J.W. OSTENDORF

SUS [PAINT] ABILITY®

AGENDA 2030

PAINTING SUCCESS TOGETHER



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FOREWORD

A WORD FROM OUR OWNER

At Fidelium, sustainability is a core element of responsible stewardship, not a passing trend. As the owner of J.W. Ostendorf, we are responsible for the company's long-term development and financial resilience. Our goal is to create value while duly considering material environmental impacts, social aspects and a responsible culture.

We have conducted a structured CSRD materiality analysis to understand the status quo and set clear environmental and social priorities in order to embed them into our strategy. That way, decisions and resources focus on what most influences long-term success, regulatory compliance and stakeholder interests.



Broadening strategy beyond financial success brings both opportunities and trade-offs. Climate action, resource consumption or social aspects can affect processes, investment decisions or business model development. Our approach is to analyse trade-offs carefully and base decisions on sound information.

This report aligns with the CSRD and transparently outlines which topics are material for J.W. Ostendorf and how we intend to address them. Integrity, transparent decisions and a reliable culture are our foundation. Clear accountabilities, a strong sense of responsibility and a willingness to engage with challenges build trust with employees, partners and stakeholders – and support stable long-term development. We fully endorse this strategy and invite you to join us on the journey.



Phillip Wagner
OPERATING PARTNER, FIDELIUM &
MANAGING DIRECTOR, JWO

DEAR READERS,

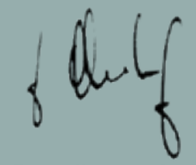
the trust you place in us motivates us to improve continuously. We want to paint a brighter future – for our customers, our employees, but equally for the environment and society. Founded in 1948 in Coesfeld, J.W. Ostendorf has a long history for agile entrepreneurship and driving sustainable products. Our aspiration is "painting success together", creating a positive impact through our actions, products and services.

AS PART OF OUR SUS[PAINT]ABILITY STRATEGY, WE HAVE DECIDED TO CONDUCT A DOUBLE MATERIALITY ANALYSIS TO IDENTIFY THE STRONGEST LEVERS IN ORDER TO SET TARGETS ALONG THREE GUIDING PRINCIPLES:

- We improve our environmental footprint by lowering energy use and CO_2-emissions while increasing renewable energy.
- We develop innovative products with careful regard for their effects on consumers and the environment.
- We promote employee health and safety and foster a workplace defined by equal opportunity, diversity and teamwork.

This report shares transparently our achievements in terms of environmental, social and governance but more importantly highlights our ambition for the future. We publish this report voluntarily, aligned to the requirements of the Corporate Sustainability Reporting Directive. I hope you enjoy reading it.

Kind regards,



Jan Ostendorf
CHIEF EXECUTIVE OFFICER (CEO)



ABOUT THE REPORT

REPORT OBJECTIVE & SCOPE

Aligned with the Corporate Sustainability Reporting Directive (CSRD), this Sustainability Report sets out how J.W. Ostendorf (JWO) takes responsibility for the environment, society and governance. For our customers, partners and other stakeholders, we thus create transparency across all activities and provide a clear overview of where we are today and what measures we aim to undertake to make an impact in terms of sustainability.

METHODOLOGY & REPORTING FRAMEWORK

The content of this Sustainability Report is based on the systematic collection and evaluation of relevant data from all parts of the JWO business. In 2025, we conducted our first CSRD compliant materiality analysis. Our reporting approach follows the CSRD and the European Sustainability Reporting Standards (ESRS). Topic selection is based on the material impacts, risks and opportunities identified in the CSRD materiality analysis along our environmental and social value chain and takes stakeholder interests into account. We also consider additional topics of strategic relevance to us, even if they were not classified as material. All information presented has been internally reviewed and is updated annually to ensure transparency, traceability and comparability of our sustainability performance.

SUSTAINABILITY

HISTORY
SUSTAINABILITY AS TRADITION AND FUTURE
BUSINESS MODEL
CORPORATE GOVERNANCE
PAINTING SUCCESS TOGETHER
STRATEGY
CSRD MATERIALITY ANALYSIS
CLEAR FOCUS
CORPORATE CARBON FOOTPRINT
TARGETS
CUSTOMERS & PARTNERS

01



OUR HISTORY

Our story began in 1948 when Josef Wilhelm Ostendorf founded the company. What started with a motorbike and the first deliveries to professional painters soon evolved into a retail/DIY focus in the 1960s when Josef met the founder of the Metro group Otto Beisheim. Our aim: deliver user-friendly, high-quality products at a fair value for price ratio to end consumers. The entry of his son Michael and his wife Marianne in the 1980s steered a pioneering shift to water-based systems – combining quality with environmental awareness and impact. From the outset, our priorities were clear: efficiency, security of supply and responsibility to people and nature through careful raw material selection and efficient production and logistics processes.

In 1996 we validated our environmental management under the EU Eco-Management and Audit Scheme – an industry milestone. Since 2016 we have been recognised as a 'Climate Protection Company'. As markets were evolving and international customers were seeking tailored solutions, we continued to refine products and processes: extending product lifetime, reducing material and energy use and ensuring robust quality standards across all of Europe.



1948

From brewing beer to producing paint - we begin selling paint to professional painters.



Our Founder
Josef Wilhelm Ostendorf

1981



Marianne and Michael Ostendorf join the company.

1983

The first solventfree emulsion paint leaves the factory.

1990

Our first waterbased lacquers are introduced into the market.



2006

Investment in a reference production facility for lacquers and varnishes, supported by state funding due to a resourcesaving and an innovative platform technology.

2011

JWO: AKTIV

Our corporate health management 'JWOAktiv' is recognised in the nationwide competition '365 Landmarks in the Land of Ideas'.

2012

Deutscher Nachhaltigkeitspreis

First award of the German Sustainability Prize 'Blue Angel' (German Eco-Label) – further awards followed.

2019

COSMOS®

First preservative-free emulsion paint on the European market.

2016

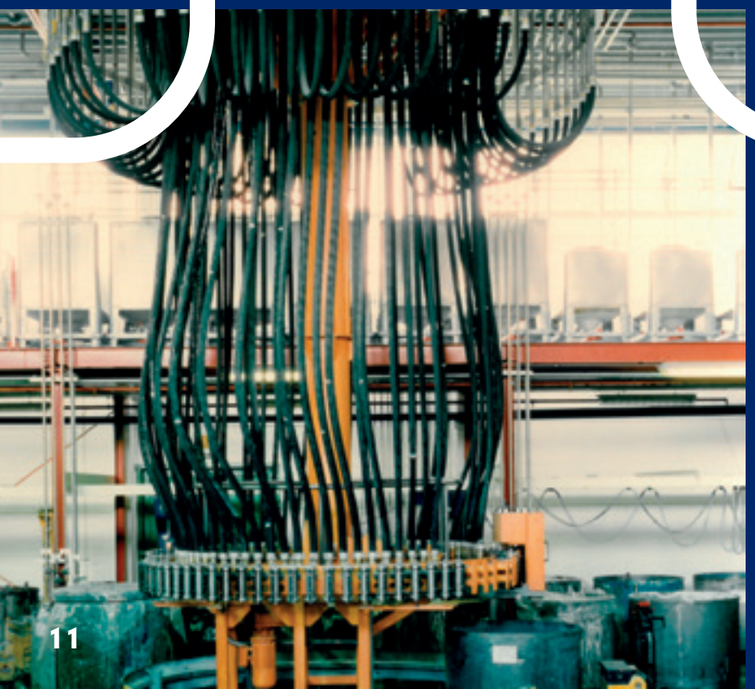
KLIMASCHUTZ UNTERNEHMEN
DIE KLIMASCHUTZ- UND ENERGIE-EFFIZIENZELITE DER DEUTSCHEN WIRTSCHAFT

Recognition as a ‘Climate-Protection Company’.

2014



Jan and Jens Ostendorf join the company.



2024

Site powered entirely by renewable electricity, a large share from our own solar panels.

2025

MEGA

First preservative-free lacquer from a paint manufacturer.



SUSTAINABILITY AS TRADITION AND FUTURE

JWO stands for variety and innovation. We offer a broad international portfolio that gives customers maximum choice and flexibility. Our state-of-the-art Coesfeld production and logistics site can produce more than 200 million litres of paints and varnishes per year. We monitor markets closely and use R&D to reduce product resource use. As a partner to both industry players as well as retailers across Europe, we combine focus, agility and a strong service mindset to deliver tailored, innovative solutions.

OUR BUSINESS MODEL

With our headquarter in Coesfeld, we are among Europe's leading providers of decorative coating systems. JWO has grown from a regional paint manufacturer into an international specialist for tailored private-label, toll manufacturing and bespoke solutions. Today we produce more than 60 brands in over 20 languages, supply leading retail and industrial customers across Europe and employ around 450 people. As a one-stop shop for retail and industrial partners, we offer formulation development, production, logistics and marketing. With the international footprint, we work with industry standard labels and match our formulation development to local needs. To assure product and process quality as well as compliance, materials and services are documented, assessed and improved continuously.

Within our procurement processes, we examine raw materials for potential ecological impacts and compliance with legal and voluntary sustainability requirements. Traceability within the supply chain is ensured in close cooperation with our suppliers and supported by evidence documentation. To this end, we conduct supplier assessments under ISO 50001 and ISO 14001 and evaluate supplier selfdisclosures. We produce more than 8,000 products – including emulsion paints, lacquers and wood protection – and consistently prioritise sustainable solutions by developing lacquers solvent-free and preservative-free products. But we don't stop looking at formulations. Our focus is to create reliable conditions along the entire value chain: we ensure the highest standards for hygiene and safety and work closely with our suppliers and industry partners to guarantee responsible handling of materials. At the same time, we also focus on driving healthy living from a consumer perspective and support retail in improving the shopping journey.

Our Sustainability-Focused Value Chain

Upstream | **Our Operations** | **Downstream**

1. Raw Material Sourcing

- Responsible sourcing of pigments, binders and additives
- Preference for preservative-, solvent- and PFAS-free raw materials
- Systematic supplier evaluation and audits (Code of Conduct)
- Reduction of CO_2-intensive raw materials (e.g., titanium dioxide)
- Focus on resource-saving materials

2. Product Development & Design

- Healthy-home, decarbonised coating systems
- Focus on preservative-free (COSMOS®) and water-based products
- Digital tools to balance cost, quality and CO_2

3. Production & Operations

- Production at the Coesfeld site with 100% green electricity
- Energy and resource efficiency through closed systems
- Own wastewater treatment and reduced waste volumes
- Top standards for health and safety
- Qualified employees and continuous training

4. Logistics & Distribution

- Efficient warehousing, transport and distribution
- Route to market optimisation to cut CO_2
- Recycled and recyclable packaging
- Transparent supply chain and close partnerships
- Support for sustainable retail and logistics concepts

5. Use & Application

- Safe, durable and user-friendly products
- Healthy indoor air via low-VOC products
- High coverage and durability to preserve resources
- Clear information and transparent labelling
- Support our customers in building resource-saving ranges

6. End-of-life & Circularity

- Promote recycling and recovery of packaging
- Reduce waste along the value chain
- Increase post-consumer material in plastic packaging
- Focus on circular economy and material efficiency
- Prepare future take-back and circular concepts

Classification according to CSRD / ESRS

CORPORATE GOVERNANCE





Alongside the CEO and the Operating Partner, the leadership team comprises the heads of Operations, Commercial, Solutions & Portfolio, Finance and People & Culture. All members of the leadership team are actively involved in operational & strategic management of the company. An elected Works Council represents employee interests, maintains regular dialogue with management and is involved in relevant decisions. This ensures that employee perspectives inform corporate governance and strategic direction.

We ensure our leaders possess the necessary knowledge and competencies in sustainability and that they are kept uptodate on relevant developments. We primarily draw on internal expertise and complement this with targeted external measures: participation in training programmes on sustainability strategy and regulation, workshops on current ESG topics and exchanges with external experts from a specialist consultancy. Key sustainability decisions are taken jointly at leadership level.

OVERARCHING GOALS WITHIN THE SUSTAINABILITY AGENDA

- Continuous reduction of CO_2-emissions
- Systematic reduction of energy, water and raw-material use and higher process efficiency
- Preservative-free products
- Targeted reduction of environmental harm
- Improved efficiency in raw-material use and sustainable processes

The objectives outlined are set out in detail later in the report and are accompanied by specific actions and measurable indicators.

Sustainability is a core element of our strategy. We view responsibility as a commitment to our customers, our employees and the environment.

MAKE IT ZERO – DECARBONISING THE DIY SECTOR

As an active member and supporter of the "Make it Zero" initiative (www.makeit-zero.com), we work with other companies from the DIY sector towards a climate-neutral future. The initiative aims to drastically reduce CO_2-emissions across the sector and to promote sustainable solutions.

OUR CONTRIBUTION INCLUDES:

- **CO_2-accounting and -transparency**

Continuous capture of CO_2-relevant data (e.g., raw materials) along the value chain to enable targeted reductions.

- **Joint projects and innovation**

Together with partners we implement measures to lower energy consumption and reduce CO_2-emissions, including optimising our energy storage and the gradual substitution of solvent-based systems with waterbased systems.

- **Commitment to climate neutrality**

We have set clear goals: a 30% reduction of our Scope 3 carbon footprint by 2030, investments in renewables and longterm strategies towards climate neutrality.

OUR ISO CERTIFICATIONS – QUALITY, ENVIRONMENT AND ENERGY

- **ISO 9001 – Quality Management**

Quality is an embedded process. We align all workflows to customer satisfaction, efficiency and continuous improvement; regular audits and training ensure we meet the highest standards.

- **ISO 14001 – Environmental Management**

Environmental protection is anchored in our corporate policy. We identify and assess environmental aspects, reduce emissions and waste and adopt resourcesaving processes.

- **ISO 50001 – Energy Management**

We monitor energy consumption, analyse savings potential and invest in technologies that lower energy demand.

These certifications form the foundation of our integrated management system and reflect our commitment to quality, environmental stewardship and energy efficiency.



PAINTING SUCCESS TOGETHER

Our **SUS[PAINT]ABILITY** agenda provides a framework to integrate economic, environmental and social topics into planning and execution. It aligns with the European Green Deal and sets internal guidelines for key processes.

TOGETHER WE CREATE SUCCESS.
TOGETHER WE ASSUME RESPONSIBILITY.
TOGETHER WE SHAPE A COLOURFUL FUTURE.

MACH[EN]³

OUR JOURNEY TO COST LEADERSHIP AND EXCELLENCE IN TAILOR-MADE PAINT SOLUTIONS.

MACH

Refers to movement that exceeds the speed of sound. Our MACH[EN]³ strategy embodies bold decisions, clear priorities, and rapid execution with discipline. This creates momentum that gives us a distinct competitive advantage and ensures sustainable success.

MACHEN (GERMAN FOR ACTION)

Having great ideas or intentions is great. Putting them into action is what makes the difference. Sustainable success begins with action. Our MACHEN statement stands for individual effort that truly matters. Only through dedication, determination, and disciplined execution, we can paint success together.

HOCH 3

To the power of three unleashing the full potential through impactful choices within the three key focus areas of our journey.

SMART GROWTH | **SUSTAINABILITY** | **EFFICIENCY**

SMART GROWTH

WE grow with purpose! By winning new customers and increasing revenue with our loyal customer base, **WE** create added value. At the same time, **WE** become an attractive and trusted partner for toll manufacturing – driving sustainable growth and securing long-term success.

- GROWING OUR LOYAL CUSTOMER BASE
- WINNING NEW CUSTOMERS
- TOLL MANUFACTURING

SUSTAINABILITY

WE continuously analyze and reduce our environmental footprint – through measures to lower emissions alongside our value chain (e.g., energy efficiency, optimized logistics, reduced packaging). At the same time, **WE** ensure fair and safe working conditions for our employees and partners, aligning our actions with recognized ethical standards. In this way, we make a tangible contribution to a sustainable and climate-conscious future.

- ENVIRONMENT
- SOCIAL
- RESPONSIBILITY

EFFICIENCY

WE act efficiently! Through a strong focus on cost discipline, strategic sourcing, process optimisation and portfolio work, **WE** build a strong foundation to ensure our long-term attractiveness and competitiveness.

- PROCESS OPTIMISATION
- STRATEGIC SOURCING
- PORTFOLIO MANAGEMENT
- INVENTORY CONTROL
- QUALITY EXCELLENCE
- SMART INVESTMENTS

OUR CSRD MATERIALITY ANALYSIS

In preparation for this report, we conducted – for the first time and on a voluntary basis – a comprehensive CSRD double materiality analysis (DMA). The basis of our approach is the principle of double materiality anchored in the CSRD. This means that sustainability topics were assessed both in terms of their impact on the environment and society and in terms of their financial relevance for our company. The analysis was supported by external partners. The aim was to systematically identify the key sustainability topics and integrate them in a targeted manner into our strategic sustainability approach.

The starting point for identifying the material topics is a holistic understanding of our products and services, our value-creation process and our corporate structure. As part of the DMA, the following steps were carried out from the start of the process through to the final approval of the material topics:

1. **Definition of reporting scope**
2. **Stakeholder engagement**
3. **Determination of the analytical basis**
4. **Assessment of sustainability aspects**
5. **Validation of results**

In total, eleven CSRD subtopics were identified as material: seven environmental, three social and one governance subtopic.

MATERIALITY ANALYSIS

The application requirements of ESRS 1 set out the steps for assessing materiality for impacts as well as risks and opportunities. Below we first address the assessment of impacts (impact materiality).

IMPACT MATERIALITY

In line with the ESRS, we analyse which sustainability topics have material impacts on people and the environment.

We consider both actual and potential future impact – whether positive or negative. Impact may occur in the short, medium or long term and relate not only to our own activities but also to the upstream and downstream parts of the value chain, for instance suppliers.

A topic is material if it can have a significant influence on people or the environment. For impact that has already occurred, we assess the severity; for potential impact we additionally consider the likelihood of occurrence. The severity of an impact is determined on the basis of the following criteria:

- **Scale – How severe is the impact?**
- **Scope – How many people or environmental areas are affected?**
- **Irremediability (for negative impacts) – To what extent can impact be reversed or limited?**



Impact Materiality

FINANCIAL MATERIALITY

In addition to impact on people and the environment, we also assess which sustainability topics are relevant to our company's financial development. This financial materiality perspective considers sustainability topics as opportunities and risks for the company.

A sustainability topic is considered financially material if, in the short, medium or long term, it could have a significant impact on the company's economic position. This includes potential effects on cash flow, the financial position or the financial performance of the company.

The assessment takes into account both existing financial effects and potential future developments. It considers not only matters that may affect us directly, but also external factors – such as regulatory requirements, market developments or risks along the value chain – where these have, or could have, financial implications.

CONDUCTING THE ANALYSIS

For the materiality analysis, impacts, risks and opportunities are considered along the entire value chain. The data foundation of the CSRD materiality analysis was based on three core pillars:

- **Desk research**
- **Stakeholder perspectives**
- **Internal company data**

CLEAR FOCUS

As part of our CSRD materiality assessment, we considered the environmental, social and governance (ESG) dimensions and identified the topics that are material to our business.

ENVIRON-MENT

E1 CLIMATE CHANGE
- Climate change adaption
- Climate change mitigation
- Energy

E2 POLLUTION
- Pollution of water
- Substances of concern

E3 WATER & MARINE RESOURCES
- Water

E5 RESOURCE USE & CIRCULAR ECONOMY
- Waste

SOCIAL

S1 OWN WORKFORCE
- Working conditions

S2 WORKERS IN THE VALUE CHAIN
- Working conditions

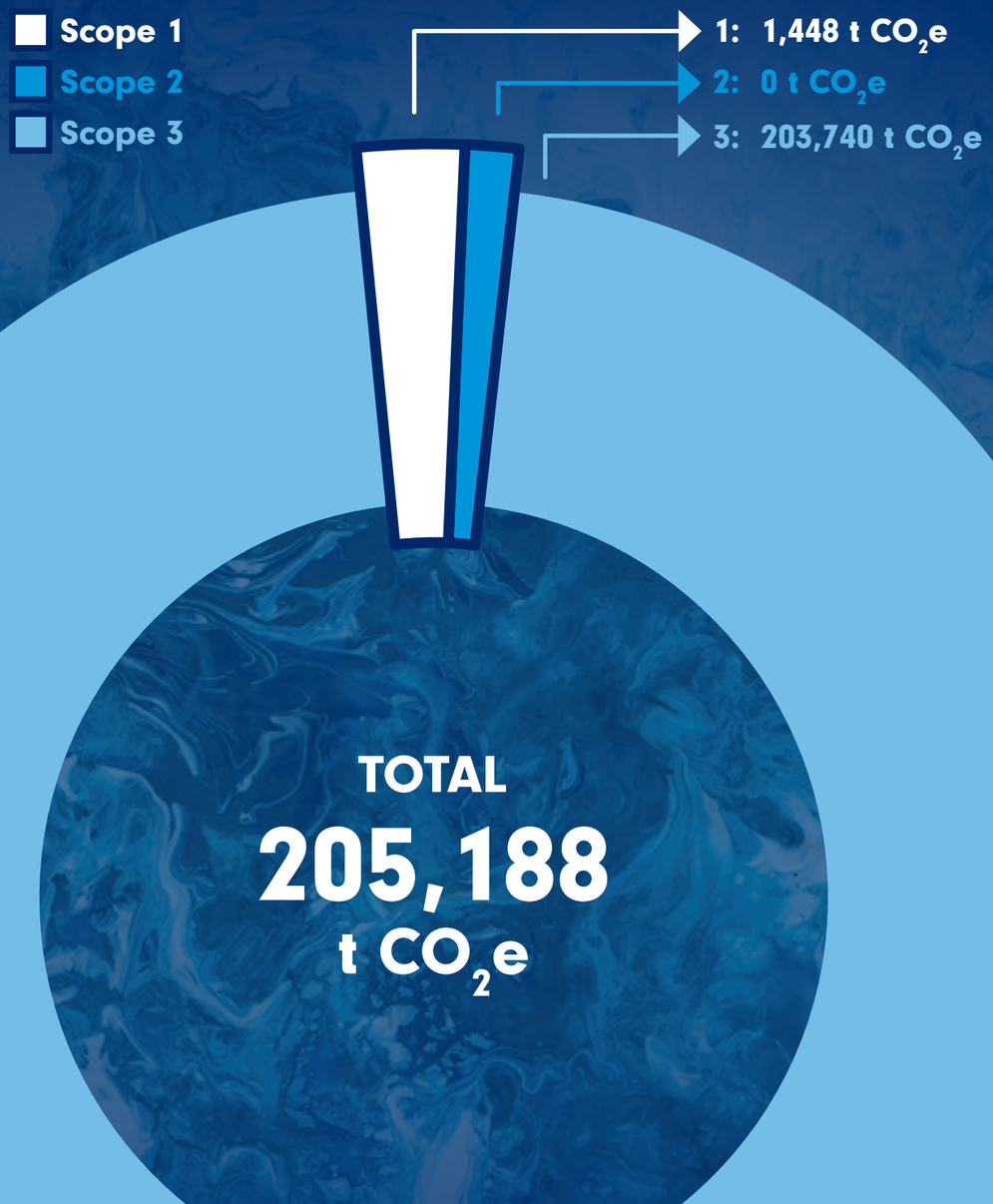
S4 CONSUMERS & END-USERS
- Personal safety of consumers and/or end-users

RESPONSI-BILITY

G1 BUSINESS CONDUCT
- Corporate culture

CORPORATE CARBON FOOTPRINT

FROM RESPONSIBILITY TO TRANSPARENCY ...



Scope 1		Emissions (t CO_2e)	Share of scope	Share of total
1.1	Stationary combustion	1,073	74.1%	0.5%
1.2	Mobile combustion	375	25.9%	0.2%
1.3	Volatile gases	0.04	0%	0%
1.4	Process emissions	0	0%	0%
Total Scope 1		**1,448**	/	**0.7%**

Scope 2		Emissions (t CO_2e)	Share of scope	Share of total
2.1	Electricity	0	100%	0%
2.2	District heating and cooling	/	/	0%
2.3	Steam	/	/	0%
Total Scope 2		**0**	/	**0%**

Scope 3		Emissions (t CO_2e)	Share of scope	Share of total
3.1	Purchased goods and services	167,618	82.3%	81.7%
3.2	Capital goods	2,594	1.3%	1.3%
3.3	Fuel and energy-related activities not included in Scope 1 or Scope 2	572	0.3%	0.3%
3.4	Upstream transport and distribution	12,303	6.0%	6.0%
3.5	Waste generation in the company	1,320	0.6%	0.6%
3.6	Business travel	2	0%	0%
3.7	Employee commuting	467	0.2%	0.2%
3.8	Upstream leased assets	420	0.2%	0.2%
3.9	Downstream transport and distribution	5,354	2.6%	2.6%
3.10	Processing of sold products	76	0%	0%
3.11	Use of sold products	0	0%	0%
3.12	End-Of-Life treatment of sold products	13,012	6.4%	6.3%
3.13	Downstream leased assets	0	0%	0%
3.14	Franchises	0	0%	0%
3.15	Investments	0	0%	0%
Total Scope 3		**203,740**	/	**99.3%**

OUR TARGETS UNTIL 2030

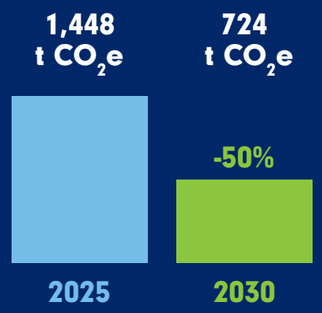
Environmental
Social
Responsability

... FROM TRANSPARENCY TO ACTION.

SCOPE 1 – DIRECT EMISSIONS
Fuel, Natural Gas, Heating Oil

TARGET: REDUCE BY 50%

MEASURES: Switch to renewable energy for heat (new heating system at Plant II; window refurbishment at Plant I); decrease vehicle fleet.



SCOPE 2 – MARKETBASED INDIRECT EMISSIONS
Electricity, District Heating

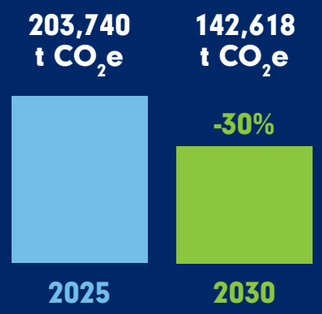
JWO already uses 100% green electricity; footprint is therefore 0 t CO_2e.



SCOPE 3 – INDIRECT EMISSIONS ALONG THE VALUE CHAIN
Business Travel, Logistics, Raw Materials

TARGET: REDUCE BY 30%

MEASURES: Supplier programmes with CO_2-reduction requirements; use of sustainable raw materials with a lower footprint; transport optimisation (rail vs. truck, route optimisation); promotion of low VOC products for consumers.

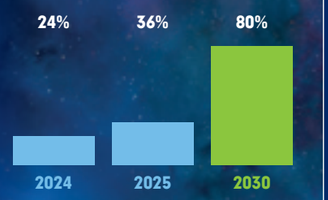


ACHIEVE ECOVADIS SILVER TO GOLD STATUS IN 2026

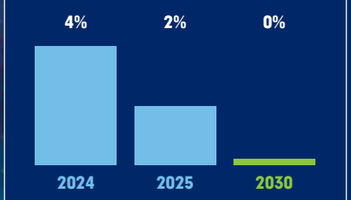
JOIN THE SCIENCE BASED TARGETS INITIATIVE (SBTI) BY 2026 AND ALIGN CLIMATE TARGETS TO SCIENCEBASED STANDARDS.

ENVIRONMENTAL PRODUCT DECLARATIONS (EPDS) TO EN/DIN 15804
Launch programme in 2026 and creatation of EPDs for all products.

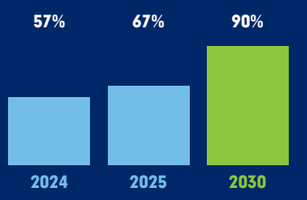
INCREASE SHARE OF COSMOS® PRODUCTS



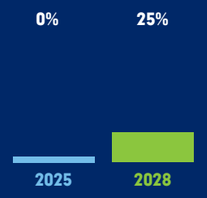
REDUCE SOLVENTBASED DIY COATINGS



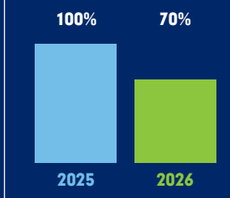
INCREASE SHARE OF PLASTIC PACKAGING WITH POST CONSUMER MATERIAL



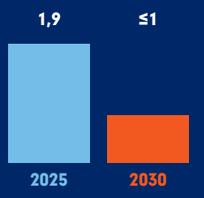
RECOVER ENERGY AND WATER FROM WASTEWATER STREAMS BY 2028



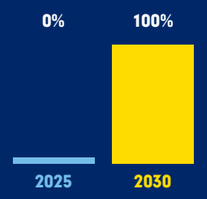
REDUCE TOTAL WASTE VOLUME BY 30% UNTIL 2026



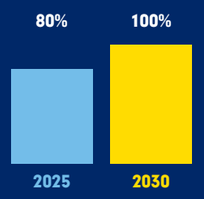
REDUCE ACCIDENT RATE PER 100 EMPLOYEES



SHARE OF SUPPLIERS WITH SIGNED CODE OF CONDUCT



COMPLIANCE TRAINING COMPLETION RATE



CUSTOMERS & PARTNERS

Our customers are more than business partners; they are the compass that guides our decisions and actions. Every innovation, strategic initiative and sustainability target is shaped by their needs and expectations – and by those of their customers. Only by working together we can drive the change our industry and society requires.

Embedding sustainability in our business is not a standalone project but a continuous process anchored across the entire value chain. We see ourselves as part of a connected network in which manufacturers, retailers, businesses and consumers collaborate closely. Customers are the decisive force: they expect quality and reliability, as well as responsibility – for the environment, resources and people. We take this responsibility seriously and actively involve customers in developing sustainable solutions.

JOINT PRODUCT DEVELOPMENT

We are partnering to create innovative, resourceefficient products that reduce the carbon footprint, including the use of raw materials that lower productlevel CO_2-emissions.

TRANSPARENCY AND DIALOGUE

We openly sharing data, progress and challenges to build trust and enable better decisions.

COLLABORATIVE INITIATIVES

From CO_2-reduction and circularity to packaging optimisation; we prioritise cooperation over isolated action.

Our aim is clear: meaningful change happens only when everyone pulls in the same direction. We do not view sustainability primarily as a source of competitive advantage, but as a shared responsibility – environmental, social and economic – across the entire value chain. That is why we regard our customers as our North Star – the reference point for everything we do. Their expectations are our motivation, their satisfaction our benchmark, and their future our mandate.



Our customers are at the centre of everything we do. As a business with family values, we know that genuine progress is only achieved together. Responsible business decisions are integral to how we create value. We not just aim to deliver products, but solutions that enable our customers' success while combining best performance with latest sustainability standards.

Jens Ostendorf
CHIEF COMMERCIAL OFFICER (CCO)

ENVIRONMENT

02

CLIMATE-PROTECTION PRINCIPLES
EMISSIONREDUCED PRODUCTION
POLLUTION
WATER & WASTEWATER
RESOURCE OUTFLOWS
RESOURCE EFFICIENCY
PACKAGING
SUSTAINABLE SOLUTIONS NEED FOCUS
PRODUCT-LEVEL TRANSPARENCY
ALWAYS IN FOCUS: HAZARDOUS MATERIALS
REDUCTION OF CONCERNING SUBSTANCES
SUSTAINABLE TECHNOLOGIES FOR THE FUTURE
PRESERVATIVE-FREE SYSTEMS: COSMOS®

HOW WE ACT – OUR CLIMATE-PROTECTION PRINCIPLES

OUR PRINCIPLE FOR CLIMATE PROTECTION & ADAPTATION

We want to help slow climate change – and prepare effectively for its effects. We therefore reduce our greenhousegas emissions step by step with the clear focus of achieving climate-neutral operations over time. Equally, we want to respond flexibly to climaterelated changes by identifying risks early and developing suitable measures for adaptation. We track all direct and indirect CO_2-emissions systematically and report continuously. We disclose KPIs transparently, review them regularly and adjust measures as needed.

OUR PRINCIPLE FOR ENERGY EFFICIENCY

We aim to reduce energy consumption continuously and use energy as efficiently as possible. We operate a structured energymanagement system with monitoring, regular energyteam meetings and strategic energy sourcing to identify and realise improvements. More efficiency means fewer emissions, lower costs and greater security of supply. We monitor energy KPIs on an ongoing basis; the energy team reviews data regularly and derives improvements. Our intensity metric is kWh consumed per litre produced. In 2025 we reduced this KPI by around 3% vs. the prior year; our 2026 target is 5%.

OUR PRINCIPLE FOR ENVIRONMENTAL PROTECTION

We aim to avoid and continuously reduce environmental impact. We therefore consider environmental aspects in all decisions and align our actions with applicable requirements. Our goal is to minimise negative impact and strengthen preventive environmental protection. The focus is on emissions, waste, wastewater, and resource and energy consumption. We leverage opportunities such as ecological improvements and cost savings, while actively managing risks including noncompliance and supply chain disruptions. Effectiveness is ensured through our ISO 14001 environmental management system. Monitoring, audits and regular reviews help us identify deviations early and implement improvements.

OUR PRINCIPLE FOR RESPONSIBLE WATER USE

Water is a key and a valuable resource. We use it responsibly and aim to reduce consumption continuously. We operate an inhouse water treatment plant that exceeds legal requirements. Our goal is to improve the overall water balance – from abstraction to discharge – through monitoring and optimised processes. KPIs on consumption, reuse and effluent quality are reviewed regularly; audits and lab analyses ensure we meet our targets.

OUR PRINCIPLE FOR SAFE HANDLING OF SUBSTANCES OF CONCERN

We take responsibility for handling substances that may endanger peoples' health or the environment. Our goal: identify risks, avoid them and, in the long term, replace them with alternatives. We systematically assess all raw materials used, comply with regulatory requirements and identify potential impact at an early stage. As part of our chemicals management, we define measures for substitution, minimisation and safe handling. These include clear approval processes, training and technical protective measures.

OUR PRINCIPLE FOR WASTE MANAGEMENT

We aim to avoid, reduce and properly dispose our waste. In doing so, we use resources efficiently and strengthen awareness of responsible handling. We continuously record and assess waste volumes to identify optimisation potential. Risks such as improper disposal are minimised through clear structures and training. Regular weighings help us evaluate trends over time and derive targeted measures. We also raise employee awareness of correct separation and recycling.

EMISSION-REDUCED PRODUCTION



At JWO, sustainability and innovation mean going beyond regulatory compliance. As COO, I am driving a pathway to a climateneutral production, underpinned by precise monitoring and optimisation of energy flows, evidenced by our energymanagement audits. Closedloop systems retain resources in circulation, minimise waste and progressively reduce our environmental footprint. Safeguarding our employees is as fundamental as environmental protection, fostering conditions in which sustainable ideas can thrive for a future that we shape responsibly together.

Christian Laukamp
CHIEF OPERATING OFFICER (COO)



OWN SOLAR PLANT

We power production and administration with renewable electricity, led by our onsite solar plant.

CONSCIOUS CONSUMPTION

We continuously monitor and optimise energy flows to achieve sustained reductions in consumption.

HIGHEST STANDARDS OF HEALTH & SAFETY

Protecting our employees is our top priority. We rely on regular training and safety briefings, a proactive reporting culture, safety inspections, ergonomic workplace design and regular emergency drills.

CLOSED SYSTEMS

We drive resource efficiency and prevent waste through packaging reuse, recycling of solvent and intelligent waste management.

POLLUTION

Our materiality analysis examined where significant impact, risks and opportunities relating to pollution arise. Both our Coesfeld production site and our upstream and downstream value chain led to the classification of pollution as material.

Two aspects were identified as particularly material:

- **Water Pollution (ESRS E2.2)**
- **Handling Of Substances Of Concern (ESRS E2.5)**

The materiality of water pollution arises primarily in the upstream value chain, particularly through the extraction and processing of raw materials. Within our own operations, water can also become contaminated during the manufacture of paints and coatings. To mitigate this impact, we operate a modern wastewater treatment plant that is regularly maintained and complies with all statutory discharge limits. Managing substances of concern is critical, as certain chemicals used in paints and coatings can affect both our employees' health and the environment. By clearly mapping this topic to our site and core processes, we implement targeted measures to reduce environmental impact, mitigate risks and realise opportunities to enhance environmental performance.

WATER & WASTEWATER

As part of our materiality assessment, we examined where significant impact, risks and opportunities (IROs) related to water resources may arise across our sites and business activities. The analysis shows that both our production site in Coesfeld and elements of the upstream value chain materially contribute to water resources being identified as a priority topic.

Within water resources, one topic was assessed as material:

- **Water consumption (ESRS E3.4)**
  In this context, we also address water pollution (ESRS E2.2).

The materiality of water pollution arises, on the one hand, from the upstream value chain, particularly through the extraction and processing of raw materials. At our site, water is polluted by the use of chemicals in the manufacturing process. As already outlined, before we release the remaining water to the water system, we minimize the environmental impact by cleaning the water in our own wastewater treatment plant.

Water consumption is deemed material because the chemical industry requires large volumes of water, especially due to water-intensive processes in the upstream value chain. We use regional drinking water to produce water-borne paints. The manufacture of preservative-free paints also entails higher hygiene requirements and thus increased water consumption.

By clearly assigning these topics to our site and business processes, we can derive targeted measures to avoid negative environmental impact, minimise risks and harness opportunities for improved performance while fulfilling high environmental standards.

As part of the materiality analysis, we considered both our own activities and the entire upstream and downstream value chain. To determine relevant environmental aspects, risks and opportunities, we carried out a systematic review at the site and along our business processes. Relevant stakeholders – including affected communities – were also considered to ensure their perspectives while their expectations were appropriately reflected.

Our water consumption is calculated in accordance with the EFRAG-definition:

Freshwater Withdrawal
−
Water Discharge (Effluent)
=
Water Consumption

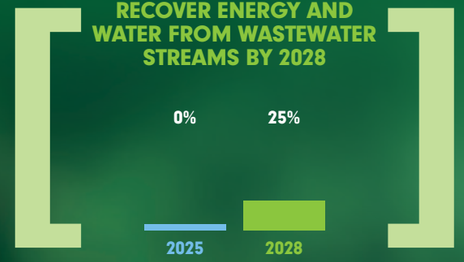
Water consumption in 2024: 26,330 m³.

WATER RISKS: According to the WRI Aqueduct Water Risk Atlas, our Coesfeld site is not in a high waterstress area; nevertheless, we continuously monitor regional water availability.

WATER REUSE: Through internal closedloop processes, we reuse approximately 800 m³ of water per year, e.g., for prerinsing tanks and pipelines..

WATER TREATMENT: We operate an onsite wastewater treatment plant that is regularly upgraded and complies with all applicable discharge limits. Treated effluent is released in a controlled manner to the water network.

REDUCTION MEASURES: Optimised rinsing sequences, modern cleaning systems and the use of treated water help to reduce freshwater demand and improve resource efficiency.



OUR TARGET



RESOURCE OUTFLOWS

As part of our materiality assessment, we examined where significant impacts, risks and opportunities (IROs) related to the circular economy may arise across our business activities and locations. The results show that both our Coesfeld production site and the downstream value chain materially contribute to this overarching topic being assessed as material.

Within the circular economy topic, one subtopic was identified as material:

- **Waste (ESRS E5.5)**

Waste is material because hazardous and non-hazardous waste arises both upstream in the chemicals industry and within our own operations, with potential effects on people and the environment. Appropriate treatment and disposal via specialised wastemanagement providers helps to keep pollution risks low. In the downstream value chain, the use of preservativefree paints can result in higher waste volumes for end users, as these products cannot be stored over a long time once opened.

By assigning clear ownership for these topics at site and process level, we implement targeted measures to avoid negative environmental impact, minimise risks and capture opportunities to improve environmental performance. The analysis covered our own operations as well as the full upstream and downstream value chain. To identify relevant environmental aspects, risks and opportunities, we conducted a systematic review at the site and along our business processes, and we considered relevant stakeholders – including affected communities – to ensure their perspectives and expectations were appropriately reflected.

Waste categories	Description	Quantity (tonnes)	Share (%)
Packaging waste	Paper, plastics, composites, mixed packaging	324.56	13
Production waste	Sludges from wastewater treatment and other production waste	1,713.34	68.7
Hazardous waste	Paints, coatings, pickling solutions, endoflife electrical equipment, organic solvents	400.16	16
Other waste	Residual stocks (e.g., paints)	56.58	2.3
Total		**2,494.64**	**100**

Packaging type	Quantity (tonnes)	Share of total packaging waste (%)
Paper and cardboard	83.16	25.6
Plastic	116.22	35.8
Composite packaging	23.3	7.2
Mixed packaging	101.88	31.4
Total	**324.56**	**100**

In the reporting year, total waste amounted to 2,495 tonnes. Of this, 13% was packaging waste, which was analysed by material category. Hazardous waste accounted for 16%, primarily from paints, solvents and pickling solutions. The majority – 69% – was production waste, with industrial wastewater sludge representing the largest share.



OUR TARGET

RESOURCE EFFICIENCY

Measures to increase resource efficiency include:

- **Internal reuse of cans**
  Leftover or slightly damaged cans are systematically reused for daily sampling instead of being disposed of, reducing purchases, cost and CO_2 from production and transport.
- **Solvent loop with partners**
  Used solvent is distilled externally and reused as a cleaning solvent, closing loops and reducing residues and disposal.
- **More efficient disposal logistics**
  Smart presses compact metal cans and trigger pickups only at maximum fill levels, cutting trips, costs and emissions.

PACKAGING

Within our plastic packaging, 67% already contains post consumer material. We aim to increase this to 90%. In order to achieve this goal, we have defined the following measures:

- Convert existing packaging systems to recycled materials.
- Work with suppliers and recycling partners to secure stable material flows.
- Invest in R&D to optimise material quality, durability and design.
- Communicate transparently via ecolabels and certificates evidencing post consumer material use.

Through this commitment, we directly contribute to preserving resources, reducing our reliance on fossil feedstocks and creating value across the entire value chain. Our aim is to treat packaging not as a mere necessity, but as an active lever for sustainability and innovation.

POST CONSUMER RECYCLED (PCR) PLASTIC

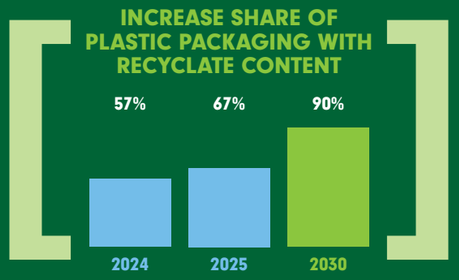
Material used by consumers (e.g., bottles, packaging, films) that is collected, recycled and processed into new products.

RAISING THE RECYCLING SHARE

Substituting the remaining virginplastic components (lids and handles) with PCR alternatives.

FLEXIBLE PRODUCT DECORATION

Investment in new technical solutions for ondemand, highquality decoration.



OUR TARGET



SUSTAINABLE SOLUTIONS NEED FOCUS



Within JWO Solutions, five core business units are integrated to match customer needs with supplier capabilities and advanced technologies, creating a seamless link between market demand and development expertise. Our offering is efficient, customercentred and strategically aligned. We develop intelligent portfolio solutions and innovative products that drive customer growth and deliver high performance outcomes for consumers, while deploying forward looking technology and service solutions – such as Bio Blockers, incorporating AI assistants and making use of new CO_2-analysis tools – to support our customers' sustainability objectives.

Philipp Wenzel
CHIEF SOLUTION OFFICER (CSO)

OUR CUSTOMERS

MARKET DEMANDS

JWO SOLUTIONS

PROJECT-MANAGEMENT | **DIGITAL**

MARKETING | **PRODUCT-MANAGEMENT** | **RESEARCH & DEVELOPMENT**

OUR KNOW-HOW

DECARBONIZATION & NEW SOLUTIONS	• New technologies to cut CO_2-emissions • Lower-emission product solutions and healthy-home products (e.g., preservative-free paints) • Competitive advantage through innovation
PORTFOLIO EXCELLENCE	• Efficiency gains to lower cost • Alternative and resource-saving raw materials • Continuous quality optimisation
SCALE-UP	• Ongoing optimisation and support of production processes • Efficient introduction and delivery of new business projects

DEVELOPMENT EXPERTISE

TRANSPARENCY ON PRODUCT-LEVEL – MAKING RESPONSIBILITY VISIBLE

For us, sustainability means not only setting company-wide targets but also taking responsibility at product level. Transparency is essential: it builds trust, enables informed choices and supports the transition to a climate-neutral, safer future. Our smart systems let us provide comprehensive information for many products – from carbon footprints to ingredient safety. Four areas are central:

SUSTAINABILITY REPORTING

- Transparency and accountability through publication of our first Sustainability Report aligned with the CSRD in 2026
- Building a robust data foundation via annual corporate carbonfootprint analysis across all business areas
- Continuous improvement and target tracking through structured ESG reporting and crossfunctional collaboration.

HAZARD ASSESSMENT

- Automated rawmaterial assessment through SAP integrated health and hazard checks
- Compliance with REACH, CLP and ecolabel standards for safer formulations
- Strengthened product stewardship by identifying restricted or high risk substances early

CORPORATE CARBON FOOTPRINT

- Comprehensive CO_2-calculations at corporate level to identify reduction levers
- Use of AI-supported tools to balance cost, quality and carbon footprint in paint formulation and portfolio design

ENVIRONMENTAL PRODUCT DECLARATION (EPD)

- Verified, comparable environmental data to support customer transparency
- Enables retailers to build credible sustainable ranges in line with consumer demand
- Builds consumer trust and awareness by enabling informed purchasing decisions
- We are preparing digital interfaces with all necessary data to create the first EPDs for customers during 2026



ALWAYS IN FOCUS: HAZARDOUS MATERIALS

We continuously improve products by using health-conscious ingredients and avoiding raw materials classified as critical.

ENVIRONMENTAL PRODUCT DECLARATIONS (EPDS) TO EN/DIN 15804

Launch programme in 2026 and creation of EPDs for all products.

OUR TARGET



WORKING WITH EXPERTS

Collaboration with regulatory experts and consistent compliance secure adherence to legal standards and strengthen health and safety assurances.

REGULATORY & LEGAL REVIEW

Ongoing monitoring of relevant health, safety and chemical legislation provides a reliable framework for compliance.

STRICT SUBSTANCE CONTROL

Avoidance of critical substances such as VOCs, formaldehyde releasers, heavy metals and harmful plasticisers minimises health risks.

DOCUMENTATION & TRANSPARENCY

Comprehensive, uptodate safety data sheets and ingredient lists support full traceability and product safety.

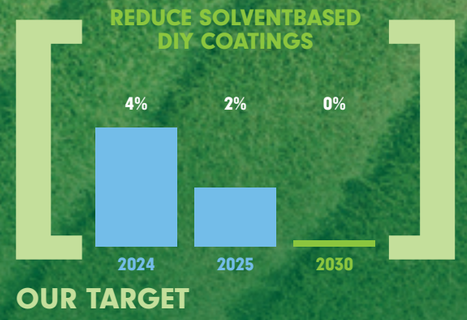
TESTING & CERTIFICATION

Regular testing and independent certifications confirm the safety and quality of raw materials and finished goods.

EXPERT ADVICE & COMPLIANCE

Close collaboration with regulatory experts and consistent adherence to standards; where technically feasible we avoid potentially sensitising preservatives and use preservative-free systems to reduce allergy risks.

LESS IS MORE – OUR FOCUS SEGMENTS



SUBSTANCE	TITANIUM DIOXIDE	BIOCIDES	SOLVENTS	PFAS (per and polyfluoroalkyl substances)
Why do we use these substances?	• Provides opacity, especially in the wet state of paints/coating systems during application • Gives the paint brightness and brilliance • Increases UV resistance and prevents yellowing	• Prevent mould, algae and bacterial growth on coated surfaces • Preserve the appearance and hygiene of surfaces • Extend the paints' lifecycle, especially in humid environments	• Facilitate application • Influence the film formation and the quality of the coating	• Improve surfaces durability and resistance • Enhance wetting characteristics; often key to achieving excellent application properties, long-term durability and ease of cleanability of the surface, especially in demanding environments
Which challenges come with their use?	• Titanium dioxide is one of the major CO_2-drivers in our products. • Manufacturing is highly energyintensive and causes significant emissions. • Limited raw-material availability further increases dependence.	• Biocides are under strong regulatory pressure (e.g., EU Biocidal Products Regulation). • Many active substances are losing their authorisation, which makes formulating more complex. • Biocides require careful consideration, as they can enter the environment and may be harmful to sea life in particular. • Balancing product protection and environmental sustainability is a major challenge.	• Solvents contain volatile organic compounds (VOCs), which contribute to air pollution and can be involved in the formation of groundlevel ozone (smog). • They are strictly regulated and conflict with climate objectives. • From a sustainability perspective, VOC emissions need to be drastically reduced, requiring the systematic adoption and further development of waterbased systems as a continuing replacement for solvents.	• PFAS are problematic because, owing to their high chemical stability, they are barely degraded in the environment, accumulate in water, soils and food chains, and thereby cause long-term environmental damage. • They are of concern for humans, as some PFAS are associated with impairment of the immune system, hormonal disturbances and increased health risks, and can accumulate in the body over long periods.
What are we doing to mitigate these challenges?	• Global supplier assessments: We evaluate suppliers regarding environmental footprints and emissionreduction targets. • Substitution without compromising quality: We actively seek alternative raw materials and innovative formulations that reduce the titanium dioxide content, without loss of opacity or overall quality. • Smart transparency systems: Using digital tools, we analyse the carbon footprint and the cost structure in real time, which helps us implement CO_2-reduced formulations already at the development stage.	• Global supplier assessments: We continuously evaluate our partners for compliance and raw-material quality. • Compliant active substances: All active substances used are systematically checked against regulatory requirements. • Reduction of biocide content: Where possible, we reduce the biocide content without compromising efficacy or product safety. • Transparency for customers and authorities: We provide clear information on ingredients and regulatory requirements.	• Low VOC systems: stronger focus on waterborne and highsolids technologies. • Solventfree products: development towards 100% solids/powder where feasible. • Less solvent: reduce solvent content via new binder systems where avoidance is not possible. • Process optimisation to minimise emissions.	• PFAS principle: We operate PFAS-free today and are committed to remaining PFAS-free in the future. • Product development: New formulations are consistently developed PFAS-free. • Portfolio & Substitution: Our existing portfolio is PFAS-free. If PFAS risks are identified in the supply chain, they are promptly replaced with PFAS-free alternatives. • Supplier collaboration: Together with our suppliers, we develop and qualify PFAS-free solutions and validate them through testing and qualification processes. • Regulatory transparency: We report openly and prepare early for new regulatory requirements and definitions to continuously ensure our PFAS-free status.

FUTUREPROOF SUSTAINABLE TECHNOLOGIES

As an innovator, we develop platform solutions that give customers maximum flexibility. We are technology-agnostic: what matters is a measurable contribution to a lower carbon footprint, higher efficiency and future-readiness.

Our aim is to combine ecological responsibility with technical performance – delivered transparently and with a strong focus on impact.

BIO-BASED SYSTEMS



BIO-BASED TECHNOLOGY
Use of specific binders based on 100% natural, renewable raw materials, e.g., plant-based resins and oils.



BIOMASS-BALANCED TECHNOLOGY
Allocation of waste-based biomethane (biomass) to our products.

PRESERVATIVE-FREE SYSTEMS



OUR PLATFORM FOR PRESERVATIVE-FREE PAINTS



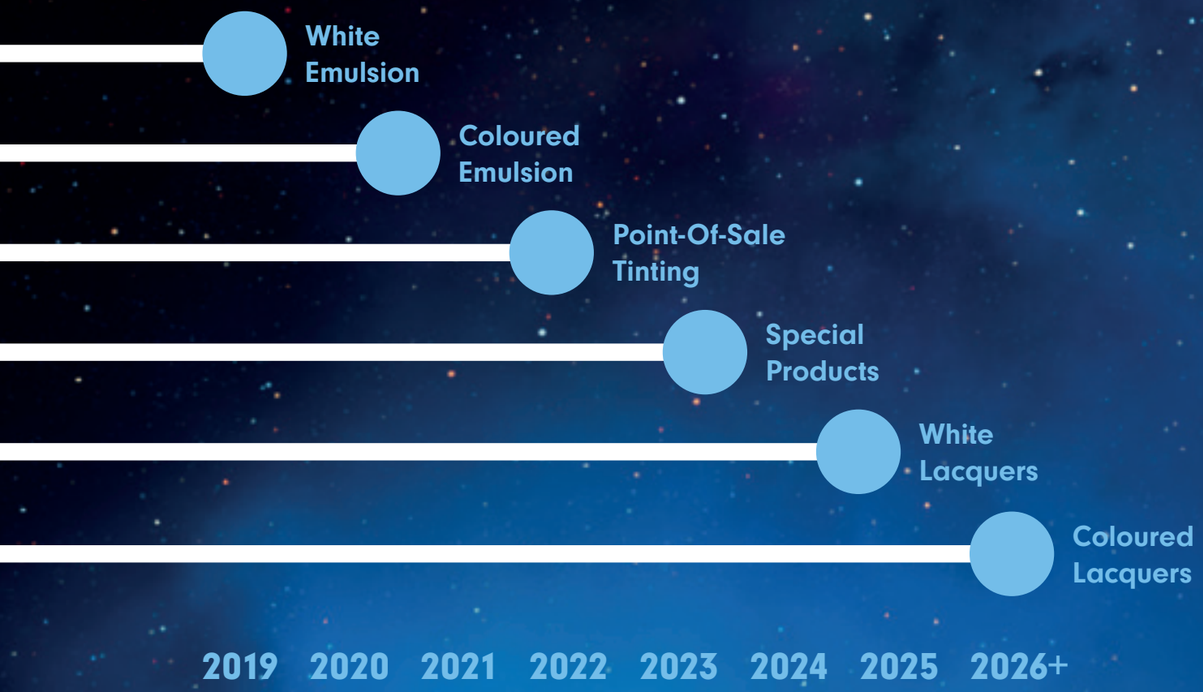
THE NEXT GENERATION OF PRESERVATIVE-FREE PAINTS

COSMOS®

BECAUSE HEALTHY HOMES MATTER

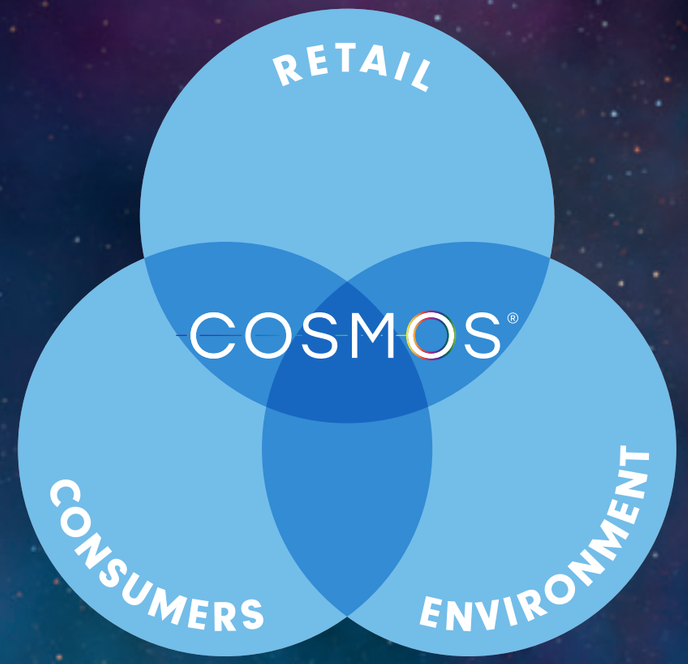
Preservative-free systems are gaining ground as health and environmental expectations rise and regulatory requirements tighten. This development presents new technological challenges, yet also opens opportunities for greater safety, sustainability and future readiness. For nearly a decade, we have been working consistently to develop preservative-free paints and coatings – from our first interior paints, via a comprehensive base and tintingpaste system for mixing custom colours at the point of sale, through to our first preservative-free white laquer in 2025. With COSMOS®, we already offer a holistic answer to the demands of a changing market.
As the next step, under COSMIC DUST we are developing a new generation of bioblockers: innovative technologies that inhibit microbiological growth, delivering greater product stability, longer shelf life and an even lower environmental footprint.

OUR COSMOS® JOURNEY



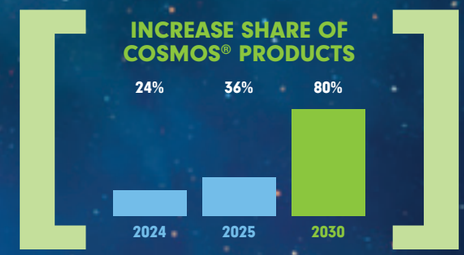
THE PERFECT MATCH FOR RETAIL, CONSUMERS AND THE ENVIRONMENT

Retailers can futureproof their paints and coatings ranges at an early stage, meet growing consumer demands for sustainability and healthy indoor environments, and position themselves as an innovative, responsible business.



Consumers minimise health risks, such as allergies and skin irritation, and improve indoor air quality – without compromising the quality they expect. At the same time, they back businesses that advance the development and marketing of sustainable technologies.

By avoiding potentially harmful preservatives, we actively reduce **environmental** impacts – preserving conditions for microorganisms essential to ecological balance and preventing harm to sealife.



OUR TARGET

COSMIC DUST

THE NEXT GENERATION OF PRESERVATIVE-FREE PAINTS

Our next step towards innovative, healthier paints is the use of bioblockers – new substances that inhibit microbial growth through physical and biological mechanisms without actively killing microorganisms. This enables us to optimise stability while reducing internal risks and environmental impacts.

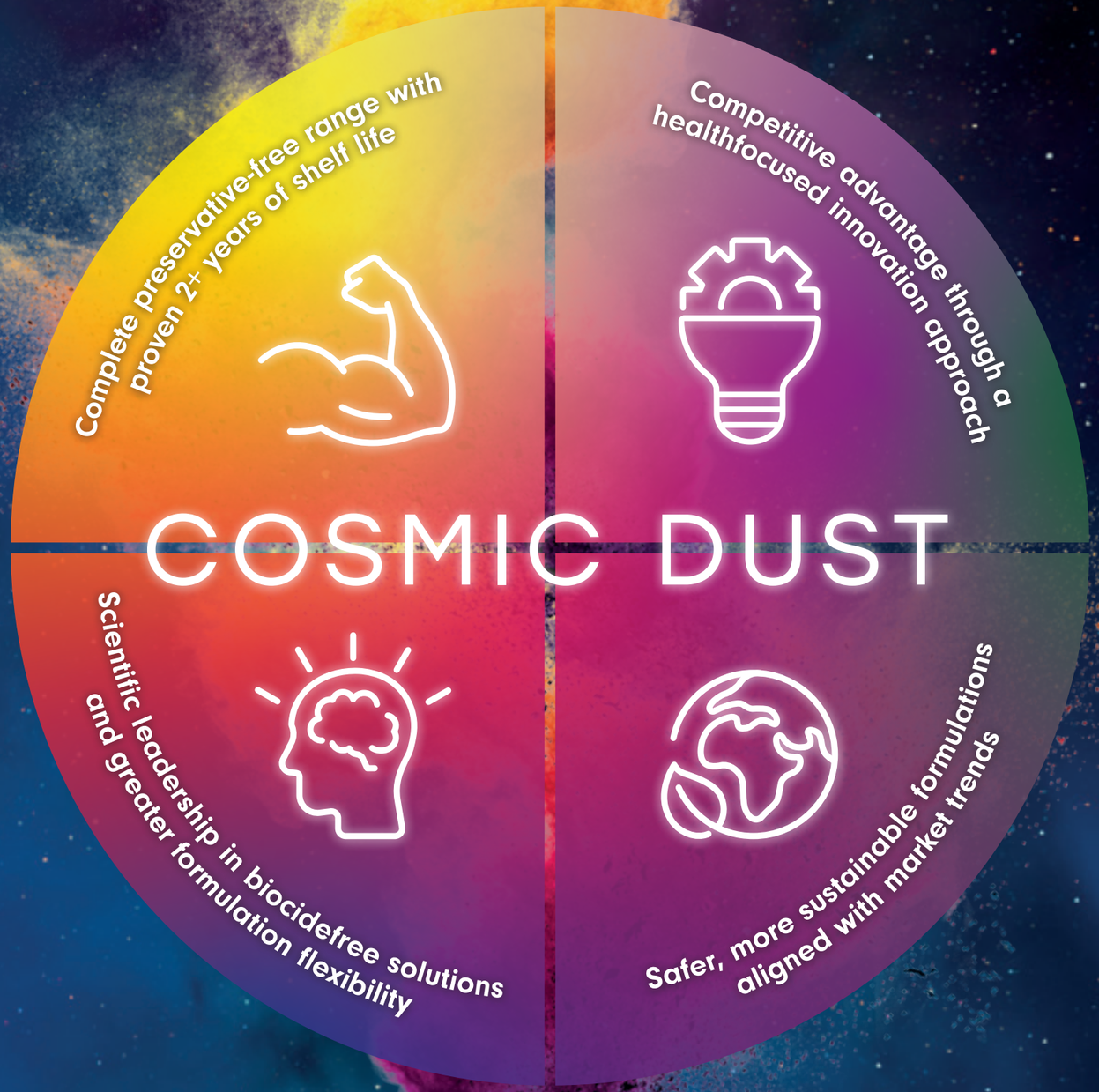
Restrictions on preservatives and rising microbial resistance (e.g., bacteria, fungi and yeasts) are increasing – intelligent systems are needed to ensure paint stability.

Why? Some active substances are suspected of being harmful to the environment; others may pose health risks. The EU – for example under REACH and the Biocidal Products Regulation (BPR) – strictly regulates which substances may be used and in what quantities.

The result: manufacturers may use certain biocidal or preservative substances only to a limited extent or not at all – potentially reducing product efficacy or shelf life. When microbes are repeatedly exposed to the same substances, some survive and proliferate; the next generation becomes more resilient. Preservatives then gradually lose effectiveness. Stronger or new substances would be needed – but these are often not approved due to legal constraints.

That is why we are investing in a range of biopolymer options – inspired by nature and/or other industries. Selected biopolymers form a filmlike network in waterborne paints, where microorganisms are physically absorbed and trapped, preventing growth and spread.

In 2025, we identified several options and evaluated them in one of our largest field trials: we prepared and inoculated more than 150 samples, and the first positive results are already evident.



SOCIAL

PRINCIPLES FOR PEOPLE & SOCIETY
PEOPLE & CULTURE
SOCIAL PARTNERSHIP
LEARNING & DEVELOPMENT
DIVERSITY AND EQUAL OPPORTUNITIES
JWOAKTIV – CORPORATE HEALTH MANAGEMENT
SYSTEMATIC HEALTH & SAFETY

03



TOGETHER WE ARE STRONG: PRINCIPLES FOR PEOPLE & SOCIETY

OUR PRINCIPLE FOR RESPECTFUL INTERACTION

We foster a working environment where everyone feels comfortable and is treated fairly. That's why we adhere to our Code of Conduct: Acting responsibly. Growing Together. All new colleagues receive the Code at the start of their employment – and it is accessible to all employees at any time. This ensures we actively live a culture of trust and collaboration.

OUR PRINCIPLE FOR WORKPLACE SAFETY

The safety of our employees is our top priority. We create a workplace where risks are minimised – especially in our production, where we work with chemical substances. To achieve this, we rely on technical, organisational and personal protective measures, regular training and clear safety instructions. We involve everyone to strengthen our safety culture and to sustainably reduce workplace accidents. Near misses are documented and analysed to drive improvements. Health and safety specialists and our works council are available as first contacts. Through audits, training and site inspections, we ensure standards are applied and risks are identified early.

OUR PRINCIPLE FOR HEALTH & WELL-BEING

We want our employees to stay healthy – physically and mentally. We therefore apply a holistic health management approach with programmes on ergonomics, exercise, nutrition and stress prevention. Our goal is to prevent overload, strengthen prevention and promote work–life balance. This improves our working climate, increases satisfaction and supports longterm retention of skilled staff. We regularly review the effectiveness of our measures through surveys and feedback, and we strengthen health awareness across the workforce through targeted communication and regular training.

OUR PRINCIPLE FOR SAFE & SUSTAINABLE PRODUCTS

Our customers should be able to rely on us. We therefore develop products that are safe for consumers, healthconscious and environmentally compatible. We prioritise solvent-free and preservative-free formulations to avoid risks to health and the environment, while meeting rising expectations for sustainability. We safeguard quality through internal controls, ingredient testing and transparent product information. Labelling, instructions for use and customer feedback feed into the continuous improvement of our products to consistently meet the highest standards.

OUR PRINCIPLE FOR RESPECTING HUMAN RIGHTS

We commit clearly to human rights. For us, this means no child or forced labour, slavery or human trafficking. We ensure fair working conditions, health protection, appropriate remuneration, freedom of association and protection from discrimination. Our policy statement is aligned with international standards such as the UN Universal Declaration of Human Rights, the principles of the International Labour Organization (ILO) and the UN Global Compact. Our statement is publicly available and forms the basis for our responsible conduct.

PEOPLE & CULTURE

In my role as CPCO I'm convinced that long-term success starts where people work together with respect, safety and appreciation. We bear responsibility for the health, well-being and development of our employees – through social partnership with the IGBCE, consistent occupational safety, our JWOAktiv health management and by promoting diversity, training and equal opportunities. A clear commitment to human rights, safe working conditions and safe products shape our culture and build the foundation for trust, cohesion and long-term future-readiness.



Stefan Heymann

Stefan Heymann
CHIEF PEOPLE & CULTURE OFFICER (CPCO)

AVERAGE
COMPANY TENURE:
18
YEARS

Our employees are the foundation of our success. As a manufacturing business in a fastmoving sector, working conditions, health and safety, work-life balance and fair remuneration are core to our social responsibility.

HEALTH & SAFETY

The well-being and safety of our employees is our highest priority. We provide a healthy, safe working environment and strengthen awareness of longterm health and prevention.

FAIR PAYMENT AND WORKING CONDITIONS

Our company collective agreement guarantees fair and appropriate payment for all employees. Clear principles and reliable working conditions are firmly embedded.

DEVELOPMENT AND EQUAL OPPORTUNITIES

Our employees make the difference – therefore we support their professional development in a targeted way. We create an inclusive environment and promote equal opportunities across all areas.



SOCIAL PARTNERSHIP

Our social partnership with the IGBCE (Mining, Chemical and Energy Industrial Union) has long been a cornerstone of our corporate culture. Based on trust, openness and mutual respect, we jointly define conditions that combine business success with social responsibility. Fair collective agreements, transparent co-determination and a constructive dialogue culture create a workplace that provides security, development opportunities and recognition. Together, we make sure that economic performance and social responsibility move forward hand in hand – now and in the years ahead.

Social responsibility is a central component of JWO Group's sustainable corporate governance. Our actions are guided not only by economic and environmental criteria, but also by the commitment to ensure 'Good Work' and fair working conditions, to respect human rights along the value chain, and to guarantee the safety of consumers.

Ingo Bast
HEAD OF WORKS COMMITTEE

Sylvia Rickert
DEPUTY HEAD OF WORKS COMMITTEE



OUR EMPLOYEES BENEFIT FROM, AMONG OTHERS:

COMPANY COLLECTIVE AGREEMENT

Since the 1970s, JWO has had a company collective agreement concluded with the IGBCE. The current version was agreed in 2023.

MOBILE WORKING

In a works agreement, we have firmly embedded the options for mobile working.

TAILORED WORKING TIME

This is the name of the works agreement that enables flexible working hours not only in administration but also in shift operations.

SHOP STEWARDS

Elected shop stewards representing the IGBCE on membership matters.

YOUTH AND TRAINEE REPRESENTATION (JAV)

In addition to the works council, there is the Youth and Trainee Representation (JAV), which acts as an additional point of contact for our younger employees.

51 WORKS AGREEMENTS

There are agreements on all topics that clarify how we work together and often provide employees with better terms than required by law or by the collective agreement.

LEARNING & DEVELOPMENT



APPRENTICE-SHIPS & YOUNG TALENT DEVELOPMENT

- 20 apprentices across 10 different occupational fields
- Various training opportunities
- Mentoring system
- Excursions – encouraging a change of perspective
- International placements
- Strong prospects of being kept on

*As at 08/25

SPECIALIST CAREER PATHS & CONTINUING DEVELOPMENT

- Individual development plans
- Part-time education opportunities
- Regular development reviews
- Extensive technical training

LEADERSHIP DEVELOPMENT

- Development plans for emerging leaders
- Leadership training programmes
- Internal workshops and teambuilding events

ACTIVE PARTNERSHIPS

- IHK Nordwestfalen
- Economic development support
- Agentur für Arbeit
- Münsterland e.V.
- Regional schools
- Universities of applied sciences and universities

WE VALUE DIVERSITY AND TEAM SPIRIT AS OUR STRENGTH

We offer an inclusive environment, promote diversity and oppose all forms of discrimination. We have signed the European Charter for Equality; inclusion is anchored in our culture and formalised in an inclusion agreement.

MORE THAN 50 PART-TIME OPTIONS

HOLDIAY CHILDCARE

SOCIAL SUPPORT

INCLUSION OFFICER

SUPPORT IN CRITICAL LIFE STAGES

SEVERELY DISABLED EMPLOYEES REPRESENTATION

6,4%

SHARE OF EMPLOYEES WITH **DISABILITIES**



MEASURES TO PROMOTE **INCLUSION**

We also promote diversity via close collaboration with the Chamber of Industry & Commerce (IHK). This year we were pleased to welcome **Mauricio from Honduras** as an apprentice in our engineering team.

JWO: Aktiv

As part of our JWOAktiv, we offer tailored support, aligned with the individual health needs and interests of our employees.

A wide range of options is available: JWOAktiv offers on-site facilities in Coesfeld, where employees can do sports. Employees have access to a comprehensive range of additional services about health and well-being. Our Health Manager is a qualified sports scientist, providing expert advice and support.

We continuously advance our corporate health management. We are particularly proud of our achievements to date: we have repeatedly achieved first place in the Corporate Health Award.

SUPPORTING HEALTH HOLISTICALLY

JWOAktiv stands for holistic corporate health management that treats physical and mental health equally. In addition to selected sport and exercise programmes and an onsite fitness room, the programme includes preventive measures, a doctor referral service, and support with mental health challenges.

Offers such as ergonomics consultations, guidance on sleep, nutrition and stress prevention, as well as employee events – such as the JWO Family Day – make health promotion tangible in everyday working life. In addition, numerous other measures are available that contribute to our shared goal: "Growing older healthy – together."



FITNESS CLASSES

Weekly onsite fitness classes are available. They enable group training under professional instruction and promote physical activity and team spirit.

TRAINING SUPPORT

Our Health Manager supports employees' individual training. The fitness room is available for free during the working week.

WORKPLACE ERGONOMICS

We review workplaces, make individual adjustments and provide comprehensive ergonomic advice to support a healthy environment.

ADDICTION PREVENTION

Affected employees receive comprehensive, professional support in the area of preventing or treating addiction issues.

STRESS PREVENTION

For personal or workrelated pressures, our measures and information materials provide active support to reduce stress and promote mental health.

SUPPORT IN CRITICAL LIFE STAGES

Highly stressful life situations – such as caring for relatives or financial difficulties – can affect anyone. In such cases, we provide targeted, sensitive support.

OCCUPATIONAL REINTEGRATION MANAGEMENT

If employees have been absent due to illness for more than six weeks within a year, we actively support the reintegration process and enable a sustainable, health-appropriate return and restart at work.

INDIVIDUAL CONSULTATION & SUPPORT

Our Health Manager offers personal advice and support on all matters relating to health and wellbeing for work.

HEALTH AND SAFETY FIRST – PREVENTION OVER REACTION

Given the inherently higher risks that especially can occur due to production processes, we place a strong focus on the safety and wellbeing of our employees. Our goal is to consistently prevent workrelated injuries and to continuously strengthen our safety culture.

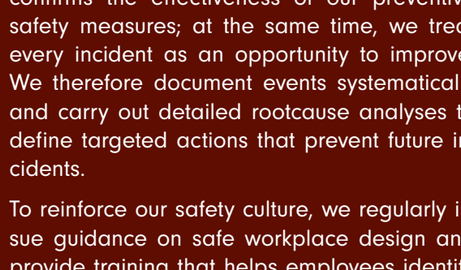
In 2024, we reduced the number of workplace accidents by 36% compared with 2023. In total, 3 reportable accidents were recorded. This confirms the effectiveness of our preventive safety measures; at the same time, we treat every incident as an opportunity to improve. We therefore document events systematically and carry out detailed rootcause analyses to define targeted actions that prevent future incidents.

To reinforce our safety culture, we regularly issue guidance on safe workplace design and provide training that helps employees identify unsafe situations and actively improve workplace safety. In addition, we provide suitable personal protective equipment (PPE) at all times and conduct annual internal QHSE audits to continuously assess the quality of our safety management.

Our trained first aiders and fire-protection helpers are on hand to respond immediately in an emergency. Their qualifications are refreshed every two years.

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TRAINED
FIRST-AID AND FIRE-PROTECTION HELPERS



OUR TARGET





RESPONSIBILITY

PRINCIPLES FOR RESPONSIBILITY AND CORPORATE CULTURE
VALUES
CODE OF CONDUCT
COMPLIANCE

04

OUR PRINCIPLES FOR RESPONSIBILITY AND CORPORATE CULTURE

Our corporate culture is the foundation of everything we do – from procurement and production through to research and development. It is rooted in our values: customer focus, excellence, responsibility, appreciation and future. These values shape how we work together, make decisions and tackle challenges. We live this culture every day: we foster engagement, innovation and efficient processes, and create a working environment where everyone can realise their potential. Clear principles provide direction and ensure a shared understanding of our values.

INTEGRITY AND RESPONSIBILITY

We act fairly, honestly and transparently – complying with laws, regulations and internal policies, and treating one another with respect.

SUSTAINABILITY AND FUTUREREADINESS

We take responsibility for the environment and society. Responsible business – through resourceefficient processes, innovative products and fair working conditions – is part of our identity.

RESPECT AND DIVERSITY

We foster a workplace of respect, equal opportunities and diversity. Discrimination, harassment and unfair treatment are not tolerated.

SAFETY AND WELLBEING

Health and safety are our top priorities. We ensure safe working conditions and promote an environment that supports both physical and mental wellbeing.

RESPONSIBLE PARTNERSHIPS

We expect integrity, fairness, sustainability and respect for human rights from our partners. These principles are firmly embedded in our Code of Conduct.



OUR VALUES – OUR MORAL COMPASS

Our values form the foundation of our daily actions and underpin our long-term success. They shape not only how we work together as a team, but also our relationships with customers, partners and wider society.

CUSTOMER FOCUS

WE build strong customer relationships, seizing opportunities and making decisive choices with confidence. Our aim is to create enduring value for everyone through seamless collaboration. Together, WE are strong!

EXCELLENCE

Every day, WE push boundaries, striving for exceptional performance and innovative solutions. WE foster a culture of knowledgesharing and support one another. Mistakes are stepping stones to progress – together, WE achieve more!

RESPONSIBILITY

WE are accountable for our actions, resources, and how we engage with one another. With informed decisions and sustainable practices, WE drive meaningful impact. Every effort counts toward our shared success. Together, WE own our responsibility!

APPRECIATION

WE cultivate an environment that promotes security and reliability. WE value team spirit and diversity as our strengths. Together, WE foster a culture of respect and positivity!

FUTURE

WE take social responsibility seriously, actively shaping a better tomorrow. By embracing diversity and global perspectives, WE pave the way for lasting success. Together, WE create the foundation for a colourful future.

OUR CODE OF CONDUCT



Responsible conduct is a central component of sustainable corporate governance at JWO. As CFO, I recognise that economic success is inseparable from clear standards on human rights, health and safety, the environment and ethical behaviour. Our Code of Conduct provides the necessary transparency and binding commitments across our value chain. Only when all partners act according to these principles we can minimise risks, strengthen trust and secure stable value creation over the long term. Our commitment is clear: fairness, safety and respect must apply wherever we create value together.

Jan Czerny
CHIEF FINANCE OFFICER (CFO)

We seek to take responsibility not only for our own employees, but also for the people working along our value chain. Responsible conduct in the supply chain is, for us, a core element of sustainable and responsible corporate governance.

To set clear expectations, we have introduced a Code of Conduct for Business Partners. It aligns with recognised national and international frameworks, in particular the core labour standards of the International Labour Organization (ILO), the UN Guiding Principles on Business and Human Rights, and applicable legal requirements (e.g., the Supply Chain Due Diligence Act, where applicable). The Code defines minimum standards for working conditions, human rights, health and safety, environmental standards and ethical business conduct.

The Code forms the basis for our cooperation with suppliers and service providers. The aim is to promote fair, safe and respectful working conditions within our sphere of influence and responsibility. This includes, among other things, a clear commitment to prohibiting child and forced labour, compliance with applicable labour and environmental laws, and nondiscriminatory working conditions.

Compliance with these requirements is supported by transparent criteria and – within our means – riskbased reviews and dialogue formats. In this way, we aim to identify potential risks at an early stage and support continuous improvement along our value chain.

LEGAL COMPLIANCE & INTEGRITY

We are committed to strict compliance with all applicable laws and regulations. For us, integrity means acting transparently and responsibly at all times. We categorically reject corruption, bribery and any improper business practice. Fair competition is not only a legal obligation, but an expression of our corporate values and the basis for longterm trust.

HANDLING OF BENEFITS

Gifts, hospitality or sponsorship must never be used to influence business decisions. We have clear rules to ensure that any such benefit complies with legal requirements and our ethical standards. This creates transparency and avoids conflicts of interest – for fair and trustbased cooperation.

CONFLICTS OF INTEREST

Personal interests must not influence business decisions. We promote openness and transparency regarding secondary employment, shareholdings and transactions with related parties. Our aim is to identify potential conflicts at an early stage and agree solutions that safeguard the integrity of our actions.

DATA PROTECTION & CONFIDENTIALITY

Protecting confidential information and personal data is a top priority. We follow the needtoknow principle and ensure that data are processed securely and lawfully. Trade secrets and sensitive information are handled with the utmost care – even beyond the end of employment.

HUMAN RIGHTS & LABOUR STANDARDS

We respect international human rights and strictly reject child and forced labour. Diversity and inclusion are lived values: we promote equal opportunities, respectful interaction and fair working conditions. Our goal is a corporate culture that sees diversity as a strength and actively assumes social responsibility.

HEALTH & SAFETY

A safe and healthy working environment is essential. We set clear standards to minimise risks and foster a culture of responsibility for individual and collective safety. Every employee helps to identify and report hazards and to propose continuous improvements. In addition, our occupational health management actively supports the physical and mental wellbeing of all employees.

RESPONSIBILITY TOWARDS BUSINESS PARTNERS

We work exclusively with reputable, responsible partners. Transparency, fairness and integrity are the basis of every collaboration. We expect the same high standards from our partners that we uphold ourselves – for sustainable, trustbased business relationships.

INTERNAL REPORTING CHANNEL

A confidential reporting channel is available for questions or compliancerelated concerns. We foster an open culture in which concerns can be raised safely and, if desired, anonymously. This ensures that breaches are identified early and remedied.



OUR TARGET

ESTABLISHMENT OF AN **INTERNAL REPORTING CHANNEL** FOR VIOLATIONS OF OUR **COMPLIANCE SYSTEM IN 2024**

COMPLIANCE

Compliance with laws, internal policies and ethical principles is a core element of our corporate governance. By "compliance" we mean the set of measures that ensure our actions are lawful, responsible and aligned with our corporate values at all times.

CORE ELEMENTS OF OUR COMPLIANCE SYSTEM:

CODES OF CONDUCT

Binding codes for employees and business partners govern integrity, fair working conditions, environmental and climate protection, and respect for human rights.

ANTICORRUPTION & COMPETITION LAW

We apply a zerotolerance policy to bribery, corruption and unfair competition. This applies to our employees as well as to partners and suppliers.

TRANSPARENCY & DOCUMENTATION

All businessrelevant decisions and processes are documented in a traceable manner to ensure auditability and transparency.

SUPPLY CHAIN DUE DILIGENCE

We expect our partners to comply with clearly defined social, environmental and ethical minimum standards as set out in our Code of Conduct for Business Partners. These include, in particular, fair and safe working conditions, the prohibition of child and forced labour, and adherence to fundamental environmental and compliance standards.
To fulfil our duediligence obligations, we conduct riskbased analyses along our value chain and – within our means – apply appropriate measures such as selfassessments, supplier dialogue and audits to create transparency and drive improvements.

WHISTLEBLOWING SYSTEM

Employees, business partners and third parties have access to a confidential reporting channel to report suspected breaches of laws, policies or internal principles anonymously and without detriment.

TRAINING & AWARENESS

Annual training strengthens awareness of compliance topics and ensures that employees who interact with external partners know and can apply the relevant standards.



OUR TARGET

OUTLOOK

05

WHERE WE COME FROM.

2024 — LAUNCH OF MACH[EN]^3 STRATEGY

2024 — FIRST CORPORATE CARBON-FOOTPRINT ANALYSIS

2024 — JOINED MAKE-IT-ZERO INITIATIVE

2024 — FIRST DOUBLE CSRD MATERIALITY ANALYSIS

2024 — PUBLISHED COMPANY VALUES & CODE OF CONDUCT

2024 — START OF COSMIC DUST RESEARCH

2024 — NEW ORGANISATION WITH DECARBONISATION & NEW SOLUTIONS HUB

2025 — LAUNCH OF FIRST PRESERVATIVE-FREE LACQUER

2025 — COMPLETION & EVALUATION OF CORPORATE CARBON FOOTPRINT ANALYSIS

2025 — AI-SUPPORTED LAB SOFTWARE FOR INTELLIGENT CO-ENGINEERING

2025 — LAUNCH OF SUS[PAINT]ABILITY AGENDA

2026 — CREATION OF FIRST EPDS

2026 — PUBLICATION OF SUSTAINABILITY REPORT

2026 — CONNECTION TO THE SCIENCE BASED TARGETS INITIATIVE

2026 — COMMISSIONING OF BATTERY/ENERGY STORAGE

WHERE WE ARE HEADING.

2026
ECOVADIS SILVER TO GOLD STATUS

2026
ROLL-OUT OF THE EPD PROGRAMME

2026
SUPPLIER PROGRAMMES FOR CO_2-REDUCTION

2026
REACH/CLP HAZARDOUS-SUBSTANCE MANAGEMENT SYSTEMS

2026
LAUNCH OF FURTHER COSMOS® PRODUCTS

2027
SIGNIFICANT WASTE REDUCTION & RESOURCE-EFFICIENCY GAINS

2027
MEASURABLE SCOPE 1 CO_2-REDUCTION (INTERIM TARGET)

2028
RECOVER ENERGY AND WATER FROM WASTEWATER STREAMS

2030
–30% SCOPE 3 VS. 2025

2030
-50% SCOPE 1 VS. 2025

2030
80% COSMOS® PORTFOLIO SHARE

2030
90% PLASTIC PACKAGING WITH RECYCLATE CONTENT

2030
0% SOLVENT-BASED DIY COATINGS

2030
100% COMPLIANCE-TRAINING COMPLETION

2030
100% OF SUPPLIERS WITH SIGNED CODE OF CONDUCT

2030
ACCIDENT RATE ≤1 PER 100 EMPLOYEES

RISK MANAGEMENT

The aim of this section is to show how, as a company, we identify, assess and manage risks related to sustainability. We also explain how our internal control mechanisms are designed to ensure the quality and reliability of our sustainability reporting.

ESTABLISHMENT OF AN INDEPENDENT SUSTAINABILITY RISK ASSESSMENT PROCESS

We are currently building an independent risk assessment process for sustainability topics. This process will systematically ensure that environmental, social and governance (ESG) risks are captured transparently, assessed and managed. As an essential foundation, we have already carried out a CSRDcompliant double materiality assessment (DMA). This analysis identifies both:

- **Impact materiality:** sustainability topics where we have significant impacts on the environment and society, and
- **Financial materiality:** topics that present potential financial risks or opportunities for us.

The DMA results therefore form the basis for a prioritised and structured capture of key sustainability risks.

ALIGNMENT WITH EXISTING MANAGEMENT SYSTEMS AND RISK ANALYSES

The identified sustainability risks are systematically aligned with existing internal risk instruments, including:

- **the productionrelated risk analysis**
- **the energy management system in accordance with ISO 50001,**
- **the environmental management system in accordance with ISO 14001.**

This alignment ensures that existing processes, responsibilities and control mechanisms are used optimally and that sustainability risks are consistently integrated into overall corporate management.

STEPBYSTEP INTEGRATION INTO THE ENTERPRISEWIDE RISK MANAGEMENT

On this basis, the sustainability risk assessment will be further developed step by step. The aim is full integration into the existing enterprisewide risk management system. In the medium term, this will create a holistic risk picture that considers and prioritises together:

- **environmental risks**
- **social risks**
- **regulatory risks**
- **internal corporate risks**

This integration enables wellfounded strategic decisionmaking, strengthens futurereadiness and improves transparency for internal and external stakeholders.

INTERNAL CONTROL PROCEDURES FOR SUSTAINABILITY REPORTING

The control mechanisms to ensure the accuracy of sustainability data are currently aligned with existing management systems and the requirements of the CSRD. These include:

- **plausibility checks and reconciliation of data within the specialist functions**
- **the foureyes principle for data collection and processing**
- **documentation and traceability of sources and calculation methods**
- **reconciliation with energy and environmentrelated KPIs from ISO 50001/14001 systems**

These procedures will be refined and expanded as our CSR reporting is further developed.
In the reporting year, the sustainabilityrelated risk assessment was primarily conducted as part of the double materiality analysis. It provides the first comprehensive overview of material ESG factors, their potential impacts and their significance for the economic performance of our company.
Further information on the identified topics, and the resulting strategies, targets and measures, can be found in the relevant chapters of the sustainability report.

APPENDIX

LITERATURE REVIEW

The literature review provides a comprehensive foundation for the materiality analysis by systematically evaluating existing studies, academic publications and relevant reports. The aim is to derive robust insights, close potential information gaps in company data and reflect the perspectives of our stakeholders – including nature as a "silent stakeholder".

In addition, we analysed focal points in media coverage to identify trends and debates in the public discourse and to capture a wide spectrum of information. To identify and assess negative impacts along the entire value chain – both upstream and downstream – we drew on various indices, including the Children's Rights and Business Atlas (CRBA) by UNICEF, the Global Slavery Index, the OECD Indicator on the Strictness of Employment Protection, and the Aqueduct Water Risk Atlas by WRI. These tools help to identify risks and to prioritise actions based on the severity and likelihood of the identified impacts.

The information gathered through the literature review both provided a basis for workshops and expert interviews and fed directly into the identification of impacts, risks and opportunities.

STAKEHOLDERS

In line with the CSRD, the inclusion of relevant stakeholders is a central component of the materiality analysis. We therefore systematically identified our relevant stakeholders along the entire value chain, categorised them, and deliberately integrated their perspectives into the analysis process. This ensures an objective, traceable and comprehensive consideration of all interests within the materiality assessment.

A particular focus is placed on nature as a "silent stakeholder". Although nature cannot articulate interests itself, it is significantly affected by corporate activities and, in turn, influences the company's longterm value creation and risk profile. In line with the ESRS and current sustainability discourse, nature is therefore treated as a distinct, "silent" stakeholder group whose interests are incorporated through scientific evidence, environmental indicators and expert representation.

COMPANY DATA

Alongside publicly available information and relevant studies from the literature review, internal company data constitute a key pillar of our analysis – notably an already conducted risk assessment. These data provide a comprehensive overview of our activities and operating context and enable a targeted evaluation of specific companyrelated aspects.

QUALITATIVE ANALYSIS

In the qualitative phase, data collection drew on the various sources. We discussed this information in workshops and indepth interviews and systematically assigned it to the relevant topics, subtopics and subsubtopics. This approach provided a comprehensive picture of positive and negative impacts, risks and opportunities, which were then evaluated in the quantitative phase.

QUANTITATIVE ANALYSIS

Based on the aggregated information and the identified impacts, risks and opportunities (IROs), we assessed the impacts. In doing so, we applied the criteria described above – duration, likelihood, magnitude, scope and, for negative impacts, irreversibility. The assessment followed the requirements of the ESRS, the recommendations of EFRAG, and duediligence procedures under the UN Guiding Principles and the OECD Guidelines. Finally, the assessment was aligned with key stakeholders.

IMPRINT

FACTS & FIGURES

This sustainability report was prepared on the basis of the CSRD materiality analysis and aligned with the requirements of the CSRD and the associated European Sustainability Reporting Standards (ESRS). The content is guided by the double materiality analysis conducted in 2025, which considers both the impacts of our business activities on the environment and society (impact materiality) and the financial opportunities and risks for the company (financial materiality).

DATA SOURCES AND COLLECTION METHODOLOGY:

- **Internal systems**
  Production and logistics data, energy and water consumption, waste volumes, and quality and safety indicators are taken from internal reporting and management systems (e.g., SAP, energy management in accordance with ISO 50001).
- **External sources**
  In addition, industry standards, legal requirements (e.g., REACH, Biocidal Products Regulation (BPR), Supply Chain Due Diligence Act) and external benchmarks were used.
- **Departments & functions**
  For social and governance aspects, data were provided by HR, Compliance, Finance and Corporate Functions.
- **Validation**
  Metrics were assured through internal plausibility checks, comparisons with prioryear values and – where available – external certifications (ISO 9001, ISO 14001, ISO 50001, Hazard Analysis and Critical Control Points (HACCP)).
- **Reporting boundaries**
  All sites and entities of the JWO Group are included: the headquarters in Coesfeld, the subsidiary in France, and FLT Service GmbH. Scope 3 emissions and upstream supply chains were included where available.
- **Reporting period**
  The report covers the 2024 financial year (01.01–31.12.2024). Comparisons with prior years are made where consistent data are available.