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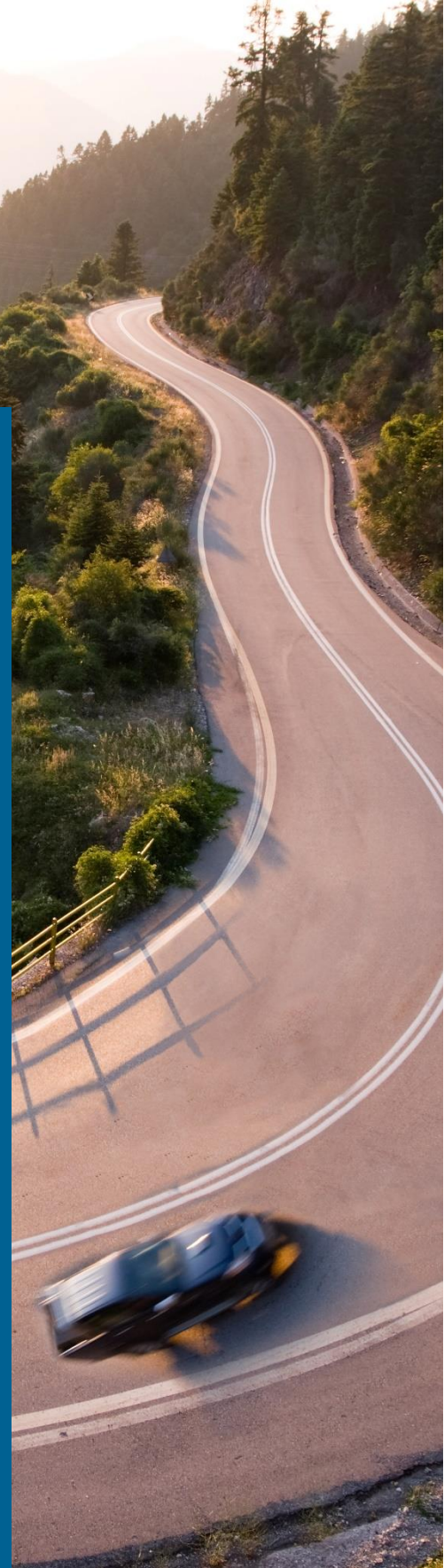
Policy Statement on Compliance with Human Rights and Environmental Due Diligence Obligations

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1) Statement of the Management

JOPP is an internationally established automotive supplier and is characterised by a long-term, sustainable business strategy and trusting cooperation with its business partners.

This includes the company's commitment to human rights and high environmental and social standards.

JOPP relies on national laws and regulations as well as international conventions, such as the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organization and the United Nations Global Compact.

We are committed to complying with these standards in our global business activities. We expect the same from our suppliers. We rely on trusting business relationships, which also include an appropriate level of control.

This makes us credible. Our comprehensive and strategic approach forms the basis of our Group-wide actions to respect human rights and the associated environmental rights.

In addition to the policy statement, we describe below our procedures for complying with human rights and environmental due diligence obligations.

Bad Neustadt, 6th February 2025



Martin Büchs
Managing Director
Jopp Holding GmbH



Richard Diem
Managing Director
Jopp Holding GmbH

2) Policy Statement and Procedures for Compliance with Human Rights and Environmental Due Diligence Obligations

The JOPP Group is a globally active and independent family-owned company with its headquarters in Bad Neustadt an der Saale, Germany. The company develops and produces supplier parts for the automotive industry. With 13 production sites in 7 countries on 3 continents, the JOPP Group employs around 1,600 people. In addition, the Group's business partners include more than 2,700 direct suppliers in over 30 countries.

In 2025, the JOPP Group comprises 13 Group companies that are included in the reporting obligation in accordance with § 10 LkSG and to which the German Supply Chain Due Diligence Act (LkSG) applies.

As a globally operating company, JOPP is responsible for respecting human rights and complying with human rights and environmental due diligence obligations. This claim forms the basis for corporate behaviour along the supply and value chain.

The expectations formulated in the statement of the management are clearly directed at all employees and suppliers in the supply chain. They ensure that the values and standards are consistently complied with.

The existing risk management system has been expanded to include the requirements of the German Supply Chain Due Diligence Act. The procedure by which JOPP Holding GmbH, together with its Group companies, fulfils its obligations under §§ 4 (1), 5 (1), 6 (3) to (5) and 7 to 10 LkSG is described below. In addition, an overview is provided of the priority human rights and environmental risks identified on the basis of the risk analysis, with reference to the conventions listed in the annex to the LkSG.

1. Establishment of Risk Management

The tasks of Strategic and Operational Risk Management, Compliance Management and Internal Audit are specified in a Group guideline. JOPP is based organisationally on the three-line model of the Institute of Internal Auditors (IIA). With regard to ESG risks and opportunities, there is also close cooperation with Sustainability Management, Strategic Purchasing and the Human Rights Officer.

The sustainable procurement strategy is embedded in Strategic Purchasing and integrated into the JOPP Group's existing risk management and sustainability management. Tasks such as risk analysis, preventive and remedial measures, supplier evaluation and reporting are carried out and coordinated by Strategic Purchasing. The Human Resources, Compliance, Energy and Environmental Management and Occupational Health and Safety Management departments are primarily involved in the company's own business division. Reporting is bundled as part of the regular Group and sustainability reports as well as the annual reporting to the Federal Office for Economic Affairs and Export Control.

2. Definition of an Internal Company Responsibility

The following process owners are defined:

- **Strategic Purchasing:** Responsibility for the sustainable procurement strategy
- **Compliance Officer:** Responsibility for the whistleblower system
- **Human Rights Officer:** Processing of human rights complaints
- **Human Resources (HR):** Organisation of internal training courses
- **Sustainability Management Unit:** Preparation of sustainability reporting
- **Risk Management department:** Comprehensive risk reporting
- **Internal Audit:** Review of processes

3. Carrying out Regular Risk Analyses

a) Risk Analysis in Own Business Division

In 2024, an initial risk analysis was carried out in the company's own business division for the Compliance, Human Resources, Energy and Environment, Occupational Health and Safety and Security functions on the basis of surveys and existing reports, from which the main risks for the protected assets of the LkSG were derived.

As part of the initial risk analysis, only latent risks such as unequal treatment in the employment relationship or non-compliance with the labour protection laws applicable to the place of employment were identified. Furthermore, a latent risk of human rights violations was assumed for Group companies from regions with no or limited right to freedom of association.

The aim in 2025 is to further optimize the Group's internal risk analyses, reporting and existing processes and preventive measures for the company's own business area in relation to the protected goods.

b) Risk Analysis for Suppliers

Based on the procurement volume for 2023, an analysis of the supply chain was carried out for the first time in 2024 by Strategic Purchasing across all Group companies using a risk-based approach. As far as the database allowed, an analysis was carried out both by sector and by country risk. With regard to direct suppliers, no particularly relevant risk of human rights violations was identified for more than 93% of direct suppliers on the basis of country risk and taking into account the procurement volume. Direct suppliers with an increased latent risk of human rights violations due to the country risk will be reviewed as part of an improved risk analysis based on data from the 2024 financial year to identify any remedial and preventive measures that may still be required. Furthermore, the risk analysis methodology is reviewed annually as part of a regular process and optimised if necessary.

4. Procedure for Anchoring Preventive Measures

a) Prevention Measures in our Own Business Area

The existing Group guidelines and Group reporting were reviewed in the 2024 financial year against the backdrop of the protected interests of the LkSG and adapted or expanded in certain areas.

In particular, a new mode for Code of Conduct training was developed and a new Group-wide occupational health and safety guideline was adopted to improve occupational health and safety.

Measures to promote equal opportunities and training and further education, as well as other tools for balancing work and career and dialogue with employees, are part of sustainable HR and corporate development. These are reviewed annually and will be further developed throughout the Group in future.

b) Preventive Measures at Suppliers

Measures were already taken and further developed by Strategic Purchasing together with the decentralised purchasing departments of the Group companies before the LkSG came into force and increasingly with the realignment of the procurement strategy on 1 January 2024 in order to counter the already identifiable or known risks to the protected goods of the LkSG with preventive measures.

In the risk area of direct suppliers, additional sustainability aspects were introduced as part of the supplier assessment, the standard contractual anchoring of the regulations of the Code of Conduct for Business Partners was provided for and further optional measures such as media screening, training or individual audits were implemented to reduce risks.

In 2024, a risk analysis in accordance with Section 5 (1-3) LkSG was carried out on the basis of substantiated knowledge (media report). However, as the supplier in question is a large multinational corporation, no immediate remedial measures were initiated.

The methodology behind the risk analysis and preventive measures is reviewed annually as part of a regular process and optimised if necessary.

5. Procedure for Taking Corrective Measures

a) Remedial Measures in Own Business Area

In 2023/2024, the Energy and Environmental Management department detected a deviation. This was assessed as a violation as part of the environmental management system. Remedial measures were defined and implemented on the basis of a cause analysis or are currently still being pursued.

For 2025, it is planned to incorporate previous experience in the development and implementation of remedial measures in the event of new cases occurring.

b) Remedial actions with direct suppliers

For the 2024 financial year, no separate remedial measures were initiated with regard to human rights violations that became known at existing suppliers due to the size of the groups.

A report concerning direct suppliers was received via the whistleblower system in 2024. However, no remedial action was required with regard to the due diligence obligations of the LkSG.

The plan for 2025 is to incorporate the experience gained to date in developing and organising remedial measures in the event of new incidents occurring.

6. Grievance Mechanism

With its confidential whistleblower system, the JOPP Group has established a Group-wide and cross-thematic reporting system for internal and external complaints with various contact channels.

The whistleblower system also provides a complaints procedure for reporting potential violations of the Supply Chain Due Diligence Act.

In the event of suspected misconduct, for example a breach of applicable law or the Code of Conduct, employees can contact their line manager, Human Resources, the Works Council or the Compliance Officer in person or in writing. Employees, business partners and other third parties can find information about the Whistleblower Office on our website. Information on potential misconduct can also be passed on anonymously to the Whistleblower Office on request.

Great importance is attached to the protection of whistleblowers throughout the entire process. Every report is reviewed, a plausibility check is first carried out and the case is categorised. An independent investigation is then carried out and, if necessary, corrective measures are initiated. In the case of reports concerning suppliers, Strategic Purchasing at Group level is involved as the main processor of the report. Finally, the result is recorded and reported.

7. Procedures for the Implementation of Measures at Indirect Suppliers

In 2024, a risk analysis was carried out in accordance with § 5 (1-3) LkSG on the basis of substantiated knowledge (media report). However, as the supplier concerned is a large multinational corporation, no immediate corrective measures were initiated.

No reports relating to indirect suppliers were received via the whistleblower system in 2024.

8. Procedures for Documentation and Fulfilment of External and Internal Reporting Obligations

JOPP Holding GmbH documents the fulfilment of due diligence obligations within the meaning of § 3 LkSG on an ongoing basis, mainly centrally. In particular, the Compliance, Human Resources and Strategic Purchasing departments each document their own activities. The above departments and the Sustainability Management department work in close coordination with regard to the requirements of the LkSG. Activities of the Group companies that relate to their own business area within the meaning of § 2 (6) LkSG are documented by the Group companies themselves in their respective companies.

The Sustainability Management department coordinates the annual external reporting to the Federal Office for Economic Affairs and Export Control in accordance with § 10 (2) LkSG for JOPP Holding GmbH and the other companies in the Group that are required to report. This ensures timely and complete fulfilment of the reporting and subsequent publication obligations.

The fulfilment of the duty to inform the management of JOPP Holding GmbH in accordance with § 4 (3) sentence 2 LkSG is ensured by the Human Rights Officer and Head of Risk Management and Sustainability Management.

9. Review and Evaluation of the Established Procedures.

The established procedures are reviewed annually as part of a regular process and adjusted if necessary. In the 2026 financial year, the established procedures will be a focal point of the internal audit for the first time.

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