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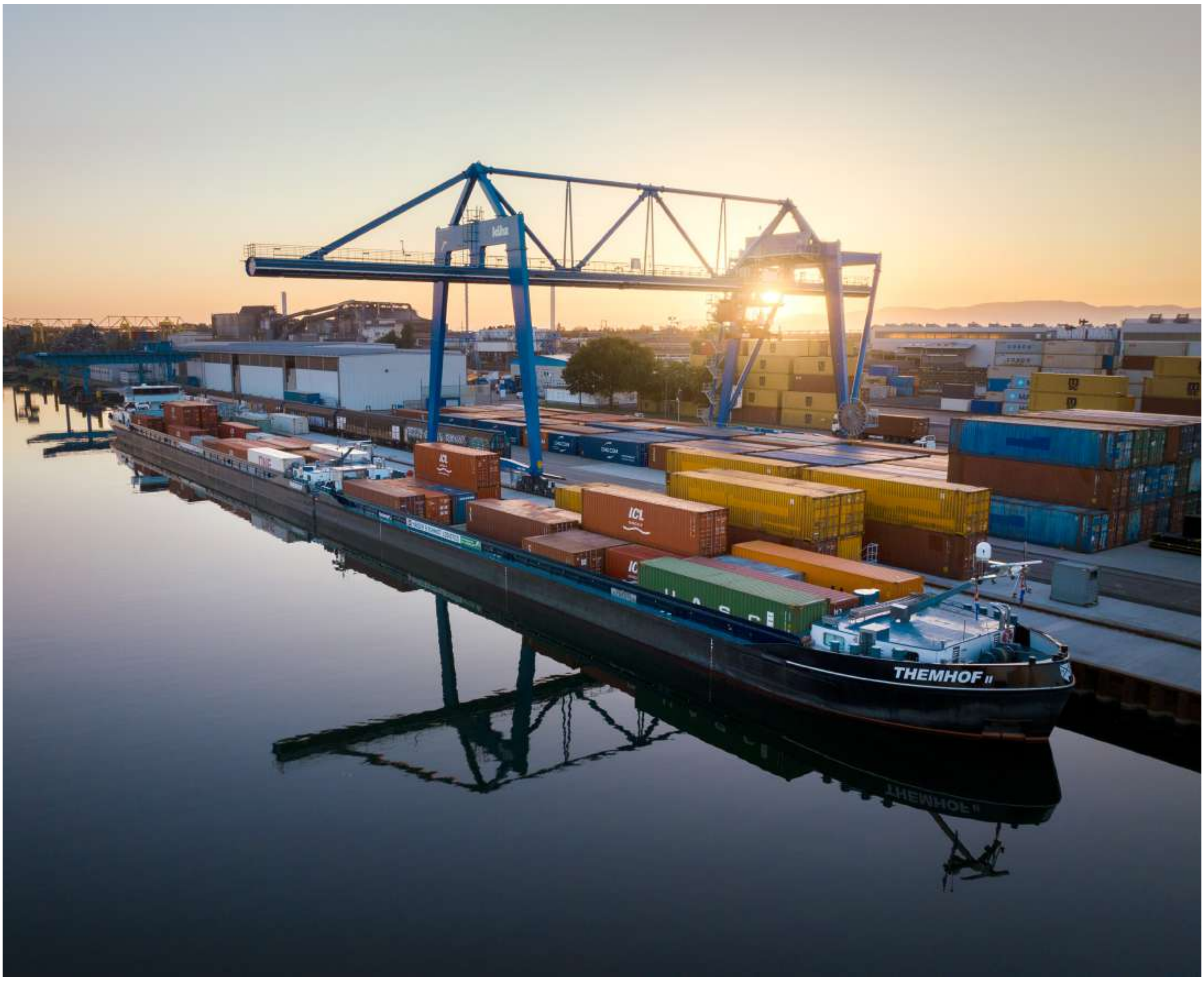
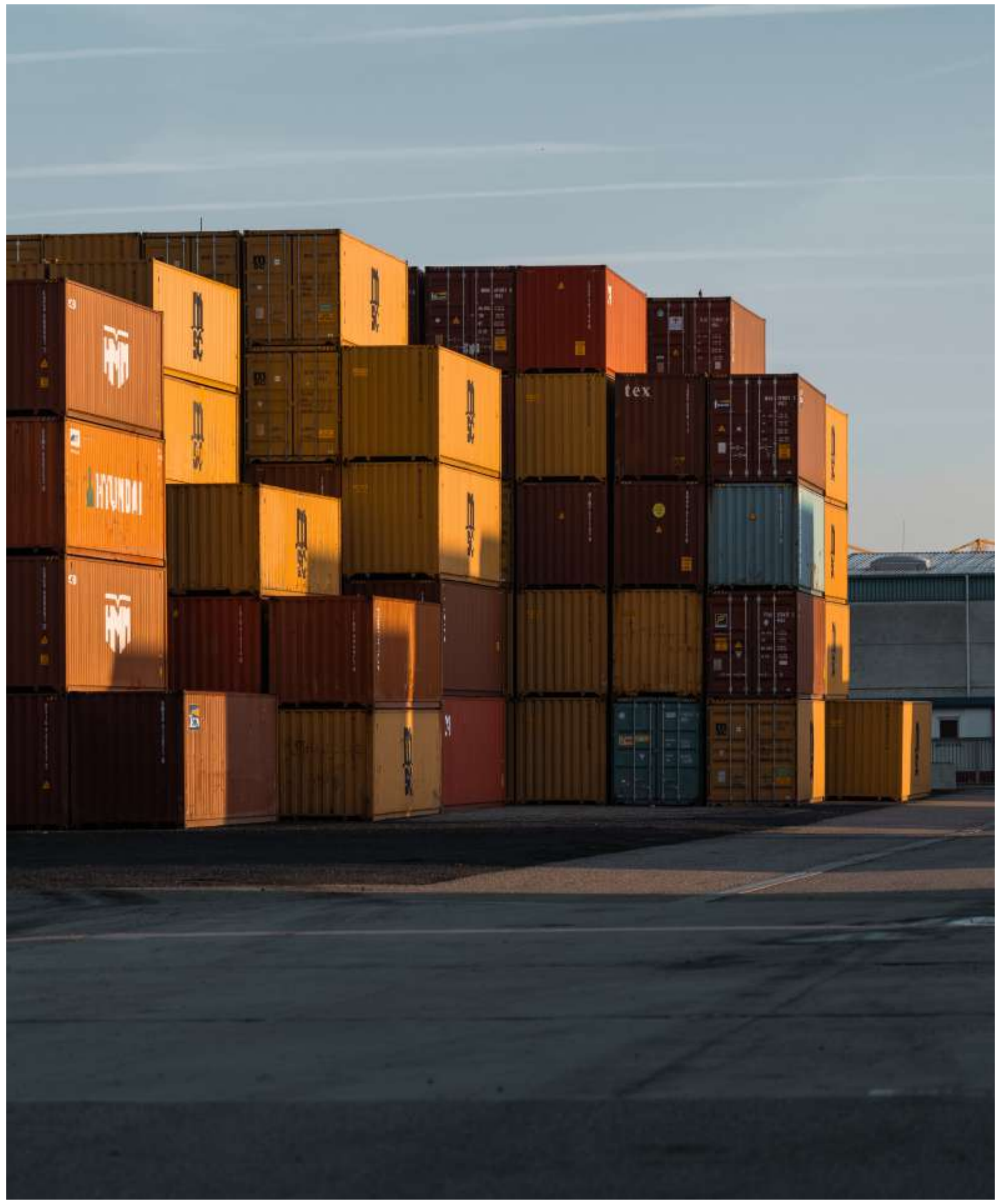
Klumpp + Müller Sustainability Report

2025





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FOREWORD BY THE MANAGEMENT BOARD

Rethinking logistics – responsibly and with the future in mind

Dear Readers,

Sustainability is an important issue that affects every employee, every specialist area and every department in a company such as Klumpp + Müller.

As a medium-sized logistics company, we have been part of the Koehler Group since 1 January 2026, while retaining our economic independence. Since then, we have been coordinating the Group's logistics activities.

As part of this development, there has also been a change in the company's management. Dirk Patzelt has stepped down from the Executive Management of Klumpp + Müller GmbH & Co. KG. Klaus Krieg has been appointed as his successor.

This Sustainability Report covers the 2025 financial year. During the reporting period, the Worms site was closed for economic reasons. It is therefore included in the greenhouse gas inventory only up to June 2025.

The ongoing development of our logistics solutions is guided by clear economic and environmental objectives. Efficiency, resource conservation and responsible corporate governance form the guiding principles of our actions.

As with the 2024 report, this report has been prepared in accordance with the **VSME Standard (EFRAG, December 2024)**. It once again includes all information from the mandatory Basic Module, as well as information from the voluntary Comprehensive Module.

We are aware of our responsibility towards the environment and society and continuously work to make our processes more sustainable, conserve resources and promote innovative solutions. We would like to thank our employees for their trust and cooperation. Together, we are shaping a future that combines health, sustainability and social responsibility.

Yours sincerely,

Klaus Krieg
Executive Management,
Klumpp + Müller GmbH & Co. KG

B1 Basic Module

B1

Basis of Preparation

24a – Selection of the Module

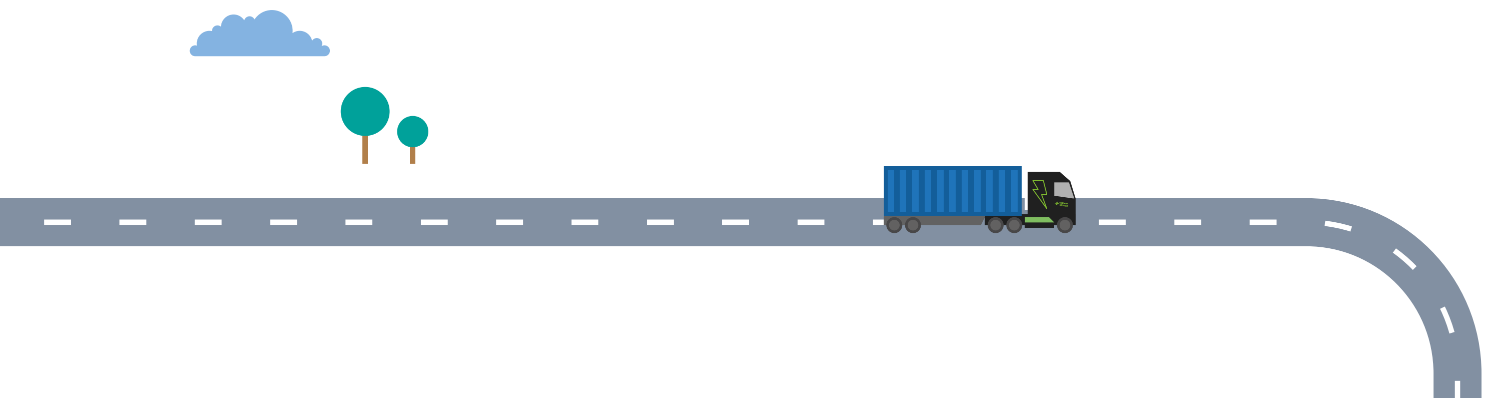
As part of Klumpp + Müller GmbH & Co. KG's voluntary sustainability reporting (hereinafter referred to as "Klumpp + Müller") in accordance with the *Voluntary Sustainability Reporting Standard for non-listed Small and Medium-sized Enterprises (VSME)*, disclosures are made under Option B, which comprises both the Basic Module and the Comprehensive Module.

24b – Disclosure of Omitted Information

During the 2025 reporting period, no information was omitted on grounds of confidentiality or because it was classified. The company is committed to the greatest possible transparency in its sustainability reporting and discloses all information required under the Basic Module (B1 to B11), as well as selected information from the Comprehensive Module (C1 to C9).

24c, d – Type of Sustainability Report

The Sustainability Report has been prepared as a stand-alone report. It relates exclusively to Klumpp + Müller GmbH & Co. KG and does not contain any consolidated information on subsidiaries.



24e - Company Information

In accordance with the requirements of the VSME Basic Module, Klumpp + Müller discloses the following company information:

Legal Form of the Company	GmbH & Co. KG
NACE Sector Classification Code	H52.29 – Other transportation support activities
Total assets	16.830.071 EUR
Revenue	27.009.552 EUR
Average Number of Employees During the Year	153 (full-time equivalents / FTEs)
Country of Principal Business Activities and Location of Significant Assets	Germany
Geolocation of Operating Sites Owned, Leased or Managed by the Company	**Kehl Site** Hafenstraße 47, 77694 Kehl, Germany Coordinates: 48.592755 N, 8.081994 E **Worms Site (until 30 June 2025):** Mainzer Str. 188, 67547 Worms, Germany Coordinates: 49.671079 N, 8.355771 E

Table 1: Company Information

Until 30 June 2025, Klumpp + Müller operated two sites in Germany: one in Kehl and one in Worms. Since 1 July 2025, the company has operated exclusively from its Kehl site. For sustainability reporting in accordance with the VSME Standard, the Kehl head office is included, as it accounts for the majority of the company's total workforce and office space used.

The Worms site, which was closed for economic reasons on 30 June 2025, has generally not been included in the quantitative reporting scope due to its small size and the resulting immaterial contribution to most sustainability metrics. Exceptions are the disclosures on greenhouse gas emissions and the analysis of climate-related risks, both of which include the Worms site. The selected reporting boundary is consistent with the principles of materiality and proportionality set out in the VSME Standard.

Unless otherwise stated, all subsequent metrics and disclosures relate to the Kehl head office.

25 - Sustainability Certifications

Klumpp + Müller holds several certifications that demonstrate the company's commitment to sustainability, quality and responsible business practices.

ISO 9001 – Quality Management:

Klumpp + Müller is certified in accordance with ISO 9001. Intertek confirms that Klumpp + Müller has established systematic and risk-based processes to ensure the confidentiality, integrity and availability of information. The scope of certification includes transport, warehousing and logistics services in particular.

ISO 14001 – Environmental Management:

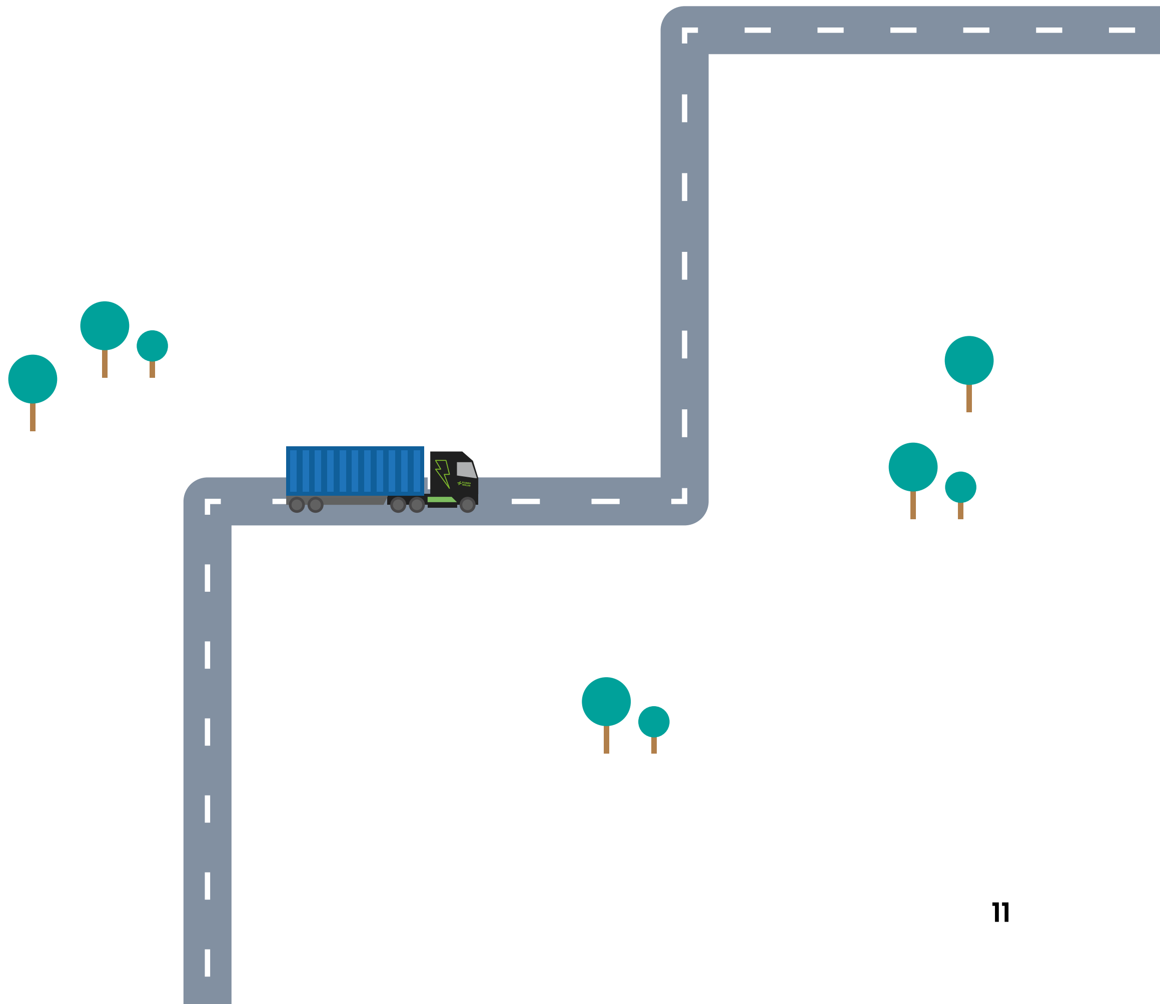
In addition, Klumpp + Müller operates an environmental management system certified in accordance with DIN EN ISO 14001. The main certificate covers logistics services at the Kehl site, including national and international transport services, warehousing and value-added logistics services. A supplementary certification also applies to groupage transport operations and covers specific transport and logistics services within the groupage network. The certification is issued by Intertek as an accredited certification body and is maintained through regular surveillance audits.

IFS Logistics – Food Safety

For its food logistics operations, Klumpp + Müller is certified in accordance with the IFS Logistics Standard (Version 3). The certification covers the transport and storage of packaged, non-temperature-controlled food products and other categories of goods. The standard is based on recognised quality and food safety requirements, including HACCP principles, and compliance has been confirmed through an audit.

SAFE – Secure Logistics Site

The Kehl site holds a SAFE certificate issued by DSLV Bundesverband Spedition und Logistik e.V. An audit confirmed that its organisational, technical, structural and personnel-related measures meet the requirements for a secure logistics site for groupage and transhipment operations.



B2

Practices, Policies and Future Initiatives for Transitioning towards a More Sustainable Economy

26, 27, 28 - Sustainability Practices

Klumpp + Müller implements both operational and strategic measures to contribute to a more sustainable economy. In 2024, existing activities were consolidated, internal principles were documented and initial target frameworks were defined. In addition, specific recommendations for action have been developed for internal use.

The following table provides an overview of the areas in which corresponding measures have already been implemented or are currently being planned.

A detailed description of the individual measures is provided in Section C2 of the Comprehensive Module.

Subject Area	Does the company have sustainability-related practices, policies and future initiatives relating to any of the following sustainability matters? [YES/NO]	Are these publicly available? [YES/NO]	Have targets been set in connection with the policies? [YES/NO]
Climate Change	YES	YES	NO
Pollution	NO	-	-
Water and Marine Resources	YES	NO	NO
Biodiversity and Ecosystems	NO	-	-
Circular Economy	YES	NO	YES
Workers in the Value Chain	NO	-	-
Affected Communities	NO	-	-
Consumers and End-users	NO	-	-
Business Conduct	YES	NO	YES

Table 2: Sustainability Measures

B3

Energy and Greenhouse Gas Emissions

29 - Energy Consumption

The following table shows the company's total energy consumption during the reporting year, expressed in megawatt-hours (MWh) and broken down by the respective energy sources.

As part of its corporate responsibility, Klumpp + Müller uses renewable energy sources, particularly through the operation of a photovoltaic system. In addition, the company is assessing the future use of green electricity, renewable gas and renewable fuels such as HVO100.

	sumption from Renewable Energy Sources [MWh]	Consumption from Non-renewable Energy Sources [MWh]	Total Energy Consumption [MWh]
Electricity *as stated on the utility providers' invoices*	209,0	347,0	992,0
Fuels	0,0	7.190,0	7.190,0
Total	**209,0**	**7.537,0**	**8.182,0**

Table 3: Energy Consumption

The following chart illustrates the energy yield and use of the company's own photovoltaic system over the course of the year, broken down into self-consumption, electricity fed into the grid and supplementary grid consumption.

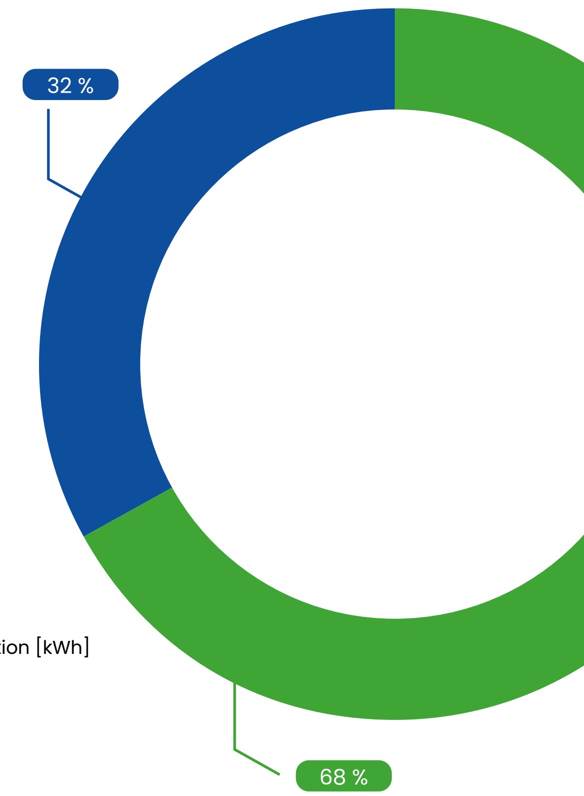


Chart 1: Comparison of Electricity Fed into the Grid and Self-consumption

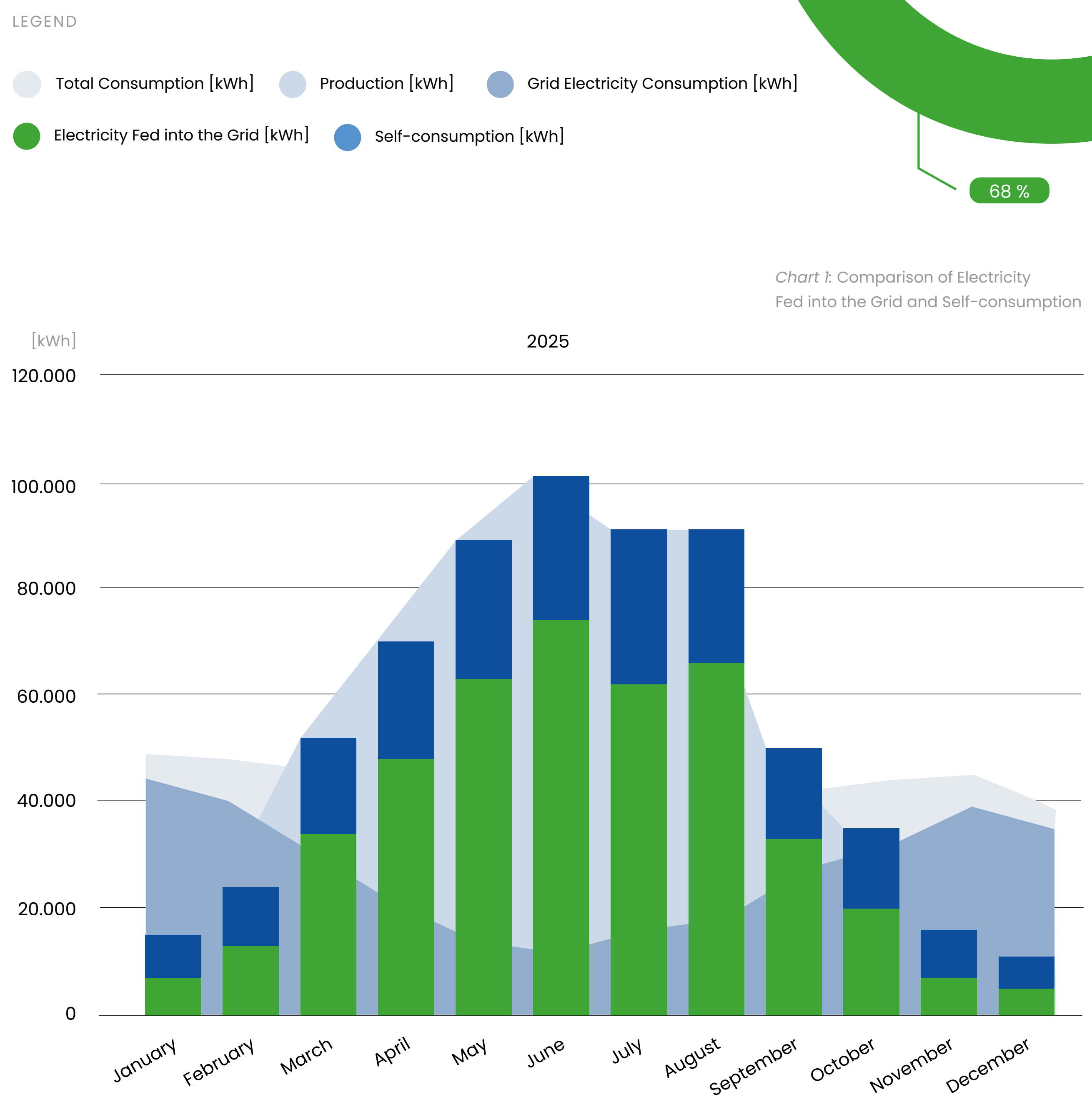


Chart 2: Energy Yield and Use of the Company's Photovoltaic System over the Course of the Year

30 – Greenhouse Gas Emissions

The adjacent table provides an overview of the company's gross greenhouse gas emissions generated during the 2025 reporting year, expressed in tonnes of CO_2 equivalent (tCO_2e). The data has been compiled in accordance with the scope framework of the GHG Protocol Corporate Standard. A distinction is made between direct emissions from sources owned or controlled by the company (Scope 1), indirect emissions from purchased energy (Scope 2, market-based) and other indirect emissions arising throughout the upstream and downstream value chain (Scope 3).

The systematic recording and classification of emission sources enables Klumpp + Müller to identify the principal drivers of its emissions and to derive targeted emission reduction measures.

As in the previous year, the company decided to record and disclose its Scope 3 emissions voluntarily in addition to its Scope 1 and Scope 2 emissions during the 2025 reporting year. This expanded reporting approach is aligned with the Comprehensive Module on environmental metrics of the VSME Standard and enables a more comprehensive assessment of climate-related impacts across the entire value chain.

Scope 3 emissions are calculated on the basis of the 15 categories defined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The categories relevant to the company were selected on the basis of a significance assessment. To illustrate the development over time, the adjacent table presents comparative data from the 2022 base year onwards.

31 – Greenhouse Gas Intensity

Greenhouse gas intensity expresses Scope 1 and Scope 2 emissions in relation to the company's revenue. For the 2025 reporting year, the following metrics apply to Klumpp + Müller:

Market-based GHG Intensity:
0.076 tCO_2e per €1,000 of revenue

Location-based GHG Intensity:
0.076 tCO_2e per €1,000 of revenue

in tCO_2e	Base Year 2022	2023	2024	2025
Scope 1	2.243,12	2.413,53	2.427,29	1.926,76
Scope 2 (market-based)	153,64	105,74	161,43	134,91
Scope 3	Not recorded	1.309,85	12.053,63	7.665,63
3.1 Purchased Goods and Services	Not recorded	55,20	68,17	71,38
3.2 Capital Goods	Not relevant to the company			
3.3 Fuel- and Energy-related Activities	Not recorded	552,87	565,89	445,44
3.4 Upstream Transportation and Distribution	Not recorded			
3.5 Waste	Not recorded	188,88	756,21	211,17
3.6 Business Travel	Not recorded			
3.7 Employee Commuting	Not recorded	143,57	158,73	154,76
3.8 Upstream Leased Assets	Not recorded			
3.9 Downstream Transportation and Distribution	Not recorded	Not recorded	10.504,64	6.782,88
3.10 Processing of Sold Products	Not relevant to the company			
3.11 Use of Sold Products	Not relevant to the company			
3.12 End-of-life Treatment of Sold Products	Not relevant to the company			
3.13 Downstream Leased Assets	Not relevant to the company			
3.14 Franchises	Not relevant to the company			
3.15 Investments	Not relevant to the company			
Total Emissions	**2.396,76**[1]	**3.829,12**[2]	**14.642,35**[3]	**9.727,29**[3]
Revenue in EUR thousands	28.997	27.400	27.878	27.010
Emissions Intensity	0,083	0,092	0,093	0,076

Table 4: Calculation of Scope Emissions

[1] Scope 1 and Scope 2 emissions only *[2] Scope 1, Scope 2 and a portion of Scope 3 emissions (not complete)*
[3] Scope 1, Scope 2 and a broader range of Scope 3 emissions (not complete)

B4

Air, Water and Soil Pollution

32 – Pollutant Emissions

Klumpp + Müller is currently not subject to any statutory reporting obligations for pollutant emissions to the competent authorities. As a logistics company, it does not operate conventional industrial facilities or production processes typically associated with significant emissions to air, water or soil.

Certain activities, such as filling operations, may generate small quantities of particulate emissions. These emissions are captured using technical systems and remain within the applicable legal limits.

The infrastructure used in office and IT operations does not generate any reportable or significant pollutant emissions.

B5

Biodiversity

33 – Biodiversity-Sensitive Sites

As part of the reporting process, an assessment was carried out to determine whether the company's site is located within or in the immediate vicinity of biodiversity-sensitive areas.

Klumpp + Müller operates its Kehl site within a port and industrial area. The site is almost entirely covered by impermeable surfaces, with very few unsealed areas in the immediate surroundings.

According to the City of Kehl's Geoportal, there are no designated nature conservation areas in the immediate vicinity of the site. However, due to its location at the Rhine port, the site is directly adjacent to the River Rhine, which serves not only as a waterway but also as an aquatic ecosystem.

Several ecologically significant areas are located along the Rhine in the wider vicinity of the site. Further downstream, the Helmlingen Rhine floodplain lies to the east, while the Vallée du Rhin lies to the west. Both have been designated as Key Biodiversity Areas (KBAs) for bird species. The Helmlingen area is classified as internationally significant, although the currently available data does not fully meet the applicable global thresholds. The Vallée du Rhin, by contrast, meets the criteria of the global KBA Standard and is of particular importance for overwintering waterbirds.

Other protected areas and areas of biodiversity importance are located only at a greater distance from the company's sites and have no direct spatial connection with its operations.

34a – Total Land Use

The total area used by Klumpp + Müller at the Kehl site amounts to 80,300 m².

The site is primarily used for logistics, warehousing and transhipment operations. Its layout and infrastructure are designed accordingly to support these activities.

The total area provides the basis for assessing other site-related environmental aspects, particularly land use and the degree of surface sealing.

34b – Sealed Surfaces

The areas used at the Kehl site are almost entirely sealed. In the 2025 reporting year, the total sealed surface area amounted to 73,400 m².

34c, d – On-site and Off-site Nature-oriented Areas

No detailed quantitative data is currently available for data points 34(c) and 34(d).

Due to the site's operational use as a logistics facility, it can be assumed that the areas are predominantly sealed and used for infrastructure. There are no significant areas of semi-natural or ecologically designed land at the site.

A more detailed breakdown of land use is not currently included in the company's internal data collection.

B6

Water

35 – Water Withdrawal and Consumption

The company recorded a total water withdrawal of 493 m³. This figure comprises all freshwater obtained from the municipal drinking water supply at the Kehl site.

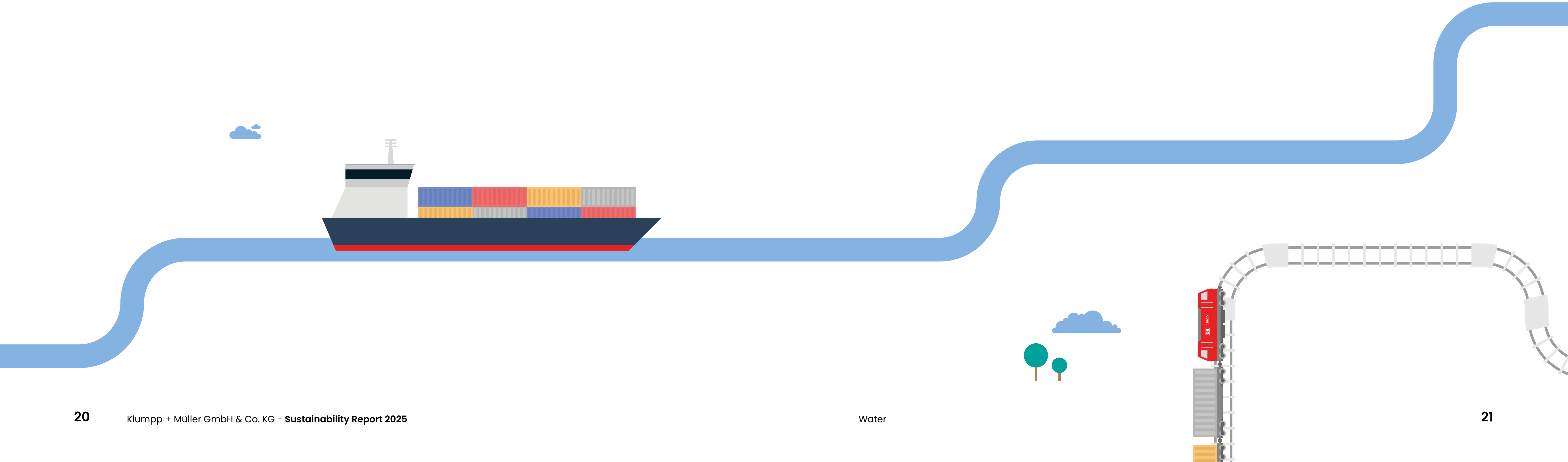
The Klumpp + Müller site is not located in an area of high water stress as defined by the WRI Aqueduct Water Risk Atlas or comparable internationally recognised classification systems. The Kehl site benefits from sufficient water availability and a stable supply infrastructure.

Water is primarily used for the company's own lorry wash facility, sanitary facilities and kitchen areas at the administrative site. The lorry wash facility was not used to its full capacity in 2025 but is expected to be used more extensively again in 2026. The company continuously seeks to reduce water consumption by promoting responsible water use.

36 – Water Consumption in Production Processes

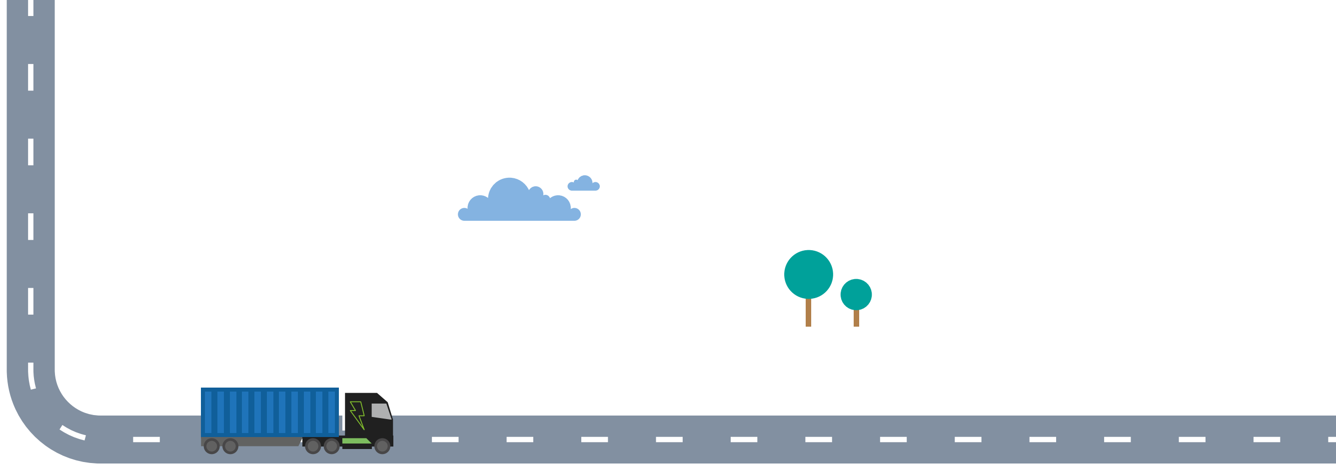
As a logistics company, Klumpp + Müller does not operate any water-intensive production processes. Its business activities do not involve processes associated with increased water consumption.

Against this background, the corresponding data point is not considered material to the company.



B7

Resource Use, Circular Economy and Waste Management



37 – Application of Circular Economy Principles

Klumpp + Müller actively applies the principles of the circular economy across various areas of the company. The aim is to keep resources in use for as long as possible, prevent waste and reduce the use of primary raw materials.

Key measures include the recycling of big bags at the filling facility, the retreading of lorry tyres and the use of a reusable pallet pooling system. In addition, an internal water treatment system at the lorry wash facility enables water to be reused multiple times.

The company also makes conscious use of recyclable materials in the area of packaging. Klumpp + Müller gives preference to packaging, pallets and cardboard products with a high proportion of recycled material and, for example, uses mono-material films that can be more easily returned to the material cycle. Since the beginning of the 2025 reporting year, the company has also been using stretch film containing 70% recycled material.

38a – Anwendung der Kreislaufwirtschaft

The total volume of waste generated amounted to 379.48 tonnes.

Waste prevention is a top priority at Klumpp + Müller. The aim is to reduce waste volumes at source and use materials as efficiently as possible.

This includes both the selection of suitable materials and the optimisation of internal processes. Digital workflows are increasingly used in office operations, which has already significantly reduced paper consumption. Where paper is required, recycled paper is used wherever possible.

To manage and further develop these measures, relevant quantities and material flows are recorded wherever possible, documented in an internal data model and evaluated regularly.

38b – Recycling and Reuse

A key element of resource conservation is extending the useful life of operating equipment through refurbishment and reuse.

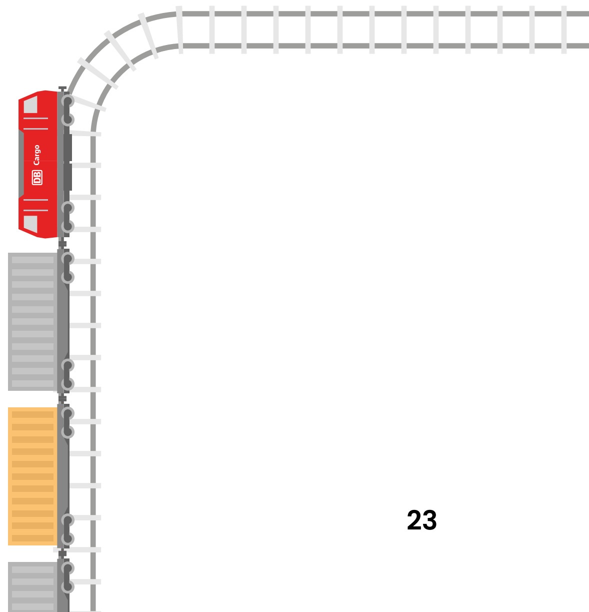
Within the vehicle fleet, lorry tyres are retreaded rather than replaced wherever this is technically and economically viable. This helps to reduce waste volumes while also conserving raw materials such as natural rubber and petroleum-based products.

In addition, Klumpp + Müller participates in industry-wide pooling and deposit systems for transport and load carriers.

38c – Material Flow

Waste generated by Klumpp + Müller is consistently separated to enable the highest possible level of recovery and recycling.

The company's in-house workshop, where maintenance and repair work is carried out on lorries, generates waste materials including used oil, brake fluid and vehicle parts. These materials are properly disposed of or recovered in accordance with the applicable hazardous substances regulations and are collected by certified specialist waste management companies.



B8

Workforce – General Characteristics

39a – Employment Contracts

Type of Contract	Number of Full-time Equivalents (FTEs)
Fixed-term Contracts	0
Permanent Contracts	153
Full-time Equivalents	153

Table 5: Overview of Employment Contract Types

39b – Gender Distribution

Gender	Number of Full-time Equivalents (FTEs)
Male	133
Female	20
Other	0
Not specified	0

Table 6: Gender Distribution

39c – Breakdown of Employees by Country

The company's employees are based in Germany.

40 – Employee Turnover

Klumpp + Müller's employee turnover rate was 28.2% during the 2025 reporting period.

B9

Workforce – Occupational Health and Safety

41a – Workplace Accidents

During the reporting period, three reportable workplace accidents occurred. Based on the total workforce, this corresponds to a rate of 1.82%. The accidents were reported and documented in accordance with statutory requirements through the responsible employers' liability insurance association.

41b – Work-related Fatalities

In 2025, Klumpp + Müller recorded no fatalities resulting from work-related injuries or occupational illnesses.

B10

Workforce – Remuneration, Collective Bargaining and Training

42a – Remuneration and Minimum Wage

The company is not bound by a collective bargaining agreement but aligns its remuneration practices with the collective pay agreements for Southern Baden (ETV-Südbaden). The remuneration of all employees is at least equal to the statutory minimum wage under the German Minimum Wage Act (MiLoG). Compliance with the applicable legal requirements is ensured.

42b – Gender Pay Gap

No changes were made to the remuneration structure during the reporting period. The remuneration analysis shows an unadjusted gender pay gap of 18% in favour of male employees. The differences are mainly attributable to the differing distribution of women and men across areas of activity and hierarchical levels. Systematic discrimination in the form of unequal pay for work of equal value is not intended.

The company regularly monitors developments in its remuneration structure and applies the principle of equal treatment in personnel decisions.

42c – Proportion of Employees Covered by Collective Bargaining Agreements

Employees are not covered by a collective bargaining agreement. Remuneration and working conditions are determined through individual employment contracts in compliance with statutory minimum standards.

42d – Annual Training Hours per Employee

In the 2025 reporting year, an average of 3.74 hours per employee was spent on training and development measures. The recorded hours relate to formal training. In addition, a significant proportion of employee development takes place as part of day-to-day work and through practical instruction.

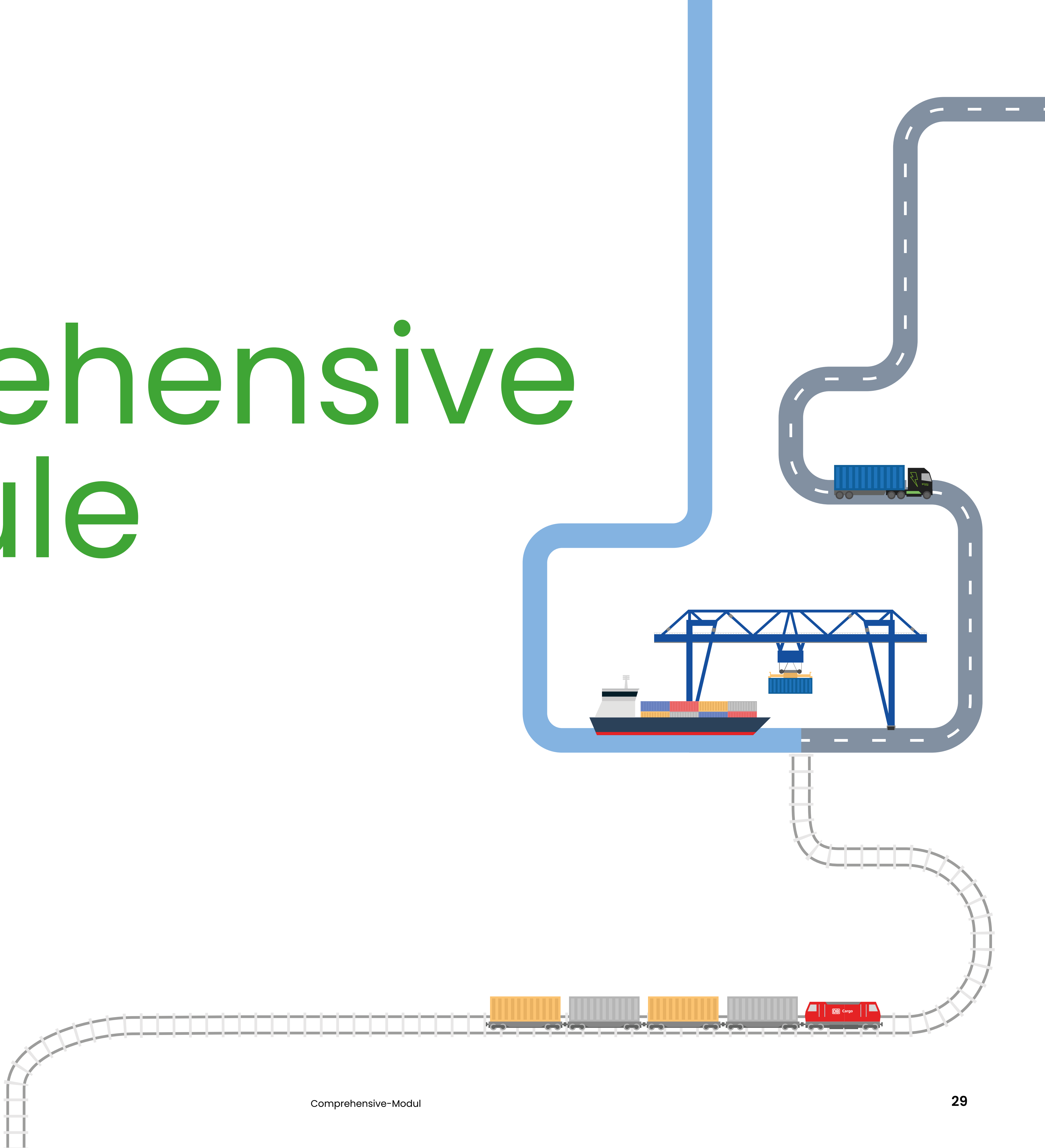
B11

Convictions and Fines for Corruption and Bribery

43 – Convictions and Fines for Corruption and Bribery

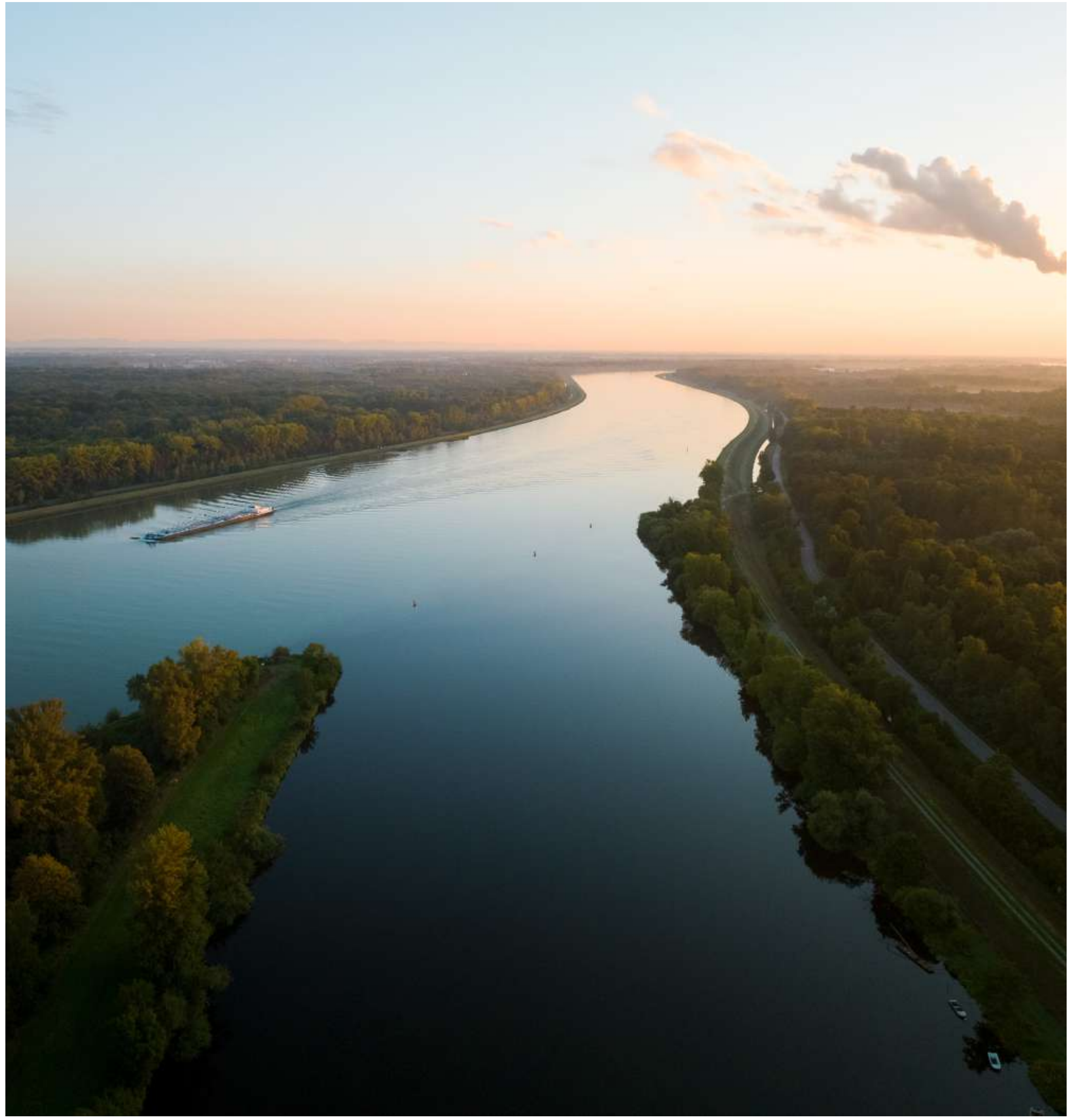
In the 2025 reporting year, Klumpp + Müller was not subject to any convictions for breaches of anti-corruption or anti-bribery legislation. No fines were imposed in this context.

Comprehensive C1 Module



C1

Strategy: Business Model and Sustainability – Related Initiatives



47a – Description of the Main Product and Service Groups

Klumpp + Müller GmbH & Co. KG is a specialised logistics company focusing on trimodal transport chains, warehousing and dangerous goods logistics. Its business activities include, in particular, intermodal transport combining road, rail and inland waterway transport.

The company also provides warehousing services, including food logistics, as well as transhipment services for containers and groupage freight. Another key area is the handling of raw materials and finished goods for the paper industry in import and export operations. The service portfolio is complemented by transport services for industrial customers.

The company's business activities are predominantly based on long-term customer relationships and contract logistics.

47b – Description of the Main Markets

Klumpp + Müller operates predominantly in the B2B sector. Its key customer groups include companies in the shipping industry, wholesale trade and logistics services sector. The aim is to shift transport operations to alternative modes of transport such as inland waterways and rail wherever possible.

The company's operations are regionally rooted but extend beyond the local area. Its geographical focus is Germany, particularly Baden-Württemberg and neighbouring regions, including cross-border transport services with France.

Services are provided through a combination of the company's own logistics infrastructure and selected partners. This includes its own vehicle fleet, the rail connection at the Kehl site and the use of the inland port. Individual transport services are supplemented by external service providers where required. All services are provided exclusively between businesses, without direct contact with end customers.

The company's service offering is geared towards long-term customer relationships. Individual logistics solutions are developed and implemented in close coordination with clients.

47c – Description of Key Business Relationships

Klumpp + Müller's value creation is largely based on long-term, stable business relationships. Key partner groups include customers, predominantly major industrial clients with regular order volumes, as well as various suppliers and service providers, including energy suppliers, fleet service providers, workshops, maintenance companies and IT partners.

Other essential components of the value chain include cooperation with infrastructure operators, particularly ports, rail transport companies and container terminals.

These partnerships enable logistics processes to be continuously optimised and made more efficient. For customers, this results in particular in simplified processes, improved efficiency and reduced greenhouse gas emissions.

Regional and industry-specific networks also play an important role.

47d – Key Sustainability-related Elements of the Corporate Strategy

Sustainability considerations are an integral part of the company's strategic development and have a direct impact on Klumpp + Müller's business model. Key areas include the decarbonisation of transport chains, particularly through the increased use of alternative modes of transport and the expansion and more efficient use of the company's own energy infrastructure.

Resource conservation and the circular economy also play an important role, especially in the reuse and refurbishment of materials, for example in big bag management, pallet pooling systems and tyre retreading.

Future priorities include incorporating climate and energy efficiency criteria into investment decisions and establishing data-based management through an ESG key performance indicator system. Sustainability considerations are also increasingly being taken into account in procurement, for example by including emissions from purchased goods and using materials with a higher recycled content.

These aspects have a particular influence on the fleet strategy, energy supply and the further development of the company's service portfolio. The annual preparation of a corporate carbon footprint in accordance with the GHG Protocol provides the basis for continuous emissions monitoring.

C2

Description of Practices, Policies and Future Initiatives for the Transition to a More Sustainable Economy

48, 49 – Sustainability Measures and Future Targets

As part of its sustainable corporate development, Klumpp + Müller has implemented or initiated a wide range of measures and initiatives, which were already presented in the Basic Module and are summarised here. The focus is particularly on energy and resource efficiency, emissions reduction and the further development of circular processes.

There is no separate ESG committee. Sustainability is integrated as a cross-cutting issue into both operational and strategic management. The Executive Management is supported by the relevant specialist departments, particularly fleet management, technology, human resources, controlling and sales. External expertise is also engaged on a case-by-case basis, for example in connection with greenhouse gas inventories or climate analyses.

The following table provides further detail on the information already disclosed in Basic Module B2.

Subject Area	Description of Sustainability-related Practices, Policies and Future Initiatives	Defined Targets
Climate Protection and Energy	**Conversion to LED Lighting, Analysis of Base Load** In the 2025 reporting year, the conversion of all warehouse areas to LED lighting was completed. The administrative areas have largely been converted, although individual rooms still use conventional light sources. In addition, an analysis of the base load was carried out to identify potential energy savings. Further reductions in electricity consumption remain a key focus, and the company is also assessing a switch to green electricity and renewable gas.	Complete conversion by 2027
	Photovoltaic System A photovoltaic system was installed at the Kehl site in spring 2024. The aim is to reduce grid electricity consumption and Scope 2 emissions. During the heating season, the electricity generated is increasingly used to operate air-conditioning units, thereby reducing gas consumption in the office areas. The installation of a battery storage system is also being assessed to enable surplus energy to be used efficiently, particularly with regard to future charging requirements for electric lorries.	Reduction of Scope 2 Emissions
	E-Mobility Gradual transition of the fleet to six electric lorries and seven electric cars. In addition, the majority of the company's industrial trucks have been replaced with models powered by lithium-ion batteries.	Reduction of Scope 1 Emissions
	Development of an Intelligent Charging System The integration of a load management system is being considered to avoid peak electricity demand. Charging processes could then be prioritised during periods of high on-site electricity generation in order to maximise self-consumption.	-
	Sustainability Team Establishment of a Cross-departmental Sustainability Team	-

Table 7: Sustainability Measures and Future Targets – Climate Protection and Energy

Subject Area	Description of Sustainability-related Practices, Policies and Future Initiatives	Defined Targets
Pollution	-	-
Water and Marine Resources	-	-
Biodiversity and Ecosystems	-	-
Circular Economy	**Climate Policy Statement – Resource Conservation** Binding instructions for all employees on resource-efficient behaviour in day-to-day work.	-
	Tyre Retreading Lorry tyres are systematically retreaded to extend their service life. Tyres that can no longer be retreaded are sent for material recovery, for example for the production of rubber granulate, in order to keep as many materials as possible in circulation.	-
	Big Bag Take-back Programme Empty packaging is actively taken back, processed and returned to the material cycle. This reduces the volume of waste generated..	-
Workers in the Value Chain	**Code of Ethics** Commitment to ensuring a safe and healthy working environment for all employees. Discrimination, harassment and bullying are not tolerated in any form.	-
	Whistleblowing System / Reporting Channel Establishment of a reporting channel for the confidential reporting of breaches of the Code of Ethics and other misconduct or concerns.	
	Employee Satisfaction Regular employee satisfaction surveys aimed at identifying areas for improvement and further enhancing the working environment.	
	Flexible Working Arrangements Flexible working hours and remote working options to support a healthy work–life balance.	

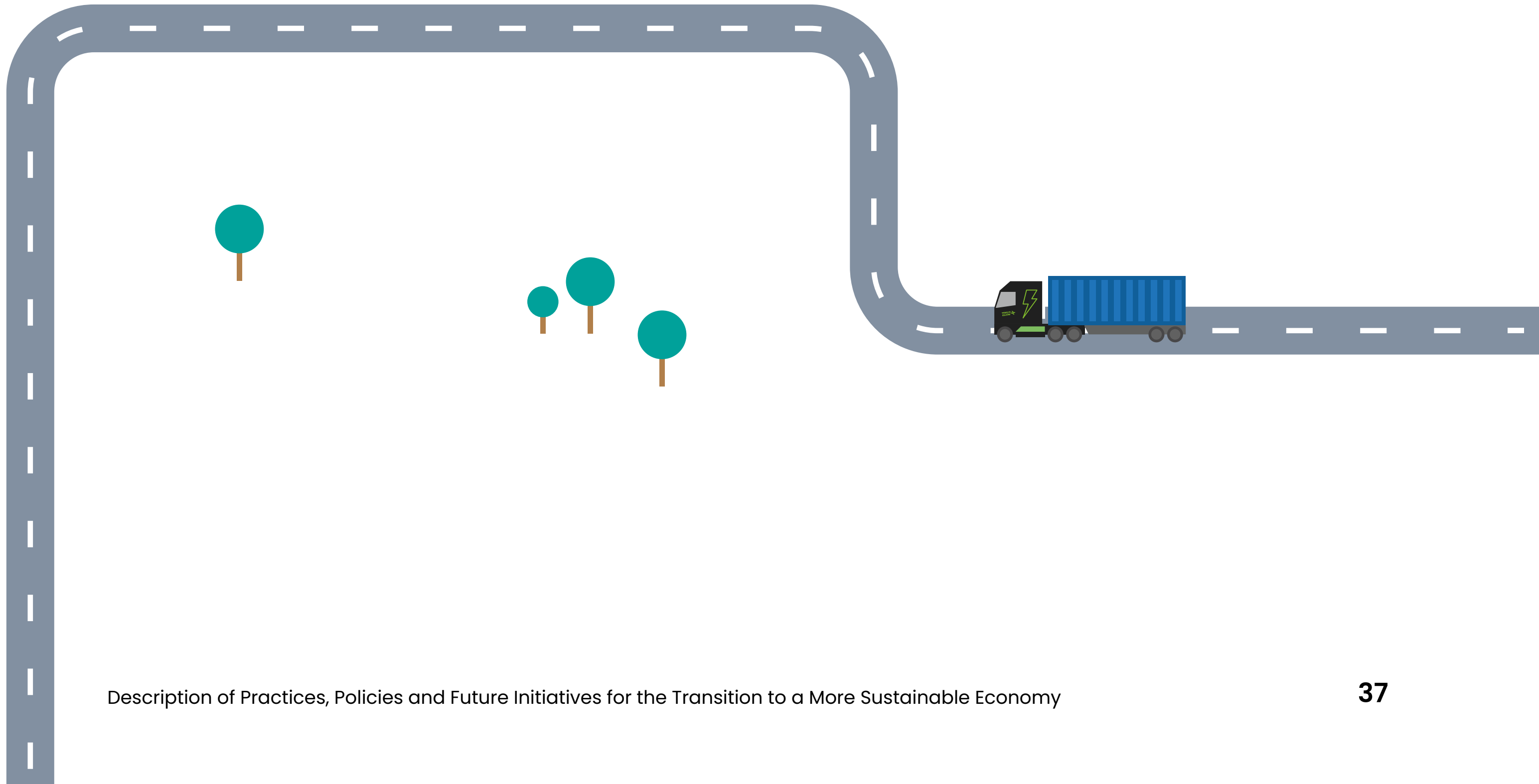
Table 8: Sustainability Measures and Future Targets – Pollution, Water and Marine Resources, Biodiversity and Ecosystems, and the Circular Economy

Subject Area	Description of Sustainability-related Practices, Policies and Future Initiatives	Defined Targets
Workers in the Value Chain	**Code of Ethics** Commitment to ensuring a safe and healthy working environment for all employees. Discrimination, harassment and bullying are not tolerated in any form.	-
	Whistleblowing System / Reporting Channel Establishment of a reporting channel for the confidential reporting of breaches of the Code of Ethics and other misconduct or concerns.	-
	Employee Satisfaction Regular employee satisfaction surveys aimed at identifying areas for improvement and further enhancing the working environment.	-
	Flexible Working Arrangements Flexible working hours and remote working options to support a healthy work–life balance.	-
	Health Promotion Supporting employee health through occupational health screening, ergonomic workplace design and the provision of glasses for display screen work.	
	Training and Development Regular training and development opportunities to enhance employees' professional, methodological and personal skills.	-

Table 9: Sustainability Measures and Future Targets – Workers in the Value Chain

Subject Area	Description of Sustainability-related Practices, Policies and Future Initiatives	Defined Targets
Affected Communities	-	-
Consumers and End-users	-	-
Biodiversity and Ecosystems	-	-
Business Conduct	**Quality Management** Operation of an ISO 9001-certified quality management system to support the continuous improvement of service quality.	-
	Risk Management Establishment of a systematic risk management framework to identify and manage material risks.	

Table 10: Sustainability Measures and Future Targets – Affected Communities, Consumers and End-users, and Business Conduct



50, 51, 52, 53 – Environmental Metrics Supplementary Module

Since 2024, Klumpp + Müller has calculated a comprehensive range of Scope 3 emissions, including in the 2025 reporting year. In total, 7,665.63 tCO_2e of Scope 3 emissions were accounted for. In view of the company's business activities and associated value chain, an assessment was carried out to determine which indirect emission sources outside the company's direct control make a material contribution to its overall climate impact.

Reported Scope 3 Categories

Klumpp + Müller identified the following Scope 3 categories as material and included them in its emissions inventory in accordance with the GHG Protocol:

3.1 – Purchased Goods and Services:
Emissions arising from the production and transport of products and services purchased by the company for its business activities.

3.3 – Fuel- and Energy-related Activities
Not included in Scope 1 or Scope 2: upstream and downstream emissions associated with energy consumption, including the upstream supply chains of fossil fuels, transmission losses and the provision of energy sources.

3.5 – Waste Generated in Operations:
Emissions arising from the disposal and treatment of waste generated through business operations, including recycling, energy recovery and landfilling.

3.7 – Employee Commuting:
Emissions arising from employees commuting between their homes and place of work.

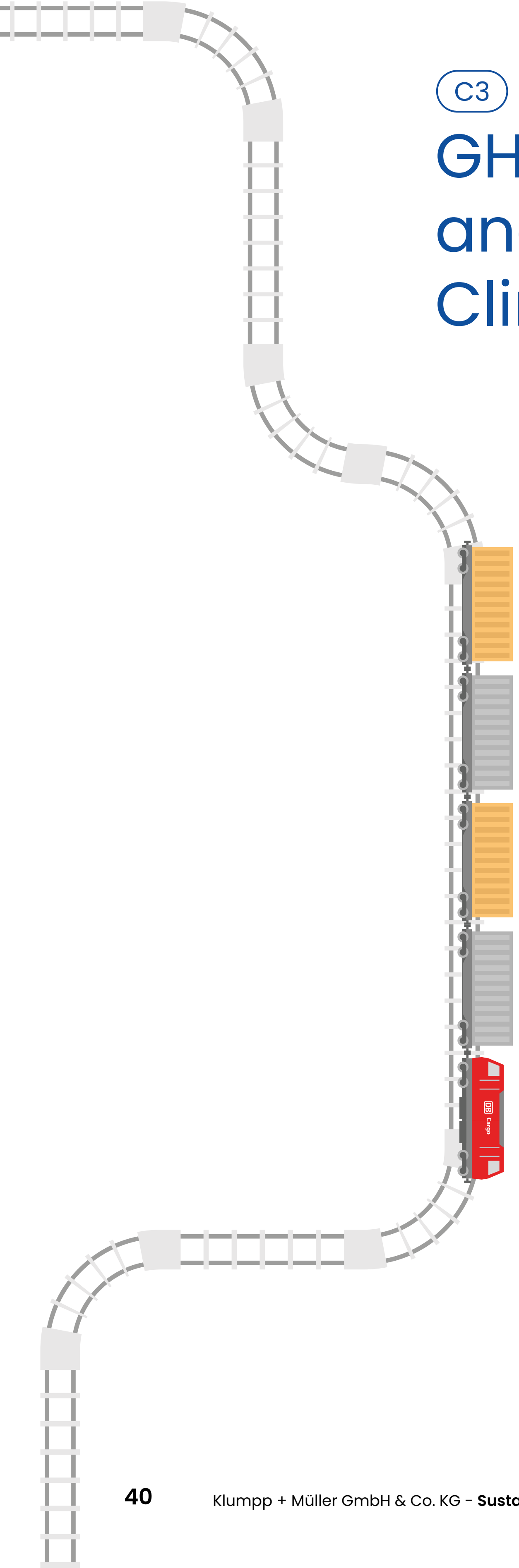
3.9 – Downstream Transportation and Distribution:
Indirect emissions arising from the transport and distribution of goods by external service providers, including the associated logistics and warehousing processes.

Calculation Methodology and Data Basis

Emissions are quantified in accordance with the requirements of the GHG Protocol. Depending on data availability, activity-based and spend-based calculation methods are used. Recognised emission factors are applied to determine the emission values. The aim is to continuously improve the underlying data and to make increasing use of company-specific primary data in order to enhance the accuracy of the calculations.

Integration into Overall Reporting

Scope 3 emissions are reported alongside Scope 1 and Scope 2 emissions in Module B3, "Energy and Greenhouse Gas Emissions". This provides a comprehensive overview of the company's greenhouse gas emissions. The data collected supports the identification of key emission drivers and forms the basis for planning and implementing emission reduction measures.



C3

GHG Reduction Targets and Transition towards Climate Mitigation

54 – GHG Reduction Targets and Transition towards Climate Mitigation

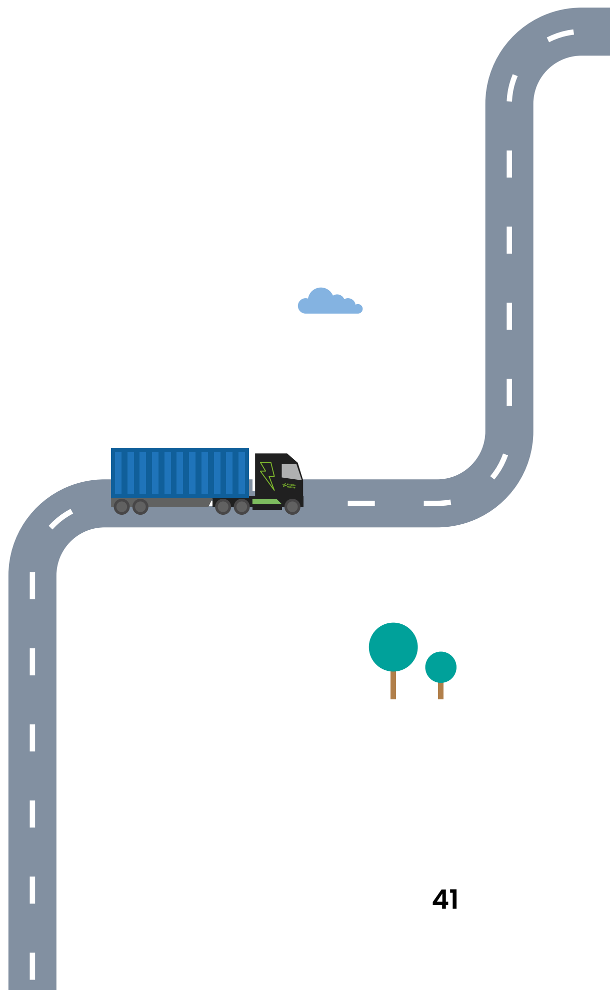
Climate action is embedded as a strategic area of activity within the company. To meet the growing requirements for systematic climate management, this approach is to be further developed. The company plans to develop and implement a comprehensive climate strategy with specific measures and measurable, ambitious reduction targets. The necessary framework conditions and implementation options are currently being assessed.

	Scope 1	Scope 2
Target Year and Target Value (54a)	-	-
Base Year and Reference Value (54b)	In the 2022 base year, Scope 1 emissions amounted to 2,243.12 tCO_2e.	In the 2022 base year, Scope 2 emissions amounted to 153.64 tCO_2e.
Proportion of Scopes Covered by the Target (54d)	-	-
Measures to Achieve the Target (54e)	See the measures set out in Section C2.	See the measures set out in Section C2.

Table 11: Disclosures on GHG Reduction Targets and Measures for Scope 1 and Scope 2

55, 56 – Climate Transition Plan for Climate-intensive Sectors

As a company operating in the transport and logistics sector, Klumpp + Müller is active in an emissions-intensive industry. The structured development of a climate transition plan is therefore regarded as an important element of the company's future sustainability strategy. The design of such a plan, including the definition of specific emission reduction measures and targets, is currently at the assessment and preparation stage.



C4

Climate-related Risks

57, 58 – Climate-related Hazards and Transition Events

Klumpp + Müller has identified the following potential risks. The Kehl and Worms sites were assessed jointly for this purpose. The principal hazards identified for Klumpp + Müller include:

Chronic temperature-related hazards, such as rising temperatures and more frequent periods of extreme heat, may lead to persistently higher temperatures. This can reduce labour productivity, increase physical strain, result in higher rates of sickness absence and raise operating costs.

Chronic water-related hazards, including periods of drought and water scarcity, may disrupt transport via inland waterways[1], particularly as a result of low water levels in the Rhine. This can lead to supply chain disruptions and higher transport and energy costs.

Acute hazards arising from extreme weather events, heavy rainfall, flooding, storms and severe weather may cause unforeseen damage to infrastructure and equipment, resulting in transport disruptions and power outages.

The most significant risks identified are associated with rising average temperatures and heatwaves. Based on these risks, corresponding measures have been developed and are to be implemented gradually.

[1] *CCNR Spring Session 2024 – Resolutions Adopted (2024-I)*

Risk Mitigation Measures:

Flexible Working Arrangements and Improved Working Environments:

Adjusting working hours to cooler times of day and investing in air-conditioning and shading systems to reduce heat stress and maintain productivity.

Energy Efficiency and On-site Energy Generation:

Use of renewable energy, particularly through the company's own photovoltaic system, the insulation and/or shading of buildings, and the introduction of an energy management system to monitor and manage energy costs and optimise energy consumption.

Preventive Maintenance and Heat-resistant Materials:

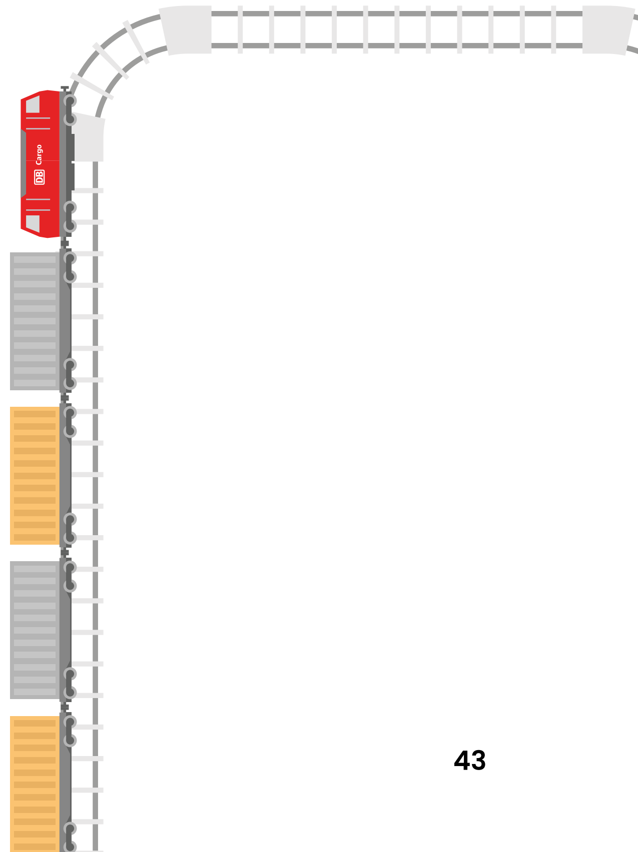
Introduction of regular maintenance intervals and investment in heat-resistant technologies to extend the service life of vehicles and equipment.

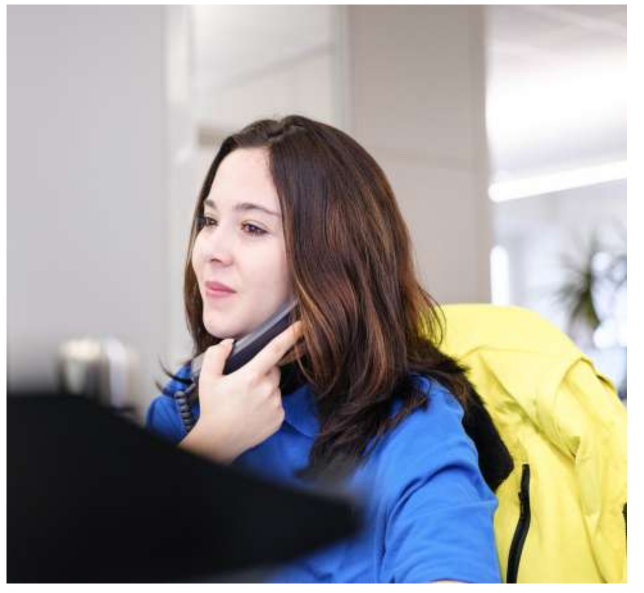
Adaptation to Extreme Weather Events:

Investment in strategic infrastructure adaptations, the development of emergency plans and a review of insurance coverage to minimise damage and operational disruptions

Robust Monitoring and Strategic Adaptations:

Establishment of a regular monitoring system, with Executive Management assuming responsibility for the climate adaptation process, and flexible adjustment of the corporate strategy to ensure long-term resilience and efficiency. This could be achieved by expanding existing risk management systems and structures.





C5

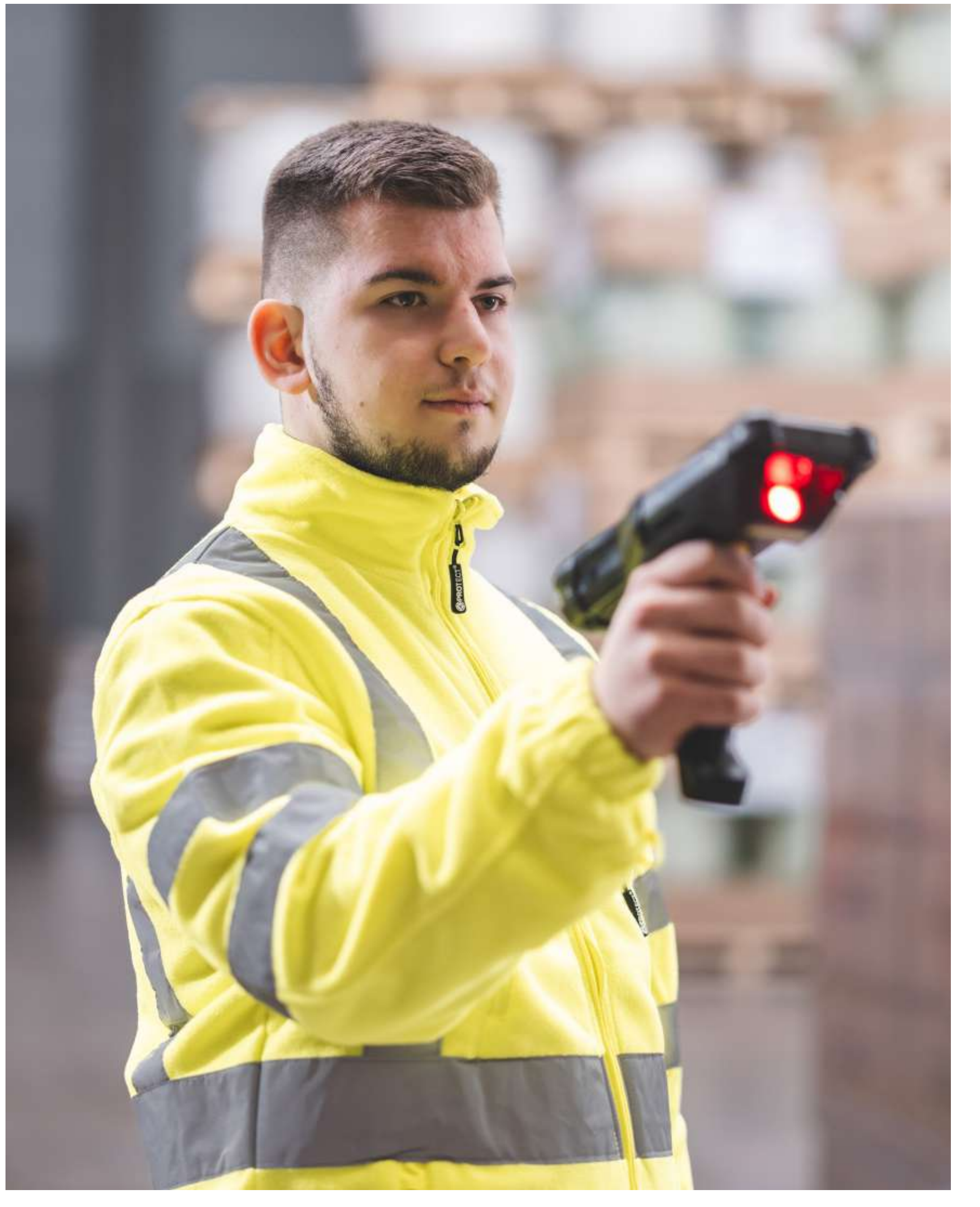
Additional General Workforce Characteristics

59 – Gender Distribution at Management Level

During the reporting period, Klumpp + Müller's management level comprised a total of ten people. Of these, two were women and eight were men. This corresponds to a female representation of 20% at management level. The ratio of female to male managers was 1:4. Gender distribution in management positions is reviewed regularly as part of sustainability reporting in order to provide transparency regarding the company's diversity structure and to track developments over time.

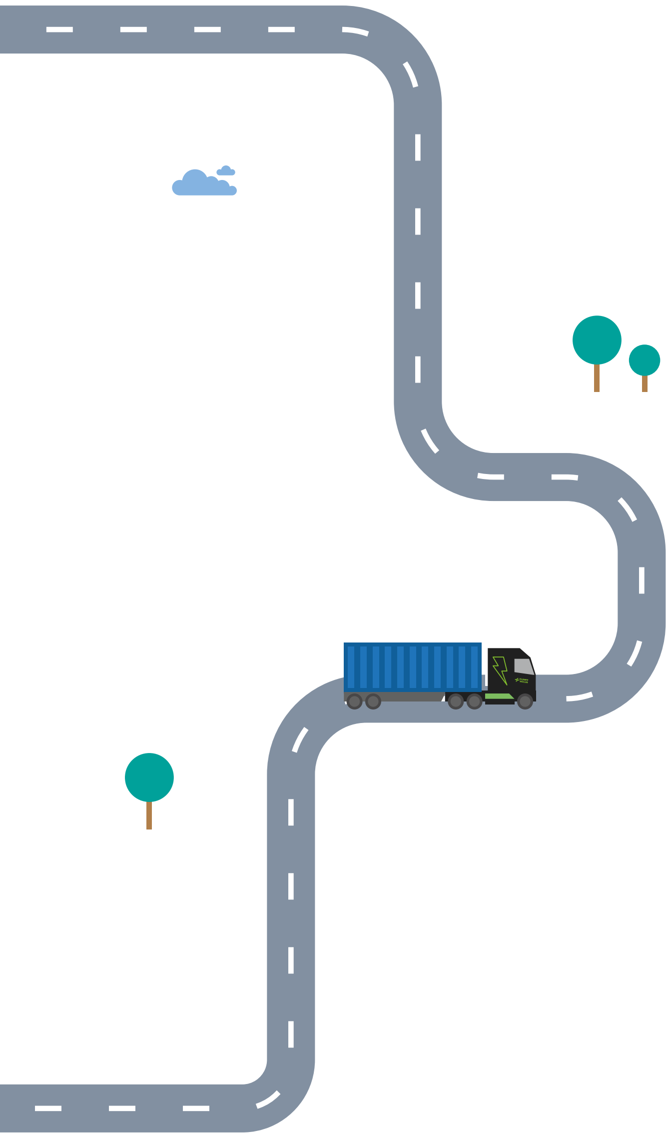
60 – Additional General Workforce Characteristics

During the reporting period, Klumpp + Müller did not employ any self-employed individuals working exclusively for the company without their own employees. Nor were any temporary agency workers engaged.



C6

Additional Information on the Company's Workforce – Human Rights Policies and Related Processes



61a – Code of Conduct and Human Rights Policy

Klumpp + Müller has established binding employment and social law principles in a company-wide HR policy. This policy applies to all employees, regardless of their position, area of responsibility or type of employment, and defines the key framework conditions for a fair, respectful and legally compliant working environment.

In addition, the company is committed to respecting internationally recognised human rights throughout the entire value chain. The protection of human rights standards is regarded as an integral part of corporate responsibility and is taken into account in relevant business processes.

61b – Scope of Employment Law and Human Rights Principles

Child Labour: The company expressly rejects child labour and is committed to complying with all applicable national and international legal and human rights requirements.

Forced Labour: The company does not tolerate any form of forced or compulsory labour. All employment is entered into voluntarily and in accordance with the applicable employment law framework. By complying with relevant legal requirements, the company helps to safeguard fundamental workers' rights.

Discrimination: The company rejects all forms of discrimination, harassment and bullying. Respectful and fair treatment is a fundamental part of the company's culture. Klumpp + Müller promotes equal opportunities and is committed to maintaining a working environment characterised by mutual respect and openness. Employees are able to raise concerns and report issues through the company's established internal processes.

Accident Prevention: The company complies with the relevant legal requirements on occupational health and safety. Appropriate preventive measures are taken to minimise work-related risks and ensure a safe working environment for employees.

61c – Grievance Procedure for Employees

During the reporting period, the company did not yet have an independent grievance mechanism for reporting concerns, complaints or potential misconduct. Employees were able to raise such matters through the existing internal communication channels.

The introduction of a digital grievance and whistleblowing channel is planned for 2026. The aim is to provide a confidential and, where required, anonymous reporting channel through which employees can report potential breaches, complaints or other concerns. It will also be ensured that reporting persons are protected from disadvantage or retaliation. Incoming reports will be reviewed and handled objectively in accordance with defined procedures.

C7

Serious Human Rights Incidents

62a – Serious Adverse Human Rights Incidents

During the reporting period, Klumpp + Müller received no confirmed reports of human rights violations within its own workforce. The assessment of key human rights risk areas, together with the review of internal reports and relevant matters, identified no documented breaches. No incidents were identified in the following risk areas::

Child Labour	NO
Forced Labour	NO
Human Trafficking	NO
Discrimination	NO
Other Serious Human Rights Violations	NO

Table 12: Disclosures on Serious Adverse Human Rights Incidents

62b – Measures to Address Serious Adverse Human Rights Incidents

As no confirmed cases of human rights violations within the company's own workforce were documented or identified during the reporting period, no specific remedial, corrective or risk mitigation measures were required. Against this background, the disclosure requirement is considered not material or not applicable for the reporting period.

62c – Confirmed Incidents of Serious Human Rights Violations in the Value Chain

During the reporting period, Klumpp + Müller had no information regarding any confirmed serious human rights violations affecting workers in the upstream or downstream value chain, affected communities, consumers or end-users. No such incidents were reported to or documented by the company.

C8

Revenue from Certain Activities and Exclusion from EU Reference Benchmarks

63 – Revenue

Klumpp + Müller does not operate in any of the business areas listed below and, accordingly, does not generate any revenue from such activities. This applies in particular to the following areas:

The manufacture or distribution of controversial weapons, in particular anti-personnel mines, cluster munitions, and chemical and biological weapons
The cultivation, processing or manufacture of tobacco products
Exploration, extraction, production, manufacture, processing, storage, refining, transport, trade or distribution of fossil fuels (coal, crude oil and natural gas) within the meaning of Article 2(62) of Regulation (EU) 2018/1999
Manufacture of chemicals

Table 13: Business segments from which no revenue is generated

64 – Exclusion of EU reference benchmarks

The company does not fall under the exclusion criteria set out in Article 12(1) of Delegated Regulation (EU) 2020/1818 for EU benchmarks aligned with the Paris Agreement.

C9

Gender diversity in the governing body

65 – Gender balance on the board of directors

The governing body at Klumpp + Müller is the management board. During the reporting period, this consisted of one male managing director.

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Reporting period
01.01.2025 – 31.12.2025

Reporting standard
VSME (Voluntary Sustainability Reporting Standard, as at December 2025)

Reporting limits
Klumpp + Müller GmbH & Co. KG
(excluding non-consolidated entities)

Data sources
Internal surveys, external validations
(GHG inventory, climate scenario analysis)

Thank you for your interest in our sustainable development. Together with our stakeholders, we aim to shape the future of logistics in a responsible manner.

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