

Årsredovisning
för
JUMO Sweden AB
556271-1712

Räkenskapsåret
2024

Fastställelseintyg

Undertecknad verkställande direktör i JUMO Sweden AB intygar att resultaträkningen och balansräkningen i årsredovisningen har fastställts på årsstämma den 30 april 2025. Årsstämman beslutade att godkänna styrelsens förslag till resultatdisposition.

Jag intygar också att innehållet i årsredovisningen och revisionsberättelsen stämmer överens med originalen.

Helsingborg den 8 juli 2025



Mattias Jönsson

Styrelsen och verkställande direktören för JUMO Sweden AB avger följande årsredovisning för räkenskapsåret 2024.

Årsredovisningen är upprättad i svenska kronor, SEK. Om inte annat särskilt anges, redovisas alla belopp i hela kronor (kr). Uppgifter inom parentes avser föregående år.

Förvaltningsberättelse

Information om verksamheten

JUMO Mät- och Reglerteknik AB är ett helägt dotterbolag till JUMO GmbH & Co. KG med org.nr DE112411234.

Bolaget bedriver köp och försäljning samt tillverkning av elektronisk och annan instrumentering för process- och annan industri, samt utför installationer, service och därmed sammanhängande verksamhet.

Företaget har sitt säte i Helsingborg.

Väsentliga händelser under räkenskapsåret

Bolaget genomförde under året ett namnbyte från JUMO Mät- och Reglerteknik AB till JUMO Sweden AB.

Förväntad framtida utveckling samt väsentliga risker och osäkerhetsfaktorer

Förväntningarna på 2025 är en något ökad omsättning med fortsatt god lönsamhet. Bolaget har en stark position inom samtliga marknadssegment och strävar kontinuerligt efter att erbjuda en mycket hög kompetens och servicenivå inom varje produktområde.

Väsentliga risker och osäkerhetsfaktorer

Det finns ett antal faktorer som skapar risker och osäkerheter kring bolagets marknader. Bolagets främsta risker är valutakursutveckling, råvaruprisutveckling, tillgången på viktiga komponenter samt marknadsrisker i form av konjunktorens påverkan på efterfrågan på produkter och lösningar. Världsläget är en osäkerhetsfaktor då det kan påverka både valutakurser och leveranskedjor.

Flerårsöversikt (Tkr)	2024	2023	2022	2021
Nettoomsättning	114 592	113 043	98 991	95 381
Resultat efter finansiella poster	5 242	5 225	5 014	6 368
Balansomslutning	56 607	52 412	65 010	65 088
Soliditet (%)	80,9	79,5	87,5	81,3
Antal anställda	31	29	29	28

2025050231586

Förslag till vinstdisposition

Styrelsen föreslår att till förfogande stående vinstmedel (kronor):

balanserad vinst	36 782 181
årets vinst	4 283 152
	41 065 333

disponeras så att	
i ny räkning överföres	41 065 333
	41 065 333

Företagets resultat och ställning i övrigt framgår av efterföljande resultat- och balansräkning samt kassaflödesanalys med noter.

Resultaträkning

	Not	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Rörelsens intäkter			
Nettoomsättning	2	114 592 246	113 043 056
Övriga rörelseintäkter		1 160 637	1 323 693
		115 752 883	114 366 749
Rörelsens kostnader			
Handelsvaror		-78 264 751	-79 129 279
Övriga externa kostnader	3	-7 320 675	-7 408 244
Personalkostnader	4	-25 056 412	-23 311 188
Avskrivningar och nedskrivningar av materiella och immateriella anläggningstillgångar		-293 214	-314 609
		-110 935 052	-110 163 320
Rörelseresultat	5	4 817 831	4 203 429
Resultat från finansiella poster			
Övriga ränteintäkter och liknande resultatposter	6	424 529	1 026 762
Räntekostnader och liknande resultatposter		0	-5 429
		424 529	1 021 333
Resultat efter finansiella poster		5 242 360	5 224 762
Bokslutsdispositioner	7	200 000	580 000
Resultat före skatt		5 442 360	5 804 762
Skatt på årets resultat	8	-1 159 208	-1 243 264
Årets resultat		4 283 152	4 561 498

Balansräkning

Not

2024-12-31

2023-12-31

TILLGÅNGAR

Anläggningstillgångar

Materiella anläggningstillgångar

Byggnader och mark	9	3 001 568	3 073 252
Maskiner och andra tekniska anläggningar	10	859 035	971 864
Inventarier, verktyg och installationer	11	156 780	77 616
		4 017 383	4 122 732

Finansiella anläggningstillgångar

Andelar i koncernföretag	12, 13	128 370	128 370
		128 370	128 370

Summa anläggningstillgångar 4 145 753 4 251 102

Omsättningstillgångar

Varulager m m

Råvaror och förnödenheter		2 944 890	3 073 317
Färdiga varor och handelsvaror		13 984 687	19 051 771
		16 929 577	22 125 088

Kortfristiga fordringar

Kundfordringar		12 388 981	11 697 894
Fordringar hos koncernföretag		1 692 782	869 070
Övriga fordringar		1 139 869	853 626
Förutbetalda kostnader och upplupna intäkter	14	421 782	542 466
		15 643 414	13 963 056

Kassa och bank

Summa omsättningstillgångar 19 888 534 12 072 671
52 461 525 48 160 815

SUMMA TILLGÅNGAR

56 607 278 52 411 917

Balansräkning

Not 2024-12-31 2023-12-31

EGET KAPITAL OCH SKULDER

Eget kapital

15, 16

Bundet eget kapital

Aktiekapital

2 000 000

2 000 000

Reservfond

400 000

400 000

2 400 000

2 400 000

Fritt eget kapital

Balanserad vinst eller förlust

36 782 181

32 220 683

Årets resultat

4 283 152

4 561 498

41 065 333

36 782 181

Summa eget kapital

43 465 333

39 182 181

Obeskattade reserver

17

2 900 000

3 100 000

Avsättningar

18

Uppskjuten skatteskuld

147 501

98 334

Summa avsättningar

147 501

98 334

Kortfristiga skulder

Leverantörsskulder

1 318 275

2 345 831

Skulder till koncernföretag

2 772 890

1 774 153

Övriga skulder

2 329 223

2 358 950

Upplupna kostnader och förutbetalda intäkter

19

3 674 056

3 552 468

Summa kortfristiga skulder

10 094 444

10 031 402

SUMMA EGET KAPITAL OCH SKULDER

56 607 278

52 411 917

2025050231590

Rapport över förändringar i eget kapital

	Bundet eget kapital		Fritt eget kapital		Totalt
	Aktie- kapital	Reservfond	Balanserat resultat	Årets resultat	
Ingående eget kapital 2023-01-01	2 000 000	400 000	47 596 173	3 956 060	53 952 233
Omföring av föregående års resultat	0	0	3 956 060	-3 956 060	0
Lämnad utdelning	0	0	-19 331 550	0	-19 331 550
Årets resultat	0	0	0	4 561 498	4 561 498
Utgående eget kapital 2023-12-31	2 000 000	400 000	32 220 683	4 561 498	39 182 181
Omföring av föregående års resultat			4 561 498	-4 561 498	0
Årets resultat				4 283 152	4 283 152
Utgående eget kapital 2024-12-31	2 000 000	400 000	36 782 181	4 283 152	43 465 333

Kassaflödesanalys

	Not	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Den löpande verksamheten			
Resultat före finansiella poster		4 817 831	4 103 744
Justeringar för poster som inte ingår i kassaflödet	20	350 572	313 552
Erhållen ränta		424 529	1 126 447
Erlagd ränta		0	-5 429
Betald skatt		-1 110 041	-1 155 634
Kassaflöde från den löpande verksamheten före förändring av rörelsekapital		4 482 891	4 382 680
Kassaflöde från förändring av rörelsekapitalet			
Förändring av varulager och pågående arbete		5 195 511	-4 353 827
Förändring av fordringar		-1 793 151	-891 313
Förändring av kortfristiga skulder		118 477	2 774 995
Kassaflöde från den löpande verksamheten		8 003 728	1 912 535
Investeringsverksamheten			
Investeringar i materiella anläggningstillgångar		-187 865	-529 193
Kassaflöde från investeringsverksamheten		-187 865	-529 193
Finansieringsverksamheten			
Utbetald utdelning		0	-19 331 550
Kassaflöde från finansieringsverksamheten		0	-19 331 550
Årets kassaflöde		7 815 863	-17 948 208
Likvida medel vid årets början			
Likvida medel vid årets början		12 072 671	30 020 879
Likvida medel vid årets slut		19 888 534	12 072 671

Noter

Not 1 Redovisnings- och värderingsprinciper

Allmänna upplysningar

Årsredovisningen är upprättad i enlighet med årsredovisningslagen och BFNAR 2012:1 Årsredovisning och koncernredovisning (K3).

Fordringar och skulder i utländsk valuta har värderats till balansdagens kurs. Kursvinster och kursförluster på rörelsefordringar och rörelseskulder redovisas i rörelseresultatet medan kursvinster och kursförluster på finansiella fordringar och skulder redovisas som finansiella poster.

Redovisningsprinciperna är oförändrade jämfört med föregående år.

Intäktsredovisning

Intäkter har tagits upp till verkligt värde av vad som erhållits eller kommer att erhållas och redovisas i den omfattning det är sannolikt att de ekonomiska fördelarna kommer att tillgodogöras bolaget och intäkterna kan beräknas på ett tillförlitligt sätt.

Vid försäljning av varor redovisas normalt inkomsten som intäkt när de väsentliga förmåner och risker som är förknippade med ägandet av varan har överförts från företaget till köparen.

Anläggningstillgångar

Immateriella och materiella anläggningstillgångar redovisas till anskaffningsvärde minskat med ackumulerade avskrivningar enligt plan och eventuella nedskrivningar.

Avskrivning sker linjärt över den förväntade nyttjandeperioden med hänsyn till väsentligt restvärde. Följande avskrivningsprocent tillämpas:

Materiella anläggningstillgångar

Stomme	100 år	1%
Fasad	40 år	2,5%
Tak	40 år	2,5%
Fönster	40 år	2,5%
Inre ytskikt	20 år	5%
Maskiner och andra tekniska anläggningar	10 år	10%
Inventarier, verktyg och installationer	5 år	20%

Leasingavtal

Leasing av bilar och kontorsmaskiner.

Företaget redovisar samtliga leasingavtal, såväl finansiella som operationella, som operationella leasingavtal. Operationella leasingavtal redovisas som en kostnad linjärt över leasingperioden.

<i>Framtida minimileaseavgifter avssende icke uppsägningsbara operationella leasingavtal:</i>	<i>2024-01-01 - 2024-12-31</i>	<i>2023-01-01 - 2023-12-31</i>
Inom ett år	415 724	475 222
Mellan ett och fem år	<u>611 361</u>	<u>250 616</u>
	1 027 088	725 838
Räkenskapsårets kostnadsförda leasingavgifter	533 118	443 701

Varulager

Varulager har värderats till 97 % av det samlade anskaffningsvärdet vilket understiger varulagrets nettoförsäljningsvärde på balansdagen. Med nettoförsäljningsvärde avses varornas beräknade försäljningspris minskat med försäljningskostnader. Den valda värderingsmetoden innebär att eventuell inkurans i varulagret har beaktats.

Inkomstskatter

Total skatt utgörs av aktuell skatt och uppskjuten skatt. Skatter redovisas i resultaträkningen, utom då underliggande transaktion redovisas direkt mot eget kapital varvid tillhörande skatteeffekter redovisas i eget kapital.

Aktuell skatt

Aktuell skatt avser inkomstskatt för innevarande räkenskapsår samt den del av tidigare räkenskapsårs inkomstskatt som ännu inte redovisats. Aktuell skatt beräknas utifrån den skattesats som gäller per balansdagen.

Uppskjuten skatt

Uppskjuten skatt är inkomstskatt som avser framtida räkenskapsår till följd av tidigare händelser. Redovisning sker enligt balansräkningsmetoden. Enligt denna metod redovisas uppskjutna skatteskulder och uppskjutna skattefordringar på temporära skillnader som uppstår mellan bokförda respektive skattemässiga värden för tillgångar och skulder samt för övriga skattemässiga avdrag eller underskott.

Uppskjutna skattefordringar netto redovisas mot uppskjutna skatteskulder endast om de kan betalas med ett nettobelopp. Uppskjuten skatt beräknas utifrån gällande skattesats på balansdagen. Effekter av förändringar i gällande skattesatser resultatförs i den period förändringen lagstadsats. Uppskjuten skattefordran redovisas som finansiell anläggningstillgång och uppskjuten skatteskuld som avsättning.

Uppskjuten skattefordran avseende underskottsavdrag eller andra framtida skattemässiga avdrag redovisas i den omfattning det är sannolikt att avdragen kan avräknas mot framtida skattemässiga överskott.

På grund av sambandet mellan redovisning och beskattning särredovisas inte den uppskjutna skatteskulden som är hänförlig till obeskattade reserver.



Offentliga bidrag

I de fall ingen framtida prestation för att erhålla bidraget krävs, intäktsredovisas offentliga bidrag då villkoren för att erhålla bidraget är uppfyllda. Offentliga bidrag värderas till verkliga värdet av vad som erhållits eller kommer att erhållas.

	2024-01-01 - 2024-12-31	2023-01-01 - 2023-12-31
Lönebidrag	263 051	325 206
Elstöd	0	67 378
Sjuklöneersättning	<u>0</u>	<u>0</u>
	263 051	392 584

Koncernförhållanden

Företaget är moderföretag men med hänvisning till undantagsreglerna i årsredovisningslagen 7 kap 2§ upprättas ingen egen koncernredovisning. Det överordnade moderföretaget B. Juchheim Beteiligungs GmbH, org.nr DE01822903882 med säte i Fulda, Tyskland, upprättar koncernredovisning.

Koncernredovisningen kan fås tillgång till på adress Moritz-Juchheim-Strasse 1, 36039 Fulda, Tyskland.

Nyckeltalsdefinitioner

Nettoomsättning

Rörelsens huvudintäkter, fakturerade kostnader, sidointäkter samt intäktskorrigeringar.

Resultat efter finansiella poster

Resultat efter finansiella intäkter och kostnader men före bokslutsdispositioner och skatter.

Balansomslutning

Företagets samlade tillgångar.

Soliditet (%)

Justerat eget kapital (eget kapital och obeskattade reserver med avdrag för uppskjuten skatt) i procent av balansomslutning.

Antal anställda

Medelantal anställda under räkenskapsåret.

Uppskattningar och bedömningar

Upprättandet av bokslut och tillämpning av redovisningsprinciper, baseras ofta på ledningens bedömningar, uppskattningar och antaganden som anses vara rimliga vid den tidpunkt då bedömningen görs. Uppskattningar och bedömningar är baserade på historiska erfarenheter och ett antal andra faktorer, som under rådande omständigheter anses vara rimliga. Resultatet av dessa används för att bedöma de redovisade värdena på tillgångar och skulder, som inte annars framgår tydligt från andra källor. Det verkliga utfallet kan avvika från dessa uppskattningar och bedömningar. Uppskattningar och antaganden ses över regelbundet.

Inga väsentliga källor till osäkerhet i uppskattningar och antaganden på balansdagen bedöms kunna innebära en betydande risk för en väsentlig justering av redovisade värden för tillgångar och skulder under nästa räkenskapsår.

Not 2 Nettoomsättningens fördelning

Nettoomsättningen fördelar sig på geografiska marknader enligt följande:

	2024	2023
Nettoomsättningen per land		
Sverige	90 024 323	87 380 536
Norge	8 972 941	8 064 921
Danmark	4 282 137	7 488 340
Övriga världen	11 564 934	10 159 848
	114 844 335	113 093 645

Not 3 Arvode till revisorer

Med revisionsuppdrag avses granskning av årsredovisningen och bokföringen samt styrelsens och verkställande direktörens förvaltning, övriga arbetsuppgifter som det ankommer på bolagets revisor att utföra samt rådgivning eller annat biträde som föranleds av iakttagelser vid sådan granskning eller genomförandet av sådana övriga arbetsuppgifter.

	2024	2023
Ernst & Young AB		
Revisionsuppdrag	115 000	87 000
Revisionsverksamhet utöver revisionsuppdraget	62 128	35 000
	177 128	122 000

Not 4 Anställda och personalkostnader

	2024	2023
Medelantalet anställda		
Kvinnor	8	7
Män	23	22
	31	29
Löner och andra ersättningar		
Styrelse och verkställande direktör	1 428 760	1 369 044
Övriga anställda	14 841 508	13 883 665
	16 270 268	15 252 709
Sociala kostnader		
Pensionskostnader för styrelse och verkställande direktör	217 628	209 757
Pensionskostnader för övriga anställda	1 319 020	1 122 860
Övriga sociala avgifter enligt lag och avtal	5 612 324	5 404 740
	7 148 972	6 737 357
Totala löner, ersättningar, sociala kostnader och pensionskostnader	23 419 240	21 990 066
Könsfördelning bland ledande befattningshavare		
Andel kvinnor i styrelsen	33 %	0 %
Andel män i styrelsen	67 %	100 %
Andel kvinnor bland övriga ledande befattningshavare	0 %	0 %
Andel män bland övriga ledande befattningshavare	100 %	100 %

Not 5 Inköp och försäljning mellan koncernföretag

	2024	2023
Andel av årets totala inköp som skett från andra företag i koncernen	67,30 %	81,20 %
Andel av årets totala försäljningar som skett till andra företag i koncernen	12,60 %	14,20 %

Not 6 Övriga ränteintäkter och liknande resultatposter

	2024	2023
Ränteintäkter från koncernföretag	0	778 771
Övriga ränteintäkter	424 529	347 676
	424 529	1 126 447

Not 7 Bokslutsdispositioner

	2024	2023
Återföring från periodiseringsfond	250 000	600 000
Skillnad mellan bokförd avskrivning och avskrivning enligt plan	-50 000	-20 000
	200 000	580 000

Not 8 Aktuell och uppskjuten skatt

	2024	2023
Skatt på årets resultat		
Aktuell skatt	-1 110 041	-1 194 097
Förändring av uppskjuten skatt avseende temporära skillnader	-49 167	-49 167
Totalt redovisad skatt	-1 159 208	-1 243 264

Avstämning av effektiv skatt

	2024		2023	
	Procent	Belopp	Procent	Belopp
Redovisat resultat före skatt		5 442 360		5 804 762
Skatt enligt gällande skattesats	20,6	-1 121 126	20,6	-1 195 781
Ej avdragsgilla kostnader		-42 936		-51 752
Ej skattepliktiga intäkter		4 854		4 269
Bokföringsmässiga avskrivningar på byggnader		-14 767		-14 767
Skattemässiga avskrivningar på byggnader		63 934		63 934
Redovisad effektiv skatt	20,4	-1 110 041	20,6	-1 194 097

Not 9 Byggnader och mark

	2024-12-31	2023-12-31
Ingående anskaffningsvärden	9 579 000	9 579 000
Utgående ackumulerade anskaffningsvärden	9 579 000	9 579 000
Ingående avskrivningar	-6 505 748	-6 434 064
Årets avskrivningar	-71 684	-71 684
Utgående ackumulerade avskrivningar	-6 577 432	-6 505 748
Utgående redovisat värde	3 001 568	3 073 252

Not 10 Maskiner och andra tekniska anläggningar

	2024-12-31	2023-12-31
Ingående anskaffningsvärden	5 750 476	5 256 429
Inköp	51 747	494 047
Utgående ackumulerade anskaffningsvärden	5 802 223	5 750 476
Ingående avskrivningar	-4 778 612	-4 588 911
Årets avskrivningar	-164 576	-189 701
Utgående ackumulerade avskrivningar	-4 943 188	-4 778 612
Utgående redovisat värde	859 035	971 864

Not 11 Inventarier, verktyg och installationer

	2024-12-31	2023-12-31
Ingående anskaffningsvärden	2 803 621	2 768 475
Inköp	136 118	35 146
Utgående ackumulerade anskaffningsvärden	2 939 739	2 803 621
Ingående avskrivningar	-2 726 005	-2 672 781
Årets avskrivningar	-56 954	-53 224
Utgående ackumulerade avskrivningar	-2 782 959	-2 726 005
Utgående redovisat värde	156 780	77 616

Not 12 Andelar i koncernföretag

	2024-12-31	2023-12-31
Ingående anskaffningsvärden	128 370	128 370
Utgående ackumulerade anskaffningsvärden	128 370	128 370
Utgående redovisat värde	128 370	128 370

Not 13 Specifikation andelar i koncernföretag

Namn	Kapital- andel	Rösträtts- andel	Antal andelar	Bokfört värde
JUMO AS	100%	100%	100	128 370
				128 370
JUMO AS	Org.nr NO984157789	Säte Halden, Norge		

Not 14 Förutbetalda kostnader och upplupna intäkter

	2024-12-31	2023-12-31
Förutbetalda försäkringspremier	379 503	297 488
Övriga förutbetalda kostnader	42 279	244 978
	421 782	542 466

Not 15 Antal aktier och kvotvärde

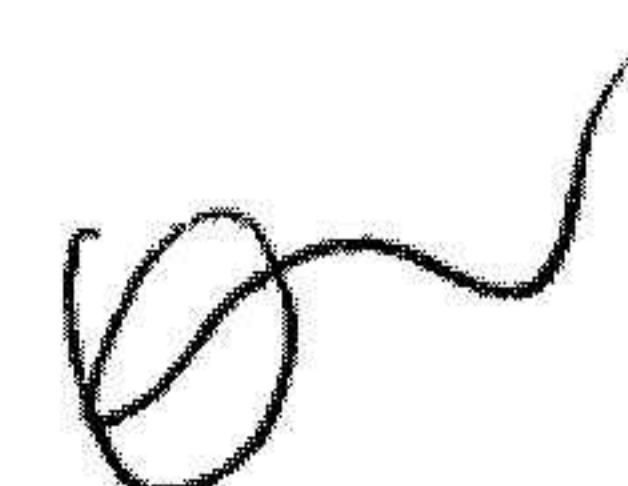
	Antal aktier	Kvotvärde
Antal aktier 2024-12-31	20 000	100
	20 000	

Not 16 Disposition av vinst eller förlust

	2024-12-31
Förslag till vinstdisposition	
Styrelsen föreslår att till förfogande stående vinstmedel:	
balanserad vinst	36 782 181
årets vinst	4 283 152
	41 065 333
disponeras så att	
i ny räkning överföres	41 065 333
	41 065 333

Not 17 Obeskattade reserver

	2024-12-31	2023-12-31
Akkumulerade överavskrivningar	400 000	350 000
Periodiseringsfond 2017	0	0
Periodiseringsfond 2018	0	250 000
Periodiseringsfond 2019	600 000	600 000
Periodiseringsfond 2020	600 000	600 000
Periodiseringsfond 2021	1 300 000	1 300 000
	2 900 000	3 100 000



Not 18 Avsättningar

	2024-12-31	2023-12-31
Uppskjuten skatteskuld		
Belopp vid årets ingång	98 334	49 167
Årets avsättningar	49 167	49 167
	147 501	98 334
Specifikation uppskjuten skatteskuld		
Temporära skillnader på byggnader	147 501	98 334
	147 501	98 334

Not 19 Upplupna kostnader och förutbetalda intäkter

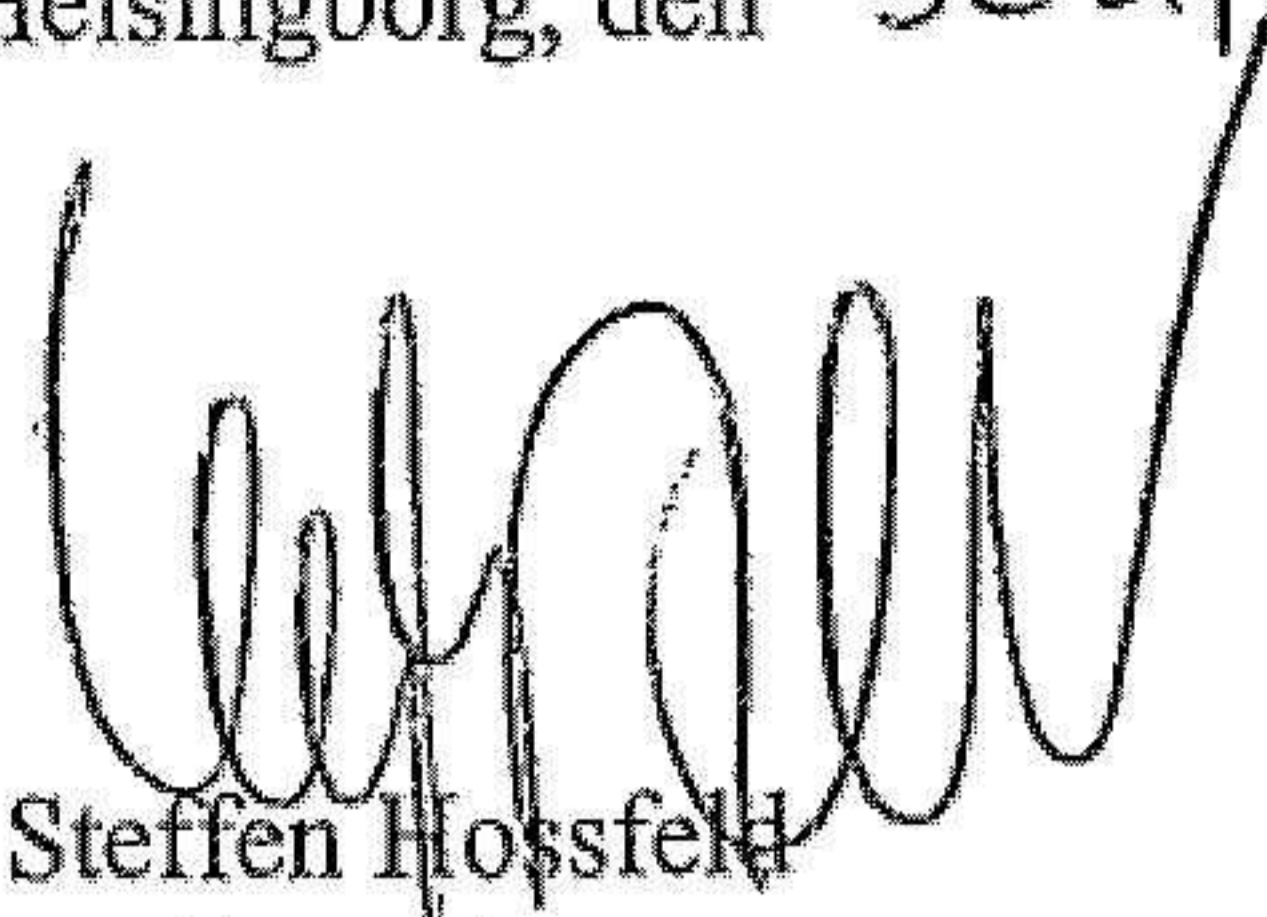
	2024-12-31	2023-12-31
Upplupna löner	612 217	492 426
Upplupna semesterlöner	2 107 870	1 993 875
Upplupna sociala avgifter	848 261	781 195
Övriga upplupna kostnader	105 708	284 972
	3 674 056	3 552 468

Not 20 Justering för poster som inte ingår i kassaflödet

	2024-12-31	2023-12-31
Avskrivningar	293 214	314 609
Orealiserat valutakursresultat	57 358	-1 057
	350 572	313 552

2025050231601

Helsingborg, den 30 april 2025



Steffen Hossfeld
Ordförande



Dimitrios Charisiadis

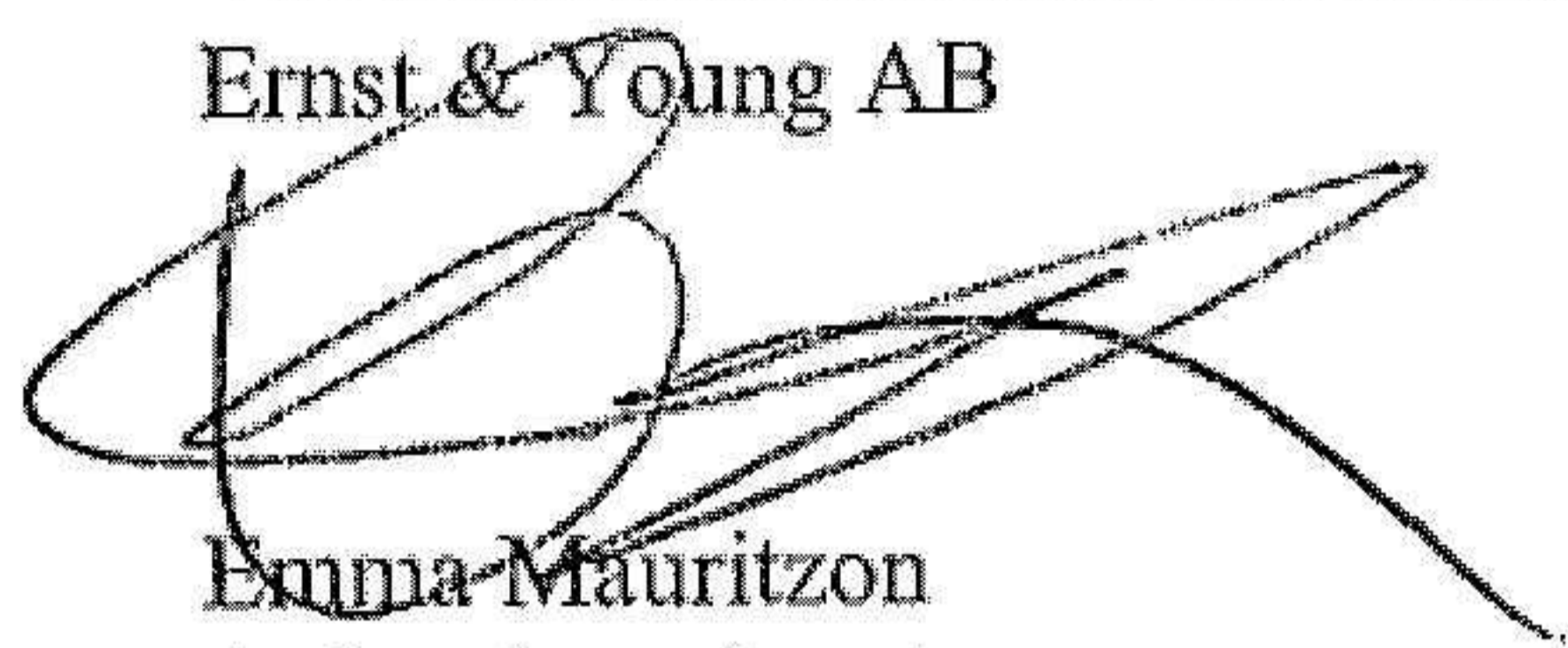


Sonja Reinhardt

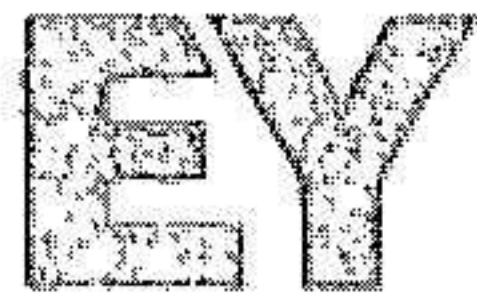


Mattias Jönsson
Verkställande direktör

Vår revisionsberättelse har lämnats 30 april 2025
Ernst & Young AB



Emma Mauritzon
Auktoriserad revisor



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2025050231602

Revisionsberättelse

Till bolagsstämman i JUMO Sweden AB, org.nr 556271-1712

Rapport om årsredovisningen

Uttalanden

Vi har utfört en revision av årsredovisningen för JUMO Sweden AB för år 2024.

Enligt vår uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av JUMO Sweden ABs finansiella ställning per den 31 december 2024 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Vi tillstyrker därför att bolagsstämman fastställer resultaträkningen och balansräkningen.

Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till JUMO Sweden AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

Styrelsens och verkställande direktörens ansvar

Det är styrelsen och verkställande direktören som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen och verkställande direktören ansvarar även för den interna kontroll som de bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen och verkställande direktören för bedömningen av bolagets förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen och verkställande direktören avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

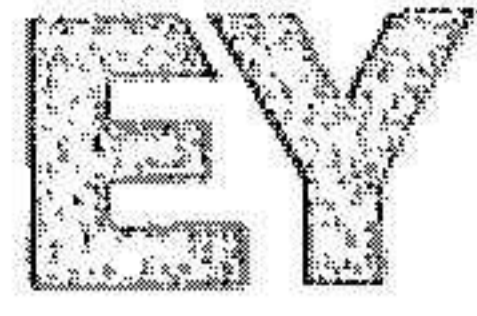
Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om att årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller misstag, utformar och utför granskningsåtgärder bland annat utifrån dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för våra uttalanden. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- skaffar vi oss en förståelse av den del av bolagets interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i den interna kontrollen.
- utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens och verkställande direktörens uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen och verkställande direktören använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Vi drar också en slutsats, med grund i de inhämtade revisionsbevisen, om det finns någon väsentlig osäkerhetsfaktor som avser sådana händelser eller förhållanden som kan leda till betydande tvivel om bolagets förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det finns en väsentlig osäkerhetsfaktor, måste vi i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Våra slutsatser baseras på de revisionsbevis som inhämtas fram till datumet för revisionsberättelsen. Dock kan framtida händelser eller förhållanden göra att ett bolag inte längre kan fortsätta verksamheten.
- utvärderar vi den övergripande presentationen, strukturen och innehållet i årsredovisningen, däribland upplysningarna, och om årsredovisningen återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.

Vi måste informera styrelsen om bland annat revisionens planerade omfattning och inriktning samt tidpunkten för den. Vi måste också informera om betydelsefulla iakttagelser under revisionen, däribland de eventuella betydande brister i den interna kontrollen som vi identifierat.



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Rapport om andra krav enligt lagar och andra författningar

Uttalanden

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens och verkställande direktörens förvaltning av JUMO Sweden AB för år 2024 samt av förslaget till dispositioner beträffande bolagets vinst eller förlust.

Vi tillstyrker att bolagsstämman disponerar vinsten enligt förslaget i förvaltningsberättelsen och beviljar styrelsens ledamöter och verkställande direktören ansvarsfrihet för räkenskapsåret.

Grund för uttalanden

Vi har utfört revisionen enligt god revisions sed i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till JUMO Sweden AB enligt god revisors sed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

Styrelsens och verkställande direktörens ansvar

Det är styrelsen som har ansvaret för förslaget till dispositioner beträffande bolagets vinst eller förlust. Vid förslag till utdelning innefattar detta bland annat en bedömning av om utdelningen är försvarlig med hänsyn till de krav som bolagets verksamhetsart, omfattning och risker ställer på storleken av bolagets egna kapital, konsolideringsbehov, likviditet och ställning i övrigt.

Styrelsen ansvarar för bolagets organisation och förvaltningen av bolagets angelägenheter. Detta innefattar bland annat att fortlöpande bedöma bolagets ekonomiska situation och att tillse att bolagets organisation är utformad så att bokföringen, medelsförvaltningen och bolagets ekonomiska angelägenheter i övrigt kontrolleras på ett betryggande sätt. Verkställande direktören ska sköta den löpande förvaltningen enligt styrelsens riktlinjer och anvisningar och bland annat vidta de åtgärder som är nödvändiga för att bolagets bokföring ska fullgöras i överensstämmelse med lag och för att medelsförvaltningen ska skötas på ett betryggande sätt.

Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller verkställande direktören i något väsentligt avseende:

- företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningskyldighet mot bolaget, eller
- på något annat sätt handlat i strid med aktiebolagslagen, årsredovisningslagen eller bolagsordningen.

Vårt mål beträffande revisionen av förslaget till dispositioner av bolagets vinst eller förlust, och därmed vårt uttalande om detta, är att med rimlig grad av säkerhet bedöma om förslaget är förenligt med aktiebolagslagen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisions sed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningskyldighet mot bolaget, eller att ett förslag till dispositioner av bolagets vinst eller förlust inte är förenligt med aktiebolagslagen.

Som en del av en revision enligt god revisions sed i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen och förslaget till dispositioner av bolagets vinst eller förlust grundar sig främst på revisionen av räkenskaperna. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för bolagets situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet. Som underlag för vårt uttalande om styrelsens förslag till dispositioner beträffande bolagets vinst eller förlust har vi granskat om förslaget är förenligt med aktiebolagslagen.

Helsingborg den 30 april 2025

Ernst & Young AB


Emma Mauritzon
Auktoriserad revisor



Report on the audit of the annual financial
statements as of December 31, 2024, and the
management report
for the financial year 2024

B. Juchheim Beteiligungs GmbH
Moritz-Juchheim-Straße 1
36039 Fulda

-CERTIFIED COPY-

Prepared by:

G+M WIRTSCHAFTSPRÜFUNG Dr.
GEBHARDT+ MORITZ GMBH
AUDITING COMPANY HEINRICHSTRASSE 17/19 - 36037 FULDA

ASSETS **LIABILITÄT**
ES

	Financial year Euro	Previous year Euro		Financial year Euro	Previous year Euro
A. Fixed assets			A. Equity		
I. Intangible assets			I. Subscribed capital	5,000,000	5,000,000
1. Concessions, industrial property rights and similar rights and assets acquired for consideration, as well as licenses for such rights and assets	15,557,716.95	15,911,500.20	II. Capital reserve	32,512,639.66	31,801,969.70
2. Goodwill	<u>4,807,208.77</u>	<u>3,420,703.80</u>	III. Retained earnings		
	20,364,925.72	19,332,204.00	1. Statutory reserve	2,391,409.86	2,383,791.66
II. Property, plant, and equipment			2. Reserve for shares in a controlling or majority-owned company	147,893.26	147,893.2
1. Land, rights equivalent to land, and Buildings, including buildings on third-party land	49,085,698.83	50,292,265.34	3. Statutory reserves	11,872,615.40	10,853,501.50
2. Technical equipment and machinery	20,732,729.05	23,203,572.42	4. Other retained earnings	<u>116,058,870.36</u>	<u>98,196,628.01</u>
3. Other equipment, operating and office equipment	10,693,467.60	10,044,628.40		130,470,788.88	111,581,814.43
4. Advance payments and assets under construction	<u>41,535,906.57</u>	<u>20,943,402.61</u>	IV. Equity difference from currency translation	486,156.79	-841,672.98
	122,047,802.05	104,483,868.77	V. Adjustment item for shares in other companies	111,613,373.74	110,114,039.70
III. Financial assets			Shareholders	41,408,457.14	49,926,421.75
1. Investments	107,440.00	107,440	VI. Retained earnings		
2. Securities	117,946.35	117,897.37	B. Special items from capital consolidation		
3. Reinsurance claims from life insurance	<u>981,949.00</u>	<u>1,049,274.00</u>	Difference from capital consolidation	6,785,880.41	7,425,401.45
	1,207,335.35	1,274,611.37	C. Shareholder loans	9,939,975.96	9,841,560.36
B. Current assets			D. Provisions		
I. Inventories			1. Provisions for pensions and similar obligations	8,957,748.00	9,992,050.00
1. Raw materials, consumables, and supplies	59,420,647.68	61,816,700.31	2. Provisions for taxes	214,816.28	3,070,555.61
2. Work in progress, unfinished services	22,379,361.48	22,536,629.7	3. Other provisions	<u>11,652,247.48</u>	<u>11,830,012.14</u>
3. Finished goods and merchandise	34,861,382.73	39,240,891.38		20,824,811.76	24,892,617.75
4. Advance payments	<u>624,891.83</u>	<u>321,176.41</u>	E. Liabilities		
	117,286,283.72	123,915,397.87	1. Liabilities to banks	22,678,205.48	44,178
II. Receivables and other assets			2. Advance payments received on orders	895,350.54	720,239.91
1. Trade accounts receivable	32,016,107.57	31,492,548.82	3. Trade payables		
2. Other assets	<u>4,964,168.01</u>	<u>8,373,950.73</u>	10,565,459.94	10,565,459.94	7,965,684.45
	36,980,275.58	39,866,499.55	4. Other liabilities	<u>15,725,085.91</u>	<u>18,358,391.86</u>
				49,864,101.87	27,088,494.22
			F. Accrued expenses and deferred income	371,614.55	381,265.60
Transfer	297,886,622.42	288,872,581.56	Carry forward	409,278,000.76	377,211,911.98

Consolidated balance sheet as of
December 31, 2024
B. Juchheim Beteiligungs GmbH, Fulda

ASSETS	LIABILITI ES	
	Financial s year Euro	Previou Euro
Carry forward	297,886,622.42	288,872,581.56
III. Securities		Carried forward
Other securities	14,996,549.50	5,133,200
IV. Cash on hand, Bundesbank balances, balances with		G. Deferred tax liabilities
95,566,438.03	95,566,438.03	81,746,038.10
C. Accrued expenses and deferred income	1,422,695.12	1,579,156.90
D. Deferred tax assets	1,919,478.95	2,517,241.67
	411,791,784.02	379,848,218.23
	409,278,000.76	377,211,911.98
	2,513,783.26	2,636,306.25
	411,791,784.02	379,848,218.23

Consolidated income statement for the period from
January 1, 2024 to December 31, 2024

B. Juchheim Beteiligungs GmbH, Fulda

	Financial year Euro	Previous year
1. Revenue	301,184,623.82	311,383,305.98
2. Decrease in inventories of finished and unfinished products	1,628,191.67	-6,987,689.85
3. Other capitalized own work	965,466.51	1,450,417.81
4. Other operating income	7,418,989.24	11,331,880.07
5. Cost of materials		
a) Expenses for raw materials, consumables, and purchased goods goods	87,054,492.38	102,226,870.73
b) Expenses for purchased services	<u>9,078,137.38</u>	<u>11,649,407.68</u>
	96,132,629.76	113,876,278.41
6. Personnel expenses		
a) Wages and salaries	118,329,730.25	120,139,158.40
b) Social security contributions and expenses for pension and support	<u>25,404,082.30</u>	<u>23,461,610.39</u>
	143,733,812.55	143,600,768.79
- Of which for pension provisions Euro		
7. Depreciation		
a) On intangible fixed assets and property, plant and equipment	16,623,568.00	16,623,703.23
b) On current assets current assets, to the extent that these exceed exceed the usual depreciation	32,292.36	31,419.95
	<u>32,292.36</u>	<u>31,419.95</u>
	16,655,860.36	16,655,123.18
8. Other operating expenses	33,839,227.09	37,834,620.97
9. Income from other securities and loans classified as financial assets	2,332.38	6,512
10. Other interest and similar income	1,240,652.09	726,961.25
11. Interest and similar expenses	2,424,849.13	1,963,722.00
Carry forward	<u>16,397,493.48</u>	<u>17,956,253.66</u>

Consolidated income statement for the period from
January 1, 2024 to December 31, 2024

B. Juchheim Beteiligungs GmbH, Fulda

	Financial year Euro	Previous year
Carried forward	16,397,493.48	17,956,253.66
12 Income and earnings taxes	<u>4,597,673.88</u>	<u>2,825,398.68</u>
13 Earnings after taxes	11,799,819.60	15,130,854.98
14 Other taxes	408,878.76	727,039.39
	<hr/>	<hr/>
15 Net income	11,390,940.84	14,403,815.59
16 EBIT (earnings before interest and income taxes)	17,170,479.38	18,459,462.97
17 Share of net income attributable to minority interests	-4,350,200.31	-5,500,817.17
18 Profit carried forward from the previous year	49,926,421.75	27,178,757.88
19 Allocations to reserves To other retained earnings	25,213,496.54	16,548,678.45
20 Withdrawals from reserves	9,654,791.40	30,393,343.90
	<hr/>	<hr/>
21 Retained earnings	<u>41,408,457.14</u>	<u>49,926,421.75</u>

ank=20250711;2025071432418

Notes to the consolidated financial statements for the 2024 financial year

For the fiscal year from January 1, 2024 to December 31, 2024

I. General

Information identifying the company according to the register court

Company name according to the registry court: B. Juchheim Beteiligungs GmbH

Registered office according to the register court: Fulda

Register entry: Commercial register

Register court: Fulda

Register no.: HRA 6537

Group structure

In 2024, the scope of consolidation was expanded to include the second-tier subsidiary JUMO Korea Co. Ltd. as a subsidiary of JUMO GmbH & Co. KG, Fulda.

The annual financial statements of the companies included in the consolidated financial statements, all of which are prepared as of the reporting date of the consolidated financial statements, are prepared in accordance with uniform accounting and valuation principles. For this purpose, the financial statements prepared in accordance with country-specific regulations are adjusted to the commercial accounting and valuation principles to the extent that these are material for the assessment of the financial position, net assets, and results of operations. The accounting and valuation methods used generally correspond to those used in the previous year. The gross method has been chosen for the disclosure of deferred taxes; deferred tax assets and liabilities are reported on a net basis.

The consolidated financial statements were prepared in euros. Unless otherwise stated, all amounts are in thousands of euros (TEUR). The total cost method was used for the consolidated income statement.

Notes to the
consolidated
financial
statements
B. Juchheim Beteiligungs GmbH, Fulda

B. Juchheim Beteiligungs GmbH prepares consolidated financial statements for its subsidiaries in accordance with Section 291 of the German Commercial Code (HGB). The reporting date corresponds to that of the parent company.

Disclosure and reasons for changes in the form of presentation compared to the previous year

There have been no changes in the presentation compared to the previous year.

II. Information on the scope of consolidation

A. Included companies

Subsidiaries and second-tier subsidiaries	Shareholders	Share capital/capital shares	Registered office of the company	An - shares share	Profit/losses Individual from final
JUMO GmbH & Co. KG	B. Juchheim Beteiligungs GmbH	Euro 6,200,000	Fulda / German - country	62	624 thousand
M.K. Juchheim Grund - stücksverwaltungs GmbH & Co. OHG	B. Juchheim Beteiligungs GmbH	Euro 2,600,000	Fulda / German - country	59	84 TEuro
M. K. Juchheim GmbH	JUMO GmbH & Co. KG	100,000	Fulda / German - country	100	155 thousand euros
JUMO Measurement and Control Geräte Gesellschaft m.b.H.	JUMO GmbH & Co. KG	100,000 euros 460,200	Vienna / Austria	100	1,576 TEUR
JUMO Automation PGmbH	JUMO GmbH & Co. KG	CNY 70,789,294	Eupen / Belgium	100	-58 thousand
JUMO Automation Dalian Co. Ltd	JUMO GmbH & Co. KG	KRW 200,000 0	Dalian / PR China	100	8,854 TEuro
JUMO Korea Co. Ltd	JUMO GmbH & Co. KG	DKK 500,000	Gyeonggi-do / South Korea	100	69 thousand
JUMO Denmark A/S	JUMO GmbH & Co. KG	Euro 100,000	Køge / Denmark	100	474
JUMO France SAS	JUMO GmbH & Co. KG	Euro 100,000	Metz / France	100	1,198 TEUR
JUMO Italia S.r.l.	JUMO GmbH & Co. KG		Festo San Giovanni / Italy	100	550

ank=20250711;2025071432419

Notes to the
consolidated
financial
statements
B. Juchheim Beteiligungs GmbH, Fulda

Subsidiaries and sub- subsidiaries	Shareholders	Share capital office of shares	registered tal/ Company	Share	result Individ ual financial statements
JUMO Nederland B.V.	JUMO GmbH & Co. KG	Euro 18,152	Weesp / Netherland s - de	100	1,188 TEuro
JUMO Sp.z.o.o.	JUMO GmbH & Co. KG	Postal code	Wroclaw / Poland	100	361
JUMO o.o.o.	JUMO GmbH & Co. KG	RUB 1,000,000 000	Moscow / Russia	100	-1,139 TEUR
JUMO IBERIA S.A.	JUMO GmbH & Co. KG M. K. Juchheim GmbH	Euro	Madrid / Spain	88 12	307
JUMO Sweden AB	JUMO GmbH & Co. KG	SEK 2,000,000	Helsingbo rg / Sweden	100	363
JUMO Switzerland AG	JUMO GmbH & Co. KG	CHF	Stäfa / Switzerla nd	100	821
JUMO UK LTD	JUMO GmbH & Co. KG	£ 800	Harlow, Essex / England	100	87 TEuro
JUMO Process Control Inc.	JUMO GmbH & Co. KG	\$ 1,260	land East Syracuse, NY / USA	100	1,121 TEUR
JUMO Merení a regulace s.r.o.	JUMO Measurement and Control Equipment Ge- s.r.o.	CZK 100,000	Brno / Czech Republic	100	299
S.C. JUMO Romania S.R.L.	JUMO Mess- und Regelgeräte Ge- Company m.b.H.	RON 2,250,000	Arad / Romania	100	-2 thousand euros
JUMO Norway AS	JUMO Mät-och Re- glerteknik AB	Euro	Halden / Norway	100	205 thousand euros
JUMO Slovensko s.r.o.	JUMO Mess- und Control Devices Ge- s.r.o.	Euro 10,764	Bratislava / Slovakia	100	83
JUMO Hungaria KFT	JUMO Measurement and Control devices Ge- s.r.o.	TL 1,000,000	Budapest / Hungary	100	309 thousand euros
JUMO Ölçü Sistemleri ve Otomasyon San. ve Tic. Ltd. Sti.	JUMO GmbH & Co. KG	INR 10,000,000	Istanbul / Turkey	100	

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Notes to the consolidated financial statements

B. Juchheim Beteiligungs GmbH, Fulda

JUMO India Pvt Ltd.

JUMO GmbH & Co.
KG

Gurgaon /
India

751 thousand
euros

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Subsidiaries and second-tier subsidiaries companies	Shareholders	Share capital/capital shares	Registered office of the company	Share ratio	Profit/loss Individual for
JUMOBulgariaEOOD Company	JUMO Mess- und Control devices m.b.H.	BGN 5,000	Sofia / Bulgarien	100%	-3 TEuro
JUMOBHd.o.o.	JUOM Mess- und Control devices Ges.r.o.	KM 2,000	Doboj Istok / Bosnia and Herzegovina	100	4 TEuro
JUMO Canada Inc.	JUMO) GmbH & Co.KG	CAD 198,035	Mississauga / Canada	100	542 thousand
Dalian Yi Bai Yi Ecological Industry Development Co.,Ltd.	JUMOAutomation Dalian Co. Ltd.	CNY 52,969,000	Dalian / PRC China	100	-48 thousand euros
PGT Thermprozess Technik GmbH	JUMO GmbH & Co. KG	Euro 134,000	Troisdorf / Germany	100	-231 thousand euros
Xinxin Photoelectric Technology Co., Ltd.	JUMO Automation Dalian Co. Ltd.	CNY 63,000,000	Dalian / PRC China	100	39 thousand

B. Associated companies / Companies not included in consolidation

All subsidiaries and second-tier subsidiaries are fully consolidated in the consolidated financial statements. In accordance with Section 296 (2) of the German Commercial Code (HGB), the following subsidiary was not included due to its immateriality.

Subsidiaries and second-tier subsidiaries companies	Shareholders	Share capital	Registered office of the Company	Share ratio
JUMO International Trade Dalian Co. Ltd.	JUMO GmbH & Co. KG	CNY 801,050	FTZ Dalian / PR China	100

The subsidiaries JUMO GmbH & Co. KG and M. K. Juchheim Grundstücksverwaltung GmbH & Co. OHG are included in the consolidated financial statements and group management report of B. Juchheim Beteiligungs GmbH in accordance with Sections 264 (3) and 264b of the German Commercial Code (HGB) and are exempt from disclosure.

III. Consolidation principles

A. Capital consolidation

The negative difference arising from the revaluation of MK Juchheim Grundstücksverwaltung GmbH & Co. OHG in 2015 is reported as a balancing item from capital consolidation under "Special items from capital consolidation." It is reduced annually by the depreciation on the revalued buildings.

PGT Thermprozesstechnik GmbH, Troisdorf, was included in the scope of consolidation for the first time in 2016. A positive difference of €2,892 thousand was determined and reported as goodwill. It will be amortized over a period of 10 years.

For XinXin Photoelectric Technology Co., Ltd., which was included in the consolidation for the first time in 2021, a positive difference of €3,226 thousand was identified as part of the initial consolidation and reported as goodwill. The amount will be amortized over a period of 15 years.

In 2024, the sub-consolidated company JUMO Korea Co. Ltd. was included in the scope of consolidation for the first time. This resulted in a net difference of €1,989 thousand, which is reported as goodwill. This amount will be amortized over a period of 15 years.

For shares of other shareholders in the balance sheet equity of the consolidated companies, a corresponding adjusting item is reported as "Adjusting item for minority interests" in equity. The "Adjusting item for minority interests" only includes the shares of MC Juchheim GmbH in JUMO GmbH & Co. KG and in M.K. Juchheim Grundstücksverwaltung GmbH & Co. OHG. The sole shareholder of MC Juchheim GmbH is Mr. Dipl.-Kfm. Michael Juchheim. Mr. Dipl.Ing. Dimitrios Charisiadis and Dr. Stefan Hoßfeld were appointed as managing directors of the general partner of M. K. Juchheim GmbH in the 2024 fiscal year.

The date of initial consolidation is the date of acquisition/establishment of the subsidiary.

B. Debt consolidation

As part of debt consolidation in accordance with Section 303 of the German Commercial Code (HGB), all receivables and liabilities between the companies included in the consolidated financial statements were eliminated.

C. Consolidation of expenses and income

Intragroup sales, expenses, and income are offset in accordance with Section 305 of the German Commercial Code (HGB). There were deliveries and services between the Group companies.

D. Elimination of interim results

Intercompany profits were eliminated for inventories supplied by JUMO GmbH & Co. KG or its subsidiaries. In order to carry out the value adjustments in this regard, the respective write-down ratio was based on the average write-downs in inventories at JUMO GmbH & Co. KG in the reporting year, taking into account the profit margins applied, in accordance with the production costs permitted under commercial law. Due to the write-downs already made by its foreign subsidiaries on the basis of national regulations, the valuation allowance taken into account in the elimination of interim results is essentially between 0.0% and 30.78%. Deferred taxes were uniformly set at 35% for this purpose.

IV. Accounting and valuation methods

The following consolidated accounting and valuation methods were used in preparing the consolidated financial statements.

Provisions and liabilities are recognized at their settlement amount.

Notes to the
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B. Juchheim Beteiligungs GmbH, Fulda

Provisions with a remaining term of more than one year are discounted.

Deferred tax assets from the individual financial statements are not recognized; deferred tax assets from consolidated accounting and the resulting differences between the values recognized under commercial law are accounted for in accordance with Section 306 of the German Commercial Code (HGB).

Acquired intangible assets are capitalized at acquisition cost and, if they are subject to depreciation, are reduced by scheduled depreciation (straight-line method) in accordance with their useful life.

Tangible fixed assets are reduced by scheduled straight-line depreciation based on their expected useful life. Raw materials, consumables, and operating supplies are valued at acquisition cost. Necessary write-downs are made in accordance with the lowest value principle. Finished and unfinished products are valued at production cost using the percentage of completion method. Production costs are calculated from direct material costs, material overheads, and the hours worked, valued at the hourly rates including production overheads.

All inventory risks arising from the length of storage or reduced usability are taken into account by appropriate write-downs. Receivables and other assets are generally valued at their nominal value. All risk-bearing items are taken into account by creating appropriate individual value adjustments.

The value of provisions takes into account all identifiable risks and uncertain obligations based on prudent commercial judgment. Provisions were recognized in the amount of the respective settlement amount, i.e., taking into account the costs expected to be incurred at the settlement date.

The provision for pension obligations of JUMO GmbH & Co. KG was calculated in accordance with using the method of ongoing one-time amounts (projected unit credit method). The discount rate used was

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B. Juchheim Beteiligungs GmbH, Fulda

Interest rate of 1.90% or 1.96% taken into account. The basic biometric values were applied in accordance with Klaus Heubeck's tables for 2018. The contractual retirement age was used as the accounting age limit. No future increases were taken into account for current company pensions, as no additional adjustments to wage and salary developments are planned on the basis of the agreements.

For provisions for pension obligations, there is a difference of EUR 100 thousand in the current fiscal year between the amount recognized using the average market interest rate for the past ten fiscal years and the amount recognized using the average market interest rate for the past seven fiscal years.

The interest portion from the discounting of provisions for pension obligations in the amount of EUR 45 thousand was recognized in accordance with the provisions of

Section 277 (5) of the German Commercial Code (HGB).

The formation of active and passive deferred taxes results from the elimination of interim results for inventories, from adjustments made in connection with HB II to bring the accounts into line with German commercial law (HGB) and from the revaluation of MK Juchheim Grundstücksverwaltungs GmbH & Co. OHG. A tax rate of 13.3% was used to determine the deferred tax on the revaluation in accordance with TZ 71-76 DRS 23.

The liabilities are recognized at their settlement amount.

The consolidated financial statements for 2024 were prepared in euros. The assets and liabilities of the European and non-European subsidiaries not belonging to the currency union, which were reported in the annual financial statements of the subsidiaries in the respective currencies required for tax purposes, were translated at the exchange rates prevailing on the balance sheet date for the purpose of the consolidated of the sub-consolidated companies, the European subsidiaries not belonging to the currency union and the non-European subsidiaries were carried out at the closing rate as of December 31, 2024, for the balance sheet items and at the average rate for 2024 for the income statement items. As the most profitable part of the second-tier subsidiaries is located in the euro zone, there were no currency differences for these companies due to the uniform currency. The currency differences of the other second-tier subsidiaries were reported as liabilities under "Equity difference from currency translation."

V. Notes to the consolidated balance sheet

The development of the individual items of non-current assets and depreciation is shown separately in the statement of changes in non-current assets.

Provisions / liabilities

An overview of the composition of provisions and non-current liabilities is presented below:

Other provisions are broken down as follows:

	Financial year / year /	Previous year /
	TEuro	TEUR
Provisions for personnel	8,354	9,765
Warranties	2,444	1,052
Commissions	0	0
Annual financial statement and audit costs	180	196
Other provisions	674	817
Total	11,652	11,830

The liabilities are structured as follows:

	Total	of which remaining term less than 1 year 1-5 over 5 years years TEUR TEUR TEUR		
	TEUR	TEUR	TEUR	TEUR
I. Liabilities to banks	22,678	1,751	8,984	11,943
II. Advance payments received	895	895	0	0
III. Liabilities from deliveries and services	10,565	10,565	0	0
IV. Other liabilities				
a) Tax liabilities	4,205	4,205	0	0
b) Liabilities under Social security	1,234	1,234	0	0
c) Liabilities to employees	1,938	1,938	0	0
d) Other liabilities	8,348	8,348	0	0
Total other liabilities	15,725	15,725	0	0
Total	49,863	28,936	8,984	11,943

Contingent liabilities

Guarantees and other financial obligations in accordance with Section 314 (1) No. 2 of the German Commercial Code (HGB) and contingent liabilities in accordance with Section 251 of the German Commercial Code (HGB) existed as of the reporting date as follows:

Contingent liabilities / guarantees

Commitments from contingent liabilities or from the utilization of guarantees exist in the fiscal year in the amount of EUR 91 thousand. Furthermore, a security guarantee in the amount of EUR 20,000 thousand.

As of the balance sheet date, the company had other financial obligations from lease agreements amounting to EUR 2,074 thousand and other financial obligations from rental agreements amounting to EUR 5,917 thousand, of which EUR 5,106 thousand was attributable to affiliated companies.

VI. Information on the consolidated income statement

Revenue structure

Broken down by the individual locations of the Group companies, sales revenues in the regions are as follows:

Region	Financial year TEUR	%	Previous year TEuro	%
Domestic / German-speaking	133,752	44.	145,889	46
European Community	86,686	28	87,948	2
Other foreign countries	80,747	26	77,546	24
Total	301,185	100.0	311,383	10

Notes to the
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Broken down into the revenue segments "Sensors," "Automation," and "Engineering/Services," the figures are as follows:

Revenue segment	Fiscal TEUR	%	Previous year TEuro	%
Sensors	192,758	64.0	193,058	62
Automation	81,320	27	84,696	27.2
Engineering, services, IT, and other and other	27,107	9.0	33,629	10.8
Total revenue	301,185	100	311,383	100

Income taxes

In addition to the Group's property taxes, income taxes include only the income taxes of subsidiaries and sub-subsidiaries organized as corporations, adjusted for consolidation effects, and the trade taxes of companies organized as partnerships.

The earnings of JUMO GmbH & Co. KG and M.K. Juchheim Grundstücksverwaltungs GmbH & Co. OHG are subject to personal taxation by their shareholders and are therefore not included in the tax expense in the consolidated financial statements for the share of earnings attributable to non-controlling interests.

VII. Appropriation of earnings

The profit of the parent company is allocated in full to retained earnings in accordance with the resolution of the shareholders' meeting.

VII. Other disclosures

1. Number of employees

Average number of employees during the fiscal year

The following employee groups were employed by the company during the fiscal year:

Employee groups	Number
Workers	963
White-collar workers	1,509
of which senior executives	115
Full-time employees	2,170
part-time employees	30
The total average number of employees is therefore	2,472
The number of trainees is	11

2. Executive bodies

Dipl.-Ing. Bernhard Juchheim was appointed managing director of B. Juchheim Beteiligungs GmbH for the 2024 financial year. He is exempt from the restrictions of § 181 BGB (German Civil Code).

The disclosure of shareholder remuneration pursuant to Section 285 No. 9 of the German Commercial Code (HGB) is omitted in accordance with Section 286 (

The disclosure of shareholder remuneration in accordance with Section 285 No. 9 HGB is omitted in accordance with Section 286 (4) HGB.

3. Fees of the auditor

The fees and expenses recorded in the 2024 financial year for the auditor of the consolidated financial statements, G+M Wirtschaftsprüfung Dr. Gebhardt + Moritz GmbH & Co. KG, Wirtschaftsprüfungsgesellschaft, Fulda, relate to audit services in the amount of EUR 80.3 thousand.

Fulda, July 4, 2025

B. Juchheim Beteiligungs GmbH The
Managing Director

Bernhard Juchheim

Dipl.-Ing. Bernhard Juchheim

B. Juchheim Beteiligungs GmbH, Fulda

Group fixed asset schedule

Description	AHK 01.01.2024 Euro	AHK additions Euro	Exchange rate differences/reci assifications Euro	AHK disposals Euro	Consolidation measures Euro	AHK 12/31/2024 Euro
Industrial property rights/software	37,251,031.59	2,896,973.05	1,909,001.96	-1,864,682.25		40,192,324.35
Goodwill	6,505,882.44	1,989,195.55				8,495,077.99
Advance payments	0					0
Intangible assets	43,756,914.03	4,886,168.60	1,909,001.96	-1,864,682.25	0	48,887,402.34
Land and buildings	96,814,852.81	1,196,239.09	303,524.29	-758,959.28	9,528.64	97,567,185.55
Technical equipment and machinery	108,198,189.93	3,599,655.08	362,062.86	-961,396.55	10,109.34	111,208,620.66
Other equipment, operating equipment	46,478,443.28	2,808,972.81	1,990,956.88	-2,878,157.91	-4,538.96	48,395,676.10
Advance payments made / Construction in progress	21,033,056.71	24,342,764.02	-3,575,247.08	-253,912.62		41,546,661.03
Property, plant, and equipment	272,524,542.73	31,947,631.00	-918,703.05	-4,850,426.36	15,099.02	298,718,143.34
Investments	3,864.54					3,864.54
Investments in associated companies	107,440.00					107,440.00
Securities held as fixed assets	134,781.46	752.06	1	-996.82		134,538.47
Other loans	1,500,000					1,500,000
Reinsurance claims, life insurance	1,049,274					981,949
Financial assets	2,795,360.00	752.06	1	-68,321.82	0	2,727,792.01
Totals	319,076,816.76	36,834,551.66	990,300.68	-6,783,430.43	15,099.02	350,133,337.69

B. Juchheim Beteiligungs GmbH, Fulda

Description	Accumulated depreciation 01/01/2024 Euro	Depreciation additions Euro	Exchange rate differences / reclassifications Euro	Depreciation disposals Euro	Consolidation measures Euro	Accumulated depreciation and amortization 12/31/2024 Euro	Carrying amount 12/31/2024 Euro
Industrial property rights/software	21,339,531	4,202,701.50	48,974.67	-956,600.16		24,634,607.40	15,557,716.95
Goodwill	3,085,178.64	602,690.58				3,687,869.22	4,807,208.77
Advance payments	0					0	0
Intangible assets	24,424,710.03	4,805,392.08	48,974.67	-956,600.16	0	28,322,476.62	20,364,925.72
Land and buildings	46,522,587.47	1,913,785.22	100,225.73	-64,640.34	9,528.64	48,481,486.72	49,085,698.83
Technical equipment and machinery	84,994,617.51	6,248,658.21	56,386.10	-814,756.55	-9,013.66	90,475,891.61	20,732,729.05
Other equipment, operating equipment	36,433,814.88	3,655,732.49	244,450.10	-2,627,250.01	-	37,702,208.50	10,693,467.60
Advance payments made / assets under construction	89,654.10		2,784.38	-		10,754.46	41,535,906.57
Property, plant, and equipment	168,040,673.96	11,818,175.92	403,846.31	-3,588,330.92	-4,023.98	176,670,341.29	122,047,802.05
Investments	3,864.54					3,864.54	0
Investments in associated companies	0					0	107,440.00
Securities held as fixed assets	16,884.09		1.77	-293.74		16,592.12	117,946.35
Other loans	1,500,000					1,500,000	0
Reinsurance claims Life insurance	0					0	981,949
Financial assets	1,520,748.63	0	1.77	-293.74	0	1,520,456.66	1,207,335.35
Totals	193,986,132.62	16,623,568	452,822.75	-4,545,224.82	-4,023.98	206,513,274.57	143,620,063.12

Consolidated cash flow statement

B. Juchheim Beteiligungs GmbH, Fulda

Consolidated cash flow statement

	2024 TEuro	2023 TEUR
1 Net income for the period	11,391	14,404
2 +/- Depreciation/write-ups on fixed assets fixed assets	16,624	16,624
3. +/- Increase/decrease in provisions	-	-
+/- Other non-cash expenses and income	1,877	3,189
-/+ Increase/decrease in inventories, trade receivables deliveries/services and other assets not attributable to investment or financing activities	10,174	-14,846
5 +/- Increase/decrease in trade payables and services as well as other liabilities that are not attributable to investment or financing activities	55	-645
6 -/+ Profit/loss from the disposal of fixed assets -73	-73	-91
7. +/- Interest expense/interest income	1,895	1,650
8 +/- Income tax expense/income	4,598	2,825
9 -/+ Income tax payments	-	-4,376
10. = Cash flow from operating activities	37,971	14,582
11. + Cash inflows from disposals of intangible fixed assets intangible fixed assets	0	0
12. - Payments for investments in intangible fixed assets assets	-4,886	-671
13. + Proceeds from disposals of tangible fixed assets 78	78	91
14. - Payments for investments in property, plant, and equipment	-31,948	-28,242
15. + Proceeds from disposals of intangible assets financial assets	0	0
16. - Payments for investments in financial assets	0	0
17. = Cash flow from investing activities	-36,758	-28,822
18. + Cash inflows from contributions to equity by shareholders of the parent company	4,206	9,337
19. + Cash inflows from equity contributions from other shareholders	0	0
20. + Cash inflows from the raising of (financial) loans	22,700	0
21. Payments from equity reductions of subsidiaries of the parent company of the parent company	-	0
22. - Payments from equity reductions by other shareholders	-2,851	-13,044
23. Payments from the repayment of (financial) loans	-	0
24. Interest paid	-	-1,650
25. = Cash flow from financing activities	22,048	-5,357
26 Cash-effective change in cash and cash equivalents (total of 10, 17 and 23)	23,262	-19,598
27. Cash and cash equivalents (+) Changes in cash and cash equivalents due to consolidation cash and cash equivalents	0	0
28. + Cash and cash equivalents at the beginning of the period	86,880	106,477
29. = Cash and cash equivalents at the end of the period	110,142	86,880

ank=20250711;2025071432426

Consolidated equity statement
B. Juchheim Beteiligungs GmbH, Fulda

Consolidated equity statement

Description	Balance at beginning of period Euro	JÜ-VJ (Consensus decision) Euro	Adjustment JÜ- Current fiscal year Euro	Capital increase Euro	Capital decrease Euro	Change in scope of consolidation Euro	Currency translation differences/consolidation Euro	Balance at end of period Euro
A. Equity								
I. Subscribed capital	5,000,000			0				5,000,000.00
Subscribed capital	5,000,000.00			0				5,000,000.00
II. Capital reserve	31,801,969.70	332,342.80		378,527.16	0		0	32,512,839.66
Capital reserve	31,801,969.70	332,342.80		378,527.16	0		0	32,512,839.66
III. Retained earnings	111,581,814.43	24,661,515.51		1,728,807.22	7,501,348.28			130,470,788.88
Statutory reserves	2,383,791.66	7,618.20						2,391,409.86
Reserve for treasury shares	147,893.26							147,893.26
Reserve in accordance with the Articles of Association	10,853,501.50	1,017,167.60		1,946.30				11,872,615.40
Other retained earnings	98,196,628.01	23,636,729.71		1,726,860.92	7,501,348.28			116,058,870.36
IV. Equity difference from currency translation	-841,672.98						1,327,829.77	486,156.79
V. Adjustment item for shares of other shareholders	110,114,039.70	7,614,968.23	4,293,576.06	4,865,958.71	16,091,674.93		816,505.97	111,613,373.74
VI. Net profit/net loss	49,926,421.75		7,097,364.78	9,654,791.64	25,213,496.54		0.00	41,408,457.15
Retained earnings	108,028,428.41	66,305,038.25		3,148,033.82				178,481,500.48
Retained earnings from income statement	-1,856,478.10	-302,688.46						-2,159,166.56
Retained earnings, consolidated	-79,993,192.43	-43,254,685.92			3,148,033.82			-126,395,912.17
Net income	14,403,815.59	-14,403,815.59	11,390,940.84	0	56,624.48			11,390,940.84
Jü share of minority shareholders	-	5,500,817.18	-4,293,576.06		25,213,496.54			-4,350,200.30
Change in reserves	13,844,665.46	-13,844,665.46		9,654,791.40				-15,558,705.14
Subtotal equity	307,582,572.60	0	11,390,940.84	16,628,084.73	48,806,519.75	0	2,144,335.74	321,491,616.22
B. Special items relating to capital consolidation								
Difference from capital consolidation	7,425,401.45			320,091.92	959,612.96	0		6,785,880.41
Subtotal special items Capital consolidation	7,425,401.45	0	0	320,091.92	959,612.96	0	0	6,785,880.41
Total equity	315,007,974.05	0	11,390,940.84	16,948,176.65	49,766,132.71	0	2,144,335.74	328,277,496.63

Group management report for the 2024 financial year

1. Group structure

In 2024, the JUMO Group expanded with another subsidiary in South Korea. This allows us to strengthen our position in the Asian market and further develop our economic interests. JUMO Korea has been a valued sales partner of our company for many years. Thanks to our long-standing cooperation, the local team has extensive expertise and in-depth knowledge of our products and services. As one of Asia's leading economic powers, South Korea offers numerous opportunities for international companies. With its advanced technology landscape and robust economic growth, the country is an attractive location for foreign investment.

2. Development of the electrical industry

The German electrical and digital industry recorded a decline in orders in 2024, with orders remaining 9.6 percent below the 2023 level. This was announced by the industry association ZVEI in Frankfurt. December was particularly challenging, with orders falling by 19.5 percent compared to the previous year, which is about twice the average decline for the previous eleven months. It was striking that the decline in domestic orders was significantly greater than that in foreign orders.

The ZVEI expects a further decline in production for 2025. Price-adjusted production of electrical and electronic products "Made in Germany" was 9.1 percent lower in 2024 than in the previous year, and a real decline in production of two percent is forecast.

The industry also suffered losses in sales. Preliminary figures put sales at €223.2 billion, a decline of 6.2 percent compared to the record revenue of 2023.

3. Business areas

Our business areas are represented both in the largest company at our headquarters in Fulda, JUMO GmbH & Co. KG, and in all subsidiaries. The JUMO Group is positioned as a leading high-tech system and solution provider in the field of measurement, control, and automation technology. In the 2024 fiscal year, the group employed an average of 2,472 people.

Our product portfolio is divided into two main areas: "Sensors" and "Automation," which are supplemented by through the service segment

"Engineering/Services" for comprehensive systems and solutions. The wide range of products covers the entire measurement chain—from sensor technology and automation to control and integration in the cloud.

The JUMO Group comprises five branches in Germany, 31 subsidiaries and sub-subsidiaries both in Germany and abroad, and more than 50 sales representatives worldwide. This global presence enables us to respond effectively to the needs of our customers worldwide and to provide innovative solutions quickly and efficiently.

JUMO stands out thanks to its comprehensive, long-standing industry expertise and a high level of vertical integration. This combination enables us to offer our customers tailor-made complete solutions. From the manufacture of electronic assemblies and metalworking to state-of-the-art digital sensors and control and automation solutions, our customers receive everything from a single source.

Our production network, which comprises 12 locations in Germany and abroad, gives us additional flexibility and allows us to select the most suitable production site for specific orders. This enables us to implement special requests efficiently and on time. The global integration of our production facilities also results in short delivery times, which offers our customers a significant advantage.

JUMO has been recognized as the global market leader in industrial temperature probes for heat cost allocators for many years and successfully maintains this leading position in a highly competitive market environment. The cornerstones of our corporate management—openness, transparency, and trust—contribute significantly to strong customer loyalty. These values are also reflected internally and lead to high employee loyalty.

We ensure that we have the skilled personnel we need now and in the future through an above-average training rate and very low staff turnover. This is complemented by comprehensive training and development programs throughout the organization, which contribute to the continuous development of our employees.

Our sustainable corporate management, characterized by ambitious yet realistic growth targets and solid internal financing, sets the course for continued growth of the JUMO Group. We place particular emphasis on development and expansion in important future markets, especially in the area *of customer-specific systems and solutions.*

4. Report on affiliated companies

The JUMO Group consists of 2 subsidiaries and 29 sub-subsidiaries, with 12 foreign companies manufacturing temperature probes. These are mostly country-specific designs that the sub-subsidiaries manufacture for customers in their respective target markets.

In fiscal year 2024, business in Russia was completely discontinued. This step was taken against the backdrop of the ongoing war in Ukraine and the associated geopolitical and regulatory risks. Business activities in Russia had already been significantly scaled back since the beginning of the conflict in 2022. The decision to discontinue business in Russia was made after careful consideration of all economic, legal, and ethical aspects.

5. Earnings, financial position, and net assets

Despite the challenging economic conditions in 2024, the JUMO Group demonstrated remarkable resilience. Although sales declined by 3%, the company largely achieved its targets and maintained its strong competitive position in a demanding market environment. This underscores the strategic orientation and adaptability of the company.

Consolidated earnings for the 2024 reporting year declined due to stable personnel costs, with EBIT amounting to EUR 17,171 thousand on total operating performance of EUR 300,522 thousand. The EBIT margin thus remained virtually unchanged at 5.7% (previous year: 5.8%). One factor influencing the current earnings situation is the decline in sales revenue in Germany, which could not be fully offset by the increase abroad. By exploiting purchasing synergies, the material ratio in relation to total operating performance was reduced to 31.5%. The cost of raw materials, consumables, and purchased goods amounted to EUR 96,133 thousand.

The challenging situation in the supply of electronic components improved in the course of 2024, but has not yet been completely resolved. Further price increases are expected in 2025. Due to the price sensitivity of customers in the current economic situation, it was and is only possible to implement price increases to customers to a limited extent.

Personnel expenses remained virtually unchanged in the 2024 reporting year compared with the previous year, but are spread across a smaller number of employees.

The depreciation amount of €16,656 thousand is exactly the same as in the previous year. Other operating expenses fell year-on-year thanks to consistent cost control and amounted to €33,839 thousand.

Overall, the financial position can be described as good. Accounts payable are paid with cash discount. Risks with a significant impact on the favorable net asset, financial, and earnings position or those that jeopardize the company's position are not apparent.

the company's position are not apparent.

Long-term assets increased to €143,620 thousand as of the balance sheet date. Current assets mainly comprise inventories of €117,286 thousand and receivables of €36,555 thousand. In addition, cash and cash equivalents/securities amounted to EUR 110,563 thousand as of the reporting date.

Liabilities consist mainly of equity, with the equity ratio as of December 31, 2024, amounting to 79.7% of total capital. Liabilities consist of provisions amounting to EUR 20,825 thousand and liabilities amounting to EUR 49,864 thousand, of which EUR 22,588 thousand represent non-current liabilities.

6. Events of particular significance after the end of the financial year

Significant risks for the development of the JUMO Group result from the slower economic development in Central Europe and geopolitical risks (the conflict in Ukraine or the crisis in the Middle East) in the relevant sales markets. The supply chain crisis (in particular the supply crisis for electronic components) has not yet been completely overcome, which could result in production losses in addition to rising acquisition costs. The tense situation is exacerbated by the challenges on the energy and gas markets in Germany and Europe, as well as by rising inflation in most countries. The customs and trade policy of the United States, especially under the current administration, is associated with considerable uncertainty. The introduction and increase of import duties on various goods and the threat of further protectionist measures mean that there is a risk that the framework conditions for international trade will change in the short term and in an unpredictable manner. This may lead to higher procurement costs, disruptions in supply chains, and reduced competitiveness on global markets. The company is continuously monitoring developments and reviewing risk mitigation measures to limit any potential negative impact on its business results. We also have a production facility in the USA. This includes the strategic alignment of global sales distribution, with one third each in Asia, Europe, and America.

7. Research and development

JUMO has its own research and development department at its headquarters in Fulda, which successfully implements development projects for its own product portfolio as well as customer-specific solutions. In the field of sensor development, research projects are carried out through to market maturity. The department is supported by a broad-based "think tank" in which students and university graduates conduct basic research and develop technologies for new products.

Current focal points include topics such as Industry 4.0, the IoT, and the use of artificial intelligence. Initial platform concepts, such as the JUMO Cloud, have already been implemented. Particularly noteworthy is the variTRON automation system, which covers the entire range "from the sensor to the cloud." In the field of artificial intelligence, a strategy has been formulated and a roadmap for the implementation of selected AI use cases has been drawn up. The first AI scenarios were successfully launched in 2024.

Our IoT platform enables global access to measurement data via standard web browsers and offers a high level of security as well as valuable functions for visualization, alarming, and planning.

Close and trusting cooperation with our customers is a hallmark of JUMO. Our ability to customize solutions enables us to serve our customers precisely and flexibly. The development expertise we have built up over decades is efficiently applied to customer-specific solutions. A wide variety of sensor designs is ensured by 12 different production sites, where sensor solutions are developed and sold specifically for the respective target markets, starting from a batch size of 1.

8. Employees

As of December 31, 2024, the Group employed 2,376 people and 96 trainees.

Personnel expenses are broken down as follows:

• Wages and salaries	TEuro	118,330
• Pension and social security expenses	TEUR	25,404

Personnel costs as a percentage of total output will therefore amount to 47.8% in 2024. This cost ratio is above the industry average for measurement, control, and regulation technology, which is less than 30%. This is due, on the one hand, to the high level of vertical integration and the focus on in-house value creation, particularly in the prefabrication area, and, on the other hand, to the *complex production structure with customer-specific variants*. Personnel costs remained stable at the previous year's level due to the increase in total output. The analysis of productivity and the resulting efficient deployment of personnel is an ongoing requirement of the JUMO Group.

9. Training and further education

JUMO places a strong emphasis on training. On average, 90 trainees are employed at the headquarters in Fulda in commercial, glass technology, design engineering, metalworking, electrical engineering, and two information technology training programs.

Since 1999, JUMO has been offering a science-based and practice-oriented training program for high school graduates in Fulda. In cooperation with vocational academies, five courses of study are offered, four of which lead to a Bachelor of Engineering degree (specializing in electrical engineering, international technical sales management, mechanical engineering, or production engineering) and one leading to a Bachelor of Arts degree (specializing in industry).

We are successfully meeting the challenges of demographic change—an increasing average age combined with a noticeable shortage of skilled workers and managers and a resulting shortage of skilled personnel at all levels—through various training and development measures. We place particular emphasis on developing the soft skills of our managers.

The positive effect is reflected in a consistently high average length of service and a very low turnover rate.

10. Environmental protection, quality management, and occupational safety

The main plant in Fulda and the subsidiaries are certified according to the quality management system DIN EN ISO 9001, DIN EN ISO 14001 (environmental management system) and DIN EN ISO 45001 (occupational health and safety management system).

The fact that energy efficiency and climate neutrality are of great importance at JUMO and are not limited to individual investments is an integral part of the JUMO energy management system. The aim is to manufacture JUMO products with the lowest possible energy consumption and thus make an important contribution to climate protection and the conservation of natural resources. For this reason, the consistent improvement of energy efficiency in JUMO processes is monitored and organized within the framework of the energy management system. To this end, energy flows within the company are recorded and an assessment of the state of energy efficiency is carried out, particularly for systems that are significant for overall energy consumption. This recording provided the basis for the implementation of both technical measures to improve energy efficiency and strategic and organizational management approaches. The goal is therefore to obtain energy certification according to the EMAS standard in 2025.

11. Opportunities and risks report

In the current economic environment, the JUMO Group was unable to escape the decline in order intake, which fell by 2% compared to the previous year. However, order intake developed very positively in the first weeks of 2025 and is currently 21.5% above the previous year's level in the largest company at the headquarters in Fulda. The order backlog in the first quarter of 2025 thus remains well above the level of the last crises and is rising steadily.

The forecast for the 2025 fiscal year is complicated by the weak outlook for German GDP growth of only 0.3%, which allows only vague predictions.

vague predictions. Due to the global orientation of the group of companies, JUMO is planning double-digit sales growth compared to the previous year despite the weak growth forecast for Germany.

Despite the many uncertainties in the global economy, an EBIT margin of over 6% is targeted for 2025. To achieve this goal, production capacities have been significantly increased with the construction of an additional production site, SENSILO. This is the largest investment in the company's history. Commissioning began in December 2024 and is expected to be fully completed by mid-2025. The project is therefore on schedule and within budget. The new production building meets the highest standards in terms of technical building equipment and energy efficiency. Thanks to an innovative energy concept, fossil fuels can be completely dispensed with. An audit of the new plant was already carried out in May 2025, confirming that it fully complies with ISO standards 9001, 14001, and 45001. The additional production capacity in the pressure and temperature production areas will not only secure market leadership in the temperature sector, but also enable the company to respond to megatrends such as e-mobility and hydrogen.

At the same time, we are working consistently to further develop our business model. In addition, we are strengthening our presence in strategically important markets in order to increase our competitiveness and exploit new growth opportunities.

The increased use of international production sites secures market share in the core segment of industrial temperature probes and thus promotes both customer loyalty and the potential for additional sales volume. The global production network with locations in Europe, America, and Asia enables a flexible and comprehensive exchange of customer-specific products and services.

Significant risks to the development of the JUMO Group arise from economic fluctuations and political risks. These primarily affect the German and European markets, which together account for around 73.2% of sales revenue, but also the non-European markets, which account for a further 26.8% of sales.

Group management
report
B. Juchheim Beteiligungs GmbH, Fulda

The current political situation, with the threat of customs and trade restrictions, poses the risk of rising acquisition costs and import and export restrictions, which could have an impact on production. Inflation could also be reignited by this development. We are trying to manage this risk through active procurement on the global markets.

The agreed salary increase will further increase personnel costs and put additional strain on earnings. We plan to counteract this development through active cost management.

A new company will be established in Malaysia in 2025. Malaysia offers access to a large and growing market in Southeast Asia and acts as a gateway to the ASEAN countries, facilitating market entry. With a stable and growing economy and a strong industrial base, Malaysia is an attractive location for investment.

Fulda, July 4, 2025

Bernhard Juchheim

Dipl.-Ing. Bernhard Juchheim



B. Juchheim Beteiligungs GmbH, Fulda

CONFIRMATION BY THE INDEPENDENT AUDITOR

To B. Juchheim Beteiligungs GmbH

Audit opinions

We have audited the consolidated financial statements of B. Juchheim Beteiligungs GmbH and its subsidiaries (the Group) – comprising the consolidated balance sheet as of December 31, 2024, the consolidated income statement, the consolidated statement of changes in equity and the consolidated cash flow statement, as well as the consolidated segment reporting for the fiscal year from January 1, 2024 to December 31, 2024, and the notes to the consolidated financial statements, including the presentation of accounting policies. In addition, we have audited the group management report of B. Juchheim Beteiligungs GmbH for the fiscal year from January 1, 2024, to December 31, 2024.

Based on our assessment based on the findings of our audit, we are unable to express an opinion on the

- the accompanying consolidated financial statements are in all material respects in accordance with German commercial law and, in compliance with German principles of proper accounting, give a true and fair view of the net assets and financial position of the Group as of December 31, 2024; and its results of operations for the fiscal year from January 1, 2024, to December 31, 2024, and
- the accompanying group management report as a whole provides a suitable view of the Group's position. In all material respects, this group management report is consistent with the consolidated financial statements, complies with German legal requirements and provides a suitable assessment of the opportunities and risks associated with future development.

In accordance with Section 322 (3) sentence 1 HGB, we declare that our audit did not give rise to any objections to the regularity of the consolidated financial statements and the group management report.

Basis for the audit opinions

We conducted our audit of the consolidated financial statements and the group management report in accordance with Section 317 of the German Commercial Code (HGB) and in compliance with the German principles of proper auditing established by the Institute of Public Auditors in Germany (IDW) and in supplementary compliance with International Standards on Auditing (ISA). Our responsibility under these regulations, principles, and standards

This is described in more detail in the section "Responsibility of the auditor for the audit of the consolidated financial statements and the group management report" of our audit opinion. We are independent of the group companies in accordance with German commercial law and professional regulations and have fulfilled our other professional obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on the consolidated financial statements and the group management report.

Responsibility of the legal representatives for the consolidated financial statements and the group management report

The legal representatives are responsible for preparing the consolidated financial statements, which comply with German commercial law in all material respects, and for ensuring that the consolidated financial statements give a true and fair view of the net assets, financial position, and results of operations of the Group in accordance with German principles of proper accounting. Furthermore, the legal representatives are responsible for the internal controls that they have determined to be necessary in accordance with German principles of proper accounting in order to enable the preparation of consolidated financial statements that are free from material misstatements due to intentional acts (i.e., manipulation of accounting and damage to assets) or errors.

In preparing the consolidated financial statements, the legal representatives are responsible for assessing the Group's ability to continue as a going concern. Furthermore, they are responsible for disclosing matters related to the Group's ability to continue as a going concern, if relevant. In addition, they are responsible for preparing the financial statements on a going concern basis in accordance with the accounting principles used by the Group, unless this is not in accordance with actual or legal circumstances.

In addition, the legal representatives are responsible for preparing the group management report, which as a whole provides a true and fair view of the group's position and is consistent in all material respects with the consolidated financial statements, complies with German legal requirements, and provides a fair review of the opportunities and risks associated with future development. Furthermore, the legal representatives are responsible for the precautions and measures (systems) they have deemed necessary to enable the preparation of a group management report in accordance with the applicable German legal requirements and to ensure that the group management report is prepared in accordance with the German legal requirements.

sufficient appropriate evidence to support the statements in the Group management report.

Responsibility of the auditor for the audit of the consolidated financial statements and the group management report

Our objective is to obtain reasonable assurance that the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and whether the Group management report as a whole provides a true and fair view of the Group's financial position and is consistent in all material respects with the consolidated financial statements and with the information obtained during the audit, complies with German law, and provides a fair review of the Group's financial performance, financial position, and other selected operating and risk management information, and to issue an unqualified audit opinion on the consolidated financial statements and the Group management report. an unqualified audit opinion on the consolidated financial statements and the group management report.

Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with Section 317 of the German Commercial Code (HGB), in compliance with the German principles of proper auditing established by the Institute of Public Auditors in Germany (IDW) and in supplementary compliance with ISA, will always detect a material misstatement. Misstatements can result from intentional acts or errors and are considered material if they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements and the group management report.

During the audit, we exercise professional judgment and maintain a critical attitude. In addition

- We identify and assess the risks of material misstatements in the consolidated financial statements and in the group management report due to fraud or error, plan and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our audit opinions. The risk that material misstatements resulting from intentional acts will not be detected is higher than the risk that material misstatements resulting from errors will not be detected, as intentional acts may involve collusion, forgery, deliberate omissions, misleading representations, or the override of internal controls. falsification, intentional omissions, misleading representations, or the override of internal controls.

B. Juchheim Beteiligungs GmbH, Fulda

- we gain an understanding of the internal control system relevant to the audit of the consolidated financial statements and the arrangements and measures relevant to the audit of the group management report in order to plan audit procedures that are appropriate in the circumstances, but not with the aim of expressing an opinion on the effectiveness of these systems.
- We assess the appropriateness of the accounting policies used by the legal representatives and the reasonableness of the estimated values and related disclosures presented by the legal representatives.
- We draw conclusions about the appropriateness of the going concern basis of accounting chosen by the legal representatives and, based on the audit evidence obtained, whether a material uncertainty exists in connection with events or conditions that may cast significant doubt about the Group's ability to continue as a going concern. that could cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements and the group management report or, if these disclosures are inappropriate, to modify our opinion accordingly. We base our conclusions on the audit evidence obtained up to the date of our audit opinion. However, future events or circumstances may mean that the Group is no longer able to continue as a going concern.
- We assess the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements present the underlying transactions and events in such a way that the consolidated financial statements give a true and fair view of the net assets, financial position, and results of operations of the Group in accordance with German principles of proper accounting.
- We obtain sufficient appropriate audit evidence for the accounting information of the companies or business activities within the Group to express audit opinions on the consolidated financial statements and the group management report. We are responsible for the direction, supervision, and performance of the audit of the consolidated financial statements. We are solely responsible for our audit opinions.



B. Juchheim Beteiligungs GmbH, Fulda

- We assess the consistency of the Group management report with the consolidated financial statements, its compliance with legal requirements, and the picture it presents of the Group's financial position.
- We conduct audit procedures on the forward-looking statements made by the legal representatives in the group management report. Based on sufficient appropriate audit evidence, we in particular follow the significant assumptions made by the legal representatives on which the forward-looking statements are based and assess the appropriateness of the derivation of the forward-looking statements from these assumptions. We do not provide a separate audit opinion on the forward-looking statements or the underlying assumptions. There is a significant unavoidable risk that future events will differ materially from the forward-looking statements.

We discuss with those responsible for supervision, among other things, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control system that we identify during our audit.

Fulda, July 7, 2025



G+M Wirtschaftsprüfung Dr.
Gebhardt + Moritz GmbH
Auditing company

Diploma in Business
Administration Dr.
Christian Gebhardt
Christian Gebhardt
Certified Public Accountant

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General Terms and Conditions

for Certified Public Accountants and auditing companies

from January 1, 2024

1. Scope

(1) The Terms and Conditions apply to contracts between auditors, certified public accountants or auditing companies (hereinafter collectively referred to as "auditors") and their clients for audits, tax advice, consulting in economic matters and other assignments, unless otherwise expressly agreed in writing or required by law.

(2) Third parties may only derive claims from the contract between the auditor and the client if this has been agreed or if it results from mandatory statutory provisions. With regard to such claims, these terms and conditions also apply to these third parties. The auditor is also entitled to raise defenses and objections arising from the contractual relationship with the client against third parties.

2. Scope and execution of the assignment

(1) The subject matter of the assignment is the agreed service, not a specific economic result. The assignment shall be performed in accordance with the principles of proper professional practice. The auditor shall not assume any management tasks in connection with his services. The auditor is not responsible for the use or implementation of the results of his services. The auditor is entitled to engage the services of other experts for the performance of the assignment.

(2) The consideration of foreign law requires express agreement in writing, except in the case of business audits.

(3) If the factual or legal situation changes after the final professional statement has been issued, the auditor is not obliged to inform the client of any changes or the consequences thereof.

3. Obligations of the client to cooperate

(1) The client shall ensure that the auditor is provided with all documents and further information necessary for the performance of the engagement in a timely manner and that the auditor is informed of all events and circumstances that may be relevant to the performance of the engagement. This also applies to documents and other information, events, and circumstances that only become known during the auditor's work. The client shall provide the auditor with suitable persons who can provide information.

(2) At the request of the auditor, the client shall confirm the completeness of the documents submitted and of any further information, as well as the information and explanations provided, in a statement formulated by the auditor in the legally required written form or in any other form specified by the auditor.

4. Ensuring independence

(1) The client shall refrain from anything that could jeopardize the independence of the auditor's employees. This applies for the duration of the contractual relationship, in particular to offers of employment or the assumption of management functions and to offers to accept orders on their own account.

(2) If the performance of the engagement would impair the independence of the auditor, of the companies affiliated with him, of his network companies or of companies associated with him to which the independence provisions apply in the same way as to the auditor, in other contractual relationships, the auditor shall be entitled to terminate the engagement extraordinarily.

5. Reporting and verbal information

Insofar as the auditor is required to present the results of his work in the course of performing the engagement in the form of a written document or in text form, only this presentation shall be authoritative. Drafts of such presentations shall

Non-binding. Unless otherwise required by law or contractually agreed, verbal statements and information provided by the auditor are only binding if they are confirmed in writing. Statements and information provided by the auditor outside the scope of the assigned engagement are always non-binding.

6. Disclosure of a professional opinion of the auditor

(1) The disclosure of professional statements made by the auditor (work results or excerpts from work results, whether in draft or final form) or information about the auditor's activities for the client to a third party requires the auditor's consent in writing, unless the client is obliged to disclose or provide information on the basis of a law or an official order.

(2) The use of professional statements made by the auditor and information about the auditor's activities for the client for advertising purposes by the client is not permitted.

7. Rectification of defects

(1) In the event of any defects, the client shall be entitled to subsequent performance by the auditor. Only in the event of failure, omission, or unjustified refusal, unreasonableness, or impossibility of subsequent performance may the client reduce the remuneration or withdraw from the contract; if the order was not placed by a consumer, the client may only withdraw from the contract due to a defect if the service provided is of no interest to him due to failure, omission, unreasonableness or impossibility of subsequent performance. Insofar as further claims for damages exist, No. 9 shall apply.

(2) A claim for subsequent performance under paragraph 1 must be asserted by the client in writing without undue delay. Claims for subsequent performance under paragraph 1 that are not based on intentional acts shall become time-barred one year after the start of the statutory limitation period.

(3) Obvious inaccuracies, such as typing errors, calculation errors, and formal deficiencies contained in a professional statement (report, opinion, etc.) issued by the auditor may be corrected by the auditor at any time, including vis-à-vis third parties. Inaccuracies that are likely to call into question the results contained in the auditor's professional statement entitle the auditor to withdraw the statement, including vis-à-vis third parties. In the aforementioned cases, the client shall be consulted by the auditor in advance wherever possible.

8. Confidentiality towards third parties, data protection

(1) The auditor is obliged in accordance with the law (Section 323 (1) of the German Commercial Code (HGB), Section 43 of the German Audit Act (WPO), Section 203 of the German Criminal Code (StGB)) to maintain confidentiality regarding facts and circumstances that are entrusted to him or become known to him in the course of his professional activities, unless the client releases him from this duty of confidentiality.

(2) When processing personal data, the auditor shall comply with national and European data protection regulations.

9. Liability

(1) For services provided by the auditor that are required by law, in particular audits, the applicable statutory limitations of liability shall apply, in particular the limitation of liability under Section 323 (2) of the German Commercial Code (HGB).

(2) If neither a statutory limitation of liability applies nor a limitation of liability exists in an individual contract, the client's claim against the auditor arising from the contractual relationship between them for compensation for damage caused by negligence, with the exception of damage resulting from injury to life, bodily injury, and damage that gives rise to a manufacturer's liability under Section 1 of the German Product Liability Act (ProdHaftG), is limited to 4 million German marks (€) in accordance with Section 54a (1) No. 2 of the German Professional and Civil Liability Act (WPO). The same applies to claims asserted by third parties against the auditor arising from or in connection with the contractual relationship.

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(3) If several claimants derive claims from a negligent breach of duty by the auditor arising from the contractual relationship with the auditor, the maximum amount specified in paragraph 2 shall apply to the total claims of all claimants.

(4) The maximum amount pursuant to paragraph 2 refers to a single claim. A single claim also exists in the case of uniform damage resulting from several breaches of duty. The single claim covers all consequences of a breach of duty, regardless of whether damage occurred in one or more consecutive years. Multiple acts or omissions based on the same or similar sources of error shall be deemed to constitute a single breach of duty if the matters in question are legally or economically related. In this case, the auditor may only be held liable up to an amount of USD 5 million (€).

(5) A claim for damages shall lapse if legal action is not brought within six months of the rejection of the replacement service being declared in writing and the client has been informed of this consequence. This does not apply to claims for damages resulting from intentional conduct, culpable injury to life, limb, or health, or damage that gives rise to a liability on the part of the manufacturer under § 1 ProdHaftG (German Product Liability Act). The right to invoke the statute of limitations remains unaffected.

(6) Section 323 of the German Commercial Code (HGB) remains unaffected by the provisions in paragraphs 2 to 5.

10. Ersatzprovisions for Audit Engagements

(1) If the client subsequently changes the financial statements or management report audited by the auditor and issued with an audit opinion, it may not continue to use this audit opinion. If the auditor has not issued an audit opinion, reference to the audit performed by the auditor must be made in the management report or elsewhere intended for public disclosure only with the statutory written consent of the auditor and with the wording approved by the auditor.

(2) If the auditor revokes the audit opinion, the audit opinion may not be used further. If the client has already used the audit opinion, it must announce the revocation at the request of the auditor.

(3) The client is entitled to five copies of the report. Additional copies will be invoiced separately.

11. Supplementary provisions for assistance in tax matters

(1) The auditor is entitled, both when providing advice on individual tax issues and in the case of ongoing advice, to assume that the facts stated by the client, in particular figures, are correct and complete; this also applies to accounting engagements. However, the auditor must inform the client of any material inaccuracies identified by him.

(2) The tax consulting engagement does not include actions necessary to meet deadlines, unless the auditor has expressly accepted such an engagement. In this case, the client must provide the auditor with all documents essential for meeting deadlines, in particular tax assessment notices, in good time so that the auditor has sufficient time to process them.

(3) Unless otherwise agreed in writing, ongoing tax consulting includes the following activities falling within the term of the contract:

- a) Preparation and electronic submission of annual tax returns, including e-balance sheets, for income tax, corporation tax, and trade tax, based on the annual financial statements to be submitted by the client and other statements and evidence required for taxation purposes
- b) Review of tax assessment notices for the taxes mentioned under a)
- c) Negotiations with the tax authorities in connection with the returns and assessments referred to in a) and b)
- d) Assistance with tax audits and evaluation of the results of tax audits with regard to the taxes mentioned under a)
- e) Participation in appeal and complaint proceedings with regard to the taxes mentioned under a).

In performing the above tasks, the auditor takes into account relevant published case law and administrative opinions.

(4) If the auditor receives a flat fee for ongoing tax advice, the activities specified in paragraph 3 (d) and (e) shall be remunerated separately, unless otherwise agreed in writing.

(5) If the auditor is also a tax advisor and the Tax Advisor Remuneration Ordinance applies to the calculation of the remuneration, a higher or lower remuneration than the statutory remuneration may be agreed in writing.

(6) Special individual issues relating to income tax, corporation tax, trade tax, and uniform valuation, as well as all questions concerning sales tax, wage tax, other taxes, and duties, are handled on the basis of a special assignment. This also applies to

- a) the handling of one-off tax matters, e.g. in the field of inheritance tax and real estate transfer tax,
- b) assistance and representation in proceedings before the financial and administrative courts and in criminal tax matters,
- c) advisory and expert opinion services in connection with transformations, capital increases and reductions, restructuring, the entry and withdrawal of a shareholder, the sale of a business, liquidation and similar matters, and
- d) support in fulfilling reporting and documentation obligations.

(7) If the preparation of the annual sales tax return is also undertaken as an additional activity, this does not include checking any special accounting requirements or whether all applicable sales tax benefits have been taken into account. No guarantee is given that all documents required for claiming input tax deductions will be recorded in full.

12. Electronic communication

Communication between the auditor and the client may also take place by email. If the client does not wish to communicate by email or has special security requirements, such as the encryption of emails, the client shall inform the auditor accordingly in writing.

13. Remuneration

(1) In addition to his fee or remuneration, the auditor is entitled to reimbursement of his expenses; value added tax will be charged additionally. He may demand reasonable advances on remuneration and reimbursement of expenses and make the delivery of his services dependent on the full satisfaction of his claims. Several clients are jointly and severally liable.

(2) If the client is not a consumer, offsetting against the auditor's claims for remuneration and reimbursement of expenses is only permissible with undisputed or legally established claims.

14. Dispute resolution

The auditor is not willing to participate in dispute resolution proceedings before a consumer arbitration board within the meaning of Section 2 of the Consumer Dispute Resolution Act.

15. Applicable law

German law applies exclusively to the order, its execution, and any claims arising therefrom.