Sustainability Statement

that also fulfils the requirements for the combined non-financial statement prepared in accordance with Sections 289b et seq. and 315b to 315c of the German Commercial Code (HGB) [1]

GENERAL DISCLOSURES

Basis for preparation of the Sustainability Statement

BP-1, BP-2

In this chapter, Jungheinrich publishes the information required by law for financial year 2025 in accordance with the CSR Directive Implementation Act (CSR-RUG). This sustainability statement is prepared on a consolidated basis for the Jungheinrich Group in full compliance with European Sustainability Reporting Standards (ESRS). It also fulfils the requirements for the non-financial Group statement prepared in accordance with Sections 289b et seq. and 315b to 315c of the HGB and therefore also constitutes the combined non-financial statement for the Jungheinrich Group and Jungheinrich AG. The policies, actions and targets at Group level are generally also pursued at Jungheinrich AG. The full application of ESRS as a framework in accordance with Sections 315c Paragraph 3 in conjunction with 289d HGB is due to the significance of ESRS as reporting standards adopted by the European Commission for sustainability reporting. The standards are applied at Group level and not at the level of Jungheinrich AG as the Group statement pursuant to ESRS is relevant for stakeholders. The integration of ESRS serves to produce transparent, comparable and detailed sustainability reporting that goes beyond the requirements of the CSR Directive Implementation Act. Jungheinrich provides comprehensive information on all topics identified as material as required by ESRS and general information, except for confidential information.

By publishing this statement, Jungheinrich also meets the requirements of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereafter EU Taxonomy Regulation) [page 71]. For the reporting, the Delegated Regulations (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486 are applied in the version applicable on 31 December 2025.

No subsidiaries included in the consolidated financial statements have been excluded from the sustainability reporting of Jungheinrich. The scope of consolidation corresponds to that of the consolidated financial statements as at 31 December 2025. An exception is the reporting pursuant to ESRS E1-6, as this requires the additional inclusion of all subsidiaries over which Jungheinrich exercises operational control.

A double materiality assessment was carried out in accordance with ESRS in order to record the most important impacts on people and the environment (impact materiality) and the business risks and opportunities resulting from sustainability topics (financial materiality). The double materiality assessment is a comprehensive, strategic approach to assess impacts, risks and opportunities related to sustainability. The assessment covers the entire value chain, from raw material extraction to product use by customers and the treatment of products at the end of their life cycle. All activities are assessed for their actual and potential impacts, risks and opportunities. There are no material risks resulting from the business activities, business relationships, products and services of Jungheinrich that are very likely to have serious negative impacts on non-financial aspects in accordance with Section 289c HGB. The materiality analysis forms the basis for the sustainability statement and defines its reporting content. The statement therefore covers the company's upstream and downstream value chain.

Jungheinrich makes use of the option to provide information by means of references. The following table shows which ESRS disclosure requirements this has been used for.

ESRS disclosure requirement	Information	Reference
ESRS 2 SBM-1.40 (a) i to ii	Core elements of the general strategy relating to or impacting sustainability matters	[page 21–22]
ESRS 2 SBM-1.42 (a), (c)	Description of the business model and value chain	[page 21–24]
ESRS 2 SBM-3.48 (d), (e)	Explanation of the principal risks and opportunities and their financial effects	[page 119–130]
ESRS 2 GOV-5.36 (a), (c), (d), (e)	Risk management and internal controls for sustainability reporting	[page 117–130]

[1] Disclosure unrelated to the management report that is not subject to audit of the financial statements.

Sustainability strategy

Sustainability firmly anchored in Strategy 2030+

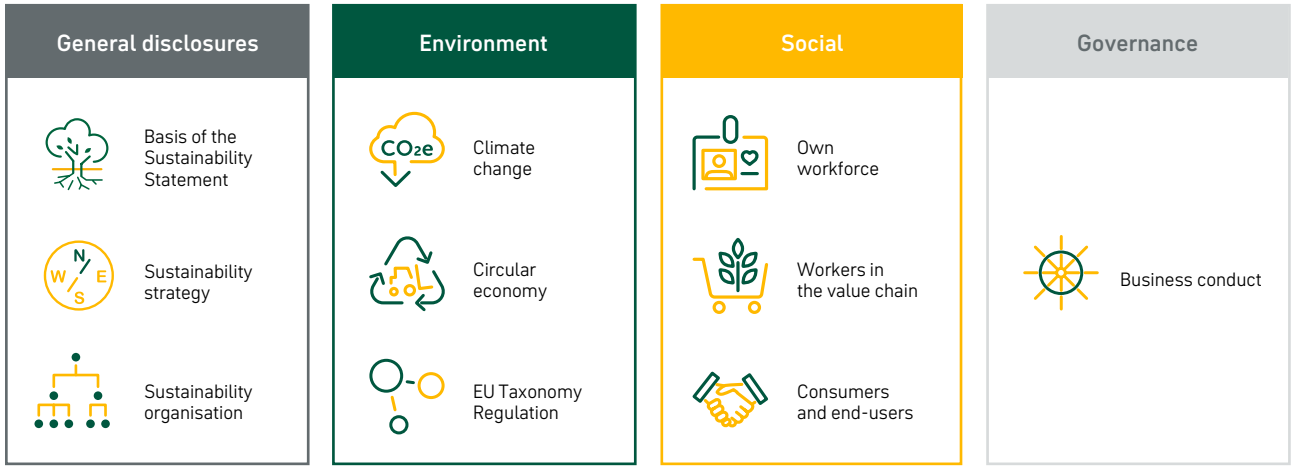
SBM-1, S1.SBM-2, S2.SBM-2, S4.SBM-2

With its portfolio of material handling equipment, automation solutions and matching services, Jungheinrich offers its customers tailor-made solutions from a single source to support them in mastering the growing challenges in material handling. The integrated business model encompasses the development, production and sale of new material handling equipment and the planning and realisation of automation projects, the short-term rental of new and used material handling equipment, the remanufacturing/refurbishment[1] and sale of used trucks, and customer services. The aim is to make our customers' warehouses efficient, fit for the circular economy, and safe, in order to make material handling more sustainable. Further information on the business model can be found in the Group principles [page 21].

Jungheinrich operates in around 120 countries through its own direct sales and customer services network and has twelve plants, seven of them primarily for the production of material handling equipment, three for stacker cranes and two for the industrial remanufacturing and refurbishment of used trucks. Digital products, software and hardware are developed primarily at four sites in Europe. Manufacturing and development activities are also strongly focussed in Europe, particularly Germany. Higher-level functions such as finance, controlling, IT, personnel management, legal and compliance are managed from the Group headquarters. Spare parts are sourced from the spare parts centre in Germany and regional warehouses worldwide to ensure maintenance and repairs can be carried out by customer services. In line with the business activities, most employees are employed in Europe, particularly in Germany [page 79]. Europe is the company's most important sales market, with Germany playing a central role within the region. In the coming years, global expansion will be further driven forward with regional focal points in North America and Asia-Pacific. Legal restrictions mean that goods cannot be exported to Russia or Belarus. The purchasing volume of Jungheinrich can be divided into production material, including post-production material, indirect material and services, and merchandise. Details on material procurement and strategic partnerships can be found in the Group principles [page 21].

Strategy 2030+ defines the direction of Jungheinrich and sets concrete targets [page 25]. It serves to position the company more strongly at a global level and to make it more profitable, efficient and sustainable. Implementation takes place along four strategic fields of action: global expansion, automation, portfolio extension and transformation. The transformation field of action stands for first-class productivity and sustainability.

Contents of the sustainability report



2030+ STRATEGY

This ambition forms the basis of the company's sustainability vision: Jungheinrich is among the most sustainable companies in the world. To make the vision measurable, the achievement of effective sustainability targets is pursued and EcoVadis Platinum status is continuously sought. In this context, sustainability performance is compared with a reference group in order to substantiate the position of Jungheinrich as being among the most sustainable companies in the world.

[1] Jungheinrich differentiates between remanufacturing and refurbishment. Remanufacturing is a comprehensive process in which used equipment is completely dismantled and repaired so that it is restored to a condition that is almost as good as new. Refurbishment is less extensive and is limited to selected components and, where necessary, surface treatment.

The company actively shapes a future in which resources are conserved, climate change mitigation is advanced and fair working conditions as well as respect for human rights are strengthened worldwide, with the aim of going beyond statutory requirements. The sustainability strategy serves as a management instrument for shaping corporate targets and for the value-oriented alignment of the company – for customers, employees, shareholders, business partners and society as a whole. At the same time, stakeholders benefit from the long-term corporate strategy and a robust business model. The sustainability strategy addresses global challenges through six key areas with concrete targets, for example relating to decarbonisation, the promotion of the circular economy and the strengthening of responsible supply chain management. The resulting measures have an impact across divisions and support both the transformation of the core business and sustainable development at customers and business partners. In particular, Jungheinrich products and solutions make a direct contribution to the sustainable design of material handling processes. In addition to the fully electrified truck portfolio and the lithium-ion technology used, further solutions enable energy-efficient and low-carbon warehouse logistics over the entire life cycle. By using electrified trucks, whose CO_2e emissions can be reduced to almost zero when electricity from renewable sources is used, customers are supported in achieving their decarbonisation targets. Digital end-to-end solutions increase space productivity, and consulting services relating to material flow and energy support customers in planning resource-conserving warehouse processes. These solutions are particularly relevant for industrial and manufacturing companies with high

Six key areas of the sustainability strategy

Environment

Decarbonisation and adaptation to climate change

Gradual reduction of CO_2e emissions[1] to promote climate protection and prepare for the effects of climate change.

- By 2030: 30 percent reduction and compensation in Scopes 1 to 3, including reduction targets in accordance with SBTi
- By 2050: Reduction targets and net-zero emissions in Scopes 1 to 3 in accordance with SBTi
- No severe, climate-related business interruptions

Promotion of a circular economy

Reducing resource use, extending the useful life of materials, and avoiding waste as much as possible.

- By 2025: no landfill waste in German plants and a one-third reduction in the share of global waste
- By 2030: zero percent landfill waste at sites with recycling systems
- Maintaining high reuse and recycling rates

Social

Satisfied employees

Designing a work environment that prioritizes safety along with physical and mental health and creates space for individual development.

- By 2025: improve the accident rate (LTIR) to 12.5
- By 2025: 14 percent women in management positions
- Annually at least 18 learning hours per employee

Responsibility in the supply chains

Socially and environmentally responsible procurement based on clearly defined standards and high transparency throughout the supply chain.

- By 2025: 80 percent of the globally relevant purchasing volume is Sustainable Spend

Collaboration with customers

Providing sustainable products and solutions to help customers achieve their own sustainability goals.

- Designing efficient, circular, and safe warehouses for customers
- Increased safety for customers, e.g. through the increased use of assistance systems

Governance

Sustainable corporate governance

Anchoring value-based and efficient action that combines global responsibility with transparency – measurable, reliable, and with a long-term focus.

- Strategically relevant top ratings from EcoVadis, CDP, Sustainalytics and ISS ESG
- No fines for data protection violations

[1] There are a number of greenhouse gases that have various impacts on the climate, including CO_2, CH_4, N_2O, HFCs, PFCs, SF_6 and NF_3. In order for these gases to be compared, they are indexed as CO_2 equivalents (CO_2e).

automation requirements, for e-commerce providers and logistics service providers, and for wholesale and retail companies with complex warehouse processes, and support the achievement of their climate and efficiency targets. The remanufacturing and refurbishment of used equipment, the maintenance of trucks and flexible rental and leasing models extend product life cycles and enable customers to reduce material use and waste and to further develop circular business models. Safety solutions and assistance systems as well as ergonomic truck concepts contribute to the health and protection of employees in customers' warehouses. In this way, the solutions portfolio promotes the design of efficient, circular and safe warehouses. The most important markets for sustainable solutions are Europe as the core market with a strong regulatory and customer focus on sustainability, as well as North America and the Asia-Pacific region, where electrification initiatives and energy efficiency requirements are increasingly gaining momentum.

Stakeholder perspectives shape Strategy 2030+

SBM-2

Jungheinrich maintains close relationships with a variety of stakeholders that play a central role for the company's corporate and sustainability strategy. The most important stakeholder groups include customers, employees, applicants, suppliers, investors and analysts. The interests of stakeholders are systematically taken into account by incorporating the results of stakeholder dialogues into the double materiality assessment and the further development of the sustainability strategy. Regular exchange and feedback processes with internal and external stakeholders help to understand their expectations and support the targeted integration thereof into strategic decisions. Various channels are available for these exchanges, with personal exchanges in the form of meetings and events, such as work meetings and investor conferences, playing an important role. In the reporting year, a democracy workshop was held at which trainees, apprentices and students discussed the topics of equal opportunities and migration. Surveys that focus on relevant customer needs are also conducted. A sustainability communication platform has been created for employees wich supports dialogue, imparts knowledge on the sustainability strategy and offers practical implementation guidelines. Interactive formats strengthen stakeholders' exchanges with and trust in the company. On the basis of these procedures, the central expectations of the most important stakeholders can be identified, including climate-friendly, circular and safe solutions for customers, employee satisfaction and health, and transparent sustainability information for investors and analysts. Regular reports to the Board of Management and Supervisory Board ensure that stakeholder interests are given due consideration. Here, direct consideration can be given through the materiality assessment and indirect consideration through the Sustainability Committee, which ensures the monitoring and control of project progress in the sustainability strategy [page 47]. The interests of employees, workers in the upstream and downstream value chain and interests of customers are included in strategic decisions by, among other things, fulfilling due diligence obligations, such as human rights risk analyses. Various actions are used to integrate stakeholders' interests into the sustainability strategy and business model:

- Sustainable material handling equipment: Customer requirements for sustainable logistics processes are addressed through efficient, circular and safe solutions. These are continuously developed further as part of the expansion and adaptation of the product portfolio. They include electrically powered material handling equipment, the refurbishment of used equipment and safety solutions such as assistance systems.
- Introduction of the Yellow Way as a corporate mission statement: The dynamic changes in the world of work present the company with new challenges regarding internal and cross-functional collaboration, which also offers opportunities for future success. The Yellow Way describes the behaviours required to achieve this and, as the heart of the corporate culture, shapes the common understanding of sustainable conduct in everyday life.

Ratings in 2025

EcoVadis: Platinum Status	CDP: Rating A	ISS ESG: Rating B- Prime	Sustainalytics: Rating 20,8
EcoVadis, the world's leading provider of sustainability assessments with over 150,000 companies analyzed, has awarded Jungheinrich platinum status for the fifth consecutive year in 2025. With an increase from 82 to 85 out of a possible 100 points, sustainability performance has been further improved. This means that Jungheinrich continues to rank among the top one percent of companies assessed by EcoVadis.	CDP is a global non-governmental organization that assesses companies' environmental management in the categories of climate, forests, and water security. In 2025, Jungheinrich was awarded its first A rating (scale from A to F) in the climate category. This places the company among the top four percent of the approximately 22,000 companies assessed by CDP.	The ISS ESG Corporate Rating provides ESG data and assessments. In the reporting year, Jungheinrich received a rating of B- (scale from A+ to D-) and once again the industry-specific Prime status.	Sustainalytics assesses companies' ESG risks based on industry-specific sustainability issues and their management in five risk categories (from negligible to severe). The average risk rating of 20.8 (scale from zero to 100, with lower values indicating lower risk) in 2025 documents a medium ESG risk level for Jungheinrich.

- Sustainable supplier management: Sustainable supplier management supports compliance with environmentally friendly and ethical standards among suppliers. This approach supports long-term partnerships and ensures that environmental and social aspects are considered in supply chains, which further strengthens the holistic sustainability strategy of Jungheinrich.

Among other tools, Jungheinrich uses ESG[1] ratings to transparently measure and present its sustainability performance to stakeholders.[1] They create the basis for an objective comparison with other market participants and make progress towards the sustainability vision – to be among the most sustainable companies in the world – visible. The ratings by EcoVadis, CDP, Institutional Shareholder Services (ISS) and Sustainalytics serve not only as evidence of sustainable performance, but also help to identify external requirements placed on companies in the material handling sector at an early stage and to address them in a targeted manner.

Material impacts, risks and opportunities related to strategy and business model

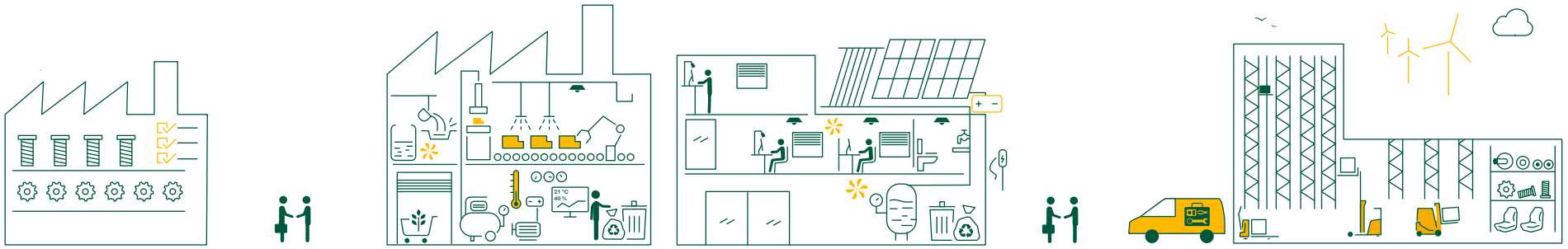
SBM-3

The Jungheinrich business model has both positive and negative impacts on sustainability matters. These are related to the company's own business activities, such as the manufacture and maintenance of products, as well as to business relationships along the value chain, including suppliers and customers. At the same time, sustainability matters give rise to risks and opportunities for the business model and for the achievement of the corporate and sustainability strategy. The material impacts and risks were identified using the double materiality assessment. No material opportunities were identified. All material impacts and risks fall under the disclosure requirements set out in ESRS and are taken into consideration in the business model and the sustainability strategy.

- Climate change: as a manufacturing company, Jungheinrich contributes to climate change with activities ranging from the extraction of raw materials to the production, use and disposal of its products. To counter the negative impacts associated with this, the reduction of greenhouse gas emissions is being pursued along the entire value chain. Climate-related risks arise from the consequences of climate change, which require selective adjustments to the business model and corporate strategy. Extreme weather events which could jeopardise the stability of production are relevant in particular.
- Circular Economy: the manufacture of products for the material handling sector is associated with a high level of material use. To reduce this, promote the use of sustainable materials and optimise the use of resources, Jungheinrich works continuously to further develop the circular economy. The company makes a significant contribution to protecting the environment by refurbishing and remanufacturing material handling equipment and reducing resource inflows and outflows. An established waste management process enables the company to constantly reduce negative environmental impacts and identify opportunities for waste prevention, waste reduction and environmentally friendly waste recycling.
- Own workforce: the manufacture and maintenance of products create negative impacts on health and safety for Jungheinrich employees, such as risks from accidents or health impairments. A zero-harm strategy is followed to continuously improve working and safety standards in order to prevent accidents and guarantee the health of employees. The company faces a significant risk with regard to the availability of qualified workers, which is particularly relevant in times of demographic change and skills shortages. Jungheinrich works hard to attract and keep qualified workers in order to ensure the continuity of the business. In addition, there are risks of fines relating to data protection, including those resulting from the provisions of the General Data Protection Regulation (EU GDPR). The company has implemented a data protection management system to ensure compliance with statutory provisions and minimise potential negative impacts on employees.
- Workers in the value chain: the company is dependent on the purchase of goods and services due to its business model. Potential negative impacts exist for workers in supply chains resulting from poor working conditions, health and safety risks, child labour and forced labour. Jungheinrich is committed to minimising these impacts with a sustainable supplier management system and to continuously improving conditions in supply chains. A step model, which covers compliance with the Supplier Code of Conduct through to on-site social audits, helps the company to monitor and improve working conditions.
- Consumers and end-users: ensuring and improving customer safety is a major driver for product development at Jungheinrich. Improper use of material handling equipment bears possible health and safety risks for users. Work is therefore continuously undertaken to further develop the safety functions used in material handling equipment with a view to minimising the potential risks. Data protection violations may have additional negative impacts on customers, irrespective of the business model. Moreover, there are risks relating to the stability of the information infrastructure which are countered with the implementation of an information security management system.
- Business conduct: the management of supplier relationships has a positive impact on the reduction of environmental and human rights incidents in supply chains, which should be regarded as a material positive contribution to the protection of human rights and the environment.

[1] ESG: Environment, social and governance.

Material sustainability matters along the value chain



Raw materials | Intermediate products | Development | (Re-)Manufacturing | Financial services | Sales including commercial and OEM products | Partner sales | Use and service | End-of-life management

Upstream activities 2 4 11 12 15 → **Own operations** 1 2 3 4 6 7 8 9 10 13 → **Downstream activities** 2 5 13 14

Sustainability matters

Environment

Climate change

1 Climate change adaptation
2 Climate change mitigation
3 Energy

Circular economy

4 Resource inflows, including resource use
5 Resource outflows related to products and services
6 Waste

Social

Own workforce

7 Health and safety
8 Diversity
9 Training and skills development
10 Data protection

Workers in the value chain

11 Working conditions
12 Other work-related rights

Consumers and end-users

13 Data protection
14 Health and safety

Governance

Business conduct

15 Management of relationships with suppliers, including payment practices

Topic	Sustainability matters	Material impacts and risks	Type of impacts and risks	Position in the value chain	Time horizon
Climate change	Climate change adaptation	Consequences of climate change, e.g. business interruptions due to extreme weather events	Risk	○–●–○	○–○–●
	Climate change mitigation	Emissions of direct greenhouse gases within the company's own business activities, e.g. through fuel for the vehicle fleet	Actual negative impact	○–●–○	●–●–●
		Greenhouse gas emissions in the upstream and downstream value chain, e.g. through the purchase of goods, product use or disposal	Actual negative impact	●–○–●	●–●–●
		Reduction of greenhouse gas emissions during the usage phase, e.g. through low-emission products	Actual positive impact	○–○–●	●–●–●
	Energy	Greenhouse gas emissions at the company's sites due to thermal energy and electricity consumption	Actual negative impact	○–●–○	●–●–●
Circular economy	Resource inflows, including resource use	Reduction in resource consumption through the use of recycled materials in products and packaging	Actual positive impact	●–○–○	●–●–●
		Reduction in resource consumption through the remanufacturing and refurbishment of used equipment and reuse of materials in customer services	Actual positive impact	●–●–○	●–●–●
		Increase in resource consumption through the use of primary materials in a linear economy	Actual negative impact	●–○–○	●–●–●
	Resource outflows related to products and services	Reduction of resource outflows through the development of durable and recyclable products	Actual positive impact	○–○–●	●–●–●
		Reduction in resource outflows through the use of recyclable materials in products and packaging	Actual positive impact	○–○–●	●–●–●
		Reduction of resource outflows through the remanufacturing and refurbishment of used equipment	Actual positive impact	○–○–●	●–●–●
	Waste	Potentially inadequate waste prevention and management	Potential negative impact	○–●–○	●–●–●
Own workforce	Health and safety	Product health and safety risks for the company's own employees	Actual negative impact	○–●–○	●–●–●
	Diversity	Potential inability to recruit and retain qualified employees	Risk	○–●–○	○–○–●
	Training and skills development	Potential inability to recruit and retain qualified employees	Risk	○–●–○	○–○–●
	Data protection	Potential breaches of employee data privacy	Potential negative impact	○–●–○	●–●–●
		Violation of the General Data Protection Regulation	Risk	○–●–○	●–●–●
Workers in the value chain	Working conditions	Potentially poor working conditions for workers in supply chains	Potential negative impact	●–○–○	●–●–●
		Potentially safety and health risks for workers in supply chains	Potential negative impact	●–○–○	●–●–●
	Other work-related rights	Potential forced and/or child labour in lower supply chains	Potential negative impact	●–○–○	●–●–●
Consumers and end-users	Data protection	Potential breaches of customer data privacy	Potential negative impact	○–○–●	●–●–●
		Loss of information due to security breaches such as cyber attacks	Risk	○–●–●	●–●–●
	Health and safety	Product health and safety risks for users	Actual negative impact	○–○–●	●–●–●
Business conduct	Management of relationships with suppliers including payment practices	Minimisation of ESG risks in supply chains through (preventive) measures	Potential positive impact	●–○–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

In the reporting year, child labour and forced labour in supply chains, in particular in the extraction and processing of raw materials and in regions with geopolitical instability, were identified for the first time as material potential impacts. The updated assessment is based on industry insights gained in the reporting year regarding structural risks in manufacturing industries, although Jungheinrich does not maintain any direct business relationships with actors involved in the extraction or the immediate further processing of raw materials. In the reporting year, increased resource consumption resulting from the use of primary materials in linear processes was also classified as material for the first time. While developing the circular economy strategy, obstacles were identified in the various business areas that impede the expansion of circular value creation and highlight the existing dependence on linear value chains.

An analysis of the company's resilience to climate-related aspects was performed and potential opportunities relating to climate change were examined [page 52]. Subsequently, possible measures to strengthen resilience were derived. This analysis identifies long-term impacts on the corporate strategy and business model, and assesses the influence of climate factors on cost and risk management, as well as on the development of new business models. It includes short-, medium- and long-term time horizons and extends to the year 2050 [page 45]. Scientific models and scenarios which allow for qualitative and quantitative assessments, supported by external experts, are used for this purpose. In future the company intends to extend the resilience analysis to cover other sustainability risks to make the business model resistant to such risks in the long term. All identified sustainability risks and their impacts are described in detail in the Risk and opportunity report [page 122].

Sustainability vision:
Jungheinrich is one of the most sustainable companies in the world

15
material sustainability matters

Efficient, circular and safe warehouse design

Double materiality assessment conducted according to an established process
IRO-1, E1.IRO-1, E2.IRO-1, E3.IRO-1, BP-2

Jungheinrich regularly identifies and assesses the material impacts, risks and opportunities arising along the entire value chain and through the company's own business activities and updates the materiality assessment annually. The double materiality assessment in accordance with ESRS was initially conducted in 2024. In the reporting year, the impacts, risks and opportunities were reviewed again, updated and assessed for completeness.

The update of the materiality assessment during the reporting year covered all subsidiaries and business processes worldwide, in addition to the upstream and downstream value chain. It included all of the company's locations, facilities and operational activities. The value chain was investigated using a model approach. Supply chains as well as the business and industry environment were considered in this process. Production materials including post-production materials, indirect materials and services, and merchandise were all considered in the calculation. Production, remanufacturing and refurbishment, sales, customer services and disposal at the end of a product's life were also incorporated into the analysis. Direct and indirect impacts were considered in equal measure throughout the entire process, with both internal processes and processes in the upstream and downstream value chain being taken into account. Risk and opportunity drivers were identified along the entire value chain by analysing political, economic, social, technological, environmental and legal factors. This consideration makes it possible to identify and assess dependencies along with potential risks and opportunities at an early stage.

Material direct and indirect impacts were assessed in collaboration with internal departments and stakeholders. The assessment of the materiality of impacts was based on a semi-quantitative model in accordance with the requirements set out in ESRS. The severity of the impact, which results from the sum of the assessments of scale, scope and – for negative impacts – irreversibility, was recorded and multiplied by the likelihood of occurrence for potential impacts. For negative impacts, the materiality threshold was defined in consideration of due diligence processes, in particular the human rights risk analysis. The materiality threshold was set in such a way that the highest impact on human rights in the company's own business is categorised as material. All negative impacts that achieve at least three-fifths of the maximum rating are therefore material. Since irreversibility was not taken into account, positive effects are assessed using a threshold that is one-third lower.

As part of the assessment, internal and external stakeholders were involved to ensure that the impacts on stakeholders are known and taken into account. This dialogue was carried out directly and with representatives to ensure that all relevant perspectives were considered. Users of the sustainability statement, such as banks, were also included in the process to review the completeness and relevance of the impacts identified. The process was carried out for the first time in accordance with ESRS in 2024. The results were updated in the reporting year and incorporated into the materiality assessment.

Any potential risks and opportunities for Jungheinrich were derived from the analysis of sustainability matters, dependencies and the identified impacts. The risks and opportunities reported to Group risk management were also included in the assessment. Sustainability risks and opportunities were assessed in accordance with ESRS, where the probability of occurrence and the potential scope of financial impacts were taken into consideration. The maximum expected gross impact on earnings before interest and income taxes (EBIT) was assessed for each risk and each opportunity to ensure a uniform assessment. The impact represented the deviation from planning or the current projection and was not assessed cumulatively. The financial impact was assessed for short-, medium- and long-term time horizons. A scale of five steps was used for this, while the probability of occurrence was determined on a four-step scale. The short-term time horizon is up to one year. The medium- and long-term time horizons deviate from the definitions set out in ESRS and instead follow the definitions used in the Group risk management system. The medium-term time horizon is one to three years, and the long-term time horizon is more than three years. The comparability of decision-relevant financial and non-financial information achieved in this way is intended to support the users of financial reporting. This avoids discrepancies between the sustainability reporting and financial reporting which could lead to misunderstandings or an inconsistent risk assessment. Further information on the classification can be found in the Risk and opportunity report [page XX]. The materiality threshold for risks and opportunities has been set in accordance with the two highest impact classes from the Risk and opportunity report, with a maximum possible expected gross impact on EBIT of more than €10 million. As ESRS require the gross impact to be shown relative to the net impact in the Risk and opportunity report, the materiality threshold of €10 million is higher than the materiality threshold in the Risk and opportunity report.

Opportunities have been analysed in the materiality assessment in relation to sustainability matters, but not categorised as material. The opportunities identified include reducing dependencies on raw materials markets by promoting the circular economy. A strong corporate culture and good working conditions can result in a stronger employer brand and increased productivity. Market trends owing to increased safety requirements may result in increased demand for safe products. At the same time, a high level of cyber and data security in business processes may boost the reputation of the company.

The identification and management of material risks are integrated into the Group-wide risk process, which involves structured risk management by monitoring the control measures used to reduce risk. In addition to identifying risks and opportunities at regular management meetings, the risk managers perform a comprehensive inventory of risks and opportunities three times a year during the planning and projection processes. Management measures are systematically documented and monitored after the assessment. As part of the company's strategic decision-making, all sustainability risks and opportunities are treated equally and are taken into account alongside operational and financial risks.

The information to be reported in accordance with ESRS was determined based on the material sustainability matters identified. Jungheinrich generally reports on all disclosure requirements that are assigned to individual material sustainability matters. In accordance with ESRS, the materiality principle is applied to certain data points and reporting is waived in consideration of the materiality of the information and its relevance for decision-making by users. The Board of Management gave final approval of the double materiality assessment, which was reported to the Supervisory Board and is consequently monitored by the Supervisory Board.

The company employed a number of sources to identify material impacts, risks and opportunities. These included internal product and purchasing data, information from employee meetings, customer queries, stakeholder dialogues and supplier assessments. Internal competitive analyses and international standards were also taken into consideration. The geographic location of business activities was assessed in the materiality assessment, taking regional stability, local regulations and legal framework conditions into account. Moreover, the company's business model and sector were analysed with regard to specific risks such as the risk of corruption, market regulation and competition rules. Findings from human rights and environmental risk analyses both from its own business and its supply chains were integrated into the materiality assessment. There was a focus here on particularly risky product groups and geographic focal areas for suppliers and materials in supply chains. Attention was also given to own locations and sales markets. The materiality assessment focused on products that can impact humans and the environment both during production and during product use.

With regard to the circular economy, the analysis focused on the materials used, their use in the company and the products and services that leave the company. The entire product life cycle was considered when assessing the impacts. Here, there was a particular focus on the lifespan, energy consumption, substance prohibitions and restrictions, dismantling capacity, recyclability and packaging of products. All business activities were also taken into consideration when identifying material aspects, including the purchase of goods and production, remanufacturing and refurbishment processes and the sale of in-house products and merchandise. The repair and maintenance of products used by customers was also considered. The analysis also took into consideration the environmental impacts resulting from the use of the relevant property, plant and equipment for business activities, such as buildings and machinery. Types and volumes of waste generated by business activities were also considered in the assessment. With regard to resource inflows, property, plant and equipment and water use were not material either in the company's own operations or in the upstream value chain.

The Group-wide corporate carbon footprint (CCF), which identifies all major sources of greenhouse gases, climate risk data from the Intergovernmental Panel on Climate Change (IPCC), climate scenario data from the Network for Greening the Financial System (NGFS), scientific findings and estimates made by internal and external experts served as the basis for assessing material impacts, risks and opportunities as regards climate change. In addition, assumptions on future regulations, such as the level of carbon pricing, were also made in the context of climate scenarios in order to assess the potential impacts on the company.

The findings from the Group-wide climate scenario analysis on material physical and transition climate risks and opportunities were also incorporated in the materiality assessment. The climate scenario analysis was conducted for the first time in 2024 and updated in the reporting year. Physical climate risks include potential damage to buildings due to climate hazards such as storms or heavy rainfall. Climate-related transition risks can impact companies in the form of changes in demand for lower-emission technology, among other things. The classification of climate-related physical and transition risks is based on statutory requirements.

The climate scenario analysis assesses the impacts of physical and transition climate risks and opportunities on assets and business activities. The analysis took various time horizons into account to allow climate risks to be assessed in a targeted manner and corresponding measures to reduce risks to be planned.

- Short term (up to one year): direct climate-related risks are identified in this period and short-term actions are taken to manage them. Risk predictions are based on short-term market developments, political framework conditions and the analysis of immediate physical and transition risks.
- Medium term (up to 2030): this time horizon serves to account for strategic planning cycles and investment plans. It covers the implementation of emission reduction targets by 2030 that have been determined in accordance with the Science Based Targets initiative (SBTi), for example. At the same time, this timeframe includes important economic requirements that will be implemented by 2030.
- Long term (up to 2050): in the long term, the focus is on assessing the resilience of corporate strategies and business models with respect to the impacts of climate change. The long-term time horizon considers the achievement of net zero emissions in the Group and long-term risks and opportunities in connection with a climate-neutral economy, such as changed consumer habits, market changes due to renewable energies or electrification.

The medium- and long-term time horizons deviate from the time periods defined in the standard. This adjustment is made in accordance with the requirements of ESRS in order to appropriately reflect company-specific circumstances. The selected time horizons enable realistic and forward-looking analyses, ensuring that short-, medium- and long-term climate-related risks and opportunities are fully captured and strategically integrated.

Jungheinrich combines climate data from software and in-house information to assess physical climate risks. This includes geographic and sectoral factors, which are used to identify climate risks at specific locations and regionally in the supply chains. The projections are a hybrid composition of local high-resolution models and global models that account for the scope, duration and frequency of climate risks. If a climate hazard is relevant for a particular location, a risk analysis is performed for the actual threat based on historical data and for the future development of the climate hazard based on optimistic and pessimistic IPCC climate scenarios up to 2030 and 2050.

	SSP[1]1–2.6 (2-degree path)	SSP5–8.5 (Fossil fuel path)
Key scenario features	▪ Low-emission scenario with the assumption of rapid and far-reaching reductions in greenhouse gas emissions ▪ Limiting global warming to up to 2 degrees Celsius ▪ Ambitious climate policy, massive expansion of renewable energies and technological advances	▪ High emissions scenario assuming continued intensive use of fossil fuels and strong economic growth ▪ Increases in CO_2e emissions due to limited expansion of renewable energies and high energy demand ▪ Potential global warming of over 4 degrees Celsius by the year 2100
Scenario narratives and their relevance	▪ Continuous investment in new technologies and materials to adapt products and processes to evolving climate regulations and ensure high sustainability standards ▪ The frequency of extreme weather events is lower than in pessimistic scenarios, but cannot be ruled out	▪ Rising CO_2 costs and energy prices due to the high dependence on fossil fuels ▪ Higher costs for adaptation measures and potential operational disruptions due to high physical risks

[1] Shared socioeconomic pathways (SSP) outline possible economic and social development paths that could result in different future greenhouse gas emissions and, consequently, different concentrations of greenhouse gases.

The identified risks were categorised as high, medium and low together with employees at the relevant locations, depending on their economic relevance. The impacts on assets and business activities were also assessed here, among other things. An assessment of the regional natural hazards was performed for key suppliers and for upstream and downstream transport routes.

High risks certain manufacturing plants face include storms, floods, heavy rainfall and drought. The same risks are classed as medium for other sites. Heat waves and cold snaps are also medium risks. Following risk identification, it was assessed whether any adaptation measures are already in place for high and medium climate risks in order to reduce any potential impacts. This has shown that all of the locations examined already implemented comprehensive actions to protect themselves against current and future climate threats. Adaptation measures implemented against the threat of heatwaves include full air conditioning in office buildings with comprehensive insulation or targeted cooling of temperature-sensitive equipment. The hazard of heavy rainfall or floods is countered through seepage reservoirs or mobile protection systems (for example, sandbags). Adaptation plans are made if there are no or insufficient adaptation solutions for high climate risks. Adaptation plans must be designed in such a way that adaptation solutions that can significantly reduce high climate risks are implemented within five years. For medium risks, a list of adaptation solutions is created that must be taken into account for future projects at the location. Jungheinrich categorises the risk of interruptions to operations due to physical climate risks at its own locations as material.

The analysis of transition climate risks and opportunities in the company serves to assess the impacts of climate change on the business model and corporate strategy, and to actively develop measures to both minimise risks and make use of new business opportunities. An optimistic and a pessimistic scenario from the NGFS is used to assess the impacts in qualitative terms.

	Net-zero 2050 scenario	Nationally Determined Contributions (NDC)-scenario
Key scenario features	▪ Scenario for achieving global net-zero emissions by 2050 in line with the Paris Climate Agreement ▪ Extensive regulatory measures and a drastic transformation of the energy mix towards renewable energy as key prerequisites	▪ Scenario based on the currently submitted national climate change mitigation commitments of the signatories to the Paris Climate Agreement ▪ Projected global warming of approximately 2.6 degrees Celsius by 2100
Scenario narratives and their relevance	▪ High investment requirements in the short term due to regulatory pressure and rising carbon prices ▪ Long-term opportunities through the accelerated expansion of emission-free technologies and renewable energy	▪ Higher costs in the medium term due to rising CO_2 prices and changes in the energy sector ▪ Moderate cost increases in the long term due to stable CO_2 prices, enabling continued demand and stable growth in the traditional product segment

In the Net Zero 2050 scenario, there is a high likelihood of stricter regulatory requirements and higher carbon prices as climate objectives have been tightened and investment in green technology encouraged. In this scenario, assets and business activities, in particular ones that heavily depend on fossil fuels, would be exposed to transition risks. Rising material and energy prices may increase production costs and new regulatory requirements, such as carbon pricing, could cause additional costs. The need to invest in climate-friendly technologies could result in increased investment costs in the medium term. In the NDC scenario, these risks are less pronounced but could occur in the long term and be equally as significant. At the same time, the expansion of the used material handling equipment business in both scenarios offers opportunities as more resource-efficient processes reduce internal costs, and stricter environmental requirements on the market and ambitious climate objectives on the part of customers may encourage the purchase of used trucks.

The climate scenarios applied were chosen to assess both physical and transition risks that may have potentially significant financial impacts on the company. The scenarios were developed on the basis of IPCC reports and NGFS projections that are regularly updated to account for the most recent scientific findings. The scenario analysis corresponds to the assumptions used in the financial reporting regarding the value and lifespan of assets, in particular with regard to investments in long-lived assets such as property and their potential depreciation due to physical climate risks. The assumptions made in the scenarios regarding future energy prices, carbon prices and material costs reflect potential cost increases or reductions which may impact business forecasts.

The scenarios comprehensively cover future climate-related risks and opportunities by assessing both physical climate risks such as extreme weather events and their impacts on supply chains and infrastructure and transition climate risks such as market changes and new regulatory requirements. Combining local high-resolution models and global models allows for an appropriate assessment of global trends and location-specific risks. Although there are uncertainties regarding long-term political decisions and local climate forecasts, these are largely offset by the variety of scenarios used. The analysis of climate scenarios accounts for uncertainties associated with climate projections, particularly for long-term physical risks. Adapting to local conditions helps to reduce these uncertainties, but still depends on global emissions trends and technological advances.

In the double materiality assessment process, no material impacts, risks or opportunities were identified for the topics of environmental pollution, water and marine resources, or biodiversity and ecosystems. Through internal consultations, the concerns of external stakeholders such as local residents were included in order to incorporate their perspectives into the assessment.

- Environmental pollution: Jungheinrich manufactures most of its products in countries with strict environmental regulations that minimise impacts on the environment. The suppliers are also primarily based in Europe and are therefore subject to strict regulations. In addition, a Group-wide chemicals and hazardous substances management system has been established that defines requirements for the safe handling, storage and disposal of hazardous substances. These processes are integrated into the existing environmental management system and are supported by regular internal controls as well as external certifications in accordance with DIN EN ISO 14001.
- Water and marine resources: The analysis covered water-related processes in production plants as well as location-based water risks and dependencies. The assessment of risks and dependencies showed that the company does not conduct any water-intensive processes. Groundwater is primarily withdrawn at two locations where the water is used in closed loops and returned. The water-related processes at all plants are also certified in accordance with DIN EN ISO 14001. Risks relating to water scarcity and water quality are monitored by the environmental management system.
- Biodiversity and ecosystems: company locations were analysed and prioritised based on the state of nature, the assessment of long-term changes and the impacts, dependencies, risks and opportunities resulting from business activities. The fact that risks are likely to increase in highly nature-dependent areas was considered in this process. At the same time, it is assumed that new legislation will be introduced and consumer behaviour will change if nature is already severely damaged. The analysis revealed that several locations are in the vicinity of biodiversity-sensitive areas and are dependent on ecosystem services such as climate regulation and flood or storm protection. At the same time, it was determined that there are no material impacts on natural habitats or disturbance of animal or plant species. No remediation measures are therefore required at present. Biological diversity is taken into account in existing environmental sustainability targets such as the net-zero target, as these help to tackle the causes behind the loss of diversity.

Sustainability organisation

Cross-committee cooperation strengthens sustainable corporate governance

GOV-1, G1.GOV-1

The Board of Management of Jungheinrich AG runs the business and, in consultation with the Supervisory Board, is responsible for the strategic alignment of the company, which also includes environmental, economic and social targets. As of 31 December 2025, it is composed of five (2024: six) members with a wealth of expertise in industry and material handling equipment. They bring specialist knowledge on the company's products, in particular forklift trucks and material handling solutions, including automation solutions. The members of the Board of Management are also familiar with the geographic markets of Jungheinrich.

The Supervisory Board appoints the members of the Board of Management, monitors their work and advises the Board of Management on the Group's strategic matters, including sustainability issues. It is composed of twelve members (2024: eleven members) in accordance with the requirements of the German Co-Determination Act and the articles of association as of 31 December 2025, with six (2024: six) members elected by the employees. 41 per cent (2024: 35 per cent) of the members of the Board of Management and Supervisory Board are women. Women make up 40 per cent of the Board of Management (2024: 33 per cent), which corresponds to a ratio of two women to three men (2024: two women to four men). Women make up 42 per cent (2024: 36 per cent) of the Supervisory Board, which corresponds to a ratio of five women to seven men (2024: four women to seven men).

The Supervisory Board also has a wealth of knowledge on the business environment. Two members on the shareholder side have detailed insights into business activities as a result of their previous work at the company. Four of the members elected by employees are also active employees in the company in addition to their work on the Supervisory Board and are therefore also familiar with operational activities. Other members also bring international industry experience from their previous work to the Board. The members of the Supervisory Board are also familiar with the geographic markets of Jungheinrich.

67 per cent (2024: 67 per cent) of the members on the shareholder side of the Supervisory Board are independent as defined by the German Corporate Governance Code (GCGC). This corresponds to 33 per cent (2024: 36 per cent) of the twelve members (2024: eleven members) of the entire Supervisory Board. The recommendations set out in the GCGC regarding independence on the Supervisory Board have therefore been satisfied.

Further details on the tasks and composition of the Board of Management and Supervisory Board can be found in the Corporate Governance Statement, which is published on the ↗ company's website.

Responsibility for managing and monitoring the key sustainability impacts, risks and opportunities primarily lies with the Board of Management as the management body of Jungheinrich. It bears overall responsibility for integrating sustainability and resilience into corporate governance and strategy. The Board of Management is supported in this by the sustainability organisation, in particular the Corporate Sustainability, Health & Safety division, and Corporate Internal Audit & Risk Management as the division responsible for risk management. Both report directly to the Board of Management and are responsible for operational implementation and professional oversight. Major decisions, such as the establishment of strategic sustainability targets, are made by the Board of Management and confirmed by the Supervisory Board, insofar as required by statutory or internal regulations.

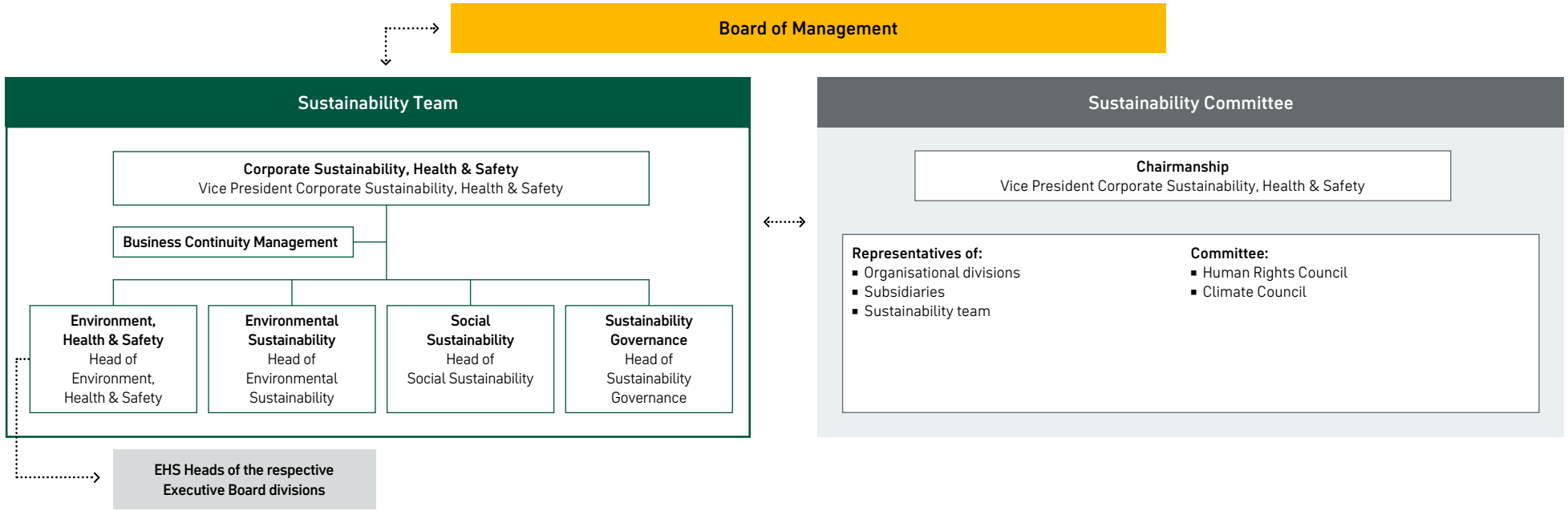
The Corporate Sustainability, Health & Safety division is responsible for the central coordination and implementation of sustainability matters. It includes four departments: Environment, Health & Safety (EHS), Environmental Sustainability, Social Sustainability and Sustainability Governance. Business Continuity Management is also integrated into the department. Since the beginning of 2026, the EHS division has managed, as a central department, the integration of EHS coordinators in Technics and Sales. In addition, the Sustainability Committee brings together representatives from relevant divisions such as Purchasing, HR, Sales and Production, subsidiaries and the sustainability team. It meets quarterly and plays a key role in passing sustainability decisions and directives throughout the organisation. The Committee also monitors and manages progress made on projects. The Human Rights council was also set up as a committee board to implement ethical targets. Furthermore, the Climate Council assists with the implementation of Group-wide actions on climate change mitigation and climate adaptation.

Impacts, risks and opportunities are also taken into account in the risk management system (RMS). The Board of Management is responsible for the development and maintenance of an effective RMS. The Group's RMS is organised along the organisational structure, incorporating the decentralised organisational units, and is closely linked to the company's internal control system (ICS) and compliance management system (CMS) as part of the Corporate Internal Audit & Risk Management division. The findings of risk analyses are reported in the Group Risk Committee, which is attended by the Board of Management. The Board of Management is also informed of all probable and highly probable risks and opportunities that would have a moderate impact or higher. This enables the Board of Management to manage impacts, risks and opportunities efficiently and effectively.

In its capacity as an independent authority, the Corporate Internal Audit division, checks that the RMS functions and is effective. An appropriate, effective CMS is a relevant component in this process. The Board of Management is responsible for establishing the structures necessary for compliance with statutory and ethical requirements and is also responsible for designing the CMS required for this. The Head of Corporate Legal Affairs, Compliance, Data Protection & Insurances is responsible for the operational control and management of the CMS. Regular reports are provided to the Board of Management as a means of effectively monitoring compliance structures. The company's Compliance Committee met as scheduled in financial year 2025. This comprehensive governance and compliance structure minimises material risks arising from business activities and continuously monitors and develops the CMS.

The Supervisory Board of Jungheinrich AG is responsible for overseeing all business activities, including impacts, risks and opportunities, with some of this work undertaken by the Board's Finance and Audit Committee. The Supervisory Board's Finance and Audit Committee is also responsible for reviewing accounting, including non-financial reporting. The Chairman of the Finance and Audit Committee reports to the Supervisory Board at each of its ordinary meetings on the Committee's previous meetings and the material matters discussed. Monitoring of the RMS and ICS as well as reporting on these topics are outlined in the section Internal control and risk management system of the

Sustainability organisation at Jungheinrich



combined management report [page 117]. The Supervisory Board, or its Finance and Audit Committee, also monitors the appropriateness and effectiveness of the CMS and receives regular reports on this – at two meetings of the Supervisory Board in financial year 2025 and at four meetings of its Finance and Audit Committee. The Supervisory Board, or the Finance and Audit Committee, also regularly addresses sustainability topics and sustainability reporting in particular – the Supervisory Board at two meetings and one workshop in financial year 2025, the Finance and Audit Committee at four meetings.

The Board of Management defines strategic sustainability targets in the course of strategy development which are then approved by the Supervisory Board. The Board of Management and the Supervisory Board monitor target achievement on an ongoing basis, relying on the regular reports provided to them. The Board of Management's primary responsibility for managing impacts, risks and opportunities results from its legal management function. The Supervisory Board's oversight competence also stems directly from the statutory allocation of competences. The corresponding responsibilities are set out in the relevant guidelines and organisational rules within the company.

The members of the Board of Management and the Supervisory Board possess in-depth knowledge regarding business conduct and sufficient expertise to define sustainability targets and monitor the implementation thereof. Regular training events serve to improve expertise on sustainability topics, such as an internal or external training session on sustainability reporting for all members of the Board of Management and Supervisory Board. Two members of the Supervisory Board also have expertise in governance, accounting and sustainability reporting and have extensively examined non-financial reporting. Other members of the Supervisory Board have expertise in social and environmental matters. The Board of Management makes use of the sustainability team and external consultants to obtain additional expertise. The Head of Corporate Sustainability, Health & Safety regularly uses a set format to inform the Board of Management about overarching topics, such as the latest sustainability developments, the sustainability strategy and its implementation, and sustainability reporting. Division-specific sustainability matters are addressed and communicated individually. New members of the Board of Management also receive individual introductions to sustainability topics at Jungheinrich and general sustainability developments. The skills and knowledge at its disposal allow the Board of Management to make decisions on the definition of targets and actions for management with regard to material impacts, risks and opportunities, and to monitor progress made towards achieving these targets. The Supervisory Board uses the expertise at its disposal to review the identified material impacts that business activities have on people and the environment as well as to assess risks and opportunities. The Board of Management and Supervisory Board are also responsible for ensuring that external sustainability reporting is complete and accurate. The Board of Management regularly reviews whether the personnel and professional resources in the Corporate Sustainability, Health & Safety division are sufficient to achieve the sustainability targets set. Additional capacities can be created or external expertise sought as required. Moreover, the Supervisory Board regularly reviews the efficiency of its work (most recently in 2024) and scrutinises its composition and the competences of its members.

Business decisions and strategic orientation take sustainability matters into account

GOV-2

The Board of Management of Jungheinrich considers sustainability matters based on their material impacts, risks and opportunities when developing the corporate strategy. Forming the strategy is the responsibility of the Board of Management as the management body and it is approved by the Supervisory Board. The Group-wide risk management system is used to monitor measures relating to sustainability risks and opportunities. Both the Board of Management and the Supervisory Board ensure that these risks and opportunities are systematically integrated into the corporate strategy and the RMS.

Sustainability matters are also taken into account in decisions made by the Board of Management and the Supervisory Board on material transactions and M&A activities. In certain cases, internal processes require the sustainability team to comment on the sustainability matters related to the respective business transactions as standard. As part of M&A activities, case-by-case reviews are also carried out in order to assess sustainability risks.

The Board of Management and Supervisory Board take economic considerations and sustainability matters into account in a balanced manner. They are assessed and weighted on a case-by-case basis against the background of consciously value-oriented business conduct designed to ensure efficient, responsible, sustainable decision-making and implementation of actions geared towards the long-term success of the company.

The Board of Management and Supervisory Board addressed the materiality assessment in the reporting year, including all impacts, risks and opportunities identified as material in the process [page 42]. This takes place at least once a year while reviewing the non-financial reporting.

Short- and long-term remuneration of the Board of Management integrates sustainability matters

GOV-3, E1.GOV-3

The remuneration paid to the members of the Board of Management of Jungheinrich AG comprises non-performance-related and performance-related remuneration components. The performance-related remuneration is composed of short-term and long-term variable remuneration. The amount of the variable remuneration is calculated based on financial and non-financial performance criteria, including sustainability targets. The short-term variable remuneration makes up 15 to 25 per cent of the target total compensation and rewards the operational implementation of the corporate strategy within a financial year. The long-term variable remuneration, which amounts to 20 to 30 per cent of the target total compensation, incentivises continuous growth and the long-term increase of the value of Jungheinrich AG. The share of variable remuneration in the target total compensation for members of the Board of Management is around 35 to 55 per cent. Incorporating sustainability targets into short- and long-term variable remuneration gives greater priority to social and environmental issues and promotes sustainable action by the company.

As a non-financial performance criterion, the lithium-ion equipment ratio also forms part of the short-term and long-term variable remuneration, comprising 20 per cent in each case. This indicator measures the share of selected products fitted with lithium-ion batteries in comparison to products with lead-acid batteries. The expansion of the product portfolio to include trucks with lithium-ion batteries is a central strategic initiative that contributes to the sustainability strategy of Jungheinrich. The criterion has an impact on the company's greenhouse gas balance as trucks with lithium-ion batteries cause fewer CO_2e emissions over their entire life cycle than trucks with lead-acid batteries.

Unlike the Board of Management, the members of the Supervisory Board do not receive performance-related remuneration. This meets the recommendations set out in the GCGC and ensures that the remuneration paid to the Supervisory Board remains independent of the company's financial or non-financial results, which guarantees objective oversight.

Resolutions on the remuneration system for the Board of Management are passed by the Supervisory Board in accordance with the statutory requirements set out in the German Stock Corporation Act and approved by the Annual General Meeting. The non-financial target is defined annually in the context of the long-term variable remuneration and can be selected from a catalogue of criteria. This catalogue includes the reduction of CO_2e emissions and the lithium-ion equipment ratio, among other things. The Supervisory Board's Personnel Committee supports this process by preparing the Supervisory Board's decisions and reviewing the appropriateness of the remuneration every two years. The Annual General Meeting decides on the remuneration paid to the Supervisory Board. Further details can be found in the remuneration system for the Board of Management, the remuneration system for the Supervisory Board and in the Remuneration Report 2025, all of which are published on the ↗ company's website.

Integrated risk management assesses and monitors sustainability risks

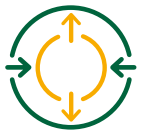
GOV-5

The processes and systems for the RMS and ICS as regards sustainability reporting are explained in the Internal control and risk management system section of the combined management report [Seite 117]. The report also outlines how the findings from the risk assessment and controls are integrated into the relevant internal functions and processes, and are regularly reported to the Board of Management and Supervisory Board. The material sustainability risks identified are allocated to various risk fields in the RMS, with the corresponding mitigation strategies and controls described and the current and expected financial impacts illustrated as well. Material individual risks and opportunities with net impacts from €5 million upwards in each risk area are described. The gross impact is categorised and the probability of occurrence for material sustainability risks is determined based on the scales used in the Risk and opportunity report. The cyber security risk, data protection risk and risk of interruptions to production as a result of fire or business interruptions are all considered unlikely over all time horizons, but with a very high financial impact. The risks resulting from climate change and skills shortages are assessed as unlikely in the short- and medium-term with very little financial impact. In the long term, both risks are assessed as having a high gross impact, with the risks of climate change categorised as possible and the risks of skills shortages categorised as likely.

Sustainability reporting is monitored by the Supervisory Board and its Finance and Audit Committee. An independent auditor also reviews the content of the sustainability statement on a limited-assurance basis.

Sustainability Committee meeting
quarterly

41%
women on the Board of Management and Supervisory Board



Direct reporting line from the sustainability organisation to the Board of Management

Business processes take corporate due diligence obligations into account

GOV-4

Core elements of due diligence	Disclosure requirement	Page
a) Integration of due diligence into governance, strategy and the business model	■ ESRS 2 SBM-1.40 (g) ■ ESRS 2 SBM-3.48 (a), (c) ■ ESRS 2 GOV-2.26 (a) ■ ESRS S1-1.20	[37] [40–42] [50] [80]
b) Involvement of affected stakeholders in all key steps of due diligence	■ ESRS 2 SBM-2.45 (b) ■ ESRS S1-2.27 ■ ESRS S1-3.32 et seq. ■ ESRS S2-2.22 et seq. ■ ESRS S2-3.27 et seq. ■ ESRS S4-2.20 et seq. ■ ESRS S4-3.25 et seq.	[39] [81] [81] [90–91] [90–91] [93–96] [94–96]
c) Identification and assessment of negative impacts	■ ESRS 2 IRO-1.53	[43–44]
d) Measures to address negative impacts	■ ESRS E1-3.29 ■ ESRS E5-2.19 et seq. ■ ESRS S1-3.32 ■ ESRS S2-3.27 ■ ESRS S4-3.25	[55–56] [64–69] [81] [91–92] [94–96]
e) Monitoring the effectiveness of these efforts and communication	■ ESRS S1-3.32 ■ ESRS S1-4.38 et seq. ■ ESRS S2-3.27 ■ ESRS S2-4.32 et seq. ■ ESRS S4-3.25 ■ ESRS S4-4.31 et seq.	[81] [82–89] [91–92] [91–92] [94–96] [94–96]

ENVIRONMENT

Climate change

Material impacts and risks related to climate change

E1.SBM-3

Sustainability matters	Material impacts and risks	Type of impacts and risks	Value chain	Time horizon
Climate change adaptation	Impacts of climate change, such as business interruptions due to extreme weather events	Risk	○–●–○	○–○–●
Climate change mitigation	Emissions of direct greenhouse gases within the company's own business activities, e.g. through fuel for the vehicle fleet	Actual negative impact	○–●–○	●–●–●
	Greenhouse gas emissions in the upstream and downstream value chain, e.g. through the purchase of goods, product use or disposal	Actual negative impact	●–○–●	●–●–●
	Reduction of greenhouse gas emissions during the usage phase, e.g. through low-emission products	Actual negative impact	○–○–●	●–●–●
Energy	Greenhouse gas emissions at the company's sites due to thermal energy and electricity consumption	Actual negative impact	○–●–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

The company's material impacts on the climate arise along the entire value chain. In the upstream value chain, the greenhouse gas emissions are primarily generated by the production of purchased goods and their transportation. In its own business area, the company generates direct and indirect emissions, in particular through the fuel consumption of its vehicle fleet and the energy consumed for heating and electricity at its locations. Further emissions arise in the downstream value chain, for example when the products are used and when they are disposed of and recycled at the end of their life cycle. At the same time, the company reduces negative impacts on the climate, by manufacturing low-CO_2e products and offering consulting on energy-efficient material flows. In addition to the impacts described, climate change also poses significant risks. One transition risk is the possible increase in energy and material prices, as carbon prices for fossil fuel energy and carbon-intensive raw materials may rise. The potential for more frequent and more severe extreme weather events poses a physical climate risk as these events can lead to business interruptions. For this reason, a resilience analysis was carried out in 2025 to assess the company's resilience to significant climate-related physical and transition risks. This built on the analysis of the previous year and confirmed its findings.

Risk and opportunity drivers along the value chain were identified for short-, medium- and long-term periods based on selected climate scenarios [page 44]. These findings were used as a basis to assess the financial impact of material climate risks. This analysis included calculating the potential impact on income and expenses based on scenario data on the extent and duration of the transitional events, market assumptions on price and demand changes, and internal business data such as revenue and expense forecasts. Actual developments may differ from the assumptions made. The financial impacts of transition risks and opportunities were analysed across the Group by combining the aforementioned data and modelling income and expenses for the defined time horizons. The financial implications of physical risks were assessed for the manufacturing and used equipment plants, the central spare parts centre in Kaltenkirchen and the Group headquarters in Hamburg. The analysis will be extended to further locations in the future. For the analysis, the possible duration of an interruption of operations at these locations and the associated revenue losses were determined for each relevant climate risk. In addition, measures that have already been implemented or are in the process of being implemented to minimise risk and take advantage of opportunities have been qualitatively analysed in order to assess the resilience of the business model. In future, these should also be included quantitatively in the resilience analysis.

The resilience analysis has shown that the resilience of the business model varies depending on the underlying scenario. In terms of transition risks and opportunities, the Net Zero 2050 scenario expects significant medium-term cost increases. Among other things, this is due to rising energy costs, cost-intensive efforts to reduce emissions and sharply rising carbon prices for emission-intensive materials such as steel. This requires

strategic management of the purchasing process, geared towards low-carbon raw materials. Investing in self-produced renewable energies at an early stage can reduce costs arising from energy price increases. In the long term, the more rapid spread of emission-free technologies and renewable energies offers advantages, as the amount of greenhouse gases released per unit of energy generated or product manufactured can be reduced, thereby stabilising costs.

In the NDC scenario, moderate to high cost increases are predicted in the medium term due to rising carbon prices and changes in the energy sector. In the long term, only small cost increases are expected because carbon prices remain stable and no additional climate change mitigation measures beyond national targets are implemented. This may weaken demand and thereby the commitment to reducing emissions and increasing energy efficiency. At the same time, the cost stability ensures continuous demand and enables steady growth in the current product range. Gradual adjustments to environmental standards offer opportunities to tap into new market segments without making radical changes.

In the NDC scenario, the company's resilience is higher than in the Net Zero 2050 scenario due to lower cost risks. In both scenarios, more stringent regulations and political measures could increase the demand for zero-emission technologies, such as electric material handling equipment, as well as for a used equipment business that conserves resources, and thus represent growth opportunities. The close alignment of climate change adaptation and climate change mitigation measures makes it possible to enhance the resilience of risky assets and business activities. Jungheinrich is pursuing the vision of climate neutrality, i.e. a global situation in which human activities have no net impact on the climate system. Investments in energy-efficient buildings, green infrastructure, renewable energies and low-carbon materials not only reduce CO_2e emissions, but also improve adaptability to extreme weather events, material price fluctuations, market shifts towards sustainable products and regulatory requirements. These actions, which are included in the decarbonisation strategy [page 55], will be incorporated into the further development of the resilience analysis. It is expected that the implementation of the actions will lead to a reduction in the financial impact in both scenarios.

Regarding physical climate risks, both IPCC scenarios can lead to losses of assets and sales. The amount depends on the frequency and intensity of climate-related hazards such as droughts and flooding. While lower financial impacts from physical risks are expected under the SSP1-2.6 scenario, these impacts may increase under the SSP5-8.5 scenario due to more frequent and more intense extreme weather events. These can damage assets such as buildings and production facilities, disrupt supply chains and production, and thus lead to a loss of revenue. The measures required to manage the risks include improved wastewater infrastructure, additional drainage systems and structural protections. Expanding in-house energy generation and developing emergency plans can increase energy autonomy and reduce downtime. Overall, the company is resilient to physical climate risks due to the adaptation actions it has already taken and substitution options in production and supply chains [page 46]. Further investments are planned to minimise damage and mitigate risk, particularly in relation to high physical climate risks.

Jungheinrich continuously adapts its business model to climate change. No assets or business activities have been identified that are incompatible with the transition to a carbon-neutral economy. The focus on electric material handling equipment and other existing business fields, such as short-term rental and used equipment, is also increasing the company's ability to adapt to climate change. Physical climate risks are already being considered in the strategic selection of locations. At locations that are threatened by climate risks, appropriate adaptation actions are implemented. Nevertheless, further actions are required to minimise the costs of transition risks and to make the building infrastructure more resilient to physical climate risks. The implementation of further actions is dependent on the availability of funds to an unspecified extent. The company sees no risks in obtaining the necessary funding.

Climate change mitigation and energy

Climate transition plan steers progress towards decarbonisation

Konzepte: E1-1, E1-2, MDR-P

Jungheinrich adopts a systematic approach to address climate change and to contribute to the vision of global climate neutrality through actions in various parts of the climate system. In addition to decarbonisation as well as energy and environmental management, aspects such as biodiversity, the circular economy and resource utilisation are integrated and addressed with a holistic approach.

The strategic climate transition plan for decarbonisation is based on a four-step greenhouse gas management approach:

1. Annual calculation of the Group-wide greenhouse gas emissions by calculating the CCF
2. Step-by-step creation of PCFs[1] for the product and service portfolio
3. Implementation of the Road to Zero Emissions with central actions and milestones for the systematic reduction of emissions
4. In the long term, neutralisation of remaining greenhouse gas emissions

The climate transition plan covers the entire value chain and all global business activities. For the achievement of the defined decarbonisation targets, transparency regarding Group-wide emissions is essential [page 57]. The CCF provides the key underlying data for this by tracking all Scope 1, 2 and 3 emissions and not excluding any activities in the value chain. The Scope 3 categories of processing and franchises are not part of the business model. As all significant assets are included in the CCF, locked-in greenhouse gas emissions do not jeopardise the

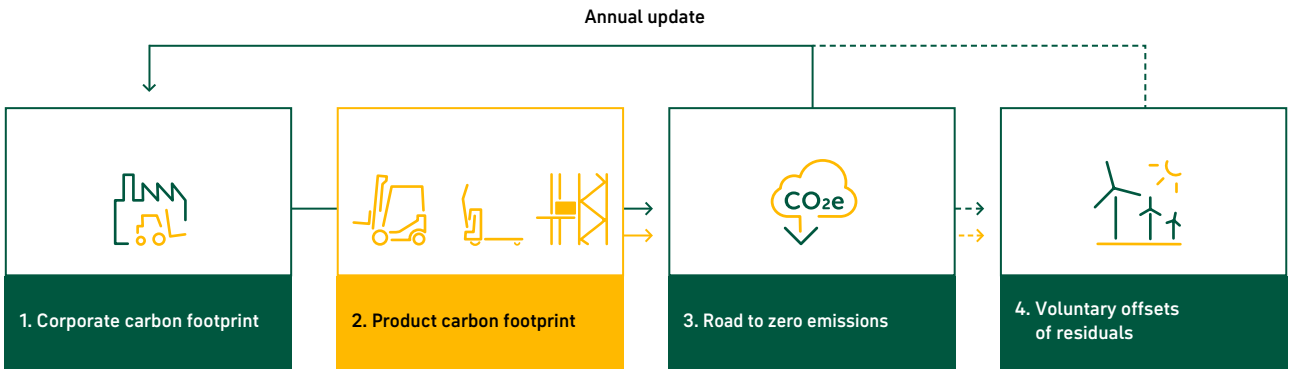
[1] PCF: Product Carbon Footprint (product life cycle assessment)

achievement of the decarbonisation targets. The ongoing preparation of PCFs also delivers transparency at product level. PCFs track CO_2e emissions over the entire life cycle of material handling equipment – from the raw materials, production and transport through to usage and end of product life. The method used to calculate these is verified by an independent third party, and compliance with DIN EN ISO 14067 is confirmed. Group-wide energy management is part of greenhouse gas management. It includes reducing energy consumption at the Group's own locations, expanding the infrastructure for electric mobility, boosting the generation and use of electricity from renewable energy sources and continually improving site and product energy efficiency.

The climate transition plan, as an integral part of the corporate strategy, is factored into financial planning and approved by the Board of Management. The target dimensions of the plan have been validated by the SBTi to ensure that the emissions targets align with the objectives of the Paris Climate Agreement. The company is also guided by The Climate Pledge, and other external initiatives and certifications such as DIN EN ISO 50001. All underlying data is in line with international standards such as the Greenhouse Gas Protocol. Dialogue with other companies is promoted through involvement in business networks, including Econsense.

Strategic decisions, such as the switch to electricity from renewable energy at all locations and the electrification of the company's own vehicle fleet, are made by the Board of Management. Actions are taken at various management levels, with the Sustainability Committee involved in key decision-making processes and the Climate Council – part of the Sustainability Committee – coordinating actions and topics for implementing decarbonisation targets. The Board of Management and Supervisory Board are regularly informed about the progress of activities and, through their central role in managing and monitoring objectives, ensure that all relevant measures are coordinated and implemented. Internal and external stakeholders, such as customers, suppliers and external partners, are actively involved in organising climate change mitigation activities, for example through regular meetings on topics such as the electrification of the vehicle fleet, the renovation of buildings and the collection of emissions data from suppliers. Employees participate in the processes through, for example, a global sustainability communication platform and specialist working groups. A dedicated ↗ website also informs external stakeholders about the progress and measures for decarbonisation.

Greenhouse gas management in four steps



Progress made through systematic emissions reductions

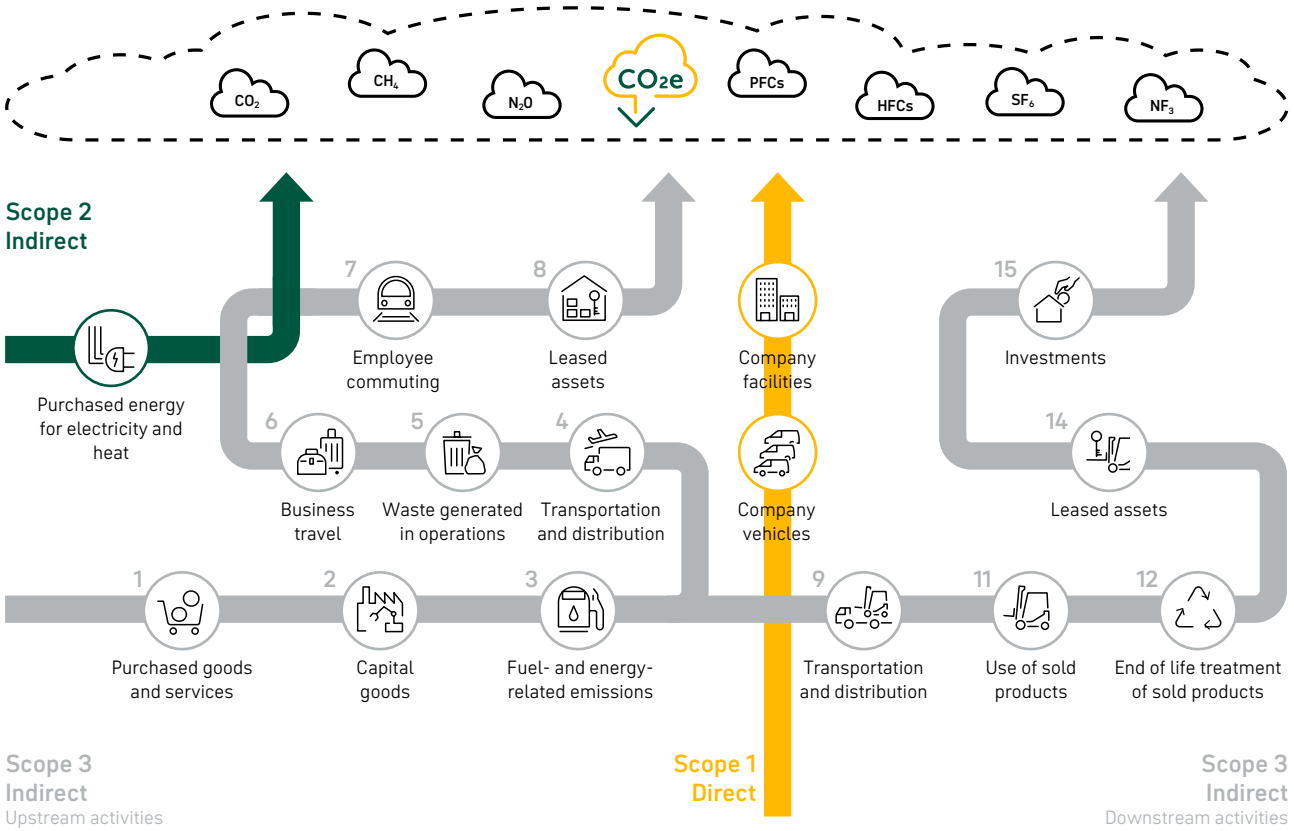
Actions: E1-1, E1-3, E1-4, E1-6, E1-7, E1-8, MDR-A, BP-2

The Road to Zero Emissions is being implemented as part of the decarbonisation strategy and involves comprehensive measures for reducing greenhouse gas emissions across all scopes. These actions are designed to achieve the targets set until 2030 and 2050.

Regarding Scope 1, various actions taken resulted in an emissions reduction of 10.7 per cent compared to the base year 2021. This means that 49.8 thousand tonnes of CO_2e were emitted. Compared to 2024, this represented a slight increase in emissions of 0.3 per cent. This was partially due to heating oil purchased as a contingency measure in connection with the energy crisis being consumed during the reporting year. Gas consumption also increased on account of individual production expansions. Overall diesel and petrol consumption was reduced, primarily through the progressive electrification of the company's own vehicle fleet. The expansion of the Group's associated charging structure also continued worldwide, in line with the

criteria of the EU Taxonomy Regulation for activity 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings [page 75]. Compared to 2024, the number of electric customer services vehicles quadrupled in the reporting year, rising from 68 to 296 of 5,193 vehicles in total. Outside of the service business, the share of electric vehicles also steadily increased: at the end of the reporting period, the share of electric vehicles in the company car fleet was already at 30.8 per cent (1,078 of 3,495 vehicles). In addition, driver training focussed on efficiency is continuously available for customer service engineers in Europe, and process- and building-related emissions are being reduced worldwide.

Gross greenhouse gas emissions within the Group in accordance with the Greenhouse Gas Protocol



The complete conversion of electricity procurement to renewable energy sources is a central lever for reducing Scope 2 emissions. In the reporting year, 2,518.6 megawatt hours (MWh) (2024: 1,961.0 MWh) of self-generated renewable electricity were sourced along with 53,004.3 MWh (2024: 52,691.3 MWh) of renewable electricity from the grid. In 2021, the company switched to electricity from renewable sources at all its German locations. The aim is to achieve this switch on a global scale by 2030. In the reporting year, 57 companies (2024: 55 companies) used electricity from renewable sources. Photovoltaic installations were also installed at various locations, which is reflected in the capital expenditure reported under the EU Taxonomy Regulation in connection with economic activity 7.6. Installation, maintenance and repair of renewable energy technologies [page 75]. As a result of the actions taken, the company achieved a reduction in Scope 2 emissions of 33.3 per cent compared to the base year 2021 and emitted a total of 6.2 thousand tonnes of CO_2e in the reporting year. Compared to 2024, Scope 2 emissions were therefore reduced by 3.9 per cent.

Jungheinrich aims to further reduce Scope 3 greenhouse gas emissions associated with its activities. In 2025, these were reduced by 1.6 per cent compared to the base year (2021) and by 0.2 per cent compared to 2024. To achieve further reductions in emissions, working groups were set up to focus on particularly emission-intensive Scope 3 categories, such as purchased goods, and to identify, evaluate and verify actions. The first initiatives have already been implemented, including exchanges with selected suppliers on the use of low-carbon production materials. In addition, actions involving all areas of the company and targeting Scope 3 as a whole have been launched, such as integrating decarbonisation requirements into the product development process and the planned introduction of internal carbon pricing. Other measures to reduce emissions taken in the reporting year include, for example, converting shuttle transports to fully electric goods vehicles in Germany. In addition, the Group-wide travel policy was revised to place a greater

emphasis on sustainable alternatives and further reduce business travel emissions. The new policy has been in effect since late 2025.

With the help of PCFs, customers are informed about the life cycle emissions of material handling equipment and possible ways to reduce CO_2e emissions according to their specific circumstances. The company also provides information about this on a special website. Since 2024, customers around the globe have been continuously educated about the use of green electricity to minimise indirect emissions during product use. The PCFs show that the CO_2e emissions from the use of lithium-ion trucks are on average 10 to 20 per cent lower than from lead-acid trucks. Furthermore, the use of remanufactured trucks can result in around 80 per cent lower CO_2e emissions. This is based on a comparison of the emissions generated when producing a new truck compared with those that arise from remanufacturing a used truck.

The implementation of the decarbonisation strategy requires extensive human and financial resources, which are provided annually as part of the planning process. A targeted financial plan for implementing the actions has not yet been developed because costs often cannot be clearly assigned to a decarbonisation action or because actions are not implemented exclusively to achieve the decarbonisation targets. A central mechanism for guiding decision-making is the introduction of an internal carbon price that supports the efficient allocation of resources and aligns strategic decisions with the achievement of decarbonisation targets. A corresponding policy was developed, and the pilot project was prepared in 2025.

In the context of the EU Taxonomy Regulation, the company reports on taxonomy-eligible and taxonomy-aligned economic activities to mitigate climate change [page 71]. The implementation of the decarbonisation strategy promotes taxonomy-aligned economic activities, such as the manufacturing of low-carbon products, the installation of photovoltaic systems and charging infrastructure, and the use of sustainable buildings. No specific resources are planned for the expansion of taxonomy-aligned activities. Instead, the implementation of general sustainability actions is planned, which will contribute to taxonomy alignment.

Jungheinrich focusses its climate and environmental protection efforts on avoiding and reducing greenhouse gas emissions. Purchased and retired CO_2e certificates are not included in the greenhouse gas balance and are therefore currently irrelevant to the decarbonisation strategy. To date, the company has not carried out its own projects for greenhouse gas removal and storage. In contrast to the previous year, no climate change mitigation projects outside of the value chain were funded through the purchase of CO_2e certificates either, which is why there was no reduction in or removal of greenhouse gas emissions. A total of 46.9 thousand tonnes of CO_2e were offset in 2024. Of these, 43.4 thousand tonnes were offset by 19,441 certificates from the Energising India reduction project, a solar energy project that aims to avoid emissions by using renewable energies and is certified according to the internationally recognised Gold Standard VER (92.5 per cent of the certificates). In addition, 3.5 thousand tonnes were offset in 2024 by 3,500 certificates from the Gula Gula removal project, which gets local communities involved in protecting reforested areas and implements nature-based solutions for long-term CO_2e storage. The project is certified according to the Plan ViVo Standard (7.5 per cent of the certificates). Jungheinrich aims to neutralise only residual emissions. To achieve an emissions reduction of 30 per cent across all scopes by 2030, the unabated, residual Scope 1, 2 and 3 emissions can be offset at this point in time. From 2040, the intention is to fully neutralise all residual emissions from business activities in Scopes 1, 2 and 3 in accordance with the requirements of The Climate Pledge. From 2050 onwards, the SBTi guidelines stipulate that a maximum of 10 per cent of the remaining Scope 1, 2 and 3 emissions may be offset by certificates. The quality of the certificates purchased for offsetting emissions will be assessed using an internal catalogue of criteria that includes over 20 criteria, including compliance with DIN EN ISO 14068 and SBTi offsetting requirements as well as maximisation of transparency and socio-ecological effects.

Decarbonisation targets up to 2050 are paving the way to net zero

Targets and metrics: E1-4, E1-5, E1-6, MDR-T, MDR-M

By 2050, the company aims to reduce Scope 1, Scope 2 and Scope 3 emissions by 90 per cent compared to the base year 2021 in each case and achieve net-zero emissions, including the neutralisation of residual emissions, in accordance with the SBTi. Key interim targets have also been set for 2030:

- 42 per cent reduction in absolute Scope 1 emissions
- Use of 100 per cent renewable energy in Scope 2
- 25 per cent reduction in absolute Scope 3 emissions

In addition to the existing decarbonisation targets in line with the SBTi, a new strategic target was introduced in 2025. It replaces the previous target of net-zero emissions in Scopes 1 and 2 by 2030. The target is based on a holistic approach: emissions are to be reduced and offset through appropriate measures by a total of 30 per cent across Scopes 1, 2 and 3 by 2030 compared to the base year 2021. On the premise that the SBTi reduction targets are fully achieved, the previous goal corresponded to a 26.9 per cent reduction in the CCF as a whole. If the new target is achieved, this will mean 3.1 percentage points more emissions are reduced or offset. With this strategic and substantive refinement, the focus is more strongly on management of the entire value chain. At the same time, the new target is more ambitious than its predecessor as it addresses the entire CCF and aligns much more closely with the SBTi science-based reduction pathways.

From 2040, the intention is also to fully neutralise all residual emissions from business activities in Scopes 1, 2 and 3. The steadfast pursuit of these targets will support the achievement of the overarching vision of climate neutrality.

The base year 2021 was chosen for measuring target achievement because it is the most informative year compared with previous years in terms of adjusted working conditions and economic conditions. Total base-year emissions amounted to 2,620.9 thousand tonnes of CO_2e, divided into:

- Scope 1: 55.7 thousand tonnes of CO_2e
- Scope 2: 9.3 thousand tonnes of CO_2e
- Scope 3: 2,555.9 thousand tonnes of CO_2e

The absolute decarbonisation targets are scientifically sound as they were set and validated in accordance with the SBTi Corporate Net-Zero Standard based on the cross-sector absolute reduction path. The short-term Scope 1 and 2 reduction targets and the long-term decarbonisation targets for all scopes by 2050 are consistent with limiting the global temperature increase to 1.5 degrees Celsius. The short-term Scope 3 reduction target corresponds to the level of ambition required to limit global warming to well below two degrees. Due to the global recognition and effectiveness of the standard, its application is both required by external stakeholders and supported by internal stakeholders. The SBTi applies net-zero scenarios that include far-reaching changes, such as a drastic shift in the energy mix towards renewable energies. The targets apply across the Group and no greenhouse gas emissions are excluded. This ensures that all business activities contribute to achieving the net-zero targets.

The validation of the Jungheinrich decarbonisation targets by the SBTi confirms the scientific basis of the reduction targets. In addition, the CCF for the years 2019 to 2021 was verified by an external body, underlining the reliability of the calculation methodology still in use. Regular audits in accordance with DIN EN ISO 14001 and ISO 50001 focus on the review of consumption data, energy and environmental performance indicators, as well as continuous improvement in the corresponding key areas. The introduction of a recalibration method for the baseline data in accordance with SBTi requirements ensures consistency in the emissions profile. Structural changes, such as acquisitions, divestitures and changes in accounting methodologies, as well as significant errors would therefore result in a recalculation of base year emissions if the change exceeds 5 per cent of total emissions in the base year.

Progress in implementing the decarbonisation targets is systematically monitored. The interim targets for 2030 serve as milestones on the path towards achieving net-zero greenhouse gas emissions in the long term.

Greenhouse gas emissions and decarbonisation targets

		Retrospective			Milestones and target years[1]			
Greenhouse gas emissions in thousand tonnes of CO_2e	2021 (base year)	**2025**	2024	% 2025/2024	2025	2030	2050	Annual % of target/base year[2]
Scope 1 greenhouse gas emissions								
Gross Scope 1 greenhouse gas emissions	55.7	49.8	49.6	0.3		32.3	–	4.7
Percentage of Scope 1 emissions from regulated emissions trading schemes (%)	–	–	–	–				
Scope 2 greenhouse gas emissions								
Gross location-based Scope 2 greenhouse gas emissions	24.6	23.0	23.9	–3.7				
Gross market-based Scope 2 greenhouse gas emissions	9.3	6.2	6.5	–3.9		0,0[3]	–	11.1
Significant Scope 3 greenhouse gas emissions								
Total indirect gross Scope 3 greenhouse gas emissions[4]	2,555.9	2,513.9	2,519.3	–0.2		1,916.9	–	2.8
1 Purchased goods and services	1,037.5	1,089.2	994.0	9.6				
2 Capital goods	14.8	23.5	16.3	43.9				
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	16.2	17.5	17.6	–0.3				
4 Upstream transportation and distribution	118.4	105.9	88.9	19.1				
5 Waste generated in operations	4.2	5.3	6.1	–12.5				
6 Business travel	5.1	12.3	12.9	–4.6				
7 Employee commuting	13.7	15.6	15.7	–1.0				
8 Upstream leased assets	–	–	–					
9 Downstream transportation	39.5	22.9	19.3	19.1				
10 Processing of sold products	–	–	–					
11 Use of sold products	1,198.3	995.5	1,095.0	–9.1				
12 End of life treatment of sold products	44.7	92.0	91.1	1.0				
13 Downstream leased assets	–	–	–					
14 Franchises	–	–	–					
15 Investments	63.5	134.2	162.5	–17.4				
Total greenhouse gas emissions								
Total greenhouse gas emissions (location-based)	2,636.2	2,586.7	2,592.8	–0.2				
Total greenhouse gas emissions (market-based)	2,620.9	2,569.9	2,575.4	–0.2		1,949.2	262,1[5]	2.8

[1] The targets are reported in accordance with the SBTi and excluding the neutralisation of residual emissions.
[2] The calculation is based on the target year of 2030.
[3] In line with the SBTi target, 100 percent renewable energy is to be used for Scope 2 emissions, thereby achieving an emissions level of nearly 0 tons of CO_2e.
[4] A methodological adjustment to the emissions database used for spend-based calculations leads to a substantial increase in CO_2e emissions in the corresponding scope categories.
[5] In line with the SBTi target, the goal is to reduce 90 percent of Scope 1, Scope 2, and Scope 3 emissions.

In line with the company's business activities, 1,131.0 thousand tonnes of CO_2e (2024: 1,102.2 thousand tonnes of CO_2e) are attributable to the plants, 1,232.8 thousand tonnes of CO_2e (2024: 1,250.9 thousand tonnes of CO_2e) to the sales companies and the remaining 206.1 thousand tonnes of CO_2e (2024: 222.3 thousand tonnes of CO_2e) to other activities such as administration.

As a manufacturer of material handling solutions, Jungheinrich is categorised as belonging to the mechanical engineering sector and is therefore active in a climate-intensive sector as per the ESRS. To calculate the greenhouse gas emissions intensity, the Group revenue [1] is set in relation to the greenhouse gas emissions.

Greenhouse gas intensity per net revenue

	2025	2024
Revenue in € million	5,502.1	5,391.9
Revenue from climate-intensive sectors in € million	5,502.1	5,391.9
Greenhouse gas emissions (location-based) per net revenue in thousand tonnes of CO_2e per € million	0.47	0.48
Greenhouse gas emissions (market-based) per net revenue in thousand tonnes of CO_2e per € million	0.47	0.48

The total energy consumption of 291,617.9 MWh (2024: 291,537.2 MWh) in the reporting year consists of 225,313.5 MWh (2024: 226,620.2 MWh) of fossil fuel energy, which results in particular from consumption in production and the use of company vehicles and customer services vehicles. The share of renewable energies from electricity and district heating increased by 1.9 per cent to 64,898.6 MWh (2024: 63,675.0 MWh) in the reporting year. This was largely due to the switch to and use of green electricity tariffs, Energy Attribute Certificates (EACs) and the increase in self-generated energy production. All of the electricity purchased in the reporting year came from sources with unbundled guarantees of origin, such as EACs (2024: 99.9 per cent).

No power purchase agreements were used (2024: 0.1 per cent). 77.2 per cent (2024: 78.8 per cent) of the total electricity consumption of 68,698.6 MWh (2024: 66,866.6 MWh) stemmed from sources with unbundled guarantees of origin. The 1,405.9 MWh (2024: 1,242.0 MWh) of nuclear energy were calculated based on the assumptions described below.

Energy consumption and mix

	in MWh; unless otherwise stated	2025	2024
(1)	Fuel consumption from coal and coal products	—	—
(2)	Fuel consumption from crude oil and petroleum products	158,737.8	163,723.2
(3)	Fuel consumption from natural gas	52,060.6	48,821.5
(4)	Fuel consumption from other fossil sources	5.5	2.9
(5)	Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	14,509.6	14,072.6
(6)	**Total fossil energy consumption**	**225,313.5**	**226,620.2**
	Share of fossil sources in total energy consumption (%)	77.3	77.7
(7)	**Consumption from nuclear sources**	**1,405.9**	**1,242.0**
	Share of consumption from nuclear sources in total energy consumption (%)	0.5	0.4
(8)	Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen and others)	—	—
(9)	Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	62,380.0	61,714.0
(10)	Consumption of self-generated non-fuel renewable energy	2,518.6	1,961.0
(11)	**Total renewable energy consumption**	**64,898.6**	**63,675,0**
	Share of renewable sources in total energy consumption (%)	22.3	21.8
	Total energy consumption	**291,617.9**	**291,537.2**

Energy intensity per net revenue

	2025	2024
Net revenue from activities in high climate impact sectors in € million	5,502.1	5,391.9
Energy intensity in MWh/€ million	53.0	54.1

In the reporting year, Jungheinrich generated 1,658.6 MWh (2024: 1,599.9 MWh) of non-renewable energy and 3,451.2 MWh (2024: 2,818.6 MWh) of energy from renewable sources.

Reduction of total CO_2e emissions by 1.9% compared with the base year

Up to **20%** emission reduction for lithium-ion material handling equipment compared with lead-acid technology

22.3% energy from renewable sources

[1] The scope of consolidation for Group revenue differs from that of the CCF.

Methodology for calculating the energy metrics

Energy consumption is recorded as an absolute and relative metric for analysing energy efficiency. The ratio of the company's economic performance in the form of Group revenue to the total energy consumption in megawatt hours is used to determine the Group's energy intensity. The metrics for energy consumption refer to all fully consolidated companies. As is the case with CO_2e emissions, data is also extrapolated based on information available during the year and/or by using comparable subsidiaries based on traceable estimates. This depends on the availability and traceability of information. The remaining energy consumption, after the share of renewable energy sources has been deducted, is used to determine the indirect energy consumption of electricity, heat, steam and cooling from fossil energy sources, as well as consumption from nuclear sources. To calculate the energy consumption from nuclear sources, the share of nuclear power in the electricity mix is determined for each country using public sources such as the International Atomic Energy Agency. With the process described, there may be outcome uncertainty in reporting regarding the indicators on energy consumption. The planned implementation of systems-based applications should lead to an improvement in data quality for this data as well.

Methodology for calculating the CCF

The calculation of the CCF and the reported emissions is based on the methodology of the Greenhouse Gas Protocol. The emissions include various greenhouse gases, including carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and fluorocarbons (HFCs), as well as other gases (PFCs, SF_6, NF_3), which are aggregated as CO_2e. Scope 1 to 3 emissions are calculated and presented separately and in detail for the emissions of all companies in which Jungheinrich holds a voting and capital share of more than 50 per cent. All other companies are included in the balance sheet as investments (see Scope 3.15). There are no other companies over which operational control is exercised. There were no significant changes in the assumptions and methodology compared to the previous year. A single adjustment within the underlying emissions database used for the finance-based calculation results in a substantial increase in CO_2e emissions in the corresponding Scope categories.

The emissions factors to calculate CO_2e emissions correspond to the usual sources (for example, International Energy Agency (IEA), Ecoinvent, Department for Environment, Food and Rural Affairs (DEFRA), Environmental Protection Agency (EPA)). The database used for location-based emissions is the IEA database. This database does not take into account emissions from biogenic sources – with the exception of methane and nitrous oxide – to calculate CO_2e emissions for Scope 2, and is aligned with the Greenhouse Gas Protocol. For market based emissions, company-specific emission factors, for example based on eco-tariffs, as well as the databases of the Association of Issuing Bodies (AIB) and the IEA are used. Neither database includes biogenic emissions in its emission factors. For Germany, the share of renewable energies subsidised under the Renewable Energy Sources Act was taken into account when calculating the share of renewable energies in line with the legal requirements for purchasing electricity.

With regard to Scope 1, Scope 2 and Scope 3 emissions and the associated indicators for energy consumption, uncertainties may arise for various reasons in data collection and reporting. Some data is extrapolated to the full financial year based on information available during the year and/or by using comparable subsidiaries on the basis of traceable estimates. This depends on the availability and traceability of information. For these estimates, information regarding full-time equivalents (FTE), revenue or surface area was used. This approach is intended to compensate for limitations in the availability and quality of information through appropriate methods, but may also lead to uncertainties in the results.

With regard to Scope 3 emissions, there may also be uncertainties in outcomes, as these emissions comprise both upstream and downstream emissions along the value chain. These emissions are determined based on data from the ERP systems or other internal sources, insofar as possible. Common emission factors and assumptions are used for the calculation. The goal is to gradually optimise the data quality through an optimised data base and improved systems. It is expected, for example, that primary data will increasingly be used for the calculation. However, primary data is currently only being used sporadically to calculate Scope 3 emissions.

Efforts are increasingly being made at present to implement more systems-based applications with a view to harmonising the data collection process and making it more efficient, thereby reducing uncertainties in outcomes.

Scope	Method/estimation
Scope 1	▪ Direct emissions are determined by collecting data on carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs) and other greenhouse gases (PFC, SF_6 and NF_3). ▪ Direct carbon emissions include all relevant fossil fuels such as petrol, diesel, natural gas, heating oil and LPG.
Scope 2	▪ Indirect emissions are recorded based on purchased and consumed electricity as well as heat and steam. ▪ Location-based emissions are calculated on the basis of average country-specific emission factors. ▪ Market-based emissions take company-specific information into account, for example whether the energy purchased comes from renewable sources. Renewable energies are assumed not to cause emissions. The remaining electricity is treated as conventional electricity.
Scope 3.1	▪ Calculation is based on financial and average-based data. ▪ Financial-based CO_2e emissions are calculated by differentiating expenditure according to a central commodity group logic and applying corresponding emission factors, adjusted for exchange rates and inflation factors. ▪ Average-based CO_2e emissions are calculated using mass-based emission factors. To avoid double counting, the corresponding expenditure in the financial-based calculation was reduced. ▪ In 2025, internal software was used for the first time to determine mass-based emissions more precisely.
Scope 3.2	▪ Calculation is carried out analogously to the financial-based data in Scope 3.1.
Scope 3.3	▪ Calculation is carried out on the basis of actual fuel and energy consumption in accordance with Scopes 1 and 2.
Scope 3.4	▪ CO_2e emissions from various transport services as well as external warehousing are taken into account. ▪ The calculation is mainly based on financial data. ▪ Where available, distance-based data are used, such as tonne-kilometres of transport services or site-specific consumption for external warehouses.
Scope 3.5	▪ Calculation is based on waste volumes and the reported waste and disposal types.
Scope 3.6	▪ Calculation is based on distance-based data such as kilometres travelled per transport mode or, alternatively, on financial-based data.
Scope 3.7	▪ Calculation is based on assumptions regarding distances travelled and the means of transport used, based on an employee survey conducted in 2023.
Scope 3.8	▪ This category is included in Scopes 1 and 2.
Scope 3.9	▪ The estimate is based on the CO_2e emissions calculated in Scope 3.4. ▪ For the calculation, a share of purchased transport and distribution services is assumed based on an internal expert assessment.
Scope 3.10	▪ This Scope category is not applicable to the business model.
Scope 3.11	▪ Calculation is based on the number of products sold and leasing transactions with customers, as well as assumptions regarding typical product use, such as operating hours, energy consumption and expected lifetime. ▪ Where available, primary data on actual usage are taken into account for operating hours. These are used to refine the assumptions.
Scope 3.12	▪ Calculation is based on the number of products sold and leasing transactions with customers, as well as assumptions about typical waste volumes, waste types such as metal or plastic and waste treatment such as recycling, landfill and incineration.
Scope 3.13	▪ This category is included in Scopes 3.11 and 3.12.
Scope 3.14	▪ This Scope category is not applicable to the business model.
Scope 3.15	▪ Equity investments over which the company does not have operational control are taken into account, for example, in joint ventures. ▪ Calculation is based on the revenues of these companies multiplied by financial-based emission factors, using the share and duration of the equity investment in the reporting year.

Climate change adaptation

Climate change adaptation strengthens climate risk resilience

Policy: E1-2, MDR-P

Strategy 2030+ incorporates climate change adaptation, which is closely linked to the decarbonisation strategy. While the decarbonisation strategy is helping to limit climate change and its consequences, the climate adaptation efforts are intended to minimise the effects of climate change on Jungheinrich. Both approaches and related actions therefore complement each other. Climate change poses both transition and physical risks, and major business interruptions resulting from climate-related hazards have been identified as a material risk.

Climate risks are considered an essential part of risk management. Regular climate risk analyses allow the company to identify potential risks and opportunities within its own business area at an early stage [page 52]. Physical climate risks in supply chains, transport routes and sales markets are also taken into account. The continuous review and adaptation of risk reduction measures make it possible to identify climate-related risks at an early stage and implement location-specific adaptations. This approach strengthens the company's climate risk resilience and enhances its ability to proactively exploit climate-related opportunities.

The Board of Management is responsible for the company's climate resilience and is regularly informed about the current situation within the framework of the existing governance structures. In addition, the management of climate-related risks and opportunities is one of the tasks of the Climate Council, which reports to the Sustainability Committee. The sustainability team involves risk management and the managers of the affected locations in identifying and reducing risks. The company follows the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD) for the transparent and consistent assessment of the financial implications of climate change.

Location-based adaptation solutions reduce physical climate hazards

Actions: E1-3, MDR-A

The company is taking specific actions to reduce material climate risks in order to adapt to climate change. Investments are made in the climate resilience of the production plants by continuously improving the physical infrastructure and technical systems so that they can withstand even extreme weather events. For example, a plant in a region with a high risk of drought will install tanks by 2028 to ensure the supply of process water. The project is currently on hold, as resources are being prioritised for the expansion of renewable energies. In addition, renewable energies are used for site operations to reduce price increases for fossil energies. By 2030 and in line with the decarbonisation strategy, the company intends to use low-carbon materials and renewable energies more intensively and generate energy savings, thereby also supporting increased cost control.

Actions are implemented locally at locations or at Group level. If there are high physical climate-related risks at certain locations, an adaptation plan is defined and must be implemented within five years. The Board of Management is regularly informed about actions and progress. No dedicated resource planning is carried out, as the actions are implemented via existing structures, for example as part of greenhouse gas management or facility management.

Climate risk mitigation safeguards business continuity

Targets and metrics: E1-4, MDR-T, MDR-M

A key target in terms of climate change adaptation is to completely avoid major business interruptions at the company's own locations due to climate hazards. Therefore, the number of major climate-related business interruptions at the company's locations is used as a metric to assess the effectiveness of both preventive and reactive climate change adaptation actions. As in the previous year, the target was achieved in 2025: there were zero (2024: zero) major climate-related business interruptions at the company's locations. A severe interruption is an event that significantly impacts production, customer services or supply chains for a period of at least two weeks. Such disruptions can lead to material property damage to assets or to a loss of revenue, for example if a flood damages central parts of a building and requires a complete shutdown.

Since 2024, target achievement has been reviewed and evaluated on an annual basis. Regularly recording and analysing incidents enables potential shortcomings to be identified at an early stage and the necessary adjustments to be made.

Regular climate risk analyses along the entire value chain

0

severe climate-related business interruptions

TCFD-guidelines

used as a reference for the financial assessment of climate risks

Methodology for collecting data on climate-related business interruptions

When collecting data, all locations where relevant business activities take place and employees are registered are taken into consideration. These are either owned or leased locations. If locations are used exclusively for storage, at least five employees must be registered. Locations are not included if they are part of a service agreement. Data is collected using a standardised template at location level, with only climate-related business interruptions being considered and other influences being excluded. This metric has not been externally validated because quality is currently assured through internal audit processes. The target was developed by internal experts based on the results of the climate risk analysis, without the involvement of other stakeholders.

Circular economy

Material impacts related to the circular economy

Sustainability matters	Material impacts	Type of impacts	Value chain	Time horizon
Resource inflows, including resource use	Reduction in resource consumption through the use of recycled materials in products and packaging	Actual positive impact	●–○–○	●–●–●
	Reduction in resource consumption through the remanufacturing and refurbishment of used equipment and reuse of materials in customer services	Actual positive impact	●–●–○	●–●–●
	Increase in resource consumption through the use of primary materials in a linear economy	Actual negative impact	●–○–○	●–●–●
Resource outflows related to products and services	Reduction of resource outflows through the development of durable and recyclable products	Actual positive impact	○–○–●	●–●–●
	Reduction in resource outflows through the use of recyclable materials in products and packaging	Actual positive impact	○–○–●	●–●–●
	Reduction of resource outflows through the remanufacturing and refurbishment of used equipment	Actual positive impact	○–○–●	●–●–●
Waste	Potentially inadequate waste prevention and management	Actual negative impact	○–●–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

The company achieves a positive impact on the circular economy by reducing resource consumption throughout the entire value chain. This is done by using secondary materials in products and by providing durable products that are in turn supported by the provision of spare parts and maintenance services. In addition, resource outflows are reduced by using recyclable materials in products and packaging. The remanufacturing or refurbishment of used equipment reduces resource inflows, use and outflows as well as waste, which in turn reduces the amount of waste sent for thermal recovery, for disposal or to landfill. While the company continues to make progress towards a circular value chain, for now it is still dependent on the use of primary materials in linear processes. In terms of the Strategy 2030+ growth targets, this means increased resource consumption of primary materials, which is associated with corresponding negative impacts on ecosystems. Further negative impacts may arise from inadequate waste prevention and management in the company's business area, which can increase environmental pollution and reduce resource efficiency in the circular economy.

Resource inflows, use and outflows

Circular economy strategy drives circularity in products and solutions

Policy: E5-1, MDR-P

In 2025, Jungheinrich completed the development of the Group-wide circular economy strategy which had been initiated in the previous year. Based on the sustainability vision [page 37], the company has established an outlook for the circular economy, with the aim of taking a leading role in the material handling equipment sector. The strategy covers all business areas and is designed to consider the materials used across the Group, product design, maintenance during product use or remanufacturing and refurbishment at the end of a usage phase and the disposal of the products at their end of life. The Board of Management has overall responsibility for implementing the circular economy strategy and monitors strategic decisions and guidelines. The strategy has been developed based on regulations and standards, such as ISO 59004:2024, as well as scientific findings applied to the company's own business activities.

Definition of remanufacturing and refurbishment

Jungheinrich differentiates between remanufacturing and refurbishment within the circular economy. The remanufacturing of a product describes an extensive, industrial process in which a product is completely disassembled. Materials are then replaced, repaired or refurbished, which may also involve reusing used materials from other used equipment. A complete surface treatment occurs before the materials are reassembled. The remanufactured used equipment is thus restored to a like-new condition. Refurbishment, by contrast, is less extensive. Individual materials are disassembled and then replaced, repaired or refurbished. Likewise, it may involve reusing used materials from other used equipment. A surface treatment only takes place if needed.

The targets pursued by the circular economy strategy are structured according to the areas proposed by the Circular Economy Indicators Coalition[1]: Circular Inputs, Circular Operations, Circular Use and Circular Outputs. This allows for strategic development of the targets and the underlying indicators for monitoring and management. By setting strategic targets in these four areas, the aim is to reduce the use of resources along the value chain and the product life cycle, and to promote the use of sustainable raw materials. This includes both renewable and secondary raw materials. In addition, the value of products, materials and resources is to be maintained throughout their entire life cycle, their efficient use is to be promoted and waste and environmental pollution are to be minimised in all phases. The circular economy strategy and related relevant documents were made available to all Group employees via internal communication channels. External stakeholders are kept informed of the company's circular economy developments via a ↗ website.

When developing the strategy, the company analysed the legal requirements in respect of the circular economy in the markets in which it operates. This showed that compliance with European and national requirements would also ensure that international obligations are met. The relevance of technological trends for the circular economy was assessed. Key drivers are the integration of intelligent, digital systems, the use of environmentally friendly materials and consideration of sustainability criteria in product development. A benchmark analysis using publicly available information was conducted based on the four areas: Circular Inputs, Circular Operations, Circular Use and Circular Outputs. This confirmed that Jungheinrich is already at an advanced stage in its implementation of the circular economy compared to the rest of the sector. To complement this, key stakeholders were interviewed to ensure consideration of area-specific strategies, targets and actions during the development of the circular economy strategy.

Circular activities make the product life cycle more sustainable

Actions: E5-2, MDR-A

Jungheinrich has implemented numerous measures to promote the circular economy. Many of these have already been in place for years and have reached a high level of maturity. Internal stakeholders were surveyed to identify further actions, some of which are still in the process of implementation. To complement this, potential measures designed to close gaps in the achievement of the circular economy targets were developed and assessed. As part of the development of the circular economy strategy, the actions were compiled into a catalogue of measures and evaluated regarding their priority. While previously implemented activities were originally driven by economic considerations, they are also making a positive contribution to the further development of the circular economy in the company. Actions already planned with the aim of further developing the circular economy were also initiated prior to the development of the strategy on economic grounds. New measures for achieving the strategic circular economy targets were identified in the reporting year but are not yet being implemented.

The measures to achieve the targets in the four areas of the circular economy strategy are based on what are known as the "10R" strategies. These ten strategies describe fields of action through which the value of a resource is preserved in as close to its original state as possible. The "R" stands for "retention", i.e. resource value retention. This action model aims to reduce resource and energy consumption over the entire product life cycle as well as keeping materials circulating for as long as possible and using suitable processes to return them to the cycle at the end of the product lifespan.

During the reporting year, all implemented, planned and new actions were compiled in a catalogue of measures that contains the main steps for promoting the circular economy. An action plan is not available as the efficacy of the measures has not yet been assessed.

Existing measures to promote the circular economy were continued:

- Ongoing implementation of the guidelines on environmentally friendly product design
- Continuing investigation of alternative, recyclable materials
- Sustained continuation of the repair and maintenance of products by customer services
- Remanufacturing and refurbishment of returned trucks in used equipment plants and workshops on a comparable scope with the previous year
- Reuse of used batteries in used equipment on a par with the previous year
- Greater use of reusable boxes made of recycled materials for internal distribution of spare parts

In addition, the systematic refurbishment and recycling of used batteries and, for the first time, the re-refining of hydraulic oil by customer services were introduced as new measures.

Short-term rental plays a key role in the further development of the circular economy, as the material handling equipment (and therefore the resources used) is returned to the company after the use phase. Materials of value from used material handling equipment can be reused following inspection and refurbishment or made available to the original equipment manufacturers and suppliers through reverse logistics. This supports the reduction of negative environmental impacts on ecosystems in the upstream value chain arising from the continued prevalence of linear material use.

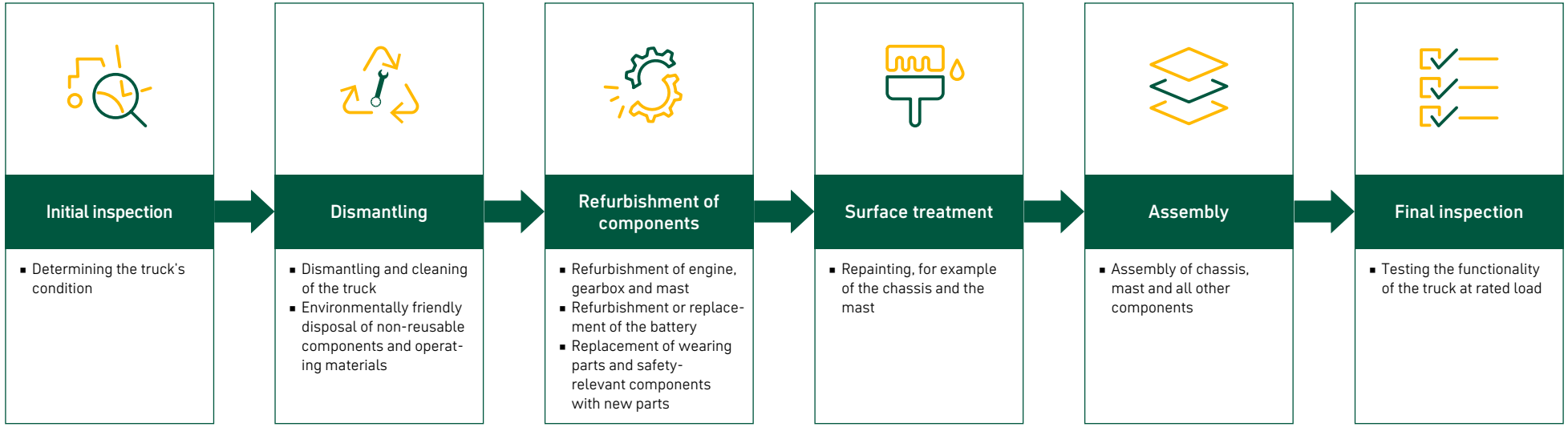
[1] The Circular Economy Indicators Coalition (CEIC) was established to drive harmonisation and increased application of circular indicators.

In the product development process, the principles of the circular economy have been integrated into the design of new trucks through eco design criteria based on the Group guidelines for environmentally friendly construction since 2017. The environmental compatibility assessment of products makes it possible to evaluate their potential for energy and resource efficiency from the outset. Defined milestones in the product development process ensure that the various eco design criteria are recorded, evaluated and implemented. Aspects of both resource efficiency and performance are considered. The existing eco design requirements will be further developed in collaboration with stakeholders as part of the development of the circular economy strategy and in the context of the new Ecodesign Regulation. As part of the environmental compatibility assessment, product packaging is also evaluated in terms of its circularity.

The electricity required for production processes has already been fully converted to renewable energy sources as part of the company's efforts to reduce emissions. The production materials required for the products are regularly analysed in terms of their sustainability on a selective basis according to their strategic relevance and the potential for improvement. This is to ensure the longevity of the products and the adequate and efficient use of resources right from the product development stage.

An important part of the circular economy at Jungheinrich is the maintenance of all products during use, both for material handling equipment and for stacker cranes and mobile robots, which extends the product lifetime. At the end of a product life cycle, trucks can be refurbished or reconditioned thanks to their environmentally friendly design. Material handling equipment has been remanufactured and refurbished at the used equipment plant in Dresden (Germany) since 2006, and now also by a local workshop in Samut Prakan (Thailand) and a second used equipment plant in Ploiești (Romania). Both the maintenance of the products and the raw material- and energy-saving remanufacturing and refurbishment of the material handling equipment serve to extend the product life cycle, boost resource efficiency and minimise the use of new parts. The remanufacturing in the used equipment plants takes place in a six-stage process. In addition, less extensive refurbishment work is carried out in local workshops at the sales locations. The refurbishment processes in place there are based on those employed at the used equipment plants. Due to higher flexibility requirements, remanufacturing is also carried out by a Slovenian joint venturer.

Remanufacturing process for used trucks



In 2024, a process for assessing the residual capacity of used lithium-ion batteries was developed to specifically promote the circular economy. Lithium-ion batteries with a residual capacity of over 80 per cent can be used directly in used equipment without further refurbishment. These batteries retain all the benefits of the lithium-ion technology and are still suitable for most applications, despite a slightly shorter operating time.

Lithium-ion batteries with a residual capacity of less than 80 per cent were reconditioned in the reporting year for the first time. Individual battery cells in poor condition were replaced by better used cells to bring the residual capacity of the reconditioned lithium-ion batteries up to more than 80 per cent again. Field and endurance testing with these batteries has already begun. The refurbishment process plays a significant role in preserving valuable materials in their original state, making an important contribution to the circular economy and, thus, sustainability.

To close the materials loop at the end of the product life cycle, a contract was signed in the third quarter of 2025 with a specialised company for the recycling of lithium-ion batteries. This partner's recycling process enables the recovery of steel, copper, aluminium and plastic as well as what is known as "black mass". This contains small amounts of lithium, which can be extracted in further recycling processes. Already today, over 85 per cent of the materials can be directly recycled in the first step of the recycling process. This information relates to older Jungheinrich lithium-ion batteries, which were already taken back and recycled in 2025. A routine process for the future take-back, refurbishment and recycling of batteries was defined in 2025.

The progress of the key activities is documented annually in the sustainability statement.

High reuse rate in used equipment reduces primary material consumption

Targets and metrics: E5-3, E5-4, E5-5, MDR-T, MDR-M

Establishing measurable targets for promoting the circular economy is an integral part of the development of the strategy. Resource inflows, use and outflows within the meaning of the ESRS were considered for this. However, it has not yet been possible to define baseline and target values due to the lack of sufficient information about the materials and secondary materials used. Work on collecting the data will continue in 2026 to close this gap in the circular economy strategy. At the same time, qualitative targets for promoting the circular economy along the value chain have already been established and their implementation is being tracked. All of the targets for the circular economy strategy have been voluntarily set and are closely aligned with the decarbonisation approach with a view to using the circular economy as an effective lever for reducing greenhouse gas emissions.

In the Circular Inputs area, the focus is on the product design as well as increasing the share of secondary materials in new production. All strategic development projects already meet the described requirements of the Ecodesign Regulation. The present secondary material share is to be maintained at least at the current level. Steel is a core material given its high share in the products and good recyclability. The use of materials from renewable resources is also being investigated, although there are only limited opportunities for this currently on account of the product requirements. Given the requirements of Jungheinrich products, no renewable resources are currently being used in accordance with the cascading principle. Renewable resources are present only in packaging materials made of wood, cardboard and paper. The reusability of the packaging materials defined in the product development process and the potential for their material recovery are being examined as part of the Ecodesign Regulation. As customers keep the used packaging materials, there is no information about the further use or disposal of these.

Two qualitative targets have been set in the Circular Operations area. The first target aims at increasing internal resource efficiency in the long term and is measured based on the weight of the materials used and the weight of the product-related waste. The relevant metrics will be gathered on a quarterly basis in 2026 in a pilot phase run in the plants in Germany that will enable baseline and target values to be set. The second target aims at increasing the recycling rate for waste within the company's own business area by channelling the generated waste to the highest-value recovery methods. This will ensure the materials remain in the cycle for as long as possible. This will be supported by the waste targets, which provide for a reduction in landfill waste, amongst other things [page 69].

In the Circular Use area, a primary target will be to increase the revenue from circular business activities. Revenue from short-term rental, customer services and used equipment will be allocated to this area. For reasons of confidentiality, the baseline and target values as well as the time horizon will not be disclosed.

In the Circular Outputs area, the target of further promoting the use of used materials in both remanufacturing and refurbishment has been set. In this way, Jungheinrich will keep valuable materials in circulation and reduce resource outflows. Reusing used materials will reduce the use of primary materials and increase the share of secondary materials over the entire product life cycle. The company began investigating potential materials suitable for reuse in 2025. These investigations will continue so that

baseline and target values can be set, as well as a time horizon. The already high recyclable content will also be maintained in products and increased in packaging to continue to minimise resource outflows in remanufacturing and refurbishment.

Collaboration with internal stakeholders on the forthcoming setting of quantitative targets will enable consideration of different perspectives across the value chain, ensuring the circular economy targets are consistent with the corporate strategy. Controlling and monitoring processes will be established after the targets have been defined to track the effectiveness of the circular economy measures on a continuous basis.

Various metrics are recorded to measure the positive impact of promoting the circular economy. External validation does not take place. In the reporting year, a total of 538,806.0 tonnes (2024: 544,961.2 tonnes) of material were used. All of this was technical material.

The share of secondary materials in the products shows the extent to which recycled materials are used or materials are reused through refurbishment. An increase in this share means lower primary material consumption and, at the same time, more efficient resource utilisation. In 2025, the share of secondary material used was 26.6 per cent (2024: 24.6 per cent), which corresponds to a weight of 143,132.7 tonnes (2024: 134,005.2 tonnes).

The remanufacturing and refurbishment of used equipment helps to reduce resource outflows, as materials are reused or recycled. In the reporting year, Jungheinrich achieved a reuse rate of 98.2 per cent (2024: 97.6 per cent) across all used equipment, which marks a reduction in the consumption of raw materials compared to the production of new material handling equipment. The high reuse rate has significantly reduced the use of primary materials. At the same time, resource outflows are reduced through the high materials reuse rate as well as the high recycling rate for waste in the remanufacturing process.

Jungheinrich defines the key products in the context of the circular economy as the best-selling material handling equipment series. To further minimise the outflow of resources, the key products are designed to be highly repairable. In principle, every truck can be repaired, but this may not make financial sense for the customer in all cases. The company therefore continuously works to improve both serviceability and maintainability to ensure quick, efficient and cost-effective maintenance and repair. As there is currently no established evaluation system for comparing reparability with other market participants, this is not quantitatively assessed. Thanks to continuous product improvements, products are becoming easier to repair, which also helps to reduce downtime for customers. A systematic evaluation of repairability is still pending. The introduction of a corresponding system could further promote transparency and the ability to track progress in the field of sustainable product development. Manufacturing durable and recyclable material handling equipment enables greater resource efficiency and reduced resource consumption throughout the entire value chain. This is reflected in the expected durability of at least ten years for the company's key products.

Completion of the development of a Group-wide circular economy strategy

98.2%
reuse rate in used equipment

26.6%
share of secondary materials in products

Methodology for calculating the resource inflows

The analysis of resource inflows covers all the main products and materials used in the company's own business area as well as along the manufacturing value chain. The core material used in production is steel: material handling equipment is made primarily of components and other materials with a high steel content. Even warehouse equipment that the company does not produce itself as well as stacker cranes are manufactured almost entirely from steel. In addition, batteries, electric components, aluminium and copper are core resource inflows. However, due to the purchase of complex materials and the low degree of homogeneity in the materials, as well as a large number of suppliers which are often not the manufacturers of the products, this information cannot be collected directly. To calculate material usage, primary data from the upstream value chain as well as average and expenditure-based approaches are used. The primary data comes from product groups in steel purchasing with a homogeneous supplier structure as well as from the procurement of packaging materials for material handling equipment. Unlike in 2024, the weight information was taken from the distribution logistics data collected by weighing trucks and maintained in the system. As a result, the data quality for resource inflows in material handling equipment improved, as the existing approach did not take customer-specific configurations into consideration. As part of the modified calculation method, the materials used were recalculated for 2024 along with all the associated metrics in order to make comparison possible. As a result of the recalculation, the resource inflow for 2024 increased by 31,972.7 tonnes to 544,961.2 tonnes. Information about other business areas is based on average and expenditure-based approaches. The calculation of the entire resource inflows includes information on material handling equipment, used equipment, mobile robots, stacker cranes, load-handling equipment, battery chargers and batteries, as well as products manufactured by third parties that are introduced to the market, including maintenance services and operating, factory and office equipment. In addition, the total weight of the products is supplemented by the weight of production waste and auxiliary materials, for example welding gases and solvents. Packaging materials are identified and extrapolated based on supplier enquiries and representative product analyses. Maintenance materials are documented centrally by customer services. Products manufactured by third parties, including warehouse equipment and catalogue items, are also sold. The materials required for these products are extrapolated based on the available data. When reporting on the metrics, the company pays particular attention to materiality and the specific material used for production and services. The use of estimates – some of which are comprehensive – to calculate the weight of the materials used in stacker cranes, load-handling equipment and products manufactured by third parties also leads to increased outcome uncertainty regarding the metrics, as these product segments are responsible for a large part of the resource inflows. To reduce this uncertainty, a strategic process is being coordinated with the relevant specialist areas to identify where action is needed as a priority and determine how to proceed. On an overarching level, various actions are taken to further improve the data quality for measuring progress in the circular economy.

Methodology for calculating the share of secondary material

The metric is calculated based on the weight of the secondary material, consisting of the share of recycled steel in new production, the reuse of used materials in connection with used equipment, the weight of reusable boxes made of recycled materials, the share of secondary material in packaging and the total weight of all materials used. As the total weight of resource inflows increased as a result of the recalculation of the metrics from 2024, while the weight of secondary materials remained the same, the secondary material share for 2024 decreased by 0.8 of a percentage point to 24.6 per cent.

The share of recycled material is calculated based on the information available for specific materials, such as counterweights or steel profiles. Due to the complexity of the supply chains, the share of recycling in materials made of steel for which no information was provided by suppliers was assumed to be zero per cent and combined with available data to form a single figure. Used materials are only used for refurbishment, not new production. These are fully included in the calculation as reused material.

Methodology for calculating the reuse rate

The reuse rate is calculated using the various remanufacturing and refurbishment processes within the company. At the used equipment plants, trucks with a material reuse rate of 92.2 per cent (2024: 90.5 per cent) and a share of recyclable materials of 6.8 per cent (2024: 8.5 per cent) were remanufactured. As a result, 99.0 per cent (2024: 99.0 per cent) of the materials used in a truck were recovered and returned to the loop. 39.1 per cent (2024: 39.1 per cent) of the packaging material used for material handling equipment was recyclable. In the workshops, the trucks were refurbished with a reuse rate of 98.9 per cent, since the processes are less extensive than in the used equipment plants. In 2024, the reuse rate was estimated to be 95 per cent. A reuse rate of 100 per cent is assumed for used trucks that are sold without refurbishment, as they are reintroduced to the market without the further use of raw materials.

Waste

Waste hierarchy shapes responsible waste management

Policy: E5-1, MDR-P

Jungheinrich has a Group-wide waste management policy in place to regulate how waste is handled throughout the Group, including responsibilities and operational requirements. The policy defines requirements for waste prevention, recycling and collection, and ensures that relevant data is recorded and that the contracted disposal companies are monitored. Operational waste management supports the circular economy by prioritising waste avoidance and minimisation over waste treatment. For unavoidable waste, the most value-preserving treatment possible is sought in accordance with the waste hierarchy. Central stakeholders, particularly from the relevant units such as the production plants, are actively involved in the further development of the policy. The policy is available throughout the Group via the intranet and is supplemented by site-specific regulations to account for local requirements. Responsibility for implementing and monitoring the policy lies with the Board of Management, with the aim of establishing uniform and transparent processes and meeting regional requirements.

The waste management approach is based on the international requirements of DIN EN ISO 14001 for environmental management systems. A total of 20 companies, including production plants and sales locations, are certified according to DIN EN ISO 14001. This equates to 56.8 per cent of the workforce. Systematic implementation of the requirements contributes to the continuous improvement of environmental management processes. The certifications are monitored by external certification organisations, which check compliance with the environmental management systems. In addition, training measures and documentation are created to ensure compliance with the internally defined standards. Regular training sessions on the environmental management system promote waste awareness. These are intended to ensure that all employees understand the principles of waste prevention, separation and recycling, and can apply them in their daily work.

Systematic waste management reduces environmental impacts

Actions: E5-2, MDR-A

The waste management measures defined by Jungheinrich are aimed at reducing waste and channelling it into a more value-preserving disposal process in order to minimise environmental impacts. In addition, consistent and comparable data is produced through the annual recording of waste figures and the introduction of standardised waste statistics at the German plants at the beginning of the reporting year. The company generates more than 50 different types of waste worldwide every year, including plastic, wood, paper and residual waste. Carefully recording waste ensures that all significant waste streams within the company are identified and documented, properly managed and considered in sustainability management.

To systematically improve environmental performance, including waste management, a Group-wide EHS organisational and operational structure encompassing all Board of Management areas was designed in the reporting year. An implementation plan drawn up for this envisages complete implementation within 18 months from 2026 onwards. In addition, EHS software has been rolled out since the middle of the reporting year. This software will also be used to record waste volumes at the company's locations in the future in order to improve data transparency. The software rollout should be completed by 2028. Furthermore, emphasis was placed on reducing residual waste in the production plants in 2025, for example through actions to raise awareness among employees and promote improved waste separation.

The company contributes to minimising the environmental impact of its products and the associated waste by following internal guidelines and taking local and country-specific waste management systems into account. Jungheinrich does not operate any disposal or recovery facilities or act as a waste disposal company; rather it partners with predominantly municipal waste management companies.

A specific action plan and financial planning for waste management are not available because they are part of the existing EHS organisation. Progress is tracked through monitoring conducted at last annually and through internal waste statistics.

Channelling waste streams into higher-value recovery pathways reduces landfill waste

Targets and metrics: E5-3, E5-5, MDR-T, MDR-M

Specific and measurable targets for reducing landfill waste have been set as part of the sustainability strategy. The targets are aligned with legal requirements and the waste hierarchy, which prioritises internationally recognised approaches to promoting recycling and reuse in line with the waste framework policy. The waste hierarchy prioritises waste management measures. The best option is waste prevention, followed by reuse, then recycling, then energy recovery, and finally thermal disposal. The least desirable option is to send waste to the landfill. The targets therefore focus on reducing landfill waste in the company's business area in order to channel waste streams into higher-value uses and recovery.

1. By the end of 2025, there should be no landfill waste from production processes at any of the German plants. The target was met with zero tonnes (2024: 15.1 tonnes) of landfill waste from production processes, as all types of waste that were formerly sent to landfill were substituted or channelled into other forms of disposal. [1]
2. The share of global landfill waste in total waste should be reduced by a third to 8.5 per cent by the end of 2025. The share of landfill waste was 12.7 per cent in the base year 2019.

[1] It does not make sense to specify a baseline value given the change in the total amount considered since the base year 2019.

The share has been reduced since then and was already at 3.5 per cent in 2024, which meant the target was achieved one year earlier than planned. The target achievement was confirmed at 3.3 per cent in 2025.

3. By 2030, no more landfill waste created by internal work processes should be generated in countries with established recycling systems. Work on this objective continues. Initial progress has been made in reducing the share of global landfill waste by 74.1 per cent (2024: 72.2 per cent).[1]

In the production and used equipment plants for material handling equipment, an additional target was set for 2025 to reduce the residual waste per plant by 5 per cent in absolute terms compared with the previous year. This target was achieved, as the amount of residual waste across all plants decreased from 413.7 tonnes in 2024 to 364.5 tonnes of residual waste in 2025, which corresponds to a reduction of 11.9 per cent. The targets were developed in close partnership with internal stakeholders in dedicated workshops. Detailed quantitative metrics for various types of waste are recorded to measure target achievement; there is no external validation of this data.

Waste generation

in tonnes	2025	2024
Total amount of waste generated	**28,162.5**	**31,323.5**
Total amount of waste diverted from disposals	**23,305.4**	**25,853.1**
Total amount of hazardous waste recovered	9,247.3	7,303.0
Preparation for reuse	1,293.0	1,507.8
Recycling	7,684.4	5,616.4
Other recovery operations	269.9	178.8
Total amount of non-hazardous waste recovered	14,058.1	18,550.2
Preparation for reuse	387.4	835.6
Recycling	13,358.0	17,675.8
Other recovery operations	312.7	38.9
Total amount of waste for disposals	**4,857.0**	**5,470.4**
Total amount of hazardous waste disposed of	1,196.5	1,324.1
Incineration	538.8	626.0
Landfill	49.2	88.7
Other disposal operations	608.6	609.4
Total amount of non-hazardous waste disposed of	3,660.5	4,146.3
Incineration	820.7	1,040.8
Landfill	875.8	1,017.6
Other disposal operations	1,964.0	2,087.9

Table contains rounding differences.

In the reporting year, the total amount of waste was 28,162.5 tonnes (2024: 31,323.5 tonnes), of which 10,443.8 tonnes (2024: 8,627.0 tonnes) was hazardous waste. As in the previous year, no radioactive waste was generated. Non-recycled waste accounted for 25.3 per cent (2024: 25.6 per cent) of the total waste volume. This corresponded to 7,120.0 tonnes (2024: 8,031.4 tonnes).

Global landfill waste reduced by more than one third

0 Tonnen

of landfill waste from production processes at German plants

Start of the implementation of Group-wide EHS-software

Methodology for collecting data on waste metrics

Waste is categorised as either hazardous or non-hazardous and analysed in both absolute quantities and relative metrics. In addition, the waste streams are categorised according to the recycling and disposal methods:

- Recovered waste: this includes recycling, preparing for reuse and other recovery methods
- Disposed waste: this category includes incineration (with and without energy recovery), landfill and other disposal operations

In addition, specific quantities for certain types of waste, such as plastic, paper and production waste, as well as residual waste, are collected to further increase transparency.

The waste is categorised in accordance with the legal requirements based on recovery and disposal processes. These processes are assigned accordingly to the reportable categories, as shown in the following table. There may be outcome uncertainty in reporting regarding the waste data. Some data is extrapolated based on information available during the year and/or by using comparable subsidiaries based on traceable estimates. This depends on the availability and traceability of information. The planned implementation of systems-based applications should lead to an improvement in data quality.

[1] It does not make sense to specify a baseline value given the change in the total amount considered since the base year 2019.

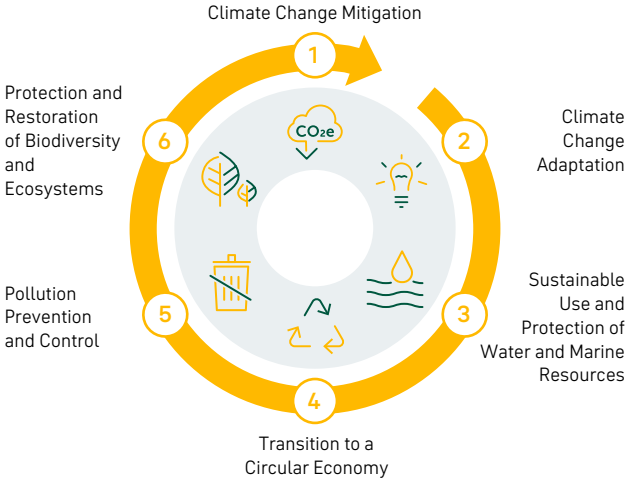
EU Taxonomy Regulation

Background and targets

As part of the European Green Deal, the European Union (EU) aims to create a modern, resource-efficient and competitive economy that will achieve net-zero greenhouse gas emissions by 2050, detach growth from the use of limited resources and not disadvantage people or regions. In order to achieve these targets, the EU Commission created an action plan to redirect capital flows to a more sustainable economy. One material component of this action plan is the EU Taxonomy Regulation, which provides a classification system for environmentally sustainable economic activities. To this end, economic activities are evaluated in terms of their contribution to one of the six environmental objectives shown in the accompanying graphic.

In accordance with the requirements (see Article 8 of the EU Taxonomy Regulation and Article 8 and Article 10 of the Delegated Act on reporting obligations under Article 8), the following section contains the required disclosures according to the EU Taxonomy Regulation. Here, amongst other figures, Jungheinrich presents the taxonomy-aligned, taxonomy-eligible and taxonomy-non-eligible shares of Group revenue (turnover), as well as capital expenditure (CapEx) and operating expenses (OpEx) for environmental objectives 1 and 2 of the Climate Delegated Act and for environmental objectives 3 to 6 of the Environmental Delegated Act for financial year 2025. The key figures are disclosed separately for the relevant economic activities.

Environmental objectives of the EU Taxonomy Regulation



Implementation of regulatory requirements

The business model of Jungheinrich as a solutions provider for material handling equipment is relevant to environmental objectives Climate Change Mitigation and Transition to a Circular Economy. The manufacture of electric material handling equipment can contribute to climate change mitigation. Its repair, remanufacturing and refurbishment as well as the rental and lease business can support the transition to a circular economy. The substantial contribution made to climate change mitigation can be proven for all lithium-ion battery-powered trucks produced in-house in the reporting year.

In order to report on the taxonomy-eligible and taxonomy-aligned economic activities in financial year 2025, the company has taken the following steps:

- Established a central team, including experts from Corporate Controlling, Corporate Sustainability and Health & Safety, to implement the requirements of the EU Taxonomy Regulation throughout the Group, fully support the companies and consolidate and verify the reported data
- Reviewed the business activities and identified taxonomy-eligible economic activities
- Evaluated the taxonomy alignment of taxonomy-eligible economic activities
- Recorded taxonomy-eligible and taxonomy-aligned turnover, CapEx and OpEx at central and decentral levels.

Assessment of taxonomy-eligible economic activities

Economic activities that are described in the Climate Delegated Act or Environmental Delegated Act are taxonomy-eligible. Jungheinrich examined relevant, taxonomy-eligible economic activities for machine and plant construction and discovered that the Group can make significant contributions in particular to climate change mitigation and a circular economy.

The taxonomy-eligible economic activities identified for environmental objective 1 are also taxonomy-eligible for environmental objective 2 due to the activity description. However, as no turnover from enabling activities and no separate CapEx or OpEx exist that specifically contribute to adapting to climate change, the corresponding taxonomy-eligible economic activities are assigned to the Climate Change Mitigation environmental objective. Economic activity 7.2. from environmental objective 1 is also taxonomy-eligible for environmental objective 4. This is assigned to the Climate Change Mitigation environmental objective as it does not contribute to a circular economy. Beyond this, no taxonomy-eligible economic activities for the other environmental objectives were identified.

Taxonomy-eligible economic activities in the Climate Change Mitigation environmental objective

Number/name	Description of activities at Jungheinrich
3.4 Manufacture of batteries	■ Manufacture of lithium-ion batteries
Manufacture of other low-carbon[1] technologies	■ Development, manufacture and sale of new material handling equipment and mobile robots with electric drive systems ■ Development, manufacture and sale of components for the electrification of mobile machinery (Jungheinrich Powertrain Solutions)
6.5 Transport by motorbikes, passenger cars and commercial vehicles	■ Leasing and operation of passenger cars
6.6 Freight transport services by road	■ Purchase and operation of trucks
7.1 Construction of new buildings	■ Development and construction of non-residential buildings by external third parties
7.2 Renovation of existing buildings	■ Major façade and roof refurbishment
7.3 Installation, maintenance and repair of energy-efficient equipment	■ Insulation and refurbishment of building envelope components ■ Replacement and maintenance of energy-efficient windows ■ Installation of LED lighting ■ Installation and maintenance of heating, ventilation and air-conditioning systems
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	■ Installation and maintenance of EV charging stations
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	■ Installation and maintenance of building management systems ■ Installation of sensor technology
7.6 Installation, maintenance and repair of renewable energy technologies	■ Installation and maintenance of photovoltaic systems
7.7 Acquisition and ownership of buildings	■ Leasing and maintenance of buildings
8.1 Data processing, hosting and related activities	■ Data processing via a data centre [2]

[1] In contrast to the sustainability statement, the section on the EU Taxonomy Regulation uses the term "carbon" (CO_2) as carbon equivalents (CO_2e) are not considered in the EU Taxonomy Regulation.
[2] The description of the economic activity 8.1. in Annex 1 of the Climate Delegated Act contains no clear definition of the term data centre. In line with its assessment of relevance, Jungheinrich defines a data centre as an IT room from which more than a third of users in the Jungheinrich Group are provided with IT services.

Taxonomy-eligible economic activities in the Transition to a Circular Economy environmental objective

Number/name	Description of activities at Jungheinrich
1.2 Manufacture of electrical and electronic equipment	■ Purchase, leasing and operation of electrical and electronic equipment for industrial, commercial and consumer use
5.1 Repair, refurbishment and remanufacturing	■ Repair and maintenance of products by customer services ■ Remanufacture and refurbishment of used trucks at used equipment plants and workshops
5.4 Sale of second-hand goods	■ Sale of second-hand material handling equipment
5.5 Product-as-a-service and other circular use- and result-oriented service models	■ Leasing and rental of new and used material handling equipment

In the Climate Change Mitigation environmental objective, economic activity 3.6. is particularly relevant for Jungheinrich in terms of amount. The description of this activity in the Climate Delegated Act contains no clear definition of the term low-carbon technologies and is therefore open to interpretation. Jungheinrich pools machine construction technologies in this economic activity, among other things, that aim to significantly lower direct greenhouse gas emissions (Scope 1 emissions) in other economic sectors:

- The electric material handling equipment makes a contribution to the reduction of greenhouse gas emissions in retail and wholesale, logistics and other sectors. This also encompasses mobile robots.
- Jungheinrich provides electric power train technology for the manufacture of zero-emission vehicles, particularly in the agricultural and machine construction industries. The use of electrified trucks results in lower greenhouse gas emissions.

The company's activities in the field of the circular economy are taxonomy-eligible in terms of the Environmental Delegated Act [page 63]. They are mainly linked to the development and manufacture of taxonomy-eligible products and services. These relate to the customer services, which extends the useful life of the products sold through repair and maintenance. The industrial refurbishment of used trucks and their subsequent sale also lead to a longer product life cycle and an increase in the use of recycled components. The truck rental models ensure that ownership rights to raw materials and materials remain with the company and thus the rest of the material handling equipment's life cycle can be monitored and managed. Electrical and electronic equipment such as laptops and computer accessories is also purchased, leased and operated.

Assessment of taxonomy-aligned economic activities

Following the identification of taxonomy-eligible economic activities, it was examined whether they were taxonomy-aligned. According to Article 3 of the EU Taxonomy Regulation, this is the case if an economic activity

1. complies with the technical screening criteria for a substantial contribution to an environmental target,
2. complies with the technical screening criteria for preventing significant harm to the other environmental targets (also known as Do No Significant Harm [DNSH] criteria) and
3. adheres to the minimum safeguards.

As all of the criteria mentioned in Article 3 must be met pursuant to the EU Taxonomy Regulation, the examination is over as soon as one criteria is not met. The compliance with minimum safeguards was reviewed centrally. The DNSH criteria outlined in Annex A, B and D of the Climate and Environmental Delegated Act were evaluated at the level of the locations relevant to the economic activity. The review of the substantial contribution, the specific DNSH criteria and the DNSH criteria in Annex C was performed at product level.

Due diligence intended to ensure compliance with minimum safeguards

Minimum safeguards must be adhered to in order to achieve taxonomy alignment. This requires processes to be implemented both within the company and in the value chain that ensure compliance with due diligence obligations relating to the following issues: human rights, including labour and consumer rights, anti-corruption, taxation and fair competition. As part of the analysis of compliance with minimum safeguards, the criteria for each topic were analysed with the parties responsible in the various divisions.

In the ↗ Policy Statement to Respect Human Rights, the company acknowledges the minimum safeguard standards set out in Article 18 of the EU Taxonomy Regulation: the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines for Multinational Business and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. The processes for complying with human rights due diligence obligations are described in the Policy Statement to Respect Human Rights.

Adherence to compliance regulations is of great importance to the company and its committees. Jungheinrich has a CMS that is intended to ensure that legal provisions and corporate guidelines and rules are complied with. This system undergoes continual development [page 47]. This development focusses on a number of areas, including the prevention and discovery of corruption and compliance with applicable competition as well as tax laws and regulations. Corruption, antitrust and tax risks are integrated into the Group risk management system. Employees and managers are provided with training on anti-corruption, antitrust and tax law tailored to their specific roles.

The analysis showed that appropriate processes for complying with minimum safeguards on human rights, anti-corruption, taxation and fair competition have been implemented, and that there have been no serious violations that suggest deficient procedures. Jungheinrich therefore meets the minimum safeguards requirements pursuant to Article 18 of the EU Taxonomy Regulation.

Alignment assessment confirms substantial contributions to climate change mitigation and a circular economy

Compliance with the technical screening criteria for a substantial contribution to the Climate Change Mitigation environmental objective and the Transition to a Circular Economy environmental objective as well as do no significant harm to other environmental objectives is based on the Climate Delegated Act or, where relevant, the Environmental Delegated Act.

The first step involved reviewing the alignment of the economic activities related to the development and manufacture of taxonomy-eligible products and services. For the Climate Change Mitigation environmental objective, the production of lithium-ion batteries (economic activity 3.4) and electric material handling equipment (economic activity 3.6) are relevant. Regarding the circular economy, the maintenance, repair, remanufacturing and refurbishment of trucks (economic activity 5.1), the sale of used equipment (economic activity 5.4) and the lease and rental of new and used material handling equipment (economic activity 5.5) are relevant.

The substantial contribution for economic activity 3.4 is fulfilled. The lithium-ion batteries produced, which partly consist of secondary raw materials, are used in material handling and other equipment and lead to lower greenhouse gas emissions in material handling.

To attain the substantial contribution to climate change mitigation for economic activity 3.6, the Climate Delegated Act requires the following: low-carbon technologies must be proven to substantially reduce life cycle greenhouse gas emissions in other economic sectors. This must be in comparison with best-performing alternative technologies available on the market. The reduction is considered substantial if greenhouse gas emissions are reduced by at least 5 per cent.

The core business with battery-powered material handling equipment, in contrast to IC engine-powered trucks, enables a reduction of greenhouse gas emissions during customer use. Lithium-ion batteries in particular are gaining in importance and are primarily used in electric vehicles. They have a very high energy density and a longer service life than lead-acid batteries, which are a common means of electrochemical energy storage and are considered a mature technology. Jungheinrich therefore views lead-acid batteries as the best-performing alternative available on the market to lithium-ion batteries. A comparison of both battery systems performed internally using PCFs showed that the lithium-ion batteries are a low-carbon alternative to lead-acid batteries as they emit 15 per cent less carbon during the use phase of the trucks. All battery-powered trucks fitted with a lithium-ion battery therefore aims to substantially reduce life-cycle greenhouse gas emissions.

In order to prove the savings, PCFs for series manufactured by the Group were prepared in accordance with DIN EN ISO 14067 [page 56] and audited externally by a certification body. The analyses compare the life-cycle greenhouse gas emissions of trucks with lithium-ion technology with those of lead-acid trucks. The results show that lithium-ion technology emits more than 8 per cent less life-cycle greenhouse gas emissions on average. Trucks fitted with lithium-ion batteries therefore makes a substantial contribution to climate change mitigation.

In the context of economic activity 5.1, the service life of material handling equipment already in use by customers is extended by repairing and maintaining it. The remanufacturing and refurbishment of used equipment in the plants in Dresden and Ploiești as well as in local workshops also allows the equipment to be used longer. In a Group-wide waste management policy, the company stipulates that the waste hierarchy must be adhered to [page 69]. The processes in used equipment plants thus fulfil the criteria for making a substantial contribution to promotion of the circular economy. The following shows that the spare parts used by customer services and at the workshops do not fulfil the DNSH criteria of environmental objective 5. As no alignment can be achieved due to non-compliance with the criteria, the assessment was terminated for these activities.

Jungheinrich sells used equipment (economic activity 5.4) and rents and leases both this and new trucks (economic activity 5.5). In order to be able to prove the contribution to the circular economy, the packaging used must fulfil certain criteria for both economic activities. Since the company uses packaging that contains less than 65 per cent recycled material when delivering the products, both economic activities were not taxonomy-aligned in 2025.

The next step was to examine the DNSH criteria for economic activities 3.4, 3.6 and 5.1.

The review of DNSH criteria for environmental objective 1, Climate Change Mitigation, was performed at the level of economic activity 5.1. The taxonomy-eligible repair, remanufacturing and refurbishment activities do not include the generation of heat or cold or combined heat and power generation, meaning this DNSH criterion is met.

To prevent significant harm to environmental objective 2, Climate Change Adaptation, a climate risk and vulnerability assessment is required for all taxonomy-eligible economic activities. These assessments were performed for all manufacturing and used equipment plants, the spare parts centre and most of the German sales locations to identify which physical climate risks may affect activities [page 44]. For the remaining sales companies, a climate risk assessment has been conducted and a vulnerability assessment is currently being processed. The climate hazards defined in Annex A of the Delegated Acts are taken into account. If a climate hazard is relevant for a particular location, a risk analysis of existing hazards is performed on the basis of historical data and assumptions about future developments. These assumptions are based on an optimistic and pessimistic IPCC scenario to 2050. An assessment of the regional natural hazards is also performed for key suppliers, transport routes and sales markets. The risk analyses are carried out using processed climate risk data from an external software and data provider. Adaptation solutions for minimising risk are derived and implemented if necessary based on the findings of the risk analysis. Jungheinrich thus fulfils the DNSH criteria of environmental objective 2 for economic activities 3.4, 3.6 and 5.1.

The DNSH criteria for environmental objective 3 define requirements for the sustainable use and protection of water and marine resources. The requirements in Annex B of the Climate and Environmental Delegated Acts must be complied with for economic activities 3.4, 3.6 and 5.1. Environmental management systems in line with DIN EN ISO 14001 have been established at the relevant plants, and a Group-wide guideline outlines operating water and effluent management. Environmental impacts on water are regularly evaluated and remedial action is taken if necessary. The company also strives to continually reduce water consumption. The analysis shows that the DNSH criteria of environmental objective 3 are fulfilled for economic activities 3.4, 3.6 and 5.1.

The review of DNSH criteria for environmental objective 4, Transition to a Circular Economy, was performed at the level of economic activities 3.4 and 3.6. The implementation of measures to promote a circular economy are required, if applicable. Internally predetermined criteria relating to high durability, recyclability and easy disassembly apply to the development of lithium-ion batteries and electric material handling equipment.

The products are also manufactured from secondary raw materials. The electric material handling equipment is particularly adaptable in the area of energy systems. The other criteria do not apply to the products. In line with internal guidelines, the Group strives to fully recycle waste in the production process. Substances classed as substances of very high concern by REACH[1] (Registration, Evaluation, Authorisation and Restriction of Chemicals) can be transparently traced in an IT system. Jungheinrich implements the applicable measures for promoting a circular economy for economic activities 3.4 and 3.6 and thus fulfils the DNSH criteria for environmental objective 4.

The review of DNSH criteria for environmental objective 5, Pollution Prevention and Control, pursuant to Annex C and activity-specific criteria of the Delegated Acts was performed at the level of economic activities 3.4, 3.6 and 5.1. The requirements relate to compliance with European chemical regulations and guidelines. The company's products fulfil the legal requirements on prohibitions, restrictions and declaration obligations for regulated hazardous substances through established processes for material compliance. The applicable European and national laws relating to the manufacture and circulation of batteries are complied with. A Group-wide hazardous substance management system has also been implemented to control and document the release, use and substitution of hazardous substances and mixtures. According to an internal assessment, the use of these hazardous substances and mixtures and the products concerned does not currently result in a significant risk of exposure for the user or the environment. A number of spare parts used during repairs and refurbishment in the sales companies are not yet fully integrated into the central material compliance process. These activities, as part of economic activity 5.1, do not fulfil the DNSH criteria of environmental objective 5 and are therefore not taxonomy-aligned. For the manufacture of products (economic activities 3.4 and 3.6) and the remanufacturing and refurbishment of returned material handling equipment in the plants (economic activity 5.1), Jungheinrich fulfils the requirement to prevent significant harm to environmental objective 5.

The criteria for preventing significant harm to environmental objective 6, Protection and Restoration of Biodiversity and Ecosystems, are laid out in Annex D to the Climate Delegated Act. It was examined whether economic activities 3.4 and 3.6 harbour considerable risk to biodiversity-sensitive areas. For this purpose, the relevant areas around the plants were identified and potential impacts from the economic activities were defined. The likelihood of a significant impact on biodiversity was then qualitatively assessed, and no material risks were identified. There was no need to conduct an environmental impact assessment (EIA) in accordance with Directive 2011/92/EU as Jungheinrich does not have any facilities that require an EIA. The analysis showed that no significant harm is done to environmental objective 6 and the corresponding DNSH criteria for economic activities 3.4 and 3.6 are fulfilled.

A separate taxonomy alignment assessment was conducted for the other economic activities not directly associated with the development, manufacture or remanufacturing an refurbishment of taxonomy-eligible products.

Jungheinrich purchases, leases and uses electrical and electronic equipment (economic activity 1.2) and company vehicles (economic activity 6.5). These activities are classed as a purchase of a taxonomy-eligible product from a third party. The alignment assessment must therefore be carried out by the third party. The supplier was either not able to provide proof of the taxonomy alignment of this activity or the products are not taxonomy-aligned. This means that economic activity 1.2 of environmental objective 5 and economic activity 6.5 of environmental objective 1 are not taxonomy-aligned in financial year 2025.

Jungheinrich is currently constructing an Experience Center near the Degernpoint plant (economic activity 7.1). The building will combine modern office facilities with an innovative exhibition space presenting practical and customer-specific solutions for complex material flow processes, software applications and automated systems. Costs were incurred for the construction process in 2025. In order to be taxonomy-aligned, the new building must fulfil certain criteria, including presentation of an energy certificate which is not yet available due to the current construction phase. The new construction project is therefore not taxonomy-aligned in the reporting year.

The company installed e-charging stations (economic activity 7.4) and photovoltaic equipment (economic activity 7.6) at various locations in 2025 in order to make a contribution to decarbonisation targets. To achieve taxonomy alignment, the DNSH criteria of environmental objective 2 must be met. An assessment of the climate risks was performed at all locations with e-charging stations in accordance with Annex A of the Climate Delegated Act. This means that economic activity 7.4 was taxonomy-aligned in the reporting year. A vulnerability and climate risk analysis must be performed for photovoltaic equipment due to its longer lifespan. This was done for all manufacturing and used equipment plants, the central spare parts centre, the Group headquarters and the majority of German sales locations [page 45]. Thus, significant harm to environmental objective 2 was prevented at these locations and economic activity 7.6 was

[1] REACH Regulation (EC) No. 1907/2006 is an EU chemicals regulation that came into force on 1 June 2007.

taxonomy-aligned in the reporting year, considering the minimum safeguards analysis.

Jungheinrich leases and operates buildings (economic activity 7.7). The majority of the buildings do not fulfil overall energy efficiency requirements or there is insufficient evidence yet to check the technical screening criteria. A building occupied by the sales company in Örebro (Sweden) and the building for the plant in Chomutov (Czechia) do fulfil the substantial contribution criteria to climate change mitigation. In order to prevent significant harm to environmental objective 2, corresponding climate risk and vulnerability assessments were performed. No high climate risks were discovered for the locations. The buildings were thus taxonomy-aligned in 2025, taking into account the minimum safeguards analysis.

Jungheinrich rents space in a computing centre for data processing purposes (economic activity 8.1). There is currently no conclusive evidence that the landlord has fully implemented the processes required by the Climate Delegated Act. Accordingly, the technical screening criteria cannot be considered fulfilled, and economic activity 8.1 is reported as not taxonomy-aligned in the reporting year.

Other economic activities were not checked for taxonomy alignment due to cost-benefit aspects.

Key performance indicators pursuant to the EU Taxonomy Regulation

The relevant key performance indicators (KPIs) for 2025 include turnover, CapEx and OpEx. The KPI definitions are in line with Annex 1 of the Delegated Act concerning the reporting obligations under Article 8 of the EU Taxonomy Regulation. The proportion of turnover generated from products or services associated with environmentally sustainable (taxonomy-aligned) economic activities must be provided for the economic activities related to the objectives of the Climate and Environmental Delegated Acts. The proportion of capital expenditure and operating expenses related to assets or processes associated with environmentally sustainable economic activities must also be reported. The individual turnover, CapEx and OpEx sums are each assigned to a specific environmental objective in order to exclude duplication. Furthermore, double counting of turnover, CapEx and OpEx between the economic activities is prevented by applying appropriate demarcation logic at the company level when data is recorded.

The table shows the proportions of turnover, capital expenditure and operating expenses that were classified as taxonomy-eligible and taxonomy-aligned pursuant to the EU Taxonomy Regulation.

The share of taxonomy-aligned turnover amounted to 5.3 per cent (2024: 4.9 per cent). At €291.1 million, the majority of the taxonomy-aligned turnover came from electric material handling equipment with lithium-ion batteries (economic activity 3.6) in the business field of new business of the "Intralogistics" segment. The share of taxonomy-eligible turnover was 74.0 per cent (2024: 73.0 per cent). Due to the unchanged requirements compared to the previous year, this figure remained largely constant. The denominator of the turnover KPI is based on consolidated net turnover pursuant to IAS 1.82(a). Further details can be found in the consolidated statement of profit or loss [pages 137, 142 and 161].

The share of taxonomy-aligned CapEx amounted to 5.3 per cent (2024: 5.0 per cent). The taxonomy-aligned CapEX for 2024 was corrected retrospectively and reduced accordingly from €40.0 million (6.2 per cent) to €32.3 million (5.0 per cent). This related to an adjusted allocation of taxonomy-eligible and taxonomy-aligned CapEx with regard to economic activity 3.6. The correction ensures a more accurate representation. Of the €26.5 million of taxonomy-aligned CapEx in connection with the manufacture and development of material handling equipment with lithium-ion batteries (economic activity 3.6) in 2025, €7.5 million was attributable to property, plant and equipment and €18.9 million to internally generated intangible assets. The

Overview of the EU Taxonomy KPIs

	2025		2024		Change
	€ million	%	€ million	%	%
Turnover	5,502.1		5,391.9		2.0
taxonomy-eligible	4,068.9	74.0	3,934.0	73.0	3.4
taxonomy-aligned	291.9	5.3	263.9	4.9	10.6
CapEx	682.6		647.4		5.4
taxonomy-eligible	162.6	23.8	147.8	22.8	10.0
taxonomy-aligned	36.5	5.3	32.3	5.0	13.0
OpEx	244.6		210.5		16.2
taxonomy-eligible	180.6	73.8	151.0	71.7	19.6
taxonomy-aligned	22.1	9.0	18.6	8.9	18.8

Table contains rounding differences.

remainder was attributable to right-of-use assets. The calculation of taxonomy-aligned CapEx for economic activity 3.6 was based on the proportion of material handling equipment with lithium-ion batteries manufactured at a plant. €8.4 million of CapEx related to the manufacture of lithium-ion batteries (economic activity 3.4). Property, plant and equipment accounted for €0.6 million and internally generated intangible assets for €7.8 million. €1.0 million of CapEx was attributable to the remanufacturing and refurbishment of material handling equipment at the used equipment plants (economic activity 5.1), of which €0.8 million was related to property, plant and equipment and €0.2 million to right-of-use assets. For the economic activities 7.4 and 7.6, the taxonomy-aligned CapEx of €0.5 million and €0.1 million were each attributable to additions to property, plant and equipment. The share of taxonomy-eligible CapEx amounted to 23.8 per cent (2024: 22.8 per cent). The CapEx KPI denominator represents the sum of the additions to intangible assets [page 167] and property, plant and equipment [page 170] as well as trucks for short-term rental and leased equipment from financial services [page 173] as presented in the notes to the consolidated financial statements.

The share of taxonomy-aligned OpEx amounted to 9.0 per cent (2024: 8.9 per cent). The taxonomy-aligned OpEX for 2024 was corrected retrospectively and reduced accordingly from €92.7 million (44.0 per cent) to €18.6 million (8.9 per cent). This related to an adjusted allocation of taxonomy-eligible and taxonomy-aligned expenses with regard to economic activity 3.6. The correction ensures a more accurate representation. In 2025, the reported taxonomy-aligned OpEx for taxonomy-aligned products for economic activities 3.4 and 3.6 amounted to €20.6 million. Of this, €14.5 million was attributable to research and development costs and €6.1 million to maintenance costs for the manufacture of these products. The calculation of taxonomy-aligned OpEx for economic activity 3.6 was based on the proportion of material handling equipment with lithium-ion batteries manufactured at a plant. €0.8 million was attributable to taxonomy-aligned OpEx for the remanufacturing and refurbishment of material handling equipment in the used equipment plants (economic activity 5.1) arising from the maintenance costs for these activities. For the economic activities 7.4 and 7.7, the taxonomy-aligned OpEx of €0.1 million and €0.5 million were each attributable to the maintenance of e-charging stations and buildings. The share of taxonomy-eligible OpEx amounted to 73.8 per cent (2024: 71.7 per cent). The OpEx KPI denominator consists of direct, non-capitalised expenses related to research and development as presented in the notes to the consolidated financial statements pursuant to IAS 38.126 [page 168]. As well as expenses for short-term leases calculated in accordance with IFRS 16 as presented in the notes to the consolidated financial statements [page 173]. Finally, expenses from building renovation measures, maintenance and repairs, and other direct expenses for the ongoing maintenance of property, plant and equipment form part of the denominator.

Since Jungheinrich does not perform any of the activities in connection with natural gas or nuclear power (economic activities 4.26-4.31) pursuant to the reporting templates [page 116], the company does not use the other reporting templates from the supplemental Delegated Act for activities in certain energy sectors.

SOCIAL

Own workforce

Material impacts and risks related to own workforce

S1.SBM-3

Sustainability matters	Material impacts and risks	Type of impacts and risks	Value chain	Time horizon
Health and safety	Product health and safety risks for the company's own employees	Actual negative impact	○–●–○	●–●–●
Diversity	Product health and safety risks for the company's own employees	Risk	○–●–○	○–○–●
Training and skills development	Potential inability to recruit and retain qualified employees	Risk	○–●–○	○–○–●
Data protection	Potential breaches of employee data privacy	Potential negative impact	○–●–○	●–●–●
	Violation of the General Data Protection Regulation	Risk	○–●–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

Strategy 2030+ forms the basis for the realignment of Jungheinrich towards becoming a leading global provider of material flow solutions. As part of the Transformation field of action, the company aims to establish a customer-centric, highly productive, cost-efficient and sustainable organisation. In this context, a comprehensive transformation programme has been launched to safeguard global competitiveness and ensure the Group's long-term viability. Considering increasing cost pressure and intensified global competition, Jungheinrich is focussing on far-reaching organisational and operational changes. The transformation programme includes personnel- and site-related measures aimed at achieving sustainable cost savings of approximately €100 million by 2027. Overall, reductions and relocations affecting around 1,000 positions in management, administration and production are planned. Jungheinrich is aware of its responsibility as an employer and works closely with employee representatives at all sites in order to find socially responsible solutions for the employees concerned.

Despite selective measures to reduce structural costs, the objective of Strategy 2030+ is to pursue a clear growth trajectory. It cannot be ruled out that, in addition to organic growth, acquisitions will be made to expand and diversify the product portfolio and the customer base. The acquisition and integration of companies – for example, of start-ups into an established organisation – may lead to cultural conflicts. Differences in working methods, values and norms may create tension. However, the promotion of change and innovation can also foster a culture of creativity and progress. New approaches and technologies are being introduced into the company. This may encourage employees to think creatively, contribute new ideas and develop innovative solutions. The integration of global and local perspectives resulting from Strategy 2030+ therefore supports a more diverse corporate culture by combining local adaptations with global standards. A culture of honest feedback and feedforward, as well as a constructive approach to dealing with errors, promotes learning from mistakes and continuous improvement. This is intended to strengthen employees' innovative capacity and adaptability. This transformation represents a decisive step towards a more resilient, efficient and sustainable company.

The strategic and cultural aspects described above were taken into account in the materiality assessment, as were the findings from human rights risk analyses. Conducted annually, these are an essential component of human rights due diligence management. As part of these analyses, the interests of all employees are considered both directly and indirectly through employee representatives. Material impacts and risks relating to own workforce include:

- Occupational health and safety: the company's own employees and temporary workers in production as well as employees in the customer services are subject to increased occupational and health risks. Based on the business model, these areas of work are associated with a higher physical burden and a certain risk of injury.
- Diversity and skills development: the risk of a shortage of skilled labour affects both specialised positions and management positions in the Group. This is especially true for the recruitment of young engineers and IT workers, who are essential for developing and manufacturing material handling solutions.

- Data protection: Data protection breaches can have negative consequences for employees, for example through the loss of data, as well as representing a financial risk for Jungheinrich.

Jungheinrich takes various measures to promote employee satisfaction, actively support professional development and create a positive working atmosphere:

- Promotion of occupational health and safety
- Zero tolerance for violence and harassment in the workplace
- Promotion of equal treatment and fair pay
- Support of a work-life balance, which leads to healthier and more productive employees
- Provision of regular training and development to ensure the ability to work

In addition, the internal "Compensation and Benefits" guideline was adopted in the reporting year. Its aim is to ensure that employees worldwide receive not only local minimum wages but also living wages.

Global workforce grows with stable employee turnover

S1-6, S1-7

Employee turnover of 8.3 per cent worldwide (2024: 8.3 per cent) in the reporting year corresponds to 1,765 departures (2024: 1,739 departures) as at the reporting date of 31 December 2025. The figure is based on all departures versus the average headcount of employees over the entire reporting year. The following tables present additional information on the company's own employees that are also presented in a similar manner in the economic report [page 35]. The employee definition applied – as with the diversity metrics – is based on German regulations. The figures are based on the reporting date of 1 December 2025 and apply to fully consolidated subsidiaries, excluding locations with ten or fewer employees.

Number of employees by gender

Headcount	**2025**	2024
Female	4,500	4,339
Male	16,891	16,730
Other	1	0
Not reported	0	0
Total	**21,392**	**21,069**

Number of employees by region

Headcount	**2025**	2024
Germany	8,361	8,441
France	1,243	1,224
Italy	1,217	1,276
UK	773	791
Poland	628	617
Spain	750	676
Rest of Europe	5,318	5,101
China	762	755
Other countries	2,340	2,188
Total	**21,392**	**21,069**

As at the reporting date of 31 December 2025, the Group had 428 temporary workers (FTE) (2024: 607 temporary workers), which corresponds to the total number of external employees. The decrease is attributable to economic factors as well as personnel-related measures implemented as part of the ongoing transformation programme.

Number of employees by type of employment and gender

Headcount	Female		Male		Other		Not reported		**Total**	
	2025	2024	2025	2024	2025	2024	2025	2024	**2025**	2024
Number of employees	4,500	4,339	16,891	16,730	1	0	0	0	**21,392**	**21,069**
Number of employees with permanent employment contracts	4,351	4,162	16,431	16,185	1	0	0	0	20,783	20,347
Number of employees with temporary employment contracts	149	177	460	545	0	0	0	0	609	722
Number of non-guaranteed hours employees[1]	0	0	0	0	0	0	0	0	0	0
Number of fulltime employees	3,715	3,539	16,449	16,338	1	0	0	0	20,165	19,877
Number of parttime employees	785	800	442	392	0	0	0	0	1,227	1,192

[1] Non-guaranteed hours employees are defined as employees employed without any guaranteed minimum working time who are available on-call as needed without the company being obliged to offer a certain number of working hours.

Human rights and occupational health and safety anchored through the application of international standards

Policy: S1-5, S1-17 , S1.SBM-3

Jungheinrich is committed to complying with international standards such as the United Nations Guiding Principles on Business and Human Rights (UNGP), the core standards of the International Labour Organization (ILO) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. These principles are established in the Code of Conduct, which is applicable throughout the Group, and the Code for Human Rights and Occupational Health and Safety, to form the foundation for fair working conditions, anti-discrimination, and health and safety in the workplace. Managers act as role models in this regard and are responsible for actively living these values within the company. Jungheinrich is committed to the inclusion of people with disabilities. A comprehensive inclusion agreement with the Group representative for severely disabled people ensures equal participation and integration in day-to-day working life. Managers receive regular training to help them dismantle barriers and promote an inclusive working environment.

The code of human rights an Occupational health and Safety substantiates the obligations that arise in everyday work from the protection and promotion of human rights. Jungheinrich obliges its employees, customers and business partners worldwide to act in a responsible, ethical and legal manner. This includes the following protected legal positions:

- The prohibition of child labour, including the worst forms of child labour
- The prohibition of forced labour, human trafficking and slavery
- Occupational health and safety
- Freedom of association
- Prohibition of discrimination and harassment
- Appropriate pay
- The prohibition of affecting human populations through environmental changes
- The prohibition of forced evictions and expropriation of natural resources
- Making demands on private and state security forces
- Compliance with environmental obligations
- Fair working conditions and working hours
- The right to data protection and privacy

The company regularly carries out training to raise awareness among employees of the standards in the Code for Human Rights and Occupational Health and Safety.

A human rights risk analysis is conducted at least once a year for all sites. The purpose of this analysis is to identify and assess potential risks for employees and to develop measures to prevent or minimise risk. These analyses determined that there is no relevant risk of forced or child labour. The regular assessment is intended to ensure that all international standards and human rights standards are complied with. Additional risk analyses are performed if there is a material change in the risk situation, such as through new products and business models or internal or external complaints. The assessment is carried out by internal experts, and external indices on human rights risks are used to take into consideration the individual national risks for the locations in question. Jungheinrich also has a comprehensive complaints mechanism that employees can use to report violations directly and anonymously. The complaints mechanism includes defining remedial measures and tracking implementation as part of processing the reports.

No serious human rights issues or incidents relating to the company's own workforce were detected during the reported period. Similarly, no fines, penalties or compensation were imposed for serious human rights violations or incidents.

Incidents and complaints relating to human rights

	2025	2024
Number of incidents of discrimination reported in the reporting period, including harassment	7	13
Number of complaints[1]	50	48
thereof submitted via the channels through which people from the company's own workforce can raise concerns	50	48
thereof submitted via National Contact Points for OECD Multinational Enterprises	0	0
Amount of material fines, penalties and compensation payments resulting from violations of social and human rights issues (in €)	0	0

[1] Number of complaints reported pursuant to ESRS less number of cases of discrimination reported in the reporting period, including harassment

Methodology for collecting data on waste human rights incidents

The necessary information is collected using incident management software in which reported incidents are documented. Complaints as well as discrimination and harassment incidents are structured based on predefined categories. A subsequent check is performed to ensure that they have been correctly assigned. Unlike in the previous year, the data on local discrimination and harassment incidents as well as on fines, compensation and penalties is recorded directly via the software as part of the incident reporting. To enable this, detailed communication has been provided to all organisational units to record fines and compensation via the whistleblowing software.

The Yellow Way promotes collaboration through increased employee involvement and participation

S1-2

Jungheinrich promotes open and transparent collaboration between employer and employees. This is supported by strong representation. At various locations, employee interests are represented by works councils that work closely together with the employer on social and economic issues. In line with the German Co-Determination Act, employee representatives elected on a parity basis are also on the Supervisory Board to ensure that the interests of the workforce are represented at all levels.

Jungheinrich has developed the Yellow Way to promote a forward-looking culture of cooperation. This corporate mission statement, developed with more than 200 employees from around the world, defines guiding principles for the organisation of everyday work processes and cooperation. During the development phase, the Yellow Way was presented at various events and discussed and optimised together with employees worldwide. This resulted in a global guideline that reflects the diversity of the company. The Yellow Way provides a foundation for reflection, feedback and feedforward, discussion and orientation in everyday working life. Easy to understand, focussed and forward-looking, it forms the basis for continuous cooperation within the company. The "Leading the Yellow Way" motto obliges managers to actively promote communication and cooperation among employees. Responsibility for implementing the corporate mission statement lies with the Labour Director, who is the Board of Management member for personnel and social matters. Within the framework of a thematic month, different aspects of the Yellow Way were focused on. Virtual and in-person events allowed all employees to actively engage with the mission statement values. The active participation in these initiatives demonstrates the workforce's interest in contributing to a shared understanding of the corporate culture and its implementation in everyday working life. The format known as "Knowledge Nuggets" was particularly well received. Offered for the first time in the reporting year, it enabled employees to share ideas on specific topics themselves.

Reliable reporting channels strengthen protection for whistleblowers

S1-3

Jungheinrich has implemented a compliance management system (CMS) designed to ensure compliance with statutory and internal requirements. A central component of the CMS is a complaints mechanism that enables employees as well as external parties to report violations. Transparent processes for recording and clarifying information and remedying possible grievances are intended to safeguard the reliability of the system. The regular analysis and development of existing reporting channels and processes increases employee confidence in the existing structures. Employees are also made aware of the existing reporting channels during mandatory training.

The rules of procedure for the whistleblowing system and complaints process have been publicly available on the ↗ website of Jungheinrich since July 2024. They outline the available reporting channels, the workflow for processing incoming information, and principles for clearing up incidents. The company protects people who provide information in good faith, in line with internal regulations. The rules of procedure are reviewed annually to ensure they are up to date, with the most recent update published at the beginning of 2026.

Jungheinrich provides a number of reporting channels through which employees and external parties can report violations. In addition to the option of reporting violations to superiors or designated compliance officers directly in person, the ↗ Open-Line-Portal is available as an anonymous reporting platform. This portal is constantly being developed and new language options are being added in order to make it as accessible as possible for people who wish to provide information.

Reports are received by the Group reporting unit in the Corporate Legal Affairs, Compliance Data Protection & Insurances division, which validates incoming information and starts the next steps of clarifying and remedying the situation, and includes third parties where necessary. An independent incident management system is used to document and manage the information. Regular reports concerning the information received are forwarded to predefined contacts in the company, such as the Board of Management or the Compliance Committee.

Jungheinrich is committed to resolving reported grievances long term. In addition to clarifying the facts, targeted remedial measures are developed that are specifically tailored to the information received. Continual efficacy controls are in place to regularly examine and optimise measures to prevent future violations. To support employees and raise awareness, Jungheinrich also regularly offers Group-wide online training courses on the Code of Conduct in which all employees are informed of the existing reporting channels.

Human rights risk analysis at least once a year for all sites

The **Yellow Way** as a global guiding principle for collaboration

0 serious human rights issues or incidents

Health and safety

Zero-harm strategy promotes occupational health and safety

Policy: S1-1, MDR-P

Jungheinrich attaches great importance to the health and safety of its employees and pursues a systematic strategy for implementing EHS measures. The Group-wide health, safety and quality policy (EHSQ), which includes both EHS and quality aspects, is designed to safeguard the integration and coordination of internal management systems. It forms the foundation for handling EHSQ risks and threats in the company and is in line with the zero-harm strategy, which aims to completely prevent accidents and work-related illness. The policy outlines responsibilities, roles, approaches and processes. Local guidelines also substantiate these regulations in order to implement specific requirements at individual locations. The head of the Corporate Sustainability, Health & Safety division is responsible for implementation of the EHS-related guidelines. Jungheinrich is actively working on expanding DIN EN ISO 45001 for certified occupational health management systems in order to safeguard global occupational health and safety standards. In the reporting year, 13 sites (2024: twelve sites) were certified. This corresponded to 30.9 per cent (2024: 29.0 per cent) of the workforce.

Jungheinrich promotes active and open dialogue with internal and external stakeholders to ensure transparency in the EHSQ targets and activities. Regular EHS workshops enable employees and managers to provide information about current developments and best practice in the field of health and safety and to help form the new standards. Training and briefings relating to occupational health and safety are carried out both virtually and in person and cover the contents of the hazard assessments and the operating and work instructions. Target group-specific awareness training is also provided. Communication on topics relating to safety takes place via established channels to ensure that all employees are regularly informed.

Systematic prevention drives improvements in occupational health and safety

Actions: S1-4, MDR-A

Jungheinrich continually implements EHS measures to promote and improve employee health and safety long term. Implementation is structured via a step-by-step plan, annual action plans and a variety of operational tools that are used at the company's locations. The step-by-step EHS plan provided for the gradual implementation of health and safety measures for organisational units in the Board of Management divison for Technics by the end of 2025 and in the Board of Management division for Sales by 2028. With the planned derivation of new targets for 2030, a new step-by-step plan will be developed for the Technics division based on these targets. The Sales division's step-by-step plan will be expanded. In addition, annual EHS action plans are developed to promote the achievement of the targets set for occupational health and safety. The progress made in implementing these plans is documented in the sustainability statement. The delegation of responsibilities is intended to ensure that managers can fulfil their responsibility for occupational health and safety. It is crucial that sufficient resources are provided overall so that managers can fulfil the tasks assigned to them effectively and reliably. This includes the provision of appropriate budgets, qualification measures to acquire or expand specialist expertise, and the communication of relevant information. A detailed action plan with corresponding financial resource planning is not available as the responsibility for the measures lies with the local sites and is integrated into the local planning of all EHS activities.

To promote a high level of health and safety standards in the Group, employees receive regular general, workplace and activity-focussed training. In-person and online training are offered, as well as special training courses on workplace conditions at all locations. This includes the training of safety officers, first aiders, and fire safety and evacuation officers. Awareness of health topics is also raised among managers through the ongoing series of "Yes, I Care" workshops, and awareness training has been conducted for managers and individual divisions since 2023. To raise transparency and awareness of EHS issues, existing means of communication have been optimised and harmonised. EHS visits across different locations to exchange best practices and increased cooperation between locations were carried out in 2025. Together with the dissemination of findings across locations, this promotes an effective exchange and learning process.

Jungheinrich also offers employees a comprehensive prevention programme to promote physical and mental health. This programme includes:

- Subsidised occupational health check-ups, vaccination advice and general check-ups
- Offers such as company sports, health days and fitness advice
- Promoting mental health through mindfulness training
- JobRad, a programme that subsidises the use of bicycles
- Intranet articles and podcast episodes on the topic of health
- Professional external advice and coaching for dealing with crises and/or conflict

Jungheinrich has established a comprehensive risk identification and assessment system to derive EHS measures. This was developed and documented with the help of all relevant parties, including managers, EHS experts and company doctors. Physical and mental risk analyses and occupational safety committee meetings are held regularly, and findings are derived from incident analyses such as accident and near-accident investigations. Regular audit and site visits are carried out, along with safety inspections, technical safety inspections, SOS patrols and fire safety inspections. During the reporting year, EHS software was introduced and is scheduled to be rolled out globally by 2028. This serves to standardise material processes and to provide more efficient reporting. These processes include the

documentation of hazard assessments and the recording and evaluation of accidents and incidents. Moreover, transparent and uniform reporting results in higher-quality data.

Jungheinrich uses a risk matrix to assess risk in the field of occupational safety in order to evaluate risks and to derive and safeguard the oversight of appropriate action plans. This assessment allows the company to check the efficacy of the measures taken and to develop follow-up actions if risk is not sufficiently reduced. If an imminent threat is discovered in the risk analysis, immediate action is taken and follow-up action is derived using the STOP principle (substitution before technical, organisational and personal measures).

Processes have also been implemented to ensure that injured persons receive first aid. To this end, a proportion of employees are trained as first aiders. In addition, there are established procedures for alerting emergency services, which employees are trained in as part of their regular instruction. Emergency procedures are practised in drills. The objective is to ensure that injured employees receive immediate, high-quality first aid.

Promoting occupational health and safety offers Jungheinrich the opportunity to improve employee satisfaction and well-being. This can increase employee loyalty and efficiency. In the event of conflicts with other corporate objectives, such as cost savings, the health of employees is given high priority. In procurement processes, the use of state-of-the-art technology is consistently pursued in order to prevent employee injuries and occupational illnesses.

Occupational safety demonstrates impact through reduced accident frequency

Targets and metrics: S1-5, S1-14, MDR-T, MDR-M

The objective of the Group-wide zero harm strategy is to prevent work accidents. This is measured systematically using LTIR and the severity of accidents. LTIR measures the frequency of work accidents from one lost day and excludes commuting accidents.

Jungheinrich had set itself the objective of reducing the LTIR to 12.5 by the end of 2025. This means that no more than 12.5 workplace accidents may occur per one million hours worked. The objective was achieved by reducing the absolute number of lost-time accidents and, as in the previous year, was even exceeded: in the reporting year, the LTIR was 10.5 (2024: 11.4). In the base year 2019, the LTIR amounted to 16.8.

In addition to this target at Group level, individual sites have defined further objectives such as reducing the severity of accidents. To determine these targets, Group-wide accident trends were analysed and a benchmark analysis was conducted. The severity of accidents is calculated based on the rate of lost days and reportable work accidents. The compliance and efficacy of the occupational safety management system and the constant improvement of occupational safety performance is assessed at certified locations during audits.

Workshops with stakeholders from the Board of Management divisons for Technics and Sales were held to find common definitions for the above objectives. External stakeholders have so far not been included in the process. Transparent communication of actions, projects and incidents, such as work accidents or near-misses, ensures that all employees are informed about current developments and actions. Compliance with objectives and progress in the field of occupational safety is regularly audited externally and tracked in a management review at Group level.

Progress in occupational safety is documented – in accordance with data protection requirements – through detailed accident statistics, which are visualised in overviews. These overviews enable continuous monitoring of occupational safety indicators against the defined objectives. Employees are actively included in recording and evaluating the metrics to support the reduction of workplace accidents and the implementation of appropriate preventive actions. The company relies on the exchange of best practices and regular communication cascades to further develop safety standards and promote a high level of safety throughout the Group.

Health and safety metrics

	2025	2024
Percentage of people in the workforce covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines [1]	100.0	100.0
Percentage of people in the workforce covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines, which has been audited internally and / or audited or certified by an independent body [1]	30.9	29.0
Number of fatalities due to work-related injuries [2]	0	1
of which own employees	0	1
of which non-employees (temporary workers)	0	0
Number of recordable workplace accidents	398	415
of which own employees	382	402
of which non-employees (temporary workers)	16	13
Rate of recordable workplace accidents – Lost Time Injury Rate (LTIR)	10.5	11.4
Rate: own employees	10.3	11.3
Rate: non-employees (temporary workers)	20.3	17.5
Number of lost days due to work-related injuries and deaths resulting from workplace accidents [2]	9,335	9,059
of which own employees	9,109	8,864
of which non-employees (temporary workers)	226	195
Rate of average accident severity	23.5	21.8
Rate: own employees	23.8	22.1
Rate: non-employees (temporary workers)	14.1	15.0

[1] Based on number of employees

[2] Information regarding work-related illness was not considered.

13 locations
certified for occupational health and safety in accordance with DIN EN ISO 45001

Further reduction of LTIR to
10.5

Zero-Harm strategy as a guiding principle for protecting all employees

Diversity

Diversity, equal opportunities and inclusion shape the corporate culture

Policy: S1-1, MDR-P

Diversity is the foundation for fair and inclusive work environments where differences are appreciated. It is a central component of the corporate strategy to ensure the company's success and to attract and retain talented specialists in the long term. The labour shortage can pose a risk for Jungheinrich if the company fails to recruit or retain qualified staff in sufficient numbers. This can have a negative impact on the achievement of strategic and operational targets. Diversity creates an attractive working environment and promotes access to a broader pool of talented individuals. The targeted approach of applicants with different personal backgrounds and from different cultures opens opportunities for the company to increase the proportion of qualified staff. Teams that are more diverse have a variety of perspectives and solutions available to them. Employees whose views and experiences are valued tend to stay longer with a company and show a higher level of commitment. Companies that actively promote diversity enjoy a more attractive image as employers. This not only attracts talented employees but also increases employee identification with the company. Jungheinrich strives to promote an open-minded and inclusive corporate culture that appreciates every individual and is characterised by a strong sense of belonging. The company's values regarding diversity and equal opportunities are established in the Code of Conduct and the code of human rights. These codes are publicly available and apply throughout the Group. Employees complete mandatory online training on the Code of Conduct every two years. As part of this training, participants confirm that they have taken note of the Code of Conduct and will apply it in their daily work.

The Code of Conduct is a guideline for conduct within the Group, reflects the company's values and includes compliance with labour laws and human rights. Jungheinrich is fully committed to promoting equal opportunities with the selection, training and promotion of employees. The Code of Human Rights, based on international standards, strictly rejects all forms of discrimination. This includes discrimination based on age, physical or mental impairment, national or ethnic origin, social background, appearance, skin colour, gender, pregnancy, sexual identity or orientation, political opinion, trade union activity, religion or

Methodology for calculating the LTIR

The LTIR is calculated as the ratio of accidents at work with lost time to the number of hours worked. Reporting is done monthly and based, wherever available, on the actual number of hours worked. If this information is not available, hours worked are calculated based on the number of employees. The occupational safety metrics apply to fully consolidated subsidiaries, excluding locations with ten or fewer employees. The metrics cover all employees, including dual-studies employees, trainees, apprentices and temporary workers pursuant to DIN EN ISO 45001. Employees on parental leave, in passive semi-retirement or on disability are excluded.

belief, and other personal characteristics. All employees are treated with respect regardless of their type of employment. Jungheinrich does not tolerate any type of discrimination, harassment or coercion. Clear guidelines are implemented to prevent discrimination, starting with the recruitment process. The Board of Management is responsible for the implementation of both codes.

Diversity initiatives increase attractiveness for skilled employees

Actions: S1-4, MDR-A

When recruiting and retaining specialised employees, the focus is on a fair and transparent selection process and the promotion of diversity throughout the company.

Initiatives to promote diversity include:

- Adjusting job offer descriptions and application processes to address a variety of skilled employees, for instance, by using inclusive language
- Offering flexible working times, part-time opportunities and remote working to better include employees with a variety of life circumstances
- Promoting an inclusive working environment in which all employees are accepted regardless of their personal background and are able to freely express their opinions
- Promotion of understanding and discussion of everyday conduct and global cooperation through centralised and decentralised discussion formats about the Yellow Way

A global diversity initiative was also launched with the adoption of the 2030+ personnel strategy. It aims to establish Group-wide standards, promote international exchange and strengthen awareness of diversity and inclusion in everyday working life. Measures to promote diversity, equal opportunities and inclusion, and to reduce the risk of a shortage of skilled labour, are integrated into the operational processes of personnel management. They are continuously implemented, evaluated and further developed. An action plan and resource planning are not available, as the actions taken to date to promote diversity are integrated into the general activities of personnel management.

Increased share of women strengthens diversity at senior management level

Targets and metrics: S1-5, S1-9, MDR-T, MDR-M

Jungheinrich strived to achieve a 14 per cent Group-wide share of women in management positions by the end of 2025. This target covered the two highest management levels below the Board of Management. These represent the top management of Jungheinrich. The first management level corresponds to Management Level A and the second management level corresponds to Management Level B. Balanced gender representation at management level is a key element of an inclusive and fair corporate culture. It contributes to a positive working environment, strengthens the attractiveness of Jungheinrich as an employer and supports the recruitment and long-term retention of qualified employees. 2024 served as the base year for assessing target achievement, with a share of women of 13.6 per cent. The target was defined without employee participation or the involvement of external stakeholders. As of 31 December 2025, the share was 15.3 per cent. Target achievement is monitored annually based on Group-wide metrics, which are published in the sustainability report to ensure transparency. A new target will be defined in 2026. The ongoing transformation and the global diversity initiative will be considered to ensure alignment with strategic changes.

The diversity indicators were recorded on the reporting date of 1 December 2025 and apply to fully consolidated subsidiaries, excluding locations with ten or fewer employees. Data collection follows a defined process and was not externally validated.

Age distribution

	< 30 years		30–50 years		> 50 years		Total	
	2025	2024	2025	2024	2025	2024	**2025**	2024
Employees (headcount)	2,599	2,654	13,248	12,982	5,545	5,433	21,392	21,069
Percentage of employees (in %)	12.1	12.6	61.9	61.6	25.9	25.8	100.0	100.0

Gender distribution

	Female		Male		Other		Not reported		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	**2025**	2024
Employees in management positions (headcount)	25	22	138	140	0	0	0	0	163	162
Percentage of employees in management positions (in %)	15.3	13.6	84.7	86.4	0.0	0.0	0.0	0.0	100.0	100.0

All employees confirm the Code of Conduct on a mandatory basis

Launch of a global **diversity initiative**

15.3%
women in the top two management levels

Training and skills development

Training and qualification contribute to employee retention and recruitment

Policy: S1-1, MDR-P

Training and skills development measures promote continuous development and ensure that everyone has equal professional development opportunities. A working environment is created through training and opportunities for skills development that attracts qualified staff and increases loyalty in the existing workforce. The opportunity to continuously improve job-relevant skills can reduce the risks associated with labour shortages. Targeted health-related training has a positive impact on employee well-being, both preventively and in acute cases. A varied and needs-based range of qualification options also makes the company's image as an employer more attractive and draws new talented individuals to the company. According to the Code of Human Rights, access to training programmes should be based on the principles of equal treatment. The Board of Management is responsible for implementing the code, which is based on international standards. The training development process guarantees that the relevant interest groups are included when new training courses are being designed, ensuring that the content meets user requirements and needs.

Innovative learning formats enable continuous skills development

Actions: S1-4, MDR-A

The Jungheinrich Academy offers a broad range of qualification opportunities for employees. These include specialised programmes such as the creation of a network of employees who actively support the change processes. Tailored qualification measures are provided in the form of online training and classroom-based training. Innovative learning methods that include augmented reality and virtual reality are used to maximise learning outcomes. These offers, which provide flexible, virtual and modular learning formats for needs-based training, can be accessed through the internal learning platform. Specific topics for customer services and sales are covered in our own training centres around the world, supplemented by training in other specialist areas such as HR, finance, IT, sustainability, production and development. An international train-the-trainer programme acts as a multiplier network and promotes consistent training standards. Various approaches are also used to keep the quality of the training courses and the trainers' level of knowledge up to date, needs-based and target group-specific. Regular satisfaction surveys of training participants and their supervisors help to ensure that training content remains practical and supports the effective application of newly acquired skills in everyday work. The trainers' expertise is also continually developed through further qualification and communication with product managers. An assessment of the trainers is performed every two years to ensure that tasks such as visiting classes, practical assignments and recertification are completed. The training policies are standardised at the international level and

certified on a country-specific basis to ensure the same high-quality standards around the world. Mandatory training, such as on explosion protection, is repeated at set intervals to meet regulatory requirements.

During annual performance reviews, employees and managers define individual development measures that promote employability and personal development. This process was systematically revised and globally harmonised in connection with the Yellow Way. The process enables a forward-looking assessment of employees' and managers' ways of working. The focus is on reflecting on and developing the contributions of teams and individuals to the company's success based on the Yellow Way values. An open dialogue approach based on trust and the encouragement of mutual feedback and future-oriented feedforward form the basis for an efficient and at the same time personally enriching exchange. This process is accompanied by the training of managers and personal development professionals to ensure long-term learning success and a common understanding of cooperation. As part of the revision of employee reviews, an appraisal process based on the corporate mission statement and digital appraisal documentation were rolled out in 38 countries (2024: 37 countries). This tool allows HR employees to better evaluate employees' individual training needs in order to tailor the training programme accordingly.

One central aspect of the personnel strategy is the identification and development of talented employees to boost the company's internal talent pool. This internal development ensures that qualified staff are available for key positions long term. Jungheinrich also specifically develops young talented individuals, especially in the fields of engineering and computer sciences, through international training programmes. 47 trainees took part in the Jungheinrich International Graduate Programme in 2025 (2024: 34 Trainees). Participants came from twelve different countries, contributing to the company's international orientation.

Another core element of the company's personnel strategy is the training of young people. The number of trainee positions has been continually increased and the range of training occupations expanded as needed. Currently, 21 apprenticeships (2024: 30 apprenticeships) are available, including commercial and technical apprenticeships as well as dual-studies courses. Particularly noteworthy is the customer services apprenticeship, whereby a specific training programme for customer service engineers ensures high levels of service availability for the future. To this end, 84 (2024: 70) mechatronic engineers for agricultural and construction machinery are being trained, with the practical content taught directly on the machine and during customer deployment – an approach that is appreciated by the trainees and apprentices.

The measures are implemented on an ongoing basis and are not bound to any schedule. Training costs are budgeted annually by the countries, business divisions and the Jungheinrich Academy based on benchmark figures from the previous year. Detailed resource planning is not available.

Strong learning culture supports long-term employability

Targets and metrics: S1-5, S1-13, MDR-T, MDR-M

Jungheinrich pursues the goal of ensuring the employability and personal development of its employees. On average, each employee is expected to complete at least 18 learning hours per year. The target is based on a January 2024 study by the German Competence Center for Securing a Skilled Workforce on training culture in companies. The target was defined without employee participation or the involvement of external stakeholders. It is measured and monitored based on the average number of learning hours per employee. In the reporting year, each employee completed an average of 19.2 learning hours (2024: 19.0 learning hours). The objective was therefore met. A high level of training hours indicates that employees' skills are continually improved, which promotes the retention of qualified specialists. A strong culture of learning signals to potential new employees that the company attaches great importance to personal and professional development, which makes it easier to recruit skilled staff. Development measures to ensure employability and personal

Methodology for collecting data on learning hours

The learning hours are systematically recorded for all fully consolidated companies using the internal learning platform without external validation. Temporary workers, trainees, and apprentices as well as working students are not included as far as possible. The number of employees that cannot be excluded is estimated to be less than 0.2 per cent. External persons who take part in training courses are not included in this figure.

development are defined during annual performance reviews. Training managers and personal development professionals provide employees with advice regarding their qualification needs to guarantee long-term learning success.

Employee performance reviews as the cornerstone of personnel development

19.2
average learning hours for the continuous development of all employees

International Train-the-Trainer network strengthens global **training quality**

Training hours own employees

	Female		Male		Other		**Total**	
	2025	2024	2025	2024	2025	2024	**2025**	2024
Total number of training hours	42,131.6	38,912.5	368,923.8	361,426.8	0.0	0.0	411,055.4	400,339.3
Average number of training hours per person	9.4	9.0	21.8	21.6	0.0	0.0	19.2	19.0

Data protection

Data protection guideline creates basis for secure and transparent data processing

Policy: S1-1, MDR-P

At Jungheinrich, the Group data protection guideline forms the central set of rules for the processing of personal data in compliance with data protection laws. It ensures compliance with data protection requirements, particularly those arising from the GDPR, throughout the Group. The Group data protection guideline is an integral part of the company's data protection strategy.

In addition to the Group data protection guideline, the guidelines on IT security and on the handling of records and documents contribute significantly to the company's data security strategy. All guidelines are published Group-wide on the intranet to ensure that all relevant information is provided in a transparent and accessible manner. These guidelines safeguard the processing, storage and management of data, ensuring a high level of security within the Group's structures.

The Group data protection guideline applies to Jungheinrich AG and all subsidiaries and covers the processing of all personal data, including employee, customer, applicant, supplier and partner data. The aim of the guideline is to ensure that personal data is processed legally, safely and transparently in accordance with global data protection regulations, and in particular in accordance with the GDPR.

Implementation of the Group data protection guideline and compliance with GDPR, as well as all other provisions relating to data protection law, is the responsibility of the managing directors of Jungheinrich companies and the heads of organisational units. Compliance with the data protection management system is monitored by Group data protection officers and employees from the Corporate Legal, Compliance, Data Protection & Insurances divisions, who also inform and advise the organisational units about all data protection issues and the implementation of requirements. They are supported by the local data protection officers and coordinators. Employees are regularly made aware of the contents of the guideline and trained to ensure compliance.

Data protection processes and training increase privacy

Actions: S1-4, MDR-A

Within the framework of the Group data protection guideline, Jungheinrich has defined comprehensive action to ensure compliance with data protection regulations and raise employee awareness about dealing with personal data responsibly. Classification of data, implementation of protection action plans and determination of whether a data protection impact assessment is required are key elements of the data protection management process. These steps ensure that the risks of handling sensitive data are minimised and the rights of data subjects are upheld. This applies to internal processes as well as collaboration with external service providers.

To ensure compliance with the Group data protection guidelines throughout the company, corresponding training courses are held on a regular basis. Employees who work with personal data are made aware of the guidelines at least once a year by their supervisors. In addition, mandatory online training on data protection is held every two years, and on IT security every year, for employees who have access to the internal learning platform. This training is key to raising data protection awareness throughout the company and ensuring compliance with legal requirements. According to the Group data protection guideline, employees' employment contracts oblige them to comply with data protection regulations.

In addition, the company's standard contract terms require business partners to have comparable data protection standards in order to ensure the security of personal data beyond the company's boundaries. Personal data that is transferred to data processors must be returned or deleted once agreements are terminated according to the standard contract terms. In order to transfer personal data to third countries, the Group data protection guidelines require extra safety steps to be taken to ensure that the data remains protected. The inclusion of the works council is an essential element of the decision-making process when introducing new software applications in the company. If the works council has a right of co-determination, the council is involved at an early stage of the decision-making process to ensure that workers' interests are represented. The works council receives a data protection statement from the Corporate Legal, Compliance, Data Protection & Insurances division when software is introduced and implemented. If a works agreement is entered into, it will include rules relevant to data protection, such as the permissibility of evaluations at a personal level.

Data protection is included in the audit performed by the company's Corporate Internal Audit division. The division assesses whether data protection documentation, such as for CCTV, is available or if data processing agreements have been entered into with service providers. Actions are monitored through audit processes to ensure that data protection requirements are being complied with and to determine if there is any necessity for improvements.

Action tasks related to data protection are implemented on an ongoing basis. To further strengthen and ensure data protection and to improve the Group-wide data protection management system, an action plan was developed in 2025. In future, among other things, data protection training is to be expanded, with specific instruction for particular target groups. Implementation of the new training concept is planned for 2026. There are also plans to digitalise Group-wide data protection processes by introducing data protection management software. This is also to be selected and initial units deployed in 2026. No significant resources were allocated within the framework of the action plan.

Avoiding data protection violations protects employee rights

Targets and metrics: S1-5, MDR-T, MDR-M

The objective of the Group data protection guideline is to ensure that personal data is processed in line with the applicable data protection laws. Violations against legal data protection requirements may result in financial losses and a considerable loss of reputation as well as violating the rights of the data subjects. To prevent this, Jungheinrich has set an absolute and measurable objective for all companies: to receive no fines because of data protection violations. The objective is to be achieved annually and is not validated externally. The target was set without employee participation or the involvement of external stakeholders. The managing directors and data protection coordinators of the subsidiaries are involved in the recording of fines. In addition to this metric, the annual Group-wide survey to record fines includes further information to identify risks and potential for improvement at an early stage and to implement appropriate measures.

The metric is based on the number of fines received, which clarifies the financial risks and the risks to the company's reputation and measures the performance and efficacy of the action taken to protect data. The fines received for data protection violations amounted to zero € (2024: zero €) in the reporting year. The objective was therefore met. This data was collected for the first time in 2024.

Mandatory data protection training for every employee every 2 years

Standardised
data protection requirements for all business partners

0
fines for data protection violations

Value chain workers

Material impacts related to value chain workers

S2.SBM-3

Sustainability aspect	Material impacts	Type of impact	Value chain	Time horizon
Working conditions	Potentially poor working conditions for workers in supply chains	Potential negative impact	●–○–○	●–●–●
	Potentially safety and health risks for workers in supply chains	Potential negative impact	●–○–○	●–●–●
Other work-related rights	Potential forced and/or child labour in lower supply chains	Potential negative impact	●–○–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

Jungheinrich is committed to reviewing the working conditions of workers along the entire value chain. This includes the company's own employees, non-employees, and workers for direct and indirect suppliers as well as in the downstream value chain. A particular focus is on vulnerable groups such as migrant workers, people in low-skilled and/or low-paid jobs, young workers, women, and persons with disabilities. A risk analysis performed according to the requirements of the Act on Corporate Due Diligence that focussed on direct suppliers has identified five main product groups with high human rights risks: logistics, assembly services, event marketing, facility management and electronics. Especially vulnerable groups of people are employed in these areas. More in-depth analyses along the supply chains unearthed increased risk in the product groups logistics and logistics systems, batteries, complete units, electronic and hydraulic components and steel products, especially in connection with the extraction and processing of raw materials. For the groups of products and people determined to be at particularly high risk, the materiality assessment found potential negative impacts in the legal positions protected by the Act on Corporate Due Diligence about working conditions, occupational health and safety, and forced and child labour. These risks are prevalent throughout the industry and represent a structural problem in global supply networks. Forced and child labour mainly occur in raw material extraction and processing, as well as in regions with geopolitical instability. The risk analysis showed that in certain countries such as China, Malaysia, Thailand and Türkiye, and, due to the war, Ukraine, there is a medium to high potential risk of forced labour. Regarding occupational health and safety and other working conditions in the supply chains, a low to medium risk level was identified across all procurement countries. Jungheinrich maintains no direct business relationships with actors involved in the extraction or the immediate further processing of raw materials. Consequently, the influence on local practices – and therefore also on risk reduction – is limited.

Working conditions in the value chain

Human rights due diligence anchored throughout the entire value chain

Policy: S2-1, S2-2, S2-4, MDR-P

As part of its sustainable supply chain management system, Jungheinrich has established comprehensive guidelines to safeguard human rights along the entire value chain. These include the Internal Group Guidelines on Corporate Due Diligence, the Policy Statement to Respect Human Rights and the Supplier Code of Conduct. These guidelines are based on the German Supply Chain Act laws and international standards such as the UN Human Rights Charter, the UNGP, the OECD Guidelines for Multinational Enterprises and the ILO core labour standards. There were no incidents relating to human rights violations nor non-compliance with the standards listed above in the reporting period.

The Group guidelines on corporate due diligence outline the scope of application, responsibilities and general principles for managing human rights due diligence within the Group and along the supply chains. They include detailed regulations for risk management, prevention and remedial action, complaints processes and reporting on human rights issues. The guidelines apply globally for all employees and fully consolidated organisational units and cover the legal positions protected by the Supply Chain Act as related the company's own business operations and supply chains. The due diligence areas outlined above are monitored in accordance with the processes set out in the statement of fundamental principles.

The statement of fundamental principles is an external commitment to comply with human rights that applies throughout the Group. Jungheinrich also strives to implement its standards in supply chains, ventures in which it holds a minority interest and

joint ventures. A particular focus is to avoid and reduce negative impacts on people and the environment. Due diligence includes taking the interests of those potentially affected into consideration. The policy statement is regularly updated, published and communicated to all employees.

The Supplier Code of Conduct substantiates the requirements arising from the statement of fundamental principles for Jungheinrich suppliers and is passed on to suppliers during supplier registration. The Code states that suppliers must comply with labour laws and environmental protection standards and specifically prohibits child labour, forced labour and human trafficking. It also covers aspects such as ensuring occupational safety and fair working conditions as well as contractual agreements, working hours, employee health and safety, income and social benefits, as well as the right to association and freedom of speech.

The Board of Management is responsible for the implementation of the guidelines. Compliance with due diligence is regularly communicated and monitored via internal reporting channels and external publications such as on the company's human rights ↗website.

Jungheinrich relies on specific measures for communication on sustainability topics in the supply chains. These include discussions with suppliers on sustainability matters. Against the backdrop of identified potential risks in certain countries, an assessment of the risk position of Tier 1 suppliers is also carried out. Initial audits of suppliers address occupational health and safety, which indirectly involves local employees. To better monitor and assess risks, risk management software has been in use since mid-2024 and close cooperation with external partners has been established. If the company becomes aware of human rights or environmental violations, it acts in accordance with defined escalation processes. Where appropriate and necessary, suppliers' employees are involved in remediation.

In the future, greater stakeholder involvement is planned, with a particular focus on the risk product groups and a view to the future EU Corporate Sustainability Due Diligence Directive (CSDDD). As its ability to influence upstream supply chains is limited, the company is already seeking ways to take responsibility at lower stages of the value chain. In this context, Jungheinrich became the first material handling company to join the Initiative for Responsible Mining Assurance (IRMA), in 2024. This multi-stakeholder initiative brings together various interested parties – including mining companies, manufacturing companies, non-governmental organisations and trade unions – to promote improvements in the extraction of raw materials in deeper supply chains. The focus is on lithium. Extracting this resource involves risks that are dependent on the local extraction process. In joining IRMA, the company aims to support targeted actions for improvements at the local level. IRMA membership thus represents a first step towards more intensive involvement of stakeholders in the value chain.

Risk-based process supports targeted and prompt action in the event of violations

Actions: S2-2, S2-3, S2-4, MDR-A

Jungheinrich has established a Group-wide process to introduce remedial action quickly if human rights violations are discovered. This will be supported by case management that sets out responsibilities and is intended to ensure a rapid response to human rights violations in the supply chains. As soon as the company discovers an actual negative impact in its supply chains – for example through risk management software, a complaints channel or media reports – clearly structured processes and responsibilities come into play to deal with such incidents quickly and efficiently. They include a detailed evaluation of the impact by internal, and if necessary external, experts. Remedial action will then be determined and implemented based on these evaluations. The action to be taken may vary depending on the incident and include social audits, discussions with the affected suppliers and following up on corrective actions. In terms of content, they deal with the topics of environment, social issues and business conduct. The entire process will be fully documented to ensure full traceability.

Special channels are available through which employees and external parties can also raise concerns anonymously [page 81]. This provides important insights into the perspectives of various stakeholders. Procedural rules that are available to all stakeholders have been published to explain the use of the complaints mechanism. The efficacy of the reporting channels is monitored by systematically reporting, tracking and documenting all reports. Substantiated reports are forwarded to the relevant contacts. Persons making reports are also protected by internal guidelines designed to prohibit retaliation against people who make reports in good faith.

Fulfilling human rights due diligence obligations is an ongoing process that is implemented as part of a comprehensive sustainable supply chain management system. Detailed action and resource planning is not prepared for sustainability matters, but as part of general purchasing process management. A graduated model is used as the main instrument to manage and monitor human rights due diligence obligations. This model follows a risk-based approach and is continually developed and rolled out. In the first two steps, compliance with the Supplier Code of Conduct is examined using agreements and sustainability assessments, while in later steps evidence-based audits and social audits are performed.

The company has implemented audit processes to evaluate the efficacy of the preventive action in the business activities of Jungheinrich – with both direct and indirect suppliers. The completeness, suitability and efficacy of the human rights risk assessment are regularly evaluated by external human rights experts.

In 2025, the focus was on aligning the sustainable supply chain management system with the requirements of current European regulations. Initial processes were established, responsibilities defined, and integration into procurement processes advanced within the framework of the EU Carbon Border Adjustment Mechanism (CBAM). Preparation for the European Deforestation Regulation (EUDR) and the European Battery Regulation (EUBR) were new key elements in the management system. This work will continue in 2026, with preparations also being made for the European Forced Labour Regulation. Existing elements of the management system were continuously developed during the reporting year, particularly regarding process quality, data management and interfaces with adjacent functions. The sustainable supply chain management system is also being continuously expanded to include additional organisational units, most recently the subsidiary Magazino. The progress made in sustainable supply chain management is in line with the Group's strategy, whereby specific challenges remain, particularly in managing suppliers where the contact is decentralised and further along the supply chains.

In 2025, a sustainable sourcing training course was introduced, aimed specifically at employees in procurement departments at Jungheinrich and based on ESG topics. In the future, this training will become a permanent component of the global internal training requirements for procurement divisions.

Sustainable sourcing promotes better working conditions in the supply chains

Targets and metrics: S2-5, MDR-T, MDR-M

As part of its sustainability strategy 2025+, Jungheinrich had set itself the goal of classifying 80 percent of global purchasing as sustainable spend by the end of 2025. This objective involved suppliers that the company has a direct business relationship with and thus can exert direct influence over. Since base year 2022, this figure has risen continuously from 70 per cent. Sustainable spend was 82 per cent in 2025 (2024: 78 per cent). The objective was therefore met. It is expected that the increasing sustainable spend will improve the sustainability performance of suppliers' supply chains and enable Jungheinrich to make an effective contribution to reducing negative impacts in supply chains. At the same time, it is assumed that suppliers classified as sustainable continuously implement actions to improve working conditions and to reduce health and safety risks.

The methodology for determining sustainable spend was checked by an external body to guarantee the reliability and accuracy of the data used. Internal stakeholders, such as the heads of the purchasing departments, were involved in setting the objective. No external stakeholders were involved. In Strategy 2030+, sustainable sourcing is anchored in the Transformation field of action. During the strategy process, the target will be updated and a suitable metric defined to measure progress.

940 suppliers with relevant procurement volume have completed the sustainability assessment

82%
sustainable spend

IRMA-membership
to promote socially and environmentally responsible mining

Methodology for calculating sustainable spend

The purchasing volume relevant to calculating sustainable spend includes purchasing volumes from suppliers that are classified as medium-high or high risk by the human rights risk analysis and/or the purchasing volume exceeds a threshold determined by the company. The supplier risk classification results from a combined analysis of product group risk, country risk and purchasing volume. The identified suppliers are asked to complete supplier self-assessments, which include categories such as anti-corruption, occupational safety, energy management, human rights and environmental protection. They are completed using a software solution and this enables continual monitoring of supplier performance. The efficacy of the solution was confirmed in an independent legal opinion, considering German Supply Chain Act requirements. In terms of sustainable spend, a supplier is sustainable if the self-assessments completed by the supplier have no or only slight deviations. If the self-assessments are not answered or insufficiently completed, Jungheinrich makes contact actively with the supplier to enquire about the status and jointly initiate improvements. It is assumed that parent companies account for their subsidiaries in completing the supplier self-assessments. This metric provides insights into the maturity of the suppliers' sustainability management and highlights room for improvement. This allows comparisons to be made over time and provides transparency in terms of improving sustainability performance in the supply chains.

Consumers and end-users

Material impacts and risks related to consumers and end-users

S4.SBM-3

Sustainability matters	Material impacts and risks	Type of impacts and risks	Value chain	Time horizon
Data protection	Potential breaches of customer data privacy	Potential negative impact	○–○–●	●–●–●
	Loss of information due to security breaches such as cyber attacks	Risk	○–●–●	●–●–●
Health and safety	Product health and safety risks for users	Actual negative impact	○–○–●	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

Impacts and risks that could have a material impact on the consumers and end-users[1] of Jungheinrich products or services or the company itself were investigated during the materiality analysis. Data protection and customer safety were determined to be material topics. Everyone whose personal data is processed as part of the company's operating activities could be affected by the negative impacts of a potential data protection violation. This includes customers that use Jungheinrich platforms or customer services. A data protection violation can lead to the loss of data, unauthorised publication or changes to personal data. Processing personal data in a way that does not comply with data protection regulations also poses a material financial risk in the form of fines and reputational risk for the company. In order to minimise both the impacts and risk, Jungheinrich ensures that personal data is processed in line with the applicable data protection laws. The focus is on customers' concerns and ensuring the rights of the data subjects and this shapes the approach to data protection.

Even occasional improper use of material handling equipment poses potential health and safety risks for users. To reduce safety risks, user-friendly and easy to understand operating instructions are essential. To further minimise risks for customers and their employees during operations, for example by preventing collisions with material handling equipment, Jungheinrich offers regular vehicle maintenance, safety checks of warehouse processes and a number of assistance systems. These solutions are continually developed and expanded with a focus on the specific needs of customers and through their feedback.

Data protection

Group-wide guidelines define how personal data is handled

Policy: S4-1, S4-2, MDR-P

The Group-wide data protection guidelines are intended to safeguard the proper processing of personal data by all organisational units within the Group and outline the implementation of data protection regulations, especially GDPR. They oblige the Group to process personal data, including that of customers and users, in compliance with data protection regulations. The management approach described for the protection of employee data is also employed for customer data [page 88]. The managing directors of the Jungheinrich companies or the heads of the organisational units are responsible for implementation.

The Group data protection guidelines state that customers must be informed that their data is being collected, what the purpose of the data processing, what rights they have to information and that they must be given the contact information for the data protection officer. Customer employees and users can request information about the personal data stored about them and contact the Group data protection officer or the local data protection officers with their concerns. Data protection officers are responsible for ensuring that the findings of these processes are entered into the data protection management system. The Group data protection guideline is published Group-wide on the intranet to ensure that all information is provided in a transparent and accessible manner.

Jungheinrich is committed to complying with international standards when dealing with customers and users. In addition to data protection regulations, the focus is on dealing with customers in a respectful and fair manner. Jungheinrich has established processes for ensuring regular human rights risk analyses and reporting violations to protect the rights of those concerned [page 80].

[1] Though the company uses the terms customers and users, deviating from the terms consumers and end-users used in ESRS, they have the same meaning.

Data protection processes and cyber security protect customer data and minimise privacy risks

Actions: S4-1, S4-2, S4-3, S4-4, MDR-A

The Group data protection guidelines regulate and implement the requirements of data protection regulations, thereby protecting customer data and minimising the risk of privacy violations. Specific processes for adopting software, requirements to involve external service providers and regulations on responding to customer queries have been implemented. Further measures were also introduced to guarantee data security. Specific obligations for handling recordings and important documents have also been determined to meet data protection requirements. This includes the obligation to set storage deadlines for and the subsequent deletion of data that is no longer required. Jungheinrich limits cyber risks through information security management, mandatory security requirements and modern monitoring and analysis systems, thereby strengthening the resilience of the IT systems against cyber attacks. The aim is to counteract the negative impacts and risks of privacy violations.

The guidelines also contain regulations and action plans intended to ensure that customers' personal data is processed securely. The confidentiality and integrity of the data are of foremost importance in this regard. The action plans are defined based on the classification and sensitivity of data, and following an assessment of the extent to which processing involves risk. The guidelines and action plans are regularly evaluated to monitor and continually improve the security and protection of personal data. The standard employment contract and standard contract terms state that all employees and external stakeholders are obligated to comply with the confidentiality and data protection provisions. Jungheinrich thus ensures contractually that high data protection standards are maintained both internally and externally, supported by clear guidelines on the responsible handling of personal data.

A process that has been transparently communicated and applies internationally is in place at Jungheinrich for compliance issue reports and the notification of suspected violations. This process includes the ability of employees and external third parties to use an anonymous reporting channel as well as a direct contact at Group level and in the local Jungheinrich units [page 81]. The protection of persons making a report is set out in internal regulations. For reports concerning privacy, customers and users can also contact the Group data protection officer or the local data protection officers. Violations against the Code of Human Rights or the underlying corporate principles can also be reported via the reporting channels. No reports were made by customers or users in the reporting year. To inspect suspected cases of violations against legal or internal requirements fairly and confidentially, incoming reports are checked and processed. Employees are informed of the existing reporting channels in mandatory training.

As in previous years, regular, mandatory training for all employees was held on the code of conduct, data protection topics and IT security in 2025. The purpose was to ensure that all employees are aware of the current data protection regulations and apply them in their everyday work.

To ensure the implementation of actions and optimisation of the data protection management system, an action plan including personnel resource planning was developed [page 89].

No fines for privacy violations underscore effective protection of customer data

Targets and metrics: S4-5, MDR-T, MDR-M

The focus of the data protection management system is to prevent data protection violations in order to avoid negative impacts for customers and financial risks from fines and potential damage to the company's reputation. The absolute objective therefore is for the company as a whole to receive no fines due to data protection violations [page 89]. Fines for data protection violations in 2025 amounted to zero € (2024: zero €).

Group data protection guideline as the basis for secure processing of customer data

Global
anonymous reporting channel for data protection and compliance violations

Mandatory information security training for every employee
each year

Customer safety

Continuous quality testing increases product and customer safety

Policy: S4-1, S4-2, MDR-P

Jungheinrich continuously works to make its products as safe as possible while also implementing efficiency-enhancing measures that contribute to overall customer safety. The Board of Management is responsible for implementation. A particular focus is on developing, providing and continually expanding assistance systems that go beyond the legal requirements. These systems improve product handling and actively contribute to the minimisation of potential hazards, thereby increasing customer safety in internal transport. The inspection and evaluation of the risks can result from legal requirements, customer discussions or in-house function testing and testing under a variety of deployment conditions.

In terms of customer safety, Jungheinrich uses the legal requirements, including CE guidelines, as the minimum benchmark. These regulations and country-specific requirements are carefully examined, integrated into product development and inspected during production to ensure that they are being met.

In product design, the company pursues a uniform approach that involves customers and focusses on complying with high safety and quality standards. Customers are also involved before and after products are introduced, and feedback flows straight into the product optimisation process. Customers and sales partners' interests are considered by gathering feedback, which is included in the development of the products. This allows the early detection of potential improper use and the implementation of corresponding corrective action in product design or additional training. To assess the efficacy of the assistance system, operational data is made available by agreement or at the request of the customer, which makes the effectiveness of the action transparent. Product management actively integrates customer feedback into the continuous improvement process. Sales employees are provided with an overview of the assistance systems to support them in customer consultations. This ensures that additional support systems are introduced and made available alongside the safety standards.

The company's general approach and commitment to respect human rights and comply with international standards is set out in the Policy for Compliance with Human Rights [page 80].

Early risk identification and customer services network increase safety levels

Actions: S4-3, S4-4, MDR-A

To ensure the highest possible level of customer safety, Jungheinrich places great importance on safe and intuitive product design. Nevertheless, improper use poses a risk, for example through failure to observe the user manual, internal company guidelines or incorrect handling by users. Appropriate action has been taken to effectively counter such risks. This includes clearly formulated and user-friendly user manuals, and training for operating personnel aimed at ensuring correct and careful use of the products to minimise potential safety risks. Only trained personnel should be allowed to use the products, which is supported by appropriate instruction and training. Assistance systems contribute in particular to further reducing potential safety risks for operating personnel or bystanders. These systems support the safe operation of material handling equipment by counteracting the consequences of operating errors or inattentiveness during use. For example, they warn people and other road users of approaching material handling equipment by means of a floor light in front of the vehicle, automatically reduce speed or initiate braking of the vehicle. Individual customer evaluations show that this approach can significantly reduce risks.

The procedure described above is designed to detect potential health and safety risks for customers at an early stage and to take preventive action so that the products continue to offer a high level of safety. The efficacy of the actions is safeguarded by collecting customer feedback and continually analysing the data of the technology deployed. There is no detailed action and resource plan specifically for sustainability aspects, as this is part of the holistic product development plan for the further development of product safety and quality.

To ensure a high level of customer safety, Jungheinrich has established its own service network to provide customers with optimal support in operating its products. If customers run into a problem while using the products, customer services can provide appropriate assistance. This includes support with the set-up of the equipment, as well as providing training, maintenance and repair. Customer services is also available to answer queries about the function of or desired adjustments to the equipment.

Customers can communicate their queries through a variety of channels such as customer services. Numerous customer queries regarding operation, maintenance, repair and spare parts were processed during the reporting period. The customer queries Jungheinrich receives cover a broad spectrum of products and services and are not limited to assistance systems. Incoming queries are systematically documented and processed by an internal system. In this way, customer concerns are not just solved temporarily, but analysed and documented for the long term to improve the efficiency of after-sales services and improve processes in the future. This approach also helps to increase the effectiveness of the communication channels and enables professional handling of customer queries. There are no extra action plans to examine customer awareness or confidence in the communication channels. All technical after-sales

services queries are handled in strict compliance with data protection regulations.

Based on the quality processes in design and manufacturing, the products offer a high level of safety when used by customers as intended. The certification of all plants to quality standard DIN EN ISO 9001 contributes to safeguarding these processes. Maintaining certifications through regular review and recertification audits is a fundamental principle of quality management at the Jungheinrich Group and is ensured by sufficient resources in the quality organisation.

Increasing use of assistance displays improves customer safety

Targets and metrics: S4-5, MDR-T, MDR-M

One of the objectives of Jungheinrich is increasing safety for customers by continually increasing the use of assistance systems, which have a preventive effect and support users.

Progress towards achieving this objective is systematically documented based on the annually increasing share of assistance displays installed in material handling equipment. Measurable sales targets have been defined for the coming years to ensure sustainable further development. These are confidential and are therefore not published.

The assistance display on a forklift truck is a specially developed computer with an operating system that serves as the central element of the assistance system. The display is a platform development, based on which new assistance systems for a wide range of application scenarios are continuously being qualified and successfully established on the market. The annual growth in sales of the assistance display illustrates the increasing market penetration of this solution and thus also its contribution to improving the safety of material handling processes for customers. As in previous years, the number of assistance displays installed in material handling equipment rose in the reporting year compared with 2024, recording growth of 55.4 per cent.

The growth rate for 2024 had to be corrected retrospectively due to proportional double counting of delivered assistance displays. As a result, the unit figures for 2023 and 2024 were adjusted, with the base quantity in 2023 falling by 27.4 per cent. On this new basis, the growth rate for 2024 is 174.3 per cent. The system correction that has been made should ensure reliable counting of units in future.

This figure includes the initial equipping of new equipment as well as retrofitting by after-sales services. The key figure is not validated externally but is based on internal sales figures.

Certification

of all plants to DIN EN ISO 9001 to ensure high quality standards

Increase

55.4 %

in the number of assistance displays installed in material handling equipment

Safe and intuitive product design strengthens customer safety

GOVERNANCE

Business conduct

Material impacts related to business conduct

SBM-3

Sustainability aspect	Material impacts	Type of impacts	Value chain	Time horizon
Management of relationships with suppliers including payment practices	Minimisation of ESG risks in supply chains through (preventive) measures	Potential positive impact	●–○–○	●–●–●

●–○–○ upstream ○–●–○ own business area ○–○–● downstream ●–○–○ short term ○–●–○ medium term ○–○–● long term

The sustainable supply chain management system sets out actions to be taken to reduce incidents in supply chains that impact the environment or human rights and thus achieve a significant positive impact. The action plans aim to establish environmental and social standards in supply chains, especially by means of corporate due diligence processes.

Value-based business conduct strengthens integrity and sustainable action

G1-1

Jungheinrich is committed to value-oriented corporate governance that promotes efficiency, a sense of responsibility, sustainability and long-term corporate success at all levels. The Yellow Way describes the common understanding of sustainable and responsible conduct in everyday life and thus shapes the corporate culture. The mission statement is the foundation for cooperation in the company. In addition, all employees have access to binding guidelines and standards, including a Group compliance guideline with defined responsibilities, processes and structures. This includes the guideline on preventing corruption that applies throughout the Group. The guidelines lay out specific action plans to avoid corruption and provide clear rules for combating unethical business practices. Jungheinrich has a zero tolerance approach to corruption. Responsible governance covers the entire value chain and especially includes procurement processes. Jungheinrich strives to be a reliable partner for customers, suppliers, employees, shareholders and all other stakeholders.

Long-term partnerships support sustainable value creation

Policy: G1-2, MDR-P

Sustainable procurement is an integral part of the sustainability strategy. The majority of the procurement volume originates from European, and especially German, suppliers. The direct suppliers are based primarily in Central and Western Europe, while some are in China. With its holistic supplier management approach, Jungheinrich strives to guarantee stability of supply and build up long-term partnerships with suppliers that share the company's commitment to sustainability. Potential suppliers must fulfil Group-wide approval criteria that are set out in both the Supplier Code of Conduct and the Supplier Manual [Seite 90].

Specific regulations to avoid payment delays, especially to small and medium-sized enterprises, are currently not part of the company's procurement guidelines. However, systematic supplier management is intended to ensure fair and responsible dealings with all suppliers.

Supplier assessments reduce human rights and environmental risks

Actions: G1-2, MDR-A

Sustainable supply chain management focusses on reducing negative impacts on human rights and the environment in the supply chains by deriving action plans based on regular risk assessments. Policies, actions, metrics and targets for the Group-wide management of working conditions in the value chain all play an important role in this regard [Seite 90]. Suppliers must accept the Jungheinrich Supplier Code of Conduct and – depending on the risk position – complete a sustainability assessment to enter a partnership. The findings of the sustainability assessment are examined and integrated into internal reporting to allow a continual assessment of the sustainability performance. The measures described, such as the Supplier Code of Conduct, supplier self-assessments, supplier discussions, social audits of suppliers that focus on ESG issues, and membership in initiatives, are particularly relevant to minimise negative impacts in supply chains. In addition, there is an established process that allows the company to respond to supplier violations rapidly and appropriately.

Increasing sustainable spend enhances transparency in supply chains

Targets and metrics: MDR-T, MDR-M

Sustainable spend was used to determine the efficacy of these actions [Seite 92]. The target of achieving at least 80 per cent by the end of 2025 was exceeded, reaching 82 per cent. This metric indicates the share of suppliers that fulfil various ESG criteria. An increase in sustainable spend can therefore contribute to strengthening transparent and sustainable business practices in supply chains. As part of Strategy 2030+, a suitable metric is being developed to measure progress in this area beyond 2025.

Establishment of long-term partnerships in supply chains

Binding
acceptance of the Supplier Code of Conduct by suppliers

Zero tolerance
for corruption

NOTES

ESRS-Index

List of disclosure requirements in ESRS covered by the undertaking's sustainability statement

ESRS 2 – General information

Disclosure requirement		Section in report	Page	Additional information
BP-1	General basis for preparation of the Sustainability Statement	Basis for preparation of the Sustainability Statement	[36]	
BP-2	Disclosures in relation to specific circumstances	Basis for preparation of the Sustainability Statement	[36]	
GOV-1	The role of the administrative, management and supervisory bodies	Cross-committee cooperation strengthens sustainable corporate governance	[47–51]	
GOV-2	Information and sustainability aspects addressed by the company's administrative, management and supervisory bodies	Business decisions and strategic orientation take sustainability matters into account	[49–50]	
GOV-3	Integration of sustainability-related performance in incentive schemes	Short- and long-term remuneration of the Board of Management integrates sustainability matters	[50]	
GOV-4	Due diligence statement	Business processes take corporate due diligence obligations into account	[51]	
GOV-5	Risk management and internal controls for sustainability reporting	Integrated risk management assesses and monitors sustainability risks	[50–51]	
SBM-1	Strategy, business model and value chain	Sustainability firmly anchored in Strategy 2030+	[37–39]	
SBM-2	Interests and views of stakeholders	Stakeholder perspectives shape Strategy 2030+	[39–40]	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material impacts, risks and opportunities related to strategy and business model	[40–43]	
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Double materiality assessment conducted according to an established process	[43–46]	
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Material impacts, risks and opportunities related to strategy and business model	[40–43]	
		Double materiality assessment conducted according to an established process	[43–46]	
		List of disclosure requirements in ESRS covered by the undertaking's sustainability statement	[99–104]	

ESRS E1 – Climate change

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	Short- and long-term remuneration of the Board of Management integrates sustainability matters	[50]	
E1-1	Transition plan for climate change mitigation	Climate change mitigation and energy	[53–54, 55–56]	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material impacts and risks related to climate change	[52–53]	
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Double materiality assessment conducted according to an established process	[43–46]	
E1-2	Policies related to climate change mitigation and adaptation	Climate change	[53–54, 61–62]	
E1-3	Actions and resources in relation to climate change policies	Climate change	[55–56, 62]	
E1-4	Targets related to climate change mitigation and adaptation	Climate change	[55–56, 62]	
E1-5	Energy consumption and mix	Energy consumption and mix	[59]	
E1-6	Gross greenhouse gas emissions for Scopes 1, 2 and 3 as well as total GHG emissions	Greenhouse gas emissions and decarbonisation targets	[58]	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Progress made through systematic emissions reductions	[55–56]	
E1-8	Internal carbon pricing	Progress made through systematic emissions reductions	[55–56]	
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	No information (n/a)	n/a	n/a [phase-in]

ESRS E2 – Environmental pollution

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Double materiality assessment conducted according to an established process	[43–46]	

ESRS E3 – Water and marine resources

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources	Double materiality assessment conducted according to an established process	[43–46]	

ESRS E4 – Biodiversity and ecosystems

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	Double materiality assessment conducted according to an established process	[43–46]	

ESRS E5 – Circular economy

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities in connection with resource use and circular economy	Double materiality assessment conducted according to an established process	[43–46]	
E5-1	Policies related to resource use and circular economy	Circular economy	[63–64, 69]	
E5-2	Actions and resources related to resource use and circular economy	Circular economy	[64–66, 69]	
E5-3	Targets related to resource use and circular economy	Circular economy	[66–68, 69–70]	
E5-4	Resource inflows	High reuse rates in used equipment reduces primary material consumption	[66–68]	
E5-5	Resource outflows	Circular economy	[66–68, 69–70]	
E5-6	Expected financial effects from the impacts, risks and opportunities in connection with resource use and circular economy	n/a	n/a	n/a [phase-in]

ESRS S1 – Own workforce

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	Stakeholder perspectives shape Strategy 2030+	[39–40]	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material impacts and risks related to own workforce	[78–79]	
S1-1	Policies related to own workforce	Own workforce	[82, 84, 86, 88]	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	The Yellow Way promotes collaboration through increased employee involvement and participation	[81]	
S1-3	Procedures for remedying negative impacts and channels through which the own workforce can raise concerns	Reliable reporting channels strengthen protection for whistleblowers	[81]	
S1-4	Taking action on material impacts on the company's own workforce, and approaches to managing material risks and pursuing material opportunities related to the company's own workforce, and effectiveness of those actions	Own workforce	[82–83, 85, 86–87, 88–89]	
S1-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Own workforce	[80, 83, 85, 87–88, 89]	
S1-6	Characteristics of own workforce	Global workforce grows with stable employee turnover	[79]	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Global workforce grows with stable employee turnover	[79]	
S1-8	Collective bargaining coverage and social dialogue	n/a	n/a	Not material
S1-9	Diversity metrics	Increased share of women strengthens diversity at senior management level	[85–86]	
S1-10	Appropriate pay	n/a	n/a	Not material
S1-11	Social protection	n/a	n/a	Not material
S1-12	Persons with disabilities	n/a	n/a	n/a [phase-in]
S1-13	Metrics for training and skills development	Training hours own employees	[88]	
S1-14	Health and safety metrics	Health and safety metrics	[84]	
S1-15	Metrics for work-life balance	n/a	n/a	Not material
S1-16	Remuneration metrics (pay gap and total remuneration)	n/a	n/a	Not material
S1-17	Incidents, complaints and severe human rights impacts	Human rights and occupational health and safety anchored through the application of international standards	[80]	

ESRS S2 – Workers in the value chain

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	Stakeholder perspectives shape Strategy 2030+	[39–40]	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material impacts related to value chain workers	[90]	
S2-1	Policies related to value chain workers	Human rights due diligence anchored throughout the entire value chain	[90–91]	
S2-2	Processes for engaging with value chain workers about impacts	Working conditions in the value chain	[90–92]	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Risk-based process supports targeted and prompt action in the event of violations	[91–92]	
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Working conditions in the value chain	[90–92]	
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Sustainable sourcing promotes better working conditions in the supply chains	[92]	

ESRS S4 – Consumers and end-users

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	Stakeholder perspectives shape Strategy 2030+	[39–40]	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material impacts and risks related to consumers and end-users	[93]	
S4-1	Policies related to consumers and end-users	Consumers and end-users	[93–94, 95]	
S4-2	Processes for engaging with consumers and end-users about impacts	Consumers and end-users	[93–94, 95]	
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Consumers and end-users	[94, 95–96]	
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Consumers and end-users	[94, 95–96]	
S4-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Consumers and end-users	[94, 96]	

ESRS G1 – Business conduct

Disclosure requirement		Section in report	Page	Additional information
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	Cross-committee cooperation strengthens sustainable corporate governance	[47–51]	
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Double materiality assessment conducted according to an established process	[43–46]	
G1-1	Corporate culture and policies for business conduct	Value-based business conduct strengthens integrity and sustainable action	[97]	
G1-2	Management of relationships with suppliers	Business conduct	[97–98]	
G1-3	Prevention and detection of corruption and bribery	n/a	n/a	Not material
G1-4	Incidents of corruption and bribery	n/a	n/a	Not material
G1-5	Political influence and lobbying activities	n/a	n/a	Not material
G1-6	Payment practices	n/a	n/a	Not material

List of data points in general and topic-specific norms resulting from other EU legislation

The following table contains all data points that result from other EU legislation, as shown in ESRS 2 Annex B, and lists where these data points can be found in this sustainability statement and which data points are classified as not material.

Disclosure requirement	Data point		SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in report	Page
ESRS 2 GOV-1	21 (d)	Board's gender diversity	x		x		Cross-committee cooperation strengthens sustainable corporate governance	[47]
ESRS 2 GOV-1	21 (e)	Percentage of Board members who are independent			x		Cross-committee cooperation strengthens sustainable corporate governance	[47]
ESRS 2 GOV-4	30	Due diligence statement	x				Business processes take corporate due diligence obligations into account	[51]
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x		Not relevant	n/a
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	x		x		Not relevant	n/a
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial armaments	x		x		Not relevant	n/a
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			x		Not relevant	n/a
ESRS E1-1	14	Transition plan for achieving climate neutrality by 2050				x	Climate transition plan steers progress towards decarbonisation	[53–54]
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned benchmarks		x	x		Not relevant	n/a
ESRS E1-4	34	GHG emissions-reduction targets	x	x	x		Decarbonisation targets up to 2050 are paving the way to net zero	[57]
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x				Energy consumption and mix	[59]
ESRS E1-5	37	Energy consumption and mix	x				Energy consumption and mix	[59]
ESRS E1-5	40-43	Energy intensity related to activities in climate-intensive sectors	x				Energy intensity per net revenue	[59]
ESRS E1-6	44	Gross greenhouse gas emissions for Scopes 1, 2 and 3 as well as total GHG emissions	x	x	x		Greenhouse gas emissions and decarbonisation targets	[58]
ESRS E1-6	53-55	Intensity of gross greenhouse gas emissions	x	x	x		Greenhouse gas intensity per net revenue	[59]
ESRS E1-7	56	Reduction of greenhouse gases and carbon credits				x	Progress made through systematic emissions reductions	[55–56]
ESRS E1-9	66	Exposure of the reference portfolio to climate-related physical risks			x		n/a [phase-in]	n/a
ESRS E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk		x			n/a [phase-in]	n/a
ESRS E1-9	66 (c)	Location of assets exposed to significant physical risk		x			n/a [phase-in]	n/a
ESRS E1-9	67 (c)	Disaggregation of carrying amounts of real estate assets by energy efficiency class		x			n/a [phase-in]	n/a

Disclosure requirement	Data point		SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in report	Page
ESRS E1-9	69	Degree of the portfolio's exposure to climate-related opportunities			x		n/a [phase-in]	n/a
ESRS E2-4	28	Quantity of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water and soil	x				Not material	n/a
ESRS E3-1	9	Water and marine resources	x				Not material	n/a
ESRS E3-1	13	Special strategy	x				Not material	n/a
ESRS E3-1	14	Sustainable oceans and seas	x				Not material	n/a
ESRS E3-4	28 (c)	Total water recycled and reused	x				Not material	n/a
ESRS E3-4	29	Total water consumption in m^3 per net revenue from own activitiesn	x				Not material	n/a
ESRS 2 SBM-3-E4	16 (a) i		x				Not material	n/a
ESRS 2 SBM-3-E4	16 (b)		x					n/a
ESRS 2 SBM-3-E4	16 (c)		x					n/a
ESRS E4-2	24 (b)	Sustainable practices or strategies in land use and agriculture	x				Not material	n/a
ESRS E4-2	24 (c)	Sustainable practices or strategies relating to oceans/seas	x				Not material	n/a
ESRS E4-2	24 (d)	Strategies to combat deforestation	x				Not material	n/a
ESRS E5-5	37 (d)	Non-recycled waste	x				Waste generation	[70]
ESRS E5-5	39	Hazardous waste and radioactive waste	x				Waste generation	[70]
ESRS 2 SBM-3-S1	14 (f)	Risk of forced labour	x				Human rights and occupational health and safety anchored through the application of international standards	[80]
ESRS 2 SBM-3-S1	14 (g)	Risk of incidents of child labour	x				Human rights and occupational health and safety anchored through the application of international standards	[80]
ESRS S1-1	20	Human rights policy commitments	x				Human rights and occupational health and safety anchored through the application of international standards	[80]
ESRS S1-1	21	Due diligence provisions relating to issues addressed in the eight fundamental conventions of the International Labour Organization			x		Human rights and occupational health and safety anchored through the application of international standards	[80]
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				Human rights and occupational health and safety anchored through the application of international standards	[80]
ESRS S1-1	23	Workplace accident prevention policy or management system	x				Zero-harm strategy promotes occupational health and safety	[82]

Disclosure requirement	Data point		SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in report	Page
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	x				Reliable reporting channels strengthen protection for whistleblowers	[81]
ESRS S1-14	88 (b)(c)	Number of fatalities and number and rate of work-related accidents	x				Health and safety metrics	[84]
ESRS S1-14	88 (e)	Number of lost days due to injuries, accidents, fatalities or illness	x				Health and safety metrics	[84]
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x		Not material	n/a
ESRS S1-16	97 (b)	Excessive CEO pay ratio	x				Not material	n/a
ESRS S1-17	103 (a)	Incidents of discrimination	x				Incidents and complaints relating to human rights	[80]
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		Incidents and complaints relating to human rights	[80]
ESRS 2 SBM-3-S2	11 (b)	Significant risk of child labour or forced labour in the value chain	x				Material impacts related to value chain workers	[90]
ESRS S2-1	17	Human rights policy commitments	x				Human rights due diligence anchored throughout the entire value chain	[90–91]
ESRS S2-1	18	Strategies related to value chain workers	x				Human rights due diligence anchored throughout the entire value chain	[90–91]
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		Human rights due diligence anchored throughout the entire value chain	[90–91]
ESRS S2-1	19	Due diligence provisions relating to issues addressed in the eight fundamental conventions of the International Labour Organization			x		Human rights due diligence anchored throughout the entire value chain	[90–91]
ESRS S2-4	36	Human rights issues and incidents within the upstream and downstream value chain	x				Human rights due diligence anchored throughout the entire value chain	[90]
ESRS S3-1	16	Human rights policy commitments	x				Not material	n/a
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		Not material	n/a
ESRS S3-4	36	Human rights issues and incidents	x				Not material	n/a
ESRS S4-1	16	Strategies relating to customers and end-users	x				Consumers and end-users	[93, 94]
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		Consumers and end-users	[93, 94]
ESRS S4-4	35	Human rights issues and incidents	x				Consumers and end-users	[93, 94]
ESRS G1-1	10 (b)	United Nations Convention against Corruption	x				Not material	n/a
ESRS G1-1	10 (d)	Protection of whistle-blowers	x				Not material	n/a
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x		x		Not material	n/a
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	x				Not material	n/a

Templates in accordance with the EU Taxonomy Regulation

Template: Proportion of turnover from products or services associated with taxonomy-aligned economic activities
Disclosure covering year 2025

Financial year 2025		2025		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code(s) (2)	Turnover (3)	Proportion of turnover, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) turnover, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
		In € thousand	%	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
3.4. Manufacture of batteries	CCM 3.4	850.1	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
3.6. Manufacture of other low-carbon technologies	CCM 3.6	291,065.4	5.3%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	4.9%	E	
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		**291,915.6**	**5.3%**	**5.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**4.9%**		
Of which enabling		291,915.6	5.3%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	4.9%	E	
Of which transitional		0.0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
3.6. Manufacture of other low-carbon technologies	CCM 3.6, CCA 3.6	494,523.7	9.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								9.0%		
5.1. Repair, refurbishment and remanufacturing	CE 5.1	1,369,881.1	24.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								24.6%		
5.4. Sale of second-hand goods	CE 5.4	197,526.4	3.6%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								3.8%		
5.5. Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	1,715,015.8	31.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								30.7%		
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2.)		**3,776,947.0**	**68.6%**	**9.0%**	**0.0%**	**0.0%**	**0.0%**	**59.7%**	**0.0%**								**68.1%**		

Financial year 2025	2025			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code(s) (2)	Turnover (3)	Proportion of turnover, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) turnover, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
A. Turnover of taxonomy-eligible activities (A.1+A.2)		**4,068,862.6**	**74.0%**	**14.3%**	**0.0%**	**0.0%**	**0.0%**	**59.7%**	**0.0%**								**73.0%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of taxonomy-non-eligible activities (B)		**1,433,210.2**	**26.0%**																
TOTAL (A+B)		**5,502,072.7**	**100.0%**																

Table contains rounding differences.

Extent of taxonomy eligibility and alignment by environmental objective

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	5.3%	14.3%
CCA	0.0%	9.0%
WTR	0.0%	0.0%
CE	0.0%	59.7%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Legend:
Y: Taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
N: Taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
EL: Taxonomy-eligible activity for the relevant environmental objective
N/EL: Taxonomy-non-eligible activity for the relevant environmental objective

CCM: Climate Change Mitigation
CCA: Climate Change Adaptation
WTR: Water
CE: Circular Economy
PPC: Pollution Prevention and Control
BIO: Biodiversity and Ecosystems

Template: Proportion of CapEx from products or services associated with taxonomy-aligned economic activities
Disclosure covering year 2025

Financial year 2025		2025		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code(s) (2)	CapEx (3)	Proportion of CapEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) CapEx, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
		In € thousand	%	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
3.4. Manufacture of batteries	CCM 3.4	8,393.5	1.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.9%	E	
3.6. Manufacture of other low-carbon technologies	CCM 3.6	26,495.0	3.9%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.9%[1]	E	
5.1. Repair, refurbishment and remanufacturing	CE 5.1	1,037.1	0.2%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2%		
7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	461.6	0.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	100.5	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
7.7. Acquisition and ownership of buildings	CCM 7.7	6.0	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		**36,493.7**	**5.3%**	**5.2%**	**0.0%**	**0.0%**	**0.0%**	**0.2%**	**0.0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**5.0%[2]**		
Of which enabling		35,450.6	5.2%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	4.8%[2]	E	
Of which transitional		0.0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
1.2. Manufacture of electrical and electronic equipment	CE 1.2	11,870.4	1.7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1.3%		
3.6. Manufacture of other low-carbon technologies	CCM 3.6, CCA 3.6	39,431.9	5.8%	EL	EL	N/EL	N/EL	N/EL	N/EL								4,9%[1]		
5.1. Repair, refurbishment and remanufacturing	CE 5.1	22,949.5	3.4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								3.9%		
6.5. Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5, CCA 6.5	21,053.3	3.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								3.2%		

Financial year 2025		2025		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code(s) (2)	CapEx (3)	Proportion of CapEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) CapEx, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
6.6. Freight transport services by road	CCM 6.6, CCA 6.6	133.5	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%		
7.1. Construction of new buildings	CCM 7.1, CCA 7.1, CE 3.1	10,486.0	1.5%	EL	EL	N/EL	N/EL	EL	N/EL								0.2%		
7.2. Renovation of existing buildings	CCM 7.2, CCA 7.2, CE 3.2	1,145.8	0.2%	EL	EL	N/EL	N/EL	EL	N/EL								0.2%		
7.3. Installation, maintenance and repair of energy-efficient equipment	CCM 7.3, CCA 7.3	782.7	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.4%		
7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5, CCA 7.5	297.6	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%		
7.6. Installation, maintenance and repair of renewable energy technologies	CCM 7.6, CCA 7.6	500.6	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
7.7. Acquisition and ownership of buildings	CCM 7.7, CCA 7.7	17,050.1	2.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								3.4%		
8.1. Data processing, hosting and related activities	CCM 8.1, CCA 8.1	384.6	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2.)		**126,068.0**	**18.5%**	**13.4%**	**0.0%**	**0.0%**	**0.0%**	**5.1%**	**0.0%**								**17,8%[3]**		
A. CapEx of taxonomy-eligible activities (A.1+A.2)		**162,561.7**	**23.8%**	**18.6%**	**0.0%**	**0.0%**	**0.0%**	**5.3%**	**0.0%**								**22.8%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of taxonomy-non-eligible activities (B)		**520,003.3**	**76.2%**																
TOTAL (A+B)		**652,565.0**	**100.0%**																

[1] Due to a revised allocation, taxonomy-aligned CapEx for economic activity 3.6 for 2024 decreased from 5.1 percent to 3.9 percent, while taxonomy-eligible CapEx increased from 3.7 percent to 4.9 percent.
[2] Due to a revised allocation, taxonomy-aligned CapEx for 2024 decreased from 6.2 percent to 5.0 percent, and taxonomy-aligned CapEx related to enabling activities decreased from 6.0 percent to 4.8 percent.
[3] Due to a revised allocation, taxonomy-eligible CapEx for 2024 increased from 16.6 percent to 17.8 percent.

Table contains rounding differences.

Extent of taxonomy eligibility and alignment by environmental objective

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	5.2%	18.6%
CCA	0.0%	13.4%
WTR	0.0%	0.0%
CE	0.2%	7.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Legend:

Y: Taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
N: Taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
EL: Taxonomy-eligible activity for the relevant environmental objective
N/EL: Taxonomy-non-eligible activity for the relevant environmental objective

CCM: Climate Change Mitigation
CCA: Climate Change Adaptation
WTR: Water
CE: Circular Economy
PPC: Pollution Prevention and Control
BIO: Biodiversity and Ecosystems

Template: Proportion of OpEx from products or services associated with taxonomy-aligned economic activities
Disclosure covering year 2025

Financial year 2025		2025			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)		Code(s) (2)	OpEx(3)	Proportion of OpEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) OpEx, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
			In € thousand	%	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y; N; EL; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A	TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1.	Environmentally sustainable activities (taxonomy-aligned)																			
3.4.	Manufacture of batteries	CCM 3.4	4,033.8	1.6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.5%	E	
3.6.	Manufacture of other low-carbon technologies	CCM 3.6	16,578.3	6.8%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7,0 %[1]	E	
5.1.	Repair, refurbishment and remanufacturing	CE 5.1	799.7	0.3%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.4%		
7.4.	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	126.2	0.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
7.7.	Acquisition and ownership of buildings	CCM 7.7	540.1	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)			**22,078.1**	**9.0%**	**8.7%**	**0.0%**	**0.0%**	**0.0%**	**0.3%**	**0.0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**8,9%[2]**		
	Of which enabling		20,738.4	8.5%	8.5%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	8,5%[2]	E	
	Of which transitional		0.0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
A.2.	**A.2 Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities)**																			
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
1.2.	Manufacture of electrical and electronic equipment	CE 1.2	1,239.3	0.5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.2%		
3.6.	Manufacture of other low-carbon technologies	CCM 3.6, CCA 3.6	116,459.6	47.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								45,5%[1]		
5.1.	Repair, refurbishment and remanufacturing	CE 5.1	9,624.2	3.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								4.1%		
6.5.	Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5, CCA 6.5	6,459.3	2.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								2.9%		

Financial year 2025		2025		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code(s) (2)	OpEx(3)	Proportion of OpEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Environmental Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Environmental Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Share of taxonomy-aligned (A.1) or -eligible (A.2) OpEx, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
6.6. Freight transport services by road	CCM 6.6, CCA 6.6	17.8	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
7.2. Renovation of existing buildings	CCM 7.2, CCA 7.2, CE 3.2	13.5	0.0%	EL	EL	N/EL	N/EL	EL	N/EL								0.0%		
7.3. Installation, maintenance and repair of energy-efficient equipment	CCM 7.3, CCA 7.3	285.8	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.2%		
7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4, CCA 7.4	–	–	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5, CCA 7.5	207.6	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%		
7.6. Installation, maintenance and repair of renewable energy technologies	CCM 7.6, CCA 7.6	5.4	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
7.7. Acquisition and ownership of buildings	CCM 7.7, CCA 7.7	21,001.4	8.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								8.8%		
8.1. Data processing, hosting and related activities	CCM 8.1, CCA 8.1	3,253.0	1.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.0%		
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2.)		**158,566.9**	**64.8%**	**60.4%**	**0.0%**	**0.0%**	**0.0%**	**4.4%**	**0.0%**								**62,9%**[3]		
A.OpEx of taxonomy-eligible activities (A.1+A.2)		**180,645.0**	**73.8%**	**69.1%**	**0.0%**	**0.0%**	**0.0%**	**4.8%**	**0.0%**								**71.7%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of taxonomy-non-eligible activities (B)		**63,991.0**	**26.2%**																
TOTAL (A+B)		**244,636.0**	**100.0%**																

[1] Due to a revised allocation, taxonomy-aligned OpEx for economic activity 3.6 for 2024 decreased from 42.2 percent to 7.0 percent, while taxonomy-eligible OpEx increased from 10.3 percent to 45.5 percent.
[2] Due to a revised allocation, taxonomy-aligned OpEx for 2024 decreased from 44.0 percent to 8.9 percent, and taxonomy-aligned OpEx related to enabling activities decreased from 43.7 percent to 8.5 percent.
[3] Due to a revised allocation, taxonomy-eligible OpEx for 2024 increased from 27.7 percent to 62.9 percent.

Table contains rounding differences.

Extent of taxonomy eligibility and alignment by environmental objective

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	8.7%	69.1%
CCA	0.0%	60.4%
WTR	0.0%	0.0%
CE	0.3%	4.8%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Legend:

Y: Taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective
N: Taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective
EL: Taxonomy-eligible activity for the relevant environmental objective
N/EL: Taxonomy-non-eligible activity for the relevant environmental objective

CCM: Climate Change Mitigation
CCA: Climate Change Adaptation
WTR: Water
CE: Circular Economy
PPC: Pollution Prevention and Control
BIO: Biodiversity and Ecosystems

Template: Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No