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SUSTAINABILITY REPORT 2025

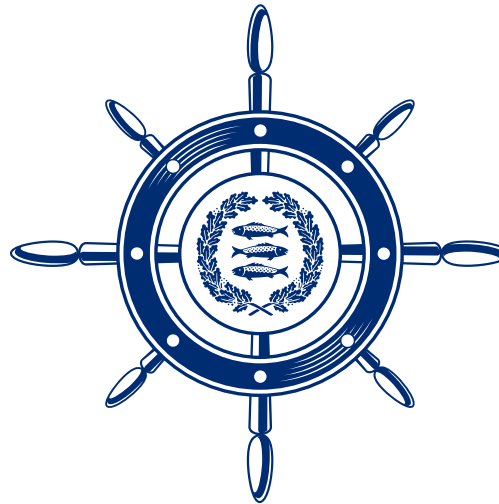


JEBSEN & JESSEN



OPEN-MINDED

Everyone is welcome here!



INNOVATIVE

We promote entrepreneurial spirit!

..... **COMPETENT**

We are experts in our field!



FAMILY SPIRIT

We live family business!

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TWO REPORTS, ONE SHARED COMMITMENT

The VSME Report provides a standardised overview of material sustainability topics. This report supplements it with further insights into our strategy, initiatives, and the activities of our operating companies.

01 ABOUT THIS REPORT

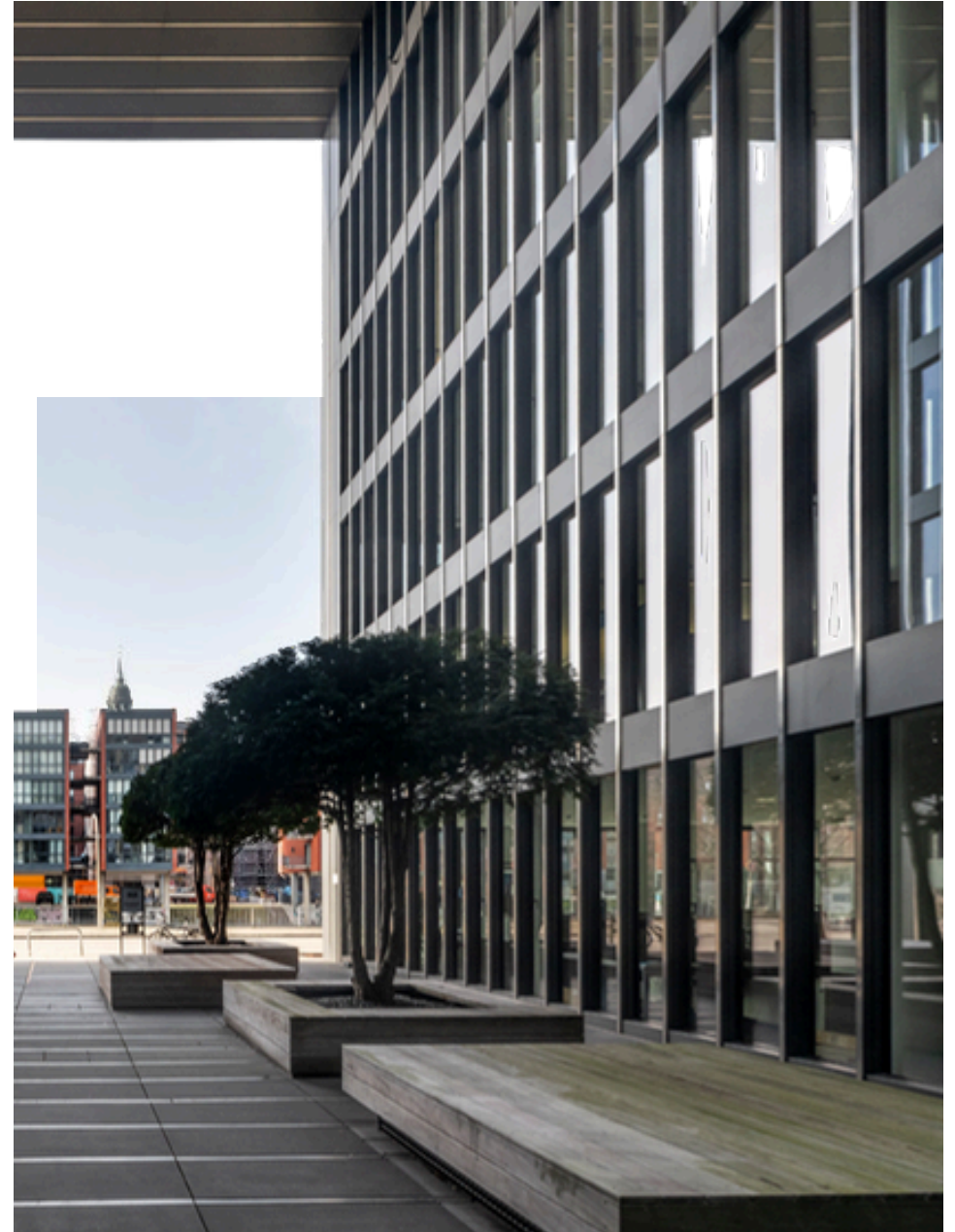
SUSTAINABILITY REPORTING 2025 – OUR COMMITMENT AND APPROACH

For the seventh consecutive year, we – the Jebsen & Jessen Hamburg Group – are providing a comprehensive insight into our values, objectives and our approach to responsible business through our sustainability report. For the 2025 financial year, we have once again chosen to report voluntarily and transparently on our environmental, social and corporate governance activities.

For us, sustainability is an integral part of everything we do. We take a holistic view of economic, environmental and social aspects – and consistently align our business activities with these principles. As a global service provider, we recognise our responsibility to our employees, our supply chain partners, our customers and the communities in which we operate.

[Report Structure](#)

[Scope of the Report](#)

[Feedback](#)

REPORT STRUCTURE

E	S	G
Environment — ecological responsibility	Social — social commitment	Governance — strategic corporate management

This report is structured around the three ESG dimensions: Environment, Social and Governance. These are reflected in the chapters on environmental responsibility, social commitment and strategic corporate governance.

Our previous sustainability report examined the forthcoming requirements of the Corporate Sustainability Reporting Directive (CSRD) and their potential implementation. The European Commission has since clarified that companies of our size no longer fall directly within its scope.

Nevertheless, we carried out a double materiality assessment in 2025. This forms an important basis for the further development of our sustainability management and helps us to systematically identify relevant impacts, risks and opportunities.

We also decided to report voluntarily for the first time in accordance with the VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs). This provides a structured framework for transparent and comparable sustainability reporting that reflects our current reporting needs. The results of the double materiality assessment continue to serve as a solid basis for prioritising our material sustainability issues.

Our first VSME-compliant report, covering the 2025 financial year, was published in 2026 and was released separately from this report.

This year, we are therefore distinguishing between two sustainability reports. The sustainability report in accordance with the VSME standard provides a structured and standardised disclosure of material sustainability issues, based on the results of the double materiality assessment.

It follows a clearly defined format and serves, in particular, to ensure comparability and transparency for external stakeholders.

The present report, by contrast, allows us to present in greater depth our sustainability strategy, specific measures and other content relevant to our company and stakeholders.



VSME Report

Standardised disclosure,
published separately



VSME Report 2025

This Sustainability Report

Strategy, initiatives and further
insights

SCOPE OF THE REPORT

This report covers all subsidiaries operating under Jebsen & Jessen (GmbH & Co.) KG.

Our subsidiary in Buchholz, Brands Fashion GmbH, also publishes a separate report. You can access their report via the following QR code.

SEPARATE REPORT

Brands Fashion GmbH, Buchholz



Brands Fashion GmbH
Sustainability Report 2025

The statements in this report are based on the information and assumptions available at the time of writing. Actual results may differ from the assumptions made due to uncertainties.

The report has not been subject to external audit, but has undergone internal review processes. This sustainability report also contains, in part, assessments of the future development of the Jebsen & Jessen Hamburg Group.

Forward-looking statements are inherently subject to risks and uncertainties. Where we refer to planned targets, these should be understood as ambitions rather than binding commitments, although pursuing them remains a high priority.

As a globally operating company, we are aware of our responsibilities. That is why, in 2025, we rejoined the United Nations Global Compact (UN Global Compact), the world's largest voluntary initiative for sustainable corporate governance.

In doing so, we commit to reporting annually on our progress in sustainability and to supporting and implementing the ten principles of the UN Global Compact on human rights, labour standards, the environment and anti-corruption.



Scan to visit the Jebsen & Jessen Hamburg Group's UNGC participation page

PUBLICATION OF THE REPORT

This report is available in digital and print formats in both English and German. To download it, please scan the QR code, which will take you to the report.

NOTES ON THE REPORT

Jebsen & Jessen (GmbH & Co.) KG is referred to in the report as 'we', 'Jebsen & Jessen Hamburg Group', 'Jebsen & Jessen', 'Holding' or 'Group'. For the sake of readability, the text is predominantly written in a gender-neutral style. Where the generic masculine form is used, the information nevertheless refers to people of all genders.



Scan for the digital
sustainability report

FEEDBACK

Your feedback is important to us as we continue to improve our sustainability performance and management practices. If you have any questions regarding the reporting methodology or the content presented, please feel free to contact our ESG management:

ESG@jebsen-jessen.de

All correspondence will be treated in strict confidence. We welcome your questions and comments on our 2025 Sustainability Report.



02 FOREWORD

PROVEN VALUES, NEW APPROACHES

DEAR BUSINESS PARTNERS AND FRIENDS OF THE JEBSEN & JESSEN HAMBURG GROUP,

With this edition of our Sustainability Report, we are reporting for the seventh consecutive year on the activities, developments and progress of the Jebesen & Jessen Hamburg Group in the financial year 2025.

Sustainability reporting is undergoing significant change across Europe. New regulatory requirements, an evolving policy landscape and greater standardisation are changing how companies report on sustainability.

Against this backdrop, in 2025 we published our first report in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME).

In doing so, we are establishing an additional, standardised framework for the transparent presentation of our sustainability activities, whilst also meeting the heightened expectations of our business partners, customers and other stakeholders.

This development also marks an important turning point in our reporting: this edition is the last sustainability report in the format familiar to many of our readers from previous years.

For seven years now, this report has provided a comprehensive insight into our environmental, social and economic activities, our values and our approach to responsible business.



As a family-run group of companies, we view sustainable business practices not as a short-term task, but as an integral part of our corporate culture.

At the same time, we are convinced that sustainability is far more than simply fulfilling formal reporting obligations. It is reflected in the day-to-day decisions of our companies, in our collaboration with customers and partners, in the commitment of our staff, and in the continuous development of our business models.

For this reason, we are already working on a new, holistic reporting format which will, in future, combine the requirements of the VSME standard with the strengths of our previous sustainability report. In addition to the relevant sustainability indicators and the required transparency standards, we wish to continue providing insights into the events, projects and milestones that drive our group of companies and our employees.

Our aim is to combine regulatory requirements with engaging corporate reporting in a single publication.

The year 2025 was also characterised by economic and geopolitical uncertainties, as well as a market environment that remained challenging.

We are therefore all the more pleased that the Jebsen & Jessen Hamburg Group continued to perform successfully. We owe this in particular to the commitment, expertise and sense of responsibility of our colleagues worldwide, as well as to the trust of our customers and business partners.

As a family-run group of companies, we view sustainable business practices not as a short-term task, but as an integral part of our corporate culture. This commitment guides us in all our business decisions – today and in the future.

I would like to express my sincere thanks to all our colleagues and our business partners for their dedication and support.

I hope you find our 2025 Sustainability Report an interesting read.

Fritz von der Schulenburg

Managing Partner of the Jebsen & Jessen Hamburg Group

03 ABOUT US

JEBSEN & JESSEN HAMBURG GROUP: OVER 115 YEARS
OF FORWARD-THINKING ENTREPRENEURSHIP

The Jebsen & Jessen Hamburg Group has a history spanning more than 115 years – from a long-established, family-run trading house to today's internationally active distribution and services company.

Our culture is shaped by the values of 'open-minded', 'competent', 'innovative' and 'family spirit'. Together, they embody an entrepreneurial ethos that combines adaptability, foresight and a willingness to adapt business models in response to dynamic global markets.

OUR VALUES

open-minded

competent

innovative

family spirit





OUR COMPANY HISTORY

1895

Founding of the trading firm Jebsen & Co. in Hong Kong by Jacob Jebsen and Heinrich Jessen

1909

Establishment of a purchasing office in Hamburg – the start of what is now the Jebsen & Jessen Hamburg Group

1951

Re-establishment of the trading house Jebsen & Jessen Hamburg by second-generation family members following the Second World War and a major fire

1963

Oswald Putzier appointed as the new managing director and shareholder

1963

Expansion into South-East Asia – establishment of the first companies in Singapore and Kuala Lumpur; the beginnings of what would later become the Jebsen & Jessen South-East Asia Group

1984

Wolfhart Putzier joins the management team and the company is converted into a limited partnership

1991

Foundation of GMA Garnet (Europe) GmbH, specialising in garnet sand; expansion led by Torsten Ketelsen

2001

Establishment of Garnet International Resources Pty. Ltd. in Perth, Australia

2003

Consolidation of textile procurement through Triton Textile in Hong Kong and Michael B. Schwägerl takes over as managing director

2009

100th anniversary celebrations in Hamburg

2010

Expansion of the trading business in chemical products through the integration of Bewerma Chemiehandels GmbH

2011

Acquisition of the petrochemicals company Ruhr-Petrol GmbH and Jefferson GmbH in the textiles sector

2012

Acquisition of BODUM Aussenhandels GmbH

2016

Fritz von der Schulenburg becomes the new managing partner and, at the same time, takes over operational management of the chemicals division from Michael Goldmann

2017

Spin-off of individual divisions into separate companies: Jebagro GmbH for the crop protection sector, Jebsen & Jessen Life Science GmbH for the distribution of food additives, animal feed, home and personal care products, and industrial chemicals, Jebsen & Jessen Chemicals GmbH for activities in the field of industrial and speciality chemicals

2018

Consolidation of textile activities under the newly established Jebsen & Jessen Textil GmbH

2019

Establishment of Jebsen & Jessen Invest GmbH (formerly Jebsen & Jessen Ventures GmbH)

2020

Acquisitions in the areas of financial services, e-mobility, transport and steel trading, as well as the establishment of the Industrial Services division

2021

Change of leadership – Ralf Schwarzhaupt takes over the role of CFO from Axel Titz; Carsten Schulz-Schaffnit is appointed CAO, International expansion of the Group with new offices in Canada, France and Switzerland

2022

The most successful financial year in the company's history

2024

Move to Rödingsmarkt

2025

Publication of our corporate history chronicle



As an internationally active, family-run group of companies, we combine financial success with responsible and sustainable business practices. Our long-term success is underpinned by ethical corporate governance, collaborative partnerships and dedicated, loyal staff.

Our strategic focus centres on sustainable growth, digital transformation and AI, process optimisation, and employee development. Our employees are the driving force behind our success. Clear ethical principles and decentralised structures enable swift decision-making and efficient processes. In this way, we create the conditions for innovation, agility and effective collaboration.



Official Homepage of the Jebsen & Jessen
Family Enterprise Group

A FAMILY-RUN GROUP OF COMPANIES WITH A CLEAR FOCUS

Jebsen & Jessen (GmbH & Co.) KG, headquartered in Hamburg, is part of the Jebsen & Jessen Family Enterprise Group, which also comprises Jebsen & Co. Ltd. (headquartered in Hong Kong) and Jebsen & Jessen Pte Ltd. (headquartered in Singapore).

The Jebsen & Jessen Family Enterprise Group is led by the third generation of entrepreneurs: Hans Michael Jebsen, Chairman of Jebsen & Co. Ltd. in Hong Kong and China, and Heinrich Jessen, Chairman of Jebsen & Jessen Pte Ltd. in Singapore and South-East Asia.

Both are also principal shareholders of the Jebsen & Jessen Hamburg Group.



Hans Michael Jebsen



Heinrich Jessen

SHORT DECISION-MAKING PROCESSES, DECENTRALISED ORGANISATION

As a medium-sized Hamburg-based company, we rely on efficient structures, short decision-making processes and a decentralised organisation. This enables us to act flexibly and consistently pursue our shared strategic goals.



Fritz von der Schulenburg
MANAGING PARTNER AND CEO

Overall responsibility for the Hamburg-based group lies with Fritz von der Schulenburg, managing partner and CEO. He also heads the Trading Solutions, Garnet Sand and Textiles business divisions.



Ralf Schwarzhaupt
THE GROUP'S CFO AND CEO OF THE
INDUSTRIAL SERVICES

Ralf Schwarzhaupt is the Group's CFO and, as CEO, heads the Industrial Services division.



Carsten Schulz-Schaffnit
CAO, MANAGING DIRECTOR

As CAO, Carsten Schulz-Schaffnit is responsible for the administrative functions of the Hamburg-based group and, as Managing Director, is also a member of the Executive Board.

The Hamburg Group operates in four business divisions and is supported by central corporate functions.

The Hamburg-based group operates in four business divisions and is supported by central business services units.

BUSINESS SERVICES

Accounting

Controlling

Tax

Risk Management

Corporate Development

IT

Communications & Marketing

Treasury

Facility Management

BPM

Legal & Compliance

ESG-Management

HR

OUR BUSINESS DIVISIONS AND MARKETS

Thanks to our diverse and wide-ranging business areas, we operate across various sectors and serve a wide variety of customers. Our customer portfolio comprises manufacturers, importers, distributors and wholesalers, as well as end users, private and state-owned enterprises, all of which are based in many parts of the world.

TRADING SOLUTIONS

is responsible for the international trade and distribution of a broad product portfolio. This includes food and feed additives, home and personal care products, crop protection products, fertilisers, petrochemicals, industrial chemicals and specialities.

LIFE SCIENCE

Food Industry
Home & Personal Care
Pet Feed

CHEMICALS

Oil & Gas	Food
Pet Feed	Cosmetics
Coatings	Plastics
Sand Mining	Pharmaceuticals
Automobile Industry	

JEBAGRO

Agriculture

RUHR-PETROL

Oil & Gas
Petrochemicals

Jebsen & Jessen Trading Solutions GmbH

Jebsen & Jessen Life Science GmbH

Jebagro GmbH

BODUM Aussenhandels GmbH

HHTS Hanseatic Trade Service GmbH

Jebsen & Jessen Chemicals GmbH

Ruhr-Petrol GmbH

Bewerma-Chemie Handelsgesellschaft mbH

Jebsen & Jessen International GmbH

Jebsen & Jessen Life Science Inc.

TEXTILE

develops bespoke solutions for high-quality textiles – ranging from outdoor and activewear to merchandise and workwear.

JURITEX

Food Discounter (Food Retail)

Retail Trade

Drugstores

Furniture & Furnishing

Food & Beverages

Tourism & Gastronomy

Automobile

Construction & Gardem

Electronics & Technology Industry

BRANDS FASHION GROUP

Construction, Machinery & Technology Industry

Services & Public Institutions

Sport Clubs (Fan Merchandise)

Sportswear

NGOs & Foundations

Fashion (Private Label)

Jebsen & Jessen Textil (GmbH & Co.) KG

Juritex Import-Export GmbH

Jebsen & Jessen Textil Immobilien GmbH

Jebsen & Jessen Textil Verwaltungsgesellschaft mbH

Brands Fashion GmbH

Brands Logistics GmbH

Brands Fashion US Inc.

Clothing Network GmbH

INDUSTRIAL SERVICES

offers technical and commercial services in the transport/e-mobility and steel trading sectors. In addition, the division works with international banks to support customers in structuring and implementing export finance for capital goods.

INDUSTRIAL SOLUTIONS

Railway Companies

Utility Vehicle Services

Pharmaceuticals, Food, Energy

Petrochemicals

Local Public Transport

Municipal Operations

Infrastructure

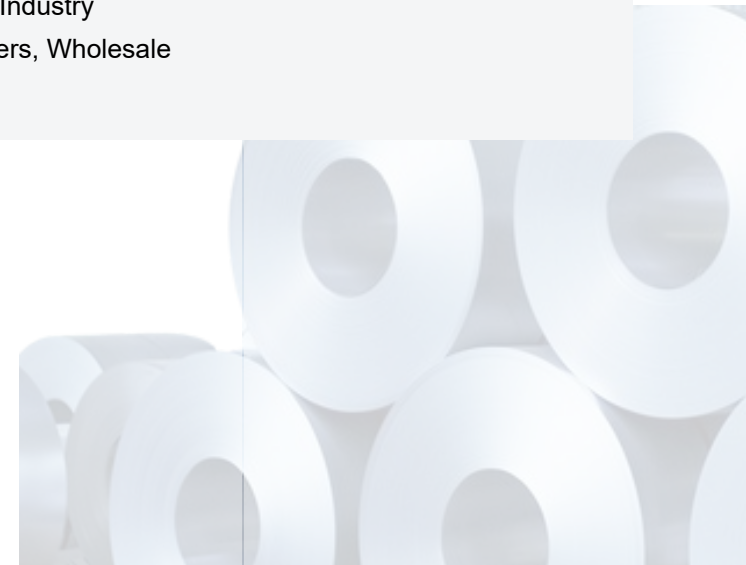
Textiles

METALS

Steel Industry

Construction Industry

Service Centers, Wholesale

**Jebsen & Jessen Industrial Services GmbH**

Jebsen & Jessen Industrial Solutions GmbH

JJ Industrial Solutions Schweiz AG

Jebsen & Jessen Industrial Solutions France S.A.S.

Jebsen & Jessen Metals GmbH

GARNET SAND

supplies the waterjet and sandblasting industries in Europe and parts of Africa with high-quality garnet sand as an abrasive – across the entire value chain, from source to recycling. In addition, the division distributes accessories for cutting and blasting equipment.

GMA

Aviation	Renewable Energies	Automobile Industry	Infrastructure	Defence Industry
Utility Companies	Architecture	Mining	Medical Devices	Oil & Gas
Construction Industry	Manufacturing	Energy	Personal Accessories & Electronics	Decorative Items

GMA Garnet (Europe) GmbH

The subsidiaries of the Jebsen & Jessen Hamburg Group listed form the non-financial scope of consolidation. Our VSME report, published in June, and this sustainability report relate to these companies.

INVEST

makes targeted investments in innovative business models with strategic potential in order to secure the company's long-term viability.

Jebsen & Jessen Invest GmbH

MEMBERSHIPS AND INVOLVEMENT



Together with our subsidiaries, we are involved in various initiatives and associations. Through our memberships and active involvement, we fulfil our social responsibility and maintain an ongoing dialogue within specialist networks.

- AFICPAR – Francophone Academy of Certified Inspectors in Anticorrosion Protection by Coatings
- German-African Business Association
- AGA – North German Employers' Association for Wholesale Trade, Foreign Trade and Services
- ASTAG – Swiss Commercial Vehicle Association
- Bangladesh Accord (Brands Fashion)
- BCM – German Association of Compliance Managers
- BDEx – German Export Trade Association
- BGA – Federation of German Wholesale, Foreign Trade and Services
- amfori Business Social Compliance Initiative (BSCI)/ Business Environmental Performance Initiative (BEPI)
- German Textile Sustainability Dialogue
- German Association of Sales Managers
- German Corrosion Protection Association
- BVL – German Logistics Association
- German-Argentine Chamber of Industry and Commerce
- German Association for Quality (DGQ)
- Association of Family Entrepreneurs
- EPCA – European Petrochemical Association
- Federal Export Credit Guarantees Expert Committee
- Family Business Network (FBN)
- European Association of Chemical Distributors (FECC)
- Green Button
- Hamburg Chamber of Commerce
- International Methanol Producers and Consumers Association (IMPCA)
- International Accord for Health and Safety in the Textile and Garment Industry (Brands Fashion)
- Quebec Reinforcing Steel Institute (IAAQ)
- Independent Steel Alliance (ISA)
- German Latin America Business Association (LAV)
- Swiss League for the Rational Organisation of Transport (LITRA)
- Hamburg Logistics Initiative
- Marine Painting Forum
- New Union Club of Hamburg (founded 1867)
- German Asia-Pacific Business Association (OAV)
- German Eastern Business Association
- North German Bus Operators Association (OVN)
- Pakistan Accord for Health and Safety in the Textile and Garment Industry (Brands Fashion)
- Reinforcing Steel Institute of Canada
- Expert Member of the Interministerial Committee for Export Credit Guarantees (Fritz von der Schulenburg)
- Swissmem – Swiss Mechanical and Electrical Engineering Industries Association
- The European Petrochemical Association
- Overseas Club Hamburg
- Association of German Transport Companies (VDV)
- Association of German Treasurers
- Association of Public Transport
- Association of Finished Goods Importers (VFI)
- Association of Hamburg Exporters (VHE)
- Hamburg Wholesale and Foreign Trade Association (WGA)
- Junior Chamber International Germany (WJ)

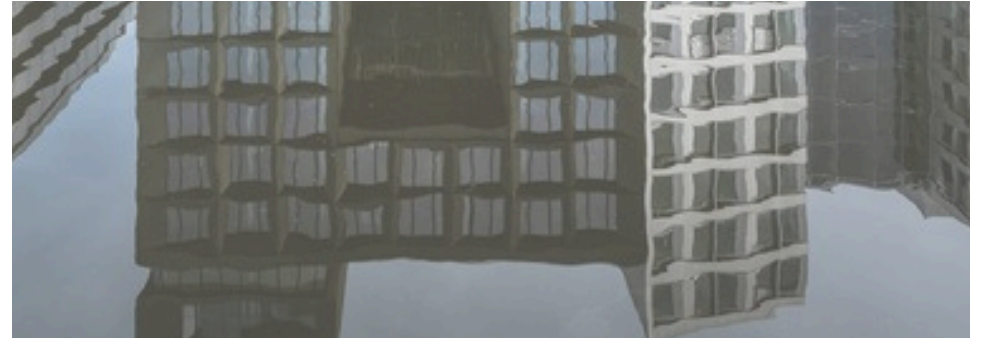


04 OUR GOALS AND STRATEGIES

INVESTING IN SUSTAINABLE DEVELOPMENT AND FUTURE VIABILITY

As the Jebsen & Jessen Hamburg Group, we combine entrepreneurial thinking with long-term responsibility. Our aim is to sustainably connect people and markets, products and solutions, whilst balancing economic success with social and environmental responsibility.

The continuous development of our business models is a key component of our strategy. We aim to deliver greater value to customers and partners by building long-term business relationships, developing integrated solutions and expanding our expertise in a targeted manner. In addition to further developing established business areas, we invest in innovative and future-proof business models that enable sustainable value creation and secure our long-term competitiveness.



■ Sustainable Growth and Resilience

The economic and geopolitical developments of recent years underscore the importance of a resilient and adaptable business model.

We therefore continue to focus on sustainable growth, robust supply chains and sustainable profitability as the foundation of our long-term corporate success.

The focus is on securing existing business areas and the development of new growth opportunities. We are continuously evolving our role along the value chain, placing particular emphasis on long-term partnerships, innovative solutions and a consistent focus on our customers' needs.

At the same time, we are constantly reviewing and developing our service portfolio to identify emerging opportunities, capitalise on synergies and strengthen our adaptability in dynamic markets.



■ Digitalisation, Artificial Intelligence and Process Optimisation

Digital transformation remains a key component of our corporate strategy. In 2025, we increasingly focused on the practical application of digital solutions and artificial intelligence to support our staff and optimise core business processes. The aim is to improve efficiency, support well-informed decision-making and continuously improve the quality of our services.

At the same time, data protection, information security and the responsible use of new technologies remain our top priorities. Through training programmes, the sharing of best practice and the active involvement of our staff, we are building lasting digital capabilities across the organisation.

■ Sustainability and ESG: A Dedicated Unit for Greater Accountability

Sustainability is an integral part of our corporate development. In 2025, the focus will be on further developing the structures established in the previous year and integrating ESG aspects even more closely into our business processes and decision-making. The ESG function continues to coordinate group-wide activities, is responsible for sustainability reporting and supports the companies in implementing their sustainability targets.

Together with the interdisciplinary core team and the cross-divisional ESG working group, we are advancing our sustainability strategy. Regular dialogue between the companies promotes transparency, knowledge transfer and the identification of shared priorities. In this way, we are laying the foundations for embedding sustainability within our company effectively and for the long term.

■ Investing in Our People and Corporate Culture

Our employees are the key to our sustainable success. That is why we continuously invest in their professional and personal development, as well as in a corporate culture characterised by trust, personal responsibility and collaboration.

As part of our staff development programme, we develop the skills that are particularly important to our company's future success. The focus is on further training, knowledge-sharing and actively contributing to organisational change. At the same time, we remain committed to providing attractive apprenticeships and nurturing young talent in order to attract skilled workers at an early stage and retain them within our company in the long term.



Our values – open-minded, competent, innovative and family spirit – form the basis for our day-to-day actions.

They strengthen team spirit within the Group and help us to successfully combine economic, environmental and social responsibility.

05 MILESTONES

TAKING RESPONSIBILITY TOGETHER –
OUR ESG ACHIEVEMENTS IN 2025

The 2025 financial year was marked by significant developments and progress. Our milestones illustrate how we are continuously driving our group forward and fulfilling our economic, environmental and social responsibilities. The following sections provide an overview of selected developments in the areas of Governance & Transparency, Environment & Certifications, Engagement & Networks, and Culture & Working Environment.

Governance & Transparency

VSME-Reporting · Rejoining the UNGC · first GHG inventory

Environment & Certifications

'From the field to the fan shop' · CDP · Green Button 2.0 · EcoVadis

Commitment & Networks

GMA as Sustainability Ambassador ·
16 Stakeholder-Interviews

Culture & Working Environment

115 Years of Company History · Podcast „Nachhaltig mittelständisch“



01 ADOPTION OF THE VSME REPORTING STANDARD

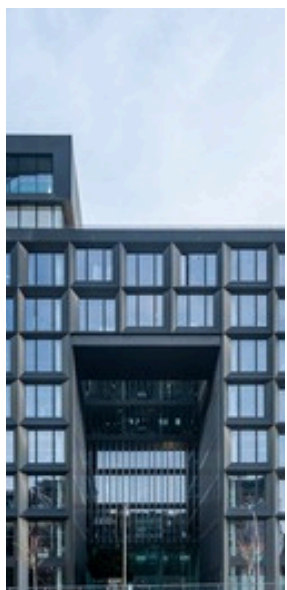
Preparations for VSME reporting progressed further in 2025. Key areas of focus included the double materiality analysis, a structured value chain analysis and an in-depth examination of the VSME standard.

As part of this process, the company rejoined the United Nations Global Compact in order to align its sustainability management more closely with international frameworks. In addition, a greenhouse gas inventory was compiled for the first time in the reporting year in accordance with the Greenhouse Gas Protocol, with a view to providing a stronger evidence base for future emissions management.

02 REJOINING THE UNITED NATIONS GLOBAL COMPACT

In 2025, the Jebsen & Jessen Hamburg Group rejoined the United Nations Global Compact (UNGC). This marks an important step in strengthening our commitment to sustainability. The UNGC provides us with clear guidelines, opportunities for dialogue and transparent standards. It serves as a guide for us to further develop existing measures and embed them within a global context.

As a voluntary corporate network of the United Nations and the world's largest initiative for sustainable corporate governance, the UNGC provides a recognised framework for guidance. By rejoining, the Jebsen & Jessen Hamburg Group commits to embedding the ten principles of the UNGC within the organisation. These encompass human rights, labour standards, environmental protection and anti-corruption, and serve as practical guidelines for our day-to-day decisions – from selecting business partners to shaping a responsible corporate culture.



Communication on Progress

In future, we will use the annual Communication on Progress (CoP) to report on progress, challenges and next steps. From now on, we will submit our VSME report annually as our CoP; the sustainability report will be submitted separately.

Knowledge and Dialogue

Participation provides access to workshops, dialogue forums, guidance documents and examples of best practice relating to climate strategies, supply chain standards, human rights due diligence and governance structures.

Human Rights

- Respect for and protection of international human rights
- No involvement in human rights violations

Labour Standards

- Elimination of all forms of forced labour
- Abolition of child labour
- Equal treatment and equal opportunities in the workplace
- Freedom of association and the right to collective bargaining

Environmental Protection

- A precautionary approach to environmental issues
- Promoting environmental awareness
- Developing and implementing environmentally friendly technologies

Anti-Corruption

- Measures to combat corruption in all its forms – including extortion and bribery

WE SUPPORT



Furthermore, the UNGC establishes an important link to the 17 Sustainable Development Goals (SDGs). These global goals help us to take a holistic view of sustainability in economic, social and environmental terms. They increasingly inform our strategic decisions, for example when developing sustainability targets, designing projects and prioritising measures.

03 GREENHOUSE GAS INVENTORY: EXPANDED DATA SET FOR SYSTEMATIC EMISSIONS MANAGEMENT

Our four-step approach

01 **System boundaries deliberately expanded**

The majority of emissions from retail companies do not usually arise at their own sites, but primarily within the supply chain and in upstream and downstream activities. For this reason, the assessment was not limited to Scope 1 and Scope 2, but was expanded to include a systematic analysis of Scope 3.

02 **Key emission categories identified**

The assessment took into account both the fundamental relevance of the categories to the respective business model and the availability and quality of data.

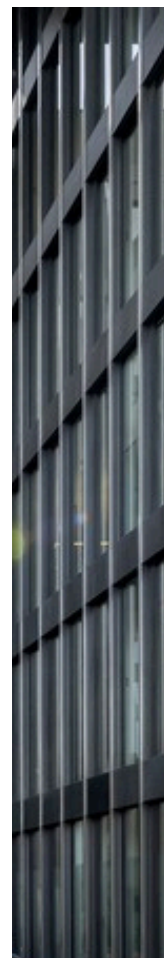
03 **Sample data collected for the first half of 2025**

To this end, data templates were created for all categories, on the basis of which the companies were able to collect sample data.

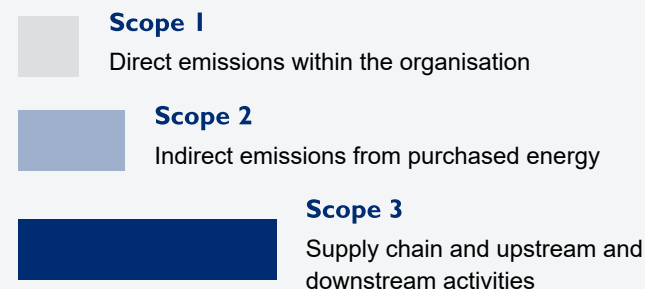
04 **Harmonised data collection**

The differing data realities across societies first had to be harmonised. At the same time, it became clear that where primary data is available, emission sources can be managed in a more targeted manner and measures can be developed more effectively.

Another milestone was the preparation of our first systematic greenhouse gas inventory in accordance with the Greenhouse Gas Protocol (GHG Protocol) in the 2025 reporting year. This improves transparency and comparability and provides a robust basis for managing emission sources along the value chain in a more targeted manner in future.



SYSTEM BOUNDARIES CONSIDERED



Schematic representation of the system boundaries; no quantities specified.

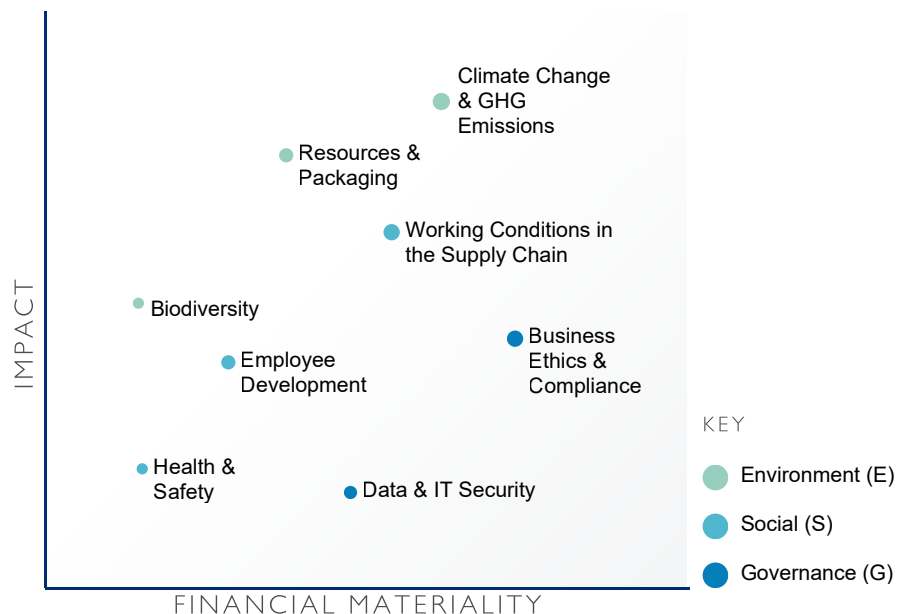
WHAT THIS MEANS

With the key categories identified, harmonised data collection methods and clear processes, the Jebsen & Jessen Hamburg Group is laying the foundations for measuring its carbon footprint more accurately in future and managing emissions reductions more effectively.

04 OUR MATERIAL TOPICS 2025

Sustainability is a cross-cutting issue for the Jebsen & Jessen Hamburg Group that encompasses ecological, social and governance-related issues in equal measure. In the 2025 reporting year, the dual materiality analysis was continued and continued in order to systematically assess the relevant environmental and social impacts of business activities as well as the resulting risks and opportunities. The analysis covers all companies in the non-financial scope of consolidation and is based on the ESRS thematic standards.

The results of the materiality analysis form a central orientation framework for the further sustainability strategy. They show which topics along the value chains are particularly relevant, where measures already exist and in which areas data, processes and responsibilities need to be further developed. Materiality is not understood as a one-off stocktaking, but as the basis for ongoing strategic management.



HOW WE READ THE HEATMAPS

The heat maps show which ESG aspects have been identified as particularly relevant in which phase of the value chain. In doing so, we distinguish between actual and potential impacts on the environment and society on the one hand, and financial risks and opportunities for our company on the other.

This makes it clear whether the relevance of a topic results primarily from the impact perspective or from the financial materiality perspective. The heat maps do not depict individual measures or projects, but condense the results of the materiality analysis into a structured overview. The visualization serves as a basis for further strategic orientation and helps to classify focal points within sustainability work in a comprehensible way.

WHAT THE MATERIAL TOPICS MEAN FOR US

The material topics identified show that sustainability for the Jebsen & Jessen Hamburg Group includes both ecological and social impacts as well as questions of corporate management. They make visible where measures already exist, where data and processes need to be further developed, and where dialogue with business partners, employees and other stakeholders is particularly important.

The combination of double materiality analysis, stakeholder dialogue and systematic data collection creates a reliable basis for managing sustainability in an even more targeted manner in the future.

The key topics identified by the group are summarised below. This overview draws on the findings of the heatmaps and highlights which environmental, social and governance-related aspects are particularly significant for business operations, value chains and stakeholders.

HEATMAP - ENVIRONMENT

Material (M)
 Unmaterial (UM)
 No impact, risk or opportunity identified

TOPIC	SUBTOPIC	Upstream		Own business		Downstream		Financial Materiality	
		negative	positive	negative	positive	negative	positive	Risks	Chances
Climate change								M	M
	Adaptation to climate change	M		UM	M	M		M	M
	Climate action			M				M	UM
	Energy	M		UM		M			
Environmental pollution	Air pollution	M				M			
	Water pollution	M				M			
	Soil pollution	M						UM	
	Substances of concern & substances of very high concern	UM				UM		UM	
	Microplastics	UM		UM		UM			
Water and marine resources	Water								
	Marine resources	UM		UM		UM		UM	UM
Biodiversity	Biodiversity & ecosystems	M						UM	UM
Circular economy	Resource inputs, including resource use					M		UM	UM
	Resource outputs associated with products and services	UM		UM		M		UM	
	Waste								

HEATMAP - SOCIAL AND GOVERNANCE

TOPIC

Our own workforce

SUBTOPIC

Working conditions

Equal treatment and equal opportunities for all

Other work-related rights

Workers in the value chain

Working conditions (VC)

Equal treatment and equal opportunities for all (VC)

Other work-related rights (VC)

Affected communities

Economic, social and cultural rights of communities

Civil and political rights of communities

Rights of indigenous peoples

Consumers and end users

Information-related impacts on consumers and/or end users

Personal safety of consumers and/or end users

Social inclusion of consumers and/or end users

Company policy

Corporate culture

Protection of whistleblowers

Animal welfare

Political engagement

Supplier relationship management

Corruption and bribery

Upstream		Own business		Downstream		Financial Materiality	
negative	positive	negative	positive	negative	positive	Risks	Chances
		UM	M			M	UM
		M	M			M	UM
						UM	
M	M			M		M	UM
UM							
M						M	
UM			UM	UM	UM	UM	UM
UM							
UM							
						UM	UM
				UM		UM	UM
		UM	M			M	UM
UM		UM				M	
UM						UM	
		UM	UM			UM	
UM						M	UM
M		M		M		M	

05 'FROM THE FIELD TO THE FAN SHOP': PROJECT CONTINUATION AND SDG INNOVATION AWARD

The "From the field to the fan shop" initiative was launched by Brands Fashion in 2022 together with football clubs from the Bundesliga and Bundesliga 2, Fairtrade Germany and GIZ. The first phase of the project, which was completed at the beginning of 2025, supported 450 Indian smallholder farmers in converting to organic cotton cultivation and supplemented this with sports activities for children and young people.

In the second phase of the project, which runs until 2028, the commitment will be expanded: a total of 1,650 smallholder farmers will benefit from the conversion to sustainable agriculture. At the same time, around 3,000 children and young people will be supported through training courses on equality, education and social skills. Other priorities are income generation and climate protection along the cotton value chain.

1.650

SMALL-SCALE
FARMERS

3.000

CHILDREN AND
YOUNG PEOPLE

2028

DURATION
OF PHASE 2

"Textile supply chains are complex, and change means work. However, projects such as 'From the field to the fan shop' show that this effort is worthwhile."

Rabea Schafrik
Head of Sustainability, Brands Fashion



In December 2025, Brands Fashion received the SDG Innovation Award for this commitment. The award was presented at the Maximilianeum in Munich by Gerd Müller, former Federal Minister for Economic Cooperation and Development and current Director General of the United Nations Industrial Development Organization (UNIDO).

In his laudatory speech, he emphasized the pioneering character of Brands Fashion and emphasized that the medium-sized company successfully exemplifies responsible corporate governance.

The SDG Innovation Award recognizes companies, projects and initiatives that make a measurable contribution to the implementation of the United Nations' 17 Sustainable Development Goals – in particular through innovative approaches, strong partnerships and scalable solutions to ecological, social and economic challenges. Brands Fashion was honored for its long-standing commitment to fair supply chains, sustainable product innovations and international collaborations such as "From the field to the fan shop". The project makes an effective contribution to achieving the SDGs through fair and ecological cotton value creation.

06 BRANDS FASHION SUCCESSFUL IN SUSTAINABILITY RATINGS

External assessments evaluate the company's own climate protection and due diligence measures and enable progress to be compared over the years. Three assessments and one re-audit in the 2025 reporting year.

B

CDP

B-grade in CDP's environmental performance rating

2022 2023 2024 2025

In the current CDP sustainability assessment, Brands Fashion once again achieved a B rating. This means that the company has improved from D in 2022 to C in 2023 to B in 2024 and 2025.

The next objectives include improving circularity and further reducing the carbon footprint.

2.0

GREEN BUTTON

Green Button 2.0 Re-Audit 2025: Stage B successfully mastered

In June 2025, Brands Fashion successfully completed the re-audit against the Grüner Knopf 2.0 standard at Level B. The audit, carried out by TÜV Nord, confirmed that the enhanced requirements had been implemented. The audit was completed without any non-conformities.

EXAMINED KEY AREAS

Risk analysis · Preventive and remedial measures · Procurement practices · Key figures on living wages · Grievance mechanisms

Positive aspects: a clear internal division of responsibilities, training and incentive schemes, and transparent external communication.

Gold

ECOVADIS

For the sixth time in a row

The company therefore remains amongst the top 4 per cent of all companies and sectors assessed. Within the clothing manufacturing sector, Brands Fashion is once again amongst the top 1 per cent.

80

POINTS IN 2025 (AN INCREASE FROM 76 POINTS IN THE PREVIOUS YEAR)

1 %

BEST IN THE INDUSTRY

The company made particular progress in the areas of reporting and key performance indicators.



07 GMA STRENGTHENS SUSTAINABILITY IN STRATEGIC SUPPLY CHAINS

At GMA Garnet (Europe) GmbH, sustainability is increasingly understood as an integral part of the further development of supply chains. In the 2025 reporting year, this claim was further substantiated by taking on a Sustainability Ambassador role in cooperation with a strategic partner.

With this positioning, GMA is pursuing the goal of anchoring sustainability requirements more firmly in cooperation with strategic partners and implementing them consistently along the value chain. The focus is on a closer integration of operational processes, partner requirements and overarching ESG regulations.

The role of Sustainability Ambassador does not stand for individual measures, but for a structural further development of the understanding of sustainability in the supply chain. It creates a framework within which ecological issues can be addressed, coordinated and further developed more systematically.

In this way, GMA supports the integration of sustainability more closely into existing management and decision-making processes and at the same time responds to growing requirements from business partners and markets. The anchoring of such role models is an important step towards a more strategically oriented ESG integration within the Group.

08 STAKEHOLDER-INTERVIEWS AS A BASIS FOR THE FURTHER DEVELOPMENT OF OUR SUSTAINABILITY STRATEGY

16

- Customers
- Suppliers
- Credit institutions
- Associations
- Service providers

STRUCTURED INTERVIEWS

In the year under review, we conducted a total of 16 structured stakeholder interviews in order to obtain a comprehensive picture of the expectations, requirements and perspectives of our stakeholders.

The interviews were conducted jointly by the Group's operating divisions and ESG management. In individual cases, the interviews were conducted exclusively by the business units or accompanied by other functions, such as treasury. The interviews included stakeholders from various companies and business units of the Group.

The interviews were based on a standardized questionnaire that was made available to the discussion partners in advance. This served as a structuring framework for the discussions, but was deliberately used flexibly in order to be able to address additional topics and concrete requirements in an open exchange in addition to the core questions.

The evaluation of the interviews shows that sustainability requirements differ depending on the business unit, market environment and stakeholder group. At the same time, several overarching trends can be identified. A key aspect is the increasing importance of transparency. Many stakeholders expect clear and comprehensible communication about sustainability activities, progress and objectives. Transparent reporting is seen as an important factor for trust and long-term cooperation.

At the same time, it became clear that the maturity levels of stakeholders in dealing with sustainability differ. While some stakeholders already have established strategies and comprehensive data systems, others are still in the early stages of structured ESG implementation.

Furthermore, the interviews show that cooperation and the exchange of knowledge play an important role. Potential areas for action include, for example, joint pilot projects, benchmarking, innovation networks, workshops or the development of joint solutions along the value chain.

INTERVIEWS IN EACH DIVISION

- 2 Holding
- 2 Trading Solutions
- 3 Juritex
- 2 Brands Fashion
- 2 e-Mobility
- 2 Financial Solutions
- 3 Metals
- 2 GMA

THREE CONFIRMED SUBJECT AREAS

Transparency regarding our ESG activities, in particular through structured reporting in accordance with international standards.

Meeting external requirements as appropriate, for example through the calculation of Scope 1 to 3 emissions and increasing product transparency

The incorporation of relevant initiatives, ratings and certifications to make sustainability performance measurable and comparable

09 | 115 YEARS OF COMPANY HISTORY: COMPANY CHRONICLE

During the reporting period, the company chronicle of the Jebsen & Jessen Hamburg Group was completed. On around 200 pages, it documents the development of the company from its beginnings in 1909 to the present day, with a focus on the company's more recent development.

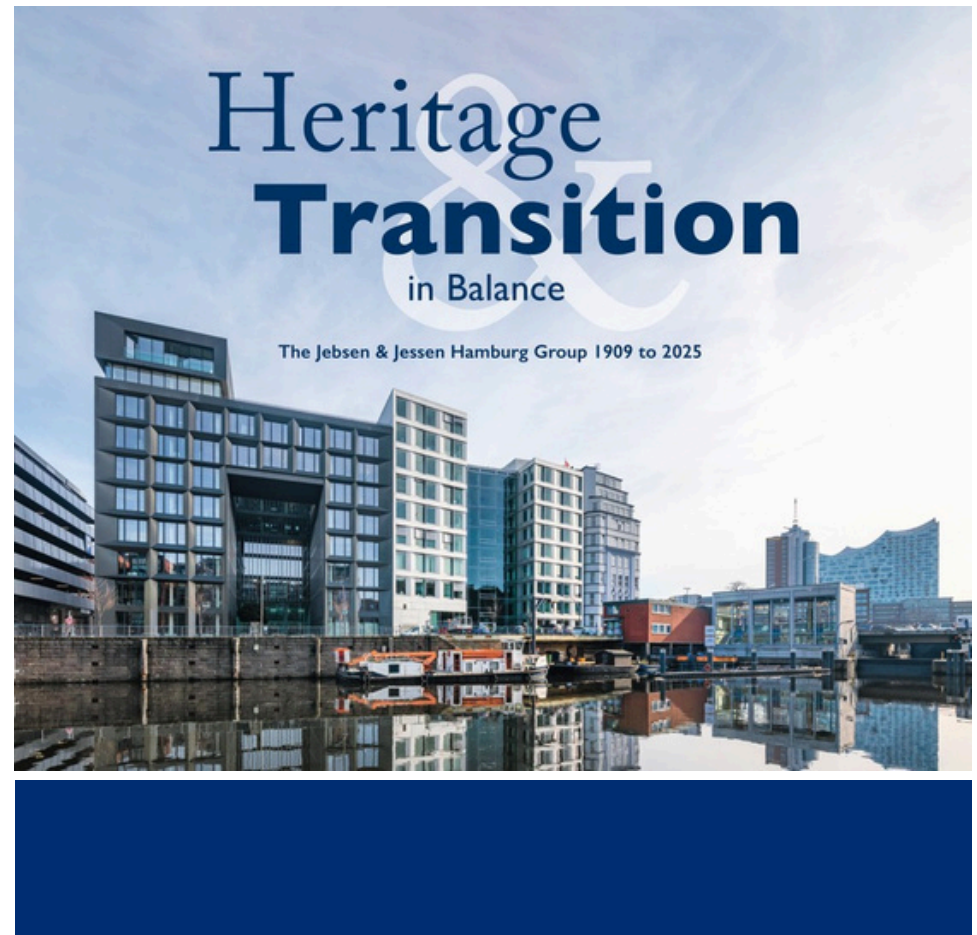
The chronicle goes beyond a mere presentation of historical events and places central milestones, decisions and developments in their respective contexts. Historical images and selected contributions help to present the development in a comprehensible way.

The preparation was carried out in cooperation with various internal and external participants. In addition to the coordination of the content by Dagmar Wille and Hanna Priebe, employees from the company archive and other colleagues supported the implementation with contributions, feedback and image material.

„This story does not begin with a founding myth, but with an attitude.”

Fritz Graf von der Schulenburg

115 YEARS OF COMPANY HISTORY



10 PODCAST „NACHHALTIG MITTELSTÄDNISCH“

Bringing sustainability to life: Insights from ESG management

In May 2025, Farah Alice Rosenau was a guest on the podcast "Nachhaltig mittelständisch".

In the following, she gives insights into her work as an ESG manager at the Jebsen & Jessen Hamburg Group and makes it clear how important the topic of sustainability has become in the company. Not only does her everyday professional life become tangible, but also her claim to make sustainability visible, tangible and tangible in the company.

In the interview, host Jenny describes how much Farah Alice Rosenau is passionate about the topic of sustainability from the very beginning.

The episode focuses on the question of how it can be possible to introduce colleagues to sustainability, create enthusiasm for the topic and maintain motivation even in difficult phases. At the same time, it becomes clear that sustainable change is understood as a joint task and can only have an impact if it is supported and shaped together.



Scan to watch the podcast's YouTube video



OUR ENVIRONMENTAL RESPONSIBILITY

AN IMPETUS FOR INNOVATION AND RESILIENCE

Our continuous sustainability efforts are reflected in the introduction of innovative technologies, in closer cooperation with sustainably oriented suppliers and in the development of sustainable business models. In this way, the Jebsen & Jessen Hamburg Group not only strengthens environmental protection, but also the long-term stability and resilience of the company.

SCOPE 1
283.48

Tonnes of CO₂e

SCOPE 2
360.12

Tonnes of CO₂e — reduced to **92.22**
tonnes of CO₂e through the use of
renewable energy

SCOPE 3
2,479,021.9

Tonnes of CO₂e

376

Tonnes of CO₂e were addressed
through a climate contribution



Image provided by MoorFutures

ÖKOLOGISCHE VERANTWORTUNG IN UNSEREN GESCHÄFTSBEREICHEN

WORKING TOGETHER FOR A CLEAN ENVIRONMENT

For us, sustainability is reflected in concrete actions. In September 2025, 16 employees from various company divisions took part in World Cleanup Day and collected waste in the Alster region. Together, they cleaned meadows, shrubs and tree areas, thus setting a visible sign of responsibility in the immediate vicinity.



IN-DEPTH WORKSHOP: GREENHOUSE GASES

On 10 December 2025, an in-depth workshop on greenhouse gases took place at our office, the Jebesen & Jessen Hamburg Group, led by experts from Bosch Climate Solutions.

The workshop was open to staff from various divisions within the Group and offered them the opportunity to deepen their knowledge of key climate and sustainability issues. As well as providing practical insights into regulatory requirements, carbon accounting and supply chain management, the format allowed plenty of scope for participants to raise their own questions and concerns.

The workshop began with an introduction to the objectives and expectations, including creative icebreakers, and explored definitions of sustainability ranging from Carlowitz to the Brundtland Report. It also explained how the environment and climate can have a direct impact on the economy, for example through higher costs of damage resulting from extreme weather events, which cause disruptions and delays in non-resilient supply chains. Regulatory frameworks such as the EU Green Deal, CSRD, CSDDD, the EU Taxonomy and ratings (CDP, SBTi, EcoVadis, GRI) were explained in detail, supplemented by carbon accounting for Scopes 1 to 3, primary and secondary data, and databases such as the IEA, IPCC and EcoInvent.

The workshop also highlighted the growing regulatory obligations and the increasing pressure from stakeholders such as customers, investors and banks, placing these within the context of global goals such as the UN Sustainable Development Goals (SDGs) and the Paris Agreement.

This interdisciplinary approach strengthens the entire organisation: staff gain expertise in carbon footprint assessment, PCF calculations and supplier engagement, enabling them to identify opportunities for reduction within supply chains, mitigate risks, improve ratings and create competitive advantages through transparent climate strategies.

GREENHOUSE GAS EMISSIONS – TRANSPARENCY STARTS WITH MEASUREMENT

A central step on the way to a future CO₂e reduction strategy is the systematic recording and evaluation of our greenhouse gas emissions. The basis for this is the internationally recognized Greenhouse Gas Protocol Corporate Standard (GHGPCS), which divides emissions into three categories (scopes). This system forms the methodological basis of our emission calculations.



EMISSIONS IN THE 2025 FINANCIAL YEAR

SCOPE 1

283,48

Tonnes of CO₂e

SCOPE 2

360,12

Tonnes of CO₂e — reduced to 92.22 tonnes of CO₂e through the use of renewable energy

SCOPE 3

2.479.021,9

Tonnes of CO₂e

CAUSES OF THE INCREASE IN EMISSIONS

As a result of the initial recording of our VSME report, climate accounting has become more important and has led to more stringent implementation.

On the one hand, emissions in Scope 1 increased, which is mainly due to the first-time recording of emissions from natural gas heating at two sites, in addition to fleet emissions.

On the other hand, we also recorded a significant increase in Scope 2. This was mainly due to the first-time inclusion of all foreign locations.

The increase in Scope 3 is attributable to the significant expansion of the scope compared to previous years.

This expansion applies in particular to additional Scope 3 categories as well as a higher granularity of data collection.

As a result, compared to previous years, not only Scope 3 business travel was reported, but also emissions from Category 3.1 (Goods and services purchased), Category 3.3 (Fuel- and energy-related activities), Category 3.5 (Waste generated in the company), Category 3.7 (Commuting of employees) and Category 3.8 (Rental of assets).

MATERIALITY ANALYSIS OF THE SCOPE 3 CATEGORIES

In order to determine these operational reporting limits of Scope 3 emissions in the corporate carbon footprint of the Jebsen & Jessen Hamburg Group, a materiality analysis of the 15 Scope 3 categories was carried out in accordance with the GHG Protocol.

The assessment first examined the extent to which the respective category is relevant to the business model of the Jebsen & Jessen Hamburg Group. In a second step, the availability and quality of the existing data were taken into account.

For each Scope 3 category, each company first assessed whether there were any business activities that cause emissions in this category. The companies then assessed whether the relevant data was available and in what quality it was available.

Transport emissions (Scope 3.4 and Scope 3.9) were also identified as material for the corporate carbon footprint of the Jebsen & Jessen Hamburg Group as part of the materiality analysis, but are not yet quantified for the 2025 financial year, as the data required for this is not yet available in sufficient quality and reliability.

In this context, the operating companies are in the process of setting up appropriate data structures and exchanging information with relevant business partners.

The Jebsen & Jessen Hamburg Group's as a distribution company currently cannot collect downstream Scope 3 categories in connection with the use or further processing of sold products and their disposal with the data quality required for reporting.



REPORTED CATEGORIES	SIGNIFICANT, BUT NOT YET QUANTIFIED	VERIFIED CATEGORIES
3.1, 3.3, 3.5, 3.7, 3.8	3.4 and 3.9 — Transport	15 in accordance with the GHG Protocol

CLIMATE CONTRIBUTION WITH MoorFutures

For its voluntary climate contribution, the Jebesen & Jessen Hamburg Group relies on MoorFutures certificates generated by the rewetting of peatlands in Germany.

For the 2025 financial year, the Jebesen & Jessen Hamburg Group's Scope 1 and market-based Scope 2 emissions, totalling 376 tonnes, were offset through a climate contribution to the MoorFutures project run by the Schleswig-Holstein Offset Agency.

This makes a targeted contribution to climate protection, which is set against the remaining emissions that cannot currently be avoided.



GREENHOUSE GAS EMISSIONS

As unavoidable emissions remain despite reduction measures, we have addressed our Scope 1 and market-based Scope 2 emissions as part of our climate action plan.

In this context, work was also initiated in the 2025 financial year to develop a company-wide strategy for managing remaining emissions, which is due to be finalised in the 2026 financial year.

The aim of this strategy is to ensure that, in future, the Jebesen & Jessen Hamburg Group follows a clearly structured and transparent process when selecting climate protection measures.

This is based on the regular calculation of the corporate carbon footprint, which sets out the greenhouse gas emissions generated.

TARGETED EMISSIONS FOR 2025

376

Tonnes of CO₂ — MoorFutures certificates issued by the Schleswig-Holstein Compensation Agency, rewetting of the Grootmoor

THE GROOTMOOR PROJECT

For Scope 1 and Scope 2 emissions directly attributable to the company, the aim is to provide targeted support for high-quality climate protection projects.

The plan is to prioritise support for high-quality projects, preferably those located in Germany or elsewhere in Europe. The focus is on certified forest conversion, peatland rewetting or biomass projects which, in addition to high CO₂ integrity, also have positive ecological and regional effects.

Collaboration with recognised local partners should be long-term in nature, in order to ensure the quality of the measures and to minimise the need to purchase additional external emission allowances. These measures form part of an ongoing commitment to reducing emissions in a sustainable manner.

Specifically, this is a rewetting project in the Grotmoor in Schleswig-Holstein, in which previously drained peatland areas are being gradually restored to their natural state. The aim of the project is to permanently raise the water level and thereby halt or reduce the peat decomposition typical of drained peatlands.

As a result of rewetting, carbon dioxide emissions from the oxidation of peat are significantly reduced. Furthermore, the project contributes to the restoration of ecosystems typical of peatlands.

Overall, the project therefore not only tackles climate change, but also helps to preserve natural habitats and stabilise the ecological functions of moorland landscapes in the long term.



BIODIVERSITY

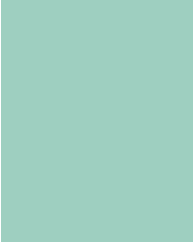
By restoring water conditions to a state close to nature, typical plant and animal species can re-establish themselves.

WATER BALANCE

The improved water retention capacity has positive effects on the regional water balance and flood protection.

NATURAL HABITATS

The project contributes to the conservation of natural habitats and to the long-term stabilisation of the ecological functions of moorland landscapes.





LIFE SCIENCE: GROWING MARKET PRESENCE AND SUSTAINABLE CUSTOMER RELATIONSHIPS

Jebesen & Jessen Life Science GmbH was able to further expand its market presence in the 2025 financial year and achieve higher market penetration, especially in the areas of Home & Personal Care and Food Additives.

The increased number of new customers shows that the business unit is increasingly perceived as an independent and relevant brand. At the same time, the exchange with customers has changed significantly in recent years: Sustainability plays a noticeably greater role in discussions about products, supply chains and common development goals. For the business unit, this means that not only market presence and strategic partnerships are gaining in importance, but also continuous dialogue about more sustainable solutions along the supply chain.

CHEMICALS: EXPANSION OF INTERNATIONAL ACTIVITIES AND PORTFOLIO DEVELOPMENT

Jebesen & Jessen Chemicals GmbH further expanded its business in Colombia and Ecuador in the 2025 reporting year, where it was able to grow both in terms of volumes and sales. At the same time, the portfolio in the Oil & Gas division was gradually expanded.

The further development of the product portfolio and the expansion of distribution in Europe underscore the importance of international markets and supply chains for the business model. At the same time, chemical products and their applications are increasingly moving in an environment of regulatory and market requirements, especially with regard to environmental aspects and resource efficiency.



JEBAGRO: SUSTAINABLE TRANSFORMATION IN THE AGRICULTURAL SECTOR

In the 2025 financial year, Jebagro further expanded its fertilizer division in particular, thus strengthening a business area that is becoming increasingly important within society. At the same time, organic products are becoming more important. This includes in particular the cooperation with the Agrostock Group in Spain, through which biological solutions are marketed in various markets, including Asia and Africa. In this way, Jebagro combines the further development of the agricultural business with the expansion of more sustainable product approaches, especially in the areas of biostimulants and soil improvement.

RUHR-PETROL: RESOURCE CONSERVATION AND DECARBONISATION IN THE ENERGY SECTOR

Ruhr-Petrol continued to pursue its existing business model in the 2025 financial year. A comparatively high level of stability for the company results from its European value creation structures, which have already made Ruhr-Petrol less affected by international supply chain risks. This shows that resilient and regionally more strongly anchored structures can make an important contribution to the reliability of the business model. In addition, Ruhr-Petrol was also involved in the industry's professional exchange in 2025 and took part in the conference of the European Petrochemical Association (EPCA). Such formats support the dialogue on developments, challenges and more sustainable solutions within the petrochemical environment.



JURITEX

JURITEX: PFAS-FREE SUPPLY CHAINS, RECYCLED MATERIALS AND TRANSPORT EMISSIONS

Against the backdrop of stricter regulatory requirements in connection with PFAS, Juritex conducted supplier visits to China at the end of November 2025 together with partners from Bangladesh and Hong Kong.

The aim was to review production processes, chemicals used and existing quality and control mechanisms in dyeing plants, weaving mills and finishing plants. Juritex has been relying exclusively on silicone-based, PFAS-free finishes for many years.

However, due to new limit values and more sensitive test methods, increased protection against unintentional contamination along the supply chain is required. The on-site visits showed both a high willingness to implement at the partner companies and existing structural challenges in the complete conversion to PFAS-free processes.



SUSTAINABILITY INDICATORS AND MEANS OF TRANSPORT

At a seminar in Suzhou at the beginning of December 2025, Juritex exchanged views with representatives of key Chinese partners on new regulatory requirements as well as future requirements for energy, water, chemicals and emissions data.

With regard to your emissions, Juritex pursues the goal of consistently avoiding air freight. After the complete renunciation in 2024, air freight operations occurred again in individual cases in 2025 as part of the restructuring of procurement and the start-up phase of new suppliers.

CLIMATE TARGETS ACCORDING TO SBTI STANDARD

In December 2025, Juritex applied to participate in the Science Based Targets initiative. The validation has now been completed.

The goal is to reduce emissions by 42% by 2030 compared to the base year 2024. Since over 99% of emissions occur in Scope 3, the focus of the climate strategy is on the upstream value chain. In addition, there are absolute reduction targets for Scope 1 and 2 as well as an intensity-based target for Scope 3.

The planned validation of the emission data of the base year 2024 is scheduled for 2026.

76%

Proportion of recycled fibres at Juritex Import-Export GmbH in 2025

-42%

Emissions target by 2030 compared with the base year 2024 (SBTi)



BRANDS FASHION: TRIP TO INDIA WITH OUR CUSTOMERS & PROJECT PARTNERS

In January 2025, BRANDS Fashion undertook a one-week trip to India together with customers from professional football and project partners.

The aim of the trip was to exchange expertise as part of the "From the field to the fan shop" initiative and to further deepen cooperation along the textile supply chain.

All project participants came together in Mumbai to reflect on the results of the project phase so far and to discuss initial approaches for a possible continuation of the project.

Another focus was on visiting selected production sites in Tirupur. There, the participants visited, among other things, the new "Green Factory" of partner SAGS Apparels. In addition, insights were gained into several stages of the upstream supply chain, including knitting, dyeing and printing, as well as the production of other products such as cotton bags, towels, hats and scarves made of GOTS-certified materials.

The program was supplemented by a sports festival for supply chain employees and their families, organized together with the NGO YFC.



1

One-week trip with clients and project partners

2

Stops: Mumbai and Tirupur

GOTS

Certified materials in the upstream supply chain



GMA: DECARBONIZATION AND RESOURCE EFFICIENCY IN THE SUPPLY CHAIN

In the year under review, GMA Garnet (Europe) GmbH implemented and further developed concrete measures to reduce its ecological impact along the supply chain. The focus was on the targeted reduction of emission-related pollution in transport and the increase in resource efficiency in products and packaging.



Transport-related Emissions

A key starting point is the reduction of transport-related emissions. To this end, the use of alternative fuels in the logistics process has been promoted in order to gradually reduce CO₂- emissions along the supply chain. This enables direct influence on a central emission driver within the value chain.

Data Transparency

At the same time, measures were developed to improve data transparency. In the year under review, GMA held a workshop to determine the product carbon footprint of garnet sand. This created a basis for recording emissions at the product level more systematically and deriving reduction potentials in a more targeted manner.

Resource Efficiency

Progress has also been made in the area of material use. By adapting the packaging used, including dispensing with the plastic coating in the paper sacks, which reduces paper grammage. These measures help to reduce material consumption and continuously improve the overall ecological balance of the products.

These measures help to reduce material consumption and continuously improve the products' overall environmental performance.

e-MOBILITY: TEST DRIVES WITH THE ALL-ELECTRIC SIGMA 7 IN HAMBURG

In June 2025, Jebsen & Jessen e-Mobility enabled employees at the Hamburg site to get to know the all-electric SIGMA 7 minibus from the manufacturer Wisdom Motor during exclusive test drives.

The aim of the initiative was to make sustainable mobility solutions tangible in a corporate context and to convey electromobility tangibly as a concrete contribution to reducing traffic-related emissions. The test drives took place at several time slots and lasted around 30 minutes each. The vehicle was already available for viewing in the run-up to the individual trips.

Each trip was accompanied by a colleague from e-Mobility, who provided technical information about the SIGMA 7 and answered questions about electromobility. With the limited number of participants of a maximum of 13 people per trip, an intensive exchange was made possible.



FINANCIAL SOLUTIONS: SUSTAINABLE PACKAGING SOLUTIONS THROUGH MODERN PRODUCTION TECHNOLOGIES

As part of our sustainability efforts, we are committed to environmental protection and improving living conditions in a wide variety of countries with targeted projects in Financial Solutions.

€41m

In this context, Financial Solutions will support Hotpack Packaging Industries LLC, among others, in a third investment phase for a machine financing project with a volume of around EUR 41 million in the 2025 reporting year.

Hotpack Packaging Industries LLC is a company from the United Arab Emirates founded in 1995, which originally operated as a trading company for packaging and has been building up production capacities since 2007.

In 13 factories with over 3,000 employees, more than 3,500 different types of paper, plastic, aluminium and wood products are produced for the food and healthcare sector and then exported to more than 100 countries.

Over the past 26 years, Hotpack has successfully aligned its extensive product range and the needs of its customers towards sustainable packaging solutions. Above all, the production of biodegradable products is being dynamically expanded. The entire product range is made from recyclable materials.



Sustainability Report of Hotpack Packaging Industries LLC



JEBSEN & JESSEN
Financial Solutions

Hotpack Packaging Industries LLC in numbers

1995

Founded in the United Arab Emirates; has had its own production facilities since 2007

13

factories with over 3,000 employees

3,500

product types made from paper, plastic, aluminium and wood

100+

countries to which the company exports

26

years of focusing the product range on sustainable packaging solutions

97%

recycled materials possible, depending on the product line

Examples include sustainable paper bags, paper cups, end products made from recycled PET, and packaging made from plant-based waste materials.

The aim is to expand highly automated production capacity for sustainable packaging solutions and to increase in-house production.

The newly planned machines are designed to process paper, cardboard, pulp and highly recyclable plastics such as PET and PP, and, depending on the product line, allow for the use of up to 97 per cent recycled materials. Furthermore, the documentation sets out a zero-landfill policy for polymer waste.

The project supports the further development of sustainable packaging products and contributes to long-term resource efficiency in a growing market.

METALS: SUSTAINABLE TRANSFORMATION ALONG THE SUPPLY CHAIN



In the 2025 reporting year, Jebsen & Jessen Metals GmbH increasingly worked with suppliers who align their production processes with ecological and social sustainability criteria.

The focus was on reducing CO₂ emissions, using recycled materials and increasing transparency of emissions data along the supply chain.

The cooperation with partners who focus on renewable energies, the circular economy and lower-emission production processes underlines the growing importance of sustainable supplier relationships in the steel trade.

PHILIPPINES

In the Philippines, a long-standing supplier relies on recycled steel from an EAF furnace. The company plans to expand its capacity from 500,000 to up to 5 million tons and wants to use a high share of renewable energies in the electricity mix.

MALAYSIA

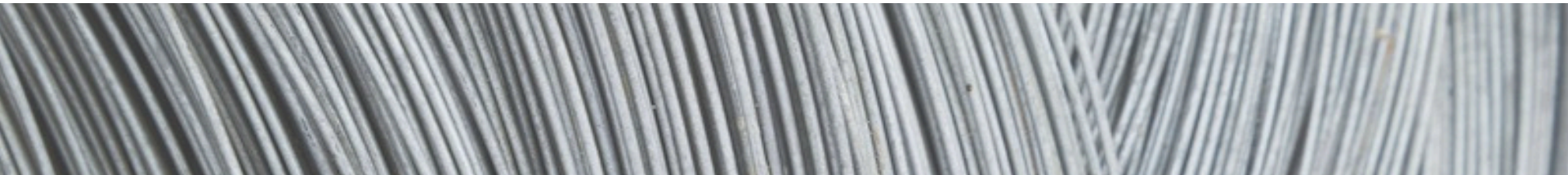
In Malaysia, another supplier consistently anchors ESG principles in its business strategy and is guided by international standards such as SDGs, ISSB and TCFD. The company aims for net-zero emissions by 2050 and focuses on a circular economy, including through zero water discharge and the increased use of steel scrap in production.

MEXICO

Another supplier is one of Mexico's largest steel recyclers, which already produces around 97% of its steel from recycled material. The company uses renewable energies, is internationally certified and has received several awards for sustainable management. In addition, it is socially committed through a foundation and is committed to fair working conditions.

THAILAND

With Meranti Green Steel, Metals is working with a partner who is relying on modern EAF technology and the use of renewable energies for a project in Thailand. The company promotes recycling, traceability and international partnerships and aims to save up to 4 million tons of CO₂ annually. In addition, there is an exchange on a possible new project in Oman, in which sustainable sponge iron is to be produced using hydrogen.





OUR CERTIFICATIONS

Jebsen & Jessen Hamburg Gruppe

- Quality seal "Recognized Good Trainer" (AGA Business Association), period 2024/2025
- Award "Trainee of the North 2025" (AGA Unternehmensverband / INW Bildungswerk Nord)

Trading Solutions

- ISO 9001:2015 – Standard for Quality Assurance Management – (07.12.2023 to 06.12.2026)

Life Science

- GMP+ Trade, Collection, Storage and Handling (01.12.2024 to 22.11.2025)
- IFS Broker Version 3.2 (25.08.2025 to 23.08.2026)
- ISO 9001:2015 for Trade in Food Additives, Feed Additives, Home & Personal Care – (27.08.2024 to 06.12.2026)
- Bio DE Öko 006 – Certificate according to Article 35 (1) of Regulation (EU) 2018/848 on organic production and labelling of organic products (10.04.2025 to 31.01.2027)

Chemicals

- ISO 9001:2015 for trading in industrial chemicals, oil & gas products (27.08.2024 to 06.12.2026)

Jebagro

- ISO 9001:2015 for trade in fungicides, insecticides, herbicides, biologicals and fertilizers (07.12.2023 to 06.12.2026)

Ruhr-Petrol

- ISCC EU according to the Renewable Energy Directive (RED II) as a trader (25.06.2025 to 24.06.2026)
- ISCC PLUS Certificate as a trader (25.06.2025 to 24.06.2026)

Juritex

- Control Union Certification (OCS, GRS and RCS) Certification for the categories "Women's Apparel, Men's Apparel, Babies' Apparel, Unisex Apparel, Children's Apparel" for the category "Retail" (07.03.2025 to 06.03.2026)
- EcoVadis - 67 points (Bronze) (30/06/2025 to 30/06/2026)
- GRS certification since 2024 (until 06.03.2026)
- Oeko-Tex Standard 100 - a. Product Class "Baby Articles" S10-0140 (01.09.2025 to 31.08.2026) and S24-3003 (01.02.2025 to 31.01.2026), b. Product Class "Products with direct contact to skin" S21-3106 (01.10.2025 to 30.09.2026) and S09-0891 (01.03.2025-28.02.2026)

MANAGEMENTSYSTEMS OVERVIEW

BUSINESS DIVISION	ISO 9001	ISO 14001	ISO 45001
Life Science	x	—	—
Chemicals	x	—	—
Jebagro	x	—	—
Brands Fashion	x	—	—
Brands Logistics	x	—	—
Industrial Solutions	x	x	—
Industrial Solutions Switzerland	x	x	x

Brands Fashion

- GOTS certificate since 2014 (until 05.02.2026)
- ISO 9001:2015 (until 04.03.2028)
- GRS certification since 2018 (until 05.02.2026)
- Cradle to Cradle Gold certificate since 2020 (until 08.04.2026)
- Green Button 2.0 certificate since 2023 (until 24.08.2026)
- EcoVadis - 80 points (Gold) (29.10.2025 to 29.10.2026)
- OCS since 2018 (until 05.02.2026)
- Oeko-Tex Standard 100 with an unlimited validity
- Oeko-Tex Made in Green license since 2019 with an unlimited validity
- Fairtrade license since 2016 with an unlimited validity
- Fairtrade textile standard since 2021 with unlimited validity
- FSC since 2016 (until 18.01.2027)

Brands Fashion Inc.

- GOTS certificate since 2020 (until 17.08.2026)

Brands Fashion Logistics

- GOTS certificate since 2014 (until 05.02.2026)
- ISO 9001:2015 (until 04.03.2026)
- GRS certification since 2018 (until 05.02.2026)
- EU organic certification 2018/848 since 2024 (until 01.02.2026)
- Organic certification
- OCS since 2018 (until 05.02.2026)

Clothing Network

- GOTS certificate since 2016 (until 14.12.2026)
- Fairtrade textile standard since 2022 with unlimited validity

Industrial Solutions

- ISO 9001:2015 for the sale of electric commercial vehicles (buses and trucks) as well as the corresponding charging infrastructure and the associated aftersales activities, spare parts trade for electric commercial and rail vehicles (24.06.2024 to 23.06.2027)
- ISO 14001:2015 for the sale of electric commercial vehicles (buses and trucks) as well as the corresponding charging infrastructure and the associated aftersales activities, spare parts trading for electric commercial and rail vehicles (24.06.2024 to 23.06.2027)

JJ Industrial Solutions Schweiz AG

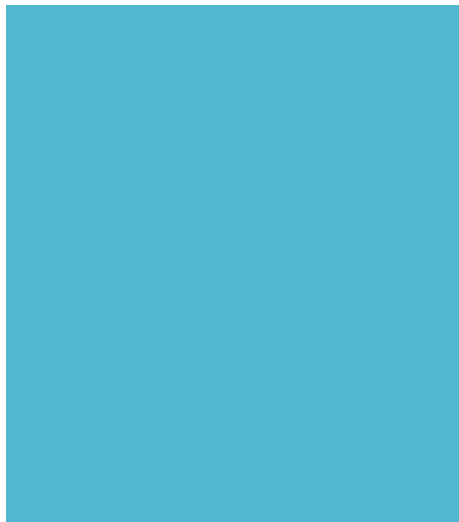
- ISO 9001:2015 for the import, distribution and service of electric vehicles and charging infrastructure for e-mobility (13.12.2024 to 12.12.2027)
- ISO 14001:2015 for the import, distribution and after-sales service of electric vehicles and charging infrastructure for e-mobility (13.12.2024 to 12.12.2027)
- ISO 45001:2018 for the import, distribution and after-sales service of electric vehicles and charging infrastructure for e-mobility (13.12.2024 to 12.12.2027)

OUR SOCIAL COMMITMENT



RESPONSIBILITY FOR OUR EMPLOYEES AND SOCIETY

We are committed to creating a working environment in which our staff feel safe, valued and supported. Through fair working conditions, targeted development and an open corporate culture, we strengthen the foundations for long-term collaboration and sustainable business success.



522
EMPLOYEES

1.557
HOURS OF FURTHER
TRAINING

3.784
HOURS OF LANGUAGE
LESSONS



STRONG TEAMS, SHARED RESPONSIBILITY

As a group of companies, we take responsibility for a working environment in which our employees feel safe, valued and supported.

With fair framework conditions, targeted support and an open corporate culture, we strengthen the basis for long-term cooperation and sustainable corporate success.

At the end of 2025, the Jebesen & Jessen Hamburg Group employed 522 people, of whom 504 were permanent and 8 were fixed-term.

This high number of permanent employment contracts stands for stability, trust and our understanding of employer social responsibility.

522

Employees at the end of 2025

504

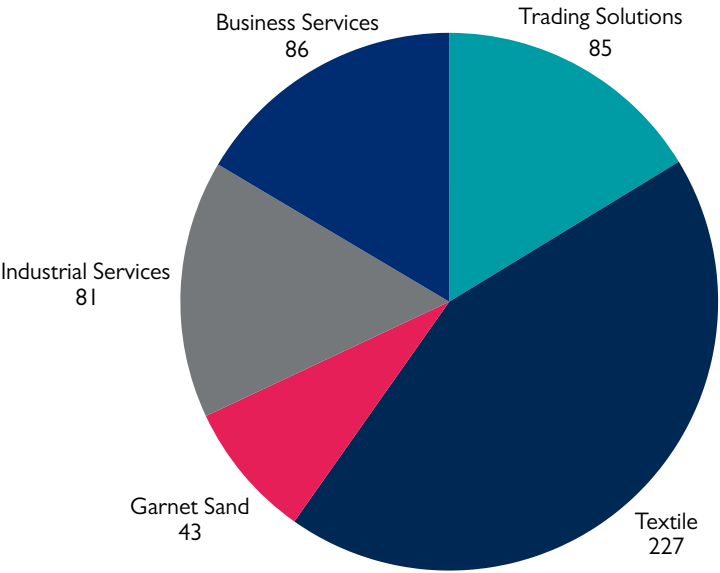
Permanent contracts, 8 fixed-term

90

New colleagues in 2025

65

Employees who left the company



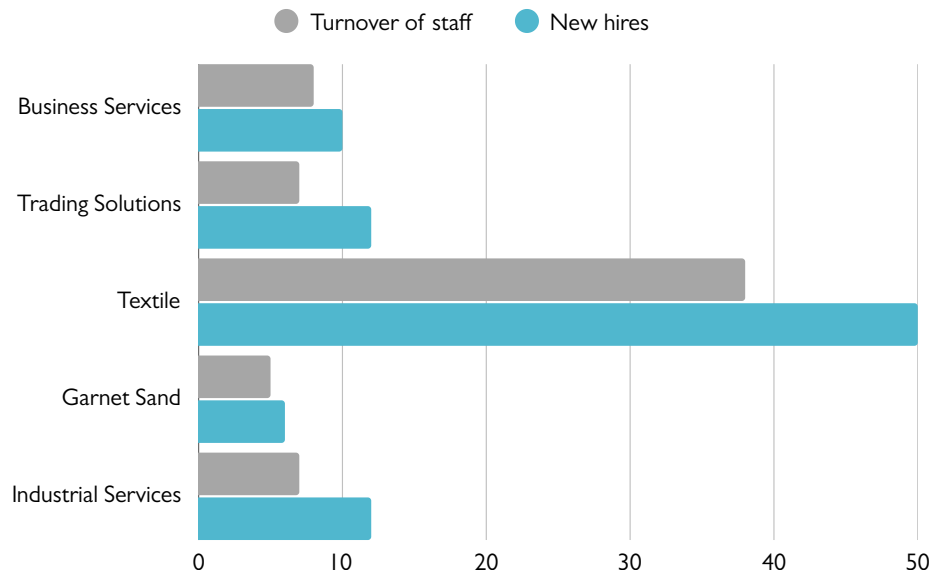
EMPLOYEES BROKEN DOWN BY DIVISION WITHIN THE JEBSEN & JESSEN HAMBURG GROUP (AS AT DECEMBER 2025)



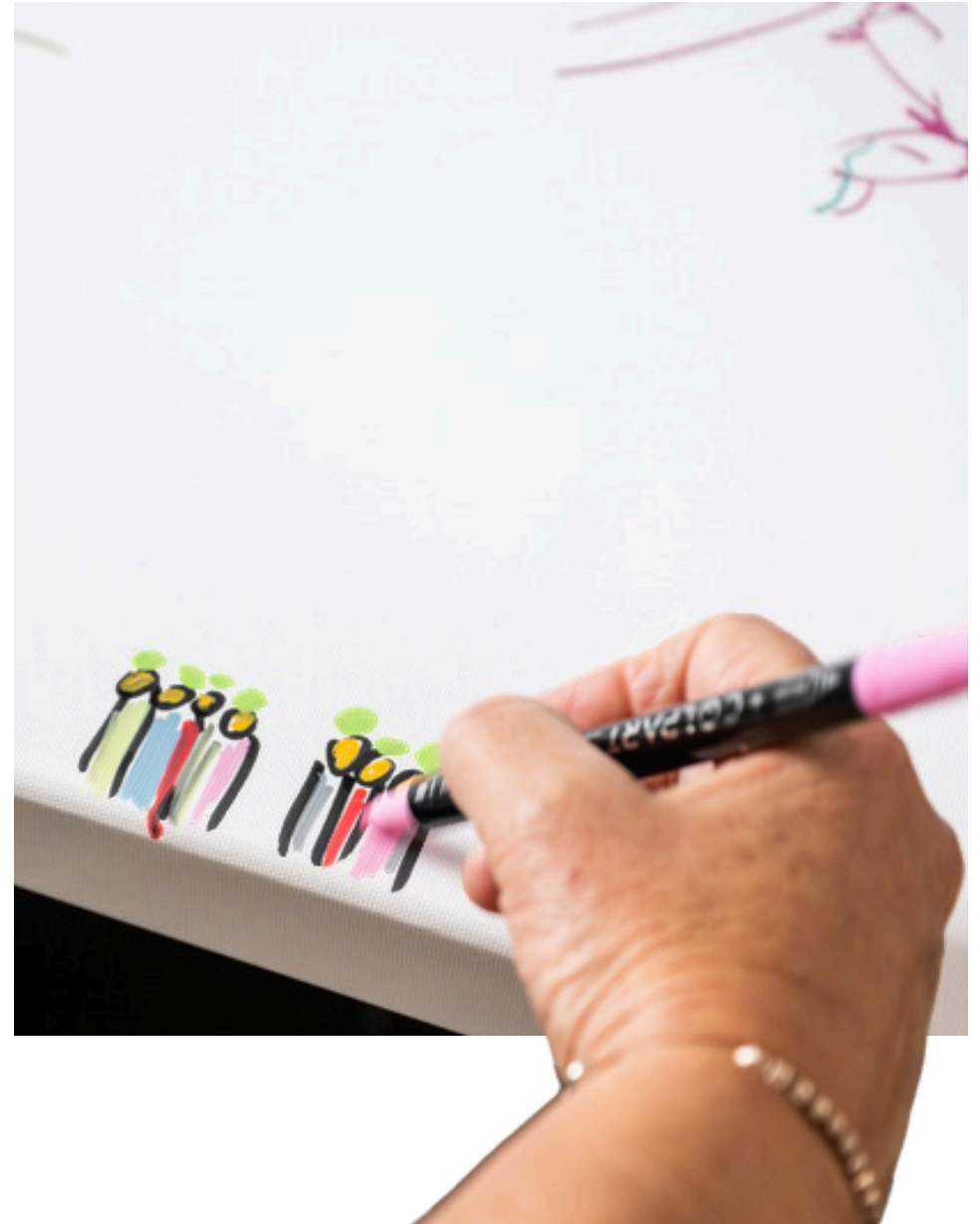
In 2025, the Jebsen & Jessen Hamburg Group welcomed 90 new colleagues; 65 employees left the company. This development shows the dynamism of our working environment and at the same time our aspiration to attract, promote and retain people with prospects in the long term.

Our employees are the basis of our success. Respect, appreciation and a shared understanding of values characterise our daily interactions. Our corporate values open-minded, competent, innovative and family spirit give us orientation.

At the same time, we are making targeted investments in the development of our skilled workers and strengthening the development of skills within the entire Group.



STAFF JOININGS AND LEAVINGS, BROKEN DOWN BY THE GROUP'S BUSINESS SEGMENTS, IN 2025



LEARN AND GROW TOGETHER

Our teams combine new perspectives with many years of experience: Trainees, working students, career starters and experienced colleagues contribute to the success of the Jebsen & Jessen Hamburg Group with their expertise and commitment.

This cross-generational diversity stands for our corporate value "Competent" and forms the basis for joint learning and continuous development.

In 2025, three employees of the Jebsen & Jessen Hamburg Group had a partial retirement contract (TUE): two were in the active phase, one person in the passive phase. The model enables a smooth transition to retirement and combines social responsibility with forward-looking personnel planning.

At the same time, experienced colleagues can pass on their knowledge over a longer period of time and gradually retire from professional life – an advantage for both sides.



Our age profile reflects our diversity and extensive expertise.

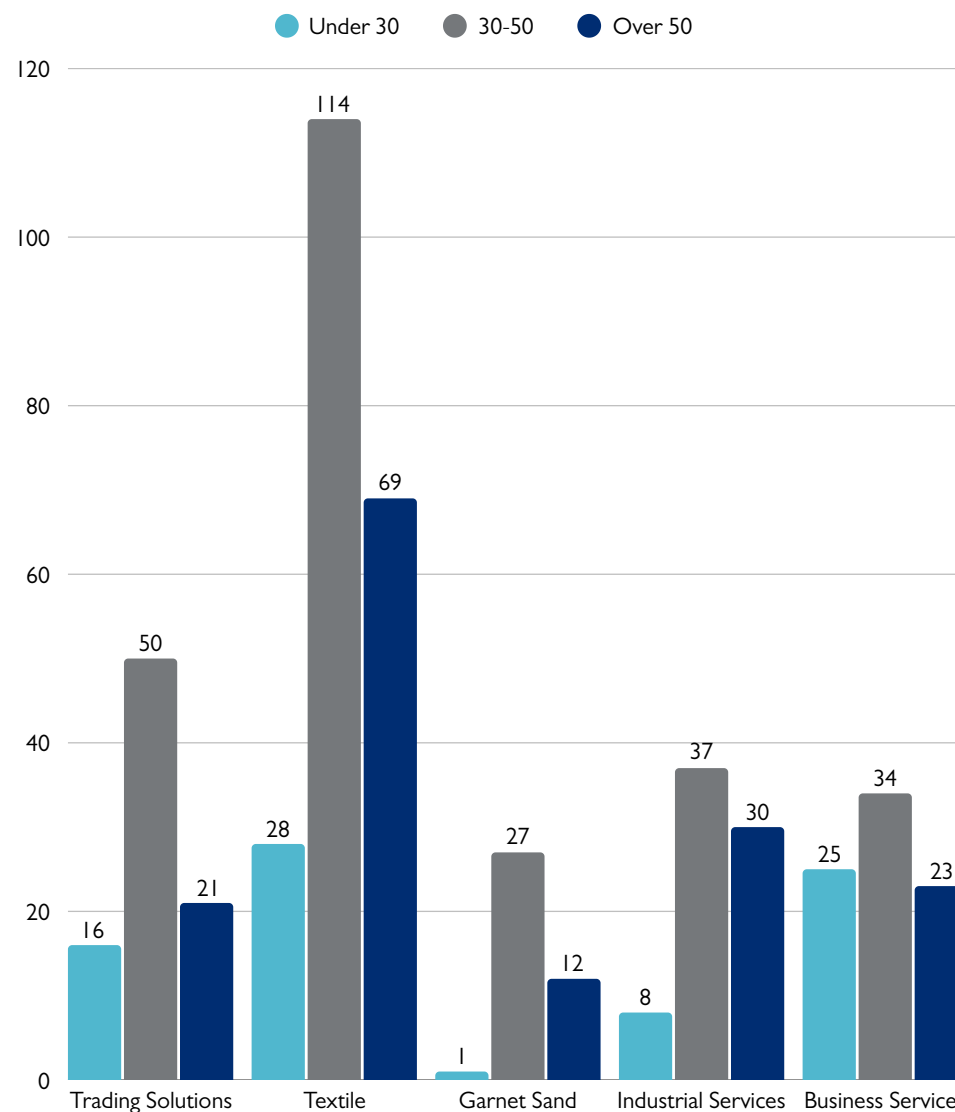


FIGURE: AGE DISTRIBUTION OF STAFF BY GROUP DIVISION (AS AT DECEMBER 2025)



PROMOTING STRENGTHS, ENABLING DEVELOPMENT

The targeted training of our employees is an important building block for sustainable corporate success. With specialist seminars and individual training courses, we promote continuous learning, personal development and the expansion of relevant skills. This strengthens professional qualifications, motivation and satisfaction in everyday work. In 2025, a total of 1,557 hours of further training were used; on average, 11.07 hours were spent by male employees and 9.92 hours by female employees.

As an international company, we communicate with our customers mainly in English, Spanish and Portuguese. For this reason, we offer weekly language courses in addition to our training measures. In addition to these languages, employees can also learn German, Chinese, Dutch, Arabic and French. In the 2025 reporting year, 66 employees took advantage of this offer; a total of 3,784 language course hours were completed.

In 2025, we implemented a structured system for regular employee appraisals. Through binding feedback and development meetings, we promote individual strengths in a more targeted manner, create clear target agreements and enable transparent further development within the Group. In this way, we have created an additional basis for sustainable personnel development in line with our value-based understanding of leadership.

Advanced training offering 2025

Burnout prevention	Coaching	Change management	Export control
Management and leadership	Women in leadership	Communication and conflict resolution	
Artificial intelligence and digitalisation	Sustainability	Human resources management	
Presentation and facilitation techniques			Exam preparation
Accounting and international trade		Safety and fire safety issues	
Supply chain management	Customs and foreign trade	Self-organisation	

In September 2025, staff from the procurement and sales departments took part in an external training course entitled ‘Sustainable Optimisation of Supply Chains’.

The aim was to embed ESG knowledge more widely within the company and to develop expertise in sustainable supply chain management.

Topics covered included ESG fundamentals, relevant legal requirements, greenhouse gas emissions, supplier management and specific measures for more sustainable transport, packaging and after-sales processes.

The training supports the integration of sustainability considerations into existing supply chain processes and strengthens the continuous improvement of environmental, social and economic performance.



BENEFITS AT A GLANCE



MONETARY BENEFITS

- Bonuses for birth in the amount of € 500 gross incl. a small gift
- Graduation fees for weddings in the amount of € 500 gross
- Car Allowance (6 employees)
- Employees recruit employees (After successful recruitment, the employee receives a bonus after starting work)
- Support for part-time studies in the form of financing or additional examination leave (Support for studies is based on individual negotiations and depends on the benefit for the employee and employer. The Jebsen & Jessen Hamburg Group is not obliged to provide any support, but holds it individually)
- Holiday pay
- Employer's contribution to the company pension scheme of 20%
- Anniversary bonus for 10 years in the amount of € 500 and for 25 years in the amount of € 1,000 gross including a gift
- Royalties (Royalties may be contractually regulated)
- Employer's contribution to capital-forming benefits in the amount of € 27 per month (gross)
- Employer's subsidy for computer glasses in the amount of € 85
- Employer subsidy for the Deutschlandticket in the amount of € 40 (247 employees)
- Company car (45 employees)

BENEFITS AS A SIGN OF APPRECIATION

For us, appreciation is not only reflected in our daily interactions, but also in concrete offers that support our employees in their professional and private lives. In addition to the professional and personal development of our teams, a good work-life balance is important to us.

We honour the commitment of our employees through respect, recognition and a wide range of benefits. These include additional financial benefits as well as social services that promote health, community, flexibility and well-being. In this way, we create framework conditions that strengthen motivation, take individual life situations into account and support long-term cooperation.

SOCIAL BENEFITS

- JJBistro – Subsidization of food in the office's own canteen
- Social space as places for an active break while playing table football, table tennis or darts
- Corporate Culture Day as part of onboarding
- Afterwork Events
- Christmas/Summer Celebrations – In 2025 Summer party
- Mentoring and trainee mentoring programs to support young talents
- E-charging stations for company car users at the Rödingsmarkt site to promote sustainable mobility
- Participation in sporting events such as the HafenCity Run
- Mobile working and flexible working hours
- Ergonomic office furniture
- Onboarding Box
- Fresh fruit
- Corporate Benefits Platform
- JobRad/ eBike Leasing – bicycle leasing (38 employees)
- Further training measures
- Language Courses
- Vaccination offers
- Easter and Christmas greetings
- Kitchenettes on each floor (free coffee and tea)
- EGYM Wellpass – company fitness subsidy of € 40.88 (157 employees)
- Access to the Mental Health Counselling Service of the Fürstenberg Institute



HEALTH DAY 2025 – EMPLOYEE HEALTH AND WELL-BEING:

With the first Health Day on May 15, 2025, we focused specifically on the health and well-being of our employees.

Together with the Techniker Krankenkasse, the Fürstenberg Institute and our company doctor, a varied program was offered with health checks, specialist lectures, exercise offers and healthy nutrition.

Hybrid formats also allowed colleagues from other locations and employees working from home to participate. The Health Day offered numerous impulses for a health-conscious working day.

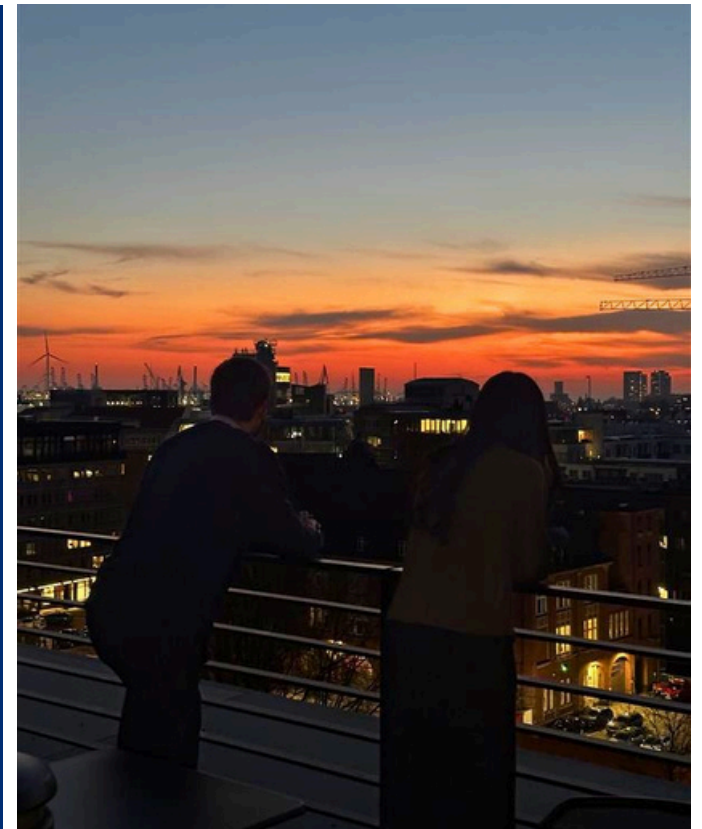
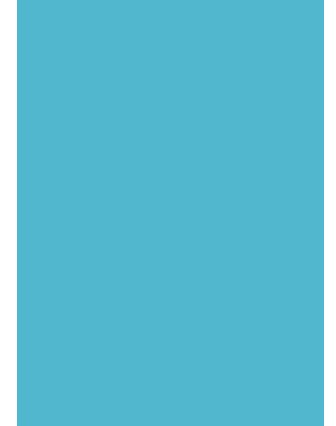
WELL SUPPORTED FROM DAY ONE

Successful onboarding lays the foundation for long-term satisfaction, motivation and retention of new employees. That is why we at the Jebsen & Jessen Hamburg Group made targeted investments in the further development of our onboarding in 2025 and implemented key measures.

Even before the first day of work, new colleagues are welcomed with a handwritten welcome card and a compact information package. On the first day, the focus is on a joint lunch, a structured induction plan and support from professional mentors.

In addition, in 2025 we strengthened cross-divisional integration through formats such as "Get to know the Company", a mentor pool and the semi-annual "Corporate Culture Day", where our values and company history can be experienced.

Regular feedback formats such as the "Pulse Check" after six months round off the process and help us to continuously develop onboarding. Supplemented by informal encounters – for example during after-work on our roof terrace – we create an environment in which new employees can quickly arrive and identify with our company in the long term.





PROMOTION OF YOUNG TALENT WITH PROSPECTS

The training and development of young people will remain an important part of our human resources work in 2025.

Through practical qualifications, individual support and attractive development opportunities, we want to inspire young people for our industries and bind them to the Jebesen & Jessen Hamburg Group in the long term.

In this way, we contribute to the personal development of talents and at the same time secure the skills that our company needs for a successful future.

In order to specifically address young talents, we are increasingly using social media, among other things. On LinkedIn, we provide transparent information about current topics and developments in the company. Via Instagram and TikTok, we provide authentic insights into the everyday work of the Jebesen & Jessen Hamburg Group – approachable, creative and shaped by the character of a family business.

In order to make early contact with potential future employees and provide insights into our career fields, we took part in various school and careers fairs again in 2025.

Through direct interaction with pupils and students, we aim to support career guidance, spark an interest in technical and commercial roles, and highlight opportunities for starting a career.



PARTICIPATION IN SCHOOL AND CAREERS FAIRS IN 2025

Future & Career Day, St. Pauli Vocational School

Hanseatic Apprenticeship Exchange, Hamburg Chamber of Commerce

Careers Guidance Week, Emil Krause School

3

Apprentices in Wholesale and International Trade Management

Two trainees successfully completed their training in June 2025. As of December 31, 2025, the Jebsen & Jessen Hamburg Group employed three trainees in the training occupation of wholesale and foreign trade management with a focus on foreign trade, one trainee as an office management assistant and one trainee as an IT specialist for system integration.

In addition, a total of four young talents were trained at the Brands Fashion Group in 2025.

In addition, we offer a dual training program to become a business economist in foreign trade with an internationally recognized bachelor's degree. The 3.5-year program is carried out in cooperation with the Berufsschule am Lämmermarkt and the European College of Business and Management (ECBM) in London.

Graduates acquire three qualifications: a degree as a wholesale and foreign trade management clerk (specialising in foreign trade), a degree in business administration in foreign trade and an internationally recognised bachelor's degree.

At the end of 2025, eight junior employees were in this training program; four others successfully completed it in the summer.

4

Up-and-coming talent at the Brands Fashion Group

8

Young professionals in the dual training programme at the end of the year

To ensure high-quality training, each and every trainee is accompanied by both an apprentice mentor in the respective department and a personal mentor. The mentors have many years of professional experience and support the trainees both professionally and personally throughout their training period.

In addition to the training, we provide interns with insights into various areas of the company. In 2025, an intern in ESG management for six months and a mandatory intern at Jebagro for three months supported our teams. In addition, students completed internships at GMA, Juritex and Jebsen & Jessen (GmbH & Co.) KG.

We also actively promote the academic and part-time training of our employees. Depending on the individual requirements and the respective course of study, we support junior staff, for example, by covering tuition fees, performance-related bonuses or additional days off to prepare for exams. In the year under review, three employees received support for a part-time course of study and a further three employees for a dual study programme at HSBA.

In this way, we create targeted opportunities for professional development and long-term career prospects within the Group.

2

Successful completions of training in June 2025

ELLEN HOFMANN AWARDED AS "TRAINEE OF THE NORTH 2025"

In October 2025, our former trainee Ellen Hofmann was awarded the "Trainee of the North 2025" training award. The award was presented by the AGA Unternehmensverband and the INW Bildungswerk Nord as part of the 28th competition and recognises her achievements in the field of foreign trade.

At the award ceremony at XPERION Hamburg, Ellen Hofmann was honoured as one of the young talents of the north. In addition to prize money and an education voucher, a short film was also created that focuses on her education and commitment.

The award makes clear the importance of qualified training for the development of skilled workers and for the success of companies. At the same time, it underlines the importance of commitment, expertise and development potential in the context of vocational training. Ellen Hofmann will remain with the Jebsen & Jessen Hamburg Group after her training and will support the company as an accountant in the future.

28th Competition

AGA Business Association
and INW Bildungswerk Nord

October 2025

Awards ceremony at XPERION
Hamburg



RESPONSIBILITY THROUGH DONATIONS AND PERSONAL COMMITMENT

Social commitment thrives on joint commitment and the willingness to take responsibility.

Since the Jebesen & Jessen Hamburg Foundation was founded in 2018, we have been bundling our CSR activities in this way.
In 2025, we were able to pass on donations of € 23,045.30.

ProManity e.V.: Support of the Pippi House in Tanzania

Jebesen & Jessen Metals, together with Jebesen & Jessen Industrial Solutions, supports the ProManity e.V. association with an annual donation of 10,000 euros in favor of the Pippi House in Arusha. The Pippi House, a shelter for disadvantaged girls and young women in Tanzania, uses it to promote, among other things, infrastructural measures and projects that contribute to enabling the residents to have an independent future through education.

The volunteer-run association ProManity e.V. was co-founded by a long-time employee who is always informed about current developments in the Pippi House and is regularly on site herself.



Young Bafana Soccer	4.800,00 €			
Hamburger Tafel e.V.	1.925,00 €			
Das Rauhe Haus Stiftung bürgerlichen Rechts	1.925,00 €			
Hospital zum Heiligen Geist	1.000,00 €			
ProManity e.V.	10.000,00 €			
Salalamby	3.395,30 €			

Christmas for all

For us, social commitment is not only reflected in financial support, but also in the personal commitment of our employees. As part of the "Christmas for All" campaign, a total of 25 lovingly wrapped gifts were collected for the Diakonie Stiftung MitMenschlichkeit in 2025. The donations were distributed through various diaconal institutions to people in Hamburg who need special support.

The large participation of our employees – whether in monetary form or through donations in kind – underlines the strong sense of community within our company and our claim to assume social responsibility through concrete and direct help in the local environment.



SOCIAL RESPONSIBILITY IN THE BUSINESS DIVISIONS

RUHR-PETROL GMBH: COMMITMENT TO SAFETY EDUCATION FOR CHILDREN

Ruhr-Petrol also assumes social responsibility beyond its immediate business area and is specifically involved in local education and prevention projects. In the reporting period, the company supported a non-profit project to promote the safety competence of primary school children in the city of Essen.

Together with the support association "Friends and Sponsors of the Rescue Helicopter Christoph 9 e. V." and the K&L Verlag, a child-friendly coloring and workbook on first aid was created. It is intended to sensitize children to emergency situations at an early age and to give them confidence in dealing with everyday risks.

The book deals with typical emergencies such as burns, heat stroke, tick bites, poisoning or shocks in an age-appropriate and vivid way. A continuous story with the characters Mario, Olivia and their dog Waldi as well as illustrations and hands-on elements support understanding and promote active engagement with the topic.

Thanks to the support of local companies, including Ruhr-Petrol, the books could be distributed free of charge to primary school children. In this way, the project contributes to equal opportunities in access to educational opportunities and at the same time strengthens the safety skills of young people.



For Ruhr-Petrol, this commitment is part of a broader understanding of social responsibility: in addition to economic action, the focus is also on promoting education, prevention and social cohesion. Initiatives like these help to achieve a sustainable impact beyond its own core business and to strengthen awareness of responsible action at an early stage.



Image provided by K&L Verlag

SOCIAL COMMITMENT AND REUSE OF TEXTILES

During the 2025 reporting period, unsold textiles were both donated and sent for reuse.

The quantities are based on conservative estimates using standard unit weights and the respective fill levels, as individual items were not weighed.

In total, around 1.2 tonnes of clothing were sent for reuse and diverted from the waste stream. Donations in kind were made to organisations including Hanseatic Help e.V.

JURITEX DONATES €2,800 TO A GOOD CAUSE

In the reporting period, Juritex strengthened its local social commitment in Hamburg. In October, a staff sale was organized, the proceeds of which will be donated entirely to a charitable cause. Thanks to the high level of employee participation, a total donation of €2,800 was raised.

IMAGE

The funds were specifically allocated to two organizations that do important social work in Hamburg and support people in challenging life situations.

The Rauhe Haus has been supporting children, young people, families as well as elderly and disabled people for more than 180 years. With a wide range of services, the foundation contributes to creating individual perspectives and enabling social participation.

Hamburg's Autonomous Women's Shelters offer women and their children protection from domestic violence. In addition to a safe haven, the focus is on counselling, accompaniment and support in order to make it easier for those affected to lead a self-determined life.

With the donation, Juritex is making a contribution to supporting the continuous work of these institutions and further strengthening their impact in the region. At the same time, the initiative underlines the company's self-image of assuming social responsibility beyond its operational business.



WINTERKLEIDERVERTEILUNG IM BILDUNGSPROJEKT SUS

In November 2025, winter clothes were distributed to children from low-income families as part of the Sabalamby Unnayan Samity programme. The programme supports Non-Formal Primary Education in Netrakona.

As part of the measure, 1,800 pupils in grades I and II were equipped with winter clothing. Juritex is named as a supporting partner in the project.



TRAINING DAYS ON SUSTAINABILITY & ESG

In June 2025, Brands Fashion and Clothing Network GmbH dealt with key topics related to sustainability and ESG as part of two-day training and working sessions. As the BRANDS Group, the companies jointly design due diligence obligations where this makes sense and is effective. The basis for this is a uniform declaration of principles that defines the corporate attitude as well as clear priorities for sustainability and responsible business.

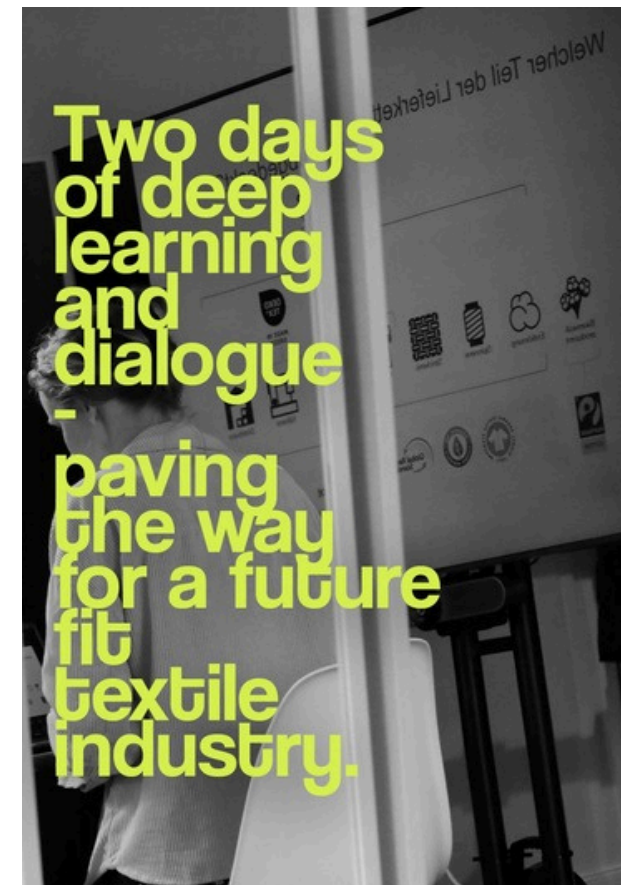
The so-called "Sustainable Days" were dedicated to sustainable action and the practical implementation of sustainable requirements in the textile industry. On the first day, the focus was on legal framework conditions and materials.

Among other things, the EU Green Deal, the Supply Chain Due Diligence Act (LkSG), requirements for sustainability reports according to VSME, forced labor, greenwashing, ecodesign, risk analyses as well as human rights and ecological due diligence processes were discussed. In addition, the participants deepened their knowledge of fibers – from organic cotton to recycled polyester – as well as standards such as GOTS and GRS, including certification processes and audit preparation. The current state of the circular economy and future developments were also examined.

The second day served to further deepen due diligence obligations. The focus was on social and environmental standards, dealing with CO₂ emissions and PFAS, as well as responsible sourcing and traceability along the supply chain. In addition to the Sustainable Days, the Jebsen & Jessen Group also promotes group-wide exchange on sustainability issues as part of the Sustainability Days at Brands Fashion in Buchholz.

For example, the ESG organization within the group was presented and it was shown how Brands Fashion contributes its activities to overarching working groups and initiatives. The regular exchange strengthens networking between the companies and supports joint learning across organizational boundaries.

The open exchange and joint commitment of the participants strengthened the basis for even closer cooperation in the future. The aim is to further expand effective processes, mutual learning and sustainable impact along the textile supply chains.



EXPANSION OF PHARMACEUTICAL PRODUCTION CAPACITIES IN BANGLADESH BY FINANCIAL SOLUTIONS

€19m

Project financing with Beximco Pharmaceuticals Ltd., initiated in 2022, to be finalised in early 2026

As part of a project financing with a volume of around EUR 19 million, Jebsen & Jessen Financial Solutions is supporting its partner Beximco Pharmaceuticals Ltd. in the expansion of pharmaceutical production capacities in Bangladesh. The project was initiated in 2022 and is scheduled for completion at the beginning of 2026. It is thus planned for several years and accompanies both infrastructural expansions and the gradual commissioning of additional production capacities.

The aim of the project is to expand existing production lines as well as the expansion of filling and packaging units in order to sustainably improve the availability of high-quality and at the same time affordable medicines. The investment thus addresses key challenges in the local healthcare sector and contributes to strengthening medical care in a growing market environment.

In addition, the project also has a social impact beyond direct production.

The expansion of the operating sites creates additional qualified jobs, while at the same time securing and developing existing employment relationships. Suppliers and service providers along the value chain also benefit indirectly from the increasing demand and increased production activity.

Another focus is on the transfer of technological know-how and the further development of local skills. Modern production processes and compliance with international quality standards help to strengthen the competitiveness of the site in the long term. Overall, the project thus combines economic objectives with social development effects and contributes to sustainable industrial development in the health sector.



SOCIAL ASPECTS IN THE SUPPLY CHAIN OF JEBSEN & JESSEN METALS

In addition to ecological measures, social aspects in the supply chain are also playing an increasingly important role. Suppliers are involved, among other things, in the training of workers, for example in their own "Steel Academy", as well as in educational and environmental projects through foundations.

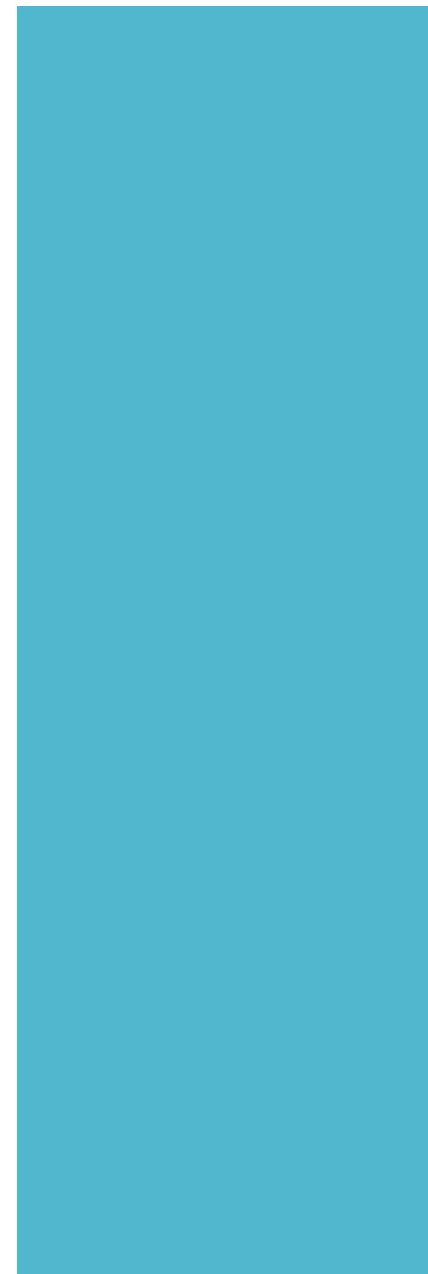
AUDITS, ON-SITE VISITS AND TRANSPARENT REPORTING CHANNELS ALONG THE SUPPLY CHAIN

We are committed to complying with the ten principles of the UN Global Compact and are in close contact with our business partners in order to anchor these principles more firmly in our supply chains. Supplier evaluations based on social criteria have already been established in individual areas.

MEASURES ALONG THE SUPPLY CHAINS

We support compliance with these principles through various measures along the supply chains. These include official audits, internal and external reviews, personal visits to suppliers and customers on site, and additional checks according to compliance criteria.





OUR STRATEGIC CORPORATE MANAGEMENT

ECONOMIC RESPONSIBILITY IN THE NAME OF RESILIENCE

Responsible corporate governance is the basis for sustainable economic success. Our goal is to make economic decisions transparently, value-oriented and with a view to long-term value creation. In doing so, we rely on clear governance structures that promote integrity, reliability and future viability. In this chapter, we examine the financial performance in the 2025 financial year, present key figures and provide insight into our principles for compliance with regulatory requirements and our risk management.

GROUP TURNOVER

1,213.0 MILLION EUR

PROFIT BEFORE TAX

11.5 MILLION EUR



GEOPOLITICAL SITUATION AND ECONOMIC ENVIRONMENT IN 2025

The 2025 financial year continued to be characterized by geopolitical tensions, volatile markets and an overall uncertain global environment. The ongoing Russia-Ukraine war, other regional conflicts as well as increasing trade tensions, protectionism and falling commodity prices affected international flows of goods and strained global supply chains.

At the same time, regulatory requirements in the areas of sustainability, supply chain due diligence and corporate governance continued to develop and increasingly became the focus of companies.

Against this backdrop, transparency, reliable data and forward-looking risk management along the value chains became increasingly important. For the Jebsen & Jessen Hamburg Group, it once again became clear how closely economic stability, resilient supply chains and responsible corporate governance are linked.

In particular, the ability to react flexibly to changing market conditions and identify risks at an early stage is an important prerequisite for long-term competitiveness and sustainable business development.

The developments in 2025 also make it clear that sustainability is increasingly going beyond regulatory requirements and is becoming an integral part of corporate governance.

Taking environmental and social aspects into account in procurement, supplier and risk management processes helps to strengthen the company's resilience and create long-term value for customers, employees, business partners and society.

FACTORS INFLUENCING THE SITUATION

- The ongoing Russia-Ukraine war and regional conflicts
- Growing trade tensions
- Strained global supply chains
- Increasing regulatory requirements



ECONOMIC DEVELOPMENT IN 2025

Despite a market environment that continues to be challenging, the Jebsen & Jessen Hamburg Group can look back on a positive 2025 financial year. Geopolitical tensions, ongoing uncertainties in international trade and volatile market conditions once again determined the economic environment. Nevertheless, business developed stably over the course of the year and benefited in particular from a revival of business activities at the end of the first half of the year.

1,213.0

Group turnover in millions of EUR
(2024: 1,197.7 million EUR)

11.5

Profit before tax in millions of EUR
(2024: 10.2 million EUR)

Group revenue increased to EUR 1,213.0 million in the year under review, slightly above the previous year's figure of EUR 1,197.7 million. Earnings before taxes also improved year-on-year, rising to EUR 11.5 million (2024: EUR 10.2 million). The stable earnings situation underlines the resilience of our business model in an environment characterized by uncertainty.

The broad diversification of our business activities remained a key success factor. Differences in the development of individual markets and business areas were offset by positive contributions from other divisions. At the same time, our long-term and trusting relationships with customers, suppliers and business partners once again proved to be an important basis for stability and reliability. The combination of entrepreneurial flexibility, decentralized structures and a long-term business orientation enables us to react appropriately to changes in the market environment and to secure our economic performance in the long term.

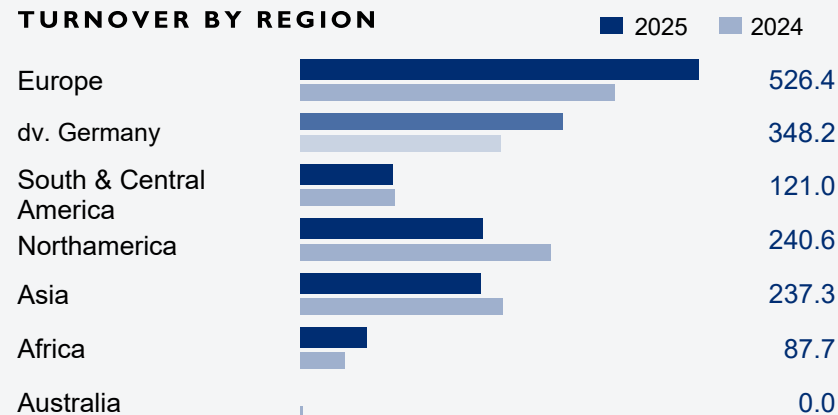
TURNOVER BY DIVISION IN 2025

DIVISION	M. EUR	%	
Industrial Services	551.5	45.5	
Trading Solutions	384.5	31.7	
Textile	220.0	18.1	
Garnet Sand	56.7	4.7	
Holding*	0.3	0.0	
Total turnover	1,213.0	100,0	

*The holding company generates rental income from subletting

Figure: Turnover by division

TURNOVER BY REGION



Figures in millions of euros. Total turnover for 2025: 1,213.0 million euros (2024: 1,197.7 million euros).

Figure: Turnover by region

TRADING SOLUTIONS: GROWTH WITH A STRATEGIC FOCUS

Life Science

The Life Science division showed an overall stable and positive performance in 2025. By expanding market activities and existing partnerships, greater market penetration was achieved, particularly in the home care and food additives sectors. The rising number of new customers, together with the increasing importance of innovative and sustainable solutions, underline the division's growing market presence and strategic development.

Chemicals

The Chemicals division further expanded its business in selected segments across Europe. At the same time, the market environment remained challenging: in South America, the strained economic situation and customer insolvencies had a negative impact, whilst trade conflicts and tariff issues, particularly with regard to the USA, brought further uncertainty. At the same time, the available documents show that, alongside these challenges, new trade policy developments are emerging, for example in connection with India and the Mercosur region.



Jebagro

Within Jebagro, the fertiliser business continued to develop positively and gained significantly in importance. In addition to organic growth, the main factors influencing this were restricted flows of goods from individual countries, which led to shifts in global markets. Against this backdrop, geographical diversification was specifically pursued. A key focus was on expanding existing markets such as South Africa, as well as increasing the focus on West Asia. At the same time, activities in other regions were systematically expanded. Jebagro was thus able to expand its market presence in Sri Lanka, whilst in Australia the structural foundations for a future market entry were laid. This development illustrates the strategic approach of identifying new market potential at an early stage and tapping into it step by step.

In parallel, the further development of the product portfolio is gaining in importance. Alongside the traditional fertiliser business, organic solutions are increasingly coming into focus. In collaboration with partners, including those in Spain, relevant products are being marketed in various markets and are helping to strengthen more sustainable approaches to agricultural value creation. In this way, Jebagro is combining the expansion of its business model with a commitment to promoting solutions that are sustainable in the long term and more resource-efficient.

Ruhr-Petrol

In the Ruhr-Petrol division, too, it is evident that development is strongly influenced by external conditions. Geopolitical tensions, regulatory changes and climatic factors have a direct impact on trade flows and market dynamics. At the same time, these changes open up new scope for action for internationally positioned trading companies. The targeted diversification of markets and supply chains therefore remains a key component in mitigating risks whilst capitalising on growth opportunities.

TEXTILES: STRATEGIC REALIGNMENT OF PROCUREMENT

As part of the strategic realignment of its procurement, Juritex systematically expanded its business activities in the new sourcing countries of Rwanda and Laos. At the same time, production in Cambodia was discontinued and the volumes previously produced there were distributed amongst existing and new partners in China, Rwanda and Laos. Risks, particularly in Laos, are being addressed through rigorous supplier selection, increased audits and the expansion of social monitoring and complaints mechanisms.

NEW SOURCING-STRUCTURE

- Establishment of operations in Rwanda and Laos
- Production in Cambodia discontinued
- Volumes distributed across China, Rwanda and Laos
- Enhanced audits and complaints mechanisms



FINANCIAL SOLUTIONS: LONG-TERM PARTNERSHIPS AS THE FOUNDATION FOR SUSTAINABLE PROJECT DEVELOPMENT

In the Financial Solutions business division, the particular importance of long-term and trusting partnerships was once again evident during the reporting year. A large proportion of the projects were implemented in collaboration with long-standing clients, thereby fostering not only continuity but also a deep mutual understanding of requirements, processes and objectives.

These long-standing relationships make it possible not to view projects in isolation, but to provide strategic support across multiple development phases. In this context, the focus is increasingly on how economic ventures can be aligned with sustainable development goals – for example, by boosting local value creation, promoting the circular economy or ensuring access to basic infrastructure.

At the same time, it is becoming clear that, particularly in complex markets and for long-term projects, stable partnerships make a decisive contribution to implementation. They provide planning certainty, facilitate coordination along supply chains and help to ensure that projects continue to develop even under changing conditions.

A key focus was on expanding existing markets in Southern Africa and increasing the focus on West Asia. In parallel, the market presence in Asia, particularly in Sri Lanka, was further expanded. Furthermore, the groundwork was laid during the reporting year for market entry in Australia, with initial business developments expected from 2026. The aim is to establish viable and sustainable business structures in these markets in the long term.

E-MOBILITY: MAJOR PROJECT IN THE ELECTRIC BUS SECTOR

91

electric buses

90+

million EUR gross total
value

In the 2025 financial year, Jebsen & Jessen e-Mobility, together with its long-standing partner Irizar e-mobility, secured a major public sector contract in the European market. The tender issued by Kölner Verkehrs-Betriebe (KVB) covers the supply of a total of 91 electric buses, with a total value of over 90 million euros gross.

The award is the result of a multi-stage award process that runs over a longer period of time. Successful participation required close cooperation between various divisions, especially in the fields of sales, technology, project coordination and aftersales. The order underlines the company's ability to implement complex infrastructure projects and the importance of long-term partnerships in the development of new business areas.

An essential part of the project is the structured preparation for implementation. Extensive tests under real operating conditions are planned before commissioning. At the same time, technical coordination, training and the establishment of the necessary service and support structures will take place. After delivery of the vehicles, long-term support, including maintenance and spare parts supply, is planned.

With this project, Jebsen & Jessen e-Mobility is strengthening its position in the market for electric mobility solutions and at the same time further expanding its expertise in the implementation and support of large-volume projects in the public sector.



METALS: STRATEGIC DEVELOPMENT OF SUSTAINABLE SUPPLIER RELATIONSHIPS

In the Metals business unit, long-term partnerships with suppliers who align their production with ESG criteria are becoming increasingly important. This includes the expansion of green steel partnerships, the greater integration of recycling and traceability, and the exchange of information on possible projects in the field of hydrogen-based processes. At the same time, the availability of standardized emissions data, for example in the form of environmental product declarations and transport data, is increasing, creating a broader basis for assessing and managing emissions along the value chain.

FURTHER DEVELOPMENT OF COMPLIANCE MANAGEMENT

During the reporting period, compliance management was continuously developed and expanded in a structured manner in key areas. A particular focus was placed on the stronger dovetailing of compliance and credit risk as part of the "Rethinking Compliance" initiative. The introduction of a systematic business partner check via D&B Risk Analytics has resulted in much closer cooperation between the two functions.

Structured master data is now available for all business partners in D&B, which enables clear identification and risk-oriented assessment. The aim is to enter into business relationships exclusively with verified partners and to consistently link payment flows to these audited entities.

This makes a significant contribution to minimizing risk, especially with regard to sanction lists, watch lists and politically exposed people.

This harmonization represents an important step towards managing compliance and risk issues in an integrated manner and effectively anchoring them along operational processes.

RISK MINIMISATION

- 01 Business partner screening via D&B Risk Analytics
- 02 Structured master data for all business partners
- 03 Cash flows linked to screened entities
- 04 Cross-checking against sanctions and watchlists, as well as PEPs

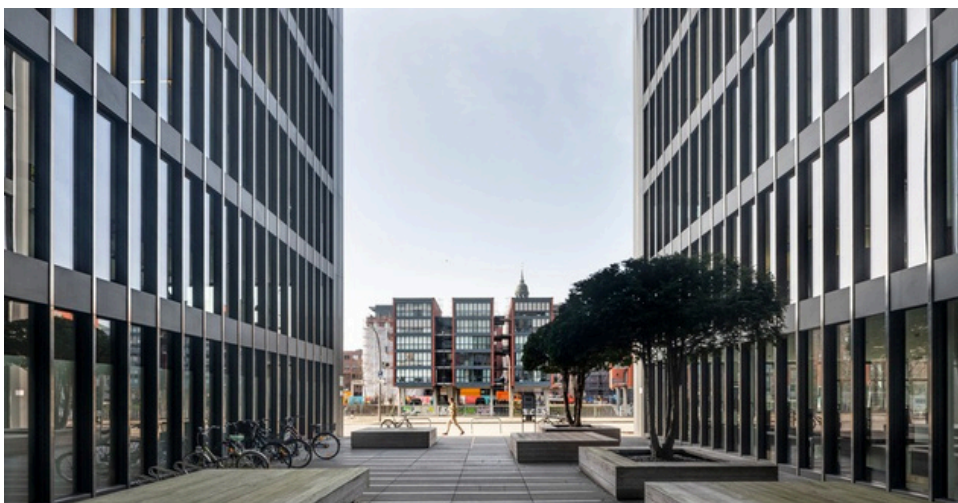
WHISTLEBLOWER SYSTEM

The existing whistleblower system continues to be based on a central e-mail address and meets the current legal requirements.

The introduction of a digital whistleblower system was originally planned for 2025 and a corresponding system has already been selected. However, the rollout has not yet been implemented.

The background to this is internal prioritization on the one hand and regulatory developments on the other: The Whistleblower Protection Act was weakened in the course of political coordination processes, so that the currently existing solution approach is legally compliant.

The further development into a digital, anonymous platform is expected to be implemented in the 2nd half of 2026.



TRAINING AND AWARENESS-RAISING

In the reporting period, employees were sensitized to cyber security through training courses. The corresponding training courses were prioritized throughout the company and centrally managed via HR in order to further strengthen digital security skills and anchor them preventively in everyday work.

In addition, preparations were made for the further development of the compliance training landscape: Digital compliance e-learning courses were designed and technically provided so that compliance training courses will be systematically rolled out in the future and existing awareness-raising measures will be expanded in a targeted manner.

EXISTING TRAINING MEASURES INCLUDE, IN PARTICULAR:

- Training on export controls and money laundering (some of which has already been implemented, with further measures planned)
- Face-to-face training sessions on money laundering prevention
- Training in the context of crisis situations and emergency management

In addition, training on the use of artificial intelligence was conducted. Further professionalization and the expansion of training formats remain a central goal for the coming years.

POLICY MANAGEMENT AND GOVERNANCE

Policy management was further tightened during the reporting period. All relevant guidelines are subject to regular review and are adapted or expanded as necessary.

A key milestone was the introduction of a Group-wide AI policy, which was first adopted in 2024 and is still valid. Against the backdrop of dynamic regulatory developments in the field of artificial intelligence, this directive is of central importance, as it defines clear guidelines for the use of corresponding technologies. At the same time, the data protection guidelines were implemented and "activated". A data protection audit was carried out in May 2026 to systematically check compliance with regulatory requirements.

In the future, it is also planned to continuously adapt existing guidelines to new regulatory requirements as well as external developments – especially in the area of digitalisation and AI.

CONTRACT STANDARDS AND SUPPLY CHAIN REQUIREMENTS

Another focus was on standardizing and further developing the contract landscape. In the reporting period, new Master Agreements were established and a Group-wide compliance model clause was introduced. These measures help to standardize contractual requirements and systematically anchor compliance aspects in business relationships. Where relevant, the model contracts also refer to the Code of Conduct and the Declaration of Human Rights Principles, which are accessible to business partners at all times. In the context of supply chain requirements, topics such as employee rights and grievance mechanisms are further addressed. The specific operational implementation is risk-based and dependent on the respective business area.

CRISIS MANAGEMENT AND CYBER SECURITY

Emergency and crisis management was further strengthened by existing guidelines and training measures.

A Group-wide emergency plan defines clear procedures for dealing with crisis situations and supports operational implementation with concrete instructions for action. In the reporting period, the focus was particularly on preventive measures and training formats. No reportable cybercrime incidents were recorded.



OUTLOOK FOR THE COMPLIANCE MANAGEMENT

For the year 2026, the focus of compliance management is on several further developments.

A central focus is on the further development of anti-money laundering measures. The background to this is regulatory changes that will also place greater obligations on companies outside traditional financial sectors in the future. The implementation of corresponding requirements is understood as an ongoing process that requires close coordination with the operating units.

IN ADDITION, THE FOLLOWING MEASURES ARE PLANNED

- 01 Continuation and expansion, as required, of training programmes, particularly in the areas of export controls and money laundering
- 02 Further development and, where appropriate, introduction of a digital whistleblowing system
- 03 Regular review of existing policies and development of new policy frameworks where necessary
- 04 Adaptation of governance structures to regulatory developments, particularly in the field of artificial intelligence

Overall, compliance management remains a dynamic field of activity that is continually being adapted to new legal requirements and internal developments within the organisation.

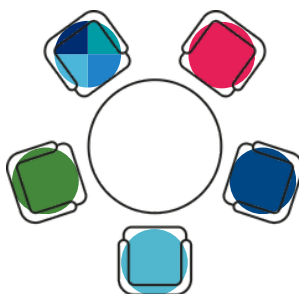
ESG ROUND TABLE – CROSS-DIVISIONAL MANAGEMENT, JOINT DESIGN

In the 2025 financial year, the Jebsen & Jessen Hamburg Group further embedded sustainability into its structures, processes and decision-making frameworks. The ESG Round Table was expanded, as planned, into a permanent forum for dialogue and steering.

It is responsible for the cross-functional coordination and further development of sustainability issues within the group – ranging from regulatory developments and operational requirements to strategic issues. The aim is to provide structured support for implementation across the individual companies and to ensure a common direction.

The content is developed on an equal footing: the ESG unit identifies relevant topics, categorises regulatory requirements and presents them in a structured manner.

The operational business units contribute their specialist expertise, practical experience and specific implementation requirements. This collaboration ensures that sustainability issues are developed, prioritised and managed in a way that is both strategically sound and operationally realistic.



6

Meetings in the 2025 reporting year

~2h

Duration per meeting

THE FOCAL POINTS DEALT WITH IN 2025 INCLUDED, AMONG OTHERS:

Regulatory and Compliance

EU Deforestation Regulation (EUDR) · Plastics Regulation · Omnibus Initiative · Voluntary Standard for Sustainability Reporting (VSME) · EU Battery Regulation

Standards and initiatives

UN Global Compact (UNGC) · EcoVadis

Carbon footprint and data processes:

Corporate Carbon Footprint (CCF) · Product Carbon Footprint (PCF) · Data collection on CO₂ emissions · Supply chain management · Climate protection projects

Sustainability Management

Sustainability Report · Double Materiality Analysis · Value Chain Analysis

Through regular dialogue, the ESG Round Table ensures transparency regarding ongoing activities, facilitates coordination between the companies and specifically highlights synergies.

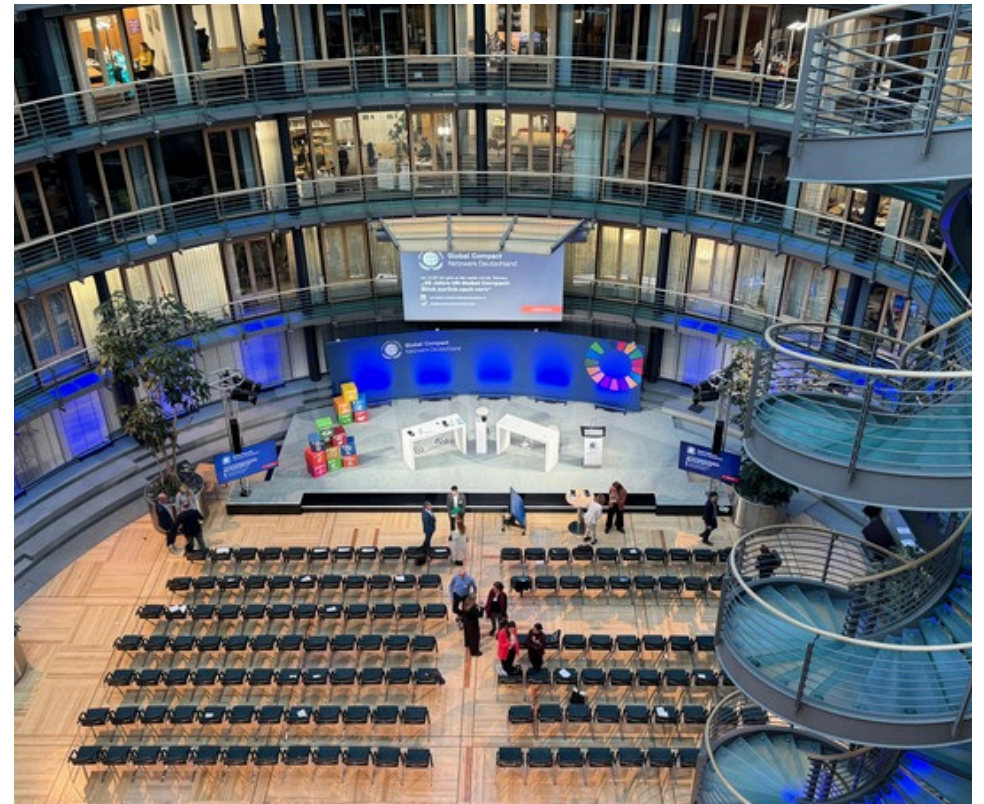
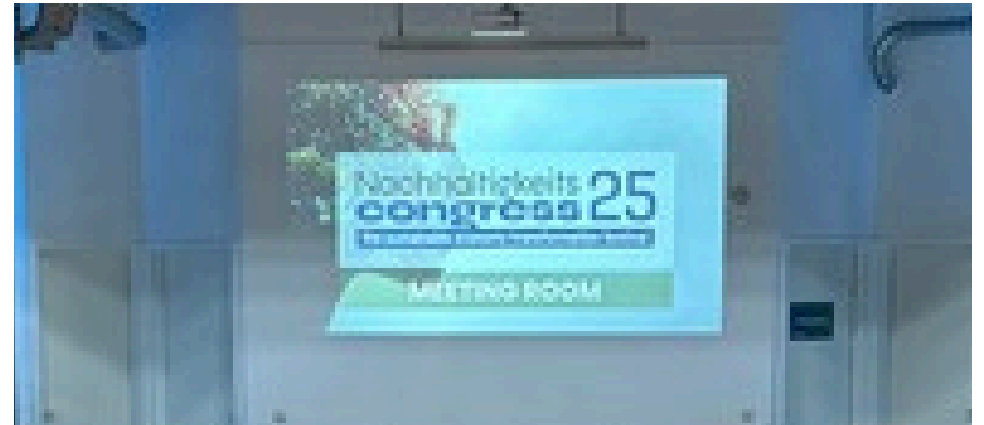
In doing so, it makes a significant contribution to the structured development of sustainability work across the entire group.

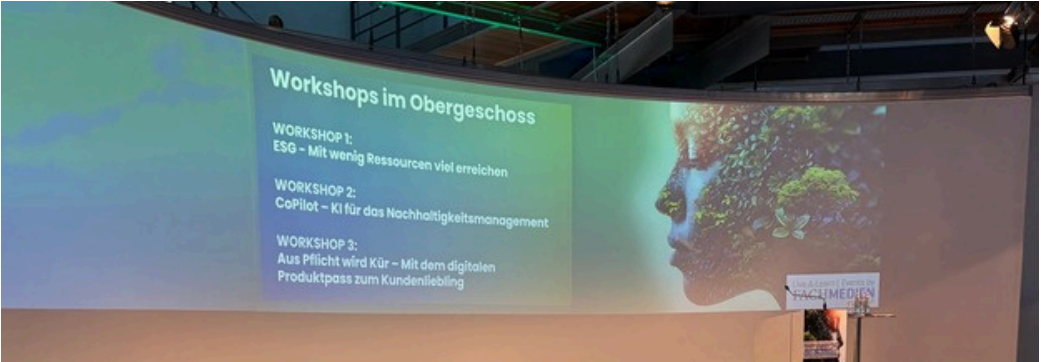
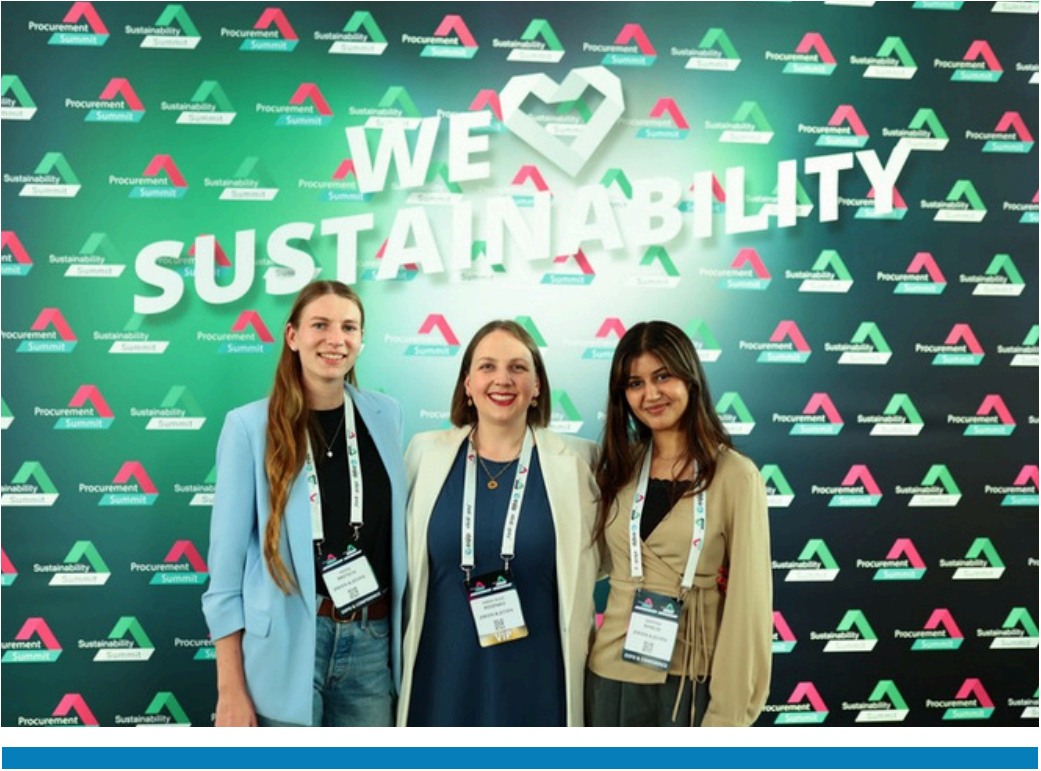
PARTICIPATION IN SUSTAINABILITY EVENTS

In 2025, our ESG Manager, Farah Alice Rosenau, represented the Jebsen & Jessen Hamburg Group at various sustainability events, networking meetings and stakeholder dialogues.

These included, amongst others, the North German Amfori members' meeting, EcoVadis' Sustain 2025 in Paris, a stakeholder dialogue organised by the German Sustainability Code (DNK) on the further development of voluntary sustainability reporting, the Sustainability Summit 2025, and the anniversary conference of the UN Global Compact Network Germany.

The events provided valuable insights into topics such as sustainability regulation, materiality analyses, responsible supply chains, ESG reporting and sustainable corporate governance. They offered valuable insights for the further development of our sustainability management and facilitated dialogue with experts from business, academia and industry associations.





06 OUR LOOK INTO THE FUTURE

The framework conditions for entrepreneurial action are changing increasingly dynamically. Geopolitical tensions, regulatory developments and the progressive effects of climate change are shaping the markets as well as rising expectations from customers, partners and other stakeholders. For the Jebsen & Jessen Hamburg Group, this means understanding sustainability even more strongly as an integral part of corporate development and systematically anchoring it in decision-making processes.

Data base and control system

A key focus in this regard is on the further development of our database and management mechanisms. By producing our first greenhouse gas inventory in accordance with the Greenhouse Gas Protocol during the reporting year, we have laid the foundations for a better understanding of emissions along the value chain and for managing them in a more targeted manner in future.

At the same time, it is evident that challenges regarding data availability persist, particularly in the upstream and downstream stages of the value chain. The development of robust data structures and the greater involvement of business partners therefore remain essential prerequisites for the further development of our climate management.



Reporting 2026

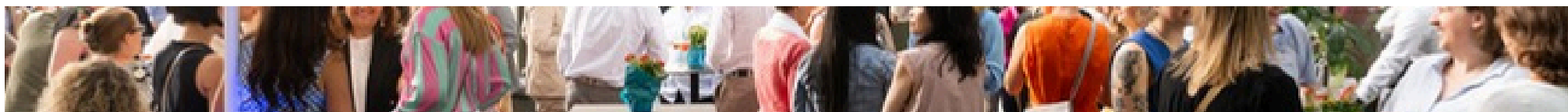
In 2026, we will also be taking targeted steps to further develop our sustainability reporting framework. The focus will be on a new, holistic reporting format that combines the requirements of the VSME standard with the strengths of our existing sustainability report.

In addition to relevant sustainability indicators and the required transparency standards, the publication will continue to provide insights into events, projects and milestones that are important to our group of companies and our staff. The aim is to combine regulatory requirements with engaging corporate reporting in a single publication in future.

From reporting obligations to management

Overall, it is becoming clear that sustainability is increasingly shifting from a reporting-driven issue to a strategic management approach. Input from international dialogue forums and conferences emphasises that long-term competitiveness is closely linked to the ability to undergo sustainable transformation.

This is not merely a matter of objectives and strategies, but, in particular, of leadership, taking responsibility and consistent implementation in day-to-day operations.



OUR COMMITMENT

Our vision for the future is therefore shaped by the conviction that sustainable business practice is an ongoing process. It requires continuous learning, a willingness to adapt, and close collaboration with partners throughout the entire value chain. The aim remains to combine economic stability, environmental responsibility and social impact, thereby laying the foundations for the long-term sustainability of the company.

01 LEARNING

Continuous learning and a willingness to adapt.

02 COLLABORATION

Close collaboration with partners throughout the entire value chain.

03 CONNECTING

Connecting economic stability, environmental responsibility and social impact.

IMPRINT

PUBLISHER

Jebsen & Jessen (GmbH & Co.) KG

Rödingsmarkt 16, 20459 Hamburg, Deutschland

Tel.: +49 / 40 / 3014 / 001

Fax.: +49 / 40 / 327091

RESPONSIBLE

Jebsen & Jessen (GmbH & Co.) KG

Rödingsmarkt 16

20459 Hamburg

Deutschland

Managing Partner: Fritz Graf von der Schulenburg

Legal form: Kommanditgesellschaft

Registered office: Hamburg/Handelsregister, HRA 55283

Sole general partner: Jebsen & Jessen
Verwaltungsgesellschaft mbH

Managing director: Fritz Graf von der Schulenburg, Ralf
Schwarzhaupt, Carsten Schulz-Schaffnit

Registered office: Hamburg/Handelsregister, HRB 31881

ESG-MANAGEMENT

Farah Alice Rosenau

ESG Manager

E-Mail: ESG@jebsen-jessen.de

Tel.: +49 / 40 / 3014 / 154



EDITORIAL RESPONSIBILITY

Hanna Priebe

Department Manager Corporate
Communications & Marketing

E-Mail: ESG@jebsen-jessen.de

Tel.: +49 / 40 / 3014 / 152



Maryam Khalid

Corporate Development Manager

E-Mail: ESG@jebsen-jessen.de

Tel.: +49 / 40 / 3014 / 220



VISUAL MATERIAL

Paulina Holbreich

Sebastian Greuner Photographie

Romanus Fuhrmann

THE GROUP'S SOCIAL MEDIA CHANNELS



JEBSEN & JESSEN



LINKEDIN

Jebsen & Jessen
Hamburg Group



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@jj.nextgen



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JEBSEN & JESSEN (GMBH & CO.) KG

Rödingsmarkt 16

20459 Hamburg

Germany

www.jebesen-jessen.de