and Opportunities

These relate to our reliance on labor, materials, energy, ecosystems, and supplier networks. Disruptions to these resources — for example through climate-related events, regulatory changes, or market dynamics — may affect JOST's operations and financial performance.

Each risk and opportunity was assessed using probability and magnitude indicators, resulting in a financial materiality score. Topics exceeding a predefined materiality threshold are treated as financially material and form part of our reporting. This ensures that sustainability is embedded into JOST's broader risk management and strategic decision-making framework.

## Value Chain Considerations

JOST operates within a complex global value chain, and many sustainability impacts and risks materialize beyond our direct operations. As such, the assessment explicitly includes:

- upstream suppliers of materials and components,
- transport and logistics partners,
- downstream customers and end-users, and
- broader lifecycle considerations of our products.

By applying the Upright product graph and combining it with our internal supplier and customer data, the analysis provides visibility both into Tier 1 suppliers and extended multi-tier networks, supporting a more complete view of our sustainability footprint.

## Governance & Review

The DMA was conducted in close collaboration between Group Sustainability, Group Controlling, Procurement, HR, and relevant operational teams across our regions. Data sources were reviewed to ensure they reflect reasonable and supportable information, consistent with ESRS requirements.

The DMA will be updated every 2 years to reflect:

- significant changes in JOST's business model,
- acquisitions or divestments,
- regulatory developments, and
- shifts in stakeholder expectations or external sustainability trends.

This ensures the assessment remains a reliable foundation for our sustainability reporting and for steering our sustainability priorities.

## Materiality Map Results

The Double Materiality Assessment resulted in a clear view of the sustainability matters most relevant to JOST's operations, value chain, and long-term business model. In total, 21 topics were identified as material from either an impact or a financial perspective. As required by ESRS, topics were assessed at the level that best reflects their underlying impacts, risks and opportunities.

The resulting impact–financial materiality map provides a structured basis for determining which ESRS disclosures are required and where JOST must direct management attention.

## Focus on Topics with the Highest Significance

While all material topics are addressed, JOST places particular focus on those 14 topics that exhibit either high impact materiality, high financial materiality, or both.

These topics represent the areas where JOST's activities have the greatest potential effect on society and the environment—or where sustainability trends may most strongly influence our financial performance. Impact materiality thresholds identify where JOST's actions may significantly affect stakeholders, ecosystems or value-chain partners. Financial materiality thresholds highlight issues that could influence costs, revenues, access to resources, supply chain continuity, or regulatory exposure. These high-materiality topics therefore form the core of our sustainability management, target-setting, and due-diligence activities.

The seven medium-impact or financially material topics are not shown and not included in this report, as we focus exclusively on the fourteen high-impact topics that most effectively drive meaningful change. These topics are the following: water and sanitation (workers in the value chain), water discharge, health and safety (workers in the value chain), working time (workers in the value chain), adequate wages (workers in the value chain), gender equality (own workforce), political engagement. Topics with low or no materiality (72 topics) have been assessed but do not meet our thresholds including topics like biodiversity or affected communities (ESRS E4, S3). In accordance with ESRS 1, these topics are excluded from reporting.

### Double Materiality Map





## SUSTAINABILITY REPORT

# ENVIRONMENT

- 16** Climate-Related Risks Identification
- 18** Climate Change Mitigation & Adaptation
- 19** Climate & Environment
- 27** Water Consumption
- 28** Resource Outflow
- 30** EU Taxonomy



# Environmental Report

## Climate-Related Risks Identification

E1-2

JOST's double materiality assessment highlights several environmental topics as material, reflecting the company's most significant actual and potential impacts across energy consumption, climate change, water, pollution, and circular resource management. These topics—including climate change mitigation and adaptation, energy consumption, water withdrawals, consumption and discharges, substances of concern, and resource inflows and outflows—represent the core areas where JOST's operations interact most directly with the environment. Together, they form the foundation of JOST's environmental management approach and guide the company's efforts to reduce risks, strengthen resilience, and enhance long-term sustainability performance.

### Climate Change Mitigation

The assessment shows that JOST generates actual and potential negative impacts through the creation of GHG emissions, including nitrous oxide and carbon dioxide, primarily within its own operations and across the upstream value chain. These emissions reflect the energy- and material-intensive nature of manufacturing and confirm that JOST's activities contribute to climate change.

The assessment also highlights several positive impacts linked to JOST's products and services. These include extending product lifespans, replacing fossil-based energy production with less GHG-intensive alternatives, offering solutions with lower emissions than common market alternatives, and enabling downstream recycling that reduces demand for virgin materials. Some of these positive impacts are already occurring, demonstrating that JOST can mitigate climate impacts through product design, engineering, and circularity.

The transition to a low-carbon economy also creates opportunities. Strong climate performance can improve customer trust and open access to sustainability-oriented market segments. Meeting investor expectations on climate risk management may improve long-term financing conditions, while demonstrating climate ambition can strengthen the company's attractiveness to employees, supporting retention, and reducing associated HR-related costs. These findings underscore the importance of continued decarbonization efforts, enhanced emissions transparency, and alignment with evolving expectations across the value chain.

### Climate Change Adaptation

Climate change adaptation is identified as a material topic because the company operates in and sources from regions that face elevated physical climate risks. Many of JOST's locations—including Brazil, India, Indonesia, Mexico, Morocco, the Philippines, Romania, South Africa, Thailand, Turkey, and Vietnam—are situated in areas with relatively high climate vulnerability. As extreme weather events, flooding, heatwaves, and storms intensify, these conditions may disrupt operations, damage infrastructure, and reduce workforce availability, leading to higher capital expenditures for repairs, protective measures, or site adaptations.

No material financial opportunities were identified for this topic. Overall, the assessment shows that physical climate risks may affect JOST's operational continuity and cost base, making climate change adaptation a key area requiring ongoing monitoring and resilience planning.

### Energy

Energy is a material environmental topic due to the company's substantial consumption of energy across production, end-use, and the sourcing of energy-intensive raw materials. These activities result in actual and potential negative impacts, contributing to higher greenhouse gas emissions and increased reliance on fossil-based energy sources. The assessment confirms that significant energy consumption occurs both within JOST's operations and upstream as well as downstream in the value chain, underscoring the environmental relevance of this topic.

The analysis also highlights several positive impacts linked to JOST's products and services. These include supporting the replacement of fossil fuel energy with non-fossil alternatives, reducing the demand for virgin materials and energy through downstream recycling, and offering solutions that diminish energy and material use. These benefits are already taking place in parts of the value chain, illustrating how certain JOST products support energy efficiency and reduced emissions.

The assessment also identifies a material opportunity. By reducing overall energy consumption and shifting toward cleaner, more stable energy sources, JOST may lower long-term input costs and improve operational efficiency. Additionally, demonstrating progress in energy performance can strengthen JOST's climate change mitigation efforts, potentially improving access to financing, and help retain climate-conscious customers by aligning with growing expectations for cleaner production.

## Substances of Concern

Substances of concern are identified as a material environmental topic due to the potential negative impacts associated with the production, use, or handling of chemicals regulated under REACH. The assessment highlights two key negative impacts: the risk of exposure to substances of concern during product use, which is both an actual and potential impact, and the potential use of such substances in JOST's production processes. These risks occur across internal operations and could also affect downstream, reflecting the relevance of chemical safety for both employees, suppliers and product end users.

Overall, the topic is material because chemical-related risks and the tightening regulatory landscape may influence JOST's operational costs, product competitiveness, and financial attractiveness, while proactive action can create both compliance benefits and market opportunities.

## Water Withdrawals, Consumption & Discharges

JOST's double materiality assessment identifies both water withdrawals and water discharges as material environmental topics due to the company's actual impacts on freshwater resources and local water systems. The assessment shows that JOST withdraws and consumes significant amounts of water across its operations, which can place pressure on local water availability, particularly in regions where water stress may emerge. This impact is considered actual, with high likelihood and irreversibility, underscoring the importance of responsible water use in production processes.

Overall, water withdrawals, consumption, and discharges remain material due to JOST's direct responsibility for freshwater use and wastewater generation. Ongoing attention to efficiency, treatment performance, and regulatory alignment will be essential to limit environmental impacts and maintain operational resilience.

## Resource Use, Resource Inflows & Waste Outflows

The double materiality assessment identifies resource inflows and waste outflows as material environmental topics due to the company's reliance on natural resources for its production and the generation of waste across the value chain. The assessment highlights negative impacts linked to the consumption of natural resources, including metals and minerals, and in some cases scarce materials. These impacts occur both upstream and within JOST's own operations.

Overall, resource inflows and waste outflows remain material topics because they directly influence JOST's environmental footprint and its exposure to regulatory, financial, and supply-chain risks. Strengthening circularity, reducing resource inflow and improving the efficiency of resources used have a positive ecological and financial impact. Improving waste prevention is also critical to mitigate these risks and negative impacts over time.

## Climate Change Adaptation

E 1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-8, 1-9, 1-10, 1-11

### Transition Plan for Climate Change Mitigation

At this stage, JOST does not yet have a formal climate transition plan in place that meets the ESRs E1 criteria. However, decarbonization of our operations is part of JOST's ambition and has been defined as a mid- to long-term strategic priority. We are currently focusing on identifying and integrating mitigation actions into our business goals to further the decarbonization of our production and products.

The acquisition of Hyva in 2025 significantly expanded JOST's operational footprint, requiring the establishment of a new emissions baseline starting in 2025. The decarbonization targets set in the year 2020 based on JOST's legacy footprint were already achieved in the fiscal year 2024. Thus, establishing new mid- and long-term targets was necessary. A reset of the baseline year to include Hyva operations, using 2025 as new base, ensures that future reduction goals accurately reflect the combined group's emissions profile.

### Identification of Climate-Related Risks & Scenario Analysis

JOST does not conduct formal climate scenario analyses. Instead, we rely on systematic stakeholder engagement and insights from our double materiality assessment to identify emerging physical and transition risks. These processes enable continuous monitoring of regulatory developments, shifts in customer expectations, supply-chain vulnerabilities, and country-specific climate exposure across our operational footprint.

Although the company does not apply structured climate models or emissions-pathway scenarios, this qualitative risk-based approach supports timely identification of relevant opportunities and challenges.

### Climate Resilience

JOST has not yet performed a climate resilience assessment as defined under ESRs E1. While no structured analysis exists, the company recognizes that climate-related risks may affect operations, supply chains, or resource availability over time. As we advance our climate strategy, JOST will take adaptation-related considerations into account in its long-term planning and align future resilience evaluations with the requirements of ESRs E1.

## Policies on Climate Mitigation & Adaptation

JOST currently has no formal climate-specific policy. However, our Environmental Policy, which applies to all JOST's companies and sites worldwide, covers climate change mitigation and adaptation topics among other environmental aspects. It has embedded guidelines that shape our decision-making processes and aim to ensure environmental protection and minimize negative environmental impacts across all JOST's operations. Our Environmental Policy addresses topics such as:

- greenhouse gas emissions, decarbonization, air quality
- energy efficiency and use of renewable energies
- waste prevention, reuse, recycling
- water quality, consumption and management
- chemicals management and use of resources
- development of environmentally friendly products
- promotion of environmentally conscious behavior

## Actions and Resources for Mitigation & Adaptation

As a newly combined group, JOST has defined key climate actions for the next decade. A central focus is the shift towards cleaner energy sources, including electricity sourcing improvements and site-level energy efficiency initiatives, which are covered in JOST's Environmental Policy. JOST supports a broad range of regional CO<sub>2</sub>-reduction initiatives where available, recognizing that each facility operates in a different energy and regulatory context. These actions form the basis of our long-term decarbonization pathway, even in the absence of a formal transition plan.

## Climate Targets

JOST has established group-wide climate targets that guide our mitigation efforts. Our primary objective is to reduce Scope 1 and Scope 2 emissions per production hour by 50% by 2035 across the full combined group, compared to 2025. These targets are rooted in operational feasibility and reflect JOST's commitment to long-term emissions reduction, but they are not based on SBTi methodologies and do not claim alignment with the 1.5°C scenario at this stage.

**-50**  
percent

is our Group-wide reduction target for Scope 1 and Scope 2 emissions per production hour by 2035.



JOST's corporate strategy AMBITION 2030 is an accelerate growth strategy that combines both organic as well as inorganic growth with the aim to increase JOST's global revenue to more than € 2 billion by 2030. For this reason, we do not consider absolute emission reduction targets feasible as they do not align with our strategy of growth. However, we see intensity targets as an essential instrument to promote our operations becoming more and more climate efficient as JOST continues to grow its business.

The purchase of GHG emission certificates is not part of this target, as we still see plenty of potential to become more climate neutral through internal actions.

The new 2025 baseline created after the Hyva acquisition serves as the reference point for tracking future progress.

## Gross Scope 1, 2 & 3 GHG Emissions

The company reports Scope 1, Scope 2 (location-based), and Scope 3 emissions in line with ESRS requirements. Following the integration of Hyva, changes in emissions will be tracked based on the new organizational baseline. Scope 3 emissions will be screened across all 15 categories to identify significant contributors. JOST does not include carbon credits, avoided emissions, or biogenic CO<sub>2</sub> in the calculation of gross emissions.

## GHG Removals & Carbon Credits

JOST does not currently operate GHG removal projects and does not purchase or rely on carbon credits. As such, no removals, reversal accounting, or credit-related disclosures apply at this time.

## Internal Carbon Pricing

JOST does not use internal carbon pricing mechanisms for investment decisions, operational steering, or scenario analysis. Should future regulatory or strategic shifts require such tools, the company will evaluate their relevance as part of the evolving climate strategy.

## Anticipated Financial Effects of Material Climate Risks & Opportunities

Although JOST has not quantified the financial effects from climate change risks through structured assessment models, the double materiality analysis and ongoing stakeholder dialogue indicate that climate-related risks—such as regulatory tightening, increased energy costs, or resource dependence—may influence operational expenses, CapEx requirements, and long-term competitiveness.

Conversely, opportunities may arise from improved energy efficiency, cleaner production, and alignment with customer expectations for lower-carbon products. Quantified financial disclosures will be developed as JOST's climate strategy matures.

## Climate Change Mitigation & Energy

E1-5, 1-6, 1-7, 1-8

## Reporting Scope & Methodological Approach

Energy consumption is reported for the undertaking's own operations and expressed in million kilowatt-hours, presented in the tables as million kWh. The disclosure follows the requirements of ESRS E1-7 by reporting total energy consumption and disaggregating consumption by fossil, renewable and nuclear energy sources. Energy data is based on final energy consumption, excluding fuels used as feedstock for non-energy purposes.

The 2025 reporting year reflects a change in organizational scope following the acquisition of the Hyva Group in February 2025. As a result, energy consumption figures for 2025 are not directly comparable on a like-for-like basis with prior years, as they include additional production sites and operational activities consolidated during the year.

In 2025, the primary focus was on data collection harmonization, reporting structure unification and policy alignment across with the acquired Hyva Group. As such, changes in energy consumption primarily reflect structural effects from consolidation, rather than the implementation of new energy transition projects.

We estimated the energy consumption from our sales entities represents roughly 1% of the energy consumption of our production plants. These amounts have been consolidated in this section so that readers can assume that the energy consumption of all JOST Group production sites, sales offices, and warehouses is reflected in this chapter.

# 24.8

million kWh

of renewable energy was consumed, which corresponds to 16.1% of total energy consumption.

## Energy Mix

The energy mix in 2025 was dominated by fossil energy sources, which accounted for 83.9% of total energy consumption. Fossil energy consumption totaled 129.2 million kWh, mainly driven by natural gas consumption of 71.5 million kWh, and purchased or acquired electricity, heat, steam and cooling of 56.5 million kWh, which comes from gray sources that we assume are predominantly fossil sources. Consumption of crude oil and petroleum products was limited (1.1 million kWh), while coal and other fossil sources were not used.

Renewable energy consumption amounted to 24.8 million kWh, corresponding to 16.1% of total energy consumption. This consisted of: purchased or acquired renewable electricity, heat, steam and cooling of 22.1 million kWh, and self-generated non-fuel renewable energy of 2.7 million kWh.

The Group does not source electricity from purely nuclear or coal-based power providers; however, the level of detail available from existing energy supply contracts does not yet allow for a fully granular breakdown of the underlying power mix.

Energy Consumption & Mix	2025
(1) Fuel consumption from coal and coal (million kWh)	N/A
(2) Fuel consumption from crude oil and petroleum (million kWh)	1.1
(3) Fuel consumption from natural gas (million kWh)	71.5
(4) Fuel consumption from other fossil sources (million kWh)	N/A
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (million kWh)	56.5
(6) Total fossil energy consumption (million kWh) (calculated as the sum of lines 1 to 5)	129.2
Share of fossil sources in total energy consumption (%)	83.9%
(7) Consumption from nuclear sources (million kWh)	N/A
Share of consumption from nuclear sources in total energy consumption (%)	—%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (million kWh)	0.00
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (million kWh)	22.1
(10) The consumption of self-generated non-fuel renewable energy (million kWh)	2.7
(11) Total renewable energy consumption (million kWh) (calculated as the sum of lines 8 to 10)	24.8
Share of renewable sources in total energy consumption (%)	16.1%
Total energy consumption (million kWh) (calculated as the sum of lines 6, 7 and 11)	154.0

## Change in Renewable Energy Share

The proportion of renewable energy in JOST's global electricity mix declined from 44.4% in 2024 to 32.9% in 2025. This decrease is primarily explained by the acquisition of Hyva, whose operational footprint includes:

- lower photovoltaic (PV) generation capacity at manufacturing sites, and
- a low number of facilities operating on 100% renewable energy arrangements, compared to JOST's pre-acquisition operations.

In percentage of renewable energies in the total energy consumption amounted to 16.1% compared to 22.9% in 2024.

As a result, the consolidation of Hyva led to a dilution effect on the Group's renewable energy share in the electricity consumption. The reduction does not reflect a decrease in renewable energy consumption within legacy JOST operations, but rather the integration of assets with a different energy baseline. In



total the amount of renewable energy consumed went up by 1.9% to 24.8 million kWh (2024: 24.3 million kWh).

Targets & Achievements

We are very proud to have already achieved our 2030 target for reducing our CO<sub>2</sub>e emissions already in 2024. This shows that the measures we have identified and implemented to improve our energy and CO<sub>2</sub>e balance in the long term are the right ones. All locations have contributed to this success with their efforts.

Effective February 1, 2025, JOST acquired Hyva, making it the largest acquisition in the company’s history so far. With Hyva, we have gained 9 additional production sites worldwide, as well as a wide range of new sales subsidiaries. Thus, the integration of Hyva significantly changed our energy and CO<sub>2</sub>e footprint in 2025. For this reason, and taking into account that JOST already achieved its 2030 targets, the Executive and the Supervisory Board decided to set new targets for the combined group, using the year 2025 as basis.

ESG	Key Performance Indicator	Target
E	CO <sub>2</sub> e emissions from Scope 1 and 2 per production hour	Reduction by 50% by year 2035 (new basis year 2025 incl. Hyva)

During 2025, the emphasis was placed on establishing a harmonized and reliable energy data foundation across the combined group and to incorporate all Hyva entities into JOST’s monthly ESG data reporting.

We continue to work on making our production and sales processes more environmentally friendly and resource-efficient and increase our contribution to sustainable development. JOST implements a range of operational and procurement-related measures to reduce energy consumption and minimize greenhouse gas (GHG) emissions across its own operations. Environmental considerations are integrated into product development, where the selection of raw materials and manufacturing processes takes potential GHG impacts into account. Where feasible, purchased electricity is sourced with a predominant share of renewable energy, and selected sites operate on-site photovoltaic systems.

Production plants, processes and buildings are regularly reviewed for efficiency and improvement potential and are modernized where technically and economically viable. Energy consumption is continuously monitored, measured and evaluated, enabling the identification of potential energy savings in both production activities and buildings. This approach is supported by the definition of

annual environmental targets at ISO 14001-certified sites, contributing to a continuous reduction of JOST’s ecological footprint.

When procuring new machinery, equipment and production facilities, energy efficiency forms a core criterion in decision-making. In addition, procurement practices give preference to products, consumables, services, and transport solutions that are GHG-neutral or have a lower environmental impact, where available and possible.

The development of GHG emissions is tracked monthly and reported transparently through our annual sustainability report. The data is validated as part of regular environmental management system audits, ensuring transparency and continuous improvement. We also conduct internal audits on ESG matters that includes the data validation of reported energy consumption and GHG emissions.

## Energy Consumption & GHG

Indicator	Unit	2020	2024	2025	Change vs. previous year	2025 JOST excl. M&A	Change vs. previous year
Electricity consumption	million kWh	50.5	53.7	<b>75.2</b>	40.0%	<b>56.6</b>	3.4%
Electricity consumption intensity	kWh/prod. hr.	8.8	5.9	<b>5.6</b>	-3.5%	<b>6.1</b>	3.2%
Natural gas, oil and district heating	million kWh	47.9	57.5	<b>76.1</b>	34.3%	<b>62.7</b>	9.0%
Natural gas, oil and district heating intensity	kWh/prod. hr.	8.4	6.1	<b>5.5</b>	-16.8%	<b>6.5</b>	7.5%
Total energy consumption	million kWh	98.4	112.2	<b>154.0</b>	37.3%	<b>119.3</b>	5.4%
Energy consumption intensity	kWh/prod. hr.	17.2	11.9	<b>11.0</b>	-6.9%	<b>12.4</b>	3.8%
CO <sub>2</sub> e emissions (Scope 1)	t CO <sub>2</sub> e	12,746	12,648	<b>15,688</b>	24.0%	<b>12,264</b>	-3.0%
CO <sub>2</sub> e emissions (Scope 2)	t CO <sub>2</sub> e	23,207	12,110	<b>22,798</b>	88.3%	<b>12,362</b>	2.1%
CO <sub>2</sub> e emissions (Scope 1+2)	t CO <sub>2</sub> e	35,952	24,758	<b>38,487</b>	55.4%	<b>24,626</b>	-0.5%
CO <sub>2</sub> e emissions (Scope 1+2) per revenue sales	kg CO <sub>2</sub> e/ € thousand	45.3	23.2	<b>25.1</b>	8.4%	<b>23.1</b>	-0.2%
CO <sub>2</sub> e emissions intensity (Scope 1+2)	kg CO <sub>2</sub> e/prod. hr.	6.3	<b>2.62</b>	<b>2.76</b>	<b>5.4%</b>	<b>2.56</b>	<b>-2.1%</b>

In the 2025 fiscal year, our Group-wide absolute energy consumption increased by 37.3% to 154.0 million kWh compared to the previous year (2024: 112.2 million kWh). Our gas, oil and district heating consumption also increased by 34.3% to 76.1 million kWh in 2025 (2024: 57.5 million kWh). Electricity consumption in 2025 went up by 40.0% to 75.2 million kWh compared to the previous year (2024: 53.7 million kWh).

In all cases, the significant increase in absolute consumption was driven by the consolidation of the Hyva entities from February 2025 onwards. The increase is however significantly less strong than JOST's increase in revenues in the year 2025, which went up by 43.5% to € 1,534.2 million (2024: € 1,069.4 million).

This is also reflected in the intensity key figures by production hour regarding the use of electricity, natural gas, oil, and district heating, which improved significantly relative to the prior year. This demonstrates the positive impact of our measures to increase energy efficiency at JOST.

Overall, total energy consumption intensity improved in 2025 by 6.9% to 11.0 per production hour (2024: 11.9 kWh per production hour).

We were able to almost triple the solar power we generated in the year 2025 by 172.1% to 2.7 million kWh (2024: 1.0 million kWh). This figure should continue increase in the years ahead, as we continue to install more solar power systems in our facilities.

JOST electricity consumption adjusted for the M&A effects increased slightly to 56.6 million kWh, compared to 53.7 million kWh in the prior year. Electricity consumption intensity thus increased to 6.1 kWh per production hour (2024: 5.9 kWh/prod. hour). Energy consumption related to natural gas, oil and district heating adjusted for M&A also went up slightly to 62.7 million kWh, with a corresponding increase in intensity to 6.5 kWh per production hour. Total energy consumption adjusted for M&A grew to 119.3 million kWh, while overall energy intensity went up to 12.4 kWh per production hour.

## Scope 1 Emissions

In 2025, gross Scope 1 GHG emissions amounted to 15,688 tCO<sub>2</sub>e, compared to 12,648 tCO<sub>2</sub>e in 2024, representing an increase of 24.0%. The increase is attributable to the consolidation of additional manufacturing sites from Hyva following the Hyva acquisition. The increase was less strong than the accompanying total increase in energy consumption, because Hyva production processes are less Scope 1 intensive than JOST's legacy production. The reason for this is that for the production of its hydraulic cylinders Hyva does not require the heat treatment needed for the e-coating, which JOST's legacy production does. As a result the consumption of natural gas for heat treatment is much lower.

But also adjusted for the M&A contribution of Hyva, organic scope 1 emissions at JOST decreased to 12,264 tCO<sub>2</sub>e, which is -3.0% lower than in 2024, due to energy measures substituting CO<sub>2</sub>e-intense energy sources like oil for less CO<sub>2</sub>e intense alternatives.

## Scope 2 Emissions (Location-Based)

Gross Scope 2 GHG emissions (location-based) totaled 22,798 tCO<sub>2</sub>e in 2025, compared to 12,110 tCO<sub>2</sub>e in 2024, representing an increase of 88.3%. This increase reflects higher electricity consumption associated with the enlarged operational footprint after the Hyva acquisition and differences in electricity generation mixes across geographies. It also reflects the fact that many of the production processes at Hyva are powered via purchased electricity, whereas in JOST's legacy production, key production process like heat treatments are done in-house leading to a higher proportion of scope 1, compared to Scope 2 emissions.

As an example, in the prior year Scope 2 emissions represented 48.9% of total Scope 1 and Scope 2 emissions. This year, due to the consolidation of Hyva, Scope 2 emissions represent 59.2% of total Scope 1 and Scope 2 emissions.

Scope 2 emissions adjusted for the M&A contribution of Hyva went up by 2.1% and totaled 12,362 tCO<sub>2</sub>e compared to prior year. This, too, was mostly driven by in the increase in production activity in Indian and Brazil in fiscal year 2025.

Total gross Scope 1 and Scope 2 emissions for the Group went up by 55.4% to 38,487 tCO<sub>2</sub>e in 2025, compared to 24,758 tCO<sub>2</sub>e in 2024. The year-on-year increase is primarily driven by the before-mentioned structural consolidation effects from the Hyva acquisition, rather than a deterioration in operational performance.

The combined Scope 1 and Scope 2 emissions of JOST adjusted for M&A effect went slightly down by -0.5% to 24,626 t CO<sub>2</sub>e in 2025.

## Emissions Intensity Indicators

Total GHG emissions intensity (Scope 1+2) per production hour increased slightly by 5.4% to 2.76 kg CO<sub>2</sub>e per production hour (2024: 2.62 kg CO<sub>2</sub>e per production hour). GHG emissions per net revenue sales also went up by 8.4% to 25.1 kg CO<sub>2</sub>e per thousand euros, compared to 23.2 kg CO<sub>2</sub>e per thousand euro in 2024.

These moderate increases in intensity metrics reflect the integration of the Hyva operations, which are at a different stages of decarbonization maturity compared to JOST. JOST set its CO<sub>2</sub> reduction goals already in fiscal year 2020 and has been steadily working to achieve improvements since that year, already having achieved more than 50% GHG reductions from Scope 1 and 2 as early as 2024. The Hyva Group established its initial GHG reporting in 2023 and started to slowly introduce decarbonization measures in 2024 and it was at the beginning of its decarbonization journey, when it was acquired by JOST.

We see this as an opportunity for JOST to drive forward our newest targets to reduce emissions by 50% until 2035, since many of the successful measures that JOST has already implemented in its production facilities can now be replicated at the Hyva entities. Especially Hyva's largest proportion of Scope 2 emissions offers opportunities for improvement as it can continuously increase the proportion of renewable energies in the purchased electricity mix as well as the proportion of self-generated solar power by installing additional solar systems on the roofs of our factories. Moreover, we can implement many energy-saving measures like better insulation and more efficient lighting to further drive improvements.

Adjusted for M&A effects, JOST was able to achieve further improvements in its GHG intensity ratios (Scope 1+2) per production hour. They went down by -2.1% to 2.56 kg CO<sub>2</sub>e (Scope 1+2) per production hour, compared to prior year (2024: 2.62 kg CO<sub>2</sub>e per production hour). This is a reduction by -59.3% compared to the base year (2020: 6.3 kg CO<sub>2</sub>e Scope 1+2 per production hour).

## Scope 3 Emissions

JOST determines its Scope 3 emissions in accordance with the GHG Protocol Corporate Value Chain Standard, applying a methodology that combines activity-based data, weight-based information and, where necessary, spend-based estimates. The objective is to capture the most material sources of value-chain emissions while ensuring transparency around assumptions, limitations and data quality. The approach reflects the maturity of JOST's current data landscape and the need to balance precision with feasibility.

To build the Scope 3 inventory, JOST relies on several complementary systems, including Excel-based models, ERP systems, a platform to track freight emissions as well as JOST's internal ESG data. These tools allow the company to connect operational data—such as material weights, energy consumption and waste streams—to recognized emission factors from public databases like CBAM, GEMIS and ProBas. In areas where full primary data is not yet available across all plants or regions, JOST applies carefully structured extrapolations, for example by scaling weight-based calculations with financial spend or by extending country-specific travel data to other countries using headcount ratios.

### Key Assumptions

Standardized factors are applied where detailed data is missing (e.g., disposal routes, logistics distances, recycling rates). Scaling is used for incomplete datasets, such as missing weight information for direct materials or incomplete freight coverage in the freight emission database. Uniform regional assumptions apply where country-specific emission factors are not available, particularly for well-to-tank and transmission-loss emissions. Survey-based modelling is used for employee commuting, with home-office shares and average transport patterns integrated into the calculation.

## Relevant Scope 3 Categories

The following categories are included based on materiality and applicability:

- Category 1 – Purchased Goods & Services: Calculated using a hybrid weight-based and spend-based approach focusing on direct materials such as steel, aluminum, plastics, and lubricants.
- Category 2 – Capital Goods: Spend-based calculation using CapEx data.
- Category 3 – Fuel & Energy-Related Activities: Activity-based calculation derived from Scope 1 and 2 energy carriers.
- Category 4 – Upstream Transport & Distribution: Based on actual freight emission data (≈80% coverage) scaled to total freight spend.
- Category 5 – Waste Generated in Operations: Volume-based using site-reported waste tonnages and standardized disposal assumptions.
- Category 6 – Business Travel: Hybrid approach; reliable actual data exists for Germany and is extrapolated to the global organization using headcount.
- Category 7 – Employee Commuting: Derived from employee commuting surveys and home-office patterns.
- Category 9 – Downstream Transport: Standardized distance and weight-per-unit assumptions by product group and region.
- Category 12 – End-of-Life Treatment of Sold Products: Based on product tonnage and assumed recycling/landfill/incineration shares similar to waste handling.
- Category 15 – Investments: Emissions from JOST Brasil Joint Venture allocated based on equity share of 49%. This entity was using 100% renewable energy in 2025.

## Excluded Categories

Scope 3 categories 8, 10, 11, 13, and 14 are excluded because these activities are not applicable or not significant to JOST's business model.

Indicator	Unit	2025
Scope 1 GHG emissions		
<b>Gross Scope 1 GHG emissions</b>	t CO <sub>2</sub> e	<b>15,688.38</b>
Scope 2 GHG emissions		
<b>Gross location-based Scope 2 GHG emissions</b>	t CO <sub>2</sub> e	<b>22,798.19</b>
Significant scope 3 GHG emissions		
<b>Total Gross indirect (Scope 3) GHG emissions</b>	t CO <sub>2</sub> e	<b>75,266.30</b>
1 Purchased goods and services	t CO <sub>2</sub> e	862.08
2 Capital goods	t CO <sub>2</sub> e	8,278.82
3 Fuel and energy-related Activities (not included in Scope 1 or 2)	t CO <sub>2</sub> e	5,270.21
4 Upstream transportation and distribution	t CO <sub>2</sub> e	43,797.53
5 Waste generated in operations	t CO <sub>2</sub> e	2,758.33
6 Business traveling	t CO <sub>2</sub> e	3,470.56
7 Employee commuting	t CO <sub>2</sub> e	9,500.79
8 Upstream leased assets	t CO <sub>2</sub> e	n/a
9 Downstream transportation	t CO <sub>2</sub> e	1,327.97
10 Processing of sold products	t CO <sub>2</sub> e	n/a
11 Use of sold products	t CO <sub>2</sub> e	n/a
12 End-of-life treatment of sold products	t CO <sub>2</sub> e	0.01
13 Downstream leased assets	t CO <sub>2</sub> e	n/a
14 Franchises	t CO <sub>2</sub> e	n/a
15 Investments	t CO <sub>2</sub> e	0.00
<b>Total GHG emissions</b>	t CO <sub>2</sub> e	<b>113,752.87</b>

**100**  
percent

of our production facilities were ISO 9001 certified in 2025.

## Certified Management Systems

Certified management systems play a crucial role in strengthening JOST's environmental, social and governance performance. They provide structured, independently verified frameworks that help us manage production quality, reduce environmental impacts, and protect employee health and safety in a systematic and transparent way. By embedding continual improvement, targets, risk management, and compliance into daily operations, these standards enhance our internal processes and drive our non-financial performance.

The certifications demonstrate our commitment to embed responsible practices into our global operations. This enhances credibility with customers, employees, investors and other stakeholders while supporting long-term resilience, efficiency, and sustainable value creation. The certification processes require regular external audits conducted by experienced and qualified third-parties in accordance with DIN ISO 9001 (quality management), DIN ISO 14001 (environmental management), DIN ISO 45001 (occupational health and safety management), DIN ISO 50001 (energy management system), the IATF 16949 automotive industry standard and conformity requirements (KBA confirmation). Where audit outcomes identify opportunities for improvement, appropriate corrective measures are defined and implemented.

At JOST, we aim to continuously expand the scope of certifications across our production locations year-on-year. These certified management systems support the ongoing enhancement of local processes and contribute to consistent operational standards throughout the Group. In 2025 we added two ISO 50001 certifications to JOST production facilities, which will help us further improve our energy efficiency going forward.

As of 2025, 100% of our production plants were certified according to ISO 9001. 57% of our production plants are certified to ISO 14001 (2024: 58%), which equates to 22 of our 33 sites (2024: 14 of 24).

Across our production facilities, we hold ISO 9001 certifications in several logistics hubs and distribution centers, as well as in our workshops located in the Netherlands, France, Germany, and Poland.

Once again, we received no complaints during the 2025 fiscal year relating to environmental impacts and breaches of environmental legislation or regulations (2024: 0). Consequently, there were no environmental offenses and no sanctions to report.

	ISO 9001	ISO 14001	IATF 16949	ISO 45001	ISO 50000	KBA Confirmation
<b>EMEA</b>						
JOST-Werke Deutschland GmbH, Neu-Isenburg, Germany	●	●	●		●	●
JOST-Werke Deutschland GmbH, Erfurt, Germany	●					
JOST-Werke Deutschland GmbH, Wolframs-Eschenbach, Germany	●	●			●	
ROCKINGER Agriculture GmbH, Waltershausen, Germany	●	●				●
JOST Hungária Kft., Hungary	●	●	●			
JOST Ibérica S.A., Spain	●	●				
JOST Polska Sp. z o.o., Poland	●	●	●			
JOST GB Ltd., Great Britain	●					
JOST (South Africa) Pty. Ltd., South Africa	●					
TRIDEC - Sistemas Direccionais para Semi-Reboques Lda., Portugal	●	●				
JOST Otomotiv Sanayi Ticaret A. Ş., Turkey	●					
JOST Umeå, Sweden	●	●				
JOST Agriculture S.A.S, France	●	●				
LH Lift Oy, Finland	●	●		●		
Georg Hydraulik GmbH, Germany	●					

	ISO 9001	ISO 14001	IATF 16949	ISO 45001	ISO 50000	KBA Confirmation
<b>AMERICAS</b>						
JOST Brasil Sistemas Automotivos Ltda., Brazil (JV)	●	●	●	●		
JOST International Corporation, Grand Haven, USA	●					
JOST International Corporation, Greenville, USA	●	●	●			
Alo USA Inc., Simpsonville, USA	●					
JOST Agriculture & Construction South America Ltda, Brazil	●	●				
Hyva do Brasil Hidráulica Ltda., Brazil	●	●				
<b>APAC</b>						
JOST Australia Pty Ltd., Australia	●			●		
JOST (China) Auto Component Co. Ltd., China	●	●	●	●		
JOST India Auto Component Pvt. Ltd., India (Chennai)	●					
JOST India Auto Component Pvt. Ltd., India (Jamshedpur)	●	●	●	●		
Alo Agricultural Machinery (Ningbo) Co. Ltd., China	●					
LH Lift (Ningbo) Oy, China	●					
Hyva India Private Limited (Bangalore)	●	●	●	●		
Hyva India Pvt. Ltd. (Jamshedpur)	●		●			
Hyva India Pvt. Ltd. (Navi Mumbai)	●					
Hyva (India) Pvt. Ltd. (Pune)	●					
Hyva Mechanics (China) Co., Ltd. (Yangzhou) <sup>1</sup>	●	●	●	●		
Hyva Mechanics (China) Co., Ltd. (Yangzhou) <sup>1</sup>	●	●	●	●		
<b>% Production plants</b>	<b>100%</b>	<b>57%</b>	<b>33%</b>	<b>24%</b>		<b>6%</b>

1) Two plants are present at this location.



Water Consumption

E3-1, 3-2, 3-3, 3-4

Water is an essential resource for JOST’s operations and for the communities in which we operate. At JOST it is primarily used for cleaning production equipment and buildings, operating electronic coating systems, and ensuring hygiene for employees. We estimated that approximately 1% of the water consumption from our production plants can be attributed to our sales entities. These amounts have been consolidated in this section so that readers can assume that the water consumption of all JOST Group production sites, sales offices, and warehouses is reflected in this chapter. In the 2025 fiscal year, total water consumption rose by 40.6% to 253.7 thousand m³ (2024: 180.4 thousand m³). This sharp increase was due to the first-time consolidation of the Hyva Group in the year 2025.

Despite the higher total consumption, water use per production hour decreased significantly by 6.0% to 0.018 m³ per production hour (2024: 0.019 m³ per production hour), demonstrating enhanced efficiency in our water usage. Thus, we have been able to achieve our target to improve water usage efficiency year-on-year.

Our water consumption per revenues also improved by 2.0% to 0.165 m³/€ (2024: 0.169 m³/€).

During the 2025 fiscal year, the relevant key figures for water consumption developed as follows:

Indicator	Unit	2024	2025 <sup>1</sup>	Change vs. previous year
Water consumption	thousand m³	180.4	253.7	40.6%
Water consumption intensity	m³/prod. hr.	0.019	0.018	-6.0%
Water consumption per revenues	m³/€	0.169	0.165	-2.0%

1) Some data in 2025 is extrapolated based on the first eleven months of 2025, as final invoices from water suppliers were not available for some sites at the time the 2025 report was prepared.

We remain committed to responsible water management across all JOST’s sites. We apply robust monitoring practices and continuous improvement measures aimed at reducing our withdrawal needs, enhancing efficiency, and safeguarding this critical resource. In line with our commitment to transparency, we disclose our water-related performance and highlight the associated risks, opportunities, and impacts that guide our ongoing efforts.

Management Approach & Policies

While JOST does not currently maintain a group-wide water-specific policy, water usage and management is covered by JOST’s Environmental Policy, which obliges employees and production sites worldwide to use water carefully and responsibly. Each production entity implements local procedures and reduction initiatives tailored to its context, regulatory environment and water availability. Facilities and processes are continuously reviewed for potential improvements in water consumption. Where possible, water is recycled on site. Responsible chemical management ensures that no pollutants enter water bodies or groundwater.

Water use and management is additionally supported by the formulation of annual environmental targets, especially at the ISO 14001 certified sites.

Water management efforts are monitored through a centralized global system, which consolidates water use data from all production entities. This enables JOST to track trends, identify deviations and evaluate performance improvements consistently across the Group. Where relevant, sites monitor local conditions — including potential exposure to water-stress areas — and take steps to adapt their water-use strategies to local needs.

The company aims to advance its overall water stewardship by progressively expanding the scope and quality of the data it collects and strengthening governance structures over time. As monitoring systems mature, JOST intends to improve its visibility into site-level water-stress exposure to enable comprehensive and compliant reporting.

## Actions

JOST's production entities implement a variety of actions to improve water efficiency, conserve resources, and minimize operational water demand. Key measures include:

### Rainwater Collection & Reuse

Many JOST facilities have installed rainwater harvesting systems, allowing collected rainwater to be used for daily operational purposes. This reduces dependence on external water sources and strengthens resilience, particularly in regions where water availability is variable.

### Optimization of Water-Intensive Processes

Facilities consistently work to optimize their water-intensive processes, such as equipment cleaning and cooling cycles. Examples include:

- adjusting cleaning frequencies and methods,
- upgrading equipment to reduce unnecessary water use,
- minimizing losses through leakage detection and repair.

These measures directly support the ESRS E3 requirement to disclose actions taken to manage material impacts, risks and opportunities related to water.

### Local Efficiency Initiatives

Beyond Group-wide initiatives, each production site maintains its own set of water-saving actions based on its operational circumstances, regulatory framework and water availability.

### Global Monitoring Resources

Water-related performance data is collected and monitored in a central system accessible to corporate sustainability and operational teams. Progress is reported to the ESG Council and to the Executive and Supervisory Board on a yearly basis. This ensures oversight, comparability and continuous improvement across the Group.

## Targets

JOST is committed to continuous improvement in water management. We also aim for our water consumption intensity to improve year-on-year.

Although no fix quantitative Group-wide targets have yet been set, the company aims to expand its data coverage beyond withdrawal in future reporting cycles, enabling the development of more formalized water targets — including site-specific objectives where water stress may be relevant.

## Resource Outflow

E5-1, 5-2, 5-3, 5-4, 5-5

At JOST, responsible resource use and effective waste management are essential components of our environmental strategy. Our plants consistently prioritize recycling and reuse to reduce environmental impacts and contribute to a more circular operating business model.

JOST tracks a broad set of waste categories across all reporting locations to ensure transparency and comparability and to be able to better manage resource use efficiency and waste production. Our tracking system covers both hazard classifications and material types.

We estimated that approximately 1% of the waste generated by our production plants relates to our sales entities (for the waste categories plastic, household and paper). These amounts have been consolidated in this section so that readers can assume that the waste generated across all JOST production sites, sales offices, and warehouses is reflected in this chapter. Sales entities do not generate metal scrap, wood waste or hazardous waste.

The waste streams we monitor include plastic waste, paper and cardboard, wood waste, household or municipal waste, and metal scrap waste. These categories are grouped as non-hazardous waste. These categories represent the most material waste streams within our operations, with non-hazardous waste representing in fiscal year 2025 about 92.5% of our total waste (2024: 95.5%).

Additionally, we also track hazardous waste, which consist of grease, paint and oil sludges that are used during production. This waste category is generated primarily from the painting of products and from cleaning and maintaining the production equipment. Hazardous waste represented 7.5% of total waste production in year 2025 (2024: 4.5%). The increase in ratio is due to the acquisition and consolidation of Hyva, which specializes strongly in the production of hydraulic cylinders and wet kits that require a higher use of grease and oil.

To better understand efficiency and support improvement planning as well as comparison between different production sites, JOST uses waste generated per production hour as main key performance indicator for waste management, enabling normalization against changes in operational activity between regions and years.

This year’s total waste volumes show a noticeable increase by 60.3% to 33,112 metric tons (2024: 20,654 metric tons). This rise is directly connected to the Hyva acquisition, which expanded our operational footprint and added nine production facilities as well as numerous sales offices to our scope of consolidation.

The largest increase in waste caused by the Hyva consolidation was the increase of metal scrap, which went up by 67.5% to 24,502 metric tons (2024: 14,630 metric tons). In total, metal scrap represented 74.0% of total waste in fiscal year 2025. This waste category relates exclusively to metals such as steel and is returned by JOST to economic circulation in its totality, as it can be fully recycled (2024: 70.8%).

Indicator	Unit	2024	2025 <sup>1</sup>	Change vs. previous year
Total waste	metric tons	20,654	33,112	+60.3%
Waste intensity	kg/prod. hr.	2.18	2.37	8.7%
Non-hazardous waste	metric tons	19,730	30,613	55.2%
Metal scrap	metric tons	14,630	24,502	67.5%
Wood	metric tons	3,447	3,991	15.8%
Plastic	metric tons	278	349	25.7%
Paper/cardboard	metric tons	405	693	71.3%
Household waste	metric tons	970	1,078	11.1%
Hazardous Waste	metric tons	925	2,498	170.2%

1) Some data in 2025 is extrapolated based on the first eleven months of 2025, as final invoices from waste disposal companies were not available for some sites at the time the 2025 report was prepared.

Plastic also increase significantly by 25.7% to 349 metric tones, compared to prior year (2024: 278 metric tones). Paper and cardboard waste grew by 71.3% to 693 metric tones (2024: 405 metric tones) and is also mostly related to the Hyva integration.

JOST separates wood, paper, plastic and household waste in its facilities whenever is possible and recycling possibilities are available. By separating waste, JOST strives to return the reusable share of its non-hazardous waste to the economic

cycle. The remaining share is professionally disposed of by certified waste disposal companies.

Management Approach & Policies

While we do not yet maintain a formal waste-specific policy, our Group-wide Environmental Policy covers waste prevention, reuse and recycling as well as the management of hazardous waste. The policy applies to all employees and all subsidiaries of the JOST Werke Group.

The aim of the policy is to reduce waste in production. To this end, the policy establishes that business processes are constantly reviewed and optimized so that, for example, waste with reuse potential can be identified or hazardous waste can be reduced. Waste is actively avoided using reusable or recyclable packaging.

The policy also establishes that all waste generated is consistently recorded and evaluated according to the established JOST’s waste categories in terms of waste types and quantities.

The Environmental Policy also requires that all hazardous substances used at individuals sites are listed in a hazardous substances register. The process for introducing new hazardous substances is regulated and documented and requires evaluation and formal approval by the person or department responsible for environment at the site. As far as possible, substitutes used should minimize the hazards and risks associated with hazardous materials.

Actions

JOST’s production entities implement a variety of actions to reduce waste, improve circularity and minimize environmental impact. Key measures include:

Consistent Waste Separation

Many wastes can be recycled through consistent waste separation (metals, paper, plastic etc.). We follow strict waste separation and try to prioritize recycling options for metals, plastics, paper and wood.

Minimize & Reuse Packaging & Transport Materials

We reuse materials such as pallets and containers whenever feasible. We have developed joint projects with key customers in order to reuse packaging, for instance by substituting wood pallets by metal ones, which have a higher lifespan or by reusing plastic wrapping material in our upstream transportation.

### Local Efficiency Initiatives

Beyond Group-wide initiatives, each production site maintains its own set of waste-managing and recycling actions, based on local operational circumstances, regulatory framework and feasibility. This is additionally supported by the annual environmental targets, especially at the ISO 14001 certified sites.

### Choosing Appropriate Materials during Product Development

In product development, JOST strives to use materials that do not represent hazardous waste at the end of their life cycle, are recyclable and, in the best case, are even biodegradable.

### Appropriate Disposal

Waste, especially hazardous waste, is disposed of professionally by certified waste disposal companies to guarantee compliant handling and reduction of negative ecological impact.

### Targets

JOST is committed to continuous improvement in resource efficiency and circularity. Although no fix quantitative group-wide targets have yet been set, the company aims to reduce its waste intensity per production hour year-on-year.

## EU Taxonomy

JOST has assessed the application of the EU Taxonomy on its economic activities and in conjunction with this on its sales, capital expenses (CapEx) and operating expenses (OpEx) in the 2025 fiscal year. We report only on taxonomy-eligible economic activities related to the environmental goal of “climate change mitigation”.

As manufacturer and supplier of products and systems for trucks, trailers and tractors, other than engines and other electrical equipment, JOST's economic activity falls under NACE code 29.32.0 “Manufacture of other parts and accessories for motor vehicles”,

### EU Taxonomy Eligibility

The description of economic activity 3.18 “Manufacture of automotive and mobility components” includes products manufactured by JOST if they are “essential for delivering and improving performance” of the vehicle.

JOST interprets this paragraph for the determination of EU taxonomy-eligible revenues for the 2025 fiscal year as: only revenues that JOST realizes with truck

manufacturers that exclusively produce electric trucks are taxonomy-eligible. For economic activity 3.18, we therefore also show capital expenditure and operating expenses of zero on the basis of a revenue-based allocation key.

We also analyzed which capital expenditure and operating expenses in the 2025 fiscal year relate to individual actions through which the target activities are carried out with low carbon emissions or through which greenhouse gas emissions are reduced, in particular from activities listed in Annex I, points 7.2 to 7.6 (so-called “CapEx” or “OpEx”).

Details can be found in the EU Taxonomy Reporting Templates in the annex to this report. [➤ EU Taxonomy Reporting Templates](#)

## EU Taxonomy Alignment

JOST's products can make a significant contribution to climate change mitigation in the sense of EU Taxonomy by being essential for the provision and improvement of environmental performance of defined vehicles. These vehicles are specified in more detail in EU Taxonomy. These are “vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7.5 tonnes that are ‘zero-emission heavy-duty vehicles’ as defined in Article 3, point (11), of Regulation (EU) 2019/1242 of the European Parliament and of the Council”.

The text of the EU Taxonomy therefore excludes commercial vehicles in category N1 with a permissible weight of over 7.5 metric tons. This does not include all vehicles in which our products are used. In addition, our products are model-independent and their use is determined by manufacturers of the trucks and trailers. Therefore, we do not know which of our products are used in the production of heavy-duty trucks that can be classified as relevant to climate protection according to the above definition under the Taxonomy Regulation.

Furthermore, we have no way to rule out that these trucks are not used by end users (fleet operators) to transport fossil fuels.

We therefore report an EU taxonomy-aligned revenue of zero.

The EU taxonomy-eligible investments and operating expenses (CapEx and OpEx C) disclosed in the EU Taxonomy reporting templates relate to a large number of initiatives. We do not have sufficient information to demonstrate compliance with the EU Taxonomy. We therefore also do not report any EU taxonomy-aligned investments or operating expenses in this case. Details of the performance indicators can be found in the EU Taxonomy reporting forms in the annex to this report.



## SUSTAINABILITY REPORT

# SOCIAL

- 32 Overview of Material Social Impacts & Financially Relevant Social Topics
- 33 Policies Related to Own Workforce
- 34 Own Workforce Characteristics
- 36 Leadership, Development & Performance
- 38 Employee Engagement & Diversity
- 41 Health, Safety & Wellbeing of our Employees
- 43 Responsible Labor Practices in our Value Chain & Supplier Management
- 44 Societal Infrastructure
- 47 Responsibility for Consumers



# Social Report

## Overview of Material Social Impacts & Financially Relevant Social Topics

S1, GD SBM-3

JOST's double materiality assessment identified five social topics as material due to their significant actual or potential impacts and, where applicable, their financial relevance: own workforce health and safety, child labor in the value chain, forced labor in the value chain, consumer and end-user health and safety, and societal infrastructure. These topics represent key areas where JOST's operations and value chain interactions may create risks or opportunities that are important for both stakeholders and the company's long-term performance. In the following chapters, we also report beyond our materiality topics, as we consider it important to communicate transparently about our wider contribution to the societies and communities in which we operate.

### Health & Safety - Own Workforce

JOST's double materiality assessment confirms that health and safety is a material topic due to its significant impact on employees and its financial relevance. The assessment indicates that JOST's operations may cause actual negative impacts on worker health and safety, including occupational injuries.

Financially, the assessment highlights risks linked to regulatory non-compliance, which may increase operating expenses through fines, legal costs, and required safety investments. Insufficient safety measures may also drive absenteeism, turnover, and reduced productivity, raising SG&A and operational costs. In addition, persistent safety issues could negatively influence investor expectations and increase JOST's cost of capital.

At the same time, the double materiality assessment identifies opportunities. Strong health and safety performance can improve JOST's risk profile and potentially reduce long-term financing costs. A credible commitment to workforce wellbeing supports employee attraction and retention and may enhance JOST's reputation with customers, creating potential revenue opportunities

### Child Labor - In the Value Chain

JOST's double materiality assessment identifies child labor as a material topic due to potential negative impacts within the upstream value chain. The assessment shows that several of JOST's supplier countries—such as Brazil, China, India, and Turkey—have child labor rates above international threshold levels, creating a heightened risk of harmful practices occurring at supplier level.

Given these findings, child labor in the value chain represents an impact-related risk for JOST, reinforcing the need for ongoing due diligence, supplier monitoring, and responsible sourcing practices.

### Forced Labor - In the Value Chain

JOST's double materiality assessment identifies forced labor as a material topic due to potential negative impacts within the upstream value chain. The assessment highlights that certain supplier countries—such as Brazil, China and India—have sectors where forced labor is suspected in the production of specific goods.

The assessment also shows that forced labor carries financial materiality risks for JOST. Regulatory compliance requirements related to modern slavery laws, trade restrictions, and human rights due diligence may increase operating expenses, particularly in relation to supplier audits, remediation plans, or responses to import bans and sanctions. Additionally, customer and investor expectations regarding responsible sourcing may affect JOST's business and cost of capital if exposure to forced labor risks is not effectively managed.

Together, these findings from the double materiality assessment highlight the importance of strong supplier oversight and due diligence to prevent, identify, and mitigate potential forced labor risks in JOST's supply chain.

### Health & Safety - Consumers & End Users

JOST's double materiality assessment identifies the health and safety of consumers and end users as a material topic due to potential negative impacts associated with product use. The assessment highlights actual negative impacts such as the risk of physical harm from faulty products and broader harm to consumer health.

From a financial perspective, the assessment identifies several material risks. Product safety deficiencies may increase JOST's cost of capital due to liability exposure, customer concerns, or recall frequency. Reputational risks may arise from consumer injuries or safety incidents, potentially affecting revenues through reduced brand trust and lower sales. Regulatory compliance risks may also lead to



higher operating expenses in connection with recalls, penalties, mandatory testing, or product redesign requirements.

The assessment also identifies related material opportunities. Demonstrating a strong commitment to consumer health and safety can improve JOST's reputation with customers and end-users, creating new market opportunities and enabling market share gains by enhancing customer confidence, potentially supporting revenue growth in segments in which JOST is active, in which safety assurance is a key purchasing factor.

## Societal Infrastructure

JOST's double materiality assessment identifies societal infrastructure as a financially material topic due to the opportunities associated with supporting climate-aligned social and industrial infrastructure. The assessment did not identify any financial risks for this topic.

The findings highlight that enabling critical infrastructure projects—such as sustainable transport networks, recycling and waste handling, or clean industrial sites—presents potential revenue opportunities for JOST. By contributing to infrastructure aligned with evolving public investment priorities, JOST may strengthen its competitive position in public procurement processes and increase revenue from strategic tenders.

## Policies Related to Own Workforce

### S1-1

JOST manages its material impacts, risks and opportunities related to its own workforce through a Group-wide policy framework consisting of the Human Rights Policy, the Employee Handbook, and the Code of Conduct. Together, these documents define JOST's standards for responsible employment practices, ethical conduct, and workplace expectations. They set out employee rights, principles for fair treatment, and the company's commitments to safe and respectful working conditions.

These policies apply to all JOST employees worldwide, regardless of contract type or location, ensuring a uniform level of protection and clarity across all operations. This includes permanent, temporary, part-time, probationary and trainee employees at every JOST site.

Within this policy framework, JOST explicitly addresses key labor-rights risks. The Human Rights Policy and the Code of Conduct prohibit trafficking in human beings, forced or compulsory labor, and child labor across all JOST operations. These

standards also guide JOST's expectations toward suppliers and partners, reinforcing responsible business conduct throughout the value chain. The Employee Handbook further details obligations regarding workplace behavior, health and safety, and respectful interaction.

JOST also maintains a formal grievance mechanism to ensure employees can safely raise concerns. This includes an anonymous reporting line available to all workers, also in their local language, enabling them to report suspected violations of policies, human-rights concerns, or other issues without fear of retaliation. Reports submitted through this channel are reviewed confidentially and addressed according to established internal procedures. This mechanism supports early identification of risks and strengthens JOST's commitment to transparency, accountability and continuous improvement.

Together, these elements form JOST's workforce policy framework in alignment with ESRS S1-1, ensuring a consistent, rights-based approach to managing workforce-related impacts and risks.

Moreover, the Supplier Code of Conduct integrates insights from both internal and external audits, along with elements, modifications, and clarifications from the Auditable Standards on Social Responsibility. This comprehensive approach ensures that the code encompasses the highest standards of social and ethical responsibility throughout our supply chain.

To identify potentially adverse human-rights impacts and put in place prevention and mitigation measures, we updated the JOST Human Rights Policy in 2023. Our Human Rights Policy provides clear guidance on how Human Rights due diligence is to be conducted across the value chain of our business. Such due diligence includes risk assessments, compliance monitoring, remediation, and consultation and engagement with workers, management, and other key stakeholders, as well as measurement and public reporting.

JOST has established and implemented comprehensive human rights and labor policies based on international standards. We comply with and commit to the Universal Declaration of Human Rights by the United Nations, the core labor standards of the International Labour Organization (ILO) and the OECD Guidelines for Multinational Enterprises as well as the United Nations Convention on the Rights of the Child. We conduct regular audits, provide training and awareness programs for employees, and have mechanisms for reporting and addressing violations.

## Own Workforce Characteristics

S1-2, S1-5

Our goal is to foster and sustain a working environment in which employees feel comfortable, remain highly engaged, and are able to perform at their highest level. People and culture are fundamental to ensuring that JOST continues to be an attractive employer. As one of JOST's strategic pillars, committed and skilled people are central to our success. We therefore strive to encourage, develop, and inspire our workforce, whose dedication drives our performance, fuels innovation, and ultimately supports JOST's long-term business success and profitable growth.

With more than seventy years of company history, we have consistently upheld high standards of corporate and personal conduct, enabling us to build and maintain a high degree of credibility. As a globally active company, JOST is committed to meeting its social responsibilities.

Human and labor rights hold particular importance for us. Our double materiality assessment confirmed that these rights are materially significant to our business activities. We have firmly embedded human and labor rights into all our corporate processes and business relationships. This approach helps us prevent harm to people and cultivate trusting relationships with the communities and stakeholders on whom our business depends. JOST reinforces this commitment through its global Human Rights Policy, which complements our Code of Conduct and the new Supplier Code of Conduct.

Together with our employees, we aim to further strengthen JOST's attractiveness as an employer in order to remain competitive in the labor market. This is essential for attracting and retaining top talent and for fostering long-term employee commitment. Flexibility, empathy, and transparency are key elements in achieving this.

## Our Global Team

As of the reporting date of December 31, 2025, we employed 6,564 people worldwide, representing an increase of +55.1% compared with the previous year (December 31, 2024: 4,232). The significant growth in headcount is primarily attributable to the acquisition of Hyva. This expansion is visible in every employee category and in every region.

### Number of Employees by Function as of December 31, 2025

	Dec. 31, 2025	Dec. 31, 2024	Change vs. previous year
Production	4,319	2,975	+45.2%
Sales	1,155	650	+77.7%
Research and development	319	189	+68.8%
Administration	771	417	+84.9%
<b>Total</b>	<b>6,564</b>	<b>4,231</b>	<b>+55.1%</b>

Production staff experienced a substantial increase, rising from 2,975 employees in 2024 to 4,319 in 2025. This development is largely due to Hyva's extensive global manufacturing base, which was incorporated into the JOST Werke Group following the acquisition. Sales functions also grew strongly, with the number of employees increasing from 650 to 1,155. Hyva's well-established international sales network, particularly in high-growth regions, significantly expanded the Group's commercial presence.

Research and development saw a marked rise as well, increasing from 189 to 319 employees. Hyva added engineering and product development teams focused on hydraulics, container handling systems, and lifting solutions, thereby strengthening the Group's innovation capacity. Administrative functions recorded one of the sharpest increases, growing from 417 to 771 employees. This is mostly due to the fact that many global support functions, including finance, HR, IT, procurement, and shared services, were required to manage and support both groups before the acquisition. As the integration progresses, the central functions and processes will become more integrated to efficiently manage the combined group.

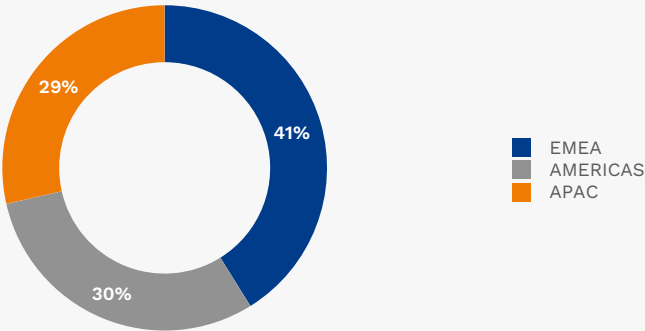
Employees by Region as of December 31, 2025

	Dec. 31, 2025	Dec. 31, 2024	Change vs. previous year
EMEA	2,701	2,243	+20.4%
AMERICAS	1,989	1,418	+40.3%
APAC	1,874	570	+228.8%
Total	6,564	4,231	+55.1%

Due to the integration of Hyva in the year 2025, there was a significant rise in employee numbers across all regions. The most substantial growth occurred in the APAC region, where Hyva has a strong presence. Headcount in APAC increased by +228.8% to 1,874 in 2025 (2024: 570).

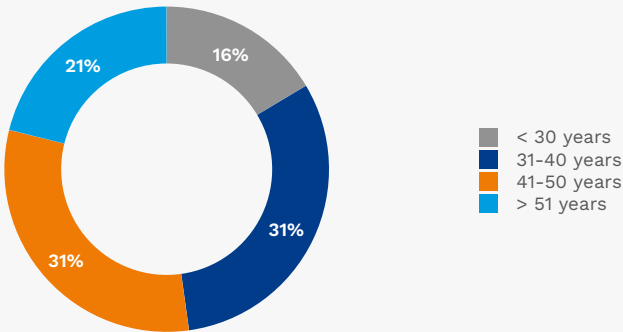
Employees by Region

As of December 31, 2025



Employees by Age

As of December 31, 2025



Type of Employment by Region as of December 31, 2025

	EMEA	AMERICAS	APAC
With permanent contracts	91.3%	99.7%	84.5%
With fixed-term contracts	8.7%	0.3%	15.5%

## Leadership, Development & Performance

Developing future-ready talent is central to JOST's strategic direction. We invest in leadership capability, structured mentorship, professional upskilling, and performance management systems to ensure our employees are prepared to drive innovation and operational excellence. Globally, we offer technical and behavioral trainings, leadership cafés, emerging leader programs, and well-established apprenticeship pathways.

Across the Australia and New Zealand region, we nurture high-potential talent through structured development plans supported by executive mentorship. Employees also benefit from Lunch & Learn sessions delivered by internal experts, strengthening cross-functional knowledge. In India, our JOST Talent Program (JTP) equips middle management with the competencies required for future leadership roles, supported by a broad training portfolio that includes stress management, leadership effectiveness, feedback culture, sustainability awareness, and cybersecurity.

In China, our teams sharpen operational and technical excellence through specialized programs such as Power BI training, VDA 6.3 auditor certification, AI-based learning modules, and internal technical competitions. These cases exemplify JOST's commitment to cultivating highly skilled professionals capable of supporting our growth and maintaining our position as a global industry leader.

### Talent Pools

JOST attaches great importance to working with apprentices, students and interns. Our sites worldwide cooperate with various programs and initiatives to reach a wide group of young talent and inspire them to join JOST.

For example, at JOST Hungary, we had 29 trainees in 2025, reinforcing our position as one of the largest vocational training sites in Veszprém. During the 2024/2025 school year, we welcomed 20 vocational students specializing in welding, electrical work, and machining, alongside 9 dual-students working within our SQA, Engineering, and Finance teams. We also continued to offer summer internships to both vocational and higher-education students. In addition to Hungary, we foster young talent through trainee programs in several other countries, including Germany, Poland, and China, reflecting our broader commitment to developing future professionals across the JOST Group.

The JOST Talent Program is a two-year global development initiative that brings together employees from different countries, cultures, and roles to broaden their understanding of the JOST world and strengthen cross-cultural collaboration skills. It focuses on personal growth, international teamwork, and effective communication across diverse backgrounds, creating value for both participants and the company. In 2025, we relaunched the program with 14 carefully selected internal participants, continuing our commitment to developing future talent within the organization. One aspect worth mentioning is that the share of female employees participating in the program amounted to 71%, which is an important step toward fostering gender equality in a male-dominated industry and it will support JOST's efforts to increase the number of female leaders in the future.

At Hyva Mechanics, we continuously enhanced professional skills and overall capabilities through initiatives such as technical competitions and the "Power of Example" recognition program.

### Performance

Our employees' performance impacts the successful development of JOST. For this reason, we value performance appraisals as a key process for fostering internal potential, giving employees recognition and driving the company's success together.

The performance appraisal process has a long-term effect on our company culture. It defines our expectations of employees in terms of their conduct, skills and development and increases our attractiveness as an employer and retention at JOST. At JOST, the performance appraisal incorporates a skills assessment, further development, feedback, commitment and the open discussion of career opportunities within the company.

In 2025, the number of employees who received an individual performance assessment from their supervisor rose sharply by 60.6% reaching 5,897.0 employees (2024: 3672.0). The increase was partly influenced by the fact that the acquisition of Hyva also increased the total number of employees. We are especially proud that this growth in individually assessed employees occurred across all employee categories and genders. We are proud of the fact that a significantly higher proportion of employees is now being assessed individually – particularly in Production, but also in Sales.

The following table shows the breakdown of feedback meetings conducted by gender and employee category:

### Conducted Individual Performance Appraisal Discussions with Employees

	2025		2024	
	Number	% of Total	Number	% of Total
<b>Employees by Gender</b>				
Male	4,976	89.0% of male employees	3,068	85.5% of male employees
Female	921	94.4% of female employees	604	94.1% of female employees
<b>Employees by Function</b>				
Production	3,754	73.2% of production employees	2,507	68.2% of production employees
Sales	1,047	81.5% of sales employees	523	69.3% of sales employees
Research and development	340	92.9% of R&D employees	198	96.6% of R&D employees
Administration	756	83.7% of administration employees	444	91.5% of administration employees

## Leadership

Senior managers play a central role in embodying our values and shaping the day-to-day experience of our employees. It is therefore essential that they consistently demonstrate JOST's leadership behaviors and encourage responsible action within their teams. Our goal is to provide a supportive framework that enables managers to collaborate effectively with their teams, promoting both entrepreneurial thinking and strong emotional intelligence.

Through a top-down process, senior leadership at JOST aligned managerial development needs with the Group's strategic growth ambitions. This approach led to the creation of a leadership skills model designed to help managers and emerging talent adapt quickly and flexibly to changing demands and to lead successfully in dynamic environments.

Our production managers, in particular, carry significant responsibility for upholding and continuously improving JOST's production and quality standards. Their roles require a broad set of leadership capabilities, and they serve as important role models for professional integrity across our workforce.

In the US, we continued our program in an advanced leadership development initiative for middle and senior management. We also successfully continued this in 2025 with more than 90 participants.

In India, career planning lays the foundation for developing internal leadership talent. The company prepares leadership talent for a higher level of responsibility by offering a job rotation scheme. With the aid of this scheme, young talents gather cross-functional knowledge and experience in order to develop a broader business perspective.

## Employee Engagement & Diversity

S1-8, S1-16

At JOST, we view employee engagement as a foundation of organizational resilience and long-term success. Across all our regions, we prioritize building a workplace that encourages collaboration, respect, and continuous dialogue. Globally, our engagement framework emphasizes team building, cultural celebrations, employee recognition, and structured feedback mechanisms such as surveys and pulse checks. These activities promote a cohesive culture where employees feel connected and valued.

We have engaged at several locations worldwide in the Great-Place-to-Work employee survey, to better understand the needs of our employees and gain valuable feedback regarding our working conditions. In addition, we engage in various activities at local level in order to foster a better work climate and raise employee satisfaction and engagement. To illustrate, for instance in Australia and New Zealand, our teams organize a highly regarded Annual Managing Director Business Award, complemented by ongoing recognition programs and an Open Day that includes health checks, food trucks, and community building games. This reinforces a culture of appreciation and belonging. In China, both JOST China and Hyva China maintain a rich calendar of employee activities, including Spring Festival gatherings, Women's Day celebrations, sports tournaments, and team outings. These events and other events at JOST's international sites are supported by continuous satisfaction feedback loops, allowing us to make targeted improvements—such as restructuring canteen services—to enhance the employee experience.

These examples reflect our broader commitment to fostering engagement and community across our global operations while ensuring that local cultural context and employee needs guide each region's approach.

### Employee Engagement

We are convinced that a high level of employee engagement makes a decisive contribution to the positive development of our corporate value. That's why all our personnel and culture processes should contribute to increasing our employees' engagement.

We want JOST to be a company where people feel comfortable and enjoy working. This is how to ensure we retain talent over the long term. The increase in the average length of service to 8.0 years (2024: 7.6) shows we are on the right track. The decrease in the turnover rate by 2.3 percentage points to 7.8% compared to the previous year (2024: 10.1%) likewise serves to confirm this success and attests to our employees' high degree of loyalty to JOST. This turnover rate reflects the number of employees who chose to leave JOST or retire as a proportion of the total workforce.

It is also encouraging to note that we saw improvements in turnover rates in all genders. The turnover rate among our female employees decreased in the 2025 fiscal year to 9.4% (2024: 9.9%), and the rate for male employees decreased to 7.5% (2024: 10.1%).

More significant deviations were observed at the regional level, although also here with improvements across all segments. In AMERICAS, turnover decreased in 2025 relative to the previous year to a level of 10.9% (2024: 11.1%). However, it remained the highest compared to the other regions, which has always been the case due to cultural and labor market factors. In EMEA, staff turnover decreased in 2025 to 6.1% (2024: 8.8%), and the APAC region also recorded a decrease to 5.8% compared to the previous year (2024: 12.0%).

### Diversity, Equal Opportunity & Integration

For 70 years, JOST has successfully brought together people with diverse talents and cultural backgrounds to solve complex challenges and drive innovation for our customers. We believe this strength grows even further when we actively cultivate an inclusive working environment in which everyone can realize their full potential. Our aim is to be an attractive employer for people from a wide range of backgrounds and life paths—one where every individual feels safe, respected, and welcome. A diverse leadership team with varied perspectives enables us to offer customers around the globe solutions that reflect their cultural context, language, and specific needs.

Our corporate culture is grounded in respect for each person's individuality and is committed to ensuring equal opportunities regardless of age, gender, disability, ethno-cultural background, religion, beliefs, or sexual identity. Any cases of discrimination can be reported through the JOST reporting system, with additional details provided in the [Compliance](#) section. In 2025, no incidents of discrimination as defined by the International Labour Organization (ILO) were reported (2024: 0).



At the same time, the nature of our business and the characteristics of our industry present challenges in achieving gender balance across all employee levels. Our operations are strongly focused on technical professions, in which women remain significantly underrepresented in both higher and vocational education. As a result, this continues to be reflected in the applicant pool and ultimately in our workforce composition. In 2025, the Group-wide percentage of women decreased slightly to 14.9% (2024: 15.2%) that is due to the integration of Hyva, which had a higher rate of male employees in its workforce.

### Type and Region of Employment by Gender in 2025

	Male	Female
With permanent contracts	92.4%	89.3%
With fixed-term contracts	7.6%	10.7%
Full-time	98.8%	90.0%
Part-time	1.2%	10.0%
EMEA	82.0%	18.0%
AMERICAS	86.4%	13.6%
APAC	88.3%	11.7%

A total of 925 new employees were hired in 2025. This represents an increase by 58.9% compared to prior year (2024: 582) and reflects the overall higher employee number at JOST after the acquisition of Hyva. Already existing Hyva employees were not counted as newly hired. Countered to this, Group-wide a total of 965 employees left the company in 2025. The share of newly hired women decreased relative to the previous year to 16.6% (2024:17.4%).

### Distribution of Newly Hired Employees by Gender

	Male	Female
Newly hired (number)	771	154
Newly hired (in %)	83.4%	16.6%

The share of newly hired employees under age 30 was 40.0% in 2025, which is significantly higher than the Group-wide proportion of employees who are under age 30 (16.4%). This trend demonstrates our commitment to developing a younger workforce and prioritizing succession planning.

### Distribution of Newly Hired Employees by Age

	< 30 years	31 – 40 years	41 – 50 years	> 51 years
Newly hired (number)	370	319	172	64
Newly hired (in %)	40.0%	34.5%	18.6%	6.9%

The vast majority of newly hired employees were hired in AMERICAS. However here, too, the numbers of employees who left the company was with 562 the highest of the group. This is related to the overall structurally higher fluctuation rate in AMERICAS due to cultural and labor market factors.

### Distribution of Newly Hired Employees by Region

	EMEA	AMERICAS	APAC
Newly hired (number)	160	608	157
Newly hired (in %)	17.3%	65.7%	17.0%

In 2025, the combined proportion of women in management roles at first and second management levels below the Executive Board decreased to 10.0% (2024: 18.6%). This reasons for this decrease are twofold. Firstly, the acquisition of Hyva had a negative impact on the ratio of female employees in management roles in the Group, as the number of female employees in managerial position below Management at Hyva was zero. The second reason for the decline is that, compared to prior year and as part of the integration of Hyva into JOST, we changed the steering of the JOST Werke Group. We introduced a new level immediately below the Executive Board responsible for managing the business at regional level, which did not exist the prior year.

The proportion of women in management roles at level 1 below the Executive Board amounts to 25.0% (2024: 12.5%). The proportion of women in management roles at level 2 below the Executive Board amounts to 8.0% (2024: 21.9%), which this reduction being heavily influenced by the integration of Hyva. At JOST we remain committed to continuously increase the number of women in management. In the fiscal year 2025, the Executive Board confirmed the target to increase the Group-wide share of women in management positions at the two management levels below the Executive Board to 25% by the end of 2030.

As of the reporting date of December 31, 2025, the proportion of women in management positions at the single entity JOST Werke SE remained unchanged at 33% (2024: 33%). JOST Werke SE thus reached its target of 25%.

The proportion of women on the Supervisory Board of JOST Werke SE remained steady at 33% in 2025 (2024: 33%), exceeding the target set for 2025. In fiscal year 2025 the Supervisory Board set a new diversity target to have 33% female members in the Board until 2030 (target for 2025: 17%).

In the reporting year, the share of women in the Executive Board was 0% (2024: 0%). The target for the year 2025 was not met. JOST focuses on choosing diverse management teams, but professional and personal skills remain the key deciding factors in all new hires and promotions as stated in the Declaration of Compliance under [Corporate Governance Statement](#).

In the event of changes to the Executive Board composition in the future, the Supervisory Board has set a new target to achieve a 33% female representation in the Executive Board by 2030. Should the number of Executive Board members increase to four, the corresponding target will be 25% by 2030.

## Community Engagement

JOST recognizes its responsibility to contribute positively to the communities in which we operate. We prioritize partnerships that support vulnerable populations, educational access, emergency services, environmental conservation, and community wellbeing. Across regions, our employees actively participate in charitable initiatives, donation drives, local partnerships, and vocational programs that strengthen societal resilience.

In Brazil, JOST supports approximately 100 children through CESG, a local social organization, and run a free vocational welding program that has successfully helped 80% of participants secure employment. This initiative not only enhances local livelihoods but also reinforces JOST's commitment to skills development and community uplifting. In India, our team advances educational and social infrastructure through CSR projects such as wall paintings, library improvements, and the provision of hostel beds under the Anganwadi Bala initiative.

In Australia and New Zealand, employees contribute meaningfully through donations to food relief organizations and participation in charity drives such as the Kmart Wishing Tree. A charity golf event raised USD 13,000 in support of mental health initiatives. These examples reflect our global ambition to build strong, resilient communities while addressing regional needs in meaningful and impactful ways.

Beyond the workplace, JOST recognizes that our social impact extends into the communities around our sites. We support a range of local activities—such as educational improvements, facility renovations, and social programs—that aim to contribute positively to local development. Initiatives like school painting projects, library refurbishments and food-bank support highlight the close relationships we maintain with our communities, and underline the role our employees play in driving these efforts forward.

## Health, Safety & Wellbeing of our Employees

S1-13

Ensuring the health, safety, and wellbeing of our employees is a non-negotiable priority at JOST. We maintain global standards supported by local programs, including safety trainings, structured hazard and near-miss reporting, protective-equipment protocols, ergonomics initiatives, emergency drills and evacuation exercises, and preventive medical campaigns. In 2025, we launched our first Global Safety Week across all JOST locations worldwide, including all production sites of the newly acquired Hyva Group, to reinforce a common understanding of our standards and embed safe practices across regions.

Our approach is anchored in internationally recognized management systems and independently verified certifications: ISO 9001 (quality), ISO 14001 (environment), and ISO 45001 (occupational health and safety). External audits support continuous improvement.

At a regional level we also operate extensive occupational health programs with regular medical checkups, flu vaccinations, workforce education regarding important medical issues as well as ongoing workplace safety assessments.

### Working Environment & Safety Process

To identify and control risks, we carry out regular workplace inspections and formal risk assessments at our production sites. Hazards—mechanical, physical, or otherwise—are identified, evaluated, and addressed with preventative or remedial measures. Formal reassessments occur every two years, with implementation of measures monitored quarterly; any technical, organizational, or other workplace changes trigger immediate reassessment.

When incidents occur, we analyze root causes without delay and implement corrective actions—such as revised procedures or targeted trainings—to prevent recurrence. Near-misses must also be reported to managers to enable rapid response and additional awareness measures. We ensure sufficient trained personnel (including reserves) for critical safety roles such as first aid, firefighting, and health and safety officers, beyond the legal minimum.

## Health & Safety-Related Targets

As a company with a strong manufacturing footprint, we invest continuously to maintain safe working conditions. Our goal is to keep our global accident rate at least 40% below the German industry average for our industry, using BGHM data as the benchmark. This KPI is monitored through monthly internal reports and committee reviews that track incidents, hazards, and improvement actions across regions.

### Employee Wellbeing

Employee wellbeing is integral to our social commitments. Across the Group, we offer programs that support physical, mental, and emotional health—such as annual screenings, ergonomic assessments, health camps, and mindfulness sessions. These offerings are continuously refined based on employee feedback and evidence from our health & safety and HR documentation to promote long-term health, resilience, and work-life balance.

### Coverage of the Occupational Health & Safety (OHS) Management System

Our organization maintains an Occupational Health & Safety management system (ISO-45001) designed to prevent work-related injuries and protect employee wellbeing. The system is aligned with recognized standards and includes risk assessments, mandatory training, incident reporting procedures, and ongoing improvement practices, in line with ESRS S1-13 requirements.

The OHS management system covers 1,166 employees out of a total workforce of 6,564, representing 17.8% of our own workforce. As permitted under ESRS S1-13 and AG 37, coverage differences across regions or business lines may occur due to variations in operational risk levels, regulatory requirements, or differing integration progress during the reporting period.

We have not prioritized obtaining additional ISO 45001 certification in countries that already have stringent statutory occupational health and safety requirements by law such as those in Europe and North America. We have instead centered our efforts in obtaining ISO 45001 certification at our sites in China, India, Brazil, Finland and Australia in order to create comparable occupational safety standards across the Group.

**-53**  
**percent**

below the German  
industry average was  
our accident rate per  
1,000 employees in  
2025.

### Fatalities

We monitor and report work-related fatalities in accordance with ESRS S1-6 and S1-13. The fatality rate for the reporting period is 0, covering both employees and non-employees working on our sites. No work-related accident fatalities occurred during the reporting period. All incidents, including non-fatal events, are evaluated to identify underlying causes and support continuous improvement.

### Reportable Work-Related Accidents

We record not only the number of accidents at work, but also the severity of the injuries sustained. We distinguish between four different levels. This enables us to raise even better awareness among employees and managers. We have also adjusted the methodology for comparing accident rates between sites in line with the OHS definition so that we now record workplace accident rates in relation to hours worked. This enables us to take better account of varying working hours. This method of calculation for accidents takes all employees including temporary workers into account.

The number of accidents worldwide increased by 21.8% to 95 in the 2025 fiscal year (2024: 78). This increase was due to Hyva plants integration, which raised the number of production plants incorporated as well as the number of employees. The improvement we managed to achieve in relation to workers safety is seen in the ratio of accidents per 200,000 production hours, which improved worldwide to 1.38 (2024: 1.67).

The so-called thousand-man rate, i.e., the number of reportable accidents per 1,000 employees, also significantly improved to 14.47 in 2025 (2024: 15.98). All JOST employees, including temporary staff, are included in the calculation of occupational accidents. This number also includes all Hyva production plants, as they are also part of the scope of consolidated companies.

In Germany, the average thousand-man ratio for the wood and metal processing industry is currently 30.30, according to statistics published by the German statutory accident insurance institution for the metal and wood processing industry "Berufsgenossenschaft für Holz und Metall". JOST has set itself the target of keeping the worldwide thousand-man ratio in the Group 40% below this German industry average by implementing high occupational safety standards. We have also included this goal in our ESG-linked financing.

In 2025, our accident rate per 1,000 employees (thousand-man ratio) was worldwide 53% below the German industry average (2024: -47%). Thus, we achieved our target for the year 2025.

### Days Lost due to Work-Related Accidents

We record the number of calendar days lost from work-related accidents in line with ESRS S1-13. However, due to the ongoing integration of multiple entities and the absence of a fully unified and validated process for collecting and consolidating this information, the aggregated total does not provide a reliable or comparable representation across the organization. As permitted under ESRS principles when data quality is insufficient for fair presentation, we do not disclose the consolidated figure at this stage.

## Responsible Labor Practices in our Value Chain and Supplier Management

S2-1, S2-2, S2-3, S2-4

### Our Supplier Code of Conduct

has been expanded and adapted to the latest industry standards and international framework conditions.

In 2025, JOST continued to strengthen its commitment to safeguarding human rights and ensuring responsible labor practices across its global value chain. As part of this effort, we renewed and expanded our Supplier Code of Conduct, aligning it with the latest industry standards and international frameworks. The updated policy places an enhanced focus on key sustainability topics, including the prevention of forced labor, compulsory labor, child labor, and risks to the health and safety of value-chain workers.

To ensure strict compliance with these expectations, we conduct regular and systematic audits of our suppliers. These assessments serve to identify any potential misalignment with our Code of Conduct and to ensure that all suppliers uphold the values and requirements defined in our policies. JOST has a zero-tolerance policy toward forced labor, child labor, human trafficking, and any violations of health and safety standards. If such a violation is detected—whether caused, contributed to, or directly linked to a supplier—we terminate the business relationship immediately.

JOST's approach is grounded in our Human Rights Policy, which reinforces our commitment to equal rights and ethical working conditions throughout our value chain. To further support this, we operate a dedicated hotline and grievance mechanism through which individuals—employees, suppliers, or value-chain workers—can confidentially raise concerns related to human rights or potential misalignment with our policies. These channels are essential for enabling early detection, promoting transparency, and ensuring swift corrective action when needed.

Thanks to our governance framework, ongoing due diligence, and consistent supplier engagement, no cases of forced labor, child labor, health and safety violations, or human rights-related complaints were recorded in our value chain in 2025. We remain committed to maintaining this record and will continue to enforce our zero-tolerance approach as part of our broader responsibility to protect people and uphold ethical business practices across our global operations.

As part of our continued ambition to drive sustainability across the entire JOST Werke Group, we have developed in 2025 a state-of-the-art Supplier Code of Conduct that not only aligns with our strategic sustainability goals but also strengthens the integration of Hyva into the JOST world by creating a unified standard that is the basis of supplier relationships Group-wide for both the legacy JOST and the newly acquired Hyva operations.

This unified standard creates consistent expectations for responsible conduct across all JOST brands and their value chains. The updated Code expands its scope significantly, embedding key focus areas such as diversity and equal opportunity, climate-change mitigation, energy efficiency, circular resource use, anti-corruption and responsible business ethics, as well as the strict prevention of forced labor, child labor, and inadequate health and safety conditions.

By setting these enhanced requirements, we ensure that our suppliers operate in line with internationally recognized frameworks and uphold the same values that guide our own operations. All new and existing supplier relationships are assessed against these expectations, which include clear obligations for monitoring, verification and transparent reporting within their own supply chains. Through this comprehensive approach, we ensure that JOST and all its brands and subsidiaries apply the same level of diligence, integrity and sustainability ambition throughout the value chain.

All suppliers who supplied JOST in 2025 received JOST's Supplier Code of Conduct and accepted it as a condition for supplier relationships with JOST. This means that 100% of purchasing volume was covered by our Supplier Code of Conduct in 2025 (2024: 100%).

## Societal Infrastructure

JOST's double materiality assessment identified societal infrastructure as a financial material topic. Our products play a critical role in strengthening and advancing societal infrastructure by providing mission-critical components for heavy-duty transportation, construction equipment, and agricultural tractors. Our strategy AMBITION 2030 aims to expand our reach beyond the on-highway sector by growing our footprint in off-highway applications, which are essential for infrastructure development.

These are the reasons why we also consider the Sustainable Development Goals No. 9 "Industry, Innovation and Infrastructure" and No. 11 "Sustainable Cities and Communities" as two important pillars of sustainability to which we can significantly contribute with our products and services.

Innovation is key in this. By advancing intelligent and reliable technologies for commercial vehicles on- and off-highway, JOST can directly contribute to making infrastructure projects more efficient and sustainable. With systems and solutions that improve vehicle efficiency, reduce environmental impact and increase safety for end-users, we can support projects that foster sustainable urban and rural infrastructure development.

The need for environmentally friendly on- and off-highway commercial vehicles continues to grow. Just like the demand for new efficient and sustainable ways to feed the growing world population, especially in emerging and developing countries. These trends have a material financial impact on JOST's business and create new revenue pools we can tap through our innovations.

## Innovations

Product innovations are essential to JOST's business. We want our products and systems to help drive the technological transition towards more efficient, greener and smarter commercial vehicles. At the same time, we want to make our products sustainable in order to minimize the consumption of resources and energy over their entire life cycle. This enables us to increase resource efficiency not only in production, but also during use. We aim to support increasingly decarbonized and highly automated forms of transportation with our systems, as well as to further increase the safety and convenience for users. Thus, we are constantly adapting and testing our products with new drive concepts.

We involve customers and end users in our development processes at an early stage and thereby address stakeholders' needs. Through close interaction with them via surveys and direct exchanges, we learn where there is room for improvement in terms of both safety and environmental impact. We can also gain experience from the real use of our products, which we then apply to increase their longevity, optimizing customer benefits and contributing to a more circular economy. This transfer of know-how with our customers represents a clear competitive advantage in terms of safety, quality and efficiency.

For this reason, our technical customer service is highly involved in the new and the further development of our products. It gathers information about how products are actually being used as well as customer wishes and changing market requirements. These findings are then incorporated into the development process. This enables us to identify new customer requirements quickly, flexibly and in a targeted manner and take user feedback into account at an early stage of product development. This, in turn, enables us to enhance functional and product safety, ergonomics, user-friendliness and occupational safety for users of our products.

The newly acquired Hyva Group brings us significant know-how in hydraulic systems and related hydraulic components, which complements and enhances our existing R&D capabilities. From an R&D point of view, the acquisition also opened new research venues by combining JOST's mechatronic expertise with Hyva's know-how with digital and cloud solutions. Already in 2025 both teams were working closely together to identify R&D synergies and advance R&D projects faster.

In 2025, aided through the integration, our R&D staff increased to 319 (2024: 189), a significant boost that will help JOST be even faster in the future developing new products and bringing them to market. At the same time, our Research & Development expenses increased by 52.7% to €33.8 million (2024: €22.2 million). Our patent application number decreased by 52% to 36 (2024: 74). However, following the acquisition of Hyva, our combined portfolio now includes more than 800 active patents.

**More than  
800  
active patents**

are included in our combined portfolio following the acquisition of Hyva.



The following table provides some example of current innovations in our product portfolio and their contribution to ESG:

Transport	DCA-X7 Disc Brake (JOST)
Further improvements to disk break design to achieve a total weight reduction of up 6kg per axle line.	
Impact (Environment)	Climate Change Mitigation; Responsible Consumption & Production
Material savings. Increase in transport efficiency due to higher payload, which saves costs, especially in weight-sensitive transport applications such as chemicals or foodstuffs. Scope 3 savings: Reduced CO <sub>2</sub> e emissions per load, as fewer trips needed to transfer same amount of goods.	

Transport	Wheelbox System for South America (TRIDEC)
New wheelbox suspension systems designed to fit South American market requirements. It allows for more optimal use of trailer space significantly increasing cargo volume.	
Impact (Environment)	Climate Change Mitigation
The design allows for an increase of the cargo volume that can be transported by up to 60%. It fits the different local requirements of South America. Scope 3: Material CO <sub>2</sub> e reduction through lower fuel and energy consumption per transport journey.	

Transport	Fifth Wheel Air Release (JOST & Hyva)
New fifth wheel design with pneumatic opening mechanism through air cylinder.	
Impact (Environment)	Climate Change Mitigation
Reduces motor idle time, resulting in CO <sub>2</sub> e savings.	
Impact (Social)	Occupational Health & Safety
Improved safety and ergonomics in operation. It reduces manual force needed to open the fifth wheel through automated air release mechanism, reducing occupational accidents.	

Agriculture	New Q-Series Front Loaders (Quicke)
New load weighing system and further improvements to smart material handling. Introduction of spill-free multi-coupling for hydraulic implements.	
Impact (Social)	Occupational Health & Safety
Ergonomic improvement for the farmer, greater operating comfort.	
Impact (Environment)	Climate Change Mitigation
Energy savings thanks to an intelligent loader function that optimizes engine speed to loader use. This can reduce fuel consumption during use.	

Agriculture	Hydraulic Top Link with Sensor Tech (ROCKINGER)
New top link product with integrated length sensor improves control of agricultural implements and raises precision of use. Enables easier, safer and more efficient work for the farmer.	
Impact (Environment)	Responsible Consumption & Production
The higher implement precision handling reduces amount of fertilizer, water, fuel and pesticides needed during the farming process. It increases yield and efficient farming.	
Impact Social)	Occupational Health & Safety
Improved safety and efficiency in operation.	

Agriculture	Biodegradable Grease for Hitches (ROCKINGER)
Standardization of biodegradable lubricant (green grease) for the box mechanism of all ROCKINGER towing hitches, meeting all tribological requirements and suitable in temperature range from -40° C to +120° C	
Impact (Environment)	Responsible Consumption & Production
Bio-based, biodegradable lubricants significantly improve short- to long-term environmental impact in farming, especially in environmental sensitive areas like food production.	

Hydraulics	Digital Tipping Systems (Hyva)
Digital control system that continuously monitors the tipping operation and communicates back with the vehicle to execute the tipping process. A cloud connection monitors trips, payload and safety of operations.	
Impact (Environment)	Responsible Consumption & Production
Reduction of fuel consumption, higher efficiency, less wear and tear by significantly increasing efficiency of tipping process in construction and mining.	
Impact (Social)	Occupational Health & Safety
Eliminates risks for operators to be involved in a tipping accident, especially when combined with autonomous applications.	

Hydraulics	Electrical Powerbox ePTO (Hyva)
A new system that substitutes the combustion engine power usually needed to power the tipping cylinder in commercial vehicles by an electrically powered unit.	
Impact (Environment)	Climate Change Mitigation
Especially well-suited for commercial vehicles with electric powertrains, which offers an immense potential for reducing CO <sub>2</sub> e emissions in construction and mining operations.	

Hydraulics	U-Shape Tipper (Hyva)
Re-design of conventional box-shaped tipper body to U-shaped tipper allows significant weight reductions of up to 615 kg per tipper body.	
Impact (Environment)	Climate Change Mitigation
Significant reduction of weight and thus of the fuel needed for the operation of the tipper, which has a strong positive impact on the reduction of CO <sub>2</sub> e emissions during operations.	
Impact (Environment)	Responsible Consumption & Production
Weight reduction paired with a reduction of material used for production significantly increases operation efficiency and conservation of resources.	

## Responsibility for Consumers

S4-1, S4-2, S4-3, S4-4

### Customers

More and more of our OEM customers and the end users of our products, fleet operators and farmers are asking about sustainable actions and sustainable products.

Customer satisfaction is central to our business success and plays a decisive role in our ability to remain competitive in the market. We continuously enhance our products to meet the expectations of our business partners, and we involve customers early in development projects to ensure their needs directly influence product design. Our solutions are developed to support customers in operating more efficiently and sustainably.

Maintaining close and ongoing communication with customers is an important part of our innovation and product management approach. We engage with them through trade fairs, direct conversations, telephone calls, on-site visits and joint field testing. Since 2021, we have also expanded our offering of product training for customers and workshops. This includes a blended learning format for certification organizations such as TÜV and DEKRA, where participants first attend an in-person seminar, followed by a survey and a knowledge assessment conducted via our training platform.

In the reporting year, we broadened our outreach to new groups interested in training, including standard workshops using our products and traffic police authorities. Demand for our in-person training sessions increased significantly, allowing us to train far more participants than in the previous year.

### Product Safety & Service Quality

At JOST, consumer and end-user health and safety are treated as fundamental commitments embedded throughout our product development and operational processes. As a manufacturer of safety-relevant components, we place exceptional emphasis on product integrity, regulatory compliance, and reliability. The Executive Board carries the highest level of responsibility for product safety, as reflected explicitly in our corporate guidelines.

## Policies Related to Consumers & End Users

Our product safety policies apply comprehensively to all end users and across all product categories. During development, safety-by-design principles guide our approach: the R&D function conducts systematic analyses of potential impacts, foreseeable misuse scenarios, and operating environments. A multi-step internal screening process ensures that responsibilities between R&D, Quality, After-Sales, Production, and Technical Documentation are clearly defined and consistently applied. Functional safety plays an increasingly central role in development, particularly as systems become more complex. For agricultural machinery, we voluntarily follow the ISO 25119 standard, while in the automotive area we are implementing ISO 26262 to strengthen the safety of electronic and automated systems. These processes are supported by our continued adherence to IATF 16949 and by regular enhancements to our FMEA methodology, including dedicated employee training.

Our policies are communicated through technical documentation, manuals, product labels, internal guidelines, and structured training for employees, service partners, and customers. Monthly quality reports ensure transparency within the organization by publishing plant-level error-prevention targets and progress.

## Engagement with Consumers & End Users & Channels to Raise Concerns

JOST maintains continuous engagement with customers and end users through direct interactions, service inquiries, and field observations. Feedback is carefully analyzed to identify trends, understand risks, and support product improvements. The case in which the user of a front loader claimed an injury in 2023 was mutually settled in 2025 between the insurer carrier and the plaintiff. No wrongdoing or causation on the side of JOST or JOST's components was determined. JOST only had to bear certain legal fees.

A range of channels enables consumers to raise concerns or report incidents, including after-sales teams, customer hotlines, warranty processes, and workshop interactions. Every case is classified systematically: customer complaints refer to cases requiring inspection; product safety issues arise when a complaint may have safety-relevant implications; and recalls are initiated based on validated product safety cases or internal findings. Once a report is received, the issue undergoes a severity assessment and technical investigation. When potentially serious consequences cannot be excluded, we apply structured methodologies such as the RAPEX risk-assessment procedure.

In 2025, the robustness of our processes was reflected in the absence of new Product Safety Cases, following three cases in 2024. No RAPEX assessments were required, and no recalls or service campaigns were necessary, consistent with the previous year.

Where remediation is required, JOST acts promptly and proportionately. Measures may include correcting product information, making technical adjustments, replacing or repairing affected components, or—when necessary—initiating recall procedures, which may be communicated directly to customers or through our website, depending on customer accessibility.

### Actions & Resources for Managing Impacts

Across the organization, JOST implements comprehensive measures to prevent negative consumer impacts and ensure product reliability. Regular safety audits, including product audits, conformity-of-production audits, and requalification audits, form an essential part of our quality assurance system. When failures occur during field trials, the cases are analyzed in depth, and if there is any indication of potential severe impact, a detailed risk assessment is initiated. Continuous improvements to our FMEA processes further strengthen our ability to prevent defects and maintain compliance with our quality management standards.

Training is an integral component of our safety approach. Employees in production receive thorough instruction to ensure that manufacturing steps meet the highest quality and safety expectations. Sales and field staff are trained to identify potential issues during on-site visits. Customer service and workshop partners also receive dedicated training on the correct use and handling of our products. Through a combination of online and in-person training formats, we ensure that customers worldwide can use our products safely and effectively.

In line with our long-standing commitment to consumer protection, JOST continues to pursue its zero-accident target, which remained in place throughout 2025. In addition, there were no incidents or regulatory violations related to health or safety in 2025 that led to fines, sanctions or warnings, and no breaches of voluntary conduct rules.

The effectiveness of our actions is monitored through incident trends, PSC data, recall statistics, and plant-level performance indicators. Internal audits, quality reports, and feedback from the field provide further oversight and ensure continuous improvement.

### Targets Related to Consumers & End Users

Quality, safety, and reliability are the core principles that guide JOST's corporate strategy and build the basis for our business success. JOST's products are mission and safety critical and they influence how end users can safely operate their commercial vehicles.

Thus, JOST's primary target in relation to consumer health and safety in regards to the use of its products remains the achievement of zero accidents.

This target is supported by our ongoing efforts to enhance functional safety, reduce field failure rates, and prevent safety-relevant defects during development and production. We also strive to maintain our strong record of zero regulatory violations and zero recalls.

Progress toward these objectives is reviewed regularly using internal KPIs, quality reporting, audit results, and customer feedback. Insights gained from consumer engagement, service interactions, and training activities directly influence both our target setting and our approach to continuous improvement.



## SUSTAINABILITY REPORT

# GOVERNANCE

- 50 Compliance
- 51 Material Governance Topics
- 51 Anti-Corruption & Anti-Bribery
- 52 Whistleblowing & Complaint Management

# Governance Report

## Compliance

ESRS G1-1, G1-2, G1-4

Compliance management at JOST aims to ensure that all of the Group's activities comply with the law. Both lawful and responsible conduct and respect for human rights are firmly rooted within our Company. By living our corporate values, we create trust among our employees, customers, business partners, shareholders and the general public. This is vital for the long-term success of our Company.

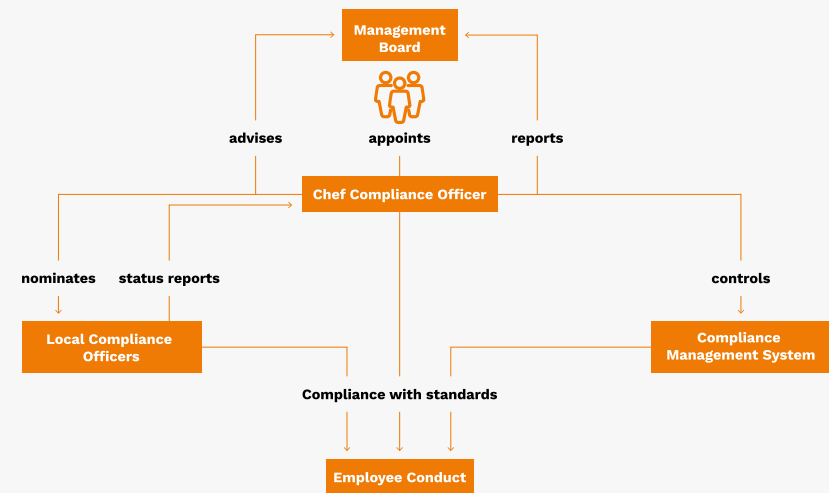
The Executive Board bears overall responsibility for compliance with laws, standards and principles within the Group and reports to the Supervisory Board in this regard. When performing its obligations, the Executive Board is required to delegate the relevant duties to various functions within the JOST Werke Group.

The Chief Compliance Officer (CCO) monitors and checks compliance with laws, standards and internal policies within the Group (compliance), using the compliance management system to support employees to act with integrity and adhere to the rules. In addition, they are responsible for the compliance management system and advises the Executive Board on any compliance issues. The CCO is appointed by the Executive Board and reports directly to the Chief Financial Officer.

The CCO nominates the local compliance managers at the subsidiaries, reviews compliance processes at JOST on an ongoing basis and proposes general compliance objectives and individual compliance-related measures to be implemented at JOST to the Executive Board. They also manage the process and possible investigative measures in the event of reports or identification of potential compliance incidents. The CCO is also responsible for the global roll-out of compliance-related e-learning courses, among other things.

The local compliance officers support the CCO with all compliance-related communication at local level as well as the introduction of specific compliance measures at the subsidiaries. The local compliance officers report to the CCO regularly on the status and progress of the compliance measures introduced at the respective subsidiaries as well as on the occurrence of any compliance incidents. A key task of the local compliance officers and the CCO is to be a contact for all employees at the respective local unit regarding any compliance-related issues.

## Compliance Management Structure



## Anti-Corruption, Anti-Bribery & Respect for Human Rights

JOST works in accordance with the recommendations of the Universal Declaration of Human Rights by the United Nations, the core labor standards of the International Labour Organization (ILO) and the OECD Guidelines for Multinational Enterprises as well as the United Nations Convention on the Rights of the Child.

In this context, the JOST's internal Code of Conduct with the requirements and voluntary ethical principles it contains together with our Human Rights Policy and our Compliance Handbook constitute the central elements that forms the basis of our compliance management system. The Code provides an essential basis for the day-to-day actions of our employees and executives. Every employee is given the Code of Conduct and an explanation of it when they join the Company. All other employees have already received training regarding the Code in previous years. In this way, we can ensure that every employee is aware of its contents.



## Material Governance Topics

Based on the outcomes of the 2025 Double Materiality Assessment (DMA), JOST has identified two governance topics as material under ESRS G1 Business Conduct: protection of whistleblowers and corruption and bribery.

These topics were assessed as material due to their relevance for the organization's ability to uphold ethical business conduct, maintain regulatory compliance, and protect stakeholder trust.

### Protection of Whistleblowers

The protection of whistleblowers is essential because effective reporting channels and safeguards play a critical role in enabling early detection of misconduct, including potential legal violations or breaches of internal standards. Ensuring that individuals can report concerns without fear of retaliation supports a culture of transparency and strengthens JOST's internal control environment.

Associated risks include the possibility that employees may refrain from reporting wrongdoing when protection mechanisms are perceived as insufficient. This may delay the identification of unethical practices, potentially resulting in regulatory breaches, financial loss, or reputational harm.

### Corruption & Bribery

Corruption and bribery were identified as material due to their potential to compromise the integrity of business operations, distort fair competition, and expose JOST to significant legal and financial consequences. The company monitors relevant risks carefully. In fiscal year 2025 JOST recorded zero cases of corruption or bribery.

Associated risks include exposure to criminal sanctions, administrative penalties, contract termination, exclusion from public or private tenders, and erosion of stakeholder confidence. Even isolated incidents can lead to substantial reputational damage and undermine trust in the JOST's governance framework.

## Anti-Corruption & Anti-Bribery

### Policies

JOST currently does not have a standalone anti-bribery policy or consolidated anti-corruption policy in place. However, these topics are covered under JOST's Compliance Handbook.

The expectations related to ethical conduct, integrity in business practices, and compliance with applicable laws are a key element of JOST's corporate culture and are embedded in our broader governance framework, which include our Code of Conduct as well as internal compliance procedures. These documents collectively articulate the organization's commitment to preventing corruption, undue influence, and unethical behavior.

JOST has implemented a Whistleblower Protection Policy, which provides secure and confidential channels for employees and external stakeholders to report suspicions or allegations of misconduct, including corruption or bribery. Individuals raising concerns are protected from retaliation, and the organization complies with applicable whistleblower legislation.

JOST identified functions most exposed to corruption or bribery risks, such as procurement, sales, contract management, and staff interacting with public bodies or operating in higher-risk geographies. These roles are monitored as part of our internal risk management processes.

### Actions to Prevent, Detect & Address Corruption and Bribery

JOST has implemented a number of operational measures designed to prevent, detect, and address corruption-related risks:

- Internal controls and approval processes are in place for, amongst others, payments, contracting, and supplier interactions, reducing exposure to bribery risks.
- Internal audit regularly assesses sites to ensure that compliance with approval processes, permissions and key elements like four-eye-principle as well as materiality thresholds which trigger further approvals requests are complied with.
- Concerns can be reported through the established whistleblower channels, which trigger internal review procedures.

Relevant teams, particularly procurement and commercial functions, receive guidance on expected ethical standards and appropriate conduct in their roles.

At JOST, we continuously monitor internal reports, supplier concerns, and compliance-related signals that may indicate potential bribery or corruption risks. Where allegations arise, follows structured investigation procedures and implements corrective actions as necessary.

## Metrics Related to Corruption or Bribery

In 2025, the metrics regarding the topics are as follows:

- Number of convictions for violations of anti-corruption or anti-bribery laws: 0
- Number of sanctions issued by administrative or regulatory authorities related to corruption or bribery: 0
- Total monetary amount of fines related to corruption or bribery: €0

These figures reflect that no incidents, allegations, investigations, or regulatory findings related to corruption or bribery occurred during the reporting year. We continue to monitor this risk area and will enhance its governance framework—including formalizing anti-bribery policies—as part of its ongoing compliance maturity roadmap.

## Whistleblowing & Complaint Management

To ensure that possible violations of statutory regulations and internal policies can be detected and uncovered at an early stage, our employees as well as our business partners have the option, in addition to confronting the individuals involved directly, of using a whistleblowing system, if necessary, anonymously.

The five cornerstones of our reporting and complaints procedure are confidentiality, the prohibition of retaliation, due process, documentation and effectiveness.

JOST places particular emphasis on the prohibition of retaliation and protects employees and third parties who submit reports and complaints. We reject all forms of intimidation, threats, defamation and criminalization of defenders of human rights and those who help to combat corruption and bribery.

JOST's reporting system can be accessed both externally via the JOST website and internally via the intranet. Users can use the whistleblowing system in their respective national language by phone or in writing. They have the possibility to report completely anonymously, if they wish to do so, and JOST has established mechanisms that fully protect the identity of whistleblowers. New employees receive an explanation of how to use the whistleblowing system when they join the company. Further information is available to all employees on the intranet or on JOST's webpage also available to external third parties, which desire to file a report.

In fiscal year 2025, a total of 12 (2024: 4) potential compliance violations were reported to the Compliance Committee via the SpeakUp reporting system or by other means. The increase was due to the integration of the Hyva Group, which led to a significant increase of our staff as well as our subsidiaries and facilities.

While in some cases, the allegations raised by the whistleblowers could not be confirmed, JOST has taken the other reports as basis for improving or changing internal processes to avoid similar issues in the future. If personal misconduct was corroborated in an internal or external review, the individuals concerned received a warning or were dismissed.

# Zero

convictions for violations of laws combating corruption or bribery, or sanctions imposed by administrative or supervisory authorities in connection with corruption or bribery

## Whistleblower Protection and Complaints Management

On February 17, 2026, the Executive Board of JOST Werke SE resolved to restructure its waste handling business in India and the Far East. As a result of write-downs of balance sheet items and the winding-down of operations, JOST expects earnings effects in the low single-digit million euro range in 2026.

On February 24, 2026, the Executive Board of JOST Werke SE, with the approval of the Supervisory Board, resolved to carry out a capital increase against cash contribution, utilizing the authorized capital and excluding shareholders' preemptive rights. This increased the company's share capital by 10% through the issuance of 1,490,000 new no-par-value bearer shares, each with a notional share of the share capital of €1.00. The new shares carry dividend rights from January 1, 2025. In the following days, these 1,490,000 new no-par-value bearer shares were placed with institutional investors via an accelerated bookbuilding process at a placement price of €62.13 per share, resulting in gross proceeds of approximately €93 million.

At the end of February 2026, geopolitical tensions in the Middle East escalated further as a result of military conflicts with Iran. These developments led to increased volatility in the commodity and energy markets, as well as uncertainties regarding international supply chains. JOST is continuously monitoring the situation as part of its established risk management. The Group does not operate any production facilities in the affected conflict regions, but does conduct limited export business in some countries in the Middle East. Particularly due to the regional procurement and production structure, no material direct impact on the Group's assets, financial position, and earnings is currently anticipated; however, such impacts cannot be ruled out at this time, especially if the conflicts persist.

The conflict increases the volatility of the economic outlook for 2026, particularly due to the possibility of persistently higher energy prices. The potential indirect effects on JOST and the global economy cannot currently be quantified. There is also a risk that economic momentum may weaken over the course of the year, which could negatively affect the Company's business.

There were no further significant events requiring reporting after the reporting date.

Neu-Isenburg, March 23, 2026



Joachim Dürr



Oliver Gantzert



Dirk Hanenberg

# CSRD Map

Standard	Requirement ID	Data Point (Short Description)	Chapter
General Disclosure	GOV-1	Governance structure for sustainability	General Disclosure
General Disclosure	GOV-2	Information on administrative / management bodies	General Disclosure
General Disclosure	GOV-3	Integration of sustainability in incentive schemes	General Disclosure
General Disclosure	GOV-4	Risk management & internal controls for sustainability	General Disclosure
General Disclosure	GOV-5	Stakeholder engagement in governance	General Disclosure
General Disclosure	GOV-6	Roles/responsibilities in sustainability reporting	General Disclosure
General Disclosure	SBM-1	Business model overview	General Disclosure
General Disclosure	SBM-2	Sustainability context	General Disclosure
General Disclosure	SBM-3	Material sustainability impacts, risks & opportunities	General Disclosure
General Disclosure	SBM-4	Interaction of sustainability matters with strategy	General Disclosure
General Disclosure	IRO-1	Description of material impacts	General Disclosure
General Disclosure	IRO-2	Description of risks and opportunities	General Disclosure
General Disclosure	IRO-3	Methodologies & assumptions	General Disclosure
General Disclosure	DR-P-1	Policies related to sustainability matters	General Disclosure
General Disclosure	DR-P-2	Policy alignment with standards	General Disclosure
General Disclosure	DR-AR-1	Actions taken to manage sustainability matters	General Disclosure
General Disclosure	DR-T-1	Sustainability targets	General Disclosure
General Disclosure	DR-T-2	KPIs & performance monitoring	General Disclosure
Environmental	1-1, 1-2	Climate transition plan, Policies	Environmental
Environmental	1-3, 1-4	Actions & resources, Targets	Environmental
Environmental	1-5, 1-6, 1-8	Energy consumption & mix, Scope 1 & 2 GHG emissions, Scope 3 emission	Environmental
Environmental	1-9, 1-10, 1-11	Removals/credits, GHG intensity, Anticipated financial effects	Environmental
Environmental	3-1, 3-2	Water consumption, policies, actions	Environmental
Environmental	3-3, 3-4	Targets, metrics related to water consumption	Environmental
Environmental	5-1, 5-2	Policy and action related to waste outflow	Environmental
Environmental	5-3, 5-5	Targets, resource outflows	Environmental
Social	1-1, 1-2, 1-3, 1-5	Policies and actions for own workforce, Engagement, Workforce profile	Social
Social	1-7, 1-8, 1-13, 1-14	Health & Safety, Diversity, Leadership,	Social
Social	2-1,2-2	Policies and engagement related to health and safety of workers in the value chain	Social
Social	2-3, 2-4	Actions related to health and safety of workers in the value chain	Social
Social	4-1,4-2	Policies and engagement of customers, end users	Social
Social	4-3, 4-4	Actions and targets related to health and safety of customer/end-users	Social
Governance	1-3	Policies & processes on business conduct	Governance, General Disclosure
Governance	1-1,1-2,1-4	Corruption & bribery	Governance
Governance	1-1,1-2,1-3	Whistleblowing mechanism	Governance

# Audit Certificate Sustainability Report

## Independent Practitioners' Limited Assurance Report regarding ESG Information

### To JOST Werke SE, Neu-Isenburg

We have been engaged to perform a limited assurance engagement on the non-financial report of JOST Werke SE, Neu-Isenburg (hereinafter the "Company") in accordance with Section 315b Para. 3 HGB et sqq. (German Commercial Code), for the period January 1 to December 31, 2025.

### Management's Responsibility

The officers of the company are responsible for the preparation of the non-financial report with reference to the European Sustainability Reporting Standards (hereinafter: "ESRS") and for the selection of the disclosures to be evaluated.

This responsibility of Company's officers includes the selection and application of appropriate methods of sustainability reporting as well as making assumptions and estimates related to individual sustainability disclosures, which are reasonable in the circumstances. Furthermore, the officers are responsible for such internal control as they have considered necessary to enable the preparation of the non-financial report that is free from material misstatement, whether due to fraud or error.

### Audit Firm's Independence & Quality Control

We are independent of the company in accordance with the provisions under German commercial law and professional requirements, and we have fulfilled our other ethical responsibilities in accordance with the relevant provisions within these requirements.

Our audit firm applies the German national legal requirements and the German profession's pronouncements for quality control, in particular the by-laws regulating the rights and duties of Wirtschaftsprüfer und vereidigte Buchprüfer in the exercise of their profession (Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer) as well as the IDW Standard on Quality Management 1: Requirements for Quality Management in Audit Firms [IDW Qualitätsmanagement-

standard: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis (IDW QMS 1)] and IDW Standard on Quality Management 2: Engagement Specific Quality Assurance [IDW Qualitätsmanagementstandard: Auftragsbegleitende Qualitätssicherung (IDW QMS 2)].

### Practitioners' Responsibility

Our responsibility is to express a limited assurance conclusion on the non-financial report, based on the assurance engagement we have performed.

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" published by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform the assurance engagement to obtain limited assurance whether any matters have come to our attention that cause us to believe that the non-financial report of the Company for the period January 1 to December 31, 2025, has not been prepared, in all material respects, with reference with the ESRS.

We do not, however, issue a separate conclusion for each disclosure. In a limited assurance engagement, the evidence-gathering procedures are more limited than for a reasonable assurance engagement and therefore significantly less assurance is obtained than in a reasonable assurance engagement. The auditing firm is responsible for the selection of evidence-gathering procedures, according to their reasonable discretion.

Within the scope of our engagement we performed amongst others the following assurance procedures and further activities:

- Obtaining an understanding of the structure of the sustainability organisation and of the stakeholder engagement;
- Evaluation of the design and implementation of systems and processes for the collection, processing and monitoring of disclosures on environmental, employee and social matters, respect for human rights, and combating corruption and bribery, including data consolidation;
- Inquiries of personnel involved in the preparation of the non-financial report regarding the preparation process, the internal control system relating to this process and selected sustainability information;
- Evaluation of selected internal and external documents;

- Identification of the likely risks of material misstatements of the non-financial report under consideration of the ESRS;
- Analytical evaluation of selected disclosures in the non-financial report;
- Comparison of selected sustainability information with corresponding data in the consolidated financial statements and in the group management report;
- Assessment of the presentation of selected sustainability information.

## Conclusion

Based on the assurance procedures performed and assurance evidence obtained, nothing has come to our attention that causes us to believe that the non-financial report of the Company for the period January 1 to December 31, 2025, has not been prepared, in all material respects, in accordance with the relevant ESRS.

## Intended use of the Assurance Report

We issue this report on the basis of the engagement agreed with JOST Werke SE, Neu-Isenburg. The assurance engagement has been performed for the purpose of the Company and the report is solely intended to inform the Company as to the results of the assurance engagement and must not be used for purposes other than those intended. The report is not intended to provide third parties with support in making (financial) decisions.

## Engagement Terms & Liability

The “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften)” dated January 1, 2024 are applicable to this engagement and also govern our relations with third parties in the context of this engagement. In addition, please refer to the liability provisions contained in No. 9 and to the exclusion of liability towards third parties. We assume no responsibility, liability or other obligations towards third parties unless we have concluded a written agreement to the contrary with the respective third party or liability cannot effectively be precluded.

We make express reference to the fact that we do not update the assurance report to reflect events or circumstances arising after it was issued unless required to do so by law. It is the sole responsibility of anyone taking note of the result of our assurance engagement summarized in this assurance report to decide whether and in what way this result is useful or suitable for their purposes and to supplement, verify or update it by means of their own review procedures.

Kronberg, March 23, 2026

Spall & Kölsch GmbH  
Wirtschaftsprüfungsgesellschaft (Auditing firm)

Original German Version signed by:

Christian Spall  
Wirtschaftsprüfer  
[German Public Auditor]

Tobias Junker  
Wirtschaftsprüfer  
[German Public Auditor]



# EU Taxonomy Reporting Forms

Fiscal Year		2025		Substantial Contribution Criteria						DNSH criteria ('Does No Significant Harm')										
Economic Activities	Code	Turnover	Proportion of Turnover, Year 2025	Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water (W/TR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water (W/TR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Minimum Safeguards	Proportion of Taxonomy-Aligned (a.1.) or -Eligible (A.2.) CapEx, Year 2024	Category Enabling Activity	Category Transitional Activity	
		€ thousands	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
Of which Enabling		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
Of which Transitional		0.00	0.0%	0.0%																
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Manufacture of automotive and mobility component		CCM 3.18	216	0.01%	EL	N/EL	N/EL	N/EL	N/EL								0.0%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		216	0.01%	0.01%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%			
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)		216	0.01%	0.01%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		1,533,972	99.99%																	
Total		1,534,188	100.00%																	

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – not eligible, Taxonomy non-eligible activity for the relevant environmental objective

EL - Taxonomy-eligible activity for the relevant objective

Fiscal Year	2025			Substantial Contribution Criteria						DNSH criteria (‘Does No Significant Harm’)								Category Enabling Activity	Category Transitiona l Activity
	Code	CapEx	Proportion of CapEx, Year 2025	Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Minimum Safeguards	Proportion of Taxonomy- Aligned (a.1.) or -Eligible (A.2.) CapEx, Year 2024		
Economic Activities		€ thousands	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>0.0%</b>		
Of which Enabling		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%	E	
Of which Transitional		0.00	0.0%	0.0%													0.0%		T
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of automotive and mobility component	CCM 3.18	32	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Renovation of existing buildings	CCM 7.2	2,495	1.09%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	723	0.32%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	48	0.02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	166	0.07%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>3,464</b>	<b>1.51%</b>	<b>1.51%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>0.0%</b>		
<b>A. CapEx of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>3,464</b>	<b>1.51%</b>	<b>1.51%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>0.0%</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>CapEx of Taxonomy-non-eligible activities</b>		<b>225,322</b>	<b>98.49%</b>	Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective N/EL - not eligible, Taxonomy non-eligible activity for the relevant environmental objective EL - Taxonomy-eligible activity for the relevant objective															
<b>Total</b>		<b>228,786</b>	<b>100.00%</b>																

Fiscal Year		2025	Substantial Contribution Criteria							DNSH criteria (‘Does No Significant Harm’)							Proportion of Taxonomy- Aligned (a.1.) or -Eligible (A.2.) CapEx, Year 2024	Category Enabling Activity	Category Transitiona l Activity
			Proportion OpEx, Year 2025	Climate change Mitigation (CCM)	Climate change Adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Climate change Mitigation (CCM)	Climate change Adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular Economy (CE)	Biodiversity (BIO)	Minimum Safeguards			
Economic Activities	Code	OpEx	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
		€ thousands																	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>										
Of which Enabling		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
Of which Transitional		0.00	0.0%	0.0%															
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of automotive and mobility component	CCM 3.18	5	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	19	0.03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>24</b>	<b>0.04%</b>	<b>0.04%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>0.0%</b>		
<b>A. OpEx of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>24</b>	<b>0.04%</b>	<b>0.04%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>0.0%</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>OpEx of Taxonomy-non-eligible activities</b>		<b>56,734</b>	<b>100.0%</b>																
<b>Total</b>		<b>56,758</b>	<b>100.0%</b>																

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
N/EL – not eligible, Taxonomy non-eligible activity for the relevant environmental objective  
EL - Taxonomy-eligible activity for the relevant objective

**Proportion of Turnover/Total Turnover**

	Taxonomy-Aligned per Objective	Taxonomy-Eligible per Objective
CCM	—%	0.01%
CCA	—%	—%
WTR	—%	—%
CE	—%	—%
PPC	—%	—%
BIO	—%	—%

**Proportion of CapEx/Total CapEx**

	Taxonomy-Aligned per Objective	Taxonomy-Eligible per Objective
CCM	—%	1.51%
CCA	—%	—%
WTR	—%	—%
CE	—%	—%
PPC	—%	—%
BIO	—%	—%

**Proportion of OpEx/Total OpEx**

	Taxonomy-Aligned per Objective	Taxonomy-Eligible per Objective
CCM	—%	0.04%
CCA	—%	—%
WTR	—%	—%
CE	—%	—%
PPC	—%	—%
BIO	—%	—%