



CORPORATE SOCIAL ENVIRONMENTAL GOVERNANCE MANUAL

Jeveeb Multiconcept GmbH



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EXECUTIVE SUMMARY

1.1. Purpose of the CSEG Manual

This Corporate Social Environmental Governance (CSEG) manual outlines Jeveeb Multiconcept's (JM) approach to ensuring sustainable, ethical, and responsible business practices. It is designed to guide decision-making, enhance accountability, and promote corporate transparency. The manual covers the company's governance, environmental sustainability, and social responsibilities towards employees, customers, and stakeholders.

1.2 Scope

This manual applies to all JM operations, subsidiaries, and joint ventures. It is relevant to management, employees, suppliers, clients, and all external stakeholders involved in the transport, import, and export sectors.

1.3 Commitment to Sustainability

JM is committed to incorporating sustainability into every aspect of its operations. As a transport and logistics provider in Germany, we recognize our responsibility to reduce environmental impact, foster a positive workplace culture, and uphold the highest standards of corporate governance.

1.4 Legal Compliance and Ethical Standards

JM GmbH adheres to all applicable International, German and European Union laws, regulations, and industry standards. This includes compliance with the German Corporate Governance Code (GCGC), the Supply Chain Due Diligence Act, the European Green Deal, and other applicable laws and policies.

1.5 Overview of JM's Corporate Structure

JM is led by a Board of Directors (BOD) responsible for corporate strategy and oversight of day-to-day operations. A clear delegation of authority ensures decision-making efficiency and accountability at every level.

The BOD ensures that all business activities are conducted ethically, legally, and in alignment with the company's values. The Board is responsible for:

- Approving corporate strategies and policies.
- Overseeing financial performance.
- Ensuring regulatory compliance.
- Promoting stakeholder engagement.

Leadership at JM fosters a culture of integrity, transparency, and accountability. Each department head is responsible for implementing governance principles and fostering a working environment that aligns with corporate values.

We have established a risk management framework to identify, assess, and mitigate risks, including financial, operational, and reputational risks. Internal controls ensure accuracy in financial reporting, regulatory compliance, and ethical business conduct.

Regular and transparent reporting to stakeholders, including shareholders, customers, and regulatory bodies, is a cornerstone of our corporate governance. Annual reports, sustainability reports, and financial disclosures are prepared in compliance with German laws and international standards.

Engagement with stakeholders, including employees, customers, suppliers, and local communities, is essential to our success. We maintain open lines of communication to ensure we meet the expectations of those we serve.

1.6 Overview of JM's Social Responsibility

We believe in hiring the best talent based on merit and competence. JM is committed to fair recruitment processes, ensuring equal opportunities for all, regardless of race, gender, religion, or background.

Our commitment to diversity goes beyond legal requirements. We promote an inclusive culture where all employees feel valued, respected, and empowered to contribute.

JM prioritizes workplace safety. We comply with all German occupational health and safety regulations and proactively implement safety measures to ensure a hazard-free environment. We invest in our employees through regular training programs, focusing on skills development, leadership training, and career advancement opportunities.

We uphold human rights in all our operations, aligning with international standards such as the UN Global Compact. JM does not tolerate any form of forced labor, child labor, or exploitation. JM contributes to the communities in which we operate through various initiatives, such as local employment programs, donations, sponsorships, and environmental projects.

We adhere to fair trade principles in our supply chain, ensuring that all suppliers and partners align with ethical trade practices.

Customer satisfaction is paramount to our success. We strive to provide timely, reliable, and high-quality services, ensuring that we meet or exceed customer expectations while maintaining transparent communication.

1.7 Overview of JM's Environmental Governance

JM environmental policy is centered on reducing the environmental footprint of our operations. We commit to continual improvement in environmental performance and compliance with all German and EU environmental regulations.

We actively manage and reduce our carbon emissions by:

- implementing fuel-efficient transportation.
- using low-emission vehicles and ships.
- exploring alternative, green fuels.

We prioritize the reduction of waste in all operations, ensuring that resources are used efficiently. Our waste management strategy includes recycling and responsible disposal of materials, such as packaging and shipping materials.

We are committed to transitioning to sustainable transport options by investing in electric and hybrid vehicles, as well as optimizing logistics to reduce empty mileage and fuel consumption. JM is focused on reducing energy consumption in all facilities and adopting renewable energy where feasible, such as solar or wind power.

We actively monitor and control emissions, wastewater, and other pollutants from our operations. Compliance with German and European Union environmental regulations is mandatory for all company operations.

We require that our suppliers adhere to environmentally sound practices, including the use of sustainable materials and processes. Supply chain audits are conducted regularly to ensure compliance.

1.8 Ethical Business Conduct

JM maintains a zero-tolerance policy on corruption and bribery. All employees and stakeholders must comply with applicable anti-corruption laws, including the German Anti-Corruption Act. We commit to fair and transparent dealings with all business partners, ensuring ethical sourcing and trade practices across our supply chain.

We align our operations with international standards, including ISO 14001 for environmental management and ISO 45001 for health and safety.

JM promotes an open culture where employees can report concerns or unethical behavior without fear of retaliation. The company maintains a whistleblower policy to ensure such reports are handled confidentially and appropriately.

We require employees and board members to disclose any conflicts of interest that could compromise their judgment or the integrity of our operations.

1.9 Implementation and Monitoring

The governance framework ensures that all CSEG policies are implemented effectively across all departments. Clear roles and responsibilities are assigned to ensure compliance.

Regular internal audits are conducted to assess the company's adherence to the CSEG manual. External audits may be conducted as necessary to maintain transparency and integrity.

JM is committed to continuous improvement in governance, social responsibility, and environmental performance. Feedback from stakeholders is actively sought and used to refine policies and practices.

Key performance indicators (KPIs) are established to monitor the effectiveness of our CSEG initiatives. We report on these metrics annually in our corporate sustainability reports.

A grievance mechanism is available for employees, suppliers, and customers to report any issues related to social, environmental, or corporate governance. Complaints are addressed promptly and fairly.

1.10 Definitions and Acronyms

AGM	-	Annual General Meetings
BImSchG	-	German Federal Emission Control Act
BOD	-	Board of Directors
CEO	-	Chief Executive Officer
CFO	-	Chief Financial Officer
CSEG	-	Corporate Social Environmental Governance
CSR-RUG	-	German Corporate Social Responsibility Directive Implementation Act
DCGK	-	German Corporate Governance Code
EAP	-	Employee Assistance Program
ETS	-	EU Emissions Trading System
EU	-	European Union
GAAP	-	Generally Accepted Accounting Principles
GCGC	-	German Corporate Governance Code
GDPR	-	General Data Protection Regulation
HVAC	-	Heating, Ventilation, and Airconditioning
IFRS	-	International Financial Reporting Standards
ISO	-	International Standard Organization
JM	-	Jeveeb Multiconcept GmbH
KPIs	-	Key Performance Indicators
The Company	-	Jeveeb Multiconcept GmbH
UN	-	United Nations

CORPORATE GOVERNANCE

2.1 Introduction

This section outlines the principles, policies, and practices that guide the governance of JM in its operations as a road freight, import, and export company. The primary objective is to ensure that the company operates with accountability, transparency, and integrity, adhering to legal and ethical standards.

2.2 Scope

This section applies to all directors, executives, employees, and stakeholders of JM. It covers corporate governance structures, ethical standards, risk management, compliance with legal regulations, and the company's relationship with shareholders and external stakeholders.

2.3 Corporate Values and Objectives

- i. **Integrity:** We are committed to ethical business practices.
- ii. **Customer Focus:** We strive to deliver reliable and efficient services to meet customer needs.
- iii. **Sustainability:** We prioritize environmental sustainability and community welfare in all our operations.
- iv. **Innovation:** We continuously seek to improve our services and processes.

- v. **Compliance:** We strictly adhere to national and international laws governing transport, trade, and environmental practices.

2.4 Regulatory Framework and Legal Compliance

As a company operating within Germany and the EU, we are subject to a wide array of regulatory frameworks, including:

- German Corporate Governance Code (DCGK)
- EU Transport Regulations
- German Road Traffic Act
- Customs and Excise Rules
- International Trade Laws and Tariff Regulations

2.5 Corporate Governance Structure

2.5.1 Directors

i. Role and Responsibilities

The Board of Directors oversees the strategic direction of the company, ensuring legal compliance and long-term sustainability. It acts as the governing body with responsibility for making key decisions, managing risk, and ensuring corporate responsibility.

ii. Composition and Appointment

The board is composed of both first directors. Subsequently, the BOD will consist of executive and non-executive directors to ensure a balance of skills, knowledge, and independence. Directors are appointed based on merit, experience, and expertise in road freight, logistics, finance, legal matters, and sustainability.

iii. Duties of the Board Members

- Establish corporate policies and procedures.
- Approve annual budgets and business plans.
- Monitor company performance and compliance.
- Ensure the company operates within the legal and ethical framework.

iv. Committees of the Board

The Board may establish committees to focus on specific areas:

- Audit Committee: Oversees financial reporting and audit processes.
- Risk and Compliance Committee: Manages risk assessment and compliance monitoring.
- Remuneration and Nomination Committee: Reviews executive compensation and nominates directors.

v. Meetings and Decision-Making Process

Board meetings will be held at least quarterly, with provisions for emergency meetings. Decisions are made by majority vote, and minutes are to be recorded.

2.5.2 Management Team

The management team, led by the CEO or Managing Director, is responsible for day-to-day operations, ensuring the company's strategies are implemented effectively.

i. CEO/Managing Director(s)

The CEO is accountable for executing the Board's strategic plans and ensuring operational excellence across the company's transport and logistics, import, and export functions.

ii. CFO and Finance Team

The CFO manages the company's finances, ensuring accurate reporting, budgeting, and fiscal responsibility.

iii. Operations Director (Road Freight and Logistics)

Oversees the road freight transport operations, ensuring efficiency, safety, and compliance with national transport laws.

iv. Compliance Officer

Responsible for ensuring that the company complies with all regulatory requirements, including customs regulations, trade compliance, and environmental laws.

2.5.3 Stakeholders and Shareholders

i. Role of Shareholders

Shareholders hold ownership in the company and have the right to participate in decision-making processes at the Annual General Meeting (AGM), where they vote on key corporate issues.

ii. Communication with Stakeholders

The company is committed to transparent communication with all stakeholders, including employees, customers, suppliers, and regulators.

iii. Annual General Meeting (AGM)

The AGM is held annually, where shareholders review the company's performance, approve financial reports, and appoint board members.

2.6 Ethical Standards and Conduct

a) Code of Conduct

The company's Code of Conduct outlines ethical behavior expected from all employees, directors, and contractors, promoting fairness, transparency, and respect in all operations.

b) Conflict of Interest Policy

Board members and employees must avoid conflicts of interest and disclose any situation where personal interests may conflict with those of the company.

c) Anti-bribery and Anti-corruption Policies

JM prohibits bribery and corruption in all forms. Employees must adhere to local and international laws that prevent unethical business practices.

d) Whistleblowing Policy

Employees and stakeholders are encouraged to report any unethical or illegal behavior. The company ensures confidentiality and protection from retaliation.

e) Confidentiality and Data Protection

Employees must maintain the confidentiality of sensitive business information and comply with Germany's Data Protection Act and the EU General Data Protection Regulation (GDPR).

2.7 Risk Management and Internal Controls

a) Risk Identification and Assessment

JM continuously identifies and assesses risks associated with its operations, including financial, operational, legal, and environmental risks.

b) Risk Management Framework

The Risk and Compliance Committee is responsible for developing and overseeing the company's risk management strategies, ensuring risks are mitigated effectively.

c) Internal Audit

The internal audit function regularly reviews the company's controls and procedures, ensuring compliance and operational efficiency.

d) Compliance and Legal Controls

JM ensures compliance with all relevant laws, including transport, trade, and environmental regulations.

e) Insurance Policy and Coverage

Comprehensive insurance policies are maintained to mitigate financial risks associated with accidents, damages, and operational disruptions.

2.8 Financial Reporting and Audit

a) Financial Reporting Standards

JM adheres to German Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS).

b) External Audit

An independent external auditor reviews the company's financial statements annually, ensuring accuracy and transparency.

c) Internal Financial Controls

Strong internal controls are in place to safeguard company assets and ensure financial integrity.

d) Fraud Prevention

JM has strict measures to prevent, detect, and respond to fraud.

2.9 Compliance with Regulatory Framework

a) National and EU Transport Regulations

JM complies with German and EU road freight regulations, including licensing, vehicle safety standards, and driver hours restrictions.

b) Customs and Trade Compliance (Import/Export)

JM adheres to customs laws and international trade regulations, ensuring all imports and exports are processed efficiently and legally.

c) Environmental Regulations

JM is committed to minimizing its environmental impact by adhering to the environmental regulations set forth by Germany and the EU.

d) Labor Laws and Employee Rights

JM complies with all German labor laws, including employee contracts, wages, and workplace safety.

2.10 Sustainability and Corporate Social Responsibility

a) Environmental Sustainability Practices

JM focuses on reducing its carbon footprint through efficient logistics planning, use of eco-friendly vehicles, and energy-efficient warehousing.

b) Health and Safety Policy

JM prioritizes the safety of its employees, implementing stringent health and safety standards in all operations.

c) Community Engagement

JM is committed to supporting local communities through charitable initiatives and responsible business practices.

d) Employee Welfare and Development

JM invests in the professional development of its employees, offering training programs and career growth opportunities.

2.11 Communication and Transparency

a) Stakeholder Reporting

Regular reports on the company's financial performance, risks, and sustainability efforts are provided to shareholders and stakeholders.

b) Transparency and Accountability

The company ensures accountability through clear communication of its governance practices, performance, and risk management efforts.

c) Media Relations and Public Announcements

All public statements and media interactions are managed by the Communications Department, ensuring consistent and accurate messaging.

2.12 Amendment and Review of the Manual

This Corporate Governance Manual will be reviewed annually by the Board of Directors to ensure it remains relevant and compliant with any changes in laws, regulations, or company strategy.

SOCIAL RESPONSIBILITY AND GOVERNANCE

3.1 Introduction

This section outlines the policies and principles governing the social governance and corporate responsibility efforts of JM. Our core aim is to conduct business in a way that is responsible,

sustainable, and beneficial to all stakeholders, including employees, customers, suppliers, and the communities in which we operate.

3.2 Scope

This Social Governance and Responsibility section applies to all employees, management, contractors, and stakeholders of JM. It provides guidance on the company's approach to human rights, community engagement, environmental sustainability, labour practices, and stakeholder engagement.

3.3 Social Responsibility Objectives

- i. **Human Rights Protection:** Ensure respect for and protection of human rights in all operations.
- ii. **Employee Well-being:** Foster a work environment that values the health, safety, and well-being of employees.
- iii. **Community Engagement:** Support local communities through meaningful engagement and investments.
- iv. **Sustainability Leadership:** Promote sustainability in transportation and supply chain operations.
- v. **Ethical Practices:** Ensure transparency, fairness, and integrity in all business relationships.
- vi. **Collaboration:** Fostering partnerships with local communities, suppliers, and regulatory bodies.

3.4 Regulatory Framework and Legal Compliance

JM operates in full compliance with all relevant national and international laws, including:

- German Corporate Social Responsibility Directive Implementation Act (CSR-RUG)
- German Labor Laws
- European Union General Data Protection Regulation (GDPR)
- UN Guiding Principles on Business and Human Rights
- ISO 26000 - Social Responsibility Guidance

3.5 Social Governance Structure

a) Leadership in Social Responsibility

The BOD and the Executive Management of JM are committed to ensuring the company's social governance policies are implemented effectively. Leadership is tasked with promoting ethical behaviour, employee well-being, and sustainable practices across the business.

b) Social Responsibility Committee

JM will establish a Social Responsibility Committee responsible for developing, overseeing, and evaluating the company's social governance and corporate responsibility initiatives. This committee reports directly to the BOD.

c) Integration with Corporate Governance

Social governance policies are integrated into the overall corporate governance framework, ensuring alignment with business strategies and corporate objectives. Social responsibility is seen as a key component of the company's long-term success.

d) Stakeholder Engagement

JM engages with a wide range of stakeholders, including employees, customers, local communities, suppliers, and regulators, to ensure that social responsibility goals are aligned with the expectations and needs of these groups.

3.6 Human Rights and Labor Practices

a) Commitment to Human Rights

JM is committed to respecting human rights across its operations. The company upholds the United Nations Universal Declaration of Human Rights and adheres to the UN Guiding Principles on Business and Human Rights.

b) Fair Labor Practices

The company is dedicated to ensuring that all employees and contractors are treated fairly, compensated adequately, and work in conditions that meet or exceed national labour standards.

c) Equal Opportunity Employment

The company is committed to equal opportunity employment, ensuring that all employees are treated fairly regardless of race, gender, religion, age, disability, sexual orientation, or national origin.

d) Health and Safety Standards

JM prioritizes the health and safety of its employees and contractors. The company complies with the German Occupational Safety and Health Act and provides comprehensive safety training, protective equipment, and policies to reduce the risk of accidents.

e) Employee Training and Development

Continuous professional development is encouraged. The company offers skills training, career development programs, and leadership training to foster a culture of lifelong learning and innovation.

3.7 Community Engagement and Development

a) Community Investment

JM actively invests in community initiatives, focusing on areas such as education, health, infrastructure, and economic development. The company allocates funds annually to support local community projects.

b) Collaboration with Local Communities

JM values collaboration with local communities and works to address community concerns and contribute positively to the areas in which it operates. Regular consultations are held to ensure that community needs are understood and addressed.

c) Volunteering and Employee Engagement

Employees are encouraged to participate in community volunteering initiatives. The company offers paid volunteer time off to foster a spirit of giving back and civic engagement among its workforce.

d) Supporting Local and Global Initiatives

The company supports both local and international initiatives aligned with its values, including partnerships with NGOs, social enterprises, and global humanitarian efforts.

e) Employment Opportunities:

We are committed to giving back to the communities where we operate by offering local employment and contributing to the economic development of the regions in which we operate.

3.8 Sustainability and Environmental Responsibility

a) Environmental Policies and Goals

JM is committed to minimizing its environmental impact through responsible business practices. The company adopts policies aimed at reducing energy consumption, minimizing waste, and promoting the use of environmentally friendly technologies.

b) Sustainable Transportation Practices

In road freight transport, the company aims to reduce emissions by using fuel-efficient vehicles, optimizing routes, and considering alternative energy sources such as electric or hybrid vehicles.

c) Carbon Footprint Reduction

The company regularly measures and monitors its carbon footprint, setting targets to reduce greenhouse gas emissions across all operations. Carbon offsetting and reforestation programs are explored as part of this strategy.

d) Waste and Resource Management

The company strives to minimize waste in all operations, promoting recycling and responsible disposal of materials. In its import/export operations, JM ensures compliance with waste management laws and best practices.

e) Green Supply Chain Initiatives

The company encourages environmentally sustainable practices among its suppliers, promoting the use of green technologies, and adherence to environmental regulations in the supply chain.

3.9 Ethical Business Practices

a) Anti-corruption and Anti-bribery

JM has zero tolerance for bribery and corruption. All employees and partners are required to comply with German and international anti-bribery laws, including the German Anti-Corruption Act.

b) Ethical Supplier Relationships

JM maintains ethical relationships with all suppliers, ensuring that suppliers adhere to fair labour practices, human rights standards, and environmental regulations.

c) Fair Trade and Transparency

JM promotes fair trade practices in all areas of its business, ensuring that products and services are sourced and delivered ethically and transparently.

d) Conflict Minerals Policy

The company does not engage in the use of conflict minerals, in compliance with the EU Conflict Minerals Regulation. All suppliers are required to certify that their products are free of conflict minerals.

3.10 Diversity, Equity, and Inclusion

a) Diversity in the Workforce

The company values diversity and strives to create an inclusive workplace where individuals of all backgrounds can thrive. This includes hiring practices, promotions, and the creation of a culture that embraces diverse perspectives.

b) Inclusive Leadership

Inclusive leadership is promoted at all levels of the organization. Leaders are encouraged to foster an inclusive environment and ensure that all voices are heard and respected.

c) Anti-Discrimination Policies

JM has strict policies prohibiting discrimination based on race, gender, age, religion, or any other characteristic protected under German and EU law. Any incidents of discrimination are promptly investigated and addressed.

d) Gender Equality and Pay Equity

JM is committed to gender equality and pay equity, ensuring that all employees are compensated fairly for their work regardless of gender.

3.11 Employee Well-being and Engagement

a) Work-life Balance Initiatives

JM promotes work-life balance by offering flexible working hours, remote working opportunities, and additional leave for personal or family matters where applicable.

b) Mental Health and Wellness Programs

JM provides resources to support employee mental health, including access to counselling services, wellness programs, and stress management workshops.

c) Employee Assistance Programs

Employees have access to an Employee Assistance Program (EAP), providing confidential support for personal and professional challenges.

d) Open Communication and Feedback Mechanisms

The company encourages open communication between employees and management. Regular surveys, town hall meetings, and anonymous feedback mechanisms ensure that employee concerns are heard and addressed.

3.12 Stakeholder Communication and Transparency

a) Regular Reporting and Disclosure

The company is committed to regular reporting on its social governance and responsibility efforts. This includes annual sustainability reports and disclosures on human rights, environmental impact, and community engagement.

b) Stakeholder Dialogue and Engagement

JM maintains open channels of communication with stakeholders, including employees, customers, suppliers, and community representatives, to foster trust and transparency.

c) Corporate Responsibility Reporting

The company publishes an annual Corporate Responsibility Report that highlights progress in areas such as sustainability, community development, and ethical practices.

d) Transparency in Operations

Transparency is a core value. The company provides clear and honest information about its operations, strategies, and social responsibility initiatives to all stakeholders.

3.13 Social Responsibility Performance Evaluation

a) Monitoring and Metrics

The company uses key performance indicators (KPIs) to measure progress in areas such as employee well-being, sustainability, community engagement, and ethical business practices.

b) Annual Social Responsibility Review

An annual review of the company's social responsibility performance is conducted by the Social Responsibility Committee. This review identifies areas for improvement and updates targets and strategies.

c) Benchmarking Against Industry Standards

JM benchmarks its social governance practices against industry standards and best practices to ensure continuous improvement and competitiveness.

d) Continuous Improvement

The company is committed to the continuous improvement of its social governance practices, incorporating stakeholder feedback and evolving industry standards.

3.14 Amendment and Review of the Manual

This Social Governance and Responsibility Manual will be reviewed and updated annually or as required to ensure its relevance to the company's operations and alignment with legal and ethical standards.

ENVIRONMENTAL GOVERNANCE AND RESPONSIBILITY

4.1 Introduction

This section outlines the environmental commitments, policies, and governance practices of JM as a road freight, import, and export company operating in Germany. It provides a framework for environmental responsibility, guiding the company toward sustainability, regulatory compliance, and environmental stewardship.

4.2 Scope

This section applies to all directors, executives, employees, and stakeholders involved in the company's operations, including transport, import, and export activities. It encompasses all aspects of environmental governance, from legal compliance to sustainable operations and climate change mitigation.

4.3 Corporate Environmental Values and Objectives

- i. **Sustainability:** Strive for a low-carbon, resource-efficient, and sustainable business model.
- ii. **Accountability:** Ensure transparent and accountable environmental practices.
- iii. **Compliance:** Adhere to national and international environmental regulations.
- iv. **Continuous Improvement:** Commit to ongoing improvements in environmental performance.
- v. **Collaboration:** Work with stakeholders to foster environmental stewardship throughout the supply chain.

4.4 Regulatory Framework and Legal Compliance

As a company operating in Germany, we are subject to stringent environmental laws and standards, including:

- German Federal Emission Control Act (BImSchG)
- European Union's Green Deal and Climate Regulations
- German Road Freight Transport Environmental Regulations
- EU Waste Framework Directive

4.5 Environmental Governance Structure

a) Board of Directors and Environmental Responsibility

The BOD is responsible for setting the company's overall environmental strategy and ensuring that JM adheres to its environmental responsibilities. They oversee environmental governance, allocate resources, and integrate sustainability into decision-making.

b) Environmental Management Team

The Environmental Management Team, led by the Chief Environmental Officer (or equivalent role), is responsible for implementing the company's environmental policies, tracking performance, ensuring regulatory compliance, and reporting on environmental initiatives. The team collaborates with other departments, including operations, logistics, and finance, to integrate environmental goals into day-to-day practices.

c) Stakeholder Engagement in Environmental Matters

Stakeholders, including employees, customers, suppliers, and regulators, are integral to the company's environmental strategy. Regular dialogue ensures that stakeholder concerns and recommendations are incorporated into environmental policies, enhancing transparency and accountability.

4.6 Environmental Policy

a) Policy Statement

JM is committed to minimizing its environmental impact and striving for sustainable business practices across all operations. This commitment extends to reducing emissions, optimizing resource use, and complying with all relevant environmental laws and regulations.

b) Environmental Goals and Objectives

- i. **Reduce Carbon Emissions:** Reduce emissions across all transport and logistics operations by at least 30% by 2030.

- ii. **Enhance Resource Efficiency:** Improve energy efficiency in offices, warehouses, and transport systems by 50% by 2050.
- iii. **Waste Reduction:** Cut waste generation and increase recycling rates by 30% by 2050.
- iv. **Green Innovation:** Invest in green technologies and alternative fuels for transport.

c) Sustainability and Environmental Responsibility Commitments

The company is committed to maintaining sustainability as a core business principle, ensuring that all operations contribute to environmental protection, minimizing waste, and reducing pollution across all sectors of the business.

4.7 Compliance with Environmental Regulations

a) National and EU Environmental Legislation

JM operates in full compliance with both German and EU environmental laws, including the:

- EU Emissions Trading System (ETS)
- German Climate Protection Act (Klimaschutzgesetz)
- EU Water Framework Directive

b) German Road Freight Transport Environmental Regulations

All vehicles in our road freight operations adhere to stringent emissions standards set forth by the German government, including compliance with EURO VI emissions standards for trucks and ensuring that all fleet vehicles are regularly serviced to minimize environmental impact.

c) Compliance with International Environmental Standards

The company is committed to international environmental frameworks such as the ISO 14001 Environmental Management Standard and the ISO 50001 Energy Management System, ensuring global best practices in environmental management.

4.8 Sustainable Operations and Practices

a) Fuel Efficiency and Vehicle Emissions Control

JM optimizes fuel efficiency by:

- Investing in fuel-efficient vehicles, including hybrid and electric trucks.
- Monitoring driver performance to reduce fuel consumption through better driving practices.
- Using fuel additives and alternative fuels, including biofuels, to reduce vehicle emissions.

b) Sustainable Logistics and Route Planning

- Implement advanced route planning software to reduce travel distances, fuel consumption, and emissions.
- Consolidate freight loads to reduce the number of trips.
- Collaborate with customers to optimize delivery schedules and reduce empty vehicle returns.

c) Reduction of Carbon Footprint

- Establish a carbon tracking system to monitor CO₂ emissions across all company operations.
- Set annual carbon reduction targets and regularly review progress.
- Engage in carbon offset programs to compensate for any unavoidable emissions.

d) Energy Efficiency in Warehousing and Offices

- Install energy-efficient lighting, HVAC systems, and insulation in warehouses and offices.
- Use renewable energy sources, such as solar panels, where feasible.
- Implement automated energy management systems to reduce energy consumption during off-peak hours.

4.9 Waste Management and Resource Efficiency

a) Waste Reduction and Recycling Policy

The company's goal is to minimize waste generation by:

- Reducing paper use through digital documentation and processes.
- Implementing recycling programs for paper, packaging, and other materials.
- Using sustainable materials in packaging and import/export operations.

b) Hazardous Material Handling and Disposal

All hazardous materials, including chemicals and fuel residues, are handled in accordance with German and EU laws. JM follows strict protocols for the safe storage, transport, and disposal of hazardous substances to prevent environmental contamination.

c) Packaging and Resource Conservation in Import/Export Operations

- Use environmentally friendly and recyclable packaging materials wherever possible.
- Minimize packaging waste by optimizing packaging design and reducing excess materials.
- Partner with suppliers that use sustainable materials and follow eco-friendly practices.

4.10 Climate Change Mitigation and Adaptation

a) Carbon Management and Reduction Strategy

JM has a carbon management plan aimed at reducing greenhouse gas emissions across its operations. This includes adopting clean energy technologies, optimizing transport routes, and reducing reliance on fossil fuels.

b) Climate Risk Assessment and Adaptation Strategies

- Regularly assess climate-related risks to infrastructure and operations, including extreme weather impacts on transport routes.
- Implement adaptation strategies to mitigate climate change effects, such as flood-proofing facilities and planning for supply chain disruptions caused by climate events.

c) Collaboration with Industry Partners for Climate Action

The company actively collaborates with industry partners and participates in trade associations focused on reducing the environmental impact of transport and logistics, supporting industry-wide initiatives for sustainable practices.

4.11 Biodiversity and Environmental Protection

a) Protection of Natural Habitats

JM ensures that its operations do not negatively impact local biodiversity. This includes preventing pollution and habitat destruction during transportation activities and considering wildlife when planning new transport routes or facilities.

b) Integration of Green Infrastructure in Operations

Where possible, the company integrates green infrastructure, such as green roofs and rainwater harvesting systems, into its facilities. This supports biodiversity and promotes sustainable water management.

c) Supply Chain Responsibility and Environmental Due Diligence

The company works with suppliers that share its commitment to environmental protection, ensuring that the entire supply chain adheres to environmental best practices and reduces environmental risks.

4.12 Training, Communication, and Awareness

a) Environmental Training for Employees

JM provides ongoing environmental training to employees, ensuring they are aware of their responsibilities and understand how to minimize the company's environmental impact.

b) Communication with Stakeholders on Environmental Matters

The company communicates regularly with stakeholders about its environmental policies, initiatives, and performance, maintaining transparency and fostering engagement.

c) Employee Engagement in Sustainability Programs

Employees are encouraged to participate in company-sponsored sustainability programs, such as recycling drives, eco-friendly transport options, and energy-saving initiatives.

4.13 Monitoring, Auditing, and Reporting

a) Environmental Performance Monitoring

Environmental performance is tracked through KPIs such as: carbon emissions, fuel efficiency, and waste reduction. Regular reporting ensures progress toward environmental goals is monitored.

b) Environmental Audits

Independent environmental audits are conducted periodically to ensure compliance with environmental regulations and assess the effectiveness of environmental management systems.

c) Public Reporting and Transparency

JM commits to transparent reporting on its environmental performance, publishing annual sustainability reports for stakeholders and the public.

4.14 Continuous Improvement and Innovation

a) Environmental Risk Assessment

JM continuously assesses environmental risks and integrates risk mitigation strategies into its operational and business planning.

b) Research and Development in Green Technologies

JM actively invests in the development and adoption of green technologies, including electric vehicles, renewable energy solutions, and sustainable logistics software.

c) Continuous Improvement and Review of Environmental Policy

The Environmental Policy is reviewed annually to ensure it remains up-to-date with new environmental regulations, industry best practices, and technological advancements.

4.15 Continuous Improvement and Review of Environmental Policy

The Environmental Policy of JM is reviewed annually to ensure it remains up-to-date with new environmental regulations, industry best practices, and technological advancements.

Your Feedback is Welcomed

Please forward any questions or suggestions for improvement related to this Manual to:

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