

Leading the Way to Excellence.



JOPP Group Sustainability Report 2023

(English translation of the German original)

Sustainability Report 2023



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1 | Introduction

Statement of the Management and the Shareholders



Martin Büchs, Managing Director
JOPP Holding GmbH



Richard Diem, Managing Director
JOPP Holding GmbH



Büchs family, shareholders of JOPP Holding GmbH

As an internationally active family business founded in 1919, thinking and acting sustainably has always been a fundamental precondition for economic success.

As a central driver of social and economic development in the 21st century, climate change is making the careful and environmentally mindful use of limited resources, the use of renewable energies and the respectful and collegial treatment of our employees all the more important in the focus of our business activities.

The same applies to our external relationships with our partners, above all our customers and suppliers.

In 2022, we accordingly developed our sustainability strategy based on the sustainability goals of the UN Global Compact and realigned our organisation based on the defined goals and measures.

As a long-standing partner to the automotive industry, we have been continuously adapting our product range to the needs of modern electric vehicles for years and supporting our customers in being able to manufacture vehicles in a climate-neutral way in the future.

Our commitment to these goals focuses on weight-optimised and intelligent products as well as recyclable, complete solutions. Based on our expertise in development and production, we have the best prerequisites for this.

We invite you to join us on our journey - as a customer, supplier, employee or partner and reader of our sustainability report.

Please feel free to contribute your ideas to our joint journey towards a sustainable future.

With best regards

Richard Diem and Martin Büchs and Your Büchs family

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Sustainable development requires focussing on sustainability goals and responsible action.

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2.1 Basis for the preparation of the sustainability report

This is the first sustainability report of JOPP Holding GmbH.

Unless otherwise stated, all information in this report relates to the scope of consolidation of the consolidated financial statements of JOPP Holding GmbH:

Fully consolidated subsidiaries	Location	Participation
JOPP Automotive GmbH	Bad Neustadt a.d. Saale	100%
Jopp Plastics Technology GmbH	Mechernich	100%
Jopp Electronics GmbH	Villingen-Schwenningen	100%
Jopp Automotive s.r.o.	Czech republic	100%
Jopp Technology (Suzhou) Co., Ltd.	China	100%
Jopp Interior Solutions GmbH	Partenstein	100%
Jopp Interior Hungary Kft.	Hungary	100%
Jopp Automotive de México S.A. de C.V.	Mexico	100%
Jopp Technologies México S. de R.L. de C.V.	Mexico	100%
B&P Dr. Büchs Anlagen GmbH & Co KG	Bad Neustadt a.d. Saale	90%
IFSYS Integrated Feeding Systems GmbH	Großbardorf	60%
IFSYS North America Inc.	USA	60%
EMSO Electrical Mechanical Solutions GmbH	Rattelsdorf	60%

This report describes sustainability management at JOPP and the initial progress in the key topics for the financial year 2023 (financial year equals calendar year).

We have already used the European Sustainability Reporting Standards (ESRS) as a guideline for the voluntary sustainability report, according to which the JOPP Group will be required to report in future. In our opinion, the report has been prepared in accordance with the aforementioned standards. Explanations of omissions can be found in the content index if they cannot be derived directly from the main body of the report.

The report is approved by the Executive Board of JOPP Holding GmbH as the highest management body. The report has not been audited externally.

As this is the JOPP Group's first sustainability report, there is no new presentation of information and no changes in reporting. An analysis of three-year trends is planned for the future.

The original Sustainability Report 2023 is only available as a PDF in German. It is published on our website. This document is the english translation of the German original.

The next report is expected to be published in May 2025. The annual report will be published in the Federal Gazette.

For reasons of linguistic simplification, the use of gender-specific language forms has been partially omitted. General personal designations therefore refer to all people regardless of their gender.

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2.2 Governance

The JOPP Group is a globally active, independent family-owned company with headquarters in Bad Neustadt an der Saale, Germany, which develops and produces supplier parts for the automotive industry. With 14 production sites in 7 countries on 3 continents, the JOPP Group employs around 1.700 people.

Since the majority takeover of the company by Dr.-Ing. Hubert P. Büchs in 1991, JOPP has been owned by the Büchs family.

The JOPP Group consists of a holding structure with JOPP Holding GmbH as the parent company.

For information on the scope of consolidation of JOPP Holding GmbH, see section 2.1.

2.2.1 The role of the management and supervisory bodies

Martin Büchs and Richard Diem determine the direction and strategy of the JOPP Group as the management of JOPP Holding GmbH.

Composition and diversity		2023		2022	
Management	Total	2		3	
Male	Total	2	100%	3	100%
30-50 years old		1		1	
Over 50 years old		1		2	

The Advisory Board, which was established in 2023 and consists of Dr. Ulrich Dilling, Peter Muhr and the Chairman of the Advisory Board Dr.-Ing. Hubert P. Büchs, acts as an advisory and supervisory body for JOPP Holding GmbH. With its many years of expertise, it advises the JOPP Group primarily on its further transformation and growth path.

Composition and diversity		2023		2022	
Advisory Board	Total	3			
Male	Total	3	100%		
30-50 years old		0			
Over 50 years old		3			

Responsibilities in the exercise of oversight over IRO management

The Management Board is responsible for the sustainability strategy, the sustainability targets and KPIs derived from it and the monitoring of the performance. The Advisory Board monitors the implementation of the sustainability strategy based on the sustainability reporting submitted to it.

The Sustainability Management department has been set up to develop sustainability targets and KPIs in consultation with the Group Management Board. It is responsible for reporting, communication, ratings and any audits in the non-financial area. The Management Board, Advisory Board and Sustainability Management team have the necessary **expertise in sustainability issues** for their areas of responsibility.

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2.2 Governance

2.2.2 Organisation of sustainability management

The highest management body for sustainability management is the Group Management Board together with the Head of Sustainability. This body drives the continuous development of JOPP in terms of sustainability.

The Group Management Board and the Head of Sustainability coordinate the target agreements and management reviews for sustainability issues.

The Head of Sustainability is responsible for sustainability management, in particular for the creation of concepts for further development, defining key performance indicators and tracking their targets, as well as the sustainability report.

The sustainability staff unit and the Group Management Board discuss progress and critical issues relating to sustainability on a monthly basis.

Those responsible for the global implementation of the sustainability strategy and monitoring the achievement of the respective targets are the specialist managers in the central and business divisions. In future, the key figures will be determined on a quarterly basis and appropriate measures taken.

Sustainability reports are submitted to all managing directors in the Group and to the Advisory Board at least once a year.

The sustainability report is approved by the Group Management Board.

Internal communication and public relations work on sustainability issues are carried out in close coordination between Group management and sustainability management.

Organisation of sustainability management	
Task	Responsibility
Target agreement/management review	Group Management
Sustainability strategy	Group Management & Head of Sustainability
↕	
Sustainability management & reporting	Head of Sustainability
Sustainability communication	Group Management
↕	
Implementation and monitoring of the sustainability strategy and targets	Specialist teams in the central and business divisions

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2.2 Governance

2.2.3 Declaration on due diligence

In 2022, we developed our sustainability strategy based on the sustainability goals of the UN Global Compact and realigned our organisation based on the defined goals and measures.

Sustainability is therefore firmly anchored in the Group strategy, corporate management and business model.

In line with this commitment, we engage with affected stakeholders or appropriate representatives at key points in our due diligence process. Our aim is to consider stakeholder perspectives and concerns as part of the process. Our sustainability due diligence involves a process of identifying and assessing both positive and negative impacts associated with our activities, products and supply chains. This approach enables us to recognise and understand opportunities and risks and to take appropriate measures to avoid or limit risks and promote positive effects.

In order to optimise our commitment to sustainability, we track the effectiveness of our sustainability measures. KPIs and other regular evaluations and assessments help us to refine our sustainability targets and continuously improve our performance.

We believe that transparent communication about the challenges and successes of our sustainability measures is the basis for a trusting dialogue and cooperation with stakeholders.



Sustainability means more than just compliance fulfilment, because our strategies and processes shape our corporate culture and the way we act in a value-oriented manner; always with the goal of acting in a positive way for the environment and stakeholders in mind.

2.2.4 Risk management and internal control system

Appropriate and effective risk management and internal control systems are crucial to ensuring sustainable success. Opportunities and risks can thus be identified, analysed and evaluated at an early stage and managed proactively as part of the control loop established for risk management. The tasks of Strategic and Operational Risk Management, Compliance Management and Internal Audit are specified in a Group guideline. In organisational terms, JOPP is based on the three-line model of the Institute of Internal Auditors (IIA). With regard to ESG risks and opportunities, there is close cooperation with sustainability management.

Financial risks are not the subject of this sustainability report.

Please also refer to the opportunity and risk report as part of the Group management report.

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2.3 Strategy, business model and value chain

JOPP is an internationally active supplier to the automotive industry and other industrial sectors, which is characterised by long-term and sustainable thinking and trusting cooperation with its business partners.

Innovation, expertise, quality and reliability are the key elements of the group of companies.

The responsible behaviour of employees at all locations worldwide is one of the top priorities of the company's management.

JOPP has grown successfully over many years thanks to its consistently excellent products and services. JOPP manufactures its products worldwide in all the main markets of the automotive industry in six different business areas.

■ 14 production sites



■ around 1.700 employees



■ Sales revenue 2023:

EUR 204 million

Headquarter with development centre in Bad Neustadt an der Saale, Germany



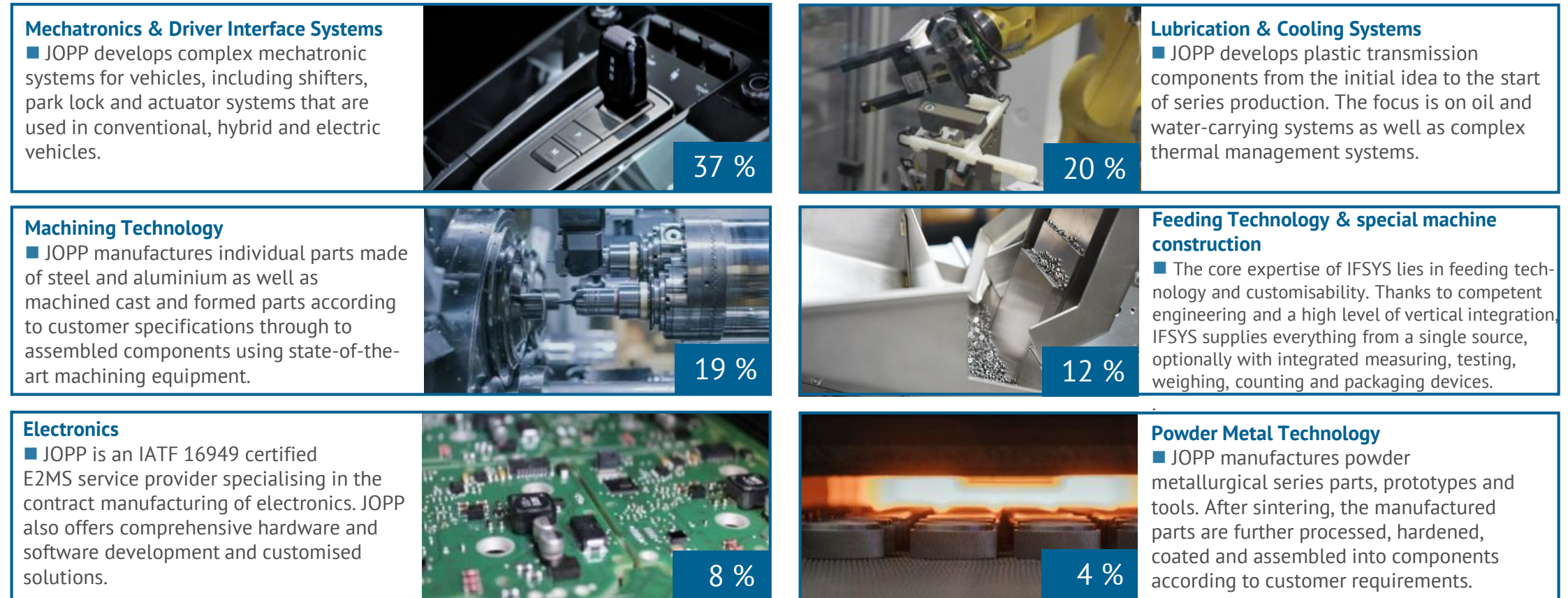
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2.3 Strategy, business model and value chain

2.3.1 Business divisions

Percentage share of sales of the business divisions in 2023:



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2.3 Strategy, business model and value chain

2.3.2 Markets and customer groups

JOPP is an automotive supplier in all main markets of the automotive industry (OEMs and Tier 1 suppliers) as well as a supplier to customers in non-automotive sectors (construction, industrial goods and medical technology, incl. commercial vehicles).

Automotive Manufacturer



Automotive Tier 1 Suppliers



Non-Automotive Customers



2.3.3 Upstream and downstream value chain

As a globally active company, JOPP is aware of its corporate responsibility towards customers, employees, investors, business partners, the public and the environment.

The performance of our global suppliers is of particular importance for the quality of our products and the satisfaction of our customers. The selection of our business partners plays a fundamental role for organising a sustainable supply chain. Further information on "Sustainability as part of the supply chain" can be found in section 5.1 on pages 37ff.

2.3.4 Employees by geographical area

Detailed information on our own workforce can be found under points 6.1 Employees at the heart of the company (p. 42ff) and 6.2 Employees in figures (p. 45ff).

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2.3 Strategy, business model and value chain

2.3.5 Stakeholders

Our reporting makes JOPP's commitment transparent. This report is aimed at all JOPP stakeholders.

In order to understand our stakeholders as well as possible and to make their needs the benchmark for our activities, we maintain an ongoing dialogue with all interest groups.

Because only through a cooperative and intensive dialogue with them can we align our commitment in such a way that it meets their expectations and at the same time has maximum impact.

Below is an overview of our stakeholders and the way in which we are in contact and communicate with them.

Stakeholders	Dialogue form
Owner	Advisory board, shareholders' meeting, personal exchange
Customers	Direct contact with customers through our sales department, customer portals, customer supplier surveys, workshops, co-engineering
Employees	Employee surveys, annual appraisal, annual employee appraisals by (Group) management, annual information meetings
Suppliers/service providers	Direct contact with suppliers by the purchasing department, supplier self-assessment, supplier surveys, supplier evaluation
Banks/Insurances	Direct contact, discussions with banks, loan negotiations, reporting
Authorities/legislators	Direct contact with the authorities through discussions, applications and audits
Civil society and local interest groups	Direct contact with residents, the local population and NGOs, training programmes, press releases and reports
Educational institutions	Direct contact with schools and universities as well as via university fairs and project-related development work
Networks and associations	Participation in trade associations, forums and events, membership in initiatives and associations

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2.3 Strategy, business model and value chain

2.3.6 Materiality matrix and impact analysis

In order to determine which sustainability topics are particularly relevant for JOPP and its stakeholders, we carried out a comprehensive materiality analysis for the first time in 2022 and revised it in 2023.

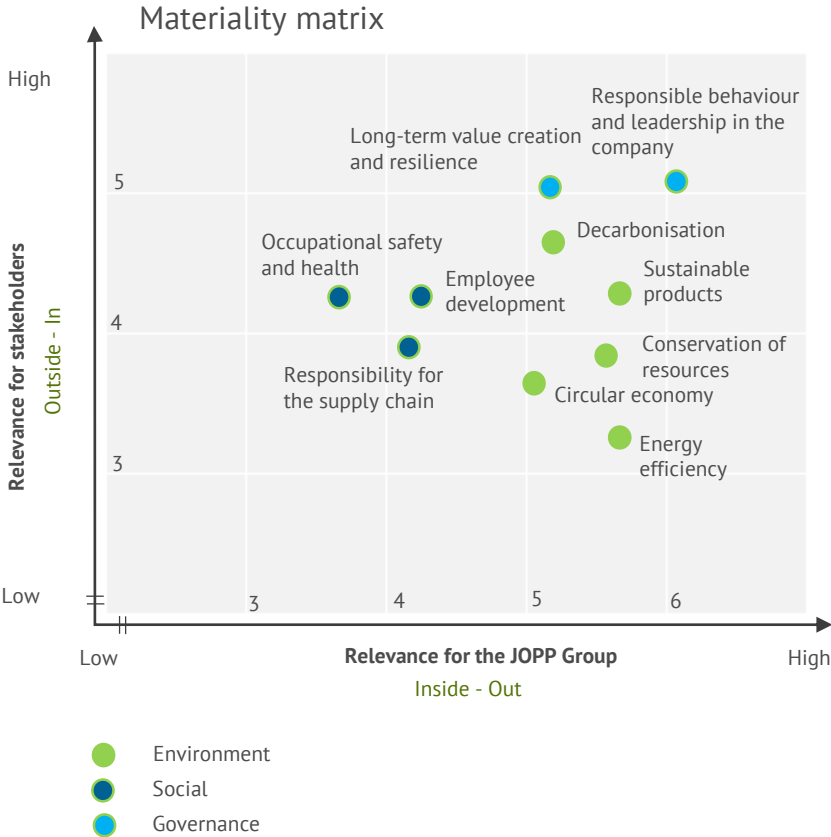
The analysis consisted of four components: a document analysis, an SDG impact assessment, stakeholder surveys and expert interviews.

The focus here was on external influences such as regulation, customer and bank requirements. As part of the SDG impact assessment, we evaluated the contribution of JOPP's business activities to the United Nations Sustainable Development Goals (SDGs).

We considered two perspectives in our analysis:

- Inside-out: What positive and negative impact does JOPP's business activity have on stakeholders?
- Outside-in: To what extent do sustainability issues affect JOPP's business performance, business results and the position of the company?

The matrix below shows the action topics recognised as material for JOPP and its stakeholders. The results of this analysis form the basis for the defined sustainability strategy.



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2.3 Strategy, business model and value chain

2.3.7 Sustainability strategy

Sustainability is an elementary component of the JOPP Group's self-image and is therefore firmly anchored in the corporate strategy.

The transfer of the strategic objectives derived from the results of the materiality analysis into the company processes is a task for JOPP that can only be successfully realised with the cooperation of all employees of the JOPP Group.

Numerous departments and divisions are therefore involved in this endeavour, starting with the management.

JOPP understands sustainability as responsible behaviour and management within the company based on the UN Sustainable Development Goals.

These serve both the long-term value creation and resilience of the company, as well as the achievement of strategic goals in the environmental and social areas.

SUSTAINABILITY INTEGRATED INTO THE ESG STRATEGY OF THE JOPP GROUP



Basis:
UN Sustainable
Development Goals



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2.3 Strategy, business model and value chain

2.3.8 Target vision with sustainability KPIs

Responsibility for the supply chain

% share of agreed codes of conduct for suppliers:
2026 > 80% based on purchasing volume



Employee development & health

Staff turnover: 2026 <= 10%
Occupational accidents: 2026 <= 3 / 1.000.000 h
Training indicator in preparation

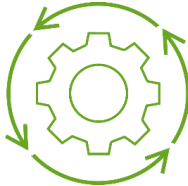
Sustainable products & resource conservation

Optimisation of the product development process with regard to eco-design strategies in 2024

Improvement in waste intensity by 20% by 2030 (base year 2022)

10% improvement in water intensity by 2030 (base year 2022)

Product carbon footprint (PCF) of new products developed in-house that go into series production from 2025:
Improvement of 20% by the year 2030



Sustainability KPIs



Decarbonisation & energy efficiency

Scope 1&2: CO₂ -neutral by 2035
Scope 3: CO₂ -neutral by 2040

Improvement in energy intensity by 20% by 2030 (base year 2022)

Reduction in key KPI
tCO_{2e} / EUR million sales revenue according to decarbonisation strategy



Responsible behaviour & society

Code of Conduct and anti-corruption training:
From 2026 annually >= 95% of employees trained in accordance with the training plan

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2.4 Management of impacts, risks and opportunities

2.4.1 Description of the approach

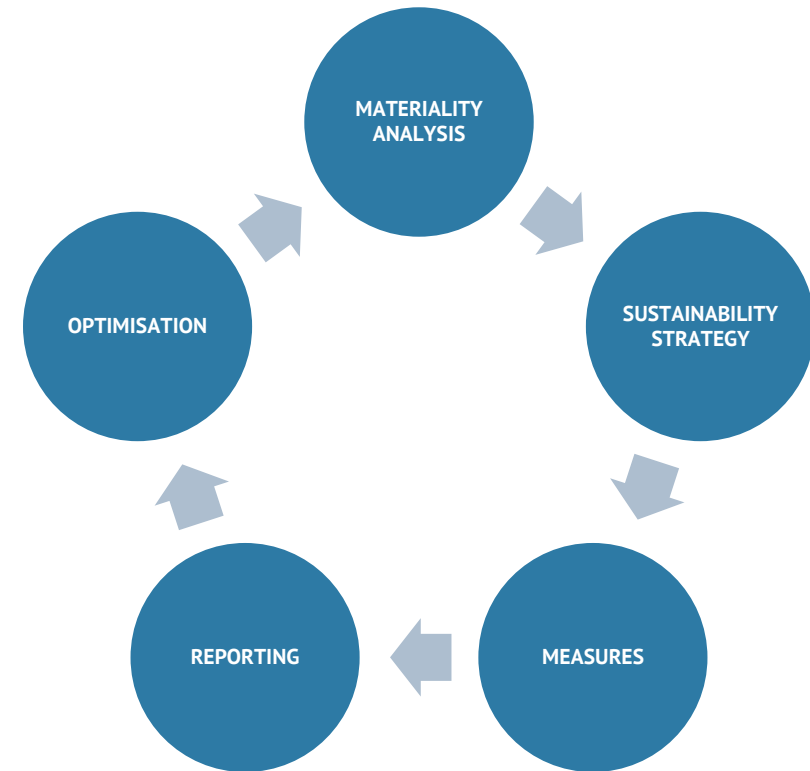
Although JOPP's existing business activities do not yet fall under the existing sustainability reporting obligations under CSRD, we have decided to proactively prepare on the basis of future reporting obligations a first voluntary sustainability report based on ESRS standards, which complies with future reporting obligations, taking into account documented omissions.

We used our sustainability strategy, the results of the materiality analysis, the framework of the ESRS standards, the UN's Sustainability Development Goals, various existing sustainability ratings from self-assessments, competitive information, stakeholder concerns and focal points from previous analyses as the basis for the sustainability report.

Each aspect was also analysed and evaluated against the background of the effects, opportunities and risks in our supply chains. To this end, experts from various areas of the company were involved in workshops, meetings and individual discussions. This involvement relates in particular to the assessments and analyses carried out and the fields of action derived on the basis of the materiality matrix and sustainability strategy.

All topics with relevance above the materiality threshold for stakeholders and JOPP are addressed in this report in accordance with the ESRS standards, subject to documented omissions.

This relates in particular to information on strategies and corporate actions with regard to the aforementioned focus topics and areas of action, as well as details on the derived targets, measures, key figures and KPIs.



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2.4 Management of impacts, risks and opportunities

2.4.2 Disclosure requirements

We have already used the European Sustainability Reporting Standards (ESRS) as a guideline for the voluntary sustainability report.

	Field of action	Key topics	ESRS standard	SDG
E	Decarbonisation & energy efficiency	Decarbonisation of production sites by the year 2035	E1	7,13
	Sustainable products & resource conservation Support for the circular economy	Innovative strength & sustainable product design	E2, E3, E5	9,12
S	Responsibility for the supply chain	Compliance with the company's internal and legal Due diligence obligations along the supply chain	S2	8
	Employee development and health	Employees at the heart of the company	S1	4,8
G	Long-term value creation & resilience	Economic stability	G1	8,11
	Responsible behaviour and leadership in the company	Integrity and ethics, fair business practices and compliance	G1	8,11

Based on our analyses, the following
ESRS standards are not relevant for JOPP:

- ESRS E4 Biodiversity
- ESRS S3 Affected communities
- ESRS S4 Consumers and end users

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Long-term value creation and resilience

Key topic: Economic stability

Sub-topics: Long-term business strategy incorporating sustainability goals, risk management, disclosure of the impact of climate-related risks and opportunities, sustainable financing

Goals	Time horizon	Status 2023	
Implementation of the TCFD recommendations with regard to disclosure and integration of climate-related risks and opportunities into the organisational structure	2024	Development of the governance structure taking into account climate-related risks and opportunities >> Goal achieved: structure and responsibilities defined	✔
		Analysing climate-related risks and opportunities and their impact on business activities, strategy and financial planning with the help of scenarios >> in realisation	↻
		Stronger integration and quantification of climate-related risks and opportunities in risk management (key figures, financial reporting) >> in realisation	↻
Increasing transparency about sustainable business activities with a focus on sustainable investments and product developments	2025	Review and expansion of the database for EU taxonomy reporting obligations >> being implemented	↻

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Decarbonisation & energy efficiency

Key topic: Decarbonisation of production sites by 2035

Sub-topics: Decarbonisation of production processes and building (heating) technology, conversion of the electricity mix, building refurbishment

Goals	Time horizon	Status 2023	
Complete reduction of CO ₂ emissions by 2035 with sub-targets in accordance with the decarbonisation strategy	until 2035	Commissioning of PV systems at European production sites >> in implementation: several PV systems already commissioned in 2023	
		Conversion of the electricity mix with sub-targets >> in preparation	
	continuous	Optimisation of energy efficiency and process technology in production processes and building technology >> in implementation: Sub-processes already optimised at the Bad Neustadt site in accordance with the action plan	
		Optimisation of building heating technology >> in implementation: sub-processes according to action plan	
		Building refurbishment (building envelope) >> Implementation in coordination with long-term action plan	

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Sustainable products & resource conservation

Supporting the circular economy

Key topics: Innovative strength and sustainable product design

Sub-topics: Innovation management, reorganisation of product development processes with consideration of ecodesign strategies, optimisation of production processes, increasing recycling rates

Goals	Time horizon	Status 2023	
Further development and transformation of the product portfolio, taking sustainability aspects into account	continuous	Market observation and performance of market analyses (products and competitors) >> in implementation: continuous monitoring and regular analyses	
		Innovation management: innovation policy, planning and control >> in implementation: meetings depending on management level monthly, quarterly, annually	
	2024	Optimisation of product development processes >> in preparation: Implementation of ecodesign strategies in product development processes	
	continuous	Optimisation of production processes against the background of the use of recyclates >> in realisation	
	continuous or in 2024	Waste prevention and water consumption >> in implementation: action plan to avoid waste and reduce water consumption and to increase the recycling rate >> in 2024: Optimisation of Group-wide reporting	

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Responsibility for the supply chain

Material topic: Labour in the value chain

Sub-topics: Sustainability as part of the procurement strategy, code of conduct for suppliers, supplier evaluation, conflict materials, human and labour rights

Goals	Time horizon	Status 2023	
Compliance with internal company standards and statutory due diligence obligations along the entire value chain (LkSG)	Continuous / from 2024	Inclusion of human rights and environmental risks in supplier management and review and supplementation of sustainability requirements in supplier relationships >> in implementation: risk analyses, whistleblower system, codes of conduct, information forms, audits and other remedial measures, etc.	
		Optimisation of the existing whistleblower system >> in implementation: reduction of language barriers	
		Optimisation of internal Group training measures >> in implementation: optimisation of training documents and learning management methods	
		Optimisation of the supplier evaluation system >> in implementation: Expansion of the evaluation system to include additional information	
		Optimisation of the management of conflict materials >> in implementation: utilisation of the industry standard system IMDS	

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Employee development & health (1/2)

Key topics: Employees as the centrepiece of the company

Sub-topics: Appreciative corporate culture, training and further education, work-life balance

Goals	Time horizon	Status 2023	
Attractive working environment with targeted employee development and long-term employment relationships	continuous	Promotion of an appreciative corporate culture >> in realisation: employee dialogue, company representation of interests, employee participation via internal cross-divisional workshops and projects	
		Promotion of training and further education >> in realisation: targeted promotion of trainees and students in training programmes, promotion of individual further training, optimisation of the JOPP Academy's own offering	
		Incentive and motivation tools for employee retention >> depending on the area of operation and location in realisation: possibility of mobile working, offer of preventive health measures, company-wide events (incl. internal departmental celebrations)	
		Reconciling work and family life through flexible working time models >> in realisation: individual contractual working hours, trust-based working hours, working time accounts, company agreements on mobile working, etc.	
	2024	Topic-specific employee surveys >> in implementation: "Reorganisation" of the Group-wide topic-specific employee dialogue	

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Employee development & health (2/2)

Key topics: Employees as the centrepiece of the company

Sub-topics: Equal opportunities, occupational safety and health promotion

Goals	Time horizon	Status 2023	
Ensuring equal rights for all employees and a diverse workforce	continuous	Monitoring of violations of the prohibition of discrimination >> in realisation: 2023 no violations	
		Promoting an increase in the proportion of women >> in realisation: targeted support in career guidance, training and employment	
		Determination and communication of the gender pay ratio and gender distribution >> Group-wide implementation in preparation	
Optimisation of occupational safety and workplace health promotion	continuous	Training and further education for internal safety officers, fire safety officers and first aiders >> in realisation	
		Occupational safety instructions, committee meetings on occupational safety, workplace inspections >> in realisation	
		Company integration management >> in realisation	
		Offer of job bikes >> in realisation	
	2025	Optimisation of the Group-wide management of the health and training concept >> in preparation	

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2.4 Management of impacts, risks and opportunities

2.4.3 Fields of action

Responsible behaviour and leadership in the company

Material topic: Integrity and ethics, fair business practices and compliance

Sub-topics: Values, guiding principles, principles including respect for international standards of conduct and internal codes, corporate governance, conduct in compliance with laws and guidelines, quality management system and certification, prohibition of child and forced labour, anti-corruption

Goals	Time horizon	Status 2023	
Stronger anchoring of sustainability in decision-making processes and incentive systems	continuous	Further expansion of the database on sustainability in the Group >> being implemented: continuous expansion of the database and data quality with regard to the future reporting obligation in accordance with the ESRS standard	
		Greater inclusion of sustainability aspects in product development and supplier relationships >> in implementation: Review and adaptation of supplier management and the product development process	
		Consideration of sustainability targets in the variable remuneration of the Group Management Board >> in exam/preparation	
No compliance violations within the meaning of the relevant legal requirements and the Group's own business principles and codes of conduct	continuous	Transparency and communication of compliance requirements and regular training courses >> in implementation: Roll-out of regular training to all Group companies not expected to be guaranteed until 2025 (new training concept)	

3| Sustainable Products & Resource Savings



Overview

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3| Sustainable Products & Resource Savings

3.1 Innovative strength and sustainable product design

3.1.1 Innovation management in the context of transformation

Climate change, environmental protection and resource consumption are global challenges for society and the economy.

As an internationally active automotive supplier, we take our responsibility seriously, we design processes to be environmentally friendly and we continuously work on improving our products in the context of other sustainability aspects.

Innovation is one of our greatest strengths in the context of transformation, as we are already working on the technologies of tomorrow. The associated topic of sustainability is not only highly relevant within our company, but is also the focus of our customers.

The JOPP Group's innovation management team has been analysing future business areas from a sustainability perspective for years. In particular, the topic areas of electromobility are systematically analysed and product ideas are generated.

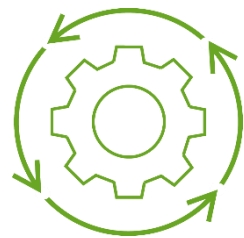
One example of this is the thermal management for battery and power electronics in electric vehicles. In line with this, highly integrated coolant control units are being developed that meet the new requirements in electric vehicles by combining electric pumps and control valves in one module. Similarly, concepts for the direct cooling of electric motors via a lubrication system are being developed. All developments are based on existing series developments such as cooling water regulators, oiling

systems and various actuators as well as the Group's in-house plastics processing, sintered parts production, metalworking, electronics production and assembly expertise.

3.1.2 Ecodesign

Fundamental ecodesign strategies and sustainability requirements will be an integral part of the Group-wide product development processes in future, while complying with legal requirements and customer wishes. To this end, an analysis and revision of the Group-wide product development processes has been initiated for 2024. The focus here also includes upstream and downstream procurement and distribution processes, the utilisation phase and recycling.

An overview of the most important ecodesign strategies that come into play here:



- :: Material usage optimisation
- :: Energy use optimisation
- :: Pollutant and risk-free design
- :: Maximising benefits
- :: Considering and promoting social aspects

Below is an excerpt of our new sustainable products and innovations.

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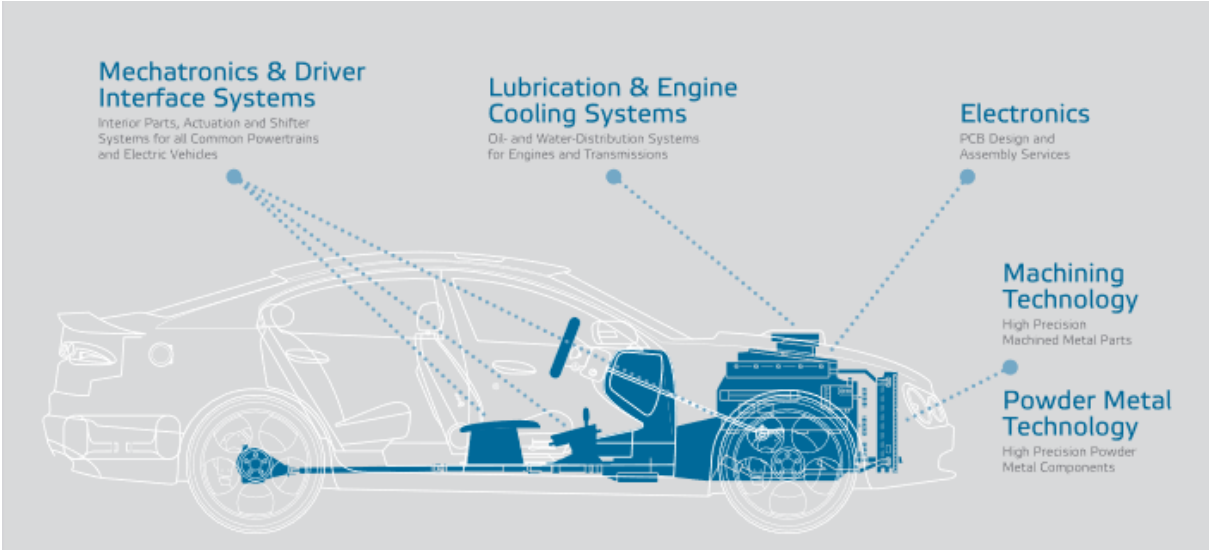
3.1 Innovative strength and sustainable product design

3.1.3 Innovations - from the idea to the start of series production

JOPP works on trend-setting product ideas and concepts with its own pre-development department.

Our know-how in various manufacturing technologies and business areas enables us to develop products and offer them from a single source with a high degree of vertical integration, which not only meet the very high quality standards of our customers, but also fulfil the increasing sustainability requirements. Reducing the weight of products is regularly a particular focus in view of the need to conserve resources and reduce the energy consumption of vehicles.

The newly developed parking locks, for example, are characterised by the integration of in-house manufactured steel, sintered, plastic and electronic components with a very high quality and very long service life, as well as a particularly low weight.



Electric Park Lock Actuator



Hydraulic Park Lock Actuator

For further information on the broad spectrum of business areas and production technologies, including the automation solutions business area not shown in the chart, please refer to our homepage.

3| Sustainable Products & Resource Savings

3.1 Innovative strength and sustainable product design

3.1.4 Innovations in thermal management and e-mobility



JOPP THERMAL MANAGEMENT MODULAR SYSTEM

Advantages:

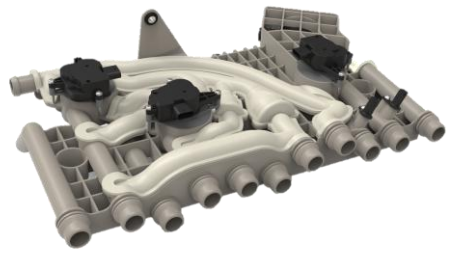
- Shorter loading time
- Improved range for EVs
- Reduced complexity
- Compact and lightweight
- Significant cost savings



HEAT EXCHANGER



**JOPP PATENTED MIXING VALVE
INTERNAL SEALING WITHOUT RUBBER OR
ELASTOMER PARTS AND PTFE FREE**



**CENTRAL THERMO
MANAGEMENT SYSTEM**



**LUBRICATION SYSTEMS
FOR ELECTRIC MOTORS**

Improving the performance of electric motors through direct application of cooling liquids to the copper windings. Intelligent tube design supports the use of small housings.

From the idea to the start of series production: Development of systems for electric motors and thermal management using high-quality plastic materials.

3| Sustainable Products & Resource Savings



3.2 Conservation of resources

3.2.1 Environmental and energy management systems

The environmental and energy management systems implemented at JOPP are an integral part of production management at our production sites.

The selection of materials and production processes, the processing of raw materials and operating resources into valuable recycled materials, the training of employees and trainees in particular, as well as continuous process optimisation are closely interlinked with the objectives of environmental and energy management.

Accordingly, our environmental management system (ISO 14001) is already TÜV-certified at 10 of 14 production sites. In relation to the number of employees at our sites, this represents a coverage of around 87% in the reporting year.

Production sites with ISO 14001 certification	2023	2022
Quantity	10	10
related to number of employees in %	86,8	86,8

With regard to the certification of our energy management system (ISO 50001), we are focussing on the energy-intensive production sites. To date, the ISO 50001 energy management system has been certified at five production sites in addition to the

ISO 14001 certification. In terms of total energy consumption, this represents a coverage of 71% in the reporting year.

Production sites with ISO 50001 certification	2023	2022
Quantity	5	5
related to total energy consumption in %	71,0	66,3

Group photo of trainees and our Energy and Environmental Officer in September 2023 - after the trainees completed a three-day training course to become energy scouts at the Würzburg-Schweinfurt Chamber of Industry and Commerce and a subsequent practical workshop at JOPP



3| Sustainable Products & Resource Savings



3.2 Conservation of resources

3.2.2 Waste prevention

Waste prevention is direct environmental protection insofar as the resources required for production can be saved or directly reused or recycled in the sense of the circular economy.

The main types of waste generated at JOPP are packaging, metals and plastics as well as municipal waste and, to a much lesser extent, hazardous waste such as waste oil or metal-containing sludge.

At our sites in Germany, we use a sophisticated collection system that enables a highly detailed categorisation of our waste based on the German Waste Catalogue Ordinance (AVV). This ensures that recyclable materials are collected by type and returned to the circular economy, so that the volume of residual waste that ultimately has to be disposed of can be minimised and disposed of properly and in accordance with the law.

JOPP is already working on this at 10 of 14 national and international production sites on the basis of an environmental management system certified in accordance with DIN EN ISO 14001. Further site certifications will follow by 2030.

We have also set ourselves the goal of reducing the remaining, unavoidable volume of waste that can only be recycled to a limited extent or even has to be disposed of by incineration or landfill by a further 20% by 2030.

Hazardous waste is handled and stored properly and handed over to certified companies for disposal. In accordance with our waste management policy, we always follow the order of priority: avoid, recycle, dispose.

The annual waste reports and protocols summarise the results of the internal internal site inspections or external environmental audits that take place or external environmental audits are documented. Deviations are promptly rectified by means of action plans.

	2023	2022
Waste intensity (hazardous waste for disposal in tonnes in relation to M€ sales revenue)		
	2,47	2,61
Waste overview in tonnes	2023	2022
Waste quantity balance	3.887	4.231
Utilisation	3.388	3.749
Elimination	499	482
Recycling rate in %	87,2	88,6

3| Sustainable Products & Resource Savings



3.2 Conservation of resources

3.2.3 Water consumption

The value-added processes installed at JOPP worldwide are water-conserving per se, as production-related water consumption is limited to comparatively small quantities of unavoidable washing and cooling processes.

Nevertheless, we fulfil our responsibility to conserve water resources at our sites.



Water management is also an integral part of the environmental management system in place at JOPP.

A survey based on the "Aqueduct Water Risk Atlas" (World Resources Institute) revealed that 10 out of 14 of our production sites are located in water risk areas with a high water stress risk level.

Avenue and bee pasture on the development campus in spring 2024 (area unsealed as part of the new campus construction in 2019)

It is therefore not without reason that JOPP has been implementing measures to utilise water more efficiently and reduce the consumption of drinking water for cooling our processes for many years. In the event of findings, action plans are generally drawn up action plans and their implementation monitored.

The very high-quality drinking water dispensers introduced for employees in 2015 are very well received all year around.

In combination with health initiatives, all employees are regularly sensitised to the vital and scarce resource of water, especially in the summer months.

Water intensity (consumption in m ³ / M€ sales revenue)	2023	2022
JOPP Group	97	126
Water consumption in m³	2023	2022
JOPP Group	19.749	23.390
of which from areas with water stress	14.600	16.429

4| Decarbonisation & Energy Efficiency



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4| Decarbonisation & Energy Efficiency

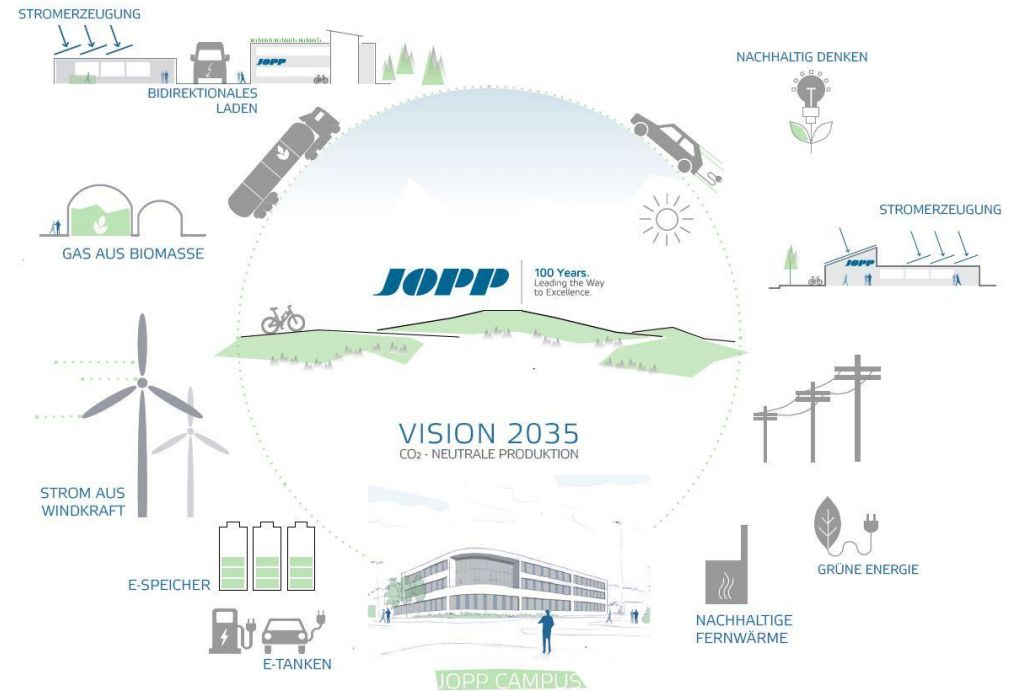


4.1 Decarbonisation strategy Scope 1+2

4.1.1 Roadmap CO₂-neutrality by the year 2035

- Commitment of the shareholders to achieving CO₂ neutrality by 2035 (Climate Report 2020)
- (Re)definition of the transformation concept in 2022/2023 with adjustment to the geopolitical and economic situation

- 2020/2021 Establishment of a central sustainability unit / first climate report
- 2020/2021 Restart of the "Energy efficiency of buildings" programme with regard to Efficiency and energy sources
- 2022 Foundation of Jopp Energy GmbH
- 2023/2024 "Go Live" of further PV systems on the roofs of seven European locations
- 2024 Implementation of the measures derived from the Supply Chain Due Diligence Act derived measures
- 2024 First sustainability report
- 2025 Reorganisation of the energy mix
- 2025 - 2030 Construction of / participation in ground-mounted photovoltaic systems
- 2025 - 2030 Participation in wind turbines
- 2025 - 2030 Conclusion of power purchase agreements (PPAs)



4| Decarbonisation & Energy Efficiency

4.1 Decarbonisation strategy Scope 1+2

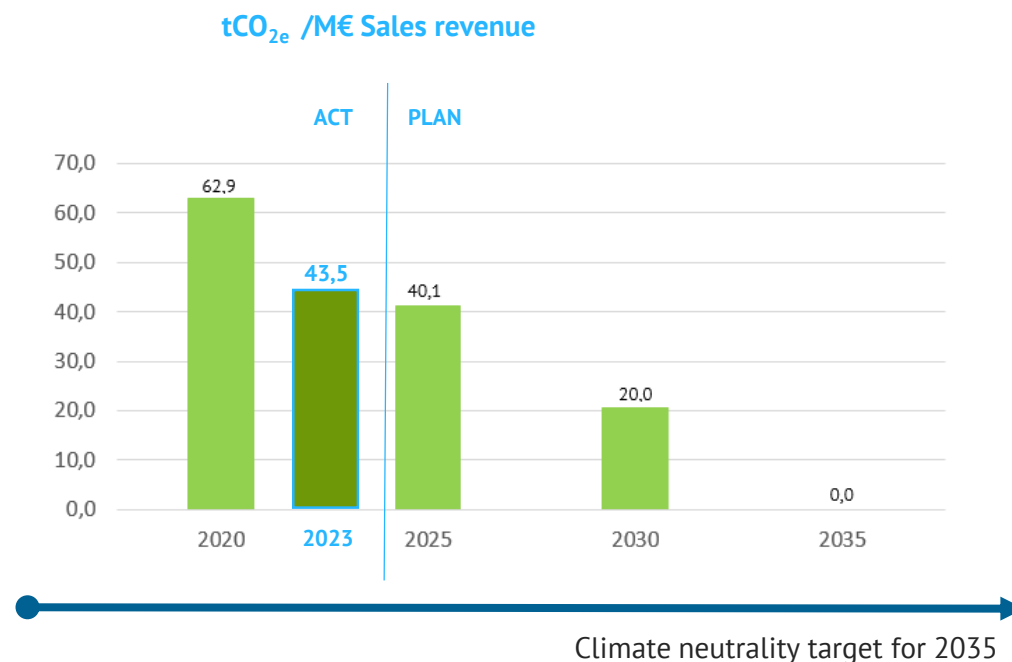
4.1.2 Action plan and key KPI

The focus topic in the decarbonisation & energy efficiency field of action (>> 2.4.3.) is the decarbonisation of the production sites by 2035.

The most sustainable decarbonisation measure in the 2023 financial year is the commissioning of several PV systems at our European locations. As a result of this measure, 7.3% of the electricity consumed was already covered by self-generated green electricity in the year of commissioning. For the 2024 financial year, we already expect to cover well over 10% of our consumption with our own production.

We are already making good progress with all other measures. Below is **an overview** of all **key measures to reduce the key KPI tCO_{2e} /M€ sales**:

- Own power generation through photovoltaic systems
 - Reorganisation of the energy mix
 - Conclusion of power purchase agreements (PPAs)
 - Increasing energy efficiency (production and buildings)
-
- Optimisation of heating technology
 - Ongoing review and adjustment of CO₂ - reduction measures



4| Decarbonisation & Energy Efficiency

4.1 Decarbonisation strategy Scope 1+2

4.1.3 Overview of energy consumption and greenhouse gas emissions

Energy consumption in MWh	2023	2022
Electricity*	22.341	24.223
Natural gas	4.607	5.286
Local heating	411	489
Other	320	449
Total energy consumption	27.679	30.447

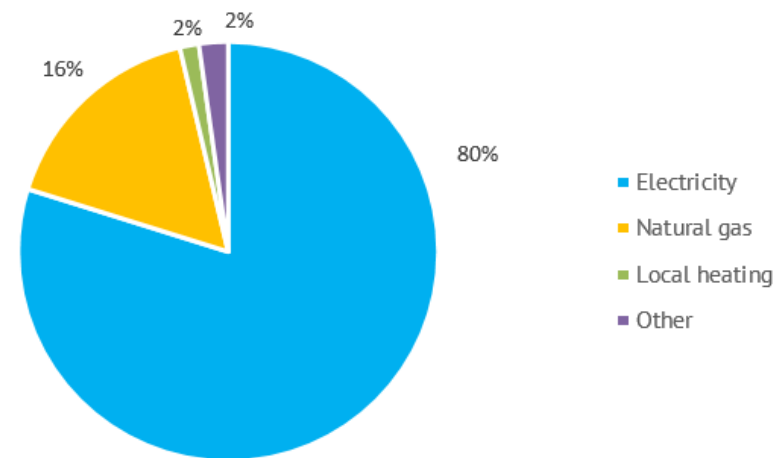
* In the 2023 reporting year, 7.3% of the electricity consumed was covered by our own PV systems.

Greenhouse gas emissions	2023	2022
Scope 1 in tCO _{2e}	88,0	100,6
Scope 2 in tCO _{2e}	8.797,7	10.061,8

Electricity intensity MWh / M€ Sales revenue	2023	2022
	109,5	128,4

2023

Share of energy consumption in %



Energy intensity MWh / M€ Sales revenue	2023	2022
	135,6	161,4

Emission intensity Scope 1+2 tCO _{2e} / M€ Sales revenue	2023	2022
	43,5	53,9

4| Decarbonisation & Energy Efficiency

4.2 Scope 3 decarbonisation strategy

4.2.1 Scope 3 roadmap up to the year 2040

The first measures from the package of measures derived from the decarbonisation strategy to reduce Scope 3 emissions are already being implemented. **The main task for the coming years with regard to Scope 3 will be the reduction and provision of the product carbon footprint of our own products.** In doing so, we are focussing on the prompt introduction of industry standards and the rapid availability of all main raw materials on a CO₂-neutral basis.

Overview of key measures and targets:

- Supporting e-mobility with our own sustainable products
- Establish a CO₂ footprint database for materials and products by 2030
- Availability of all main raw materials on a CO₂-neutral basis by 2035
- CO₂ neutrality in the supply chain by 2040
- Reduction of the CO₂ footprint through transport and employee mobility
- Conversion of the vehicle fleet to electric and hybrid vehicles
- Supporting the circular economy

Successful collaboration with customers and suppliers to achieve climate neutrality



5I Responsibility for the Supply Chain



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5| Responsibility for the Supply Chain

5.1 Sustainability as part of the procurement strategy

5.1.1 Labour in the value chain

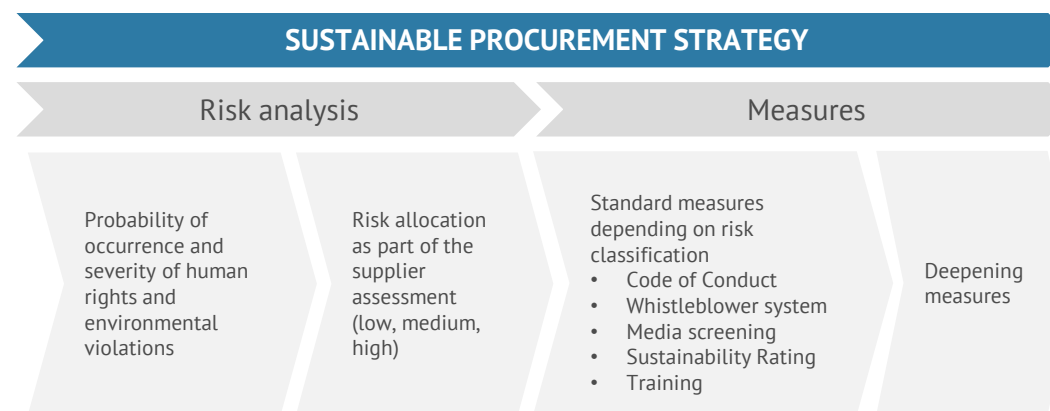
JOPP is characterised by ecologically, socially and ethically responsible corporate governance and expects the same behaviour from all its suppliers.

In particular, we strive to continuously optimise our business activities and our products in terms of sustainability and ask our suppliers to contribute to this in the sense of a holistic approach. JOPP keeps an eye on its suppliers and assumes responsibility for the supply chain in accordance with legal requirements.



Against the backdrop of the requirements of the **Supply Chain Duty of Care Act**, the procurement strategy was also realigned to include human and labour rights as well as other sustainability aspects and, with effect from 1st of January 2024, the strategy includes systematic risk analyses and standardised and specific remedial measures derived from the assessment results.

The Code of Conduct for our suppliers is based 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 Organisation and the United Nations Global Compact**. The Code also applies internally to all JOPP Group companies.



The sustainability requirements within the supply chain are coordinated by Strategic Purchasing.

The Code of Conduct is a prerequisite and integral part of the business relationship. All suppliers are required to ensure compliance with the Code of Conduct and to provide evidence of this where necessary.

JOPP reserves the right to review the supplier's compliance with the requirements as part of audits or through other measures deemed suitable by JOPP and to define necessary measures for improvements with the supplier. In this Code of Conduct and in our General Terms and Conditions of Purchase, we have formulated our basic understanding of partnership-based cooperation and the requirements for compliance issues as well as environmental and social standards.

5| Responsibility for the Supply Chain

5.1 Sustainability as part of the procurement strategy

5.1.2 Code of Conduct for suppliers

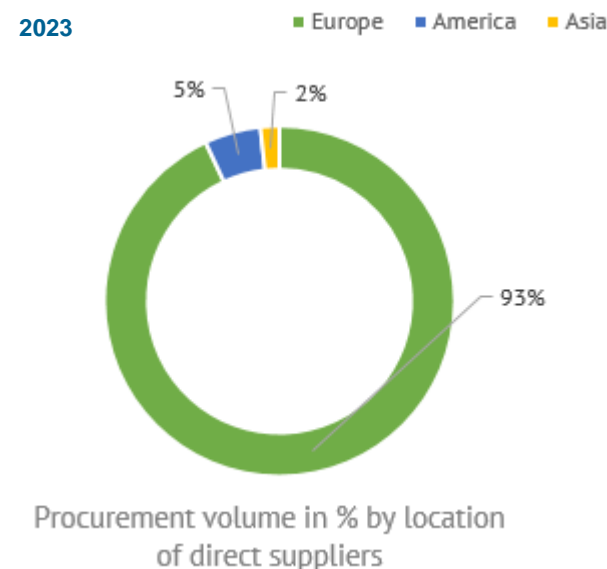
Our Code of Conduct for Suppliers is divided into the following topics:

- Human and labour rights
- Environment
- Compliance
- Compliance with the Code of Conduct for Suppliers
- Whistleblower system

JOPP has over 3.300 suppliers across the Group. The aim is therefore to implement the Code of Conduct at 80% of the direct suppliers of the entire JOPP Group by the end of 2026, based on the procurement volume. To this end, the global JOPP purchasing organisation will receive appropriate training. To check whether suppliers are complying with the Code, we will set up suitable control mechanisms, including **self-disclosures and audits**.

JOPP requires that suppliers comply with national supply chain and due diligence requirements and ensure that their affiliates also comply with and recognise all principles and requirements described in the Code of Conduct and make reasonable efforts in the upstream supply chain to ensure that their suppliers comply with the basic principles of the Code of Conduct.

JOPP also expects its suppliers to identify risks within their supply chains and to take appropriate measures.



In the event of suspected violations and to safeguard supply chains with increased risks, the supplier must inform JOPP promptly and, if necessary, regularly about the violations and risks identified and the measures taken.

5| Responsibility for the Supply Chain

5.1 Sustainability as part of the procurement strategy

5.1.3 Supplier evaluation system

The existing supplier evaluation system will be expanded to include sustainability aspects on the basis of the sustainable procurement strategy. In addition to recording certifications such as IATF 16949, ISO 9001 (quality management) or ISO 14001 (environmental management) and quality characteristics from an existing supplier relationship, the overall process will in future also record the risks from human rights and environmental violations, information on conflict materials and measures or further information on compliance with due diligence obligations and greenhouse gas reduction. This process was already initiated in 2023, but the assessment scheme had not yet been fully adopted or rolled out at the time of reporting.

5.1.4 Complaints mechanism in the supply chain

In the event of suspicion of possible misconduct, for example a violation of applicable law or the Code of Conduct, suppliers and other third parties can contact JOPP's internal reporting office if there are concrete indications of possible misconduct in order to provide serious information. Throughout the entire process, great importance is attached to the protection of whistleblowers. Every report is checked. A plausibility check is carried out and the case is categorised. An independent investigation is then launched and, if necessary, corrective measures are initiated. Finally, the result is recorded and reported.

Whistleblower system	2023	2022
Total information received	1	1
of which with necessary remedial measures	0	1
of which relating to the supply chain	0	0
and with necessary remedial measures	0	0

5.1.5 Management of conflict materials

Information on possible **conflict materials** is not only requested from the supplier, but is also passed on to the customer with regard to our own products. JOPP uses the industry standard IMDS system for this purpose:



"All materials used in the manufacture of cars are collected, maintained, analysed and archived in the IMDS. By using the IMDS, it is possible to fulfil the obligations placed on car manufacturers and their suppliers by national and international standards, laws and regulations."

6| Employee Development & Health



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6| Employee Development & Health

6.1 Employees at the heart of the company

6.1.1 Strategies and processes

As an independent and autonomous family-owned company, we have long enshrined the importance of our employees in our corporate values.

Accordingly, we consider a culture of appreciation and recognition to be important. Above all, this includes consideration for the needs of employees and their families, as employees are the heart and most valuable asset of the company.

Our HR management is therefore focussed on attracting, retaining and developing suitable employees in order to meet the requirements of corporate policy and the dynamic and international business environment.

At the same time, we are also developing our company sustainably by observing our core values in the development of our employees and managers.

The Human Resources department works internationally in a structure that meets the needs of our employees and managers with the help of efficient standardised processes and tools. In addition to competent and motivated employees, continuous improvement and digitalisation play an important role.

Ultimate responsibility for Human Resources lies with the Group Management Board. It communicates the corresponding values and corporate policy, which all employees and managers are jointly responsible for complying with and implementing.

As part of our sustainability strategy a materiality analysis carried out two areas of action (>> 2.4.3.): employee development and health and safety, which are described in more detail below.



6.1.2 Employee development

For JOPP, employee development begins with recruitment and co-operation with schools and universities.



The focus is on programmes for pupils and students as well as prospective trainees in the form of internships, bachelor's and master's projects, as well as cooperation with schools and (technical) universities at training and university fairs or in knowledge transfer.

6| Employee Development & Health

6.1 Employees at the heart of the company

6.1.3 Training and further education

A special feature of the training programme at the Bad Neustadt site is the management of a inter-company training centre at which trainees from the areas of machining, industrial machining, industrial mechanics and mechatronics from other companies are also are trained.

The Group-wide training programme is extremely diverse. Equal opportunities are also introduced to interested children and young people in the form of "Girls' Days" and "Boys' Days".



As a future-orientated automotive supplier, JOPP also positions itself as an attractive employer for engineers and academics from other fields. JOPP works closely with universities on research projects.



Customised training plans and free access to training courses at the JOPP Academy, which was launched in 2021, allow a mix of targeted support and individual degrees of freedom in further training.

The Academy's programme will be expanded and intensified starting in the 2025 financial year. A suitable training indicator is to be determined from 2026 at the latest.

6.1.4 Equal opportunities and work-life balance

As a family-owned company, we stand for equal opportunities and work-life balance. JOPP Holding GmbH therefore joined the Bavarian Family Pact in 2021 in order to give expression to the future topic of family and career and to continuously improve its family-conscious HR policy.

We promote equal opportunities and equal rights and do not tolerate harassment or discrimination in the workplace. It is important to us that competences and potential play a decisive role in the recruitment and further development of employees and that no one is excluded from company opportunities on the basis of personal characteristics.

Remuneration is also based on the tasks performed ("equal pay"). We emphasise the strength-focused deployment of our employees and promote balanced teams.

6 Employee Development & Health

6.1 Employees at the heart of the company

6.1.5 Occupational safety and health promotion

The basis for the occupational health and safety management practised at JOPP is the company policy, in which our high demands on occupational health and safety are formulated. In line with this policy, we report on occupational safety issues at management level on a quarterly basis. In addition, regular consultations at Group level enable a coordinated approach and implementation of the same standards.

Accident Frequency Index <small>Accident frequency per 1,000,000 hours of working time</small>	2023	2022
Permanent employees	1,0	1,2

General preventative health measures are managed locally by the HR department in consultation with the management board.

These include offers for health check-ups, measures to optimise ergonomics in the workplace, awareness-raising and promotional measures relating to nutrition and exercise, as well as the company bike offer available at the German locations, which allows participating employees to make an active contribution to environmental protection in addition to having a positive effect on their health, especially in the summer months. With around 1.050 employees in Germany, the company bike scheme has already been utilised for over 350 bikes.



Since 2016, JOPP has been enabling its employees to participate in the "JOPP Business Bike" company bike programme.

6| Employee Development & Health



6.2 Employees in figures

6.2.1 Overview by employment relationship

Employees, Dec 31st (by headcount)	2023	%	2022
Permanent employees	1.673	100%	1.705
thereof salaried employees	1.626	97,2%	1.660
thereof trainees	47	2,8%	45
Temporary workers	34		53
Temporary staff	46		39
of which without guaranteed working hours	0		0

Fluctuation of permanent employees	2023	2022
	10,8%	12,9%

The fluctuation in 2023 and 2022 is also characterised by a high number of retirements.



Welcoming the trainees at the Bad Neustadt site in September 2023

6.2.2 Drilldown by region

Permanent employees, Dec 31st (by headcount, excluding trainees)	2023	%	2022
by region	1.626	100%	1.660
Europe	1.481	91,1%	1.516
America's	108	6,6%	111
Asia	37	2,3%	33

6| Employee Development & Health



6.2 Employees in figures

6.2.3 Drilldown by permanent employees

Permanent employees, Dec 31st (by headcount, excluding trainees)	2023	%	2022
by gender	1.626	100%	1.660
thereof women	504	31,0%	
thereof men	1.122	69,0%	
thereof diverse	0	0,0%	
with disabilities	76	4,5%	
after time limit	1.626	100%	1.660
of which indefinite	1.603	98,6%	
of which temporary	23	1,4%	
according to working time model	1.626	100%	1.660
of which full-time	1.517	93,4%	
thereof part-time	109	6,6%	

Permanent employees, Dec 31st (by headcount, excluding trainees)	2023	%	2022
by gender and age	1.626	100%	1.660
Women - in total	504	31,0%	
up to 30 years	65	4,0%	
31-50 years	270	16,6%	
older than 50 years	169	10,4%	
Men - in total	1.122	69,0%	
up to 30 years	166	10,2%	
31-50 years	536	33,0%	
older than 50 years	420	25,8%	
Diverse - in total	0	0,0%	
up to 30 years	0	0,0%	
31-50 years	0	0,0%	
older than 50 years	0	0,0%	

6| Employee Development & Health



6.2 Employees in figures

6.2.3 Drilldown by permanent employees

Permanent employees, Dec 31st (by headcount, excluding trainees)	2023	%	2022
Permanent employees	1.626	100%	1.660
for social dialogue			
via works council or trade union	991	60,9%	
without employee representatives	635	39,1%	
Permanent employees, Dec 31st (by headcount, excluding trainees)	2023	%	2022
Permanent employees	1.626	100%	1.660
according to collectively agreed coverage (company collective agreements)			
with*	294	18,1%	
partly based on	1.332	81,9%	

*The collective labour agreement coverage refers to an in-house collective labour agreement at one of our production sites in Germany (190) and the union wage negotiations in Mexico (104).

Supplementary information on various parameters

- With regard to occupational accidents by hours worked, please refer to chapter 6.1.5 Occupational safety and health promotion. Furthermore, there were no deaths as a result of work-related illnesses or injuries.
- The statistics in Chapter 6.2.1 Overview by employment relationship do not include any self-employed persons. The self-employed are a very small number of highly qualified individuals who mainly provide highly focussed services in the area of development.
- Our employees are largely protected against loss of earnings due to significant loss of earnings due to significant life events.
- Our employees are largely entitled to leave for family reasons on the basis of social policy, collective agreements or site-specific agreements..
- Employees receive appropriate remuneration. Remuneration for all genders is based on the task ('equal pay'). Please also note the measures defined in chapter 2.4.3 Fields of action for the focus topic of employee development & health, some of which are still in preparation.
- There were no incidents, complaints or serious repercussions in connection with human rights or any associated fines, sanctions or compensation.

6| Employee Development & Health



6.2 Employees in figures

6.2.4 Drilldown by manager

Managers, Dec 31st (by headcount)	2023	%
by gender	95	100%
thereof women	9	9,5%
thereof men	86	90,5%
thereof diverse	0	0,0%
by age	95	100%
up to 30 years	3	3,2%
31-50 years	55	57,9%
older than 50 years	37	38,9%



"Customer Communication Conference" at the development centre in Bad Neustadt in October 2023.

Managers from Asia, North America and Europe as well as from various departments such as sales, project management and development met here for an interdisciplinary dialogue.

7I Responsible Behaviour & Society



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7 | Responsible Behaviour & Society



7.1 Corporate principles & compliance

7.1.1 Strategies and processes

Compliance stands for adherence to legal and internal company regulations. At JOPP, this is an integral part of our value-orientated corporate culture.

To this end, we have clearly defined our position on legal requirements and ethical issues in our Group-wide Code of Conduct.

Together with JOPP's corporate principles and values, it forms the foundation that we consider essential for JOPP's business success. In order to achieve an appreciative management culture, JOPP has jointly developed management principles and a code of conduct that not only stipulates how to act in accordance with internal and external regulations, but also promotes integrity where these are lacking.

JOPP stands for reliability with customers, suppliers, employees and financial partners and represents a sustainable business strategy based on the UN Global Compact.

Code of Conduct

The Code of Conduct provides all JOPP employees with a guideline for value-orientated and therefore ethically and legally impeccable behaviour. This guideline is specified in corresponding organisational instructions and is thus broken down to the operational level.

The Code of Conduct also includes respect for human rights, the prohibition of forced or child labour and the prohibition of corruption. We also include our business

partners in this requirement.

Every employee is given the company principles and values as well as the Code of Conduct when they join the company. For suppliers, the corresponding Supplier Code of Conduct can be downloaded from the homepage.

Code of Conduct training

From the 2025 financial year, employees will receive training on the Code of Conduct in accordance with the following criteria:

- Employees on joining the company
- Production employees every 4 years in groups
- Administration employees every 2 years
- Senior management and employees in HR, sales, controlling, purchasing and accounting annually (incl. in-depth training on bribery and corruption).

In the 2023 and 2024 financial years, Group-wide training has not yet been or will not yet be carried out consistently in accordance with this procedure.

7| Responsible Behaviour & Society



7.1 Corporate principles & compliance

7.1.2 Management of relationships with suppliers

Our central JOPP purchasing department is responsible for supplier management. It defines and coordinates procedures such as supplier evaluation via a supplier questionnaire or special supplier qualification measures. Payment terms, on the other hand, are usually agreed on a supplier-specific basis at local level. See also point 5.1.

7.1.3 Prevention & detection of corruption and bribery

Organisation of the whistleblower system

Any violations reported within the Group or via the whistleblower system to the central compliance staff unit are reported to the Group Management Board in a timely manner. Each report is followed up and the resulting measures are implemented, documented and also reported to the Management Board.

Whistleblower system

In the event of suspected misconduct, for example a breach of applicable law or the Code of Conduct, employees can contact their direct line manager, Human Resources, the Works Council or the Compliance Officer (compliance@jopp.com) in person or in writing. Employees, business partners and other third parties can find information about the whistleblower centre on our website. Information on potential misconduct can be submitted there anonymously.

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. Finally, the results are recorded and reported.

Whistleblower system	2023	2022
Total information received	1	1
of which with necessary remedial measures	0	1
of which relating to the supply chain	0	0
and with necessary remedial measures	0	0

Incidents of corruption or bribery	2023	2022
Number of confirmed cases	0	0
Number of convictions	0	0
Amount of fines in EUR	0	0

7 | Responsible Behaviour & Society

7.1 Corporate principles & compliance

7.1.4 Social commitment & political influence

Based on the Code of Conduct for JOPP employees, there are clear guidelines regarding public relations and social commitment as well as any political influence and lobbying. Accordingly, employees of the JOPP Group are not permitted to actively or passively solicit monetary or non-monetary donations from business partners and political parties.

In particular, JOPP is a member of the following company or industry-specific organisations with potential social or political influence:

- Chamber of Industry and Commerce (IHK)
- bayme - Bayerischer Unternehmensverband Metall und Elektro e. V.
- acatech - German Academy of Science and Engineering
- Der Mittelstand, BVMW e.V.

At a local level, JOPP is active in relation to electromobility through the M-E-NES e.V. support association. M-E-NES e.V. is an association of companies and private individuals with the aim of promoting and developing electromobility in Bad Neustadt a. d. Saale and the surrounding region.

Through the Rhön Business Information Circle (Informationskreis der Wirtschaft Rhön) JOPP is regionally committed to the training of young people and young adults.

In the field of public relations, JOPP is involved in the areas of culture and social affairs as well as health and sport.

Expenditure on political influence and lobbying <small>(excluding membership fees)</small>	2023	2022
Financial contributions or benefits in kind	0	0

7| Responsible Behaviour & Society

7.2 Information security & data protection

7.2.1 Information security management system

As part of our corporate duty of care and with regard to compliance with data protection and information security principles, our information security management system essentially aims to achieve the following objectives:

- **Confidentiality:** Information is only accessible to authorised persons.
- **Integrity:** Information is protected against unlawful or unplanned changes.
- **Availability:** Information is available in the right place at the right time.

The information security management system follows the "IT-Security Lifecycle" approach. Like the management of the IT infrastructure, it is integrated into the risk management system of JOPP.



In the area of cyber security, JOPP works preventively with external specialists both in terms of employee training and with regard to the general threat situation.

7.2.2 TISAX certification

Since December 2020, our German JOPP sites have been certified according to the TISAX standard, level AL2 (high security). This involves the secure handling of our customers' data. With this certification, which is also closely aligned with the requirements of ISO 27001, we are responding to the growing security needs of our project partners when handling confidential information.

TISAX (Trusted Information Security Assessment Exchange) is a standard defined by the automotive industry for information security.



8| Further Information

Overview

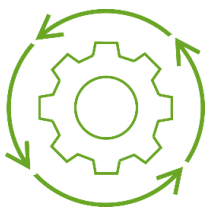


8.1 ESRS Index.....	55
Imprint.....	58

Since the company was founded over over 100 years ago, JOPP has been a successful as a family business.



For the owner family, the preservation of the basis of life and responsible management are important concerns.



8| Further Information



8.1 ESRS - Content index

ESRS standard / source	Details	Place	Omission Reason for omission	Explanation
ESRS 2: BP-1	General principles for the preparation of sustainability declarations	S.5		
ESRS 2: BP-2	Information in connection with specific circumstances	S.5		
ESRS 2: GOV-1	The role of the administrative, management and supervisory bodies	p.6f		
ESRS 2: GOV-2	Information and sustainability aspects dealt with by the company's administrative, management and supervisory bodies	p.6f		
ESRS 2: GOV-3	Inclusion of sustainability-related performance in incentive systems		Data protection	not yet determined
ESRS 2: GOV-4	Declaration on due diligence	S. 8		
ESRS 2: GOV-5	Risk management and internal controls for sustainability reporting	S. 8		

8| Further Information



8.1 ESRS - Content index

ESRS standard / source	Details	Location	Omission Reason for omission	Explanation
ESRS 2: SBM-1	Strategy, business model and value chain	p. 9ff		
ESRS 2: SBM-2	Stakeholders' interests and positions	p. 12ff		
ESRS 2: SBM-3	Significant effects, risks and opportunities and their interaction with strategy and business model	p. 13ff, p. 16ff		
ESRS 2: IRO-1	Description of the procedures for identifying and assessing the material impacts, risks and opportunities	S. 16		
ESRS 2: IRO-2	Disclosure requirements covered by the company's sustainability statement in ESRS	p. 8ff, p. 16ff		
ESRS E1	Climate change	p. 17ff		
ESRS E2	Environmental pollution	p. 29ff		
ESRS E3	Water and marine resources	p. 29ff		
ESRS E4	Biodiversity and ecosystems	S. 17	Not relevant	
ESRS E5	Resource utilisation and circular economy	p. 29ff		

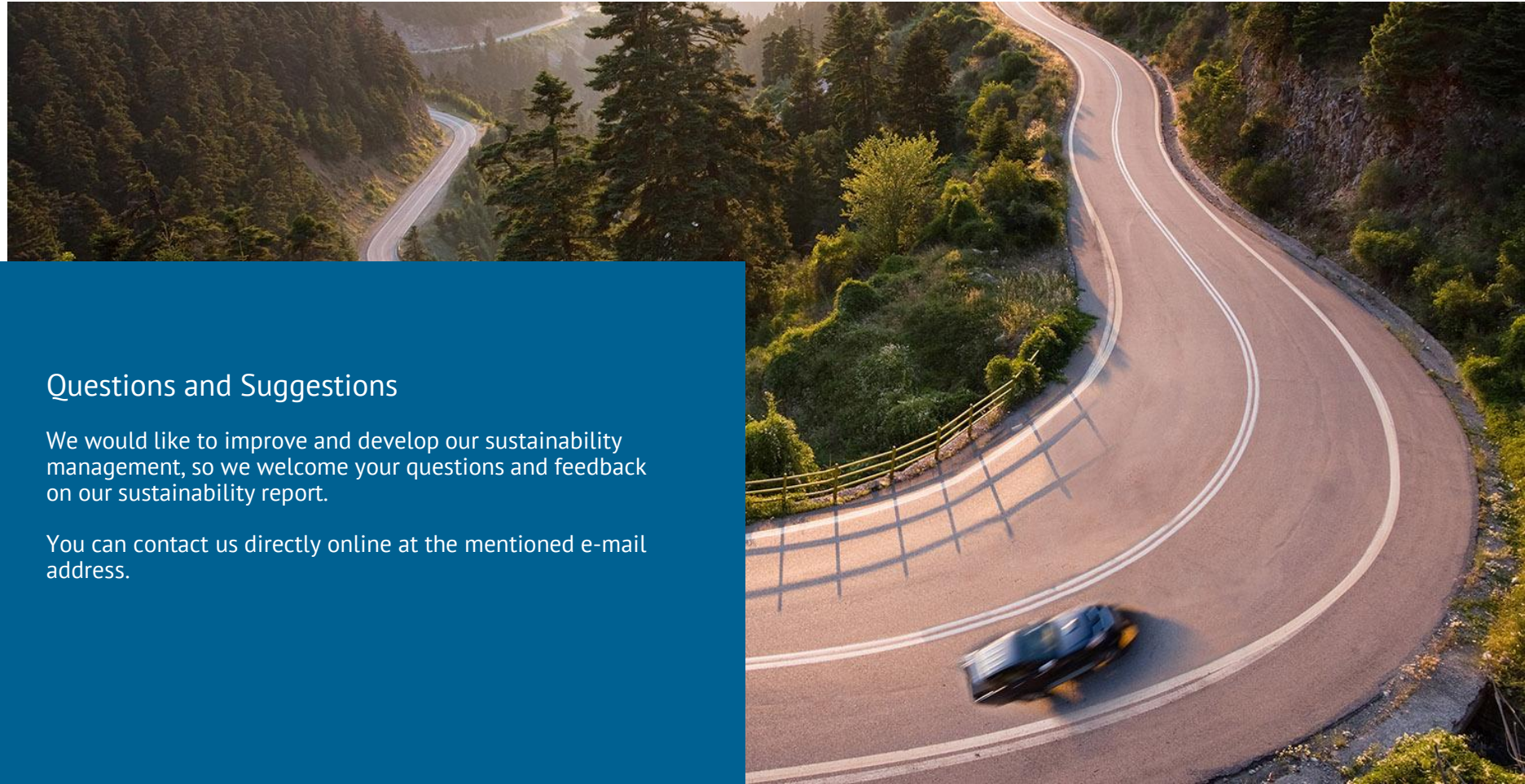
8| Further Information



8.1 ESRS - Content index

ESRS standard / source	Details	Location	Omission Reason for omission	Explanation
ESRS S1	Own workforce	p. 41ff		
ESRS S2	Labour in the value chain	p. 37ff		
ESRS S3	Communities concerned	S. 17	Not relevant	
ESRS S4	Consumers and end users	S. 17	Not relevant	
ESRS G1	Corporate policy	p. 6ff, p. 48ff		

Leading the Way to Excellence.



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Questions and Suggestions

We would like to improve and develop our sustainability management, so we welcome your questions and feedback on our sustainability report.

You can contact us directly online at the mentioned e-mail address.

www.jopp.com