



J.Führ

**Sustainability
Report 2025**

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1 Steering Sustainability. Taking Responsibility. Securing the Future.

For J.Führ GmbH, sustainability is not a standalone topic alongside day-to-day operations. It is an integral part of our corporate management and strategic direction. The Sustainability Report 2025 demonstrates how economic stability, responsible supply chains, and environmental and social objectives are systematically interconnected. Our aim is to create transparency regarding progress, openly address existing challenges and define clear priorities for the further development of our company.

The economic and geopolitical environment remains challenging. Volatile procurement markets, currency and tariff risks, geopolitical tensions as well as increasing competitive and price pressure have a direct impact on margins, supply reliability and planning security. Experiences from recent years have also shown that revenue growth alone does not automatically lead to sustainable improvements in profitability (→ see Figure 1).

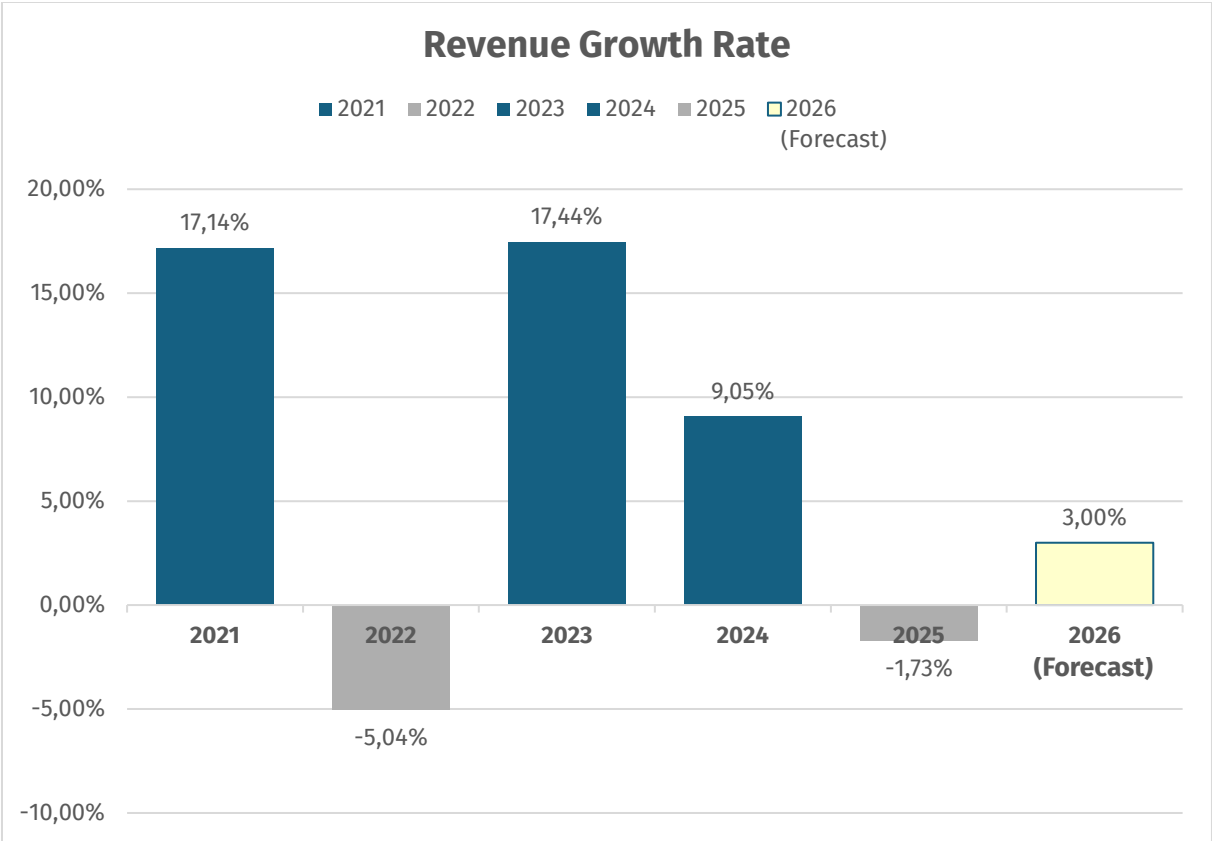


Figure 1: Revenue growth from 2021 – 2026

For 2026, we are guided by a clear principle: Our growth must be resilient, margin-stable, sustainable and operationally manageable. Against this backdrop, we deliberately manage our budgets and resources conservatively and prioritize sustainable investments in a targeted manner. This approach ensures financial stability, enables early identification of (compliance) risks, and safeguards our ability to operate effectively even in the face of external shocks over the long term.

A key focus of our sustainability strategy is the continuous development of our environmental and sustainability management. In 2025, this area was further professionalized and more firmly embedded within the organization. Our environmental policy has evolved from a general statement of intent into a measurable, manageable and regularly reviewed system of objectives. A major milestone in this development was the successful certification in accordance with DIN EN ISO 14001, which confirms the effectiveness of our environmental management system through independent external verification.

Our long-term goal of achieving carbon neutrality by 2035 remains clearly in focus. This ambitious objective is deliberately not treated as an abstract vision but is systematically operationalized through concrete interim targets, reliable KPIs and clearly defined measures. The Sustainability Report 2025 transparently presents the relevant indicators and targets, aligns them with the overarching corporate strategy, and provides a clear and traceable update on the progress of already implemented sustainability initiatives.

In addition to environmental topics, the report also addresses our responsibilities in the social dimension. This includes, in particular, respect for human rights, fair working conditions and the promotion of diversity, equality and inclusion (DEI). Our corporate values provide a binding framework for these areas and shape both internal collaboration and expectations toward business partners and suppliers. For 2026, we plan to further systematize these fields of action, including through structured learning and awareness programs, transparent HR and compensation frameworks, also in the context of European pay transparency requirements as well as enhanced monitoring systems with appropriate grievance and reporting channels.



Another key component of our sustainability activities is sustainable procurement. As a trading company, we bear a particular responsibility along the supply chain. Our objective is to systematically integrate environmental and social aspects into procurement decisions while building long-term, reliable partnerships with suppliers. Sustainable procurement means identifying risks in the supply chain at an early stage, embedding environmental and social standards in a binding manner, and creating transparency regarding origin, materials and processes. We pursue a pragmatic and partnership-based approach that combines environmental responsibility, minimum social standards and economic efficiency.

Overall, the Sustainability Report 2025 is intended to serve as a central communication tool for external stakeholders, clearly demonstrating how responsibility can be assumed across the entire value chain, how risks are realistically assessed and how sustainability goals are designed to contribute to a robust and economically viable business development. At the same time, it also serves as an internal management and guidance tool, supporting employees in implementing defined objectives and creating a shared foundation for future tasks. Our actions are aligned with the United Nations' Agenda 2030 Sustainable Development Goals (SDGs) (→ see Figure 2).



Figure 2: Agenda 2030

2 Environmental Management System as a Path to Carbon Neutrality

2.1 Our Environmental Targets as a Compass for the Future

In 2025, J.Führ GmbH further professionalized its environmental management and translated its environmental policy into concrete, measurable and annually reviewed objectives. With a clear focus on energy efficiency, resource conservation, sustainable materials and climate-friendly mobility, we consistently align our actions toward the long-term reduction of our environmental impact.

Since 2025, we have systematically recorded all key environmental KPIs, including energy consumption, heating costs, waste volumes, reuse rates of packaging materials and CO₂ emissions. These data now form the basis of our environmental target system for 2026 and enable a transparent evaluation of our progress. Data collection is carried out according to standardized criteria and is regularly checked for plausibility. This ensures that decisions are based on reliable and traceable data.



Figure 3: Environmental Targets 2026

A key milestone was the introduction of our environmental target matrix, covering the core areas of energy, waste management, sustainable packaging, logistics, mobility and renewable energy (→ see Figure 3). The implementation of these targets is supported by regular internal audits, quarterly reviews and an enhanced training program aimed at strengthening environmental awareness across the organization.

In the area of energy, we have already achieved measurable progress. The use of energy-efficient LED lighting and IT systems, along with the gradual expansion of green electricity, has significantly reduced our energy consumption and greenhouse gas emissions. At the same time, we are working to optimize heating energy usage to unlock further savings potential. CO₂ emissions are calculated based on recognized emission factors. Due to our company structure, the current focus lies on Scope 1 and Scope 2 emissions, while relevant Scope 3 emissions are being gradually integrated.

We also made important progress in materials and packaging in 2025. The consistent reuse of cardboard, the use of grass-based packaging and the full transition of our branding materials to recycled resources support our circular economy approach. In addition, a structured waste and recycling monitoring system was introduced, including monthly tracking of cardboard waste volumes, providing a solid data basis for future reduction targets.

Our logistics processes are continuously being improved, including the evaluation of alternative transport routes, increased use of lower-emission logistics providers and CO₂ offsetting measures for unavoidable emissions.

With regard to employee mobility, we actively promote climate-friendly commuting through company bike programs and public transport subsidies. At the same time, we are preparing to track Scope 3 mobility emissions (employee commuting) to gain a more comprehensive view of our overall CO₂ footprint.

Based on the results achieved in 2025 and the current development of environmental KPIs, our focus for 2026 is on further consolidating existing measures and specifically improving environmental performance. Our goal of achieving carbon neutrality by 2035 follows a step-



by-step reduction pathway, with priority given to emission avoidance and reduction, while offsetting serves as a complementary measure.

2.2 Environmental Performance in Figures

Due to our classification as a small to medium-sized enterprise, individual measures or structural changes can have a disproportionate impact on key metrics. Therefore, KPIs are always interpreted in the context of overall company development. For 2026, we have defined clear targets to further optimize our environmental performance. The key performance indicators (KPIs) provide insights into energy consumption, CO₂ emissions, waste management and recycling rates (→ see Table 1).

KPI	Previous Year	Current Year	Target in 2026
Total energy consumption	35233 kWh	25188 kWh	22669,2 kWh (-10%)
Total energy consumption per revenue	35233 kWh/9M = 0,0039 kWh/€	25188 kWh/9M = 0,0027 kWh/€	22669,2 kWh/9M m ² = 0,0025 kWh/€
Total energy consumption per employee (EE)	35233 kWh/27 EE = 1304,92 kWh/EE	25188 kWh/27 EE = 932,88 kWh/EE	22669,2 kWh/25 EE = 906,768kWh/EE
CO₂ emission (Scope1)	156 t	48,38 t	45 t (-7%)
CO₂ emission (Scope 2)	61 t	51,61 t	49 t (- 5%)
Share of renewable energy	100%	100%	100%
Packaging waste generated	2550 kg	1627,04 kg	1545,68 kg (-5%)
Share of recycled packaging waste	62%	32%	40% (+8%)
E-waste generated	1275 kg	519kg	470 kg (-10%)
Recycling rate of e-waste	18%	18%	20%

Table 1: KPIs in Environmental Management



The key trends and progress are outlined below:

- **Energy Consumption and Efficiency:**

Total energy consumption was reduced by **28.5%** compared to the previous year, reaching **25,188 kWh** by the end of 2025. This significant reduction is primarily the result of consistently implemented energy efficiency measures, particularly the transition to LED lighting and optimized IT operating modes. In addition, increased employee awareness of responsible energy use contributed to this outcome. Despite stable business operations, absolute energy consumption was successfully reduced in a sustainable and meaningful way.

In relation to economic output, a clear efficiency improvement is also evident: energy consumption per euro of revenue decreased from 0.0039 kWh/€ to 0.0028 kWh/€. This highlights the decoupling of energy consumption from revenue growth.

For 2026, we aim to reduce total energy consumption by a further 10% and improve energy efficiency per revenue to 0.0025 kWh/€. These targets are defined in our environmental target matrix and are reviewed annually.

- **CO₂ Emissions:**

- **Scope 1 (direct emissions):**

Direct emissions at J.Führ GmbH primarily result from heating the buildings via a central oil-based system.

Heating cost statements are provided by the landlord with a time delay and refer to the previous consumption period. The billing for 2024 was therefore only fully available at the end of 2025. Based on these data, the attributable heat consumption was calculated, resulting in direct emissions of 48.3 t CO₂e for the reporting year 2024. Compared to the previously reported value of 156t CO₂e, this represents a reduction of approximately 69%. This difference is due to the updated consumption-based calculation and more precise energy allocation and does not reflect a structural change in emissions.

- **Scope 2 (indirect energy-related emissions):**

Scope 2 emissions amounted to 61 t CO₂e in 2024 and were reduced to 51.61 t CO₂e in 2025, representing a decrease of approximately 15%.



This development indicates improved energy-related performance in electricity consumption.

- **Scope 3 (other indirect emissions):**

For 2024, only aggregated emissions data were available, which did not allow for detailed categorization. In 2025, Scope 3 emissions were recorded systematically for the first time, totaling 1,329.29 t CO₂e. The largest share resulted from purchased goods and services, while downstream transportation and distribution (logistics) accounted for 128.01 t CO₂e.

Emissions were calculated using the Small Business Carbon Calculator (SME Climate Hub / EQUIPOISE) based on available activity data and emission factors.

- **Waste Management:**

Packaging waste was significantly reduced in 2025 compared to the previous year. While 2,550 kg of packaging waste were generated previously, this figure decreased to 1,627.04 kg, representing a reduction of approximately 36%. This improvement is mainly due to increased reuse of cardboard, the use of sustainable packaging materials, and optimized packaging processes. For 2026, a further reduction to 1,545.68 kg is planned (approx. -5%).

The share of reused packaging waste was 32% in 2025. Although this is below the previous year's level, it must be considered in the context of the significantly reduced overall waste volume. By 2026, the reuse rate is expected to increase to 40% (+8 percentage points), supported by process optimizations, increased reuse of packaging and procurement of reusable materials.

Electronic waste was also significantly reduced, decreasing from 1,275 kg to 519 kg (-59%). This is mainly due to reduced replacement purchases, longer equipment lifecycles, and improved maintenance. A further reduction to approximately 470 kg (-10%) is planned for 2026.



Focus for 2026

Building on the progress achieved in 2025 and the current development of environmental KPIs, the focus for 2026 is on consolidating existing measures and further improving environmental performance.

- **Energy Consumption and Efficiency:**

The goal is to further reduce total energy consumption to 22,669.2 kWh (-10% compared to 2025). At the same time, energy consumption per revenue and per employee is to be reduced and stabilized. This will be supported by ongoing efficiency measures in lighting, IT operations and building usage, as well as continuous employee awareness initiatives.

- **CO₂ Emissions:**

In 2026, the focus will be on **stabilizing and moderately reducing direct emissions (Scope 1)** from heating, **continuing the reduction of Scope 2 emissions (electricity consumption)** and **improving the data quality and management of key Scope 3 emissions**, particularly in procurement and logistics.

- **Waste Management:**

Another priority is improving recycling rates, particularly for packaging waste and electronic waste. At the same time, total waste volumes are to be further reduced through optimized processes, conscious material selection and improved waste separation.

2.3 Mobility, Logistics und Ressource Use

1. **CO₂ Neutrality by 2035:**

Promotion of employee e-mobility through company bike programs and support for transitioning to electric vehicles. In addition, we cover public transport costs to reduce emissions from commuting.

2. **CO₂ Compensation in the Supply Chain:**



Offset payments and active support for environmental protection projects, such as peatland restoration to create carbon sinks.

3. Increasing the share of recycled materials:

Reduction of packaging waste to 1,545.68 kg (-5%), increase of reused packaging to 40%, reduction of e-waste to approx. 470 kg (-10%), and increase of e-waste recycling rate to 20%.

2.3.1 Environmental Measures in Daily Operations from Procurement to Logistics

1. Sustainable Energy and Resource Use:

- Use of energy-efficient LED lighting to significantly reduce energy consumption. Older lighting systems are consistently replaced with energy-efficient alternatives from our product portfolio.
- Use of green electricity from 100% renewable energy sources.

2. Material Cycle and Waste Management:

- Strict waste separation and reintegration of recyclable materials into the recycling cycle, particularly for electronic waste, paper and wooden pallets.
- Commitment to reusing wooden pallets and avoiding treated wood to prevent PFAS-related environmental impact.

3. Sustainable Procurement and Logistics:

- Environmentally friendly materials: packaging made from recycled plastic and adhesive tapes with environmental certifications.
- Printing policy: reducing unnecessary printouts and using eco-friendly paper for essential printing tasks.

2.3.2 Working Together for a Sustainable Future

With these measures, J.Führ GmbH aims not only to achieve its own environmental targets but also to serve as a role model for sustainable business practices. We firmly believe that progress in resource conservation, CO₂ reduction and recycling not only reduces our environmental footprint in the long term but also secures our business success. Together



with our employees, partners and suppliers, we are committed to turning our vision of a sustainable future into reality.

3 Sustainability and Social Responsibility

3.1 Our Values as the Foundation for Human Rights and Inclusion

The corporate culture of J.Führ GmbH is based on clearly defined values that guide our daily actions and form the foundation for responsible collaboration. Appreciation for each individual fosters open and trusting cooperation, while reliability and diligence ensure safe working conditions and adherence to commitments. Trust and authenticity shape an inclusive work environment in which diversity is welcomed and different perspectives are seen as an asset. Flexibility and a willingness to learn promote openness to new ideas and support equal opportunities within the company.

These values are not only an expression of our corporate culture but also form the binding framework for our policies, processes and measures in the areas of human rights, fair working conditions as well as diversity, equality and inclusion (DEI). On this basis, we take responsibility for respecting human rights, ensuring fair labor standards and promoting a non-discriminatory and inclusive work environment.

As a company, we believe that respecting human rights and actively promoting diversity, equality and inclusion are essential components of our social responsibility and sustainable business development. Through clear principles, transparent processes and respectful collaboration, we create an environment that ensures respect, equal opportunities and fair working conditions for both our employees and our business partners and suppliers.

Purpose of the Report

This report provides a structured overview of our commitments, measures and progress in the areas of human rights and DEI. It creates transparency regarding the implementation of our principles across the entire value chain and serves as a basis for regular internal reviews as well as external assessments within sustainability and rating frameworks. The content presented is based on existing policies, established processes and measurable KPIs, and is continuously reviewed and further developed.



The report is reviewed and approved by management upon completion. The principles described in this report apply to all employees of J.Führ GmbH and, in adapted form, to our business partners and suppliers.

Commitment of the Management

The management of J.Führ GmbH assumes responsibility for respecting human rights, ensuring fair labor standards and promoting diversity, equality and inclusion (DEI) throughout the company. These topics are an integral part of our corporate culture and are embedded in relevant business decisions and processes.

Management sets clear expectations for executives and employees and acts as a role model for a respectful, non-discriminatory and inclusive working environment. The implementation of defined principles and measures is regularly reviewed and evaluated as part of internal assessments and sustainability reporting.

Through this clear commitment, management ensures that respect for human rights as well as diversity, equality and inclusion are not only understood as values but are sustainably and effectively embedded in everyday business practice.

3.2 Normative Framework and Target System for Human Rights and DEI

Principles and Policies on Human Rights and Labor Standards: J.Führ GmbH is committed to respecting internationally recognized human rights and ensuring fair, safe and legally compliant working conditions. These principles are anchored in the company-wide Code of Conduct, which comprehensively defines the company's social responsibility. The Code of Conduct applies to all employees of J.Führ GmbH and, in adapted form, to our business partners and suppliers.

We ensure that all employees work in an environment characterized by respect, safety and fairness. Compliance with legal requirements regarding working hours, compensation and occupational health and safety is a given. Child labor, forced labor and any form of human trafficking are strictly rejected. The freedom of association of our employees is respected in accordance with applicable legal regulations.



Our policies are formulated in clear and accessible language to ensure they can be understood by all employees, regardless of their native language or cultural background. In cases of individual challenges, such as interactions with authorities or administrative requirements, we actively support our employees.

Anti-Discrimination and Equal Treatment: Equal opportunity, mutual respect and a culture of appreciation are fundamental elements of our corporate culture. Discrimination or harassment based on gender, origin, age, religion, disability, sexual identity or any other personal characteristic is not tolerated.

To sustainably embed these principles, a company-wide learning journey on respectful interaction, equal treatment and inclusion will be introduced starting in early 2026. The aim is to continuously raise awareness among employees and managers and to firmly anchor these topics in everyday work.

New policies and initiatives are discussed with management in advance and supported by targeted awareness measures to ensure consistent and fair implementation across the organization.

Objectives in the Area of Diversity, Equality and Inclusion (DGI)

J.Führ GmbH aims to create and continuously develop a diverse, inclusive and equitable working environment. Our objectives are aligned with the size and structure of the company and are regularly reviewed.

1. Equality and Fair Compensation

- Promoting equal opportunities in filling new or vacant leadership positions
- Transparent and fair compensation structures without systematic gender-based differences
- Introduction of a new salary structure aligned with the principles of the EU Pay Transparency Directive
- Clear salary bands and defined development levels (e.g., Junior, Advanced, Senior) to provide transparency regarding compensation, career development, and training opportunities

2. Working Time Models and Work-Life Balance

- Promotion of flexible working time models to improve work-life balance



- Introduction of a pilot project from 2026 to reduce full-time working hours to 37.5 hours per week; part-time models will be adjusted proportionally
- The aim of this pilot is to increase efficiency, reduce employee workload, improve work-life balance and enhance the attractiveness of full-time positions for both existing part-time employees and new talent

3. Inclusion and Individual Participation

- Individual adjustment of workplaces and working hours based on role, qualifications and personal needs
- Enabling part-time models even in highly qualified and responsible positions
- Supporting employees with individual challenges, e.g., assistance with administrative or regulatory processes
- Ensuring clear points of contact: Human Resources serves as the central contact for all matters related to equality, inclusion and personal concerns

Inclusion is understood as an ongoing process. Our goal is to enable equal participation in working life for all employees, regardless of personal circumstances or life situations.

Alignment with Standards and Continuous Development

To guide and further develop our measures, we align with recognized international standards, including the Universal Declaration of Human Rights, the core labor standards of the International Labour Organization (ILO) and the principles of the UN Global Compact. These standards serve as a reference framework for our policies and actions.

In addition, J.Führ GmbH has been awarded the Hamburg Family Seal, which recognizes our commitment to family-friendly HR policies and work-life balance, and underlines our ambition to accommodate diverse life models.

3.3 Risk Management for Human Rights and Inclusion

Risk Identification

J.Führ GmbH follows a structured approach to identifying potential risks related to human rights as well as diversity, equality and inclusion (DEI). The objective is to detect potential risks at an early stage and address them proactively.



A range of internal and external tools is used for risk identification. These include regular internal reviews of labor law compliance, employee discussions and anonymous employee surveys, which may provide insights into potential discrimination, stress factors or structural risks. In addition, training and awareness measures are used to strengthen understanding of human rights and DEI-related topics and to make potential risks more visible.

Potential risks are also considered along the supply chain. Supplier questionnaires, self-assessments and the evaluation of audit results are used to identify possible violations of social or labor standards.

Risk Assessment and Prioritization

Identified risks are evaluated based on their likelihood of occurrence and potential impact. Both internal factors (e.g., work organization, leadership structures, workload) and external factors (e.g., supplier locations, type of activity) are taken into account.

Based on this assessment, risks are prioritized to ensure that measures are implemented where action is most needed. The evaluation process involves the Human Resources department as a central coordinating function and is carried out in coordination with the respective managers.

Measures for Risk Mitigation

To mitigate identified risks, J.Führ GmbH applies both preventive and reactive measures. Preventive measures include clear policies, transparent processes and regular communication and training, particularly awareness initiatives related to equal treatment, respectful interaction and labor law fundamentals.

In HR processes, structured and transparent procedures are implemented to minimize discrimination risks. These include standardized recruitment processes, clear evaluation criteria and the conscious consideration of potential unconscious bias.

Within the supply chain, risks are addressed through supplier declarations, questionnaires and, where necessary, in-depth assessments. If deviations are identified, appropriate corrective measures are agreed upon and their implementation is monitored.



Review and Continuous Improvement

The effectiveness of these measures is regularly reviewed and adjusted where necessary. Insights from employee discussions, surveys, internal evaluations and supplier interactions are continuously incorporated into the further development of existing processes.

To enhance transparency and enable early risk detection, an anonymous reporting channel has been established. Employees can use this channel to report potential violations of human rights or DEI-related principles. All reports are reviewed and contribute to the ongoing improvement of measures.

Through this systematic approach, J.Führ GmbH ensures that risks are not only identified but actively managed and reduced over the long term.

3.4 Implementation and Progress in Protecting Human Rights**Protection of Labor Rights within the Company**

J.Führ GmbH implements various measures to effectively protect employee rights and ensure fair working conditions. Employee compensation is aligned with regional market and industry standards as well as clearly defined job profiles. Working hours and break regulations comply with legal requirements and are transparently documented through an electronic time tracking system.

Compliance with labor regulations is regularly reviewed. Employees can raise questions or concerns regarding labor-related matters at any time with the HR department, ensuring that potential issues are identified and addressed early.

Health, Safety and Well-Being

Employee health and safety are of high importance. An external occupational safety specialist supports the company and conducts regular assessments of working conditions. In addition, annual training sessions on occupational health and safety are held to continuously strengthen awareness of safe working practices.

As part of the company's health management program, additional measures are offered beyond legal requirements. These include occupational health check-ups conducted by a



company doctor, as well as initiatives to promote physical and mental well-being, such as mental health coaching, health-related information programs and preventive measures to strengthen individual resilience.

These measures help reduce health risks, maintain long-term work ability and promote a healthy working environment.

Implementation of Human Rights Standards in the Supply Chain

In addition to internal responsibilities, J.Führ GmbH also considers human rights aspects along its supply chain. Suppliers are required to commit to basic social, labor and human rights standards, including through written declarations and adherence to the company's Code of Conduct.

Structured supplier assessments and self-disclosures are used to identify potential risks. In cases of increased risk or as part of regular reviews, more in-depth assessments are conducted, which may include on-site audits. The results are evaluated and improvement measures are agreed upon jointly with suppliers where necessary.

J.Führ GmbH also follows a cooperative approach in working with suppliers. Through dialogue, guidance and, where appropriate, training initiatives, the company aims to strengthen compliance with human rights standards over the long term and continuously improve performance.

3.5 Lived Diversity and Equal Opportunities

Equality and Fair Compensation

J.Führ GmbH is committed to equal opportunities and fair, transparent compensation. To promote gender equality, women are systematically considered in the filling of new or vacant leadership positions. The goal is to ensure equal development opportunities regardless of gender and to prevent structural disadvantages.

Working Time Models and Work-Life Balance

Flexible working time models are a core component of the company's HR policy and support a better balance between professional and private life. Employees can individually adjust



their working hours within operational requirements, enabling equal participation regardless of role, function or personal circumstances.

Starting in 2026, a pilot project for reduced working hours will be introduced. Standard full-time working hours will be reduced to 37.5 hours per week, with part-time models adjusted proportionally. The objective is to increase efficiency, reduce employee workload, improve work-life balance and enhance the attractiveness of full-time positions for both current part-time employees and new talent.

Inclusion and Individual Participation

Inclusion is understood as an ongoing process that considers the individual needs and life situations of employees. Workplaces are adapted both in terms of content and working time to match roles, qualifications and personal circumstances. This also enables part-time arrangements in highly qualified and responsible roles.

Where necessary, physical workspaces are adjusted or job profiles are further developed to ensure long-term employability. In addition, employees are actively supported in dealing with individual challenges, such as administrative or regulatory processes.

The HR department serves as a central point of contact for all matters related to equality, inclusion and personal concerns, supporting both employees and managers in implementing appropriate measures.

Awareness, Leadership and Corporate Culture

To sustainably embed diversity, equality and inclusion, both managers and employees are regularly sensitized to these topics. New policies and initiatives are coordinated with leadership in advance and supported by targeted communication and awareness measures.

From early 2026, a company-wide learning journey on respectful interaction, equal treatment and inclusion will be introduced. Its aim is to build a shared understanding, reduce biases and firmly anchor a respectful and inclusive corporate culture in everyday work.



3.6 Measurement and Management of Human Rights and DEI

Measuring and Managing Progress

J.Führ GmbH measures and manages progress in the areas of human rights as well as diversity, equality and inclusion (DEI) based on defined KPIs and qualitative insights.

KPI data is collected regularly as part of HR and organizational development processes. In addition, qualitative feedback from employee discussions, internal evaluations and anonymous employee surveys is incorporated into the assessment. This approach ensures that human rights and DEI measures are not viewed in isolation but are part of a continuous improvement process.

Key Performance Indicators (KPIs): To evaluate the effectiveness of our measures, the following KPIs are used (→ see Table 2):

- Share of women in the overall workforce and in leadership positions
- Share of employees with international or culturally diverse backgrounds
- Proportion of part-time and full-time employees
- Employee turnover rate

These KPIs enable us to track developments over time and identify structural changes within the organization. The objective is not the short-term achievement of individual targets but rather sustainable and balanced progress aligned with the company’s structure.

Key Performance Indicators (KPIs)

KPI and Metrics	Previous Year	Current Year	Target in 2026
Employees with international/cultural background	44%	50,98%	55%
Share of women in the workforce	59%	62%	65%
Share of women in leadership positions	25%	33,33%	40%
Employee turnover rate	7,4%	19,61%	8%
Share of employees			
... in part-time	44,44%	41,38%	30%
... in full-time	55,56%	58,62%	70%

Table 2: KPIs and workforce metrics

The employee turnover rate amounted to 19.61% in the current reporting year, representing a significant increase compared to the previous year (7.4%) (→ see Figure 4). Due to the relatively small size of the company, individual personnel changes can have a strong proportional impact on this metric. Therefore, the KPI is interpreted in the context of qualitative insights and structural developments within the organization.

The presented KPIs serve to monitor structural developments within the workforce and are interpreted in the context of the company’s size and structure. Given the relatively small number of employees, individual changes, particularly in leadership positions, can have a more pronounced impact in percentage terms. For this reason, KPIs are not assessed in isolation but in conjunction with qualitative insights and organizational context.

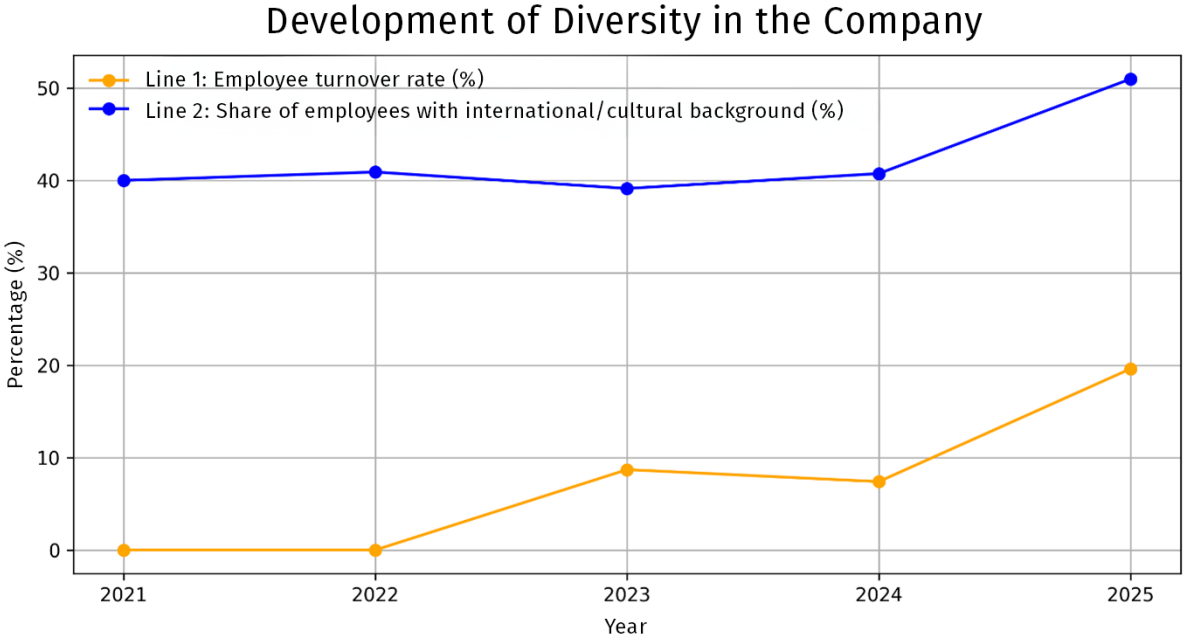


Figure 4: Diversity Metrics Development at J.Führ GmbH

Monitoring and Audits

To ensure compliance with human rights and the implementation of diversity, equality, and inclusion (DEI), J.Führ GmbH relies on structured monitoring and regular reviews. The results of this monitoring are evaluated internally on a regular basis and documented as part of sustainability reporting. In addition, insights from employee discussions, anonymous surveys and ongoing dialogue between managers and the HR department are incorporated into the monitoring process.

Access to flexible working models is considered a qualitative management indicator. As flexible working hours, individually adapted working time models and situational remote work are available to all employees and widely utilized, no percentage-based measurement is applied. Instead, evaluation is based on qualitative feedback as well as trends in employee turnover and satisfaction.

Risk-based assessments are also applied along the supply chain, including supplier surveys and self-assessments.

To enhance transparency, an anonymous reporting channel has been established, allowing employees to report potential grievances or violations. All reports are reviewed confidentially and contribute to the continuous improvement of existing measures.

The results of monitoring and audits are regularly analyzed internally and documented within sustainability reporting.

3.7 Reflection and Further Development of Our Social Sustainability Efforts

Achievements and Positive Developments

During the reporting period, J.Führ GmbH recorded several positive developments in the areas of diversity, equality and inclusion (DEI), as well as in work organization. This is particularly evident in the increasing diversity within the workforce and the establishment of flexible and individualized working models, which are actively used and contribute to a better work-life balance (→ see also Figure 5).

Another area of progress is the strengthening of transparent and fair structures. The introduction of a new salary framework aligned with the principles of pay transparency marks an important step toward promoting equal treatment and improving transparency in career development opportunities. In addition, the company-wide Code of Conduct has been further reinforced as a binding foundation for responsible behavior.

Progress has also been made in awareness and corporate culture. Open dialogue on topics such as respectful interaction, equal treatment and diversity has become an integral part of



collaboration and forms the basis for the planned learning journey, which aims to embed these topics even more sustainably into everyday work.

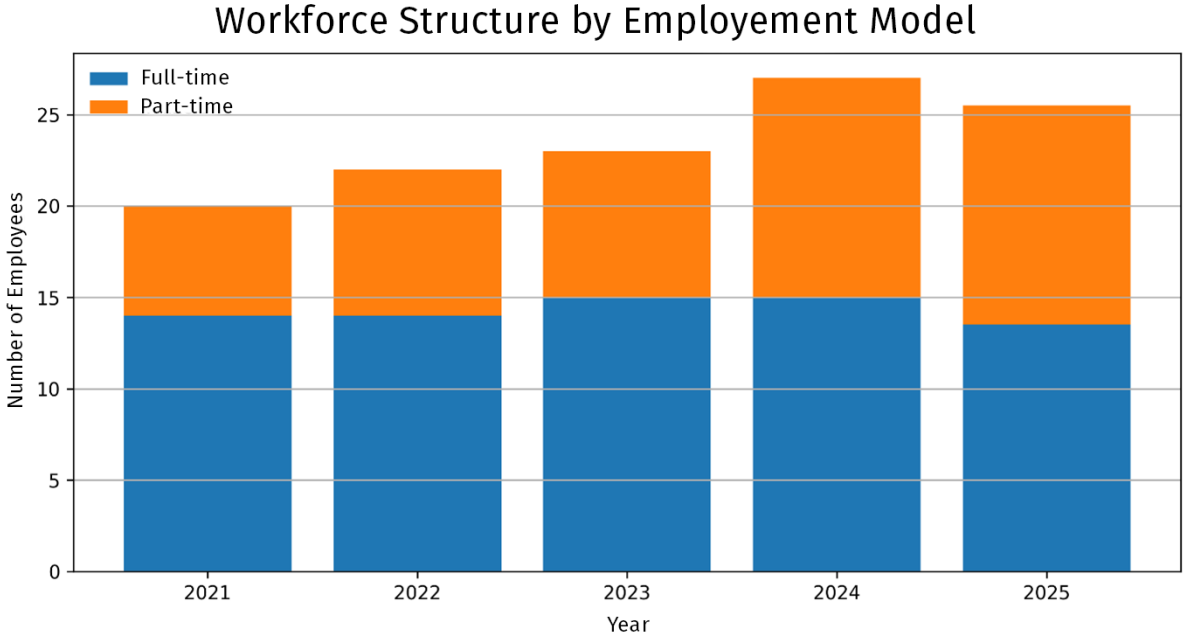


Figure 5: Workforce Structure by Employment Model (2021–2025)

Challenges and Key Learnings

Despite these positive developments, several challenges remain that are taken into account in ongoing improvements. A key challenge lies in the limited transparency and controllability within upstream supply chains. In particular, access to detailed information on working conditions and social standards at sub-supplier level is restricted, requiring additional efforts in risk analysis and collaboration.

Another challenge is the structured measurement of qualitative topics such as inclusion, corporate culture or individual working time arrangements. Not all progress can be meaningfully captured through KPIs, which is why qualitative feedback and direct exchange play a central role in evaluation.

A further key learning is to design new structures and policies in a way that provides guidance while maintaining the flexibility essential for a small and dynamic company. Balancing formal regulations with individually tailored solutions therefore remains an ongoing development process.

Further Development

Insights gained from both successes and challenges are systematically incorporated into the further development of existing measures. In particular, expanding transparent structures, enhancing supplier assessments and sustainably embedding awareness initiatives will be key focus areas in the upcoming reporting period.

Practical Example: Individual Workplace Design and Inclusion

A practical example illustrates how tailored solutions can support inclusion and long-term employability. A long-standing employee in the shipping department worked part-time and was responsible not only for operational tasks but also for administrative and organizational activities. Due to physical strain, she was no longer able to fully perform operational tasks over an extended period and was already being supported by colleagues.

With the introduction of new process requirements and increased quality expectations from a major customer, workload and pressure in the shipping department increased significantly. The associated error susceptibility became increasingly stressful for the employee. In an open discussion with the HR department, she shared her situation and concerns.

Together, a new task distribution was developed, tailored to her skills and needs. Her role was shifted toward administrative shipping tasks, process support and project-related work, which she now performs at a fixed office workstation in a quieter environment. In addition, she continues to support operational tasks on selected days, focusing on areas with lower error risk. She remains responsible for the professional coordination of the shipping department, while additional staff support was introduced to cover backup situations.

This solution made it possible to retain her valuable expertise, address her health situation and at the same time ensure reliable operations in the shipping department. Close coordination between the employee, management, HR and the team, as well as a collaborative working culture, were key factors in achieving a sustainable and accepted solution. The employee reported feeling significantly relieved and motivated to further develop her adapted role.



3.8 Sustainable Cultural Development as a Long-Term Task

J.Führ GmbH views social sustainability as an ongoing development process. As the company grows, it becomes clear that a respectful and open corporate culture cannot be maintained solely through existing structures but must be actively shaped and continuously developed.

During the reporting period, it became evident that societal developments, external uncertainties, and individual challenges can also influence day-to-day collaboration. Feedback from within the company, particularly anonymous questions raised during a year-end town hall meeting, highlighted the increasing importance of collaboration, communication and mutual understanding. These insights are considered valuable input for reflecting on and strengthening existing structures.

A key focus for the future is therefore the further development of internal communication and the deliberate strengthening of collaboration. The goal is to foster open dialogue, provide orientation and establish a corporate culture that ensures stability, trust and cohesion, even during phases of growth. This is not about short-term measures but about the sustainable and preventive design of collaboration and leadership.

Commitment to Continuous Improvement

J.Führ GmbH reaffirms its commitment to continuously advancing human rights, diversity, equality and inclusion. We do not see ourselves as a finished system but as a learning organization that responds to feedback, experiences and change.

Through regular dialogue, transparent communication and active employee involvement, we aim to create and strengthen structures that promote a respectful, inclusive and trust-based working environment in the long term. Existing measures are regularly reviewed and adjusted where necessary, while new initiatives are implemented gradually and pragmatically.

Our goal is to continue fostering a workplace where employees feel heard, valued and included, forming the foundation for sustainable growth, shared development and long-term business success.



3.9 Transparency through Documented HR Evidence

1. Training Records

- Documentation of training participation in 2025, including:
 - Women's Health in the Workplace – Focus on Menopause (July 2025)
 - Success Factor Occupational Reintegration Management (BEM) (September 2025)
 - Pay Transparency Act (August 2025)
 - Mental First Aid (October 2025)
 - Sustainability in the Workplace (November 2025)

2. Audit Reports

- In 2025, a total of 33 suppliers were assessed as part of supplier audits. 13 suppliers confirmed sustainability requirements through formal acceptance of the J.Führ Code of Conduct.
- In parallel with formal audits, an in-depth internal review of the supplier portfolio was conducted. In addition to quality criteria, sustainability aspects and long-term market potential were systematically evaluated. As a result, the supplier base was strategically reduced from 42 to 33 suppliers.
- Due to this consolidation, the share of suppliers with formal sustainability assessment slightly decreased from 40.47% (2024) to 39.39% (2025). This reduction reflects a deliberate portfolio optimization rather than a decline in quality. This approach enabled a clear “selection of the most suitable partners,” resulting in improved quality, comparability, and manageability of supplier relationships. A smaller supplier base also allows for closer collaboration and more effective implementation of sustainability and quality requirements.
- Through this approach, we effectively separated the wheat from the chaff - resulting in higher overall quality, improved comparability and greater manageability of the remaining supplier relationships. The reduced number of business partners also enables closer collaboration, more targeted development, and more effective enforcement of sustainability and quality standards across the supply chain.

3. Feedback Reports

- **Results from the Anonymous Employee Survey:**
 - As part of the company-wide anonymous employee survey on psychological stress in the workplace, both operational and administrative areas were included. The survey is part of a systematic approach to promoting employee health, satisfaction and long-term



performance, thereby making a significant contribution to the company's social sustainability.

- Overall, the results indicate a stable and positive working environment. The majority of employees perceive their work as meaningful and identify with the company and its goals. This forms an important foundation for motivation, engagement and long-term employee retention. Collaboration and social interaction are also rated positively. Collegial support and respectful behavior characterize daily work, while conflicts occur only rarely.
- In terms of appreciation, fairness and leadership culture, the results confirm a generally constructive working atmosphere. Employees feel recognized for their performance, and feedback is predominantly delivered in a fair and respectful manner. This form of collaboration contributes to psychological safety and strengthens trust and openness in everyday work.
- Furthermore, the results show that working time arrangements and recovery are largely perceived as balanced. Breaks are generally respected, overtime is rare, and the balance between work and private life is viewed positively overall. These factors are key prerequisites for long-term health, performance and sustainable employment.
- In summary, the employee survey demonstrates that the company provides a supportive, health-promoting and socially responsible working environment. The positive feedback in areas such as workplace atmosphere, collaboration, and meaningful work forms a strong foundation for further strengthening social sustainability and continuously ensuring favorable working conditions in line with sustainable business development.

4. Declarations of Commitment

- 13 suppliers have signed formal commitments to comply with human rights and sustainability standards (as of January 2026).

4 Ethical Business Conduct and Responsible Practices

4.1 Integrity, Information Protection and Fair Business Practices

J.Führ GmbH considers integrity, transparency and compliance with regulations as fundamental prerequisites for sustainable corporate management. Anti-corruption, fair business practices and responsible information handling are firmly embedded in internal policies, processes and decision-making structures.



The central foundation is the company-wide Code of Conduct, which defines clear guidelines for preventing corruption, conflicts of interest and undue advantages. It applies to all employees and serves as a binding framework for ethical behavior. Already in 2025, the organizational and structural foundations were established to further strengthen these principles in a systematic way.

From 2026 onwards, these measures will be further expanded. A newly implemented digital training platform for compliance and sustainability topics will be rolled out company-wide. Through this platform, mandatory training programs will be introduced to sustainably strengthen awareness of anti-corruption, ethical standards and compliant behavior.

In parallel, an internal whistleblowing system will be established, providing employees with a confidential channel to report potential violations. External stakeholders are referred to the official reporting office of the German Federal Office of Justice (BfJ), accessible via the company website.

Beyond anti-corruption, J.Führ GmbH is committed to fair and responsible business practices. Unethical competitive behavior is strictly rejected. Instead, the company focuses on transparency, quality, and partnership-based collaboration. Contracts are clearly structured to ensure fairness and legal certainty.

Another key element is the protection of personal and business-critical data. J.Führ GmbH has binding data protection policies ensuring compliance with all relevant regulations, particularly the GDPR. Sensitive data is protected through appropriate organizational and modern technical measures. The responsible handling of information is an integral part of our processes and training measures.

Through this holistic approach, J.Führ GmbH ensures that integrity, fairness, and data protection are not treated in isolation, but are firmly embedded as interconnected elements of responsible and sustainable business conduct.



4.2 Measures to strengthen Ethical Governance, Compliance and Information Security

The prevention of corruption and unethical behavior is an integral part of responsible corporate governance at J.Führ GmbH. Our actions are based on clear ethical principles that define binding standards for preventing corruption, conflicts of interest and inappropriate advantages and apply to all employees.

Anti-Corruption Prevention and Awareness

During the 2025 reporting period, the organizational and conceptual foundations were established to further develop existing ethical standards in a systematic manner. This included, in particular, the preparation of training measures on anti-corruption and ethical conduct, as well as the evaluation of suitable whistleblowing structures.

Starting in 2026, these measures will be actively implemented and further expanded. A newly introduced digital training platform for compliance and sustainability topics will be rolled out company-wide. Through this platform, mandatory employee training programs will be established to sustainably strengthen awareness of compliant, ethical and responsible behavior.

At the same time, an internal whistleblowing system will be introduced, supervised by two designated contact persons, enabling the confidential reporting of potential violations of ethical or legal standards. For external whistleblowers, J.Führ GmbH transparently refers to the reporting office of the German Federal Office of Justice (BfJ), which is accessible via the company website.

IT Security and Protection of Sensitive Information

Protecting sensitive information relating to employees, customers and business partners is a key element of our ethical responsibility. Data is safeguarded through appropriate technical and organizational security measures.

At the end of 2025, an IT security workshop was conducted in cooperation with an external IT service provider, including a structured maturity assessment of the existing IT security architecture. The identified areas for improvement form the basis for concrete optimization measures planned for implementation in 2026. These measures include both technical



solutions (e.g., access management concepts, security mechanisms, backup and protection systems) and organizational measures, such as the development of a binding IT security policy and targeted employee training programs. Implementation will take place in coordination with the data protection officer and the external IT service provider.

Monitoring of Ethical Standards and Audit Approach

To monitor compliance with ethical standards, J.Führ GmbH plans to implement a combined audit approach that includes both internal and external assessments. These audits will be conducted on a risk-based basis and, where appropriate, may also include on-site inspections at business partners.

In 2025, the organizational focus was placed on the successful implementation and certification of the environmental management system in accordance with DIN EN ISO 14001. Against this background, standalone audits on ethical standards and a separate KPI system had not yet been implemented. For 2026, the company plans to specifically expand personnel resources in this area in order to gradually establish and sustainably integrate audit and monitoring structures.

KPI-Based and Qualitative Assessment

In the future, the management and evaluation of these measures will primarily be based on quantitative KPIs, such as training coverage, the execution of audits and the use of whistleblowing systems. In addition, qualitative criteria will also be considered, including external reports, publicly available information and media coverage that may provide insights into potential risks or developments related to business partners. This combined approach enables a realistic and differentiated assessment of ethical risks.

Protection of Intellectual Property and Knowledge Management

The protection of intellectual property is of high importance to J.Führ GmbH. This applies to both customer and supplier information as well as internal know-how. Existing policies for the protection of sensitive information are being further strengthened. At the same time, a structured knowledge management system is being established to proactively prevent knowledge loss, secure company-relevant expertise and ensure protected access to information.



Through this integrated approach, J.Führ GmbH ensures that ethical governance, compliance, IT security and the protection of intellectual property are not treated in isolation but are continuously developed as interconnected elements of responsible and future-oriented corporate management.

4.3 Managing Ethical Standards through KPIs

To systematically manage and monitor ethical standards, J.Führ GmbH plans to introduce clearly defined Key Performance Indicators (KPIs). These KPIs are intended to make the implementation of our ethical principles measurable, transparent and manageable. The objective is to transparently track both preventive measures and their effectiveness while continuously improving them over time.

The KPIs are designed to be relevant, clearly measurable and practically traceable. They directly relate to the key areas of our ethical sustainability management, including anti-corruption prevention, fair business practices, data protection and information security, training and awareness, as well as monitoring and audits. In addition, overarching KPIs will be used to holistically assess the perception and effectiveness of ethical standards within the company.

During the 2025 reporting period, the organizational focus was placed on the implementation and successful certification of the environmental management system in accordance with DIN EN ISO 14001. Against this background, the introduction, implementation and continuous monitoring of a standalone KPI system for ethical standards had not yet been carried out. The establishment of these KPIs was therefore deliberately postponed to 2026.

For 2026, the company plans to establish the necessary personnel and organizational resources in order to systematically implement the defined KPIs, regularly monitor them and integrate them into internal management processes and sustainability reporting.

The following table (→ see Table 3) provides a structured overview of the planned KPIs in the area of Ethics & Compliance, including the respective target values and timelines, and forms the basis for the future KPI-driven management of this field.



Area	KPI	Description / Measurement	Target Value	Timeline
Anti-Corruption Prevention	Anti-corruption training participation	Percentage of employees participating annually in anti-corruption training	100 % of relevant employees trained	By end of 2026
	Reported suspicious cases	Number of reported corruption or bribery cases	No unresolved cases, 100% follow-up	Ongoing
	Whistleblower system usage	Number of reports submitted via the whistleblower system	Encourage usage through awareness measures	Ongoing
	Compliance audit rate	Share of departments/suppliers without findings in compliance audits	95% participation rate in compliance reviews	By end of 2026
Fair Business Practices	Audited suppliers	Share of key suppliers (> €10,000 purchasing volume) audited ethically	100 % of key suppliers audited	By end of 2026
	Complaints regarding unfair practices	Number of complaints or legal disputes	0 complaints	Ongoing
	Committed / certified suppliers	Share of key suppliers committed to ethical standards	80 % der of suppliers committed	By end of 2026
Data Protection & Information Security	GDPR compliance	Share of internal processes and systems compliant with GDPR	100 % compliance	Ongoing
	Data protection incidents	Number of reported data breaches or data protection violations	0 data breaches per year	Annual
	Data protection training	Share of employees who completed data protection training	100 % trained employees	By end of 2026
	IT security audits	Number of successfully completed IT security audits	At least 1 audit per year	Annual
Training & Awareness	Ethics training participation	Share of employees completing training on ethical standards	100 % participation	By end of 2026
	Training quality	Average evaluation score of training sessions (scale 1-5)	≥ 4,5	Annual
	Knowledge test results	Share of participants achieving ≥ 80% correct answers	90 % of participants	Annual



Area	KPI	Beschreibung / Messgröße	Zielwert	Zeithorizont
Monitoring & Audits	Audit coverage rate	Share of internal departments and external partners audited annually	100 % of critical processes & partners	Annual
	Audit findings	Number of findings identified through audits	Reduction by 20% per year	Annual
	Implementation of audit measures	Share of corrective actions implemented on time	100 % implementation	Ongoing
Cross-Functional KPIs	Employee satisfaction (Ethics)	Share of employees positively rating ethical standards	≥ 90 % approval	Regularly
	Compliance with external standards	Share of certified processes and partners (e.g., EcoVadis, ISO)	100 % compliance	Ongoing
	Internal communication reach	Number of internal communications/campaigns on ethics & compliance	≥ 4 campaigns per year	Annual

Table 3: KPIs in the Area of Ethics & Compliance

The introduction of ethics-related KPIs is not intended as a one-time measure, but as an integral part of corporate management. Starting in 2026, the defined KPIs will be gradually implemented and integrated into existing management, control and reporting systems. The objective is not only to review compliance with ethical standards selectively but to monitor and manage them continuously and systematically.

To ensure effective implementation, a regular monitoring cycle will be established. KPI evaluations will be conducted on a quarterly basis, enabling early identification of developments and, where necessary, the initiation of targeted corrective or preventive measures. This cycle supports continuous management while also creating a reliable data foundation for internal decision-making processes.

In addition, clear responsibilities will be defined. Each KPI will be assigned to a responsible function, department, or designated person to ensure transparency, accountability and a clearly structured ownership model. This allocation ensures that measures are not viewed in isolation but are actively managed and monitored.

A structured reporting system will complement KPI management. Results will be documented regularly and communicated both internally, such as through the intranet or management reviews, and externally as part of sustainability reporting. In this way, J.Führ GmbH creates transparency for employees, business partners and other stakeholders, while reinforcing its commitment to ensuring that ethical responsibility is both transparent and verifiable.

Through systematic implementation, clear responsibilities and transparent reporting structures, ethical KPIs will become a core element of the governance framework at J.Führ GmbH. They form the foundation for the continuous development of ethical standards and make a significant contribution to responsible, sustainable and long-term stable corporate management.

5 Sustainable Procurement

5.1 Responsibility Begins with Purchasing

In 2025, sustainable procurement at J.Führ GmbH continued to be regarded as an integral part of corporate responsibility. Building on the foundations established in 2024, the focus was placed on stabilizing existing processes and continuously integrating environmental and social aspects into the supply chain. This report provides an overview of the current status of sustainable procurement as well as planned next steps.

The sustainable procurement strategy of J.Führ GmbH is designed with a long-term perspective and continues to focus on the following overarching objectives:

- **Reduction of environmental impacts** through environmentally conscious procurement and efficient resource use.
- **Improvement of social standards** within the supply chain by considering fair working conditions among suppliers.
- **Economic efficiency through sustainable processes** that enable long-term savings and quality advantages.



5.2 How Sustainable Procurement is Implemented in Practice

During the 2025 reporting period, the sustainable procurement measures introduced in the previous year were fundamentally continued. The focus was placed on applying existing criteria and maintaining already established processes.

- Supplier Selection and Evaluation:**
 Supplier selection and evaluation continued to take environmental and social criteria into account. These included aspects such as working conditions, existing environmental management systems, the use of recycled materials and measures to improve energy efficiency.
- Implementation of Environmental and Social Clauses:**
 The environmental and social requirements introduced in 2024 continued to be applied throughout the 2025 reporting period. At present, these are primarily based on company-specific questionnaires completed and signed by selected suppliers.
- Training and Awareness Measures:**
 The participation rate in sustainable procurement training reached 100%. All employees within the purchasing department participated in the corresponding training measures.

5.3 Step by Step towards a More Sustainable Procurement

The further development of sustainable procurement at J.Führ GmbH is systematically monitored through clearly defined KPIs and qualitative assessments (→ see Table 4). The objective is to make progress transparent, maintain existing strengths and identify concrete opportunities for further optimization along the supply chain.

KPI	Value 2025	Target 2026
Share of audited suppliers	70%	80%
Suppliers with ISO 14001 certification	36,6%	50%
Reduction of CO ₂ emissions in logistic processes	10%	20%

Table 4: KPIs for Sustainable Procurement

In addition to the quantitative progress outlined above, several clear qualitative strengths can also be identified. The environmental and social requirements for suppliers introduced

in the previous year were consistently maintained and integrated into day-to-day procurement activities. Particularly noteworthy is the full participation of all employees in the purchasing department in sustainable procurement training programs. This creates a shared knowledge base and ensures that sustainability aspects are consistently incorporated into procurement decisions.

At the same time, the evaluation identified specific areas for improvement. These include further increasing the share of recycled materials in material and product sourcing. In addition, there is potential for improvement in internal documentation and the systematic maintenance of supplier certification information, particularly regarding ISO 9001 and ISO 14001 certifications. More structured and regularly updated sustainability-related supplier data is intended to improve comparability and further strengthen supply chain management.

Overall, the analysis shows that sustainable procurement at J.Führ GmbH is built on a stable foundation and continues to develop step by step. The focus is deliberately placed on realistic and continuous improvement: existing structures are being strengthened, transparency and data quality are being systematically improved, and sustainability aspects are increasingly integrated into procurement processes. In this way, sustainable procurement contributes not only to the company's environmental and social responsibility, but also to its long-term economic stability.

5.4 Advancing Sustainable Procurement

Sustainable procurement remains a key area of action for J.Führ GmbH within the framework of corporate responsibility and long-term business management. During the 2025 reporting period, it became evident that the foundations established in previous years have proven effective and provide a solid basis for continuous further development. Sustainability aspects are firmly embedded in procurement processes and are consistently considered in operational decision-making.

Building on these experiences, future efforts will focus specifically on further developing risk analyses along the supply chain. The objective is to identify, transparently assess and proactively minimize social and environmental risks in a more systematic manner. A risk-



based approach will be applied, taking into account both internal insights and external information sources while realistically considering the scope of influence of a medium-sized trading company.

At the same time, existing processes will continue to be consolidated and the data foundation for sustainable procurement will be gradually improved. The structured collection and maintenance of sustainability-related supplier information, certifications and measures form an essential basis for increasing transparency, comparability and manageability. This will enable sustainability requirements to be addressed more effectively and supplier relationships to be further developed over the long term.

In summary, J.Führ GmbH consistently continued its sustainable procurement activities in 2025 and established them as a permanent component of its procurement strategy. Rather than pursuing short-term isolated measures, the company follows a continuous and pragmatic development approach that combines environmental and social responsibility with economic efficiency. Sustainable procurement is therefore understood as an ongoing learning process that will continue to evolve step by step and make a significant contribution to a resilient, responsible and future-oriented supply chain.

6 Embedding Sustainability for the Long Term

At J.Führ GmbH, we do not view sustainability as a fixed end goal but as an ongoing development process that combines economic responsibility, environmental awareness and social reliability. This sustainability report clearly demonstrates that sustainability is not a side project for us but an integral part of our corporate management, decision-making processes and day-to-day operations.

During the 2025 reporting period, we strengthened key foundations and achieved important milestones. The successful certification of our environmental management system in accordance with DIN ISO 14001, the consistent expansion of measurable target systems and the systematic integration of sustainability aspects into procurement, logistics, HR and governance topics represent a significant step toward greater structure, transparency and accountability. At the same time, we consciously recognize that sustainable development requires time, a willingness to learn and realistic prioritization.



Our focus is clearly directed toward the future. Through long-term objectives such as achieving carbon neutrality by 2035, further strengthening sustainable supply chains, enhancing ethical standards and fostering a diverse, inclusive, and learning-oriented corporate culture, we pursue a path that consistently combines environmental and social responsibility with economic stability. We do not view sustainability as a limitation to entrepreneurial freedom but as a strategic opportunity to make our processes more resilient, our partnerships more reliable and our company more future-ready overall.

At the same time, we are aware that not all challenges can be solved in the short term. As a medium-sized trading company, we operate within complex supply chains and dynamic market environments. This makes a pragmatic approach all the more important. We set clear goals with measurable progress, communicate openly about limitations and challenges and remain willing to learn and continuously improve our structures.

This report is therefore not only a review of past developments but also an invitation to our employees to actively help shape this journey, to our business partners to further strengthen responsibility together, and to external stakeholders to accompany our progress in a critical, constructive and transparent manner. For J.Führ GmbH, sustainability remains a continuous learning process, driven by responsibility, shaped by reliability and focused on long-term stable and sustainable business development.



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