

Gestamp

Management Report 2025

January - December 2025

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1. LETTER FROM THE CHAIRMAN

Dear shareholders,

Another year has come to an end and I would like to share with you all a brief but meaningful reflection on what 2025 has meant for our company. It has been a year marked by extraordinary challenges and great ambitions, in a particularly complex context for our sector, conditioned both by regulatory uncertainty and a challenging geopolitical environment.

Throughout 2025, we have continued to operate in a highly unstable global environment, with geopolitical tensions affecting supply chains and market predictability. At the same time, we have seen how new European guidelines introduce greater flexibility on the path to decarbonisation, broadening the range of technological solutions and allowing progress not only through electric vehicles, but also through the use of lower-impact materials and industrial processes, such as low-emission steels.

In this context, Gestamp has once again demonstrated its resilience, its capacity for innovation and its leading role in the industrial and technological transformation towards more sustainable and efficient mobility, maintaining the best standards wherever we operate.

In 2025, we took a decisive step towards strengthening our financial solidity through active and efficient debt management. At the same time, the company has maintained stable business growth in a challenging environment. In 2025, the Group's revenue reached €11,348.6 million, representing a variation of -5.4% compared to the previous year, while EBITDA stood at €1,307.3 million, with a variation of 1%. These results reflect the resilience of our model and the strength of a strategy based on geographical diversification, operational excellence and an innovative and differentiated product portfolio that continues to deliver value in all markets.

Emerging stronger in an environment of uncertainty in volumes and adverse exchange rate effects would not be possible without operational excellence. This year, we have reinforced our operational excellence in an uncertain environment. This performance is supported by strict cost discipline, responsible expenditure management and the continuous optimisation of our industrial processes, which allows us to protect margins and maintain our competitiveness.

During the year, we made progress on various initiatives aimed at improving the productivity and efficiency of our plants, consolidating more agile and robust operating models. We also continued to drive forward the Phoenix Project, which is progressing as planned and whose performance indicates that it will achieve the targets set for 2026, thereby strengthening our ability to improve the Group's profitability in the region.

Innovation remains a strategic focus, strengthening our positioning with both traditional manufacturers and new players. Our focus on lightweighting and advanced structural solutions allows us to support customers in the development of more efficient and safer vehicles. This model, based on co-development, has driven several projects linked to different platforms, supported by our global R&D network and new training capabilities, such as the training centre inaugurated in Puebla.

At Gestamp, we firmly believe that our people are the architects of our success. That is why, in 2025, we have continued to promote training and development programmes that strengthen the capabilities of our teams and prepare them to lead industrial transformation from within the production environment itself. We remain committed to continuous upskilling, technical training and professional growth, consolidating a talent model that allows us to move forward with confidence in a rapidly evolving sector.

In terms of ESG, we successfully completed the implementation of our 2023–2025 ESG Plan, reflected in a notable improvement in the main indicators associated with our eight strategic pillars. This is further proof that sustainability continues to be a central element of our business model and a driver of long-term competitiveness.

The circular economy has continued to gain prominence thanks to the strategic role of Gescrap, which allows us to strengthen our contribution to the decarbonisation of steel and promote responsible practices in the reuse, recycling and recovery of waste. We are also making progress in reducing emissions, achieving a 45% reduction in tCO₂ by 2025 compared to 2018, supported by the growing use of low-emission steel through agreements with strategic partners.

With an eye to the future, we have defined our 2026–2030 ESG Plan, which sets out a clear roadmap for continuing to drive our environmental, social and governance commitments and consolidate our leadership in sustainability.

As a sign of our commitment to people and communities, the Gestamp Foundation is consolidating its role as a driver of social impact.

Guided by a long-term vision, the Foundation has realised this commitment through initiatives that strengthen people and communities, generating opportunities through training, mobility and sustainability.

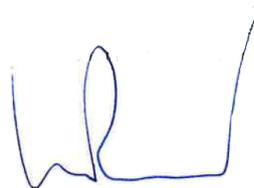
This collective effort has been made possible thanks to the dedication of 1,230 volunteers, the collaboration of 25 organisations and the involvement of 27 Gestamp centres, which made it possible to carry out 14 projects reaching more than 780,900 people. This joint effort demonstrates that significant impact comes from cooperation and generosity, and that social commitment is an essential feature of our identity as a company.

We continue to advance the digital transformation of our operations through the adoption of artificial intelligence and automation, enabling us to be more efficient, flexible and sustainable, reducing the use of raw materials and strengthening safety in our plants. At the same time, we are strengthening our cybersecurity, improving our ability to prevent and respond to threats, ensuring operational continuity and trust in an increasingly demanding digital environment.

The sector will continue to evolve in a demanding environment, but Gestamp faces the future with confidence, supported by a solid model, differential technologies and a culture that promotes teamwork. We have the collective strength of everyone who makes up this company to continue moving forward and create the mobility of the future. With this vision, we look forward to the coming years, ready to seize new opportunities and build an increasingly strong and sustainable project.

Sincerely,

Francisco J. Riberas Mera



Executive Chairman of Gestamp and Chairman of the Gestamp Foundation

2. ABOUT GESTAMP

1. Background of Gestamp

Gestamp is a multinational company specialising in the design, development and manufacture of highly engineered metal components for the automotive industry.

Since its creation in 1997, Gestamp has evolved from a local metal stamping supplier into a multinational technology company and a strategic supplier to its customers. With a presence in the main automotive manufacturing hubs, the customer has always been the focus of the business, accompanying them into new markets and offering innovative solutions to face the many different challenges of the automotive sector.

Gestamp is a leading partner in the automotive components sector that seeks to be the trusted partner of its clients to meet their needs, based on a strategy of globalisation, technological development, financial strength and operational excellence. Thanks to its experience and legacy, the company has evolved and adapted to industry changes to maintain its leadership.

Gestamp is a major group within the automotive industry, committed to ensuring safety and trust, always striving for safer, cleaner transport.

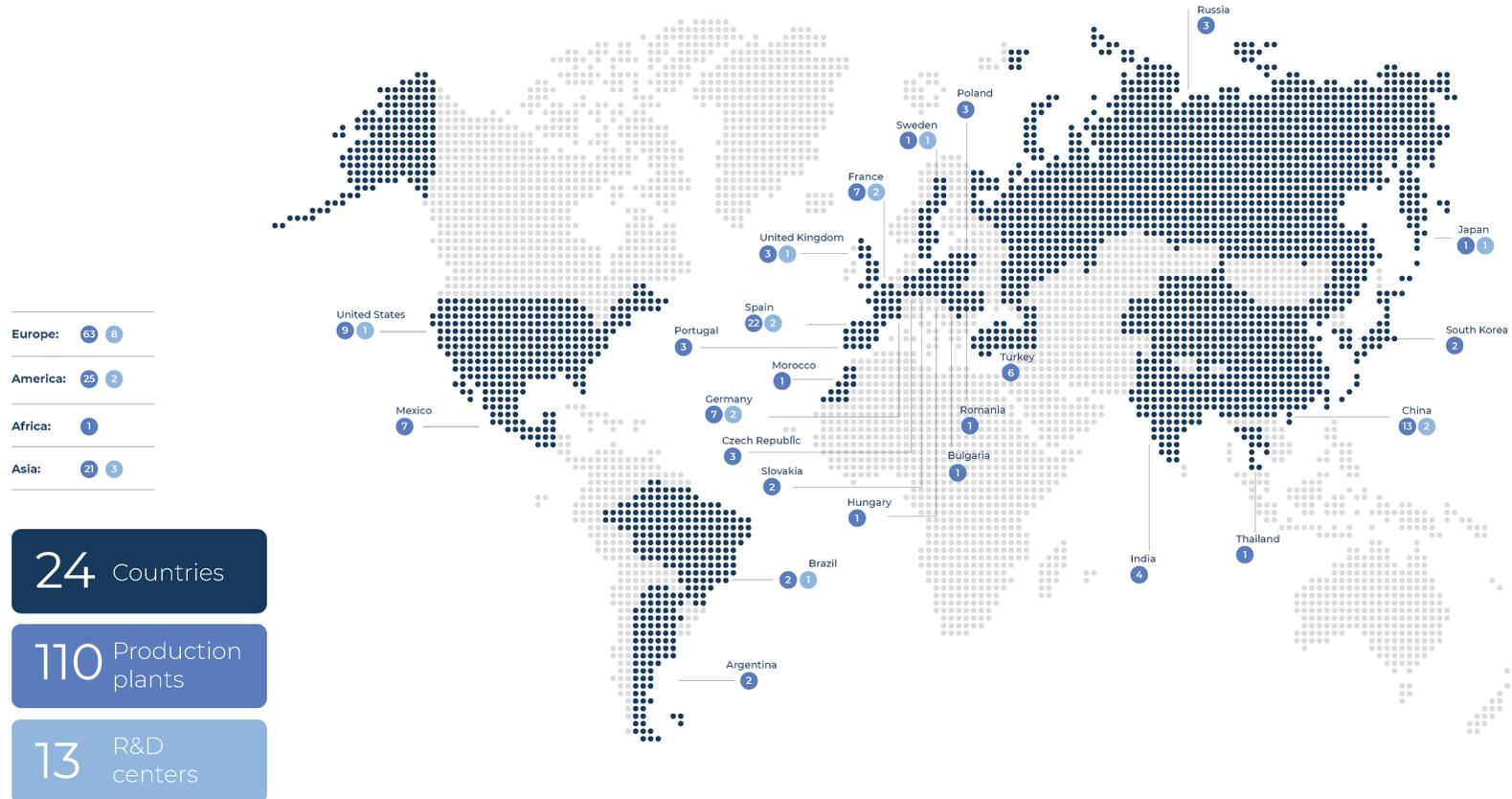
Technology and innovation, talent, operational excellence, and sustainability are the key levers to remain competitive and lead a strategic sector for the global economy and society. The multinational's main objective has always been to offer the best technological solutions to its customers, wherever they are, to contribute to making mobility increasingly safer and more sustainable – better for the environment.

With a presence in 24 countries, Gestamp contributes to the mobility of the present and future generations thanks to its capacity for innovation in technology and products. Its structural body, chassis, and mechanism components respond to and anticipate the needs of this new era of mobility, marked by vehicle electrification. Gestamp is made up of more than 42,000 people of different nationalities, forming a large, diverse, multicultural team.

As a family business, Gestamp was intended to be a long-term project from the very beginning. This intention has remained strong over the years, through the fostering of long-lasting relationships based on trust. After a 28-year journey, Gestamp looks to the future with ambition, remaining faithful to its essence and committed to improving day by day and staying at the forefront of the industry.

2. Gestamp Around the World

GESTAMP IN THE WORLD



3. Organisational Structure

Gestamp’s organisational model is built on functions that focus on business, product, process and strategic project development, while our geographic divisions are focused on the launch of industrial projects and the efficient management of production capacity.



4. Business Strategy

Gestamp's strategy is based on three key aspects: being an innovative, competitive and sustainable company.

- It aims to strengthen its position as an innovative supplier and move forward together with its customers, by offering them innovative solutions to build more sustainable transport.
- Gestamp prioritises competitiveness based on operational excellence and the extensive use of the latest technology in the area of Industry 4.0 and digitalisation.
- The company is making progress in terms of sustainability in line with the current demands of society.

With its sights set on the long term and its goal of remaining the global strategic partner for automotive manufacturers in BIW, Chassis and Mechanisms, Gestamp is underpinned by a culture of continuous improvement, in order to adapt its organisational and industrial structures, maintain its financial strength, and to be prepared for the future and any changes in the market.

Vision and Principles

To be the automotive supplier most renowned for its ability to adapt business to creating value for the customer, while maintaining sustainable economic and social development

Corporate Principles:

- 1 The customer as the focus of the business
- 2 Operational excellence as standard practice
- 3 Innovation as the path to progress
- 4 Sustainability as a key to long-term stability
- 5 People as makers of success

Phoenix Plan in NAFTA

One of the company's main sources of leverage is the ongoing execution of the Phoenix Plan in NAFTA, in line with its aim of raising profitability in this market to the same level as in other regions where the company operates.

5. Technologies and Products

Throughout 2025, Gestamp has reaffirmed its position as a leader in developing advanced solutions to address the evolving challenges of technology and mobility in the automotive sector. The company's unwavering commitment to quality, efficiency, and performance is reflected in the creation of increasingly safe and sustainable products, designed to meet the rigorous demands of its customers and the next generation of vehicles.

Technological leadership

Gestamp is a world leader in technology, offering a wide range of solutions that meet the sector's most urgent needs while ensuring an optimal balance between safety, performance, weight, and cost. The company's evolution from a cold stamping specialist to a multi-technology company is evident in the continuous integration of new technologies into manufacturing processes and the expansion of traditional techniques. This transformation has allowed Gestamp to stay at the forefront of innovation, constantly adding value to its stakeholders.

A particular area of leadership is hot stamping, a technology that enables the production of safer and lighter components, thereby reducing total vehicle weight, energy consumption, and CO₂ emissions.

Gestamp's technology portfolio includes, among others:



- [Multistep](#)
- [Hot stamping](#)
- [Cold stamping](#)
- [High-strength steel stamping](#)
- [Rollforming](#)
- [Hydroforming](#)
- [Welding and assembly](#)
- [Laser welded blanks](#)
- [Laser welding](#)

This broad technological base allows Gestamp to respond quickly and effectively to the changing needs of the automotive sector, ensuring its customers benefit from the latest advances in materials science, manufacturing processes, and product design.

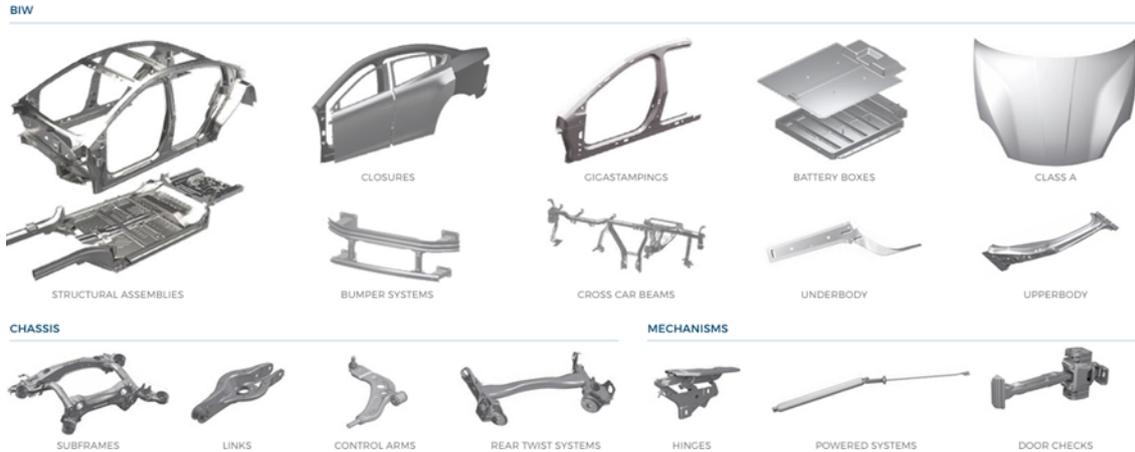
Product Portfolio

Gestamp designs, validates, industrialises, and manufactures a wide range of automotive components. A large proportion of these products are structural elements designed to absorb maximum kinetic energy through controlled deformation in the event of a collision, thereby improving occupant safety. The company also develops components with greater rigidity to minimise torsion under stress, improving vehicle dynamics and general performance. Comfort and durability are equally prioritised

throughout the product development process, reflecting Gestamp’s commitment to offering comprehensive value.

The products developed by Gestamp can be divided into three broad groups:

- Bodywork
- Chassis
- Mechanisms



Bodywork

Bodywork products (Body-in-White or BIW) refer to the phase of car manufacturing where the vehicle's sheet metal components are welded together, forming the car's main structure before painting and the assembly of moving parts, trim, or the powertrain. BIW products are fundamental to vehicle architecture, as they create the structural core that supports the entire weight of the vehicle and provides a safety cell for its occupants. These components are meticulously designed to optimise safety in the event of a collision, ensuring that, should an accident occur, energy is absorbed and dissipated in a controlled manner to minimise the risk of injury.

Beyond safety, BIW elements play a crucial role in improving aerodynamics, which directly impacts fuel efficiency and vehicle stability at high speeds. They also contribute to optimal weight distribution, which is essential for balanced handling and driving dynamics. Structural integrity is another key aspect, as a robust BIW ensures the vehicle remains rigid under stress, reducing unwanted flex and vibrations. Furthermore, the design and finish of BIW components influence the vehicle's aesthetics, laying the foundations for its exterior appearance.

A significant technological advance in this area is the application of hot stamping. This process allows for the creation of lighter and stronger bodywork components, enabling manufacturers like Gestamp to produce vehicles that not only meet but exceed increasingly strict global safety standards, whilst reducing the total weight of the vehicle. This weight reduction translates into lower energy consumption and a reduction in CO₂ emissions, in line with the industry's drive towards sustainability. Gestamp continues to set new benchmarks in the design and manufacture of Body-in-White (BIW) thanks to the use of advanced materials and innovative technologies, ensuring its products remain at the forefront of automotive engineering.



Chassis

The chassis constitutes the backbone of the vehicle, encompassing the lower bodywork structure and a series of fundamental systems, frames, and components. This includes elements such as axles, links, and control arms, all essential for the vehicle's operation. The chassis is responsible for supporting the mechanical systems and the vehicle bodywork, providing a stable platform that underpins all aspects of vehicle dynamics.

A well-designed chassis is fundamental to achieving superior performance and safety. It significantly influences how the vehicle responds to driver actions, manages noise and vibrations, and withstands impacts from the road surface or collisions. The integration of advanced engineering and materials into chassis design ensures modern vehicles offer a refined driving experience, with greater comfort, precise handling, and robust protection for occupants. Gestamp's experience in this area ensures its chassis products not only contribute to the vehicle's structural integrity but also enhance the overall driving experience, meeting the demanding expectations of both manufacturers and end-users.



Mechanisms

The mechanisms category covers a wide range of mechanical and electromechanical components that are fundamental to vehicle functionality, safety, and comfort. This includes traditional parts such as hinges for doors, bonnets, and tailgates, as well as door checks, pedal systems, and handbrakes. Additionally, Gestamp develops powered systems that allow for the electric or remote opening and closing of vehicle doors and tailgates, reflecting the growing trend towards automation and convenience in modern vehicles.

These mechanisms are not merely functional; they are designed to provide a seamless user experience, ensuring that every interaction with the vehicle – whether opening a door or applying the handbrake – is smooth, reliable, and safe. Their design takes into account factors such as durability, ease of use, and integration with other vehicle systems. By prioritising both safety and comfort, Gestamp’s approach to mechanisms exemplifies a holistic approach to vehicle design, where every component, however small, contributes to the general quality and appeal of the finished product.



Dies, Presses and Other Products and Services

Gestamp has developed highly advanced technological dies that are fundamental for the classification and production of complex automotive parts. These dies are not only designed and manufactured internally but also incorporate state-of-the-art engineering to enable innovative solutions, especially in hot stamping. Leveraging the most advanced technology, Gestamp’s dies allow for the creation of components with complex geometries and exacting specifications, ensuring both precision and efficiency in the manufacturing process. Their technological sophistication is the cornerstone for offering advanced hot stamping solutions that meet the changing needs of the automotive industry.

Similarly, presses patented by Gestamp are a key element in the hot stamping process and are also fundamental for other types of stamping operations. These presses are equipped with high-end technology, allowing for precise control, adaptability, and reliability throughout the entire production cycle. Their advanced features ensure optimal performance, whether used for hot stamping or traditional cold stamping

techniques. The integration of these high-tech presses into Gestamp's manufacturing ecosystem ensures not only superior product quality but also greater flexibility and cost-effectiveness. This technological leadership in both dies and presses reinforces Gestamp's position as a trusted partner for innovative and efficient stamping solutions.

Flex Manufacturing

Gestamp's Technology and Innovation Office has pioneered the concept of "flexible manufacturing", taking digitalised production to unprecedented levels and accelerating the transformation of Gestamp's facilities into true smart factories. This innovative approach seamlessly integrates virtual and physical environments, ensuring maximum operational efficiency and adaptability. The principles of flexible manufacturing guide the design and organisation of flexible, state-of-the-art industrial spaces that maximise the potential of all systems and equipment, without ever compromising quality or safety.

A decisive advantage of this model is its ability to manufacture a wide variety of products using shared production resources. This allows for rapid adaptation to fluctuating production volumes and the integration of advanced technologies – an essential capability in the dynamic and competitive environment of today's market. It is worth noting that Gestamp has already moved beyond the experimental phase: the company is currently mass-producing parts using flexible manufacturing principles, demonstrating the efficacy and maturity of the model in real industrial environments.

To further drive innovation and operational excellence, Gestamp has created a dedicated pilot plant within its innovation ecosystem. This facility, situated at the forefront of industrial advancement, is not only a testbed for refining flexible manufacturing processes but also a catalyst for continuous improvement. Here, new methods and technologies are tested and optimised before being implemented on a large scale, ensuring that every improvement brings tangible benefits in terms of efficiency, quality, and sustainability.

Flex Manufacturing principles are realised through modular and generic systems, interconnected by autonomous mobile robots (AMRs) and coordinated by advanced software linking products, processes, and personnel. The widespread application of Internet of Things (IoT) technologies allows for rapid changes with minimal downtime and reconfiguration, resulting in optimised production and greater traceability throughout the entire process. The pilot plant represents a fundamental milestone in the implementation of flexible manufacturing and marks a new era in Gestamp's technological and product leadership. By combining mass production with continuous process improvement, Gestamp continues to set new standards for industrial excellence and innovation.

6 Established business track record

Over its long history, Gestamp has become a global supplier with expertise in technology, standing out for its proximity to its customers, continuous innovation and strong internationalisation strategy. The company bases its strategy on leadership, globalisation, technological development, financial strength and operational excellence:



7 2025 Milestones

	Date	Milestone
January	18/1/2025	Bharat Mobility Global Expo (New Delhi - India)
	27/1/2025	Presentation of CEO of Talent award to Francisco J. Riberas - Executive Chairman - Accenture and eEconomista.
February	11/02/2025	Opening of GTI Mexico.
	18/2/2025	First company to receive AENOR certification for its innovation management system.
	27/2/2025	Presentation of annual financial results corresponding to 2024.
April	23/4/2025	Auto Shanghai 2025 fair hosts Gestamp's latest innovations.
May	8/5/2025	JGeneral Shareholders' Meeting.
	21/05/2025	Gestamp presents its developments for safer mobility at AEE 2025 Yokohama.
September	23/09/2025	Gestamp successfully prices its issue of €500m in senior secured notes.
October	2/10/2025	Gestamp and Hydnum Steel sign an agreement to use clean steel produced with green hydrogen.
November	13/11/2025	H.M. King Felipe VI visits a Gestamp factory in Beijing.
	17/11/2025	The FaCyL cluster recognises Francisco J. Riberas with its honorary award at the 3rd Automotive and Mobility Awards of Castile and León.
December	18/12/2025	Celebration of LM2025.

Throughout the year the company celebrates a decade of commitment to sustainability.

3. OPERATIONAL EXCELLENCE

At Gestamp, the pursuit of operational excellence is not just a strategic objective, but a core value that permeates every aspect of the company's culture and operations. Competitiveness, based on the pillars of quality, efficiency, and effectiveness, remains one of Gestamp's most important guiding principles. In a sector as demanding and dynamic as automotive manufacturing, where technological advancements and market expectations are constantly evolving, maintaining a competitive edge requires more than simply keeping pace; it demands a proactive and relentless drive for improvement at every level of the organization.

1. Gestamp Transformation plan

A culture of continuous transformation is part of Gestamp's strategy to successfully overcome challenges posed by the industry.

In January 2024, the PHOENIX transformation plan was launched, a strategic initiative focused on improving results in the NAFTA region. Its implementation involves industrial improvement in four plants located in the United States, focusing on optimising processes, reducing costs, and implementing a culture of Operational Excellence. The execution of said plan has relied on the experience of Group experts, selected based on technological and product knowledge. Likewise, it has been driven by the implementation of digitalisation, through the deployment of Industry 4.0 tools.

Additionally, the PHOENIX Plan has focused on proactive management of commercial claims, aimed at protecting margins and minimising the effects of volume reductions, inflation, or project delays, among others. The Plan also contemplates significant savings in Purchasing, supported by an ambitious budget review, a review of technical specifications, and a constant search for synergies and improvements in contracts with suppliers. Finally, the plan incorporates a Human Resources transformation plan, oriented towards fostering talent development, attracting top talent, and consolidating the structure in the region.

Internal transformation is key in the current context. Culture, organisation, and ESG are key levers to achieve said change.

Culture:

- New transparent, uniform approaches to working across all geographical areas and departments.
- An ecosystem of collaboration and coordination between departments and operational levels.
- Formalised management processes (e.g. commitment to results, monitoring, accountability).
- Clear communication mechanisms.
- Promoting global talent by identifying and empowering the leaders of tomorrow.

Organisation:

- Strengthened leadership with shared objectives.
- New roles and responsibilities in relation to the governance model for transformation projects.
- A higher level of integration and communication between divisions and functions.

ESG (environmental, social and governance):

- Ensuring the alignment of the transformation with ESG.

2. Quality

In the automotive industry, each part that makes up the final product is important in ensuring the correct functioning of the manufacturer's assembly line, the quality of the vehicle and even, for some products, the safety of users. For those reasons, the industry is a pioneer in the application of quality systems throughout the value chain. Gestamp's customers demand flawless products in the required quantity and by the agreed deadline to ensure both the quality of the final product and its proper functioning.

Quality Systems

All of Gestamp's production plants have developed and maintain a quality management system that boasts the international certifications required by Gestamp's customers, primarily ISO 9001 and IATF 16949.

The management systems of each and every one of the plants are based on Gestamp's baseline quality management system, known as GQS (Gestamp Quality System), which ensures a standardised level of quality across all of them.

This management system aids Gestamp's continuous improvement by focusing on the customer and promoting prevention over detection, resulting in fewer defects and less waste in the supply chain, in a safe and sustainable manner.

Nevertheless, sometimes customer incidents may arise, in which case built-in response mechanisms are activated and measures are taken to tackle the causes of these incidents so that they do not recur. These mechanisms are standard in the automotive sector, such as problem-solving methods like 8D, including root cause investigation methods like 5W, 5M or Ishikawa, or methods for warranty management, including NTF (No Trouble Found), to name a few. These methodologies are a standard in the sector, accepted and required by all customers.

These management systems are ever-evolving, capable of adapting to industry changes and seeking continuous improvement. During 2025, a remarkable advancement was made in the digitalisation of quality-related information, with the purpose of reinforcing the quality area as an intelligence hub. This includes the use of Artificial Intelligence tools to analyse data, as occurs with customer standards, and the implementation of control towers to establish a preventive model.

Furthermore, a specialised corrosion committee has been formed to identify and share changes in customer requirements regarding corrosion standards, guaranteeing compliance with them.

Customer-Oriented Quality

At Gestamp, we are committed to building strong and lasting relationships based on trust with our customers. To this end, we encourage continuous dialogue, which helps us improve and meet their needs:

- **Annual meetings**

Annual meetings are held at the highest level with customers in order to review short-term results and forecasts; longer-term prospects, trends and opportunities are also discussed at these meetings. Moreover, the development of common strategies, new technologies and any needs raised by the customer are considered.

- **Day-to-day relations**

Direct contact is maintained with the customer regarding day-to-day activities, in both the industrialisation phase and the mass production phase. During the industrialisation phase of new products, constant contact is maintained with customers, with particularly close monitoring of those projects that are considered strategic in order to ensure an appropriate response.

Our production plants maintain daily contact with the facilities of our customers. This contact is more operational in nature, seeking to provide a flexible response to the requirements and needs of the customer, and resolve any issues that may arise on a day-to-day basis.

- **Customer audits**

The customer, in turn, visits the plants from time to time to carry out audits and contribute towards continuous improvement, together with periodic assessments which allow Gestamp to determine its level of quality in comparison with the customer's other suppliers, and to take measures in areas where there may be room for improvement.

Each customer decides on the frequency of these audits, which is usually yearly, but can be adapted according to the circumstances. Gestamp always works with the customer by arranging these visits, providing the information required to ensure the audit is conducted properly.

Monitoring and Internal Control

Monitoring the quality performance of parts delivered to customers is undertaken through internal audits on products, processes and systems, as well as through the use of indicators at all levels of the organisation (plants, regions, divisions and corporations).

Incidents occurring during the year were resolved between the automobile manufacturers and the Group, being managed favourably within optimal timeframes and avoiding risk to the end user during 2025.

Treatment of critical characteristics of parts

Gestamp has a specific directive for handling critical components, understood as those that, according to the VDA (Verband der Automobilindustrie), contain a safety or regulatory feature, i.e. that could pose an immediate risk to the life and physical integrity of the occupants or a breach of current legislation. Some examples include the vehicle's steering, suspension or impact resistance in the event of a collision. This directive also outlines the specific requirements for maintaining records associated with this type of component, which are key to taking potential action should any adverse events occur. Furthermore, there are other company-wide directives that form part of Gestamp's quality management system, specifying minimum requirements so that design and manufacturing processes can manage factors that may affect critical features in the most effective way possible.

Project Quality

In order to properly manage risk from the project phase, the corporate project quality area leads a global initiative related to risk prioritization based on the so-called FMEA cycle (Failure Mode and Effects Analysis), one of the most powerful standards in the sector.

To this end, an ambitious program has been developed to improve its use, both from a methodological perspective and from the development of an IT tool, which allows for improved analysis and detection of potential failures in the design of the product or the production process, as well as their causes, and subsequently the implementation in the control phases in serial production of the defined actions.

The tool has been used in the day-to-day running of projects, with multiple connections to other quality areas such as process quality, and there are already real cases where clients have audited projects developed under the new tool, with no relevant gaps detected.

The project management line for the chassis product has been strengthened, and even more so the newest line of battery boxes related to the electric vehicle.

Process Quality

The Process Quality department provides an organisation-wide set of standards and methods linked to the most critical technologies and production processes within the Group, focusing in particular on special processes (those in which the part has to be destroyed to ensure that the product is up to standard, such as parts involving arc welding).

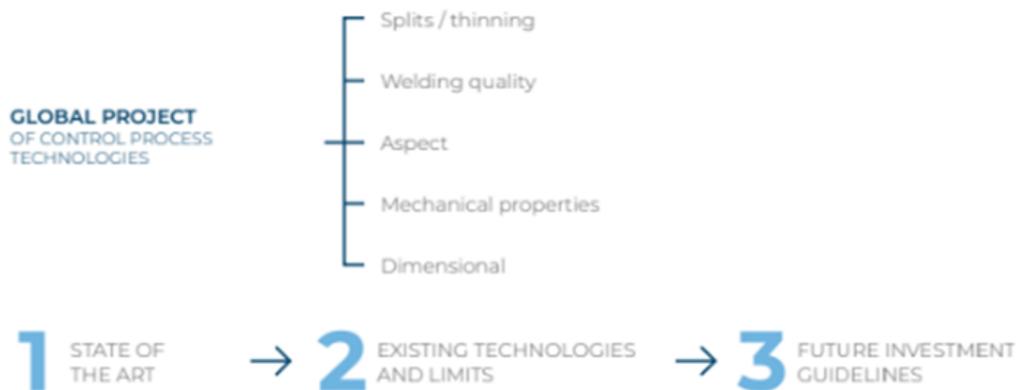


Its aim is to align all of Gestamp’s production activity with the customer's quality requirements and international standards in order to maximise the quality and efficiency of said activity. Thus, Gestamp ensures compliance with the customer’s requirements throughout every process, from the early phases of production to delivery of the final product.

During 2025, work began with the goal of future quality from a preventive point of view – what we call Quality 4.0. To this end, work is underway on extracting value from 4.0 tools in Gestamp's different technologies, such as in the case of control towers using 4.0 signals to work in a preventive manner. Work also continues on the traceability project launched in 2024, which consists of being able to link product and process characteristics for chassis products and battery boxes.

At the beginning of 2025, support was also provided to plants included in the Phoenix project to improve quality results. Furthermore, part of the certification process for the main technologies previously indicated for the plants has been resumed. In 2026, evaluation of the production plants’ implementation of the standards set are expected to resume.

Global control equipment project



The project had established several lines of action, such as: assessing the inventory of equipment available in production plants around the world, reviewing and identifying the suppliers of this technology and their limits and, finally, drafting complete guides for each equipment family. Finally, a database is also available to manage all the equipment and thus optimise analysis, from the technical point of view of the plants' needs, where the feedback from the plants is being implemented.

Throughout 2025, in addition to continuing the exploitation of the global control equipment project (see evolution in previous Annual Reports), we are continue to carry out tests with various equipment that use deep learning and artificial intelligence, with the aim of maximising the added value of existing solutions.

3. Industry 4.0 Model

For years, Gestamp has been working on an Industry 4.0 model with the aim of creating more efficient and flexible production plants with more consistent and reliable processes, using data analysis and intelligent processes to ensure that the right information reaches the right people at the right time.

During this time, over 275 IoT projects have been set in motion, covering Gestamp's main production processes such as hot stamping, cold stamping, chassis manufacturing and spot welding. Furthermore, more than 200 simulation and virtualisation projects for processes and logistical flows have been executed, ranging from complex production lines to complete factories. On the other hand, through specialised applications in industrial operations management, projects for monitoring and improving them have been executed, all connected to the manufacturing means themselves.

Gestamp has been able to develop these projects thanks to the work of multidisciplinary teams made up of experts in industrial and technological operations, digital developers and new professional profiles specialising in data management. This has ensured greater knowledge in the areas of digital technology, IoT, big data and virtualisation, as well as in other fields such as artificial intelligence, collaborative robots, resource orchestration, computing, etc. The majority of these technologies are being used in projects currently under way.

Thanks to the experience we have gained over the years, the Digital and Smart Factory is now a reality at Gestamp. A Digital Factory where everything is connected – products, machines, systems and people – sharing information in real time in a transparent way and ensuring that the factories can operate efficiently at all times.

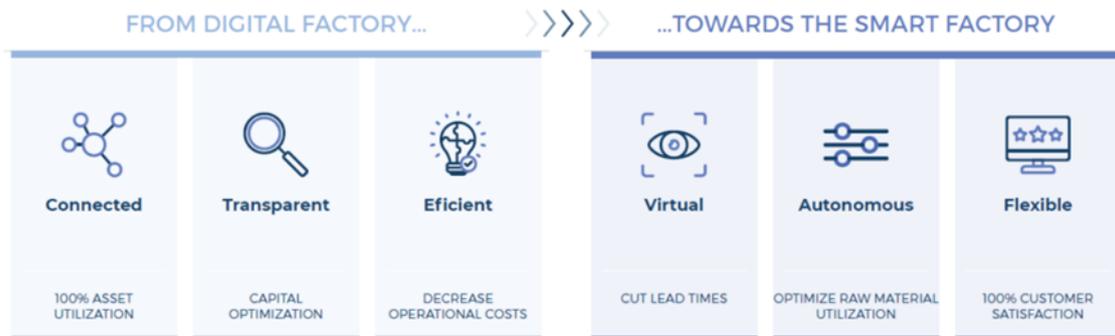
Gestamp is currently in the process of evolving and structuring all the technologies that are moving towards the concept of smart manufacturing. Above all, this means ensuring integration and standardisation among them, so that they come together in a seamlessly governed environment. This will allow us to design and deploy a longer-term strategy.

Meanwhile, in 2022 and 2023 greater impetus was given to all aspects related to change management, the creation of digital culture and the strengthening of teams and structures designed specifically to implement the strategic digitalisation plan. This involves a major effort in terms of training and transforming professional profiles that specialise in digital systems, defining positions and duties allocated across the various regions and plants, and fostering a robust community within Gestamp that upholds its strategy and governance on a global level.

In 2024, the use of digital tools in factories became increasingly normalised. While there was a varying level of uptake across the factories, the scale of uptake was much higher than in previous years. The level of adoption and transition towards digital factories has increased substantially.

In 2025, efforts have been directed towards the impact on plant profitability, through the optimisation and prioritisation of efforts aimed at improving efficiency and ensuring the stabilisation of unstable processes through digitalisation, early detection, and digital assistance to factory professionals.

In addition, by combining experience in digitalisation and advanced engineering, Gestamp has developed a new concept of flexible assembly, allowing for the production of different products on the same line. This marks another step towards digital industrialisation, evolving from product-specific and linked systems to generic and individual systems where movements are carried out by AGVs (guided vehicles) instead of static robots.



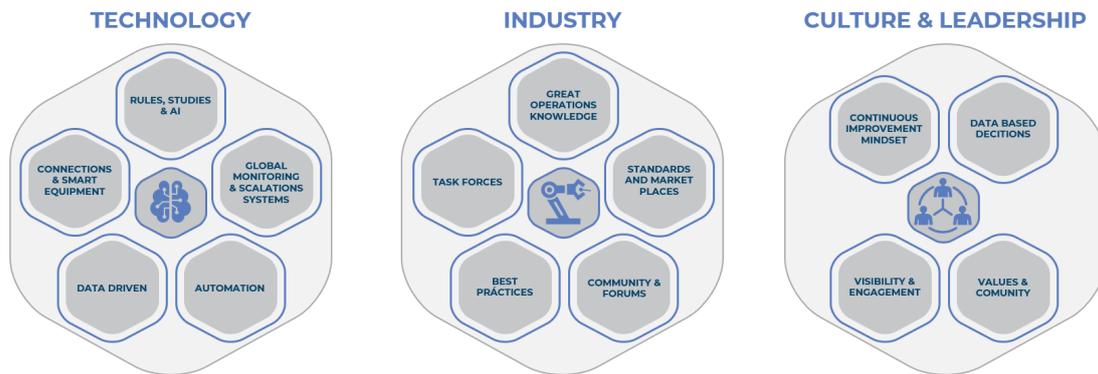
Having started in 2024 with the conception and deployment of a federated environment in the development and implementation of digital solutions in operations, in 2025 this system has begun to bear very clear fruit, such as the co-development of GeSmart Fusion, where corporate teams and teams from the Asia Division have joined forces to provide a combined solution for top-level digitalisation in the factory.

GESTAMP I4.0/DIGITAL EVOLUTION



Progress has also been made in the integration of digitalisation and 4.0 areas with operations areas, such that the barrier between them has been blurring towards a concept of digital operations in which both fields merge into a single concept.

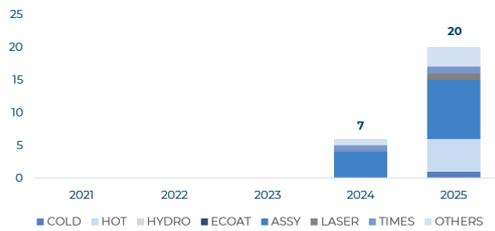
THE BEST SMART MANUFACTURING ECOSYSTEM



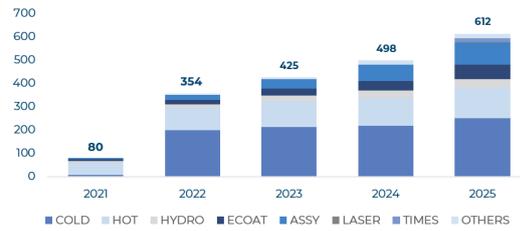
Supplementing all of the above, the application of artificial intelligence developments has intensified greatly throughout 2025, both in development and deployment. Continuity has been given to rules (Real Time Analytics), advanced studies, and, with great force, to the development of models specialised in industrial aspects, customised and retrained with Gestamp specifications. All this within the framework of governed and standardised development that has been consolidated over the last three years, both from the point of view of data and of specialised models and algorithms, on an MLOps platform ensuring their ownership and efficiency.

ARTIFICIAL INTELLIGENCE AND ADVANCED ANALYTICS

AI MODELS DEVELOPMENT PROGRESS



RULES DEVELOPMENT PROGRESS



2026 will focus on further integrating digital tools into the plants’ daily processes, covering different management levels, such that they move from being occasional support to key tools in daily operation. The injection of data, pre-treated and segmented by user, as well as analytics and, in some cases, direct assistance to the worker by means of smart assistants specialised by domain, will be the objective.

All this allows Gestamp to deal with the uncertainties that the automotive industry is facing and to be more adaptable to change. Gestamp is actively working on a model of a connected, smart, virtualised, safe and scalable factory that can be flexibly, swiftly and efficiently adapted to the constantly changing needs of the industry.

4. Innovation and Key R&D Factors

Gestamp's long-term vision is firmly anchored in its commitment to supporting customers as they face the increasingly complex challenges of the automotive sector. The company's approach is distinguished by its dedication to collaborative innovation, working closely with customers to jointly develop advanced solutions that integrate perfectly into the design and engineering of the vehicles of the future. This collaborative model not only anticipates market trends but also ensures Gestamp remains at the forefront of technological progress.

Innovation

The strategic role of innovation

At Gestamp, innovation is not just an aspiration, but a fundamental strategic pillar that permeates every aspect of the organisation. The company considers research and development to be a fundamental engine of progress, allowing it to anticipate emerging technological trends and offer products that set new standards in efficiency, weight optimisation, cost-effectiveness, quality, comfort, safety, and sustainability. By fostering a culture of innovation, Gestamp constantly generates distinctive value for its customers and the market in general.

Gestamp's innovation ecosystem is structured around a robust portfolio of interconnected projects, each designed to generate proprietary solutions that differentiate the company within the sector. This framework allows Gestamp to develop and industrialise technologies and products that reinforce its leadership position and respond proactively to the changing needs of the automotive landscape.

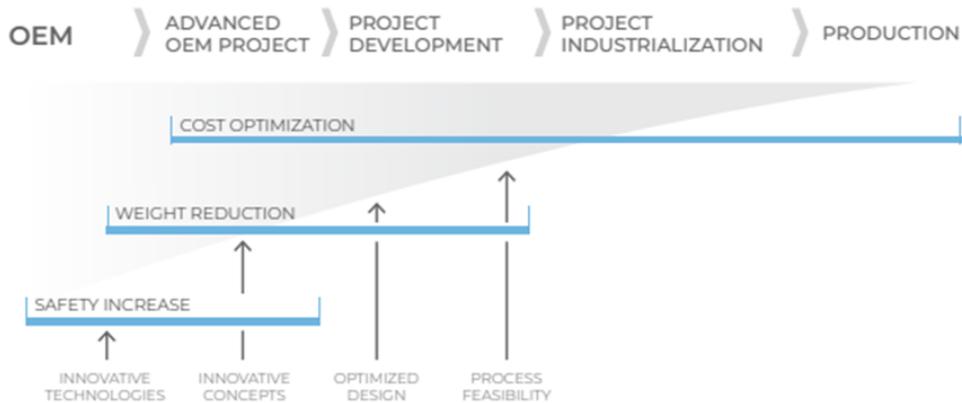
Global R&D network and collaborative development

With a network of 13 R&D centres strategically located around the world, Gestamp recognises that sustained innovation is essential to securing a competitive advantage and achieving a unique market position.

The company's R&D teams work closely with customers, participating from the early concept phase through to series production. This collaborative process, which can span several years, allows Gestamp to address immediate needs while simultaneously co-creating the concepts, technologies, and solutions that will define the vehicles of the future.

In 2025, Gestamp significantly expanded its portfolio of forward-looking projects, undertaking more than 500 co-development initiatives covering bodywork, chassis, and mechanisms. These efforts are supported by significant investments in R&D infrastructure and talent, which have reinforced the company's reputation as a trusted strategic partner to major automakers.

Co-development collaboration with OEM



By year-end, Gestamp's workforce dedicated to innovation exceeded 1,700 professionals, distributed across its R&D centres and production facilities worldwide. The company's multidisciplinary approach ensures that specialised knowledge in research, stamping, metrology, welding, and quality engineering is integrated throughout the entire development lifecycle, fostering seamless collaboration between product and process teams from the initial conception phase.

PILLARS OF R&D EXCELLENCE

Safety as a fundamental principle

At Gestamp, the pursuit of safety is not just a guiding value, but a fundamental commitment that permeates every aspect of our research, development, and industrial operations. In an automotive context characterised by increasingly stringent global regulations and evolving mobility paradigms, the company has positioned itself at the forefront of innovation, proactively anticipating and exceeding requirements established by international standards and legislative frameworks.

Our approach to safety is holistic and future-oriented. We allocate significant resources to the continuous development of advanced solutions that improve protection for both vehicle occupants and vulnerable road users, such as pedestrians and cyclists. This commitment is reflected in our pioneering work in the field of hot stamping, a field in which Gestamp is internationally recognised as a leader. This technology allows for the manufacture of components with an exceptional strength-to-weight ratio, enabling the creation of lighter and, at the same time, considerably more robust structural elements. These innovations are essential to meet and even exceed the latest impact safety and pedestrian protection requirements demanded by regulatory bodies in major markets.

Our engineering teams collaborate closely with car manufacturers to ensure that every new product is conceived under the highest safety standards. Through the use of high-strength steels, advanced simulation tools, and rigorous testing protocols, we design components that maximise energy absorption and maintain structural integrity during a collision. This not only elevates passive safety in both chassis and bodywork applications but also supports our customers in complying with the latest international regulations and ratings, such as Euro NCAP, NHTSA, and other reference bodies.

In addition to occupant protection, Gestamp is deeply committed to the development of innovative passive safety systems that respond to the growing regulatory focus on pedestrian protection. Our mechanisms division, for example, has developed advanced bonnet hinge systems and energy-absorbing structures specifically designed to reduce the risk of injury to pedestrians in the event of an impact. These solutions are conceived to respond dynamically to collision scenarios, providing an additional layer of protection aligned with the most recent legislative trends.

Likewise, our commitment to safety goes beyond regulatory compliance. We actively participate in sector forums and continuously monitor regulatory trends to anticipate future demands, ensuring our R&D roadmap is always aligned with the evolution of global safety policies. By integrating state-of-the-art materials, innovative joining techniques, and digital engineering methodologies, Gestamp not only meets established standards but frequently sets new benchmarks in safety within the automotive sector.

Ultimately, safety is part of Gestamp's DNA. Through constant innovation, strategic investment in advanced technologies, and a proactive attitude towards regulatory change, we offer solutions that protect lives, support our customers' compliance efforts, and contribute to the common goal of safer mobility for all.

Structural lightening and reduction of emissions

One of the central pillars of Gestamp's research and development strategy is the constant pursuit of vehicle weight reduction, a discipline that has become increasingly important in the context of modern mobility. Through the systematic reduction of the mass of automotive components—especially those that make up the chassis and bodywork, which account for a significant proportion of the vehicle's total weight—Gestamp directly contributes to improving fuel efficiency and achieving a notable reduction in CO₂ emissions.

This commitment to lightweight design is particularly important in the era of transport electrification. The incorporation of high-capacity batteries, essential for electric vehicles, inherently increases their mass. Through the development of advanced materials and multi-material solutions, Gestamp enables manufacturers to offset this additional weight, thereby maximising the range of electric vehicles, a key factor in their adoption and consumer satisfaction. Lighter vehicles require less energy to operate, which translates into longer distances per charge and a more sustainable use of resources.

To ensure that these innovations generate tangible environmental benefits, Gestamp applies rigorous methodologies for the Life Cycle Analysis (LCA) from the early stages of product design. This comprehensive approach assesses the environmental impact of each component throughout its entire life cycle, from the extraction of raw materials to final recycling. By prioritising the reduction of material use and the optimisation of component weight, Gestamp significantly reduces the carbon footprint associated with both the manufacturing process and the operational phase of the vehicle.

Gestamp also maintains a firm commitment to sustainability throughout its value chain. The company works closely with its suppliers to ensure that the sourcing,

processing and transport of materials meet the highest environmental standards. Through the adoption of renewable energy, applying the principles of the circular economy and the continuous improvement of its logistics and production processes, Gestamp aims to achieve near-zero emissions not only in its own operations, but also in its broader supply network.

This holistic vision means that every innovation in structural lightening is designed to not only meet, but to exceed, the most demanding industry and regulatory sustainability requirements. By integrating advanced materials, pioneering manufacturing techniques and robust environmental management systems, Gestamp ensures that its solutions contribute to a cleaner, more efficient and responsible automotive industry. The result is a product portfolio that enables manufacturers to offer vehicles with greater range, lower emissions and a reduced environmental footprint, benefiting customers, communities and the planet as a whole.

Improving comfort and user experience

At Gestamp, the pursuit of excellence goes beyond safety and sustainability, encompassing the comprehensive improvement of comfort and the driving experience for end users. In today's automotive landscape, the user experience has become a decisive factor in vehicle choice and brand loyalty. Well aware of this, at Gestamp we have made it a strategic priority to anticipate and respond to the changing expectations of drivers and passengers.

The company's commitment to the user experience is reflected in the development of a wide range of components and systems that are meticulously designed to offer superior comfort, greater convenience and intuitive interaction with the vehicle. Through its subsidiary Edscha, specialized in mechanisms and mechatronics, Gestamp has promoted advanced solutions such as electric and assisted door opening systems, active front trunks (active frunks) and sliding doors equipped with smart sensors. These innovations not only facilitate vehicle access and operation, but also incorporate sophisticated safety features that prevent accidental collisions with obstacles, thus improving the comfort and protection of all occupants.

Beyond the mechanisms, Gestamp's experience and technical knowledge in the design and engineering of body-in-white (BIW) and chassis components play a key role in the quality of the vehicle's interior environment. Through the use of advanced materials and precision engineering, the company develops structures that minimise noise, vibration and harshness (NVH), providing a quieter and more refined compartment for occupants. The integration of lightweight, high-strength materials not only contributes to dynamic performance and safety, but also enables the optimal functioning of comfort-oriented elements such as electric tailgates, assisted steps and acoustic reduction technologies.

The growing market demand for greater comfort and an enhanced driving experience is evident in the expansion of these advanced systems across all vehicle segments. Gestamp has been at the forefront of this development, supplying premium solutions for high-end vehicles and SUVs, and is in a privileged position to promote the

widespread adoption of these features as they become standard in conventional models.

Furthermore, the company's multidisciplinary approach—combining the expertise of its R&D centres, Edscha's innovation and advanced design of body and chassis components—ensures that each product is designed with the end user in mind. This collaborative spirit enables Gestamp to offer solutions that not only meet but exceed expectations in terms of comfort, usability and driving pleasure.

In short, Gestamp's approach to innovation and R&D is characterised by a collaborative, long-term and user-centred philosophy. By investing in advanced technologies, fostering strategic alliances and maintaining a constant commitment to the user experience, the company continues to set new benchmarks for excellence in the global automotive industry.

Gestamp Electric Vehicle Concept

Electrification is an unstoppable trend in the automotive industry, driven by factors such as rapid urban population growth, the urgent need to improve air quality and the global commitment to decarbonisation. In this dynamic context, Gestamp's strategy is to provide constant support to its customers by developing cutting-edge innovations that facilitate their transition to electrified mobility. The company's vision is not limited to a single technology or type of vehicle, but encompasses the entire spectrum of electrification: from hybrid electric vehicles (HEVs) and plug-in hybrid electric vehicles (PHEVs) to battery electric vehicles (BEVs) and extended-range electric vehicles (EREVs).

In the specific case of PHEVs, Gestamp develops solutions tailored to the particular requirements of this type of propulsion, such as the optimal integration of batteries and electric motors, while preserving safety, interior space and a low overall vehicle weight. The design and manufacture of new chassis and body components for PHEVs focuses on achieving lightweight and robust structures capable of meeting the demands of both electric driving and traditional combustion. Gestamp also pays special attention to battery protection and efficient energy management in the event of an impact, thus contributing to the overall safety and performance of the vehicle.

From the Technology and Innovation Office, multidisciplinary teams work on the development of a comprehensive portfolio of solutions that respond to the specific needs of each electrification pathway. In the case of BEVs, Gestamp is at the forefront of the development of new battery box concepts and chassis components designed specifically for electric architectures. These solutions are designed to meet and exceed conventional requirements for durability, rigidity and strength, while optimising the challenges specific to electric vehicles, such as reducing noise transmission, maximising energy absorption in collisions and adapting to the low centre of gravity and increased mass derived from battery systems.

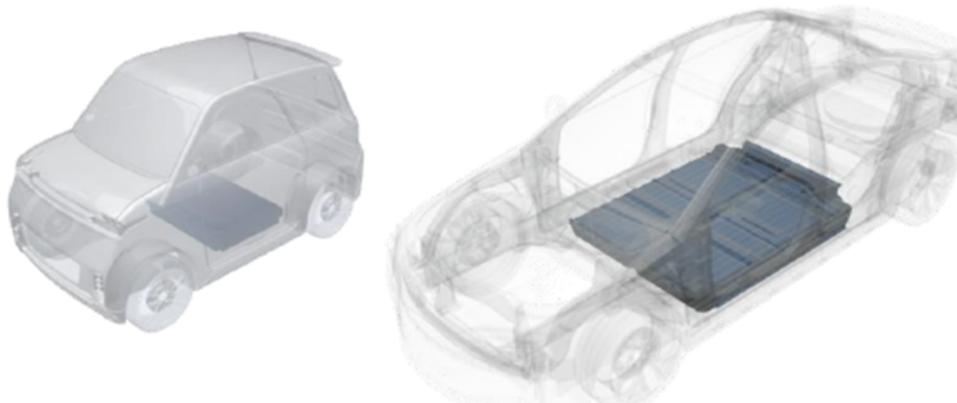
A fundamental principle guiding Gestamp's innovation is the strategic use of materials: "the right material in the right place". By leveraging advanced high-strength steels, lightweight alloys and multi-material architectures, the company is able to reduce the

overall weight of the vehicle without compromising safety or performance. This weight reduction strategy is particularly critical in electric vehicles, plug-in hybrids (PHEVs) and extended-range electric vehicles (EREVs), where every kilogram saved translates directly into greater range and improved energy efficiency. In PHEVs and EREVs, where optimising the range is essential, Gestamp's solutions enable manufacturers to offer vehicles with excellent operational performance and superior comfort.

Gestamp's engineering teams also recognise that BEVs and PHEVs behave differently in the event of a collision, mainly due to their greater weight and the low centre of gravity of the battery system. The additional mass derived from the batteries increases the potential energy during an impact, requiring innovative approaches to managing impacts and protecting occupants. In response, Gestamp has developed a wide range of body and chassis components specifically designed to improve the safety of BEVs, PHEVs and EREVs, ensuring the protection of both passengers and battery packs in all circumstances.

Gestamp's commitment to innovation extends beyond pure electrification. The company has collaborated on a wide variety of mobility projects, including long-distance vehicles, compact urban cars, urban public transport solutions and last-mile delivery vehicles. This versatility demonstrates Gestamp's ability to adapt its technologies to the specific needs of each application, driving the sector's evolution towards a more sustainable, efficient and user-centred future.

In short, Gestamp's electric vehicle concept represents a comprehensive and innovative approach that combines advanced engineering, materials science and a deep understanding of trends in electrification. By supporting all forms of electrified mobility — including conventional hybrids, plug-in hybrids (PHEVs), battery electric vehicles (BEVs) and extended-range electric vehicles (EREVs) — Gestamp enables its customers to meet the mobility challenges of the future, offering safer, lighter, more efficient vehicles that are aligned with the demands of a modern and sustainable society.



GESTAMP LAB: Automotive Component Testing Laboratory

Gestamp's commitment to technological leadership is embodied in G-Lab, the company's advanced virtual laboratory for testing automotive components. G-Lab is a key R&D initiative that leverages the latest digital prototyping tools to rigorously evaluate the performance of new components and body technologies across a wide range of vehicle architectures.

As Gestamp's most prominent safety project, G-Lab is fundamentally focused on prevention, integrating safety considerations throughout the entire process of designing, developing and manufacturing vehicle components. The programme was conceived with the ambition of achieving the highest standards in virtual testing for all types of collisions and impact scenarios, covering multiple vehicle segments and propulsion configurations.

One of G-Lab's distinctive features is its ability to perform complete collision simulations using comprehensive digital vehicle models during the co-development process with customers. This collaborative approach allows Gestamp to anticipate and address safety challenges from the earliest stages of the product life cycle, ensuring that new solutions are thoroughly validated before physical prototypes are produced. By integrating virtual testing into the development flow, G-Lab accelerates the design, validation and approval phases, significantly reducing time to market while maintaining the highest levels of quality and safety.

G-Lab's versatility is reflected in its set of virtual models, which include internal combustion engine (ICE), plug-in hybrid (PHEV), battery electric (BEV) and extended range electric (EREV) vehicles. This comprehensive coverage allows Gestamp to predict and evaluate the impact of new technologies, innovative designs and advanced materials on both body and chassis systems, considering critical factors such as weight, structural performance, energy absorption and cost efficiency.

The inclusion of extended-range vehicles and various electrification strategies within the G-Lab testing framework is particularly relevant. As the automotive industry moves towards a wide range of electrified mobility solutions, Gestamp's ability to simulate and optimise components for BEVs, PHEVs, EREVs and conventional vehicles ensures that its innovations are effective and applicable to all market segments. This holistic approach favours the development of lightweight, high-performance solutions that improve safety, increase energy efficiency and contribute to the sustainability goals of Gestamp and its customers.

In short, G-Lab positions Gestamp at the forefront of digital engineering and virtual validation in the automotive sector. By enabling rapid and reliable evaluation of new concepts in a virtual environment, Gestamp offers world-class body and chassis solutions tailored to the demands of new mobility and focused on safety, lightness and

sustainability in all types of vehicles, including the latest generation of electrified and extended-range models.



New materials: leading the future of automotive structures

As part of its ongoing effort to develop safer and lighter products, Gestamp is at the forefront of research and implementation of new materials applied to the automotive sector. The company recognises that the structural materials landscape is undergoing a profound transformation and anticipates a significant transition in the coming years towards the adoption of advanced aluminium alloys, high-performance steels, composite materials and innovative multi-material hybrid structures.

- **High-strength and ultra-high-strength steel:** Gestamp continues to invest in the development and application of advanced high-strength steels (AHSS) and ultra-high-strength steels (UHSS). These materials are essential for reinforcing critical areas of the vehicle, especially the passenger compartment, to provide superior protection in the event of a collision.

The latest generations of AHSS and UHSS, designed specifically for hot stamping processes, offer exceptional strength-to-weight ratios and greater formability. This allows for the creation of complex geometries and highly integrated components that meet the most demanding safety standards, while contributing to the reduction of the vehicle's overall weight.

- **New generation aluminium alloys:** aluminium plays an increasingly important role in the design of lightweight automotive structures. Gestamp applies the new aluminium alloys, especially those developed for high-performance applications in body and chassis systems.

These advanced alloys are used in a wide variety of components, including exterior panels, door assemblies and, in particular, battery boxes for electric vehicles. Thanks to the unique properties of these alloys—such as their high energy absorption capacity, corrosion resistance, and excellent impact behaviour—Gestamp offers solutions that not only reduce vehicle mass but also improve occupant safety and structural integrity in the event of a collision.

- **Composite materials and multi-material hybrid structures:** the drive to reduce the weight of electric and high-end vehicles has accelerated the adoption of composite materials, including carbon fibre-reinforced polymers and advanced thermoplastics. Gestamp collaborates with leading manufacturers to integrate these materials into structural and semi-structural components, achieving significant weight reductions and greater efficiency.

The company's commitment to innovation is also reflected in its investment in new technologies and manufacturing processes that enable the seamless integration of multi-material hybrid structures. This approach—which embodies the philosophy of "the right material in the right place"—enables the optimal combination of steel, aluminium and composites, resulting in lighter, stronger and more sustainable parts.

- **Lightweight solutions for chassis applications:** recognising the fundamental role of the chassis in vehicle dynamics and safety, Gestamp is also promoting the use of lightweight materials in chassis components. The company is analysing new alloys and materials designed specifically for subframes, suspension arms and other load-bearing elements.

These innovations not only help reduce vehicle weight and improve manoeuvrability, but also support overall energy efficiency and emissions reduction goals.

The strategic role of the Research Department

One of Gestamp's distinguishing factors is the strategic role played by its Research Department in the materials innovation process. This department is responsible for the rigorous analysis and validation of all candidate materials, ensuring that each new alloy or composite material meets the highest standards of performance, durability and manufacturability.

So-called material cards — comprehensive data sets describing the mechanical and physical properties of materials — are meticulously developed and validated for use in product and process simulations. This capability gives Gestamp a significant competitive advantage by enabling high-precision virtual prototyping, predictive impact simulations and process optimisation long before the physical parts are produced.

By integrating materials science, advanced simulation and real-world testing, Gestamp ensures that each new material added to its portfolio delivers tangible benefits in terms of safety, weight reduction and sustainability. This holistic approach positions Gestamp as a leader in the development of next-generation automotive structures, ready to respond to the changing demands of the industry and society.

TECHNOLOGICAL DEVELOPMENT

Gestamp's R&D teams are at the forefront of technological advancement, continuously developing and refining new technologies to respond to the changing needs of customers and the automotive industry as a whole. Their mission is to improve the performance, safety and sustainability of vehicles, with a special focus on weight reduction and structural integrity optimisation across all product lines.

- **Advanced steel and innovative design**

A clear example of this commitment is the introduction of new generations of advanced cold-formed steel. These materials have significantly improved strength properties, enabling substantial reductions in vehicle weight without compromising safety or durability.

Drawing on their extensive experience in forming processes and chassis product development, Gestamp engineers apply innovative design methodologies to create high-performance components that extend service life and minimise weight. This is achieved through the use of proprietary optimisation tools, which, combined with in-depth knowledge of advanced manufacturing processes, typically result in weight reductions of 10 to 15%.

Furthermore, the implementation of new painting and coating processes has further improved corrosion protection, ensuring long-term reliability even under demanding conditions.

- **Hot stamping: multi-stage processes and material innovation**

In the field of hot stamping, Gestamp continues to push the boundaries of what is possible. The continuous development of Ges-Multistep technology has optimised hot stamping processes for a wide variety of steels, including state-of-the-art zinc-coated materials, which offer superior corrosion resistance.

The company has also pioneered the development of new hot stamping methods capable of processing steels with up to 25% higher strength than previous generations. These ultra-high-strength materials undergo post-process laser treatments that give them the necessary ductility, ensuring optimal performance in the event of a collision and greater energy absorption capacity in real-world scenarios.

Gestamp's research teams have developed and implemented three different partial cooling methods, which allow components with adjusted mechanical properties to be created within the same part. This approach enables precise control of hardness and energy absorption zones, resulting in superior impact performance and improved occupant protection.

The ability to produce parts with "soft" zones — areas of differentiated hardness designed to absorb impact forces — represents a significant technological advance. These zones can be created during forming (using specialised tools and dies), after

forming (using alternative heat sources such as lasers, induction or the Ges-Softbend process itself) or even before forming (in the heating furnace).

This versatility positions Gestamp as the most advanced supplier in the hot stamping market, offering an unrivalled range of materials with different strength and coating characteristics.

- **Hot stamping and aluminium extrusion**

Recognising the growing importance of lightweight materials, Gestamp has expanded its hot stamping expertise beyond steel, incorporating aluminium into its processes. The automotive industry's drive to reduce vehicle weight—especially in large, high-end and electric models—has increased the use of aluminium in doors, chassis components and structural elements.

However, the low formability and high elastic recovery of aluminium in conventional cold stamping processes have historically limited its application. Gestamp's R&D department has overcome these challenges by adapting hot stamping processes to aluminium, enabling the manufacture of parts with complex geometries, minimal elastic recovery and a significantly lower weight than their steel equivalents.

Currently, both steel and aluminium can be processed on Gestamp's hot stamping lines, requiring only adjustments to the process parameters. This achievement is a clear demonstration of the company's leadership and technological flexibility, as it operates the largest number of hot stamping lines in the entire industry.

Gestamp has also developed advanced aluminium extrusion processes for the manufacture of battery boxes and other critical components. These processes enable the production of highly ductile large-section profiles, making it possible to create ultra-lightweight structures that offer robust protection for electric vehicle batteries.

- **Advanced material joining: innovation and patents**

Gestamp's continuous innovation in material-joining technologies contributes to its developments in comfort, safety, and structural lightweighting.

In 2025, Gestamp obtained several new patents related to advanced joining methods, aimed at solving the challenges posed by combining dissimilar materials, such as high-strength steels, aluminium alloys and composite materials. Among these patented solutions, the pioneering use of laser technology in critical components such as door rings stands out, positioning the company as a benchmark in this type of application.

These solutions enable the creation of robust multi-material structures, optimising weight, durability and impact behaviour. Gestamp's extensive experience in laser welding, self-piercing riveting and hybrid joining techniques ensures that each component meets the highest standards of structural integrity and long-term reliability, even in a context in which vehicle architectures are becoming increasingly complex and lightweight.

- **Hot stamping: process leadership and competitive advantage**

Gestamp's technological leadership is reinforced by its pioneering work in the field of hot stamping. In 2025, the company obtained several process patents that have made its hot stamping operations more efficient and competitive than ever.

These innovations include advanced temperature control systems and the generation of zones with specific mechanical properties within the same part, enabling an unprecedented level of precision in strength and energy absorption. The ability to produce components with differentiated hardness and ductility in strategic areas not only improves impact performance, but also facilitates the integration of lightweight materials without compromising safety.

Gestamp's patented hot stamping processes have established themselves as industry benchmarks, enabling the manufacture of both steel and aluminium components with exceptional formability and minimal elastic recovery. This technological flexibility allows manufacturers to meet the most demanding requirements of electric, hybrid and extended-range vehicles, while maintaining cost efficiency and production scalability.

As a result, Gestamp remains the undisputed technological leader in hot stamping, offering its customers a comprehensive portfolio of materials, coatings and joining solutions that set new standards for the automotive industry.

- **Research Department: leadership in materials analysis and simulation**

One of Gestamp's main differentiating factors is the central role played by its Research Department in materials innovation. This department is responsible for the comprehensive analysis, testing and validation of all new materials, whether advanced steels, new-generation aluminium alloys or hybrid multi-material structures.

Its functions include the development of material cards, detailed data sets that are essential for accurate product and process simulations. These cards contain the mechanical, thermal and physical properties of each material, enabling high-precision virtual prototyping, impact simulations and process optimisation.

By integrating materials science with advanced simulation capabilities, Gestamp ensures that each new material and process delivers measurable benefits in terms of safety, weight reduction, manufacturability and sustainability.

This comprehensive approach to technological development, combining advanced materials, innovative processes and rigorous research, positions Gestamp as a global leader in automotive engineering. Continuous investment in R&D, state-of-the-art manufacturing technologies and digital simulation enables the company to offer solutions that meet the highest standards of performance, efficiency and environmental responsibility, both for today's vehicles and those of the future.

PRODUCT DEVELOPMENT

At Gestamp, product innovation is driven by the strategic application of advanced technologies aimed at creating lighter and more efficient components that are adapted to the changing demands of the automotive industry.

In 2025, the company has reinforced its commitment to sustainable mobility and high performance by investing in disruptive solutions in the areas of body-in-white, chassis and mechatronic systems.

BODYWORK

Extreme Size Parts and energy modules

Gestamp commercialises its GES-GIGASTAMPING® and GES-ENUBOX® product lines, responding to the growing trend in the sector towards large parts.

In 2025, the company has further increased the dimensions of these components, setting new records and receiving an excellent response from customers, who value the integration and simplification that these solutions bring to manufacturing processes.

This advance has been made possible by Gestamp's patented solutions in both hot stamping and advanced material joining technologies. These innovations enable the production of bodywork components of unprecedented dimensions, significantly reducing the number of individual parts required. As a result, assembly processes are optimised, production complexity is reduced and the internal manufacturing costs of original equipment manufacturers (OEMs) are lowered.

In addition, manufacturing vehicles with fewer components directly contributes to improving market competitiveness by generating fewer potential points of failure and greater efficiency on the production line, while maintaining the highest standards of safety and structural integrity.

In the field of battery box innovation, Gestamp has developed solutions that combine lightness and corrosion resistance, two key requirements for vehicle electrification and durability. Thanks to the advanced use of materials such as aluminium and composites, together with specific coatings and patented joining techniques, Gestamp's new battery boxes offer optimised mass and superior protection against aggressive environments.

As for GES-ENUBOX® energy modules, a compact, high-capacity module has been designed for electric vehicles, which can be manufactured in both steel and aluminium, maximising energy storage while minimising weight. For urban mobility, lightweight and compact solutions have been introduced that use not only aluminium but also composite materials, further improving efficiency and sustainability.

CHASSIS

Lightening, new alloys, advanced materials and electrification.

Gestamp maintains its leadership in chassis systems thanks to a firm commitment to innovation in materials and manufacturing technologies, particularly notable for its pioneering use of carbon fibre reinforced composites and advanced aluminium alloys.

Ongoing research and development activities have led to the incorporation of new-generation aluminium alloys, specifically designed to maximise mechanical strength and durability without increasing weight. Gestamp is also exploring the use of hybrid alloys that combine light metals and composite materials, resulting in structures that are more efficient and adaptable to the demands of electrified vehicles.

In 2025, the company took a further step forward by integrating electric motors directly into vehicle subframes. These innovative solutions not only support the electric propulsion system, but also optimise weight distribution and reinforce safety in the event of a collision. The new subframes incorporate energy absorption zones made of multiphase aluminium and magnesium alloys, as well as high-strength polymers and carbon fibre composites. This combination of materials improves energy management during impacts and offers superior protection to occupants, while increasing the vehicle's dynamics and performance.

Aluminium remains a central element in Gestamp's weight reduction strategy. The company has expanded its in-house capabilities for the design and manufacture of aluminium chassis components, increasing corrosion resistance and toughness and enabling weight reductions of up to 30% compared to equivalent steel structures, a key factor in the transition to zero-emission vehicles. Gestamp also applies specialised extrusion and welding techniques to these alloys, ensuring maximum efficiency in production and assembly processes.

The drive towards advanced materials also extends to polymer matrix composites reinforced with natural fibres, which offer a sustainable alternative for certain chassis components. These solutions not only contribute to weight reduction, but also reduce the carbon footprint and improve recyclability at the end of the vehicle's life cycle.

The combination of innovative materials with patented joining and forming processes positions Gestamp at the forefront of sustainable chassis development, with solutions suitable for both fully electric vehicles and hybrid platforms.

In short, continuous investment in new alloys and advanced materials reinforces Gestamp's commitment to energy efficiency, sustainability and safety, consolidating its position as a technological leader in the automotive sector.

EDSCHA: Mechanisms and mechatronics

Edscha continues to raise the bar for innovation in the field of automotive mechanisms and mechatronics. Recognised for its commitment to technological excellence, the company has established itself as a benchmark in the development of solutions that precisely combine mechanical engineering and advanced electronic control systems, becoming a key player in the evolution of modern vehicles.

In 2025, Edscha introduced the second generation of its renowned Power Door system, setting a new benchmark in vehicle access and egress safety. This new version incorporates a wide range of advanced sensors capable of detecting both static and moving obstacles in the immediate vicinity of the vehicle. The sensor array is designed to recognise pedestrians, cyclists, parked vehicles and other potential hazards, actively preventing collisions when doors are opening or closing. This proactive safety feature is particularly useful in urban environments, where space is limited and the risk of accidental contact is greater.

At the heart of the Power Door system is a state-of-the-art electronic control unit (ECU) that manages all system operations with maximum efficiency and reliability. This ECU is supported by proprietary software developed by Edscha, which enables seamless communication with the vehicle's environmental monitoring systems. As a result, the system not only responds to direct physical obstacles, but can also integrate data from cameras, radars or ultrasonic sensors already present in the vehicle, offering a comprehensive safety and comfort solution. Its intuitive user interface allows drivers and passengers to operate the doors automatically or manually, with real-time information about the environment and nearby objects.

Edscha has also made significant advances in functionality and safety for electric vehicles with its innovative Active Frunk system. Designed specifically for electric vehicle (EV) platforms, the Active Frunk transforms the traditional front compartment into a fully motorised, automatically accessible storage space. The system uses precision actuators and sensors to ensure smooth and reliable operation, allowing the compartment to be opened or closed with a single touch or via remote control. In addition, the Active Frunk incorporates active pedestrian protection features: if the system detects the presence of a person near the front of the vehicle, it stops operation and emits an alert, minimising the risk of injury. This dual functionality responds both to the growing demand for practical storage solutions in electric vehicles and to the need to improve pedestrian safety in urban environments.

Expanding its expertise in automotive mechanisms, Edscha has developed a new generation of electric sliding door systems, suitable for both passenger vehicles and commercial fleets. This new product leverages the company's extensive experience in mechanical engineering, integrating advanced electronic controls that ensure precise and effortless door movement. The electric sliding door system is designed to optimise comfort and accessibility: the doors can be operated remotely or via touch panels, and advanced anti-pinch sensors immediately stop operation if an obstruction is detected.

This not only improves passenger safety—especially for children or people with reduced mobility—but also enhances the user experience, making entry and egress from the vehicle smoother and more reliable. The system is also designed for high durability and low maintenance, capable of withstanding intensive use in demanding environments such as public transport and delivery vehicles.

Through these cutting-edge innovations—the Power Door, Active Frunk and electric sliding door—Edscha demonstrates its commitment to the evolution of the automotive sector, combining advanced sensor technology, proprietary software and precision engineering to deliver solutions that improve safety, comfort and accessibility for drivers and passengers. As part of the Gestamp group, Edscha remains at the forefront of integrating mechatronics into modern mobility, setting new benchmarks for the global automotive industry.

Participation in strategic events

During 2025, Gestamp actively participated in various strategic events. These ranged from international trade fairs and technology events to meetings held at different customers' facilities, as well as multiple internal events aimed at fostering knowledge transfer and strengthening Gestamp's positioning as an innovative leader.

The year 2025 showed that the best way to promote innovations, technologies and products is through in-person events. Online formats have been left behind; they remain a complementary tool, but what customers demand is face-to-face interaction and the ability to see our products physically.

During this period, Gestamp followed a strategic schedule that included key events, trade fairs, conferences and other activities across various regions and audiences around the world, as in previous years. Gestamp also participated in activities organized by customers and other stakeholders, such as universities, associations and business partners.

Technology events and public trade fairs

A central pillar for Gestamp is technology events and public trade fairs. These events provide deeper insight into innovative concepts and advancements, aimed at both a technical and professional mobility-sector audience, as well as other related industries.

In 2025, technical experts from Gestamp's Technology & Innovation department had the opportunity to attend several major automotive conferences in key regions such as Europe—particularly Germany—China, Japan, India, the United States and Brazil.

Throughout 2025, Gestamp had the opportunity to showcase parts developed jointly with various customers within co-development projects, participating in notable technology events such as Aachen Engineering Days and EuroCarbody.

At automotive and mobility fairs, Gestamp presented its latest innovations to the market and the public, reinforcing its position as a leading international automotive components supplier. The most prominent events in which Gestamp participated were Bharat Mobility in New Delhi (India) in January, Autoshow Shanghai in China in April and the Automotive Engineering Expo in Yokohama, where Gestamp took part for the second consecutive year.

Gestamp presented cutting-edge solutions and technologies across all areas of innovation (BIW, chassis and mechanisms), designed to meet the most demanding safety standards while reducing CO₂ emissions and maintaining cost efficiency. At all events, Ges-Gigastamping was showcased, with the aim of supporting OEMs in their transition towards a new era of mobility and their path toward electrification.

Events with customers

Throughout the year, Gestamp also participated in various events across the countries where it operates, strengthening its relationships with customers and consolidating its role as a trusted supplier. These meetings provided Gestamp's Technology & Innovation professionals, as well as its commercial team, the opportunity to present and explain their innovations and products directly at customers' facilities.

Commercial and Technology & Innovation teams attended several technical events organized at the sites of Gestamp's customers in countries such as Brazil, Argentina, India and the Czech Republic. These meetings facilitated future collaborations and technological advances within the automotive industry.

Internal corporate events

Digital Summit

In 2025, Gestamp held its internal Digital Summit for the second consecutive year, a forum dedicated to presenting the latest developments in digital innovation, advances in Artificial Intelligence (AI), and the future of Industry 4.0. During the sessions, participants fostered an environment of knowledge transfer and highlighted the value of digitalization in further positioning Gestamp as an innovation leader.

2025 Events Timeline

- **January 2025:** Bharat Mobility Global Expo in New Delhi (Public fair)
- **February 2025:** GTI Opening Mexico (Corporate event)
- **March 2025:**
 - Tech Shows in Brazil (Customer event)
 - Edscha Gestamp Tech Show in the Czech Republic (Customer event)
- **April 2025:** AutoShow Shanghai in China (Public fair)
- **May 2025:**
 - General Shareholders' Meeting (Corporate event)
 - Great Design Steel in the USA (Technology event)
 - Automotive Engineering Expo Yokohama in Japan (Public fair)
- **June de 2025:** Edscha Engineering Days (Internal event)

- **September 2025:**
 - 9th SAE BRASIL CarBody Symposium (Technology event)
 - Aachen Body Engineering Days in Germany (Technology event)
- **October 2025:** EuroCarBody (Technology event)
- **November 2025:** Doors & Closures in Car Body Engineering (Technology event)
- **December 2025:**
 - Edscha Gestamp Tech Show in Germany (Customer event)
 - Operational Excellence Session 2025 (Internal corporate event)
 - Leadership Meeting 2025 (Internal corporate event)

5. Intellectual property, data protection, cybersecurity and artificial intelligence

Intellectual and industrial property

Gestamp considers intellectual and industrial property rights, and the implementation of the related trade secrets and know-how, to be integral to the competitive advantage of our business. Therefore, Gestamp focuses its efforts and invests resources in submitting, registering, maintaining, monitoring and defending our intellectual and industrial property rights.

These intellectual and industrial property rights cover both the technologies, processes and products encompassed in Gestamp's core business, as well as those technologies aimed at optimising and increasing the flexibility and efficiency of processes and the quality of the products in the area of Industry 4.0.

Many of the technologies and processes that we use stem from the knowledge, experience and skills of our scientific and technical personnel. In some cases, these technologies and processes are patented and protected through intellectual and industrial property rights, while others are protected through trade secrets. To protect our trade secrets, know-how, technologies and processes, we formalise confidentiality agreements with employees, clients, suppliers, competitors, contractors, consultants, advisors and collaborators that prevent confidential information from being disclosed to third parties.

Gestamp protects its pre-existing intellectual and industrial property rights and does not transfer them to any collaboration partners, clients, suppliers, competitors or third parties. Where development agreements are formalised, we assert ownership over intellectual and industrial property rights that may arise in relation to those agreements and which are connected to or based on company know-how, trade secrets, technology and processes.

As of 31 December 2025, Gestamp has more than 1,400 patents, utility models and corresponding applications.

Anti-Counterfeiting Measures

The use of original/authentic parts is a pre-requisite for the proper functioning and maintenance of vehicles throughout their service life.

Beyond the law's prohibition of using counterfeit parts, Gestamp is aware of how a counterfeit component can compromise the integrity of a vehicle in terms of safety and performance.

Gestamp has identified two stages in its manufacturing process in which there is a potential risk of counterfeit parts making their way into the value chain. Although there is a low likelihood of this happening, the company has established measures to reduce the risk to a minimum:

- Acquisition of counterfeit parts in the purchasing process: as a first-class supplier, most of the goods acquired by the company are materials; nevertheless, where a final product is acquired, suppliers must guarantee that there is no risk of selling counterfeit products to Gestamp.
- Withdrawal of defective parts: the company takes care to ensure that non-compliant products that are not undergoing checks or repairs – and therefore must be discarded – are rendered unusable prior to disposal, to prevent their potential return to the supply chain as a counterfeit part.

Gestamp has built and maintains quality management systems that have the international certifications required by customers, above all the IATF 16949 standard. These management systems aid Gestamp's continuous improvement by focusing on the customer and promoting safe, sustainable prevention through detection, resulting in fewer defects and less waste in the supply chain.

The aim is to bring the whole of the company's manufacturing activity in line with the quality expectations of customers and with international standards, to ensure the maximum quality and efficiency of manufacturing processes, and to comply with customers' specifications throughout these processes until the delivery of the final product.

Personal data protection

Gestamp is committed to the protection of personal data. Therefore, within the Group we are constantly adapting and boosting our resources to comply with the personal data protection legislation in force in the regions where Gestamp operates and/or carries out personal data processing activities.

In this regard, Gestamp has a [Data Protection Policy](#) aligned with the General Data Protection Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR), which sets out guarantees and principles, as well as the main obligations and rights in terms of personal data protection at Gestamp Group companies. This Data Protection Policy is the core of Gestamp Group's commitment to the protection of the fundamental rights and freedoms of natural persons and, in particular, their right to personal data protection.

Gestamp continually strives to implement any and all mechanisms that are required in order to ensure that personal data remain secure and to prevent tampering, loss, or unauthorised processing or access, even in regions that are beyond the scope of application of this GDPR, by adapting the Data Protection Policy to local laws. As such, Gestamp Group standards are applied across all regions in which we operate, are present and/or conduct personal data processing activities. Since these standards are based on the GDPR, in several regions they are stricter than national regulations.

Moreover, the Group has conducted a risk assessment of the corporate applications that process personal data, to evaluate the security measures implemented, and it has developed a procedure for the execution of privacy impact assessments (PIA) that determines the level of risk entailed whenever data are processed with a view to establishing the most appropriate control measures to limit this risk.

Furthermore, the training of our employees is crucial to the success of any new project. Therefore, to ensure compliance with and implementation of the GDPR, the Group has offered face-to-face training sessions for certain corporate services employees who regularly work with personal data, thus providing them with theoretical and practical information about how to apply the GDPR. In addition, there is an online data protection training course available to employees free of charge and accessible at any time.

Cybersecurity

Gestamp's cybersecurity governance programme is built on the need to protect company data and safeguard the supply chain and business continuity processes.

The mission of cybersecurity at Gestamp is to protect the group's reputation and to be a trusted partner for our customers, ensuring governance and secure practices across the entire group.

Strategy

One of the main challenges that Gestamp faces today relates to cybersecurity, which is why the company has a Strategic Cybersecurity Plan built on risk management, with periodic updates, based on international standards and best practices. This plan includes projects and initiatives that allow adaptation to new requirements.

Gestamp strives to maintain its competitiveness by having a well-defined and informed strategy, with clear objectives that enhance surveillance, protection and resilience. It has 24/7 incident response support and monitoring services, with qualified staff overseeing the execution of the tasks and various initiatives, who are supported by specialist technical teams, tools and processes for both physical and logical security implemented in all its plants worldwide.

Management Model and Certifications

The policies and strategy for cybersecurity at the company are set out by the IT department in cooperation with the company's business units, aligning the programme with business objectives.

Gestamp has established:

- Joint efforts with major suppliers and relevant companies experienced in cybersecurity, who support Gestamp in the development and implementation of strategy with solutions adapted to the company's needs, in order to ensure the level of protection needed to address growing cyber threats and devise an effective response to potential cybersecurity incidents.
- A cybersecurity framework under constant development, designed according to the best practices, standards and regulations in this area, which serves to optimise

security capabilities, especially in terms of protecting assets, infrastructure and industrial systems.

- Awareness-raising and training in cybersecurity, through regular campaigns with relevant topics on the subject, applicable to all the company's employees, thus strengthening the internal culture of cybersecurity.
- A programme of initiatives for optimising processes and implementing technology and security solutions, for IT and OT environments that will help to boost e-skills within the company.
- Constant progress in terms of resilience, incorporating regular response simulation exercises for incidents of cybersecurity, audits and threat exposure tests on the most critical business processes.

Gestamp holds IATF 16949 certifications for its operational model and business continuity processes, and is continuing to expand the coverage of TISAX / VDA (Verband der Automobilindustrie) ISA certifications across all factories, ensuring compliance with cybersecurity best practices. Gestamp maintains a rigorous approach to third-party risk management, applying specific cybersecurity controls in the supply chain. This includes the requirement for recognised certifications such as ISO 27001, assessments and surveillance mechanisms that ensure compliance and protection against emerging threats. These measures contribute to critical suppliers operating under standards that reinforce resilience and trust throughout the entire ecosystem.

Actions during this period

Cybersecurity, as a key strategic pillar, requires constant investment and a culture of continuous improvement that supports our business strategy and ensures sustainable growth in line with our corporate objectives. The following are the most notable aspects:

- Adaptation of policies and processes within the organisation, aligned with new regulations and technologies.
- Promoting good cybersecurity governance to facilitate management and decision-making.
- Advancing with corresponding security certifications to ensure compliance with best practices and cybersecurity requirements.
- Promotion of cybersecurity culture, and execution of training plans on the subject for employees within the company.
- Advancing protection capabilities for the infrastructures that support the business, ensuring their resilience and operational continuity as part of the company's global strategy.
- Gestamp reinforces its detection and response capabilities through advanced protocols that ensure the effective containment and mitigation of emerging threats.
- The company has evolved its approach to third-party risk management, adapting it to regulatory requirements and the increasing complexity of the threat landscape.
- Introduction of new tools and technologies to accompany the business strategy.

Artificial Intelligence

Since the approval of the General Artificial Intelligence Policy by the Board of Directors in December 2024, Gestamp has fully integrated its principles into internal processes, guaranteeing the development, contracting, implementation and ethical, secure and responsible use of AI in all business areas.

The Policy is aligned with Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on Artificial Intelligence (AI Act) and applies to all Group companies, including in territories outside the scope of the AI Act, without prejudice to the particularities arising from local regulations applicable in each territory, which will be taken into consideration in each case. Gestamp thus applies the same standard in all territories where it operates, a standard which, being based on the AI Act, is in many territories higher than that required by national regulations.

Additionally, Gestamp has a series of policies and procedures that develop in greater detail the guarantees, principles and supervision and control mechanisms contained in the Policy.

As set out in the Policy and the aforementioned development documentation, Gestamp is committed to implementing fair, inclusive, unbiased and non-discriminatory AI systems and algorithms, ensuring respect for people's rights at all times and avoiding any harmful or deceptive use of AI. Likewise, Gestamp will ensure that the data used in AI systems comes from reliable sources, is contextually relevant and accurate, in line with the data quality and governance criteria defined by the Group. Gestamp also implements appropriate security measures to protect AI systems and training data against cyberattacks and unauthorised access, thus protecting the integrity and privacy of information.

In line with the principle of proportionality and optimisation, AI systems will be implemented to improve and enhance process efficiency, prioritising those AI systems that are aligned with Gestamp's strategic objectives at any given time. Gestamp also ensures the robustness of its AI systems, minimising the risk of failures and maximising their performance, ensuring that these systems are flexible and adaptable to changes in the business environment. Furthermore, Gestamp will continuously update and improve its AI systems, incorporating technological innovations to maintain their efficiency and security.

Moreover, through the Policy, Gestamp emphasises the people-centred approach to AI, promoting training and awareness-raising activities on the risks and possibilities of AI and fostering talent development in technical and management skills to ensure ethical, safe and responsible use of AI.

Gestamp has created an Artificial Intelligence Committee to act as the Artificial Intelligence oversight and control body responsible for proposing the lines along which to develop Gestamp's Artificial Intelligence strategy, establishing the required mechanisms for supervising and controlling application of and compliance with legal regulations as well as Gestamp's internal rules governing AI, and to supervise

compliance with such mechanisms and promoting, drafting and reviewing internal regulations governing AI.

Likewise, Gestamp has other supervision and control mechanisms for AI, such as the implementation of a single demand management tool through which all requests for access, development or procurement of AI tools in the Group must be made, as well as an AI project management procedure that defines the tasks and roles involved in the different phases of AI projects. Similarly, Gestamp applies a preventive strategy for evaluating and managing risks associated with AI, implementing controls to mitigate these risks and defining and implementing appropriate measures and protocols for monitoring, evaluating, reviewing and providing technical support for AI, to quickly identify and address any anomalies or unexpected behaviour in AI systems, ensuring they operate safely, efficiently and in compliance with current regulations.

4. ECONOMIC STRATEGY

1. Context and business results

1.1 *Macroeconomic Context and Sector Evolution*

According to the January 2026 update of the World Economic Outlook (WEO), the International Monetary Fund (IMF) estimates that global economic growth reached 3.3 percent year-on-year in 2025. GDP growth was in line with expectations at the beginning of 2025, demonstrating remarkable resilience despite US-led trade disruptions and a highly uncertain environment stemming from geopolitical conflicts. Growth unfolded as anticipated, supported primarily by the strength of the US and China, while global manufacturing activity remained more subdued. Throughout 2025, the gradual improvement in financial conditions, stronger-than-expected fiscal stimulus, and the private sector's ability to mitigate the effects of trade tensions helped sustain economic activity. Looking ahead, the risks to the outlook are now considered more balanced, although significant uncertainties remain stemming from the concentration of technology investment, the potential readjustment of valuations in the artificial intelligence sector, and the cumulative effects of trade restrictions. As a result, the IMF projects that global GDP growth in 2026 will remain stable at around +3.3%, supported by strong technological investment—particularly in artificial intelligence—improved economic policy frameworks in emerging markets, and the private sector's resilience, although it warns that a correction in technology markets could have significant effects on global activity.

In the automotive sector, 2025 has been a year marked by a lack of visibility in production volume projections. Initially, following the announcement of reciprocal tariffs by the United States on what became known as "Liberation Day" on April 2nd, S&P Global Mobility revised its production volume estimate for the year in its April update to 87.9 million vehicles, representing a decrease of 1.6 million vehicles, or 1.8%, compared to the 89.5 million vehicles estimated at the beginning of the year. However, following the evolution of negotiations between the various countries involved and the possibility of a smaller impact than initially expected, subsequent updates throughout the year, including those of January and February 2026, have been upward, ultimately estimating 93.0 million vehicles. This recovers the April reduction and even projects an additional 3.6 million vehicles, or 4.0%, for the year compared to the February estimate at the beginning of the year. Most of this recovery from April to the end of the year was driven by growth in China.

During 2025, within Gestamp's scope, the automotive sector has undergone the same upward revisions throughout the year, resulting in a 4.1% year-on-year increase in production volumes (according to S&P as of February 2026). This increase is explained by Asia and Mercosur, which have performed positively during the period, with year-on-year growth of 7.4% and 3.3%, respectively. Conversely, the regions that have experienced a decline in volumes are Western Europe (-1.9% year-on-year), NAFTA (-0.9% year-on-year), and Eastern Europe (-0.9% year-on-year).

According to S&P Global Mobility data as of February 2026, global light vehicle production volumes within Gestamp's scope are expected to decline by 0.4% in 2026

compared to 2025, reaching 85.1 million units. By region, S&P Global Mobility expects production volumes to grow in 2026 in Mercosur (+5.3%) and Eastern Europe (+0.7%), while declines are expected in Western Europe (-2.2%), North America (NAFTA) (-1.9%), and Asia (-0.1%).

Furthermore, since the beginning of 2025, S&P Global Mobility has revised its electric vehicle (EV) penetration estimates downward. As of January 2026, S&P Global Mobility expects 22.7 million EVs to be produced in 2025, representing a market penetration of 24.4%, compared to the 23.5 million units, with a penetration of 26.4%, projected for 2025 in January 2025.

The growth of the electric vehicle market continues to slow, albeit at a slightly more prolonged pace. However, the fundamentals of the automotive industry in the medium term remain focused on the electrification trend, as the world continues its shift towards sustainable mobility. China, Europe, and North America remain the main drivers of this EV trend, with EV penetration rates expected to reach 77%, 54%, and 19%, respectively, by 2030. Gestamp continues to work closely with its customers on this EV transition through its focus on Technology and Innovation and its unique value proposition.

1.2 Market growth FY 2025 VS. FY 2024

FY 2025 Gestamp Auto Business Revenue Growth at FX Constant⁽¹⁾ vs. Market Production Growth in Gestamp Footprint



Underperformance of -1.7 p.p. on a weighted basis⁽²⁾ at FX constant in FY 2025

- (1) Gestamp's organic growth at constant exchange rates is used for comparison with production volumes. Production volume growth is based on markets where Gestamp has production facilities (IHS data as of February 2025). Western Europe includes Morocco, in line with reporting.
- (2) Market performance and Gestamp weighted with geographical mix for FY 2024 (at constant exchange rates and excluding raw materials)
- (3) North America corresponds to NAFTA / South America corresponds to Mercosur

1.3 *Summary of Financial Data*

The 2025 fiscal year was characterized by a lack of visibility in projected automotive production volumes, with revisions throughout the year initially pointing to stagnation and even slight declines. These forecasts were revised downwards after Liberation Day in April and subsequently revised upwards progressively as trade negotiations advanced and it was confirmed that the tariff impact would be less than anticipated. However, most of this recovery since April was driven primarily by growth in China, which was the fastest-growing market. Against this backdrop, Gestamp's revenue decreased by 5.4% in 2025 to €11,348.6 million, representing a 1.5% decrease at constant exchange rates. Considering organic growth (excluding Gescrap) at constant exchange rates, this growth implies a market underperformance of -5.2 percentage points (compared to market production volume growth within Gestamp's production scope – IHS data as of February 2026) or -1.7 percentage points on a weighted basis. In terms of profitability, EBITDA in 2025 reached €1,307.3 million, including the contribution from Gescrap, representing a 1.0% increase compared to 2024. The EBITDA margin for the automotive business (excluding the impact of Gescrap and the extraordinary costs of the Phoenix plan) stood at 11.9% in 2025. Net profit for the period reached €152.2 million, compared to €188.5 million in 2024.

In the 2025 financial year, Gestamp's capex decreased by 51.7 million euros (including IFRS 16), i.e., -5.4% to reach 900.3 million euros compared to 952.0 million euros in 2024.

Total capital expenditure (capex) primarily includes investments in growth, recurring expenses, and intangible assets. Growth investments are mainly allocated to plant expansions and new products/technologies for customers. Recurring expenses are largely dedicated to replacing existing programs and ensuring the proper maintenance of production equipment. Finally, investments in intangible assets include, among other things, the capitalization of a portion of R&D expenditures.

Gestamp's net financial debt at the end of 2025 reached 1,820.8 million euros, implying a leverage ratio of 1.39x (Net financial debt / EBITDA).

The following details the main metrics in 2025 compared to 2024:

Millions of Euros	2024	2025	% Variation
Sales	12.001,0	11.348,6	-5,4 %
EBITDA	1.294,0	1.307,3	1,0 %
EBIT	582,1	546,4	-6,1 %
Profit before taxes	369,7	313,1	-15,3 %
Attributable result	188,5	152,2	-19,2 %
Net worth	3.009,6	3.122,4	3,7 %
Net financial debt	2.096,8	1.820,8	-13,2 %
Investments in fixed assets	952,0	900,3	-5,4 %

In 2025, given the extremely challenging outlook resulting from: a) declining production volumes in Europe and sharp production revisions in China; b) the uncertainty and lack of visibility associated with the slowdown in electric vehicle penetration within a sector-wide transformation that has led many automakers to revise their electric vehicle transition strategy; c) exceptionally negative currency fluctuations, as well as a global environment marked by geopolitical tensions, new tariff measures, and regulatory changes that add an additional level of uncertainty, Gestamp made a slight adjustment to its 2025 forecast in November to reflect lower growth and, conversely, improved profitability in the automotive business and lower operating leverage than expected at the beginning of the year.

Given the context, Gestamp has met these new market-driven targets: i) revenues for the Auto business below market growth, ii) a slight improvement in profitability compared to year-end 2024 (11.0% EBITDA margin reported). In the Gescrap business, the year-end figures are lower than those for 2024 due to the sustained price declines throughout the year, particularly affecting Europe. i) Free cash generation in line with 2024 (€134m excluding the impact of Phoenix) and ii) an improved leverage ratio for year-end 2024 (1.6x Net Debt to EBITDA, also adjusted for the impact of Phoenix) thanks to organic cash generation and driven by the partial sale of real estate assets in Spain announced in the H1 2025 results. Achieving these targets further consolidates the company's financial and market position in a challenging market environment.

1.3.1 Revenue by Product

The turnover decreased in the period to 11,348.6 million euros, of which Bodywork (Body-in-White) and Chassis represented 9,229.9 million euros, Mechanisms represented 1,106.2 million euros, Tooling and Others represented 478.0 million euros and, finally, the Gescrap activity represented 534.5 million euros in 2025.

1.3.2 Revenue and EBITDA by Geographic Segment

Turnover – Millions of Euros	2024	2025	% Variation
Western Europe	4.219,3	4.042,4	-4,2 %
Eastern Europe	1.902,0	1.924,7	1,2 %
North America (NAFTA)	2.401,9	2.241,4	-6,7 %
South America (Mercosur)	927,6	782,1	-15,7 %
Asia	1.976,4	1.823,5	-7,7 %
Gescrap	573,8	534,5	-6,8 %
Total	12.001,0	11.348,6	-5,4 %

EBITDA – Millions of Euros	2024	2025	% Variation
Western Europe	480,5	453,1	-5,7 %
Eastern Europe	253,9	293,0	15,4 %
North America (NAFTA)	143,9	166,0	15,4 %
South America (Mercosur)	87,6	91,9	4,9 %
Asia	276,5	263,8	-4,6 %
Gescrap	51,6	39,5	-23,4 %
Total	1.294,0	1.307,3	1,0 %

Western Europe

Revenue in 2025 decreased by 176.9 million euros, or -4.2% (-4.1% at constant exchange rates), to 4,042.4 million euros from 4,219.3 million in 2024.

EBITDA in 2025 experienced a decrease of 27.4 million euros, or -5.7%, to 453.1 million euros from 480.5 million euros in 2024. The EBITDA margin in the region has decreased to 11.2% in 2025 from 11.4% in 2024.

Eastern Europe

During 2025, revenue increased by €22.7 million, or 1.2% (+9.0% at constant exchange rates), to €1,924.7 million, compared to €1,902.0 million the previous year. The region experienced exchange rate headwinds, primarily in Turkey, which negatively impacted our results.

EBITDA during 2025 increased by 39.1 million, or +15.4%, to 293.0 million euros from 253.9 million euros in 2024. The EBITDA margin in the region has increased to 15.2% in 2025 from 13.3% in 2024.

North America (NAFTA)

During 2025, revenues decreased by 160.5 million euros, or -6.7% (-1.3% at constant exchange rates), to 2,241.4 million euros from 2,401.9 million in 2024.

EBITDA in 2025 increased by €22.1 million, or 15.4%, to €166.0 million from €143.9 million in 2024. The EBITDA margin excluding extraordinary costs from the Phoenix plan reached 8.1% in the year compared to 7.0% in 2024.

South America (Mercosur)

Revenue in 2025 decreased by €145.5 million, or -15.7% (-4.3% at constant exchange rates), to €782.1 million from €927.6 million in 2024. Exchange rate effects in Argentina and Brazil have negatively impacted our results.

During 2025, EBITDA increased by 4.3 million euros, or 4.9%, to 91.9 million euros from 87.6 million euros in 2024. The EBITDA margin in 2025 reached 11.8%.

Asia

Revenue in 2025 decreased by 152.9 million euros, or -7.7% (-3.1% at constant exchange rates), to 1,823.5 million euros, compared to 1,976.4 million euros in 2024.

EBITDA for 2025 decreased by €12.7 million, or -4.6%, to €263.8 million from €276.5 million in 2024. The EBITDA margin in 2025 reached 14.5%.

Gescrap

By 2025, Gescrap's revenue decreased by 39.3 million euros, or -6.8%, to 534.5 million euros, compared to 573.8 million euros in 2024.

EBITDA during 2025 decreased by 12.1 million euros, or 23.4%, to 39.5 million euros from 51.6 million in 2024. The EBITDA margin in 2025 reached 7.4%.

2. Debt and Liquidity

As of December 31, 2025, net financial debt amounted to 1,820.8 million euros, resulting in a leverage ratio (Net financial debt / EBITDA) of 1.39x.

Millions of Euros	2024	2025
Non-current financial debts	2.670,8	2.616,7
Debts with credit institutions and debt securities	2.206,0	2.164,4
Financial leases	395,2	402,5
Debts with related parties	14,8	13,0
Other external resources	54,8	36,8
Current financial debts	809,2	546,6
Debts with credit institutions	521,2	404,6
Financial leases	66,0	60,7
Debts with related parties	3,2	2,7
Other external resources	218,8	78,6
Gross debt	3.480,0	3.163,3
Net Financial Debt	2.096,8	1.820,8
EBITDA	1.294,0	1.307,3
Leverage ratio (Net Financial Debt / EBITDA)	1.62x	1.39x
Leverage ratio (excluding IFRS 16)	1.30x	1.07x

Non-current debt consists mainly of €493 million of senior secured bonds issued in 2025 and maturing in 2030, €1,192 million of a senior secured loan signed on May 8, 2023, €200 million of debt with the European Investment Bank, €100 million of debt with the Official Credit Institute (ICO) and €632 million of aggregate principal in other bilateral financings.

Millions of Euros	2024	2025
Cash and other liquid assets	1.157,1	1.106,5
Current financial investments	227,7	236,1
<i>Revolving credit facilities</i>	500,0	500,0
Credit line limits not available in the short term	132,4	415,9
Credit line limits not available long-term	70,9	137,2
Total	2.088,1	2.395,7

The main source of liquidity is operating cash flow. Net cash flow from operating activities amounted to €1,195.2 million in 2025. In addition, Gestamp has a €500.0 million Revolving Credit Facility maturing in 2028, which was undrawn as of December 31, 2025, as well as €138.9 million in credit lines with maturities of more than 12 months, of which €1.7 million was drawn as of December 31, 2025, and €445.9 million in credit lines with maturities of less than 12 months, of which €30.0 million had been drawn as of December 31, 2025. These credit lines are generally renewable annually, are unsecured, and have standard terms and conditions.

3. Foreseeable Evolution of the Group

After a 2025 marked by a lack of visibility in projected automotive production volumes amid geopolitical instability and trade tensions, 2026 is shaping up to be another year of transition for the automotive sector. Macroeconomic uncertainty is expected to persist, driven by a global environment of moderate and still uneven growth, with disinflation processes progressing but not yet complete, and monetary policies beginning to ease gradually, albeit at divergent paces between the United States, the Eurozone, and other developed economies. Added to this is a complex geopolitical scenario: renewed trade tensions between major powers, the uncertain evolution of the conflict between Ukraine and Russia, the fragility of the ceasefire in the Middle East, and an increase in protectionist measures in strategic sectors. In this context, 2026 begins with interest rates still historically high, although with expectations of gradual reductions throughout the year, which could partially ease financial conditions but maintain a significant level of volatility for the industry.

More specifically for the automotive market, 2026 is expected to be characterized by: i) a slight drop in car production volumes, ii) an increasing penetration of electric vehicles, but at a slower pace and with growth below what was expected in previous years, and iii) a slight rise in steel prices, which keeps them still above the normalized levels seen in the past.

According to S&P Global Mobility data as of February 2026, global light vehicle production volumes are expected to decline slightly by 0.4% in 2026 compared to 2025, reaching 85.1 million units in the countries within Gestamp's production perimeter. By region, S&P Global Mobility expects production volumes to grow in 2026 in Mercosur (+5.3%) and Eastern Europe (+0.7%), while declines are expected in Western Europe (-2.2%), NAFTA (-1.9%), and Asia (-0.1%).

Regarding Gestamp's operations, the Group's main objective for 2026 will be to continue preserving its profitability and financial profile: i) by implementing cost reduction initiatives and efficiency improvements, ii) by maintaining our financial profile and defending our balance sheet structure, and iii) by continuing to focus on the restructuring plan for the NAFTA region.

In this context, the Group is determined to further strengthen its financial and strategic position. By 2026, Gestamp expects a reported EBITDA margin (excluding extraordinary costs from the Phoenix Plan) above the 11.7% achieved in 2025, thus also projecting an improvement in the EBITDA margin of the Auto business, which stood at 11.9%, and an improvement for the Gescrap business, which reached a 7.4% EBITDA margin in 2025 (both targets also exclude extraordinary costs from the Phoenix Plan). Our evolution towards a less capital-intensive model leads us to target an operating cash flow conversion of around 35% by the end of 2026. Gestamp remains focused on ensuring a balance between profitability and investment for growth, through a less capital-intensive business profile.

4. Tax Strategy

The Gestamp Group bases its tax strategy on current national and international tax regulations, recognizing the importance and necessity of its contribution to the public finances of the various territories in which it operates. This tax strategy is considered a particularly important area, as it must be perfectly aligned with the core principles of its business strategy, while also forming an essential part of the Group's sustainability policy.

The Gestamp Group's tax policy revolves around four fundamental pillars:

- Maximum responsibility in decision-making and in carrying out actions in tax matters.
- Fair contribution through the payment of all taxes due wherever business activity takes place. Gestamp's objective is never to relocate activities or results to specific jurisdictions for purely tax-related reasons.
- Total transparency in all the information that Gestamp provides to shareholders, the market and the various stakeholders with whom it interacts, and this information is also accessible, clear and truthful.
- Absolute cooperation with the various public administrations of the countries where Gestamp has an industrial presence and always in accordance with solid values of professionalism, collaboration, good faith, mutual trust and mutual respect.

In accordance with these principles, at Gestamp tax matters are managed in an orderly and professional manner to ensure at all times the full compliance with our fundamental pillars, as well as the due and timely fulfillment of all tax obligations together with the effective management of all possible risks of a tax nature.

To this end, Gestamp, on the one hand, has at the corporate, divisional and local levels an appropriate, expert, integrated organization with sufficient technical competence which allows it to manage and ensure the proper fulfillment of its tax obligations and policies and, on the other hand, supported by strong technological development, the procedures, systems and internal controls that are most effective are applied to ensure that the tax function is carried out properly.

The competent and responsible bodies of Gestamp in the tax field are the Board of Directors, the Audit Committee, the Risk Committees, the Corporate Tax Department and the Internal Audit and Risk Management Department.

Specifically, the Corporate Tax Department is responsible for preserving and developing all of Gestamp's tax principles and values and for ensuring their compliance, defining and establishing the necessary control mechanisms for this purpose. The Corporate Tax Department also provides information on tax risks and their management to the Internal Audit and Risk Management Department. This

department, in turn, continuously monitors and tracks these tax risks, incorporates them into the Group's Integrated Risk Management System, and is responsible for reporting them to the Audit Committee.

Country-specific information on corporate income tax payments, profit before tax, and subsidies

	IS Payments		Profit before taxes		Capital Grant		Operating Subsidy	
	2024	2025	2024	2025	2024	2025	2024	2025
WESTERN EUROPE								
Spain	-25,8	-1,2	466,3	569,7	4,1	3,5	9,5	10,9
Germany	-4,3	-9,9	-22,3	41,1	0,1	0,0	0,6	1,1
United Kingdom	-0,1	-0,1	-5,1	-18,5	0,0	0,0	0,2	0,2
France	-3,3	-1,7	14,2	9,3	0,2	0,2	1,2	0,3
Portugal	-7,5	-4,0	28,1	23,3	1,5	0,3	0,0	0,0
Sweden	-3,6	-15,6	60,7	-4,1	0,0	0,0	0,0	0,0
Morocco	-0,8	-1,1	7,6	2,6	0,1	0,3	0,0	0,0
EASTERN EUROPE								
Turkey	-0,5	-0,7	51,5	65,2	0,0	0,0	0,0	0,0
Russia	-0,1	-0,7	1,5	7,2	0,0	0,0	0,0	0,0
Czech Republic	-0,8	-1,4	-7,2	6,2	0,0	0,0	0,0	0,0
Poland	0,9	-1,4	41,2	39,6	0,6	0,6	0,0	0,0
Hungary	-0,3	-0,1	-7,5	-1,8	0,0	0,0	0,0	0,0
Slovakia	-3,7	-2,0	11,9	15,9	0,5	0,5	0,0	0,0
Romania	-2,1	-1,8	11,2	8,5	0,0	0,0	0,0	0,0
Bulgaria	0,0	-0,3	0,1	4,4	0,0	0,0	0,0	0,0
Lithuania	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0
SOUTH AMERICA								
Brazil	-11,4	-9,0	49,7	63,5	0,0	0,0	0,0	0,0
Argentina	0,0	0,1	-7,1	-3,9	0,0	0,0	0,2	0,3
NORTH AMERICA								
USA	-3,4	-2,3	-121,8	-56,6	0,0	0,0	4,4	6,4
Mexico	-9,8	-9,2	24,0	-4,1	0,1	0,0	0,0	0,0
ASIA								
China	-23,0	-17,8	135,5	95,2	1,1	1,7	5,8	10,1
India	-1,7	-3,9	13,4	15,4	0,0	0,0	0,0	2,4
South Korea	-2,6	-1,0	7,0	4,1	0,0	0,0	0,0	0,0
Japan	-0,2	-0,2	-2,3	-2,3	0,0	0,0	0,0	0,0
Thailand	-0,2	-0,2	1,0	1,0	0,0	0,0	0,0	0,0
Taiwan	-0,2	-0,5	3,5	4,1	0,0	0,0	0,0	0,0
Samoa	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0

5. The Company in the Capital Markets

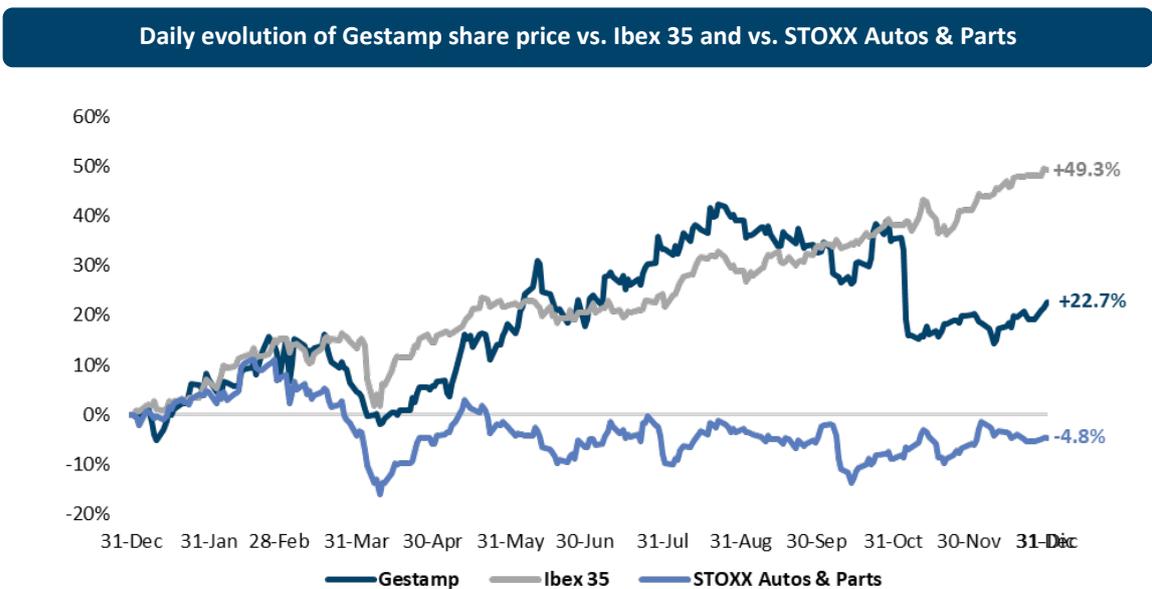
5.1 Stock Market Evolution

On April 7, 2017, Gestamp debuted as a publicly traded company on the Madrid, Barcelona, Bilbao, and Valencia Stock Exchanges and was integrated into the Spanish Stock Exchange Interconnection System (SIBE) under the ticker symbol “GEST”. The final offering consisted of 156,588,438 shares (an initial offering of 155,388,877 shares plus the execution of 1,199,561 shares corresponding to the Greenshoe option of 23,308,331 shares). The initial offering price was set at €5.60 per share, implying an initial market capitalization of €3.222 billion.

Since December 2017, Gestamp's shares have been included in the IBEX Medium Cap index.

As of December 31, 2025, 75.023% of the share capital was controlled (directly and indirectly) by Acek Desarrollo y Gestión Industrial S.L. (the Riberas family's industrial holding company), with 62.498% owned by Acek and 12.525% by Mitsui. In addition, as of December 31, 2025, Gestamp held treasury shares representing 1.122% of the share capital. Gestamp's total free float was 23.855% as of December 31, 2025 (including shares owned by the Board of Directors and treasury shares traded by JB Capital Markets under the liquidity agreement). 3.002% of the share capital, considered as part of the free float, belongs to the Bilbao Bizkaia Kutxa Banking Foundation (BBK) as notified to the National Securities Market Commission (CNMV) on December 13, 2024.

The following shows the evolution of Gestamp's share price since January 1, 2025:



Source: Bloomberg as of December 31, 2025

As of December 31, 2025, Gestamp shares had accumulated a positive return of +22.7% since December 31, 2024, bringing its market capitalization to €1.751 billion at

year-end. The total trading volume during 2025 was 126.3 million shares, or €366.1 million.

The shares reached their yearly high on August 22, 2025 (€3.53) and their low on January 10, 2025 (€2.35). During 2025, the average share price was €2.96.

Below is the most relevant information on Gestamp's performance in the stock market in 2025 and 2024:

	2024	2025
Total number of shares	575,514,360	575,514,360
Share price at year-end	2,48 €	3,04 €
Year-end market capitalization (in thousands)	1.427,00 €	1.751,00 €
Maximum Price	3,56 €	3,53 €
Date of Maximum Price	02/01/2024	22/08/2025
Minimum Price	2,37 €	2,35 €
Date of Minimum Price	03/12/2024	10/01/2025
Average price	2,80 €	2,96 €
Total volume (in shares)	156,807,731	126,271,844
Average daily trading volume (in shares)	610.147	493,249
Total volume (in millions)	432.50	366.10
Average trading volume (in thousands)	1,682.87	1,429.99

Data as of December 31, 2025. Source: Bloomberg and BME (Spanish Stock Exchanges and Markets)

5.2 Operations with Own Shares

On July 27, 2018, the Parent Company entered into a liquidity agreement with JB Capital Markets, S.V., S.A.U., adapted to the provisions of Circular 1/2017, of April 26, of the CNMV (Spanish National Securities Market Commission). The framework for this agreement will be the Spanish Stock Exchanges.

This contract establishes the conditions under which the financial intermediary will operate on behalf of the issuer, buying or selling the latter's own shares, with the sole objective of promoting liquidity and regularity of its price, and will have a duration of 12 months, being understood to be tacitly extended for the same period, unless otherwise indicated by the parties.

The amount allocated to the cash account associated with the contract was 9,000 thousand euros.

In May 2024, the Board of Directors of the Parent Company agreed to establish a new Share Buyback Program with the purpose of providing the Parent Company with sufficient treasury stock to allow the delivery of shares of the Company to certain employees of the Group, beneficiaries of the 2024-2026 Long Term Incentive Program (Note 6.15), with a maximum monetary amount allocated of 12 million euros and a maximum number of shares of 3,014,319.

As a result of the above, on May 31, 2024, the liquidity contract signed with JB Capital Markets, S.V., S.A.U. was temporarily suspended, and it was resumed on August 12, 2024, after the repurchase of the 3,014,319 shares established in the Repurchase Program was completed.

The treasury shares as of December 31, 2025 represent 1.13% of the share capital of the Parent Company (1.23% as of December 31, 2024) and total 6,508,845 shares (7,097,059 as of December 31, 2024), at an average acquisition price of 2.964 euros per share (2.845 euros per share as of December 31, 2024).

The movement during the 2025 and 2024 fiscal years has been as follows:

	Number of treasury shares	Thousands of Euros
Balance as of December 31, 2023	3.169.656	11.934
Increases/Purchases	10.055.793	27.728
Decreases/Sales	(6.128.390)	(19.470)
Balance as of December 31, 2024	7.097.059	20.192
Increases/Purchases	8.513.507	24.900
Decreases/Sales	(9.101.721)	(25.799)
Balance as of December 31, 2025	6.508.845	19.293

The sale price in the 2025 financial year of the treasury shares detailed in the table above amounted to 26,533 thousand euros (16,850 thousand euros as of December 31, 2024), generating a positive result of 734 thousand euros (negative result of 2,620 thousand euros as of December 31, 2024), which has been recorded under the heading of Distributable Reserves.

5.3 Bonds and Credit Rating

On October 6, 2025, the Group issued a bond, through its parent company (Gestamp Automoción S.A.), for a total amount of €500 million at an annual interest rate of 4.375%. This issuance was used to repay part of Gestamp's existing short-term debt. The bond matures on October 15, 2030.

As of December 31, 2025, Gestamp Automoción's corporate credit rating was "BB / Stable Outlook" by Standard & Poor's and "Ba2 / Stable Outlook" by Moody's.

Corporate Rating	Current Rating	Perspective	Last Revision
Standard & Poor's	BB	Stable	13/6/2025
Moody's	Ba2	Stable	20/3/2025
Bond Rating	Current Rating	Perspective	Last Revision
Standard & Poor's	BB	Stable	22/9/2025
Moody's	Ba2	Stable	26/9/2025

6. Dividend Policy

In 2018, Gestamp's Board of Directors approved the new dividend policy. Gestamp will continue to distribute annually a total dividend equivalent to approximately 30% of the consolidated net profit for each financial year, distributed in two installments, with part of the payment made in advance as an interim dividend:

- I. An initial payment, through the distribution of an interim dividend, which will be approved by agreement of the Board of Directors in December of each year and will be paid between January and February of the following year.
- II. A second payment, through the distribution of an ordinary dividend, which will be approved by agreement of the Ordinary General Meeting of Shareholders at the time of the approval of the annual accounts and will be paid between the months of June and July of each year.

In December 2025, the Board of Directors approved the distribution of an interim dividend in January 2026 against the 2025 financial results. The payment took place on January 10, 2026, for a gross amount of 0.0391 euros per share.

7. Other Relevant Information

Average Payment Period to Suppliers

The Spanish companies of the Group have adapted their internal processes and payment terms policy to the provisions of Law 15/2010, which establishes measures to combat late payments in commercial transactions. In this regard, the terms of contracts with commercial suppliers for the industrial activity of manufacturing parts located in Spain have included payment periods of 60 days or less, both in fiscal year 2025 and fiscal year 2024, as established in the Second Transitional Provision of the aforementioned Law.

In accordance with the provisions of the aforementioned Law, the following information pertains to the Group companies operating in Spain:

Exercise 2025

Average payment period to suppliers: 50 days

Total payments made: 3.954 billion euros

Total outstanding payments: 668 million euros

Exercise 2024

Average payment period to suppliers: 43 days

Total payments made: 4.282 billion euros

Total outstanding payments: 660 million euros

The monetary volume paid in the 2025 financial year in a period lower than the maximum established in the regulations on late payments, for companies based in

Spain, is 1,124 thousand euros (1,083 thousand euros in 2024) corresponding to 86,592 invoices (63,360 invoices in 2024).

For reasons of efficiency and in line with common business practices, the Spanish companies of the Group have established, basically, a payment schedule to suppliers under which payments are made on fixed days, which in the main companies is twice a month.

In general terms, during fiscal years 2025 and 2024, payments made by Spanish companies to suppliers for contracts entered into after the entry into force of Law 15/2010 did not exceed the legal limits for payment deferral. Payments to Spanish suppliers that exceeded the established legal deadline during fiscal years 2025 and 2024 were, in quantitative terms, of little significance and resulted from circumstances or incidents unrelated to the established payment policy, primarily the finalization of agreements with suppliers for the delivery of goods or the provision of services, or specific processing procedures.

Subsequent events

On January 8, 2026, a novation of the syndicated loan and the revolving credit facility was formalized for a total amount of €1.2 billion and €500 million respectively, extending their final maturity from 2028 to 2031 and modifying the interest rate. The remaining guarantees and covenants remained unchanged. The syndicated loan includes two repayments, one of €600 million in 2030 and another of €600 million in 2031, while the revolving credit facility has a single maturity date, if drawn, in 2031.

Except as indicated in the preceding paragraph, there are no significant events subsequent to December 31, 2025.

5. RISK MANAGEMENT

The identification, assessment and management of risks has been part of Gestamp's culture and strategy since its inception and is becoming increasingly relevant in an increasingly changing geopolitical and economic context.

Risk management, implemented in all businesses and levels of the organisation, contributes to reducing, in some cases substantially, the impact in the event of any adverse events materialising, and even transforming certain risks into opportunities and sources of competitive advantage.

To guarantee adequate management of risks and opportunities, Gestamp has an Integrated Risk Management System described below.

Integrated Risk Management System

Gestamp possesses an Integrated Risk Management System (IRMS)¹ that ensures the systematic and homogeneous identification, assessment and management of risks of any nature that could affect the achievement of the Group's strategic objectives.

This system, driven by the Board of Directors, contributes to value creation in a sustainable manner and to the protection of the Group's interests and its stakeholders.

Gestamp has a Risk Management Policy approved by the Board of Directors and applicable to all companies comprising the Group, covering all risks associated with the Group's activities, processes, projects and business lines in all geographic areas where it operates.

This policy sets out²:

- The different categories of financial, operational, strategic, reputational and compliance risks.
- The basic principles, guidelines, and general framework for action in this area.
- The bodies responsible for the proper functioning of internal risk control and management systems, defining their roles and responsibilities.
- The criteria applicable for setting acceptable risk levels.
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In 2025, Gestamp evolved its internal tool for financial risk and control management towards a GRC solution that integrates all the Group's current risk control and management systems into a single platform:

- Integrated Risk Management System,
- Internal Financial Information Control System (IFIICS),
- Internal Control over Sustainability Reporting System (ICSR),
- Criminal Risk Prevention Model,
- AI Risk Prevention System,
- Fraud Prevention System,
- IT / OT Control Management System.

¹ Based on the COSO ERM and ISO 31000 framework standards, as well as the good practices mentioned in the Good Governance Code of Listed Companies and in the Technical Guide 3/2017 on Audit Committees of Public Interest Entities.

² For more information about the Risk Management System, please see the Corporate Governance Report.

This evolution reinforces governance, avoids duplication for risk and control owners, unifies methodologies and allows for more efficient, traceable and homogeneous management throughout the Group, also serving to obtain combined assurance.

The annual risk management process involves:

- The review and approval of risk valuation scales (inherent impact, inherent probability and velocity) and controls that mitigate them (strength against inherent impact and inherent probability).
- Review of the owners of the different risks, ensuring that their responsibility for them and associated controls is fully communicated.
- The updating and dissemination of the Corporate Risk Map at relevant levels of the organisation.
- The monitoring of defined indicators for risk measurement.
- The implementation and monitoring of global or specific action plans to keep risks within levels considered acceptable.

This dynamic system is continuously updated, incorporating derivatives from business developments, regulatory changes, good governance recommendations and other factors, such as ESG-related risks, which have been reviewed and aligned with the ESG Plan 23-25, as detailed in subsequent sections.

Main Risks

Gestamp conducts its activities in multiple countries, markets and regulatory, political and socio-economic environments, implying exposure to strategic, operational, financial, reputational and compliance risks, which must be mitigated as effectively as possible.

During 2025, the risks identified by the company are, in general terms, in line with the previous period, taking into account the evolution of the automotive market, innovation processes and new technologies, as well as the consequences derived from ongoing international conflicts, which have generated an impact for companies and countries globally.

These factors have led to reinforcing internal measures and policies to mitigate the consequences derived, among others, from the slowdown in demand for electric vehicles in various markets, which also influences global demand. Likewise, actions have been intensified against risks associated with cybersecurity, development of new projects and products, price and exchange rate fluctuations, and security in the supply of raw materials and energy.

Some of the main risks that have been identified by the company and the corresponding management measures are detailed below:

RISKS	MANAGEMENT MEASURES
Operational risks	
Cybersecurity risk and leakage of critical information	Gestamp has Implemented a Strategic Cybersecurity Plan in all plants and divisions, including the reinforcement of information access barriers, alert systems against intrusion attempts, phishing, malware, etc., as well as continuous awareness programmes for employees. Complementarily, the global cybersecurity policy defines standards, roles and procedures for the protection of digital assets, information classification by criticality level and the design of appropriate protection mechanisms, guaranteeing resilience against emerging threats.
Volatility risks and supply management	<p>Most steel is purchased through resale agreements directly negotiated by car manufacturers. For other raw material supplies, Gestamp works with steel suppliers to negotiate purchase prices in line with the agreements signed by customers.</p> <p>A range of controls for managing the logistics chain and daily checks of stock levels are carried out alongside production forecasts.</p> <p>Gestamp has designed a long-term energy-purchasing strategy with PPAs (Power Purchase Agreements), with the aim of reducing the impact of price volatility.</p>
Difficulty attracting and retaining talent	Gestamp has a people management model that identifies existing talent in the organisation on homogeneous and consistent bases. This model, together with training and development programmes, mobility plans and compensation programmes, drives talent development and growth. Furthermore, aligned with the Group's strategic priorities – growth and adoption of new technologies – it allows for planning talent needs in number and profile for critical environments.
Inability to adapt to volume drops: inability to make production more flexible and optimise associated costs	<p>Gestamp drives Industry 4.0 and digitalisation projects aimed at production flexibilisation and cost absorption.</p> <p>The Smart Factory model integrates technologies such as IoT, Big Data and real-time connected systems, and together with its component assembly concept, allows for adjusting installed production capacity to the real volumes of different vehicles at all times and responding agilely to demand changes.</p> <p>High-sensitivity indicators are also available to detect deviations in adaptation.</p> <p>Measures in this area include: optimising the cost structure to balance fixed and variable costs; the above-mentioned Smart Factory model to introduce flexible production processes; and, wherever possible, establishing binding contractual clauses in the event of drops in volume.</p>

<p>Profitability deviations in the industrialization and production phases of projects.</p>	<p>Gestamp has developed the Gestamp Product Creation System (GPCS) to regulate and cover all processes involved in the study and quotation phase of our projects, serving as a repository for all documentation in the different stages of the process, including that related to risks. The system defines the milestones for each project, their review points and the people responsible for them. It has been circulated and introduced on a global scale within the Group. In addition, Gestamp has a global database that includes a record of incidents and lessons learnt, which can be consulted in the creation of each new business case.</p> <p>Lastly, for each launch and its corresponding business case, variance analysis is performed, in addition to monitoring by a specific corporate control department</p>
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<p>Incidents related to the quality of Gestamp's products</p>	<p>Gestamp has a company-wide quality management system that supports all individual plant systems, which are certified by independent and internationally accredited organisations and also audited regularly by customers and the internal quality audit team. In addition, Gestamp has developed quality standards by taking the best practices from individual plants and introducing them to all plants, with a special focus on manufacturing processes, as well as various IT tools that support the effective roll-out of quality-related working methods specific to the automotive industry.</p>
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Strategic risks

<p>Geopolitical and macroeconomic uncertainty</p>	<p>Gestamp performs continuous monitoring of the geopolitical situation in all countries where it operates, aiming to assess and incorporate the impact of potential instability into Group forecasts and strategic and operational decisions, and designs specific mitigating measures.</p> <p>Likewise, associated factors and indicators are considered in the adjudication of new relevant projects in countries with significant risk, via ad hoc reports shared in decision-making committees, along with corresponding mitigating actions.</p>
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<p>Loss of market share or competition</p>	<p>Gestamp has a GSPO (Gestamp Strategic Project Office) Validation Procedure, a corporate process ensuring evaluation and validation by senior management of strategic projects before approval, guaranteeing alignment with Group objectives, as well as competitiveness, quality and financial strength. This procedure allows prioritising initiatives that reinforce market position.</p> <p>Likewise, 5-year strategic plan reviews are performed at each plant (5YP), via a systematic update process considering customer needs, corporate objectives and market trends. These reviews allow identifying emerging risks, adjusting productive capacity, optimising investments and defining corrective actions.</p>
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<p>Lack of integration and achievement of ESG objectives in the company business model</p>	<p>Gestamp has established an ESG 2025 strategic plan, integrated into the business strategy and approved by the Board of Directors. This plan, aligned with identified risks and stakeholder expectations, establishes governance bodies, ESG policies and multidisciplinary working groups at corporate and divisional levels.</p> <p>Its progress is supervised via periodic reviews and corrective actions to guarantee compliance.</p> <p>Gestamp participates in co-developments with customers and promotes strategic initiatives in digitalisation and Industry 4.0.</p>
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<p>Lack of defined technology strategy</p>	<p>Likewise, it has a specific roadmap for technological innovation specific to electric vehicles and other advanced solutions.</p> <p>These activities, developed in the 13 R&D centres covering the entire value chain to design products oriented towards future mobility, are supervised and directed by the Technology and Innovation Office.</p>
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Financial risks

Risks associated with fluctuations in financial markets, such as exchange rates or interest rates	<p>Gestamp uses derivative financial instruments to hedge exposure to interest rate variations.</p> <p>Likewise, the company seeks a balanced combination of fixed and floating rates for debt.</p> <p>It performs periodic evaluations of exchange rate exposure by geography and takes hedging decisions when necessary.</p> <p>Monthly monitoring of impacts is performed, and contractual clauses with third parties are established for indexation against exchange rate variations.</p>
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Compliance risks

Non-compliance with applicable external regulations	<p>The Group maintains a robust regulatory control system, including:</p> <ul style="list-style-type: none"> •Continuous monitoring of regulatory changes in all jurisdictions where it operates, ensuring timely adaptation to new legal requirements. •Operational whistleblowing channel, with systematic monitoring and periodic reporting to the Audit Committee, guaranteeing transparency and adequate management of potential non-compliances. •Criminal Risk Prevention Model, complemented by a specific Manual and a set of corporate policies, periodically reviewed and approved by the Board of Directors, ensuring compliance with criminal regulations and Group ethical standards.
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For more information about the 2025 risks, please see the Corporate Governance Report.

ESG Risks

Gestamp is aware that ESG risks are very tightly linked to the geographical location of its plants and the complexity of the value chain in the automotive industry. For this reason, the company intends to use the ESG Plan 23-25 and the upcoming ESG Plan 26-30 to help in mitigating these risks in two directions: towards the company and towards its stakeholders and environment.

During 2025, the Risk Directorate and the ESG Directorate reviewed and updated the ESG risks present in Gestamp's Integrated Risk Management System with a dual objective: ensuring that the Risk Map is aligned with the company's ESG strategy and knowing the degree of contribution of the different areas of the ESG Plan to the mitigation of Group risks.

Likewise, in 2025 there was a review of the double materiality analysis, the results of which have been aligned with the Corporate Risk Map.

After collaboration with the ESG Directorate to guarantee alignment of the IRMS with the ESG Plan, the following conclusions have been obtained:

Firstly, the most consolidated ESG Plan areas, those on which the company has been working longest, meet their objective of mitigating risks such as worker health and safety, risks related to supplied part quality, or compliance and accountability risks.

Furthermore, the ESG Plan reinforces areas contributing to mitigating risks related to environmental, social and ethical supply chain management, alignment with customer ESG expectations, or talent attraction and retention.

The plan not only contributes to mitigating risks but also to turning them into opportunities and competitive advantages, such as alignment with customers' climate change objectives or introducing the concept of circularity.

6. ANNUAL CORPORATE GOVERNANCE REPORT

The Annual Corporate Governance Report for the year ended 31 December 2025, which forms part of this Consolidated Management Report, is available in full on the website of the National Securities Market Commission (CNMV) (www.cnmv.es) and on Gestamp's corporate website, (www.gestamp.com). Likewise, the Annual Corporate Governance Report will be communicated as Other Relevant Information (OIR) on the aforementioned CNMV website.

7. ANNUAL REPORT ON DIRECTORS' REMUNERATION

The Annual Report on Directors' Remuneration relating to the financial year ended 31 December 2025, and which forms part of this Consolidated Management Report, is available in full on the website of the National Securities Market Commission (CNMV) (www.cnmv.es) and on Gestamp's corporate website, (www.gestamp.com). Likewise, the Annual Report on Directors' Remuneration will be communicated as Other Relevant Information (OIR) on the aforementioned CNMV website.

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1. GENERAL INFORMATION

I. General information (ESRS 2)

BP – 1: General basis for the preparation of the sustainability statement.

This Consolidated Non-Financial Information Statement and Sustainability Information (hereinafter Sustainability Statement and Sustainability Report) refers to the sustainability performance of the Gestamp Group (hereinafter the Group or Gestamp) including the Sideacero Group (hereinafter Gescrap) for the period from 1 January to 31 December 2025. The contents constitute the 2025 Sustainability Statement and consolidates data about all the activities and all the regions in which the Group is active.

The scope of consolidation of this 2025 Sustainability Statement of the Gestamp Group is the same as that of the Consolidated Financial Statements.³ In the event that any indicator reports the information associated with 100% of the perimeter through estimates, this is specified in a footnote or table. In the same way, it is indicated at the bottom of the table if the figure reported for the previous year has been recalculated.

Gescrap represents 4.7% of the turnover with respect to the consolidation perimeter of the financial statements and has been integrated into the double materiality analysis, the climate risk analysis and the taxonomy. In the same way, after the progress made throughout the year in the integration of quantitative information, primary data have been included in the rest of the sustainability information.

For the preparation of this report, the company has different corporate information collection systems, and a specific non-financial information reporting platform that allows it, automatically, to collect the necessary information to comply with the requirements demanded by Commission Delegated Regulation (EU) 2023/2772 and Law 11/2018, of 28 December, on non-financial information and diversity. Under these systems, information is subject to internal control procedures, data are verified, potential errors can be corrected, information is structured and consolidated, and a historical data record is maintained. This platform specifically for reporting financial information, among other elements, has been vital for compiling the information on Gescrap and the companies which have not yet implemented the group's systems, making it possible to guarantee the inclusion of information from the whole perimeter.

Gestamp's Sustainability Statement not only covers the group's own activities, but also upstream and downstream operations at every other stage of its value chain. This value chain is made up of three segments:

- **Upstream operations:** As the supply chains of the automotive sector become more complex, so robust internal systems and procedures are needed to correctly manage suppliers of raw materials (steel, aluminium, etc.), services or other products, without which the company would not be able to undertake its

³Gestamp holds stakes in various companies considered using the equity method, these being part of the Group's value chain and being excluded from the sustainability indicator report with the exception of the Group's carbon footprint.

activities. This segment extends from direct suppliers (tier-1) and, as far as possible, to lower levels (tier-n), from the knowledge of our main suppliers' activity, acknowledging that this information is usually confidential.

- **Own Operations:** The Group seeks to be the trusted partner of its customers (OEMs), meeting their needs and keeping them at the heart of the business, accompanying them in new markets and offering them innovative solutions to face the many different challenges of the automotive sector. OEMs are responsible for assembling parts purchased from their suppliers. In some cases, these customers also act as part producers. The result of this process is the manufacture of vehicles that are subsequently marketed for use by the consumer or end user, who uses them until the end of their useful life.
- **Downstream:** The Group aims to be a trusted partner to its OEM customers, meeting their needs and placing them at the heart of the business, supporting them in new markets, and offering innovative solutions to address the many and varied challenges of the automotive sector. OEMs are responsible for assembling parts purchased from their suppliers. In some cases, these customers also act as parts manufacturers. The result of this process is the production of vehicles that are subsequently sold to the end consumer or user, who uses them until the end of their useful life.⁴

This report presents information on the management of the activity in each of the phases of its value chain.

The company has not opted to omit from the Sustainability Report any information about intellectual property, know-how or the results of innovative projects. Likewise, the company has chosen not to exempt information relating to impending developments or matters in the course of negotiation, pursuant to the provisions of Article 19a(3) and Article 29a(3) of Directive 2013/34/EU.⁵

⁴Original Equipment Manufacturer.

⁵The only exemption is that relating to reductions through decarbonization leverage, which is classified as confidential and sensitive and will be assessed for reporting in future exercises as long as this situation changes.

BP – 2: Disclosures in relation to specific circumstances

Time horizons

The double materiality assessment uses the time horizons defined in section 6.4 of ESRS 1: short term refers to the financial statement reporting period; medium term refers to a period of up to five years from the end of the short-term period; and long term refers to a period of more than 5 years from the end of the short-term period.

In the case of climate risk analysis (physical and transitional), different time horizons have been used:

- **Short term:** the time between the reporting period and 2030.
- **Medium term:** from 2031 to 2050.
- **Long term:** from 2050 to 2100.

This, beyond climate actions and targets, responds to the temporal nature of the expected physical and transition climate impacts according to the selected climate scenarios from the IPCC (Intergovernmental Panel on Climate Change) and the IEA (International Energy Agency). It is the company's view that the medium- and long-term time horizons should be close enough for scenarios to be plausible, but distant enough for significant and potentially business-impacting changes to take place between the scenarios and the present. These time horizons have also been selected by the company in view of investment horizons and the useful life of assets.

Sources of estimation and outcome uncertainty

Rigorous steps have been taken to gather and present both quantitative and qualitative information in the Sustainability Statement. Yet should any considerable degree of uncertainty exist in relation to any quantitative parameter and/or monetary amount, an appropriate explanation will be provided alongside the value in question for the sake of clarity. Should any considerable degree of uncertainty exist, the corresponding explanation will include the assumptions, approximations and judgements on which the measurement is based.

Standard	Indicator	Estimate used
E1	E1-6	Details regarding the hypotheses, criteria and methodologies for the estimated calculation of the group's carbon footprint are included in the following section: " E1-4 "
E3	E3-2	Water consumption in cubic meters has been obtained from primary data sources. In those companies in which it has not been possible to access the breakdown of consumption data by source, the same proportionality has been applied as in the rest of the Group.
E5	E5-5	The production of hazardous and non-hazardous waste has been obtained from primary data sources. In those companies in which it has not been possible to access the data broken down by type of hazardous waste and type of non-hazardous waste, the same proportionality has been applied as in the rest of the Group.
S1	S1-14	For those companies in which the breakdown of hours worked has not reached the maximum degree of reporting (gender and own and subcontracted personnel), a direct proportionality has been made based on the total hours worked known following the representativeness of these groups in the Group.
S1	S1-16	The details of the hypotheses, criteria and methodologies used to calculate the gap and the Group's average remuneration are included in: " S1-16 "

Changes in the preparation or presentation of sustainability information

As this is the second year in which the Gestamp Group has reported information under Commission Delegated Regulation (EU) 2023/2772, of 31 July 2023, supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, the advances achieved in the systems for data collection and management have enabled greater integration of the sustainability information. Each of the tables in this Sustainability Statement specifies the changes with regard to the previous year, so that improvements in the scope, data sources and reporting criteria can be clearly identified.

In accordance with the commitment acquired in the previous year, in which the Group undertook to explain any change in the presentation or preparation of the sustainability information - including the reasons for the change, replacement of parameters and, where possible, the disclosure of revised comparative figures - this year the possibility of recalculating the figures for social and environmental indicators was assessed in view of the expanded perimeter. Even so, it was decided that the recalculation of social indicators could distort the representative quality of the data, so the scope of the information is specified for each of the tables included in the report for the years 2024 and 2025. As regards the other indicators, each table includes a footnote explaining any variation in the data from the previous year.

Information about errors from previous periods

Since this is the second year in which the Gestamp Group has reported information under Commission Delegated Regulation (EU) 2023/2772, of 31 July 2023, supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, materiality errors from previous periods are identified in the following indicators.

Standard	Indicator	Description
E1	E1-6	<ul style="list-style-type: none"> Carbon footprint: Scope 3 Category 15
S1	S1-7	<ul style="list-style-type: none"> Non-salaried workers
S1	S-16	<ul style="list-style-type: none"> Gender pay gap Ratio of the total annual remuneration of the person with the highest salary to the average total annual remuneration of all employees (excluding the highest paid person)

In the indicators added in the table above, the data for the 2024 financial year have been recalculated to adapt it to the methodology required by the ESRS, as well as to guarantee comparability with the figures presented in the current financial year.

If this is the case in future reports, the Group undertakes to provide a detailed description of the same, indicating the nature of the errors and the correction of each previous period included in the sustainability statement to the extent possible. In the event that correction of the error is not possible, the Panel undertakes to disclose the circumstances that led to the existence of such condition.

Information derived from other legislation or generally accepted pronouncements on sustainability reporting

Investments must be directed to sustainable projects and initiatives with a view to making the economy, the business community and wider society more resistant to the current and future effects of climate change and environmental emergencies. A common language is therefore required in addition to a clear definition of what is meant by "sustainable". In response to this challenge, the European Commission has published a classification system known as European Union Taxonomy (Regulation (EU) 2020/852).

This Sustainability Statement discloses additional information about EU Taxonomy with a view to guaranteeing compliance with the EU's climate and energy targets for 2030 and, in turn, reaching the EU's net-zero target by 2050.

As in the previous year, given the uncertainty that exists in Spain regarding the transposition of the European Corporate Sustainability Reporting Directive (CSRD) and the requirement for the company to consolidate its disclosures in Acek's Consolidated Statement, the requirements of Spanish Law 11/2018 have also been fulfilled, including the Table of Contents in the Appendices to the Gestamp Group's Sustainability Statement.⁶

⁶Majority shareholder of Gestamp Automoción.

In addition, no *Disclosure Requirement* or *Data Point* have been included by reference outside of this Statement of Sustainability.

Incorporation by reference

This Sustainability Statement does not include information by reference that responds to the requirements of the European Sustainability Reporting Standards (ESRS). The specifications for each disclosure requirement in the case of including information by reference to the Financial Statements would be found in the Annex entitled "[Table of contents according to Commission Delegated Regulation \(EU\) 2023 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to Sustainability Reporting Standards](#)".

Transitional provision related to the value chain

With regard to the value chain, Gestamp includes quantitative information on Scope 3 of the carbon footprint. In the case of estimates using indirect sources, such as average sectoral data or other surrogate variables, the parameters used shall be indicated, the basis for their preparation shall be described, the degree of accuracy and the actions envisaged to improve accuracy in the future.

Use of phase-in provisions pursuant to Appendix C of ESRS 1

Below are the sections on which Gestamp has made use of the transitional provisions in accordance with Appendix C of ESRS 1:⁷

ESRS	Associated disclosure	Full name of the disclosure requirement
ESRS 2	SBM-1	Section 40, letter c): list of additional significant sectors of the ESRS.
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business mode Information related to section 48e) "Anticipated financial effects"
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities.
ESRS E2	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities.
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities.
ESRS E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities.
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities.
ESRS S1	S1-11	Social protection.
ESRS S1	S1-15	Work-life balance.

⁷Regarding the transitional provisions, Gestamp, in this report, takes advantage of the relief introduced by the "Quick Fix" Delegated Act. On July 11, 2025, the European Commission adopted the "Quick Fix" Delegated Act to support companies classified as "Wave 1" under the transitional provisions, which extend to the 2025 and 2026 tax years.

Independent verification report

This "Consolidated non-financial information statement and sustainability information" has been verified in accordance with applicable regulations, and the [Independent Verification Report](#) carried out by a third party, which includes the conclusions of said review, is included in the annexes.

Board of Directors and its Committees

BOARD OF DIRECTORS

Gestamp's Board of Directors is responsible for effectively assuming the Group's duties of supervision, management, monitoring and representation attributed by Law and its Articles of Association, and, as its core mission, for developing and precisely organising the implementation of the Group's strategy, and monitoring and enforcing the management's compliance with those objectives, while respecting the purpose and interests of Gestamp.

In 2025, the Board of Directors met on 10 occasions. All meetings were chaired by the President and the attendance ratio was 99.17%, as due to unavoidable personal commitments, Ms. Concepción Rivero Bermejo was unable to attend one meeting. However, she issued her corresponding delegation and voting instructions in favour of the Chairman of the Appointments and Remuneration Committee, Mr. Alberto Rodríguez Fraile Díaz.

COMPOSITION

The Board of Directors is composed of 12 members, of which 2 are executive, 3 are proprietary, and 7 are independent directors. In view of the board's composition, the seven independent directors represent 58% of the total number of board members. There is no workforce representation on the Board of Directors.

Mr. Francisco José Riberas Mera and Ms. Patricia Riberas López are the only executive members of the Board of Directors, with all remaining 10 members being non-executive directors.

Gestamp's Board of Directors consists of 5 female members and 7 male members. Consequently, female directors represent 42% of the total number of board members.

Member	Post	Category
Mr. Francisco José Riberas Mera	Executive Chair	Executive
Ms. Patricia Riberas López	Board Member	Executive
Mr. Juan María Riberas Mera	Vice President	Proprietary Director (non-executive)
Mrs. Chisato Eiki	Board Member	Proprietary Director (non-executive)
Mr. Makoto Takasugi	Board Member	Proprietary Director (non-executive)
Mr. César Cernuda Rego	Board Member	Independent (non-executive)
Ms. Ana García Fau	Board Member	Independent (non-executive)
Mr. Alberto Rodríguez-Fraile Díaz	Board Member	Independent (non-executive)
Mr. Javier Rodríguez Pellitero	Board Member	Independent (non-executive)
Mr. Pedro Sainz de Baranda Riva	Board Member	Independent (non-executive)
Ms. Concepción Rivero Bermejo	Board Member	Independent (non-executive)
Ms. Loreto Ordóñez Solís	Board Member	Independent (non-executive)

Mr. David Vázquez Pascual	Secretary	Non-director
Mrs. Elena Torregrosa Blanchart	Vice-secretary	Non-director

FUNCTIONS

In addition to those established by law, the functions and responsibilities of the Group's Board of Directors are set out under Article 8 of Gestamp's [Regulations of the Board of Directors](#).

On this basis, the Board of Directors is the highest governing body whose responsibilities include:

- Approving and monitoring the Group's standard policies and strategies. Such policies include:
 - the strategic or business plan, as well as management objectives and annual budgets;
 - defining the Company and its group's structure;
 - sustainability policies based on the proposals of the Sustainability Committee;
 - the policy concerning the control and management of financial and non-financial risks, and the acceptable risk level, based on the proposals of the Audit Committee;
 - the Code of Conduct and other related standard policies and the Compliance Model (including the Criminal Risk Prevention Model).
 - the policy concerning the remuneration of senior managers; and the policy concerning the remuneration of directors, based on the proposals of the Nomination and Compensation Committee submitted to the General Meeting for consideration.
- Preparing and submitting information, including non-financial information, to Gestamp's General Meeting of Shareholders for approval, provided it has been validated by the Audit Committee.
- Regularly monitoring internal reporting and control systems, including the Compliance Model, in conjunction with the Audit Committee.
- Making sure that its Committees are functioning effectively, and monitoring the performance of the Group's managers assigned to sit on those committees.

KNOWLEDGE, SKILLS AND EXPERIENCE

For the purposes of defining the knowledge, expertise and experience that, as a whole, are deemed most appropriate for the Board of Directors and to verify the suitability of a candidate for a vacancy on the Board, the Nomination and Compensation Committee approves a competency matrix for the Board of Directors. The current Board of Directors' competency matrix is as follows:

		Francisco Riberas Mera	Patricia Riberas López	Makoto Takasugi	Alberto Rodríguez Fraile	Loreto Ordoñez Solís	Pedro Sainz de Baranda	Ana García Fau	Juan María Riberas Mera	Javier Rodríguez Pellitero	César Cernuda Rego	Chisato Eiki	Marieta del Rivero Bermejo
CATEGORY*		E	E	P	I	I	I	I	P	I	I	P	I
PROFESSIONAL EXPERIENCE					C. Appointments and Remuneration			Audit Committee		ESG Commission			
1	Experience in governing bodies, management committees or the management of other listed or relevant companies.	X	X	X	X	X	X	X	X	X	X	X	X
2	Experience in strategy formulation and implementation.	X	X	X	X	X	X	X	X	X	X	X	X
3	Experience in expanding companies or consolidation processes.	X	X	X	X	X	X	X	X		X	X	X
4	Experience in international environments.												
	Europe	X	X	X	X	X	X	X	X		X	X	X
	North America	X	X	X			X	X	X		X	X	
	Asia	X	X	X			X	X	X		X	X	
	Mercosur	X	X	X			X	X	X		X	X	X
5	Experience in companies carrying out digital transformation or in high-technology sectors.		X	X		X	X	X			X		X
6	Experience in the consumer discretionary goods sector.	X	X	X			X		X	X	X	X	X
7	Experience in the automotive industry.	X	X						X				
8	Experience in the steel industry.	X		X			X		X				
9	Experience in cybersecurity										X		
COMPETENCIES, SKILLS AND KNOWLEDGE													
10	Legal									X			
11	Accounting and finance		X	X	X		X	X	X	X			

12 Committee							X		X			
13 Risk management	X	X		X	X	X	X					
14 ESG (Environmental, Social and Governance)					X		X		X	X	X	X
DIVERSITY												
15 Gender												
Women (41.67%)		X			X		X				X	X
Male (58.33%)	X		X	X		X		X	X	X		
16 Age												
Under 55		X			X					X	X	X
Between 55 and 65	X		X	X		X	X	X	X			
Over 65												
DURATION												
0-4 years		X	X									
5 - 11 years				X	X	X	X		X	X	X	X
12 or more	X							X				

*E: Executive, P: Proprietary, I: Independent

This matrix is updated on a regular basis in line with any potential vacancies that may arise on the Board of Directors and the new challenges and opportunities faced by the Group in the short, medium and long term.

According to the competency matrix applicable to the Board of Directors, the following six directors boast a range of skills and experience in various matters of sustainability: Ms. Chisato Eiki, Ms. Loreto Ordóñez Solis, Ms. Marieta del Rivero Bermejo, Mr. Gonzalo Urquijo Fernández de Araoz, Mr. Javier Rodríguez Pellitero, Mr. César Cernuda Rego and Ms. Ana García Fau.

Similarly, according to the competency matrix applicable to the Board of Directors, the following five directors boast a range of skills and experience in risk management: Mr. Francisco José Riberas Mera, Ms. Patricia Riberas López, Mr. Alberto Rodríguez Fraile Díaz, Mr. Pedro Sainz de Baranda, Ms. Loreto Ordóñez Solis, and Ms. Ana García Fau.

Finally, the matrix identifies Director César Cernuda Rego as having experience in cybersecurity.

Likewise, the skills matrix identifies those members who have or have had experience in any international geographic area in which the Gestamp Group is present (Europe, North America, Asia and Mercosur), identifying 11 of the 12 members: Mr. Francisco José Riberas Mera, Ms. Patricia Riberas López, Mr. Juan María Riberas Mera, Ms. Chisato Eiki, Mr. Makoto Takasugi, Mr. Alberto Rodríguez Fraile Díaz, Mr. Pedro Sainz de Baranda, Ms. Ana García Fau, Ms. Loreto Ordóñez Solis, Ms. Marieta del Rivero Bermejo, Mr. César Cernuda.

On the other hand, the Appointments and Remuneration Committee approves an annual Training Programme for the board members. The Training Programme for the board members for 2023 included three sessions dealing with (i) the impact of ESG issues on the companies' general strategy, (ii) circularity and (iii) regulatory compliance, human rights, the environment and supply chain management. The programme for 2024 included a session dealing with the application of community law on environmental taxonomy to suppliers in the wider automotion sector and Gestamp in particular, as well as the impact of the evaluation criteria for ESG rating agencies for family businesses, and Gestamp in particular. In 2025, the programme included, among others, a session on criminal risks for legal persons that focussed on the new aspects introduced in the Spanish Penal Code and the risk of corruption.

In view of the foregoing, the Nomination and Compensation Committee makes sure that the Board of Directors has access to sufficient knowledge, expertise and experience to identify, define and monitor the company's material impacts, risks and opportunities.

SUSTAINABILITY COMMITTEE

The purpose of the Sustainability Committee is to assist the Board of Directors with a number of tasks, including the tasks of proposing, supervising, reviewing and ensuring compliance with the Group's sustainability policies regarding environmental, social and corporate governance matters.

In 2025, the Sustainability Committee met on 7 occasions. All the meetings were presided over by the Chairman, and the attendance rate was 95.83%. In this regard, Ms. Concepción Rivero Bermejo could not attend one meeting, nonetheless issuing the corresponding delegation and voting instructions in favour to the Chairman of the Sustainability Committee, Mr. César Cernuda Rego.

COMPOSITION

A total of 3 members sit on the Sustainability Committee. While they are all non-executive directors, 1 is a proprietary director and 2 are independent directors. This composition means that the three independent directors represent 67% of the total number of Sustainability Committee members.

Member	Post	Category
Mr. César Cernuda Rego	President	Independent (non-executive)
Mrs. Chisato Eiki	Board Member	Proprietary Director (non-executive)
Mrs. Marieta del Rivero Bermejo	Board Member	Independent (non-executive)
Mr. David Vázquez Pascual	Secretary	Non-director
Mrs. Elena Torregrosa Blanchart	Vice-secretary	Non-director
Mr. Carlos Franch Jiménez	Deputy Secretary	Non-director

FUNCTIONS

Under Article 42 of the Board of Directors Regulations, the Sustainability Committee carries out the following duties:

- Proposing the Strategic ESG Plan to the Board of Directors and monitoring the degree to which its targets are being met at all times.
- Periodically assessing and reviewing the corporate governance system and the Group's environmental* and social policies in order to ensure that they fulfil the mission of promoting social interest and take into account the legitimate interests of the remaining stakeholders, as appropriate.
- Monitoring the Group's environmental*, social and corporate governance practices to ensure that they are aligned with the established strategy and policy.
- Overseeing and evaluating the diverse stakeholder relationship processes regarding environmental*, social and corporate governance matters, while ensuring that responsible communication practices are followed.

* Climate change mitigation

AUDIT COMMITTEE

The purpose of the Audit Committee is to assist the Board of Directors with a number of tasks including oversight of internal and external audit processes concerning risk management and control systems, reporting systems and internal control procedures.

In 2025, the Audit Committee met on 13 occasions. All the meetings were presided over by the Chairman, and the attendance rate was 100%.

COMPOSITION

A total of 3 members sit on the Audit Committee. While they are all non-executive directors, 1 is a proprietary director and 2 are independent directors. This composition means that the number of independent directors represents 66.66% of the total number of Audit Committee members.

Member	Post	Category
Mr. Javier Rodríguez Pellitero	President	Independent (non-executive)
Mr. Juan María Riberas Mera	Board Member	Proprietary Director (non-executive)
Ms. Ana García Fau	Board Member	Independent (non-executive)
Mr. David Vázquez Pascual	Secretary	Non-director
Mrs. Elena Torregrosa Blanchart	Vice-secretary	Non-director

FUNCTIONS

Under Article 40 of the Group's Board of Directors Regulations and Article 7 of the Group's Comprehensive Risk Management System Policy ("**CRMS Policy**"), the Audit Committee carries out the following duties:

- Supervises and evaluates the process of preparing, the integrity and the presentation of financial and non-financial information, checking compliance with regulatory requirements and the correct application of accounting criteria.
- Periodically reviews the internal control and risk management systems for financial and non-financial risks, including tax risks, and discuss with the auditor any significant weaknesses in the internal control system detected during the audit, all without undermining the auditor's independence.
- In respect of risk control and management, acts in conjunction with the Internal Audit and Risk Management Department to submit the risk control and management policy (and any alterations to the same) to the Board of Directors for consideration. The proposed policy will identify and determine the types of financial and non-financial risks (particularly, though not exclusively, operational, technological, legal, social, environmental, political and reputational risks, including risks of corruption) to which the Group is exposed, so that the primary risks can be duly detected, managed and reported. In this regard, it:
 - Ensures that the Internal Audit and Risk Management Department is functioning effectively.

- Assesses whether the Group has the organisational structure, personnel, budget, policies and processes required to identify and control its primary risks.
- Is informed of the measures in place to mitigate the impact of identified risks, should they occur.
- Undertakes an annual reappraisal of the list of most significant risks, which will include the identification and understanding of emerging risks, as well as the assessment of the established level of risk.
- Proposes to the Board of Directors the level of risk regarded as acceptable by Gestamp, as well as any alteration to the same.
- Oversees compliance with the Group's corporate governance rules and internal codes of conduct, ensuring that the corporate culture is aligned with its purpose and values.
- With the support of the Ethics Committee, the Compliance Office and the Regulatory Compliance Unit, it supervises compliance with the Code of Conduct, the operation of the Group's reporting channel and the Criminal Risk Prevention Model. These units report periodically to the Commission within the scope of their powers.

NOMINATION AND COMPENSATION COMMITTEE

The Nomination and Compensation Committee assists the Board of Directors by monitoring and proposing the appointment and remuneration policies applicable to Gestamp's Board of Directors and the Group's senior management.

In 2025, the Nomination and Compensation Committee met on 8 occasions. All the meetings were presided over by the Chairman, and the attendance rate was 100%.

COMPOSITION

The Nomination and Compensation Committee is composed of 3 members, all of them independent and therefore non-executive.

Member	Post	Category
Mr. Alberto Rodríguez-Fraile Díaz	President	Independent (non-executive)
Mr. Pedro Sainz de Baranda Riva	Board Member	Independent (non-executive)
Ms. Loreto Ordóñez Solís	Board Member	Independent (non-executive)
Mr. David Vázquez Pascual	Secretary	Non-director

FUNCTIONS

Under applicable legislation and Gestamp's Board of Directors Regulations, the Nomination and Compensation Committee is not responsible for matters of Sustainability. However, pursuant to Article 41 of the Board of Directors Regulations, the Committee undertakes the following tasks:

- Formulating the Board of Directors' Selection and Diversity Policy and making sure that the Board of Directors is diverse in its composition and has expertise and experience in a range of areas, including sustainability.
- Formulating and submitting the Board of Directors' training plans to the Board of Directors for approval and making sure that they include sessions relating specifically to matters of sustainability.
- Preparing the Remuneration Policy applicable to board members and senior managers; the policy will cover a number of aspects including annual performance-related pay tied to matters of sustainability.

MANAGEMENT AND SUPPORT UNITS

The remit of the committees or bodies described below covers a number of areas including the responsibility for controlling, managing and monitoring impacts, risks and opportunities (IRO) in the Gestamp Group.

ESG COMMITTEE

The Group's key managing directors sit on the ESG Committee which is chaired by the Board of Directors' Executive Chair and charged with the task of integrating and overseeing sustainability initiatives across the organisation. It is primarily responsible for:

- **Setting out the ESG Strategy:** it develops and sets out the Group's sustainability strategy in line with business targets and corporate values. That includes setting clear environmental, social and governance goals. The resulting strategy is subsequently submitted to the Sustainability Committee which ultimately reviews and submits it to the Board of Directors for approval.
- **Monitoring and Launching ESG Initiatives:** it coordinates the launch of ESG initiatives across all the Group's departments, and ensures that they meet their individual sustainability commitments.
- **Embedding sustainability into decision-making processes:** it embeds aspects of ESG into strategic decisions and prioritises projects and practices that promote long-term sustainability.
- **ESG Risk Assessment and Management:** it identifies and assesses ESG risks that may impact business activities.
- **Formulating ESG Policies and Procedures:** the company's sustainability practices are regulated under policies that are presented to the Audit Committee and subsequently submitted to the Board of Directors for approval; steps are taken to ensure that departments follow appropriate procedures in rolling out these policies.
- **Measuring and monitoring ESG performance:** it determines the metrics by which the success of ESG initiatives is measured, and regularly evaluates the company's performance in every area, while making sure that data are collected and reported uniformly.
- **Transparency and Communication:** it transparently and regularly reports information about ESG to internal and external stakeholders.
- **Regulatory Compliance and Adherence to Standards:** it guarantees compliance with sustainability regulations and standards, by adapting the company's policies to reflect any regulatory change or new market expectations.

The ESG Committee, led by the Executive Chairman and with representation from the company's senior management, meets at least twice a year. 2 meetings were held in 2025.

ESG DEPARTMENT

The ESG Committee and Internal Audit and Risk Management Department carry out their respective tasks with the support of the ESG Department. They liaise with the ESG Department, which is headed by the Chief Sustainability Officer, to establish the level of ambition, determine the scope of the Strategic ESG Plan and devise measures to achieve the goals of the plan. The ESG Department also coordinates with all other production departments and plants involved in the company's activities in order to identify the Gestamp Group's material impacts, risks and opportunities.

EXECUTIVE RISK COMMITTEE

The Gestamp Group's Executive Risk Committee will support the Board of Directors and the Audit Committee in the performance of their functions related to the control and management of risk.

As the decision-making body that –among other aspects– ensures the attainment of the Group's objectives, it will have the following functions:

- It will assess potential changes to the CRMS Policy and draft its proposal for the approval of the competent governing bodies.
- It will approve the action plans and measures in response to the identified risks, ensuring that the risks remain aligned with the established level of risk, and reporting to the Audit Committee, through the Internal Audit and Risk Management Department.
- It will review and approve the drafting and updating of the risk maps.
- It will define the risk management strategy in accordance with the indications received from the Audit Committee.
- It will be periodically informed of the relevant aspects of risk management and will approve the most critical decisions in relation thereto.
- The representative designated by the Executive Risk Committee may attend the meetings scheduled by the Audit Committee, where the former will explain business trends and associated risks.

The Executive Risk Committee shall meet at least once a year.

This Committee will be formed by the Group's Executive Chair and the Managing Director, if any, in addition to, as a maximum, four other members of the Management Committee designated by the Executive Chair.

To carry out its functions, it will be assisted by the Internal Audit and Risk Management Department and by the Executive Risk Committee.

INTERNAL AUDIT AND RISK MANAGEMENT FUNCTION

The Internal Audit and Risk Management Department, under direct supervision of the Audit Committee, shall have the following responsibilities:

- Ensure that risk control and management systems are functioning correctly and, specifically, that major risks the Group is exposed to are correctly identified, managed and quantified.
- Actively engaging in the formulation of risk strategy and key decisions regarding its management.
- Ensure that risk control and management systems are mitigating risks effectively in accordance with this Comprehensive Risk Management System Policy.
- Coordinate with the Operational Risk Committee the processes for the identification and assessment of risks through the preparation and updating of the risk maps, bearing in mind the potential threats to the attainment of the Group's objectives.
- Coordinate with risk officers from each division/business unit/corporate department the process to measure risks, as well as the necessary controls, actions plans and procedures to mitigate them.
- Consolidate the information on risks and prepare risk reports for the Audit Committee and Risk Committees.
- Support the Risk Committees in the performance of their functions.

ETHICS COMMITTEE

The Ethics Committee is a collegiate body with initiative and control powers. Its activity is supervised by the Audit Committee and consists mainly of:

- Promoting a culture of ethics and compliance in the Group.
- Supporting the Audit Committee in its duties related to the Compliance System and, in particular, to the Code of Conduct and Gestamp's Complaints Channel.
- Promoting the dissemination and knowledge of the Code of Conduct and supervising its compliance.
- Establishing and developing procedures and action protocols to ensure compliance with the Code of Conduct.
- Ensuring compliance with the rules established in the Code of Conduct and the functioning of the prevention mechanisms established to avoid breaches.
- Drawing up and proposing the implementation of specific measures for the prevention and detection of breaches of the Code of Conduct.
- Proposing to the Audit Committee the reforms to the Code of Conduct that it deems necessary or desirable to ensure ethical behaviour within Gestamp.
- Investigating any complaints submitted through the Internal Communications Channel and, in response, establishing the corresponding precautionary or disciplinary measures.
- Regularly reporting to the Audit Committee on compliance with the Code of Conduct and effectiveness of Gestamp's Complaints Channel.

- Establishing periodic training plans in relation to the Code of Conduct and its internal implementing regulations.

COMPLIANCE OFFICE

The Compliance Office reports to the Ethics Committee. Its tasks include:

- Receiving, directing, investigating when appropriate, following up, properly reporting and documenting complaints made by employees or third parties concerning actions that could potentially constitute a breach of the Code of Conduct or internal rules and regulations, or any potentially unlawful practices, including reports of corruption and bribery.
- Providing further information, answering questions, responding to queries and addressing proposals for improvement regarding the content of the Code of Conduct and any implementing regulations.
- In any case, promoting the proper operation of training plans, document management, the complaints system and internal investigations in the different risk areas.

REGULATORY COMPLIANCE UNIT

The Regulatory Compliance Unit liaises with the Audit Committee chiefly to guarantee regulatory compliance and prevent criminal risks. Its tasks include:

- Promoting a culture of prevention based on the principle of absolute rejection of the perpetration of illegal acts and situations of fraud, and on the application of the principles of ethics and responsible behaviour to the activity of all Gestamp professionals.
- Ensuring the establishment of the primary policies, procedures, controls and internal regulations to be implemented within the Group relating to regulatory compliance.
- Promoting the periodical review of the Criminal Risk Prevention Model and, in particular, revising the risks to which the Group is exposed and the controls assigned to mitigate them.
- Monitoring the operation, effectiveness and compliance of the Criminal Risk Prevention Model.
- Managing and coordinating the tasks of disseminating and providing training in relation to the Criminal Risk Prevention Protocol.
- Regularly informing the Audit Committee of (i) the risk areas which may affect the Group, (ii) the results of the assessments and monitoring of the Criminal Risk Prevention Protocol, (iii) the measures implemented to control and mitigate criminal risks.
- Working alongside the Compliance Office to investigate any reports filed via the authorised channels which may incur the criminal liability of the legal person.

- Promoting a culture of third-party risk management, especially with regard to integrity risk, and compliance with the applicable regulations on international sanctions.
- Developing and updating the procedure for third-party evaluation and issuing an opinion on third-party risk within the scope of the third-party due diligence policy.

Of all these bodies, the Ethics Committee, the Compliance Office and the Regulatory Compliance Unit make up the Group's compliance department. The department supports the Board of Directors and, in particular, the Audit Committee, which is responsible for overseeing the Code of Conduct, the Complaints Channel and the Group's internal control programmes.

IROS MANAGEMENT CONTROLS AND PROCEDURES

The identification, assessment and management of risks have always been at the heart of Gestamp's business ethos and strategy. In view of the frequent geopolitical and economic shifts in recent times, these practices have taken on particular importance.

Risk management procedures implemented across all levels and business units of the organisation helps to mitigate - significantly in some cases - the consequences and probability of occurrence of adverse events. Such procedures may also help to transform risks into opportunities and enable the group to gain a competitive edge.

To ensure adequate management of risks and opportunities, Gestamp has an Integrated Risk Management System that systematically identifies, evaluates and manages financial and non-financial risks. This process, driven by the Board of Directors, aims to generate sustainable value and protect the interests of stakeholders.

The annual risk management process includes reviewing and approving assessment scales, updating the Corporate Risk Map, and monitoring indicators and action plans to keep risks at acceptable levels. This dynamic system adapts to the evolution of businesses, regulations and good governance recommendations, including ESG risks aligned with the 23-25 ESG Plan.

Moreover, Gestamp implements a number of policies, as described throughout this statement, with a view to avoiding, mitigating and minimising impacts and risks, on the one hand, and seizing opportunities, on the other. All of them are approved by the Board of Directors.

In addition, twice a quarter (8 times a year), the [Sustainability Committee](#) reviews the Group's Strategic ESG Plan and other key aspects to ensure that the company has its finger on the pulse.

Finally, Gestamp continues to work on the Sustainability Information Internal Control System (SCIIS), whose Governance Model was approved on July 28, 2025 (see [GOV-5](#) for more information).

GOALS RELATED TO THE IROS

Alongside all of the Group's other corporate departments, the ESG Department is responsible for conducting the Double Materiality Assessment with a view to identifying the Group's impacts, risks and opportunities, and helping the ESG Committee and Sustainability Committee to draft the Strategic ESG Plan.

Once the Strategic ESG Plan is drafted, it is submitted by the ESG Committee to the Sustainability Committee for consideration.

The Sustainability Committee reviews the Strategic ESG Plan before submitting the final version to the Board of Directors for approval.

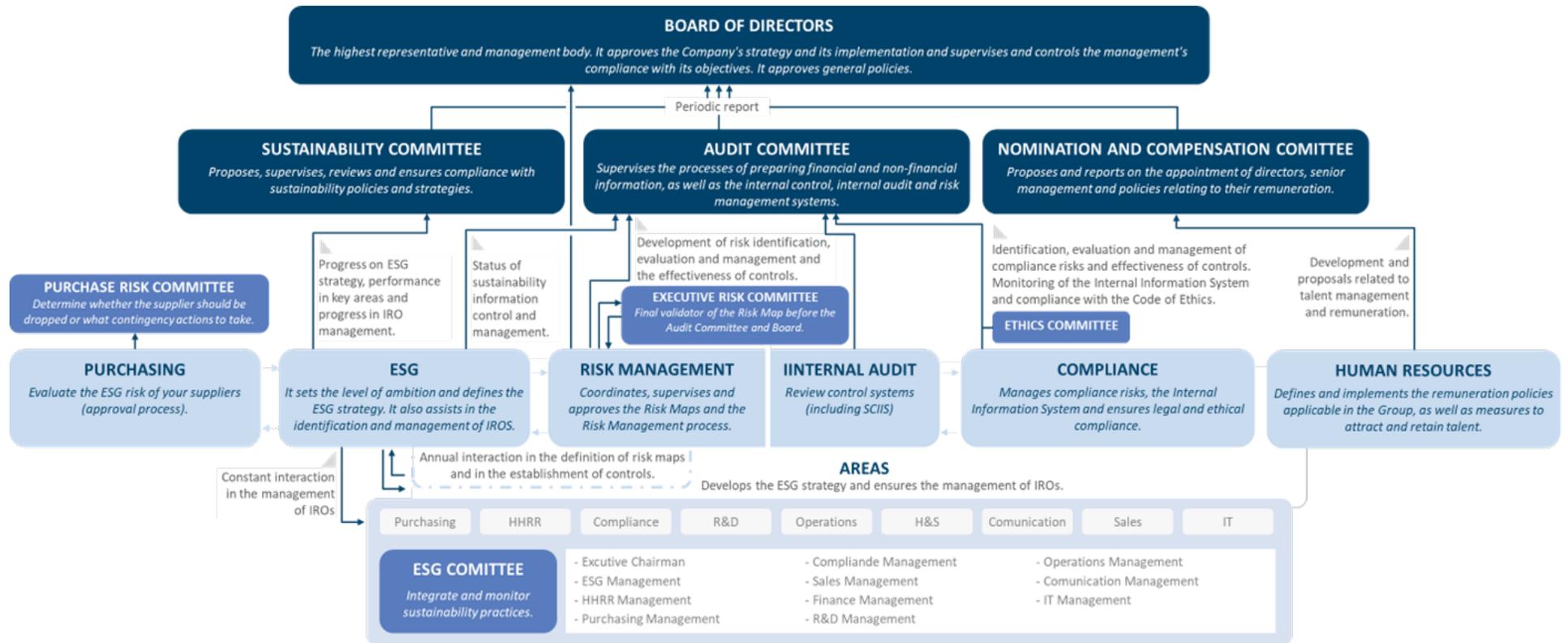
Once it has been approved by the Board of Directors, the measures taken to achieve the targets set out in the plan are monitored by the ESG Committee, which is assisted in this task by the Sustainability Committee, whose chair presents the degree to which targets are being met at every board meeting.

In 2025, all Sustainability Committees have reviewed the status of the objectives that make up the ESG Plan 23-25 and have set out their progress, as well as corrective actions or action plans to ensure their achievement. In addition, in all the Boards of Directors, the Executive Chairman, accompanied and supported by the members of the Sustainability Committee, presented the status of the ESG 23-25 Plan, as well as the company's main progress in sustainability and some relevant aspects that occurred during the quarter. Finally, on December 16, 2025, Gestamp's Board of Directors approved the new ESG Plan 26-30, following a proposal by the Sustainability Committee.

GOV-2: Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by them

Information and discussion on sustainability issues

Gestamp has a solid governance model that ensures the proper management of the most significant ESG Impacts, Risks and Opportunities:⁸



⁸Including climate change.

REPORT TO THE BOARD OF DIRECTORS AND COMMITTEES

The ESG Department, headed by the Chief Sustainability Officer, reports at least twice a year to the ESG Committee on sustainability issues.

Similarly, the ESG Committee, through the ESG Department and its CEO, reports at each session of the Sustainability Committee (7 sessions in 2025) on all matters discussed in the ESG Committee and the sustainability activities carried out by the ESG Department and the business units. At these meetings, the ESG Department reports, among other things, on the materiality issues identified through the double materiality analysis, and on the results and effectiveness of the adopted policies, actions, parameters, and targets. All materiality issues identified through the double materiality analysis were shared during 2025. Furthermore, the appendix "[Material impacts, Risks, and Opportunities identified during the reporting period](#)" identifies the issues addressed by the various governing bodies.

Furthermore, the ESG Department reports annually to the Audit Committee on the sustainability information included in the Gestamp Group's annual financial reports and, when circumstances require, on any relevant regulatory matters. Likewise, the Internal Audit and Risk Management function reports to the Audit Committee at least six times throughout each fiscal year on all relevant risk management aspects and the activities carried out by the Internal Audit and Risk Management function. In particular, it reports on the results of the annual risk assessment and the resulting risk map. Regarding compliance risks, the Compliance Office attends the Audit Committee twice a year to report on compliance with the Code of Conduct and the operation of the Whistleblowing Channel, and the Regulatory Compliance Unit attends at least three times to report on the activities carried out by the unit in matters of regulatory compliance and on the different activities carried out for the management of the Criminal Risk Prevention Model and the Third Party Due Diligence System.

Finally, both the Chairman of the Sustainability Committee and the Chairman of the Audit Committee report at each Board of Directors meeting on the matters that have been discussed in both Committees.

GOV-3: Integrating sustainability-related performance into incentive systems

The performance evaluation of employees, based on the individual objectives set at the beginning of the year by each employee's manager, will impact a percentage of the annual variable compensation, which is made up of the following components and relative weights:

- Financial objectives, with a relative weight of 50%.
- Strategic objectives, with a relative weight of 25%, including ESG objectives of the 2026-2028 Strategic Plan, representing 12.5%.⁹
- Individual objectives, with a relative weight of 25%.

On the other hand, the evaluation of goal achievement for determining the variable compensation amounts payable to Directors with executive functions is carried out by the Appointments and Remuneration Committee. Once the amount is determined, it is approved by the Board of Directors.

Since both the annual variable remuneration and the multi-year variable remuneration are part of a variable remuneration system linked, among other things, to quantifiable economic and financial objectives included in the Consolidated Annual Accounts of the Group, their consolidation and payment are deferred until the external audit and their approval by the General Shareholders' Meeting.

The Company's Management bodies do not have any variable elements in their remuneration structure, as specified in the Annual Remuneration Report to the Board.

Remuneration of the Board

The Group's Directors' Remuneration Policy, approved by the General Shareholders' Meeting at its meeting of May 8, 2025, defines the following principles that guide the remuneration of directors in their capacity as such:

- Adequacy. It must be sufficient to compensate for the dedication, qualifications, and responsibility of the directors without compromising their independence in any way.
- Competitiveness. It must be able to attract and retain talented board members and, at the same time, be in line with market criteria for companies with similar characteristics at the national or international level. To this end, the Appointments and Remuneration Committee will periodically conduct a comparative analysis of the remuneration systems of comparable companies.
- Dedication. You must pay attention to the dedication and responsibility of each of the advisors.
- Reasonableness. It must be able to reflect the reality of the Group and the sector in which it operates, as well as the economic situation at any given time.
- Proportionality. This must be determined taking into account the Group's remuneration and employment conditions, as well as those of the sector and comparable companies. Furthermore, when reviewing the remuneration amounts

⁹These include the three climate-related goals. Each goal in the plan carries equal weight.

of directors in their capacity as such, consideration will be given to the review applied generally to employees of the Gestamp Group and, in particular, to the Gestamp Group's management team.

- Good governance and transparency. The Board of Directors will adopt the necessary measures to ensure good governance and transparency regarding the remuneration received by the Directors in order to guarantee the confidence of investors and shareholders. The remuneration of the Directors for the performance of their executive functions is further guided by the following principles set out in the Remuneration Policy:
 - Performance. Includes a variable component linked to the achievement of specific objectives, aligned with the strategic objectives and the creation of value for the Group, so that the interests of managers are aligned with those of the Group.
 - Equity. The remuneration of directors for the performance of executive functions is proportional to their level of responsibility and experience, always guaranteeing non-discrimination on the grounds of gender, age, origin, sexual orientation and identity, religion or race in line with the provisions of the Selection and Diversity Policy of the Board of Directors.

The remuneration of Gestamp's directors is also published individually in the Directors' Remuneration Report and the Annual Corporate Governance Report.

REMUNERATION OF DIRECTORS (thousands of euros)

Name	Fixed Rem.	Attendance fees	Rem. for committee membership	Salaries	Short-term variable compensation	Long-term variable compensation	Comp. payment	Other items*	Total 2025	Total 2024
Mr. Francisco José Riberas Mera	-	-	-	788	426	-	-	-	1.214	1.078
Ms. Patricia Riberas López	-	-	-	234	139	-	-	5	378	0
Mr. Alberto Rodríguez-Fraile Díaz	90	-	40	-	-	-	-	-	130	130
Ms. Ana García Fau	90	-	25	-	-	-	-	-	115	130
Mr. César Cernuda Rego	90	-	40	-	-	-	-	-	130	130
Mr. Pedro Sainz De Baranda	90	-	20	-	-	-	-	-	110	110
Mr. Javier Rodríguez Pellitero	90	-	35	-	-	-	-	-	125	110
Ms. Concepción Del Rivero Bermejo	90	-	20	-	-	-	-	-	110	110
Mr. Gonzalo Urquijo Fernández De Araoz	32	-	7	-	-	-	-	-	39	110
Mr. Makoto Takasugi	90	-	-	-	-	-	-	-	90	68
Mr. Juan María Riberas Mera	90	-	20	-	-	-	-	-	110	110
Ms. Loreto Ordoñez	90	-	20	-	-	-	-	-	110	110
Mrs. Chisato Eiki	90	-	20	-	-	-	-	-	110	110
Total	932	0	247	1.022	565	0	0	5	2.771	2.306

*Other concepts include remuneration in kind: life insurance premiums and company car.

It is hereby stated that Ms. Patricia Riberas López was appointed Executive Director of the Company, on May 8, 2025, and the amounts shown here are those accrued from that date.

AVERAGE REMUNERATION OF DIRECTORS BY GENDER (thousands of euros)

	2025	2024
<i>Women</i>	164,6	115,0
<i>Men</i>	243,4	204,8

The annual variable remuneration will reward the contribution to the achievement of specific and quantifiable objectives established by the Gestamp Group, which may include financial and strategic objectives, and different weighting levels may also be established between them.

The economic and financial objectives will be linked to the performance of the Gestamp Group throughout each year in accordance with the metrics established in the budget for that year and may be based on, among others, EBITDA, Net Debt, the level of investments (CAPEX), Working Capital and Free Cash Flow.

Strategic objectives may include goals linked to the development of certain policies of special relevance to the Gestamp Group such as, among others, sustainability from its social, environmental and good corporate governance (ESG) perspective, talent management, business efficiency and competitiveness, the development of integrated management systems or the development of new technologies.

The following bodies are defined as competent in the remuneration of the Directors:

REMUNERATION OF BOARD MEMBERS IN THEIR CAPACITY AS SUCH

The maximum amount of annual remuneration for all directors in their capacity as such will be that determined for this purpose by the General Meeting through the approval of the corresponding Remuneration Policy, and will remain in force until the latter agrees to its modification, although the Board of Directors may reduce its amount in the years in which it deems it appropriate, as indicated in article 22 of the Articles of Association.

The determination of the remuneration of each director in their capacity as such will be the responsibility of the Board of Directors, on the proposal of the Appointments and Remuneration Committee, which will take into account for this purpose the functions and responsibilities attributed to each director, their membership in committees of the Board and the other objective circumstances that it considers relevant.

REMUNERATION OF DIRECTORS FOR PERFORMANCE OF EXECUTIVE FUNCTIONS

As established in article 529 octodecies of the LSC, the remuneration of directors for the performance of executive functions will be adjusted to this Remuneration Policy and will be reflected in the contracts approved in accordance with the provisions of article 249 of the LSC.

In the case of the Chief Executive Officer, the annual variable compensation for fiscal year 2025 includes financial parameters, representing 75% of the total annual variable compensation, and strategic objectives, representing 25%. The strategic objectives

include ESG objectives and objectives related to the Capital Expenditure (CapEx) plan, both with equal weight (12.5% each). These parameters consist of:

- On the one hand, compliance with the ESG Plan 23-25, which was approved by the Board of Directors on December 19, 2022, following a proposal from the Sustainability Committee.
- On the other hand, improving the efficiency of the Group's Capital Expenditure or CAPEX, ensuring our growth and productive capacity through improved efficiency in the use of our available assets.

Senior Management

Senior Management is responsible for the strategic organization of the Group, through the dissemination, implementation and monitoring of the business strategy and guidelines.

From an organizational point of view, Senior Management performs its functions in accordance with the different geographical markets and operating segments in which the Company operates.

Members of Senior Management as of December 31, 2025:

Name or company name	Position(s)
Mr. Manuel de la Flor Riberas	Director General of Human Resources
Mr. David Vázquez Pascual	Director General of Legal, Tax and Corporate Governance Advisory Services
Ms. Patricia Riberas López	Director of the Office of Transformation and Organization
Mr. Ignacio Mosquera Vázquez	Corporate Finance Director
Mr. Juan Miguel Barrenechea Izarzugaza	Corporate Commercial Director
Mr. Javier Ignacio Imaz	Corporate Purchasing Director
Mr. Fernando Macias Mendizabal	Corporate Director of Operations and Director of the Southern Europe Division
Mr. Cesar Pontvianne de la Maza	Director of the Mechanisms Business Unit (Edscha)
Mr. Juan Carlos Peña Fernández	Director of Internal Control and Internal Audit

At the request of the CNMV, Mr. Juan Carlos Peña Fernández is included in this list, in his capacity as Director of Internal Control and Internal Audit, despite not being a member of Senior Management.

It is hereby stated that Ms. Patricia Riberas López ceased to be a member of senior management upon her appointment as Executive Director of the Company, effective May 8, 2025. Therefore, the aggregate remuneration of senior management during the reference period includes the remuneration of Ms. Patricia Riberas López as a senior executive, until May 7, 2025.

The remuneration of the members of Senior Management amounts to 5,182 thousand Euros.

AVERAGE REMUNERATION OF SENIOR MANAGEMENT BY GENDER (thousands of euros)

	2025	2024
<i>Women</i>		
<i>Men</i>	575,8	563,3

Other concepts include remuneration in kind: life insurance premiums and company car

**Gender breakdown is not provided because there is only one woman in Senior Management. Patricia Riberas López does not contribute for the full year as a member of Senior Management; therefore, the remuneration included in the calculation has not been adjusted.*

The remuneration of Gestamp's Senior Management is also published in the Annual Corporate Governance Report.

Specific considerations

CLIMATE CHANGE

The Gestamp Group takes into account climate-related considerations in the remuneration of members of the management, governing and supervisory bodies, as well as performance against GHG emissions reduction targets.

Climate-Based Compensation

As specified throughout this chapter, the variable compensation for employees and the Chief Executive Officer is linked to the ESG 23-25 Plan, which incorporates objectives related to climate change. For more information, see chapter E1-4.

GOV-4: Due Diligence Statement

The company presents below a correspondence chart that shows, in a clear and structured way, how the essential elements of the due diligence process are reflected in the different sections of the Sustainability Statement.

Essential elements of Due Diligence	Sections of the sustainability report
Integrating due diligence into governance, strategy, and the business model	The integration of due diligence into governance, strategy, and the business model is described in the report in " GOV-1: The role of the governing, management, and supervisory bodies, " which outlines the functions of the Sustainability Committee, among other bodies; in " GOV-2: Information provided to the company's governing, management, and supervisory bodies and sustainability issues addressed by them, " which represents the flow of information on sustainability-related issues; and " SBM-3: Significant impacts, risks, and opportunities and their interaction with the strategy and business model. "
Collaboration with affected stakeholders at all key stages of due diligence	Collaboration with affected stakeholders at all key stages of due diligence is addressed within the report in " GOV-2: Information provided to the company's governing, management and supervisory bodies and sustainability issues addressed by them, " which represents the flow of information with the company's internal stakeholders; " SBM-1: Strategy, business model and value chain, " which explains stakeholder participation in setting the objectives of the ESG Plan; " SBM-2: Stakeholder interests and views, " which explains the communication channels with stakeholders and their participation in the double materiality analysis; and " IRO-1: Description of the process for determining and assessing material impacts, risks and opportunities, " which explains stakeholder participation in the double materiality analysis.
Identification and evaluation of adverse impacts	The identification and evaluation of adverse impacts are described and detailed in " SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model " and " IRO-1: Description of the process for determining and evaluating incidents, risks and opportunities of relative importance. "
Adoption of measures to address these adverse impacts	The adoption of measures to address adverse impacts detected in the company's dual materiality analysis is included in each of the thematic ESRS following the " MDR-A: Actions and resources in relation to sustainability issues of relative importance "
Monitoring the effectiveness of these efforts and communication	The monitoring of the effectiveness of each of the objectives included in " SBM-1: Strategy, business model and value chain " where the objectives of the ESG Plan 23-25 and the new ESG Plan 26-30 are indicated, is broken down in each of the ESRS.

[GOV-5: Risk management and internal controls for sustainability disclosure](#)

Gestamp has an Integrated Risk Management System (SIGR) that ensures the systematic and homogeneous identification, evaluation and management of risks of any nature that could affect the achievement of the Group's strategic objectives.

This system, driven by the Board of Directors and based on the Risk Management Policy, contributes to the creation of value in a sustainable way and to the protection of the interests of the Group and its stakeholders.

Gestamp is aware that ESG risks are closely linked to the geographical location of its plants and the complexity of the automotive sector's value chain. For this reason,

through its ESG Plan 23-25 and the upcoming ESG Plan 26-30, the company aims to mitigate these risks in two ways: towards the company itself and towards its stakeholders and the surrounding community.

During 2025, the Risk Management and ESG Management teams reviewed and updated the ESG risks present in Gestamp's Integrated Risk Management System with a dual objective: to ensure that the Risk Map is aligned with the company's ESG strategy and to understand the degree of contribution of the different areas of the ESG Plan to the mitigation of the Group's risks.

Furthermore, progress was made in aligning and incorporating the risks identified in the Group's double materiality analysis into the corporate Risk Map to ensure that the necessary controls for their management are applied. The methodology used for the double materiality analysis is described in Chapter [IRO-1](#) and is aligned with the Group's risk assessment methodology. The various IROs identified in the double materiality analysis, along with the strategies and actions to mitigate them, are detailed throughout the report according to their subject matter. In addition, the corporate risk map encompasses operational, strategic, financial, and compliance risks, including ESG risks. See Chapter "[GOV-1: The Role of Management, Governance, and Supervisory Bodies](#)," which outlines the governance strategy and model for ensuring risk mitigation.

The conclusions of the risk assessments and internal controls follow the following flow:



At every Audit Committee meeting throughout the year where internal audit reports are presented, any exceptions or weaknesses detected in the controls or in the quality of sustainability information are reported. This aspect is included in all plant-specific audit programs. Action plans are then established for the correction of these exceptions as quickly as possible.

At each Audit Committee meeting, reports on the review of risks and internal controls are presented, prepared by both the Internal Audit and Risk functions. Internal audit programs include reviews of controls and data associated with the sustainability report, verifying their accuracy and reporting any exceptions detected. Similarly,

reports are provided on the integration of the risks and controls associated with the sustainability report into the Group's Integrated Risk Management System and the corporate GRC tool designed for this purpose. Finally, action plans are established for each incident, and their implementation and effectiveness are monitored.

In addition, an updated Risk Map incorporating ESG-related risks is presented annually to both the Audit Committee and the Board of Directors for their validation and approval. This report is also communicated to key employees and managers responsible for risk management, including the necessary action plans to maintain risks within the acceptable threshold defined by the system, including ESG risks, and compliance monitoring by stakeholders is ensured.

INTERNAL CONTROL SYSTEM FOR SUSTAINABILITY INFORMATION

During 2025, the Group made progress in the design and implementation of the Internal Sustainability Information Control System (ISICS). The ISICS Governance Model and Policy were approved by the Audit and Sustainability Committees, as well as by the Board of Directors at its meeting on July 28.

The system is overseen by the Internal Audit Department and includes the identification and evaluation of preventive and detective controls, and their respective risks to be mitigated, with the objective of ensuring the quality, relevance, reliability and transparency of the sustainability information disclosed internally and externally by the Group.

The Internal Sustainability Information Control System (ISICS) has been developed in accordance with the principles established in the Integrated Internal Control Framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Its implementation within the Group is being carried out using a methodology based on materiality criteria related to environmental, social, and governance (ESG) parameters. This model has resulted in a prioritization scale for the Group's plants and various companies, and implementation has begun at the plants identified as most relevant. The scope of the ISICS is reviewed annually, in line with market practices and trends, to ensure its continued suitability to the Group's structure.

As described in the preceding section, the results of the implementation of the Internal Sustainability Information Control System (ISICS) are presented to the Audit Committees, reporting any exceptions or weaknesses detected in the controls or in the quality of the sustainability information. Action Plans are established for the correction of these exceptions as quickly as possible. These Action Plans are also monitored periodically by the Audit Committee.

SBM-1: Strategy, business model and value chain

Regarding its own operations, Gestamp designs, develops and manufactures metal components for the automotive sector and Gescrap is dedicated to the comprehensive recovery of metal waste for industry.

Gestamp bases its strategy on three key aspects: being an innovative, competitive and sustainable company.

- Strengthening its position as an innovative provider, moving forward together with customers, offering them innovative solutions to build more sustainable mobility.
- Betting on competitiveness based on excellence in its operations and on the extensive use of all the advances of recent years in the field of Industry 4.0 and digitalization.
- Advancing in the field of Sustainability in all the ways that society demands.

With a long-term perspective and the goal of continuing to be the strategic global partner for automotive manufacturers in bodywork, chassis and mechanisms, Gestamp relies on a culture of continuous improvement to adapt its organizational and industrial structures, maintain its financial strength and be prepared for the future and the changes demanded by the market.

The group's activity falls under NACE Rev. 2 code 29.32, corresponding to the "Manufacture of other components, parts and accessories for motor vehicles". This code reflects the company's main economic activities related to the design, development and manufacture of innovative metal components for the automotive sector, including technological solutions that improve vehicle safety and efficiency.¹⁰

In this way, Gestamp stands out for designing, validating, industrializing, and producing a wide variety of automotive components. Many of these are structural elements of the vehicle that, in the event of a collision, deform appropriately, transforming the maximum amount of kinetic energy into deformation work.

Similarly, it designs and manufactures other components to achieve the required rigidity, reducing torsional flex under stress. This improved rigidity also contributes to enhancing the vehicle's dynamic performance.

In addition to the above, other highly relevant aspects to consider in product development are comfort and durability.

¹⁰Corresponding to the main customer group we serve.

We can group the product families that Gestamp works with into three main groups:



Furthermore, Gestamp is a technology leader and has a wide variety of technologies that allow it to offer customers innovative solutions that meet the requirements of the industry, achieving a balance between safety, performance, weight and cost.

Specifically, Gestamp is a leader in hot stamping, a technology that allows the manufacture of safer and lighter components, which means a reduction in the overall weight of the vehicle, decreasing energy consumption and, therefore, reducing CO2 emissions.

Some of the technologies mentioned are:

- Multistep
- Hot stamping
- Cold stamping
- Stamping of high-strength steels
- Profiling
- Hydroforming
- Welding and assembly
- Laser welding of formats
- Soldier Formats

Gescrap, integrated into the consolidation perimeter, is a multinational company specializing in metal recycling and the comprehensive management of non-hazardous industrial waste, and is a leader in high-quality scrap metal management. It offers services to a wide range of industrial sectors that generate metal waste (scrap) as part of their manufacturing processes for subsequent treatment and sale to steel mills. These sectors include OEMs, stampers, Tier 1 and Tier 2 suppliers, service centers, machining centers, manufacturers of packaging, pipes, and structures, as well as the wind energy, rail, and white goods sectors. Furthermore, Gescrap is consolidating its presence in post-consumer waste management, seeking to recover value from all materials to achieve its zero-waste goal.

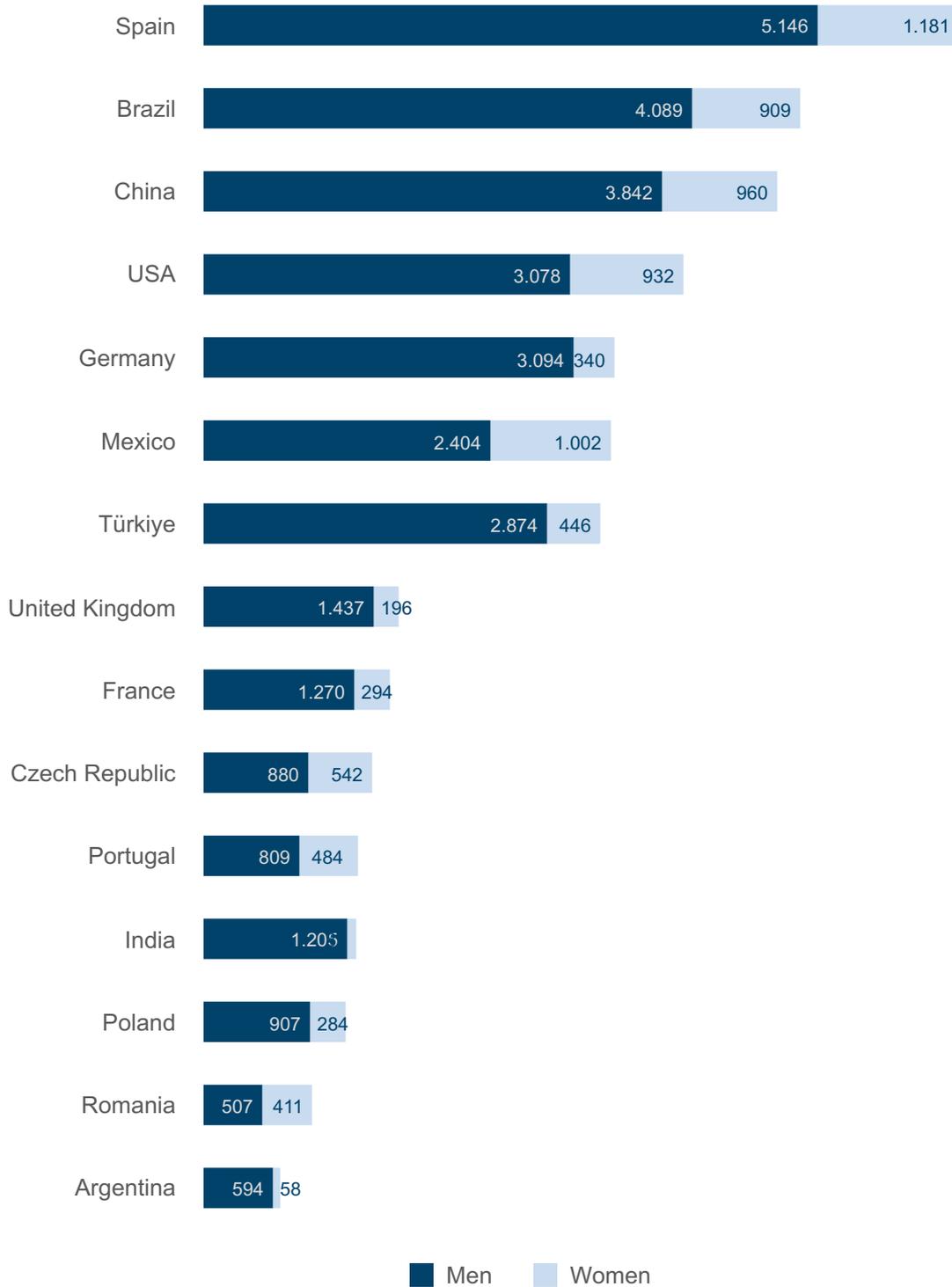
From its beginnings, Gescrap has stood out for offering a personalized service to the automotive sector, becoming one of the benchmarks in this field.

In this way, Gescrap is integrated into Gestamp's production processes, which generate high-quality pre-consumer scrap metal from the raw materials used. This scrap is collected by Gescrap, which subjects it to physical treatment to facilitate its

reintegration into the production cycle. Subsequently, it is sold to steel producers, who melt it down and transform it back into steel for reintroduction into the market. This process contributes to the manufacture of steel with lower emissions by incorporating a significant percentage of recycled content and avoiding emissions derived from the extraction and production of that raw material, thus promoting a more circular and sustainable production model.

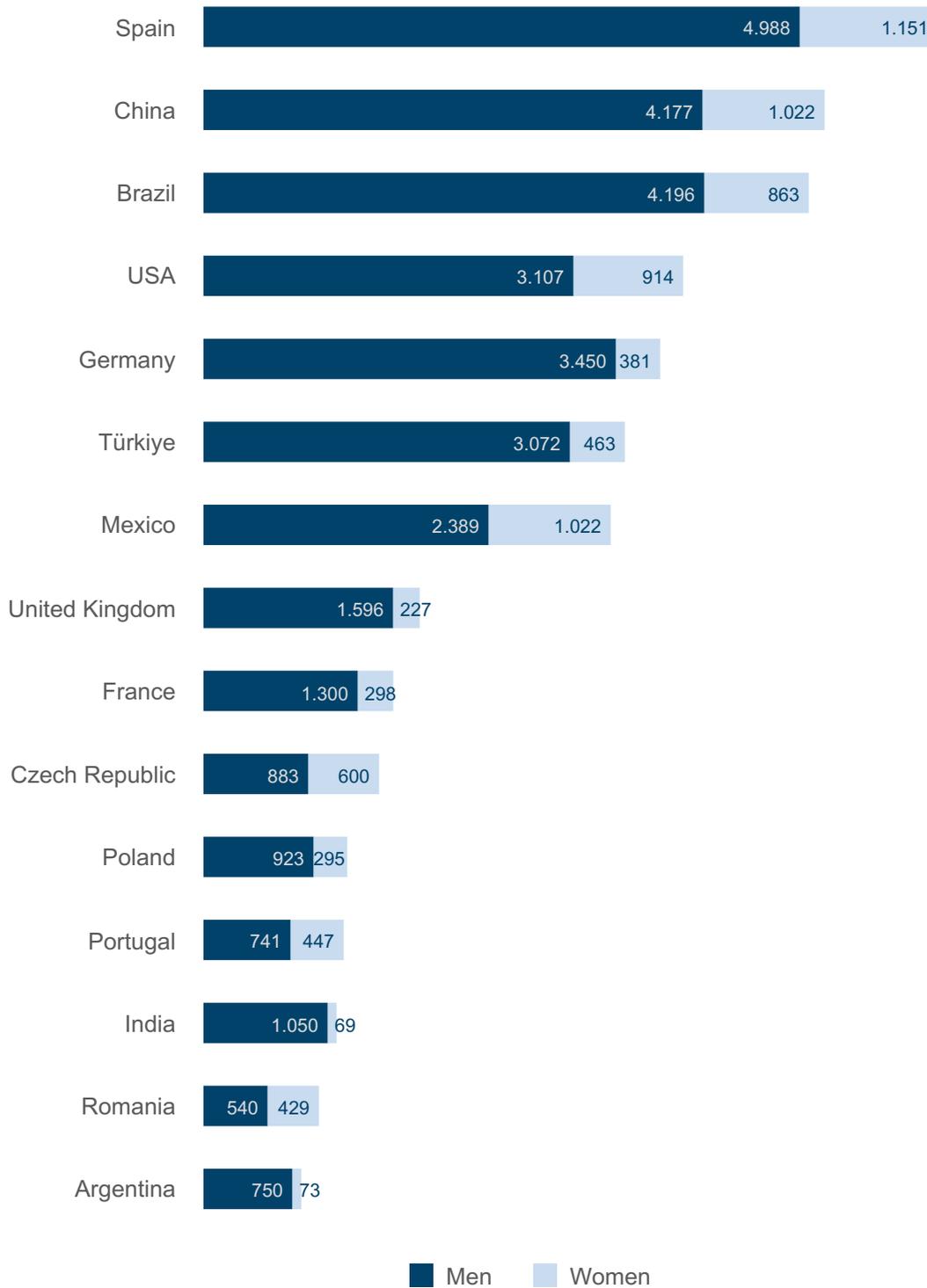
The workforce profile is very diverse and constitutes one of the main pillars of the Group's development:

Distribution of employees in 2025 by major countries and by gender



For the complete picture of all geographies see S1. The most relevant countries have been selected in this graph.

Distribution of employees in 2024 by main countries and by gender



For the complete picture of all geographies, see [S1](#). The information has not been restated for previous years to preserve its reliability. The scope covers 100% of the perimeter in 2025 and 98% in 2024.

In accordance with IFRS 8 – “Operating Segments”, the segment information presented below is based on internal reports that are periodically reviewed by the Group Management Committee with the objective of allocating resources to each segment and evaluating its performance.

The operating segments identified by the Group's Management Committee are based on a geographical perspective, except in the case of the companies in the Sideacero Subgroup, which are integrated into a single segment given the type of their activity; these segments and the countries that comprise them are as follows:

Western Europe

- Spain
- Germany
- United Kingdom
- France
- Portugal
- Sweden
- Luxembourg
- Morocco

Mercosur

- Brazil
- Argentina

Asia

- China
- South Korea
- India
- Thailand
- Japan
- Taiwan

Eastern Europe

- Poland
- Hungary
- Czech Republic
- Slovakia
- Turkey
- Romania
- Bulgaria
- Russia

North America

- United States of America
- Mexico

Gescrap

All companies integrated into the Sideacero Subgroup regardless of the country in which they are located.

Each segment includes the activity of the Group's companies located in each of the countries that make up the segment, except for those that make up the Sideacero Subgroup, which are included in the segment called Gescrap.

The Group's Management Committee has managed the operating segments corresponding to continuing activities based primarily on the evolution of the main financial magnitudes of each segment, such as Net Turnover, EBITDA, EBIT and investments in fixed assets, while financial income and expenses, as well as the expense for income tax and the allocation of results to minority shareholders are analyzed jointly at the Group level, since their management is basically carried out centrally.

Within certain segments, it can be identified that certain countries meet the definition of a significant segment, although they are presented in an aggregated way since the

group of products and services from which ordinary income is derived, as well as the production processes, are similar and additionally show a similar long-term financial performance and are within the same economic environment.

The segmented information for fiscal years 2025 and 2024 is as follows:

	Net turnover 2025 (thousands of euros)	Net turnover 2024 (thousands of euros)
WESTERN EUROPE	4.042.438	4.219.279
EASTERN EUROPE	1.924.714	1.902.024
MERCOSUR	782.134	927.637
NORTH AMERICA	2.241.421	2.401.876
ASIA	1.823.425	1.976.398
GESCRACP	534.473	573.762
TOTAL	11.348.605	12.000.976

This information is included in note 9 of the Financial Statements.

Therefore, the sum of auto business between Western Europe, Eastern Europe, Mercosur, North America and Asia corresponds to a total amount of 10,814,132 thousand euros.

Additionally, no other significant sectors of the ESRS have been identified beyond the one mentioned above. This conclusion is based on the analysis of intercompany revenues, the activities carried out by the company, and their connection to the double materiality analysis.

The assessment process has been consistent with the approach adopted in identifying and prioritizing issues, risks, and opportunities, ensuring that all relevant sectors have been considered in the materiality assessment. Consequently, there is no additional sectoral information of material relevance to disclose in the context of the ESRS.

The Group does not carry out activities related to the fossil fuel sector (coal, oil and gas), the production of chemical products, controversial weapons, the cultivation and production of tobacco or prohibited products and services.

ESG Plan 23-25

Following the ESG strategy that the company has been working on for years, during 2023 Gestamp published its ESG Plan 23-25, providing a greater level of detail on the company's strategic priorities in ESG matters for the coming years.

The plan consists of 8 strategic areas on which quantitative objectives and initiatives have been established for 2025 that affect all business divisions in all their geographical areas.

Each of the areas and objectives of the plan have been designed to minimize the negative impacts of the company in these areas, maximize the positive ones, reduce the probability of risks materializing, and capture any opportunities that may arise.

The ESG Plan 23-25 objectives were based on a diagnostic assessment that systematically integrated information from various stakeholders. For example, this

analysis included the decarbonization pathways developed by our suppliers and customers, which were used to define the ambition and pace of Gestamp's decarbonization goals. Incorporating these external perspectives ensured that the established objectives were consistent with the expectations of the stakeholders, aligned with industry trends, and aligned with the transformation required across the entire value chain.

PILLAR	TARGET/KPI	PILLAR	TARGET/KPI
1 ROAD TO NEUTRALITY	<ul style="list-style-type: none"> ➢ 45% reduction of tCO₂e in scopes 1 and 2. ➢ Decarbonization targets 1.5°C SBTi aligned. ➢ 62% renewable energy consumption. 	5 HEALTH AND SAFETY	<ul style="list-style-type: none"> ➢ Reduction of the frequency rate by 5%. ➢ Contribution of products to improving passenger safety in the event of an accident.
2 CIRCULARITY	<ul style="list-style-type: none"> ➢ Agreements with suppliers (green steel). ➢ Alliances with scrap management providers. ➢ Carbon footprint analysis of 100% of product families. 	6 SOCIAL CONTRIBUTION	<ul style="list-style-type: none"> ➢ Achieve a Social Action figure greater than 1.3 million euros. ➢ Carrying out 2 socioeconomic impact studies. ➢ 70% of the social contribution associated with the strategic lines.
3 ENVIRONMENT. TARGETS	<ul style="list-style-type: none"> ➢ 6% reduction in water consumption due to sales. ➢ 35% reduction of hazardous waste/added value. ➢ Monitoring of water consumption and reuse in two plants. ➢ Circular economy certification of centers that represent 80% of total sales. 	7 RESPONSIBLE SUPPLY CHAIN	<ul style="list-style-type: none"> ➢ 70% of suppliers evaluated on ESG. ➢ 70% of suppliers with ESG score > 50. ➢ 4 training sessions for suppliers with low ESG scores. ➢ Inclusion of ESG criteria in 100% of supplier audits. ➢ ESG specifications included in purchasing conditions. ➢ Criminal prevention program in 60% of countries ➢ Third-party Due Diligence Policy in 60% of countries
4 TALENT	<ul style="list-style-type: none"> ➢ Technical training for 100% of key people involved in EV and digitalization. ➢ Development Program for 30% of leadership positions. ➢ ESG training for employees. ➢ 27% of new female hires. ➢ Development of the Equality, Diversity and Inclusion plan. ➢ 3% of people with functional diversity. 	8 ETHICS & GOOD GOVERNANCE	<ul style="list-style-type: none"> ➢ Health and Safety System 100% internally audited ➢ Working Conditions and Prevention Management Indices below 45/100. ➢ 40% of women in the Board of Directors. ➢ ESG Training on the Board of Directors. ➢ ESG risk assessment and management.

The details corresponding to each of these targets are included in the thematic standards of the Report.

On the other hand, the quality of parts delivered to clients is monitored by way of internal audits of products, processes and systems, and the use of indicators at all levels of the organisation (plants, regions, divisions and corporations).

The incidents that occurred during the year were resolved between the automobile manufacturers and the Group, and they were managed in a favourable manner within optimal time frames established by both parties. This ensured that end users did not face any inconvenience whatsoever and no vehicle in the possession of an end user was recalled for a revision for any reason relating to the products supplied by the Group in 2025.

The manner in which said incidents were handled was the key element in resolving them. As such, there was no need to resort to the insurance guarantees that the Group has taken out.

Gestamp continuously endeavours to develop lighter vehicles and prioritises weight reduction research. This is one of the most demanded requirements in the automotive industry due to the need to improve fuel efficiency and reduce CO₂ emissions.

Chassis and bodywork components are essential for achieving emissions targets, as they make up around 70% of total vehicle weight.

Furthermore, as part of the electrification trend in the sector, the increased vehicle weight due to batteries has reinforced the importance of lightness. This increased weight has adverse effects, such as reduced electric vehicle range, and until the electricity grid is fully decarbonized, battery consumption will continue to play a significant role in vehicle CO₂ emissions during operation.

Therefore, Gestamp provides innovative solutions to deliver the best weight reduction results and meet the industry's most stringent requirements. Extensive experience in hot stamping technology and the development of multi-material solutions have led to several alternatives for achieving lighter vehicles.

To account for the environmental impact of, for example, weight reduction, life cycle assessments (LCAs) of products are performed as a strategic element in the design phase. As explained in the Circular Economy chapter, the carbon footprint of the various processes carried out at Gestamp and the materials used in the production phase are some of the main variables analyzed in the study. For example, it has been found that lighter parts and the use of less raw material are two of the factors that most influence the reduction of the carbon footprint. This is due to the high impact of the extraction phase of the materials used, in addition to the vehicle use phase explained earlier.

On the other hand, Gestamp works to develop increasingly safer vehicles, focusing on identifying solutions that guarantee greater safety for both vehicle occupants and pedestrians. Gestamp is a pioneer in the manufacture of products using hot stamping, one of the most advanced technologies for improving performance and passenger safety in the event of a collision.

Furthermore, high-strength steel products significantly improve a vehicle's ability to withstand impacts. The improved energy absorption of Gestamp's chassis and body components enhances the passive safety of vehicles.

In turn, technologies such as hot stamping, where Gestamp is a market leader, allow us to meet the most stringent safety requirements and withstand vehicle-to-vehicle collision tests. Gestamp is developing new hot stamping products, such as extra-large parts, that will enhance safety performance, integrate more functions, and reduce assembly time for our customers.

In addition, the mechanisms unit is developing and producing passive safety solutions and achieving good results in improving pedestrian safety thanks to hood hinges.

Finally, the technology and innovation office develops key projects in the field of clean technologies and drives the company's decarbonization strategy.

ESG Plan 26-30

Following the completion of the ESG Plan 23-25 on December 31 of this year, Gestamp reaffirms its leadership in sustainability and moves on to a new cycle with the ESG Plan 26-30.

During 2025, work was done on defining this new plan, establishing the continuity of the 8 strategic areas of the previous plan, on which objectives and commitments have been defined that affect all business divisions in all their geographical areas.

PILLARS	TARGETS	13	COMMITMENTS	12
 ROAD TO NEUTRALITY	<ul style="list-style-type: none"> > [RN-T-1]: Sc. 2 Neutrality 2030. > [RN-T-2]: 70% Sc. 1&2 emission reduction by 2030 (b.y. 2024). 		<ul style="list-style-type: none"> > [RN-C-3]: Promotion of energy efficiency & optimization of resources. > [RN-C-4]: Low carbon material sourcing and logistics. 	
 CIRCULARITY			<ul style="list-style-type: none"> > [CI-T-5]: Emissions reduction due to reuse of assets. > [CI-C-6]: Product sustainability and eco-design. > [CI-C-7]: Circularity project and High-Recycled Content material commitment ensuring 100% scrap is recycled. 	
 ENVIRONMENTAL TARGETS	<ul style="list-style-type: none"> > [EN-T-8]: Assessment of water-related impacts of our VC. > [EN-T-9]: Zero Waste to Landfill across 75% production facilities. 		<ul style="list-style-type: none"> > [EN-C-10]: Conducting biodiversity assessments at production sites 	
 TALENT	<ul style="list-style-type: none"> > [TA-T-11]: 24 annual training hours per employee in >4 divisions. > [TA-T-12]: Average female hiring rate of 27% from 2026 to 2030. 		<ul style="list-style-type: none"> > [TA-C-13]: Launch of an engagement survey across the entire Group. 	
 HEALTH & SAFETY	<ul style="list-style-type: none"> > [HS-T-14]: 100% plants GHSS internally audited. > [HS-T-15]: <45 Health & Safety Management and Health & Safety Working Conditions indexes. 		<ul style="list-style-type: none"> > [HS-C-16]: Conducting external audits. 	
 SOCIAL CONTRIBUTION	<ul style="list-style-type: none"> > [SC-T-17]: Implement the volunteering policy in >90% of plants. 			
 SUPPLY CHAIN MANAGEMENT	<ul style="list-style-type: none"> > [RS-T-18]: Ensure that 80% of suppliers are published and evaluated in GoSupply. > [RS-T-19]: ESG training sessions to suppliers with low ESG scores and high billing volumes. 		<ul style="list-style-type: none"> > [RS-C-20]: Implement a sustainability DD procedure in the value chain. 	
 ETHICS AND GOOD GOVERNANCE	<ul style="list-style-type: none"> > [EG-T-21]: Maintain a minimum of 40% women on the BoD. > [EG-T-22]: Maintain a minimum of 50% independent directors on the BoD. 		<ul style="list-style-type: none"> > [EG-C-23]: Strengthen governance through updated policies. > [EG-C-24]: Establish a comprehensive risk management through policies and procedures aligned with best practices. > [EG-C-25]: Develop. of the E&S DD procedure, policy, and gov. 	

Each target or commitment of the new plan has been carefully structured to mitigate the negative impacts of our activity, enhance the positive effects, decrease the likelihood of relevant risks materializing, and proactively take advantage of the opportunities defined in the double materiality analysis.

For the definition of the Plan, an initial diagnosis was carried out with the purpose of identifying the main evaluating the progress achieved since the previous plan, identifying existing gaps and key areas requiring attention, as well as performing a comprehensive analysis of the current needs and expectations of all stakeholders, including employees, customers, suppliers, regulatory bodies, financial community, civil society and opinion formers.

The design phase of the new ESG Plan has focused on ensuring strategic continuity and establishing a solid structure for its implementation, maintaining the same pillars as the previous Plan to guarantee coherence. Furthermore, this phase has established that the governance of the new ESG Plan remains identical to that of the previous plan, ensuring consistency in decision-making, the allocation of responsibilities, and the monitoring of each target.¹¹

Finally, a structured continuous monitoring system has been implemented including mechanisms for periodic tracking of performance against established objectives. Throughout the entire plan, quarterly communication will be maintained with each of the working groups to evaluate the degree of progress and detect deviations, and corrective action plans will be defined and implemented if necessary.

¹¹The [GOV-2](#) disclosure requirement reflects the governance structure of information related to sustainability.

Value chain

The automotive sector is characterized by increasingly complex supply chains that require robust internal systems and procedures to manage suppliers, subcontractors, and partners comprehensively and responsibly. Through responsible supply chain management, Gestamp contributes to achieving business objectives and customer focus by extending ESG standards to its suppliers of goods and services.

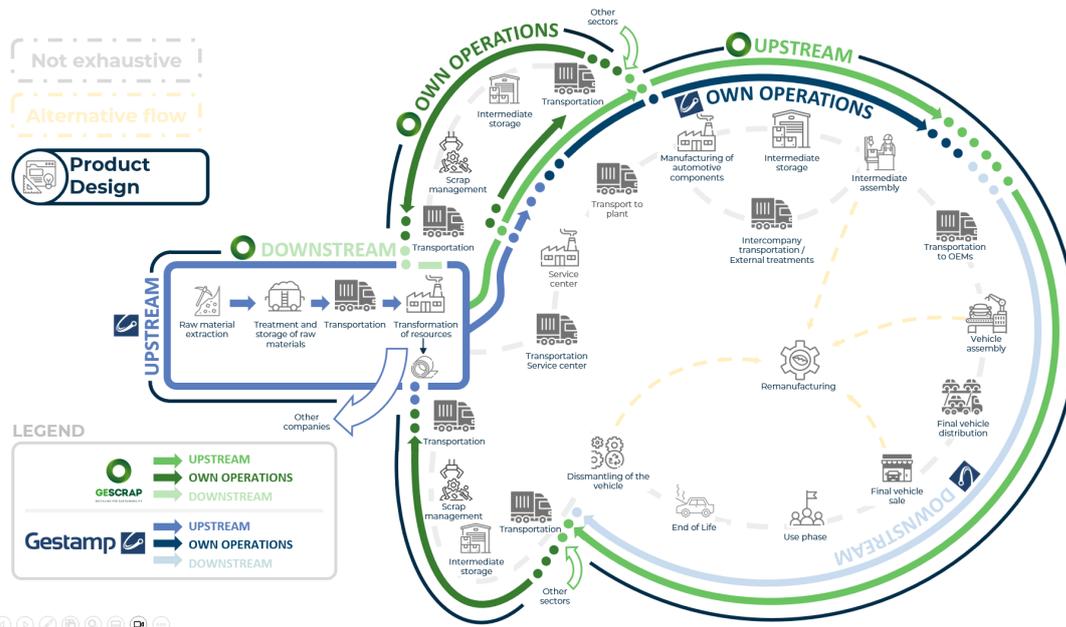
As described in [BP-1](#), the value chain has been structured into three distinct segments: upstream (Upstream: suppliers, mainly of raw materials); own operations (Own operations: design, development and manufacture of components for the automotive sector, as well as scrap management carried out by Gescrap) and downstream (Downstream: activities carried out by OEMs and end customers).

The manufacture of Gestamp components requires the use of raw materials (steel, non-ferrous metals) and other auxiliary materials (wire, welding gases, oils, etc.).

Process efficiency, quality, and product and tooling design are fundamental to optimizing and reducing raw material consumption. Therefore, Gestamp conducts quarterly audits of these processes through various Group management systems controlled by plants, divisions, and the corporate office. These audits consider diverse perspectives beyond the environmental, including Finance, Purchasing, Quality, and the Technical Office, with the ultimate goal of achieving Operational Excellence.

A key player in the development of its business is Gescrap, whose activity is metal recycling and comprehensive waste management for industry, and which is a leader in Europe in the management of high-quality scrap metal. In this way, Gestamp seeks to develop the circularity of its business model, promoting the use of its scrap metal as a secondary raw material in the production of low-emission steel, reducing the extraction of raw materials for steel and aluminum production, and promoting the optimization of waste management.

Gestamp's products are sold to the final car manufacturer, who assembles and sells the vehicles to the end user, or to intermediate suppliers (Tier 1) who will assemble the parts for the car manufacturer.



SBM-2: Interests and opinions of stakeholders

Gestamp seeks to create long-term value among its stakeholders by paying special attention to its interaction with society and the environment, seeking to generate links and prioritizing the development of direct channels of dialogue and communication to foster a collaborative space where the transmission of concerns is possible.

Stakeholder groups	Communication Channels ¹²
Employees	Corporate intranet, internal newsletters, internal surveys, suggestion boxes, whistleblowing channel, performance evaluation tool, direct contact with HR at work centers, social media.
Clients ¹	Customer platforms, regular meetings and audits, co-designs, customer events and industry events, daily operational contact at each production plant
Suppliers	Digital platform for suppliers, contractual specifications, special collaborations, recurring meetings, direct local contact.
Regulatory Bodies	Events of national, international and sectoral associations.
Financial community	Conferences, Roadshows, Site Visits, meetings, ad-hoc calls, Capital Markets Day, questionnaires and participation in ESG ratings, Quarterly Financial Results Reports and Conference Calls
Civil society and opinion makers	Press releases and social media, participation in forums, talks and industry events, social action and volunteering

¹ Through customers, Gestamp obtains insights from end users.

In the context of the IRO assessment of the double materiality analysis, Gestamp involved its main stakeholders (own workforce, workers across the value chain, etc.). To this end, it used various methods such as surveys, market research, trend reports, ratings analysis, and analysts.

The results obtained from the various stakeholder engagement methods were integrated into the double materiality analysis to ensure that the findings accurately

¹²In addition to these specific channels, Gestamp has its corporate website: www.gestamp.com

reflected both stakeholder expectations and the actual and potential impacts on the company. To achieve this, each stakeholder group was assigned a specific percentage within the final weighting of the impact and financial materiality scales, based on their level of influence, knowledge, and relationship with our activities. These weightings were applied consistently throughout the assessment processes, resulting in a final materiality scale that is balanced, transparent, and aligned with the most relevant priorities for the organization and key stakeholders. For more information on the double materiality methodology, see Disclosure Requirement [IRO-1](#).

Following consultations and considering market changes in electric vehicle production forecasts, no issues have been identified that would necessitate an urgent modification of the company's sustainability strategy. Nevertheless, Gestamp conducts an annual review of its double materiality analysis to ensure its strategy remains aligned with the most up-to-date findings. The 2025 review included adjustments to the wording of several Individual Report Items (IROs), as well as the removal and addition of others. These changes reflect the updated sustainability strategy resulting from the completion of the 2023–2025 Plan and have been incorporated into the process of defining the new 2026–2030 ESG Plan, which has allowed for a refinement and consolidation of the material issues structure. However, no previously identified issue has ceased to be material.

This ESG strategy, which is integrated into the company's business strategy, establishes targets and commitments that seek to protect the rights of the Group's employees, workers in the value chain, and communities.¹³

Chapters [GOV-1](#) and [GOV-2](#) detail the processes for informing management bodies about sustainability issues, including the double materiality analysis which takes into account the opinions and interests of stakeholders.

Throughout the Sustainability Report, more detailed and specific information is provided on communication channels and the results obtained.

[SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model](#)

In 2023, Gestamp conducted a double materiality analysis focused solely on the company's core business. The 2024 double materiality analysis incorporated information on the Group's value chain, both upstream and downstream, updating the analysis and yielding broader results. In 2025, the double materiality analysis was comprehensively reviewed to verify its consistency and reasonableness. The results showed no significant changes compared to the previous year. This review involved the removal of two positive impacts which, after further analysis, were identified as being linked to measures to mitigate negative impacts and therefore did not represent positive contributions. The impact related to the publication of the Code of Conduct was also removed, given that it was published in 2025.

¹³There have been no significant changes to Gestamp's strategy or business model during the year. Therefore, this does not affect future planned steps.

Additionally, fourteen IROs were re-expressed to improve their conceptual clarity, and the association of three IROs to subtopics was modified.

Therefore, following the review of the analysis, a total of 75 IROs were identified, broken down into 23 impacts, 32 risks, and 20 opportunities. This update has not resulted in any changes to the reporting of disclosure requirements, as there has been no modification to the materiality of the topics or subtopics analyzed.

The appendix "[Important Impacts, Risks, and Opportunities Identified During the Year](#)" details the significant impacts, risks, and opportunities identified and assessed in 2025. This section describes how these impacts affect people or the environment. The "Value Chain" column indicates the segment of the value chain in which the incident occurs (business relationships) or is due to the company's core business. All impacts are related to the development of the company's strategy and business model, except for those specific to the "Social Action" entity. Furthermore, the reasonably foreseeable time horizons of potential impacts are included (current impacts are considered to be ongoing), as well as the foreseeable short-, medium-, and long-term financial effects.

	UPSTREAM		OWN OPERATIONS		DOWNSTREAM	
	Supplier 	Transportation 	Gestamp 	Gescrap 	Clients 	Transportation 
E1 – Climate Change	● ●	●	● ●	● ●	● ●	● ●
E2 – Pollution	● ●	●				●
E3 – Water and Marine resources	●					
E4 – Biodiversity and ecosystems	●					
E5 – Resource use and Circular economy	● ●		● ●		●	
S1 – Own workforce			● ●	● ●		
S2 – Workers in the value chain	●					
S3 – Affected communities			● ●			
S4 – Consumers and end-users			● ●		● ●	
G1 – Bussines conduct	● ●	●	● ●	● ●	●	●

● Impact materiality

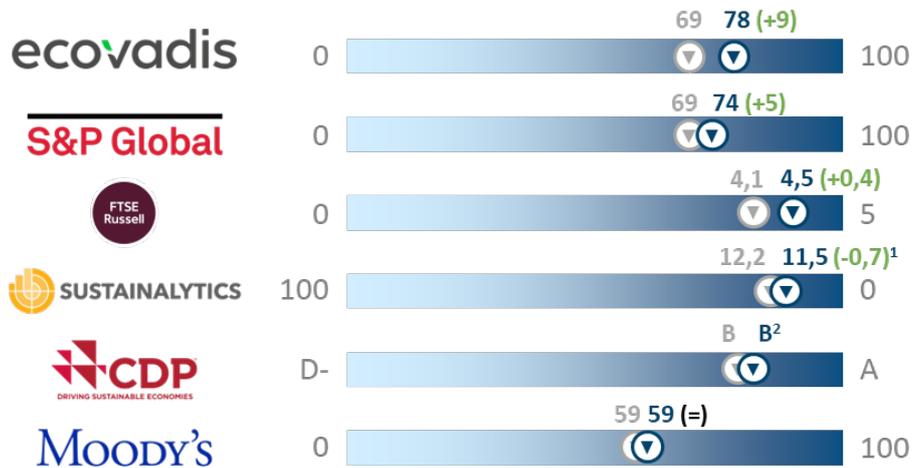
● Financial materiality

The results of the double materiality analysis, along with new sustainability directive requirements such as the Corporate Sustainability Due Diligence Directive (CSDDD), are being evaluated and taken into consideration to develop processes for managing impacts, risks, and opportunities throughout the Group's entire value chain. In this regard, the double materiality analysis has been the tool that has allowed for a qualitative assessment of the company's resilience to the potential materialization of negative impacts and/or risks, as well as fostering the necessary mechanisms for developing positive impacts and/or opportunities.

The specific actions to mitigate risks and achieve opportunities, aligned with the double materiality analysis and developed during 2025, are described in the different thematic chapters of the State of Sustainability:

- [E1: Climate Change](#)
- [E2: Pollution](#)
- [E3: Water and marine resources](#)
- [E4: Biodiversity and ecosystems](#)
- [E5: Resource use and circular economy](#)
- [S1: Own Workforce](#)
- [S2: Value chain workers](#)
- [S3: Affected Communities](#)
- [S4: Consumers and end users](#)
- [G1: Business Conduct](#)

The results of these actions, aligned with the sustainability strategy, are considerable. As a result, the perception of the various ESG ratings has continued to improve.



1. Lower score, lower risk, better outcome.

2 This assessment refers to the climate change questionnaire. Regarding the water questionnaire, Gestamp received an A-.

Furthermore, these ratings allow us to understand the demands and needs of our stakeholders, specifically investors, and are a two-way communication method as detailed in [SBM-2](#) and subsequent chapters.

IRO-1: Description of the process to identify and assess material impacts, risks, and opportunities.

Sustainability has been one of Gestamp's strategic pillars since its inception. At Gestamp, sustainability aims to create long-term value to strengthen its growth strategy and create a competitive advantage for all stakeholders by promoting environmental, social, and governance (ESG) criteria in all its operations, thus reinforcing its position as a leader in the sector.

In 2024, Gestamp conducted a Double Materiality analysis, aligning its methodology with the Corporate Sustainability Reporting Directive (CSRD) and the EFRAG Standards for Reporting (ESRS). This analysis was reviewed in 2025 to ensure continued progress based on our identified issues, risks, and opportunities.

The main objective of this analysis is to identify and evaluate the main positive and negative impacts of the company on the environment and society (impact materiality) and the risks and opportunities that may affect the company (financial materiality).

For the double materiality analysis, Gestamp takes into consideration the time horizons defined in ESRS 1 (short term: current to 1 year; medium term: 1 to 5 years; long term: more than 5 years) except for climate risks, which uses the following time horizons:

- Short term: current situation to 2030
- Medium term: 2031 to 2050
- Long term: 2051 to 2100

In this way, different financial effects are obtained for risks and opportunities derived from the analysis of the company's resilience to the events identified in the short (ST), medium (MT) and long (LT) term.

The methodology used by the Group for the determination and evaluation of impacts, risks and opportunities of relative importance related to: climate change, pollution, water and marine resources, biodiversity and ecosystems, resource use and circular economy, own workforce, workers in the value chain, affected groups, end users and customers and business conduct is described below.

Thanks to an analysis of different sources of information, the Impacts, Risks and Opportunities (IROs) of the Group have been identified and assessed qualitatively and quantitatively throughout its entire value chain.

The Double Materiality analysis follows a methodology that identifies the impacts the company has on the environment and society in the course of its business activities (inside-out perspective) and the main risks and opportunities this interaction may pose for the company (outside-in perspective). In this way, Gestamp can identify the key areas where it should focus its efforts and on which to develop its strategy and management model.

The double materiality analysis process is conducted at the Group level, taking into account all the company's geographic locations and all links in the Group's value chain,

integrating its core business and its upstream and downstream commercial relationships (value chain). Furthermore, analyses are performed on locations with significant activities to identify the relevance of impacts where deemed necessary. This process has been carried out in collaboration with an expert sustainability service provider, which contributes, among other things, objectivity to the exercise.

The analysis was carried out in 3 phases:

- Phase 1 - Context analysis and understanding of Gestamp's value chain.
- Phase 2 - Preliminary identification of impacts, risks and opportunities.
- Phase 3 - Evaluation and weighting of material IROs.

The Group is aware of the high degree of subjectivity that this analysis may entail, so the decision was made to carry it out with an independent sustainability service provider who has brought to the analysis the objectivity that it requires.

Phase 1 - Context analysis and understanding of Gestamp's value chain

To identify and gain an understanding of the Group's own operations and its value chain, a context analysis has been carried out, considering both internal and external sources:

Internal sources:

- Previous materiality analysis.
- Previous Gestamp Annual Reports.
- Group corporate risk map.
- Climate Change Risk and Opportunity Analysis.
- Workshops with relevant areas and agents of the value chain.
- Other information identified as relevant by sites and topics (Appendix A, AR 16 of ESRS 1), if available.

External sources:

- Trend reports.
- Sustainability influencer reports.
- Public information about competitors and customers.
- Customer (OEM) requirements regarding sustainability.
- Standards/recommendations: SASB, GRI, TCFD, WEF, EFRAG, etc.
- ESG Analysts: MSCI, S&P, Sustainalytics, Ecovadis, FTSE, etc.
- Regulations and recommendations from regulatory bodies: European Green Taxonomy, CNMV, etc.

Phase 2 - Preliminary identification of impacts, risks and opportunities

Based on the sustainability themes, sub-themes, and sub-sub-themes described in AR 16 of Appendix A of ESRS 1, and having understood both the context and the entirety of the Group's value chain, a preliminary analysis has been conducted of all the impacts, risks, and opportunities to which the company could be exposed due to its activity, type of business, value chain, and the various stakeholders involved. Furthermore, this in-depth understanding has served to identify material issues for the company that are not currently covered by regulations, such as Social Action.

After identifying all the IROs to which the company may be exposed, meetings and workshops are held with the company's departments that interact with the various stakeholders of the group's value chain. This initial filtering step reduces the scope of the IRO assessment and prioritisation process.

Phase 3 - Assessment and prioritization of impacts, risks and opportunities

For the evaluation of the IROs, the Group's main stakeholders participated, being consulted to determine the relevance of the topics, subtopics, and sub-subtopics. In addition, Gestamp's main departments evaluated each IRO individually to obtain a more accurate picture for prioritization. This process provided their perspective on the management of the various sustainability topics and validated the different IROs identified for each topic.

This assessment was carried out in the short, medium, and long term, according to the ESRS 1 definitions: less than 1 year, 1 to 5 years, and more than 5 years, respectively. However, it was considered that, for a proper assessment of climate risks and to be able to use the market reference scenarios, these scenarios should be extended further (short term: present to 2030; medium term: 2031 to 2050; and long term: 2051 to 2100).

Therefore, the assessment of IROs has always followed the guidelines established by the various applicable ESRS standards. Furthermore, in the case of risk and opportunity assessment, this methodology has been aligned with that used by the risk department, enabling the integration of the results into the corporate risk map.

These assessments integrate the scale, scope, probability, and irremediability.

Each variable is analyzed separately, achieving a quantification of them:

- **Scale:** Scale is obtained by aggregating information from surveys sent to various stakeholder groups, competitor analysis, customer (OEM) information, and ESG analysts, among other sources. The scale refers to the potential financial impact of the risk or opportunity.
- **Scope:** Scope is classified into 3 categories: Global, Medium, and Limited. It is evaluated by identifying how extensive the impact can be in terms of geographic area and communities affected.
- **Probability:** Probability is determined thanks to an independent analysis of the company's maturity in the various ESG themes, the sector and market expectations in the short, medium and long term.

- **Irremediability:** Irremediability is defined as the capacity of an action to remedy a negative incident based on the planned time horizons and the effort required by the company.

The methodology of the corporate risk department was followed, which requires first defining whether the risk or opportunity is strategic, compliance-related, operational, or reputational. Once categorized, an economic evaluation is performed based on internal parameters defined for this purpose.

The Company has intrinsically considered dependencies primarily in the identification phase, as can be seen in the definition of the reported risks and opportunities.

The scale and probability of risks and opportunities are assessed based on the three time horizons defined by EFRAG in its ESRS 1. This allows the company to obtain, if it so chooses, an assessment of the potential economic impact these risks and opportunities could have on the company. This scale is defined as the potential effect that this risk or opportunity would have on EBITDA should it materialize.

The probability is obtained through independent analysis of the Company's maturity in the various ESG themes, the sector, and market expectations in the short, medium, and long term.

Impacts are evaluated differently depending on whether they are positive or negative and real or potential:

- Current positive incidence = Scale + Scope.
- Potential positive impact = (Scale + Scope) x Probability.¹⁴
- Current negative incidence = Scale + Scope + Irremediability.
- Potential negative impact = (Scale + Scope + Irremediability) x Probability.

The Group assesses its risks and opportunities as follows for each time horizon:

- Risk relevance = (Scale + Economic valuation) x Probability.
- Relevance opportunity = (Scale + Economic valuation) x Probability.

Once the results of the assessment were obtained, the thresholds that determine the limit from which an incident, risk or opportunity (IRO) is considered material have been defined through a comprehensive analysis and independently for financial and impact materiality.

In the case of impact materiality, the thresholds were established based on the assessment, aggregation, and average of all identified impacts (quantitative valuation). On the other hand, for financial materiality, these thresholds were determined considering all assessed risks and opportunities.

Similarly, to incorporate the qualitative variable into the threshold stipulation, an analysis is conducted of those IROs with lower scores that, despite this, should be considered material given their relevance to the company, thus establishing a

¹⁴In the case of a potential impact on human rights, the potential is suppressed, so that it resembles an actual impact, thus giving precedence to severity over probability.

minimum threshold. Following this process, and after obtaining a value, a weighting factor is applied, reducing the resulting value to the aforementioned minimum.

Once an incident, risk, or opportunity (IRO) reaches the established threshold, whether from an impact materiality or financial materiality perspective, it is classified as material. Consequently, the issue, sub-issue, or sub-sub-issue related to that IRO is also considered material.

Finally, the result of this analysis is compared with the corporate risk map to ensure that both results are aligned.

This approach ensures that the identification and assessment of materiality is carried out rigorously and in alignment with the criteria defined in Section 3.2 of ESRS 1.

Based on the results obtained, the company evaluates potential actions to be taken. The ESG Department, supported by the Group's main departments, prioritizes those risks and opportunities with the greatest potential financial impact and the highest probability of occurring. In this way, it determines the necessary controls and management actions to mitigate the negative effects of the risks and capitalize on the opportunities that may arise.

In this way they are shared with the ESG Committee where they are discussed, refined and approved, and subsequently monitored by the Sustainability Commission.

For more details on the process of control, decision-making, determination, evaluation and management of IROS, see chapters "[GOV-1](#)" and "[GOV-2](#)" of this Sustainability Statement.

See the reference tables in the annexes: "[List of data points included in cross-cutting and thematic standards derived from other EU legislation](#)" and "[Content index according to Commission Delegated Regulation \(EU\) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to Sustainability Reporting Standards \(CSRD\)](#)."

Specific considerations

CLIMATE CHANGE

Gestamp has determined, assessed and described the climate-related impacts, risks and opportunities in its double materiality analysis process.

Committed to climate neutrality, the organization has developed a detailed decarbonization roadmap, with interim targets for Scopes 1 and 2 in 2025 and 2030. The level of achievement for Scope 1 and 2 tCO₂ emission reductions in 2025 was 48%. Regarding Scope 3, the company is aware of the challenge of establishing emission reduction initiatives for emissions outside its direct control. Nevertheless, the company continues to strengthen its measures focused on reducing these emissions in 2025, as described in section E1-4.

On the other hand, Gestamp has been monitoring its carbon footprint quarterly since 2006, assessing GHG emissions in scopes 1, 2, and 3, with scope 3 encompassing the largest concentration of emissions (96.4%). For more information, see chapter "[E1](#)" and the appendix "[Important Impacts, Risks, and Opportunities Identified During the Year.](#)"

CLIMATE-RELATED PHYSICAL AND TRANSITIONAL RISKS

Climate scenario analysis, including those from the IPCC and IEA, is used to inform the identification and assessment of physical and transition risks, as well as short-, medium-, and long-term opportunities. The most advanced regional climate models from the IPCC have been used, based on specific geospatial coordinates. The NZE scenario represents one possible path toward net-zero emissions, highlighting multiple uncertainties that could affect the different pathways.

In 2023, the company conducted a climate risk analysis that considered the IPCC's SSP2-4.5 climate scenario for climate-related risks and the Net Zero scenario for climate transition risks and climate opportunities. This analysis was strengthened in 2024 with the use of an IPCC stressed scenario (SSP5-8.5) in response to new CSRD requirements.

Determination and Evaluation of Physical Risks

As previously mentioned, Gestamp updated its physical climate risk analysis in 2024, taking into account high-emission scenarios (IPCC SSP5-8.5). The company identified climate hazards according to Appendix A of Delegated Regulation 2021/2139 of the European Taxonomy and assessed how its assets and activities are exposed to and sensitive to these hazards. The assessment covers the short term (until 2030), medium term (until 2050), and long term (until 2100), considering the expected probability, magnitude, and duration of hazards, as well as the specific geospatial coordinates of the company's locations and supply chains.

This method assesses how business assets and activities may be exposed to and sensitive to climate hazards, based on high-emission scenarios. This assessment uses geospatial coordinates specific to the company's locations.

Determination and Evaluation of Transition Risks

In 2024, Gestamp assessed the climate transition risks and opportunities toward a low-carbon economy, using the IEA's "Net Zero Emissions by 2050" scenario to determine how its activities are exposed to these risks and opportunities. Climate transition events are considered, taking into account scenarios consistent with limiting global warming to 1.5°C with zero or limited exceedance.

This assessment analyzes the sensitivity of business assets and activities to transition events identified by the TCFD, considering probability, magnitude, duration, adaptive capacity, and climate vulnerability. This assessment is based on the analysis of climate scenarios consistent with the Paris Agreement.

Key forces and factors include:

- The pressure to replace high-emission technologies with clean technologies.
- Global economic growth projections.
- Strict climate legislation.
- Changes in consumer preferences towards sustainable products and services.
- Stigmatization of the sector due to its environmental impacts.

The scenarios used allow for broad coverage of potential risks and plausible uncertainties for the company.

The company has not identified any assets or business activities that are incompatible with a transition to a climate-neutral economy or that would require significant efforts to be compatible with it.

The company will assess how the IPCC and IEA climate scenarios are compatible with the underlying climate assumptions used in the financial statements. This will ensure consistency between strategic planning based on climate scenario analyses and the reported financial information. Additionally, the financial statements (Note 33.2) refer to Gestamp's decarbonization targets and information related to climate change.

E2 POLLUTION, E3 WATER AND MARINE RESOURCES AND E5 RESOURCE USE AND CIRCULAR ECONOMY

Gestamp has conducted a comprehensive analysis of its business activities across its entire value chain and all its significant locations as part of its double materiality process. This analysis has been fundamental in identifying and assessing both the direct and indirect environmental impacts of its operations, as well as the associated risks and opportunities. The scope of this analysis includes Gescrap's operations due to their high relevance to Gestamp Group's circular economy strategy as a company specializing in metal recycling.

The double materiality process has not only focused on the internal aspects of its activities but has also incorporated the views and concerns of key stakeholders. Consultations and dialogues have been conducted with a wide range of stakeholders, including employees, customers, suppliers, local communities, and non-governmental organizations. These interactions have allowed us to better understand their expectations and concerns regarding pollution and other environmental issues. Furthermore, this approach reinforces Gestamp's commitment to sustainability, ensuring that its strategy and actions not only comply with regulatory standards but also meet societal expectations.

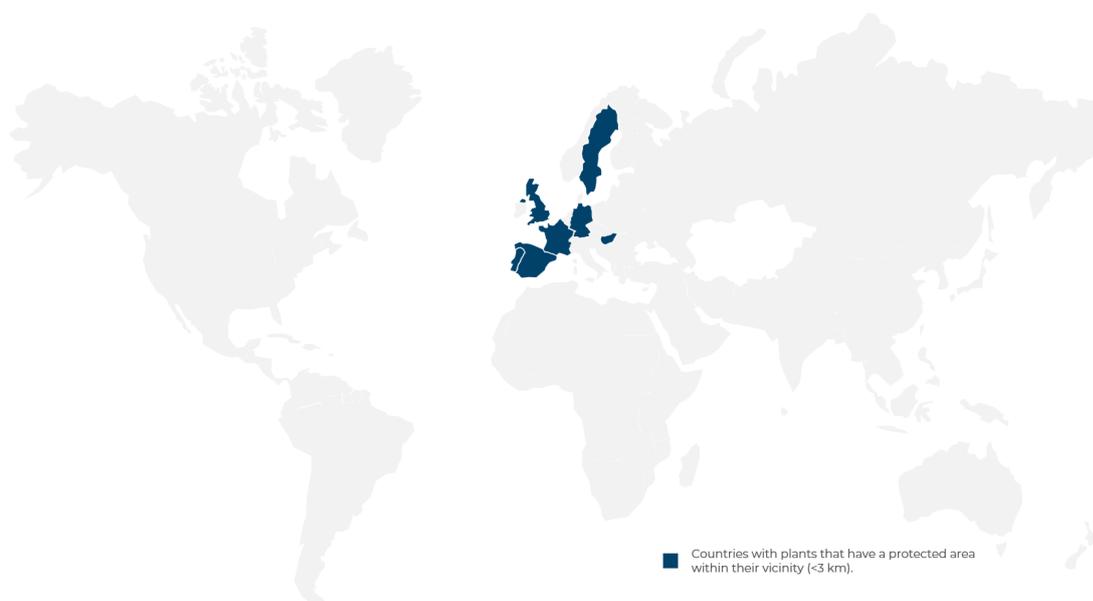
Additionally, Gestamp has conducted a water stress analysis of its plants, particularly those using the hydroforming process, even with water recirculation. This information has been cross-referenced with the water consumption data from its own operations, and the activities of the Group's business partners have been analyzed to determine the impacts, risks, and opportunities identified in section "[E3. Water and Marine Resources](#)." Gestamp does not use raw materials derived from marine resources.

E4. BIODIVERSITY AND ECOSYSTEMS

In 2024, the Group conducted a double materiality analysis aligned with the EFRAG recommendations included in the “Materiality Assessment Implementation Guide.” This process encompassed the identification of impacts, dependencies, risks, and opportunities related to biodiversity. To identify impacts, the main drivers and pressures associated with biodiversity loss were considered (land-use change, overexploitation, pollution, invasive alien species, among others), while for risks, physical, transitional, and systemic risks were taken into account. Subsequently, as part of the analysis, key stakeholder groups were identified and selected, and surveys were conducted with them focusing on issues related to the identified impacts, risks, and opportunities.

The results indicated that, due to the nature of Gestamp's direct operations, no material impacts on biodiversity and ecosystem services were generated, nor were any material dependencies, risks, or opportunities identified. These conclusions were verified through specific biodiversity analyses that took into account the location of the Group's production centers.

Gestamp's sites are located in urban and industrial areas, some of which are close to biodiversity hotspots. The geolocation analysis consisted of assessing the proximity of the facilities to protected areas, based on the protected area catalogs of the Natura 2000 Network, IUCN, Emerald Network, and USA Wetlands. This study revealed that 39% of the Group's plants are located in areas close to (<3 km) or adjacent to protected areas. As part of our commitment to sustainability, a comprehensive study on the location of our plants in relation to protected natural areas was carried out last year. This year, we have expanded this analysis to include an assessment of dependencies and impacts on biodiversity, establishing an impact scale and identifying those facilities with the greatest potential influence. The results show that, while there are differences between plants, the overall impact on biodiversity is low, thanks to both the location of our facilities and the characteristics of our industrial activity.



For more information see chapter [SBM-3](#).

The double materiality analysis did not focus solely on direct operations but also considered the rest of the value chain. A significant upstream material impact was identified, particularly in the raw materials extraction industry. These activities contribute to the degradation of local ecosystems and represent one of the main pressures for biodiversity loss.

To date, no evidence has been found that these activities directly affect local communities due to the impact on biodiversity in our supply chain. However, as a demonstration of our compliance with new European directives such as the Corporate Sustainability Due Diligence Directive (CSDDD), appropriate monitoring and increased controls will be implemented in this area.

IRO-2: Disclosure requirements set out in the ESRS covered by the company's sustainability status.

The disclosure requirements met in preparing the sustainability statement, as a result of the materiality assessment, are listed in the [Table of Contents according to Commission Delegated Regulation \(EU\) 2023/2772 of 31 July 2023, supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to reporting standards](#). This table of contents includes the page numbers or sections where the relevant information is found in the sustainability statement.

In addition, the annexes include the Table of Contents of Law 11/2018, which indicates all the requirements that are met in the aforementioned regulation.

Following its double materiality analysis, the methodology of which is described in chapter "[IRO-1](#)," the company has determined that climate change is a relatively important issue and therefore reports information on various ESRS E1 disclosure requirements. The remaining standards have also been identified as material and are reported according to the segment of the value chain in which the IROs were detected.

Theme	Chapter	CV segment
Environment	E1: Climate Change	- Upstream - Own operations - Downstream
	E2: Pollution	- Upstream - Downstream
	E3: Water and marine resources	- Upstream
	E4: Biodiversity and ecosystems	- Upstream
	E5: Resource use and circular economy	- Upstream - Own operations - Downstream
Social	S1: Own Workforce	- Upstream - Own activity
	S2: Value chain workers	Upstream
	S3: Affected Communities	- Upstream - Own activity
	S4: Consumers and end users	- Own operations - Downstream
Government	G1: Business Conduct	- Upstream - Own operations - Downstream

MDR-P: Policies adopted to manage sustainability issues of relative importance

The specific policies adopted to manage the sustainability issues of relative importance are described in the different thematic chapters of the State of Sustainability:

- [E1: Climate Change](#)
- [E2: Pollution](#)
- [E3: Water and marine resources](#)
- [E4: Biodiversity and ecosystems](#)
- [E5: Resource use and circular economy](#)
- [S1: Own staff](#)
- [S2: Value chain workers](#)
- [S3: Affected Communities](#)
- [S4: Consumers and end users](#)
- [G1: Business Conduct](#)

The descriptive details of each of these policies specify their scope of application.

MDR-A: Actions and resources in relation to sustainability issues of relative importance

The key actions through which the Group manages each sustainability issue of relative importance to prevent, mitigate and remedy actual and potential impacts, and to address risks are described in the different thematic chapters of the Sustainability Report, including a detailed description of each one:

- [E1: Climate Change](#)
- [E2: Pollution](#)
- [E3: Water and marine resources](#)
- [E4: Biodiversity and ecosystems](#)
- [E5: Resource use and circular economy](#)
- [S1: Own Workforce](#)
- [S2: Value chain workers](#)
- [S3: Affected Communities](#)
- [S4: Consumers and end users](#)
- [G1: Business Conduct](#)

MDR-T: Monitoring the effectiveness of policies and actions through goals

With the aim of evaluating the effectiveness of the measures established to manage material impacts, risks, and opportunities, the Group concludes the ESG 23-25 Plan on December 31 and reaffirms its leadership with the presentation of the new ESG 26-30 Plan. The description of both plans and the goal-setting process is detailed in the document in section [SBM-1](#), including the role of stakeholders in setting these goals.

Additionally, each chapter of the Sustainability Report details the progress made toward each of these goals, their connection to company policies, the value chain segments and scope affected, the baseline values, and the target implementation period, including any intermediate milestones. Specifically, [E1-1](#) includes the relevant specifications regarding the decarbonization plan.

2. ENVIRONMENTAL INFORMATION

Disclosure of information under Article 8 of Regulation (EU) 2020/852: Taxonomy of the European Union

Context

In order to be able to fulfil the climate and energy objectives proposed by the European Union for 2030, and in turn, to achieve the Neutrality objective of the European Green Deal by 2050, it is essential that investments are directed towards sustainable projects and activities. Thus, the economy, companies and society in general will become more resilient to the current and future consequences for the climate and the environment. A common language is therefore required in addition to a clear definition of what sustainable is.

To this end, and in order to address this challenge, the European Commission published a classification system called EU Taxonomy (Regulation (EU) 2020/852), the aim of which is the decarbonisation of the economy by defining what it considers to be environmentally sustainable economic activities. This regulation is based on 6 environmental objectives:

- Climate change mitigation
- Transition to a circular economy
- Adaptation to climate change
- Pollution Prevention and Control
- Sustainable use and protection of water and marine resources
- Protection and restoration of biodiversity and ecosystems

Regulatory developments

Three delegated acts have been published supplementing Regulation (EU) 2020/852:

- On 4 June 2021 the Climate Change Mitigation and Adaptation to Climate Change objectives were published in Delegated Regulation 2021/2139. This delegated act on climate taxonomy establishes the technical screening criteria for determining whether an economic activity qualifies as contributing substantially to climate change mitigation or adaptation and for determining whether this causes no significant harm to any of the other environmental objectives.
- On 6 July 2021 Delegated Regulation 2021/2178 was published, which in article 8 in particular specifies the content and presentation of information to be disclosed by companies subject to the NFRD (Non-Financial Reporting Directive).
- Lastly, on 9 March 2022 Delegated Regulation (EU) 2022/1214 was published which amends the previous Delegated Regulations and includes, subject to strict conditions, relevant nuclear and gas related activities in the list of economic activities covered by EU taxonomy.

- On 27 June 2023, the following were published:
 - o Delegated Regulation (EU) 2023/2486, which supplements Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical screening criteria for determining under which conditions an economic activity is considered to contribute substantially to the remaining taxonomy objectives and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, and amending Delegated Regulation (EU) 2021/2178.
 - o Delegated Regulation (EU) 2023/2485, which amends Delegated Regulation (EU) 2021/2139 by establishing additional technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation or adaptation, and for determining whether that economic activity causes no significant harm to any of the other environmental objectives.

According to Article 8 of the Regulation, in 2023 companies must report:

- Eligibility and alignment according to Delegated Regulation 2021/2139 for Climate Change Mitigation and Adaptation to Climate Change objectives.
- Eligibility of new activities included in the Environmental Delegated Regulation and the amendment to the Climate Delegated Regulation.

The regulation establishes a series of economic activities (eligible activities). For an activity to be considered aligned, it must substantially contribute to one of the environmental objectives, not cause significant harm to any of the remaining environmental objectives and comply with minimum social safeguards.

Additionally, the most relevant information regarding compliance with the regulation, accounting policy, and qualitative information that allows contextualising the results obtained and facilitating the understanding of the KPIs must be included.

In accordance with regulatory developments and with the aim of reducing administrative overheads by maintaining the integrity of the regulatory framework, the European Commission has issued amendments, published in the Official Journal of the EU in January 2026, for a substantial simplification of the Taxonomy reporting tables that companies must start to apply in 2025, with the option of postponement to 2026. A materiality threshold of 10% has been included to enable simplified reporting of activities with less weight in revenue, CapEx or OpEx, making it possible to omit the Opex table when it is not important. These changes seek to maintain the solidity of the regulatory framework and reduce the administrative burden on companies at the same time. Gestamp has decided to adopt this simplification for 2025.

REPORTING SCOPE

The scope of the analysis has included all of Gestamp Group's operational plants included in the perimeter of this non-financial information report (see chapter "[General basis for the preparation of the sustainability statement](#)").

Assessment of the compliance of Gestamp

Gestamp, in an exercise of transparency and in compliance with new regulatory requirements, carried out an evaluation of the eligibility of its activity based on the criteria defined in the "European green taxonomy" during 2021. In this initial exercise, Gestamp positioned itself as eligible according to what is defined in activity 3.3. Manufacture of low-carbon technologies for transport, as it is an essential part of the manufacture of vehicles indicated in the technical selection criteria of said activity. However, automotive components are not explicitly mentioned in this description.

Due to the uncertainty surrounding the application of the regulatory framework and after having carried out the exercise internally, on 2 February 2022 the European Commission published a Q&A where it specified that the activity of companies supplying automotive components was ineligible according to activity 3.3. Manufacture of low-carbon-technology vehicles for transport as described in the Taxonomy. Thus, Gestamp finally concluded that it did not have any activities associated with those deemed eligible from the point of view of the Regulation.

In 2022 Gestamp again carried out the exercise of eligibility of its activities while considering the following factors:

- The FAQ of the EU in December 2022 which, in general terms, states that for activities 3.1-3.6 the components may be taken into account if they are covered by the screening criteria.
- Component manufacturers are one of the main elements in the transition to sustainable mobility, as 70% of a vehicle's value, 90% of production costs and 58% of the investments in sustainable mobility come from suppliers of automotive components, according to CLEPA data.
- The public positioning as regards the Taxonomy of other companies in the industry and industry associations such as CLEPA (European Association of Automotive Suppliers) with its *#FairTaxonomy* movement.
- The recognition that would be brought about by the eligibility of Gestamp activities regarding investors.

Finally, during 2023, the European Commission published in the Official Journal of the European Union the Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023, which amends Delegated Regulation (EU) 2021/2139 by establishing additional technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation or adaptation, and for determining whether that economic activity causes no significant harm to any of the other environmental objectives. Gestamp has carried out an analysis of the activities included in this modification.

Additionally, Gestamp considers that the taxonomic analysis exercise should be constant, so it has continued to review its activity and the different updates of the regulations, Q&As, and reporting of companies with similar activities.

This means that in 2024, new activities were identified linked to the Group's decarbonisation strategy, especially those related to energy efficiency. Gescrap was also incorporated into the taxonomy analysis, which made it possible to obtain a more complete and representative view of the Group's overall activities. This year, the analysis not only dealt with the activities to mitigate and adapt to climate change, but also those associated with the other environmental goals, such as the circular economy.

The work to identify possible activities in greater depth continues. This process has evaluated the inclusion of activities 7.2 Renovation of existing buildings and 7.6 Acquisition and ownership of buildings, estimating that together they represent around 6-7% of the Group's total CapEx.

ELIGIBLE ACTIVITIES

Finally, after the eligibility analysis was carried out, it has been determined that the activities that fit the description established by the Taxonomy correspond mainly to the objective of climate change mitigation. Nevertheless, some of them can also be framed within the goal of circular economy, as in the case of Gescrap, although the description is more closely aligned with the mitigation criteria. The Gestamp activities that satisfy these requirements are: **3.4 Manufacture of batteries, cells and accumulators, 3.18 Manufacture of automotive and mobility components, 5.5 Collection and transport of non-hazardous waste in fractions segregated at source.** Likewise, the analysis of the activities reported in the previous year (7.3, 7.5, 8.2) has been maintained and two new ones have been incorporated into the study (7.2 and 7.5) despite not being reported in the end, as mentioned in the following sections; **7.2. Renovation of existing buildings, 7.3. Installation, maintenance and repair of energy efficiency equipment, 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings, 7.6. Acquisition and ownership of buildings, 8.2. Data-driven solutions for GHG emissions reductions.**

3.4 Manufacturing of batteries, cells and accumulators

This activity includes in its description the manufacture of rechargeable batteries, cells and accumulators for transport, stationary and off-grid energy storage and other industrial applications. It also incorporates the manufacture of corresponding components (active materials for batteries, cells and accumulators, battery cells, casings and electronic components). In this sense, Gestamp fits this last description thanks to the battery box manufacturing activity, which is carried out in the Group due to the company's commitment to electrification.

3.18 Manufacturing of automotive and mobility components

Described by the regulation as the manufacture, repair, maintenance, renovation, conversion and modernisation of mobility components for zero-emission personal mobility devices and of type-approved automotive and mobility components, systems, separate technical units, parts and spare parts, designed and manufactured for exclusive use in vehicles and buses that meet the criteria set out in this section and that are essential to provide and improve the environmental performance of the vehicle. Taking this description into consideration, Gestamp includes in this activity the amount of Door Rings manufactured through hot stamping, which reduces the weight of the part and the final vehicle (improving the efficiency of the vehicle in terms of energy consumption).

5.5 Collection and transport of non-hazardous waste in source segregated fractions

This activity corresponds by definition to the separate collection and transport of non-hazardous waste in individual or mixed fractions with a view to preparing it for reuse or recycling. In this sense, through the incorporation of Gescrap into the Gestamp group, all the activity corresponding to waste management carried out by Gescrap in its facilities is included.

7.3 Installation, maintenance and repair of energy efficiency equipment

This activity corresponds to individual renovation measures consisting of the installation, maintenance or repair of energy-efficient equipment. From this perspective, Gestamp has identified energy efficiency measures related to the installation of new, more energy-efficient lighting, such as LEDs. Additionally, this activity has included the installation of measures that allow for lower energy consumption in the conditioning of the plants.

7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings

The activity is related to the installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings. The measures identified by Gestamp in this regard are mainly the automation of lighting control systems.

8.2 Data-driven solutions to reduce greenhouse gas emissions

This activity refers to the development or use of technological solutions to collect, transmit and store data, as well as to analyse and use it, with the main objective of reducing greenhouse gas (GHG) emissions. These solutions can include decentralised technologies, the Internet of Things (IoT), 5G and artificial intelligence. Through its energy efficiency department, Gestamp is implementing consumption meters in its plants that collect and analyse data using a system called CO2Tem.

New activities analyzed in 2025

7.2. Renovation of existing buildings

This activity refers to renovation projects for existing buildings. In this sense, Gestamp will include all investments and costs associated with the renovation, refurbishment and rehabilitation of properties, including structural works as well as the expansion of production plants and the installation of new machinery in the building and other functional adjustments necessary for operations.

7.6. Acquisition and ownership of buildings

This activity covers the acquisition and ownership of buildings destined for the company's use or for lease, including both new and existing assets. In this sense, Gestamp will include all investment and costs related to the purchase and construction of plants, whether as greenfield or brownfield developments, and the ownership and extension of buildings, including the property assets acquired through processes of expansion or integration.

An analysis of the list of projects and assets that could be included in these activities revealed that it would be very complicated, and ultimately impossible, to obtain the associated CapEx figures with the traceability that is required. Work will continue in the coming years to improve their identification and integration in the Taxonomy report.

Evaluation of compliance with technical screening criteria

For this exercise, a new study has been conducted on the activities of the Group under the definition of the Taxonomy and the financial figures of net revenue, CapEx and OpEx have subsequently been calculated for these activities.

To this end, the technical screening criteria provided for in Delegated Regulation 2021/2139 of 4 July 2021, supplementing Regulation (EU) 2020/852, have been considered for the mitigation and adaptation environmental objectives and Delegated Regulation 2023/2485 of 27 June 2023, have been considered.

Also, because the activities related to energy efficiency measures (7.3, 7.5 and 8.2) represent a very small part of the CapEx (€1.14 M, which is 0.13% of the total CapEx) and as we are applying the new simplified regulations, it was decided not to include them in this year's report. Even so, work on their analysis will continue for inclusion in future reports.

TECHNICAL SCREENING CRITERIA: SUBSTANTIAL CONTRIBUTION TO CLIMATE CHANGE MITIGATION

Eligibility analysis	Analysis of the adequacy of Gestamp's activities to the technical criteria for substantial contribution
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3.4. Manufacture of batteries, cells and accumulators

<p>Eligible according to the definition of the activity contemplated in the Climate RD.</p>	<p>In 2022, electric vehicles allowed a net reduction of around 80 Mt of GHG emissions. As the fleet of electric vehicles continues to grow, the reduction in emissions will be even more significant, playing a key role in achieving the objectives set in the Paris Agreement. Therefore, fundamental parts for the proper functioning of this type of vehicle such as batteries and, consequently, battery boxes, are essential.</p> <p>Following this rationale and based on the comparison of the analysis of CO₂eq/Km and total CO₂eq emissions throughout the life cycle of a conventional vehicle versus an electric one, we consider that battery boxes are essential for the substantial reduction of emissions in transport as the main component of electric vehicles.</p>
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3.18. Manufacture of automotive and mobility components

<p>Eligible according to the definition of the activity contemplated in the Climate RD.</p>	<p>This activity includes the manufacture and modernisation of essential components to improve the environmental behaviour of vehicles with zero direct CO₂ emissions. In this context, Gestamp manufactures hot-stamped door rings using a process that reduces vehicle weight and is specifically intended for electric models. The door rings for vehicles that do not produce zero emissions are eligible, but not aligned, so they are excluded from the DNSH analysis.</p> <p>The Door Ring is an essential part of the vehicle as it constitutes a fundamental part of the bodywork. Reducing the weight of this part through hot stamping makes the final vehicle lighter compared to parts that do not follow this production system. This is because this technology reduces the number of parts used and reduces its thickness, allowing the manufacture of safer and lighter metal components, which results in a lightening of the total weight of the vehicle, decreasing energy consumption and, therefore, reducing CO₂ emissions (improving the vehicle's environmental performance). As shown in the life cycle analysis of the Door Ring, emissions associated with the stages of raw material purchase, manufacturing and vehicle use are reduced thanks to this technology.</p> <p>We therefore consider that making parts lighter is a key factor in improving a vehicle's environmental performance, as demonstrated in this report.</p>
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5.5. Collection and transport of non-hazardous waste in source segregated fractions

<p>Eligible according to the definition of the activity contemplated in the Climate RD.</p>	<p>The technical description of this activity includes all non-hazardous waste collected and transported separately that is segregated at source and destined for preparation for reuse or recycling operations. In this sense, the activity of Gescrap, which is part of the Gestamp group, is based on the management of waste, mainly scrap generated in Gestamp plants and other companies, which is why it would fit with the technical selection criteria set out in the Annex.</p>
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DO NO SIGNIFICANT HARM (DNSH) CRITERIA

The application of the Delegated Regulation (EU) 2026/73 has radically simplified the DNSH requirements associated with chemicals by limiting the evaluation only to substances classified in alignment with or included in the SVHC list, eliminating the obligation to analyse self-classified substances. This reduction of the technical scope has enabled Gestamp to demonstrate its compliance with less documentation and

eliminate elements previously considered critical, resulting in an expansion of its number of activities adapted to or in alignment with the taxonomy.

In this sense, the activity **3.4 Manufacture of batteries** has been subjected to a detailed analysis of the DNSH requirements for each of the environmental targets:

- **Adaptation to climate change**

An Analysis of Climate Change Risks and Opportunities has been carried out in accordance with Appendix A of the Regulation, considering the physical risks identified for the plant engaged in the activity (point II of the same appendix). This analysis evaluates the possible climate impacts and associated resilience measures. *For more information see the chapter Climate Change (E1).*

- **Sustainable use and protection of water and marine resources;**

An analysis of the potential impact on water quality and availability has been carried out through a review of the technical specifications of the Battery Boxes to confirm the absence of materials/components with significant water risk. The main plant's Environmental Impact Assessment and Zero Waste Certificate (90% recovery) demonstrate appropriate management of waste and consumption.

- **Transition to a circular economy**

In line with the corporate strategy of circularity, the AENOR certificate guarantees:

- The use and exploitation of secondary raw materials.
- The design of Battery Boxes for endurance, recycling and dismantling, confirmed in their technical specifications and expert assessment (almost zero plastic).
- Waste management that prioritises recycling, as shown in the Zero Waste Certificate.

For more information, see chapter Use of resources and circular economy (E5).

- **Pollution Prevention and Control**

The technical analysis and product files confirm that the Battery Boxes do not contain substances that are banned or listed in Appendix C of the Regulation. In this sense, the new Delegated Regulation simplifies the requirements associated with substances of concern in this block, eliminating the obligation to analyse self-classified substances under CLP and limiting the evaluation of substances classified as aligned or listed as SVHC. The conformity of adhesives and sealants has been confirmed by SDS and experts have confirmed the absence of mercury and other significant contaminants.

- **Protection and restoration of biodiversity and ecosystems.**

An analysis of the production plants' sites indicates that, although some are located near protected natural areas, the nature of their processes and the absence of significant emissions and runoff make the risk of effects on biodiversity very low. *For more information, see chapter Biodiversity and ecosystems (E4).*

Similarly, in line with previous years, the activity **3.18. Manufacture of automotive and mobility components**, has been the subject of detailed analysis of the requirements regarding the DNSH of each objective. As explained in the previous section, the parts intended for vehicles that are not directly zero emissions have been excluded from the analysis as they do not meet the technical criteria for inclusion:

- **Adaptation to climate change**

A Climate Change Risk and Opportunity analysis has been carried out in accordance with the criteria defined in Appendix A of the Regulation and taking as a starting point those risks listed in point II of the same appendix in which the plant that carries out the aligned activity is located. *For more information see the chapter Climate Change (E1).*

- **Sustainable use and protection of water and marine resources;**

An environmental impact assessment has been carried out on the plant's operations, identifying and addressing the risks of environmental degradation related to water quality preservation and water stress prevention.

- **Transition to a circular economy**

According to the strategy set by the ESG department for circularity, Certified by AENOR, we ensure:

- I. The reuse and utilisation of secondary raw materials and reused components of manufactured products;
- II. The design for high durability, recyclability, easy disassembly and adaptability of the manufactured products;
- III. Waste management that prioritises recycling over disposal in the manufacturing process;

For more information, see chapter Use of resources and circular economy (E5).

- **Pollution Prevention and Control**

An analysis of the specific activity determined as eligible has allowed us to determine that no polluting substances listed in Appendix C of the Regulation are used. The adjusted DNSH criteria applied in the Delegated Regulation (EU) 2026/73 simplifies this process by limiting the chemical analysis to substances with aligned classification or identified as SVHC, preventing unnecessary evaluations and enabling compliance verification for processes with multiple materials.

- **Protection and restoration of biodiversity and ecosystems**

The activity does not affect biodiversity or ecosystems and is not located in or near biodiversity-sensitive areas. *For more information, see chapter Biodiversity and ecosystems (E4).*

Finally, regarding activity **5.5. Collection and transport of non-hazardous waste in fractions segregated at source**, the same analysis has been carried out:

- **Adaptation to climate change**

The Climate Change Risk and Opportunity analysis includes Gescrap in the scope of analysis. This analysis has been carried out in accordance with the criteria defined in Appendix A of the Regulation and taking as a starting point those risks listed in point II of the same appendix in which the Gescrap plants that carry out the aligned activity are located. *For more information see the chapter Climate Change (E1).*

- **Transition to a circular economy**

It has been demonstrated by waste management authorisations and visual evidence that the waste fractions collected separately are not mixed in the storage facilities with other waste or materials with different properties, thus allowing the reuse of this secondary material and its introduction in the manufacture of new materials.

COMPLIANCE WITH MINIMUM SOCIAL SAFEGUARDS

Gestamp is aligned with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights established in the eight fundamental conventions referred to in the International Labour Organization Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

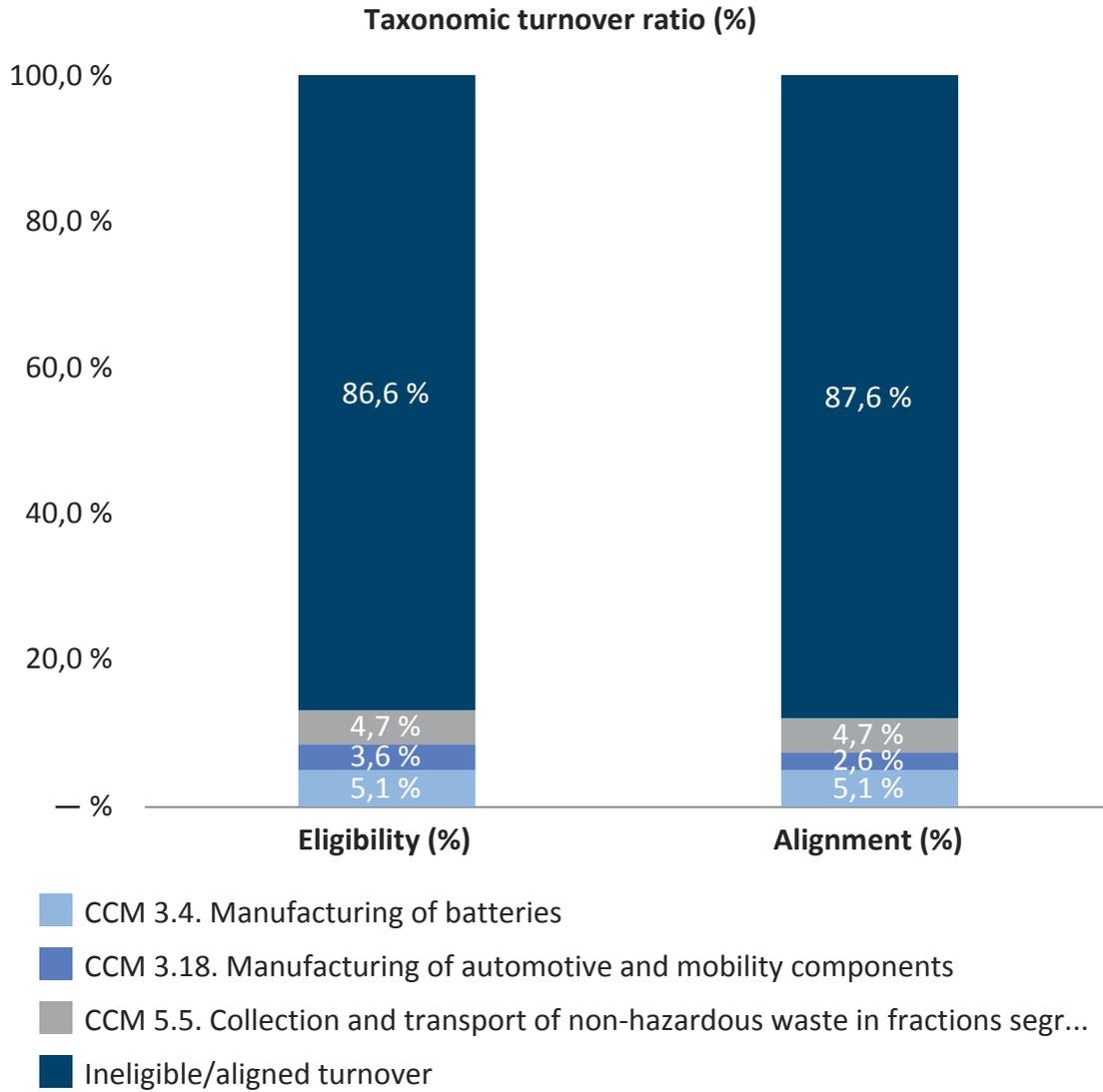
In this respect, the company has a series of internal policies and procedures which ensure that no negative social impact is made on stakeholders such as the Human Rights Policy, the Human Rights Due Diligence Process, the Health and Safety Policy, the Anti-fraud and Corruption Policy or ESG requirements for suppliers, inter alia. Throughout this report, information is provided on this matter.

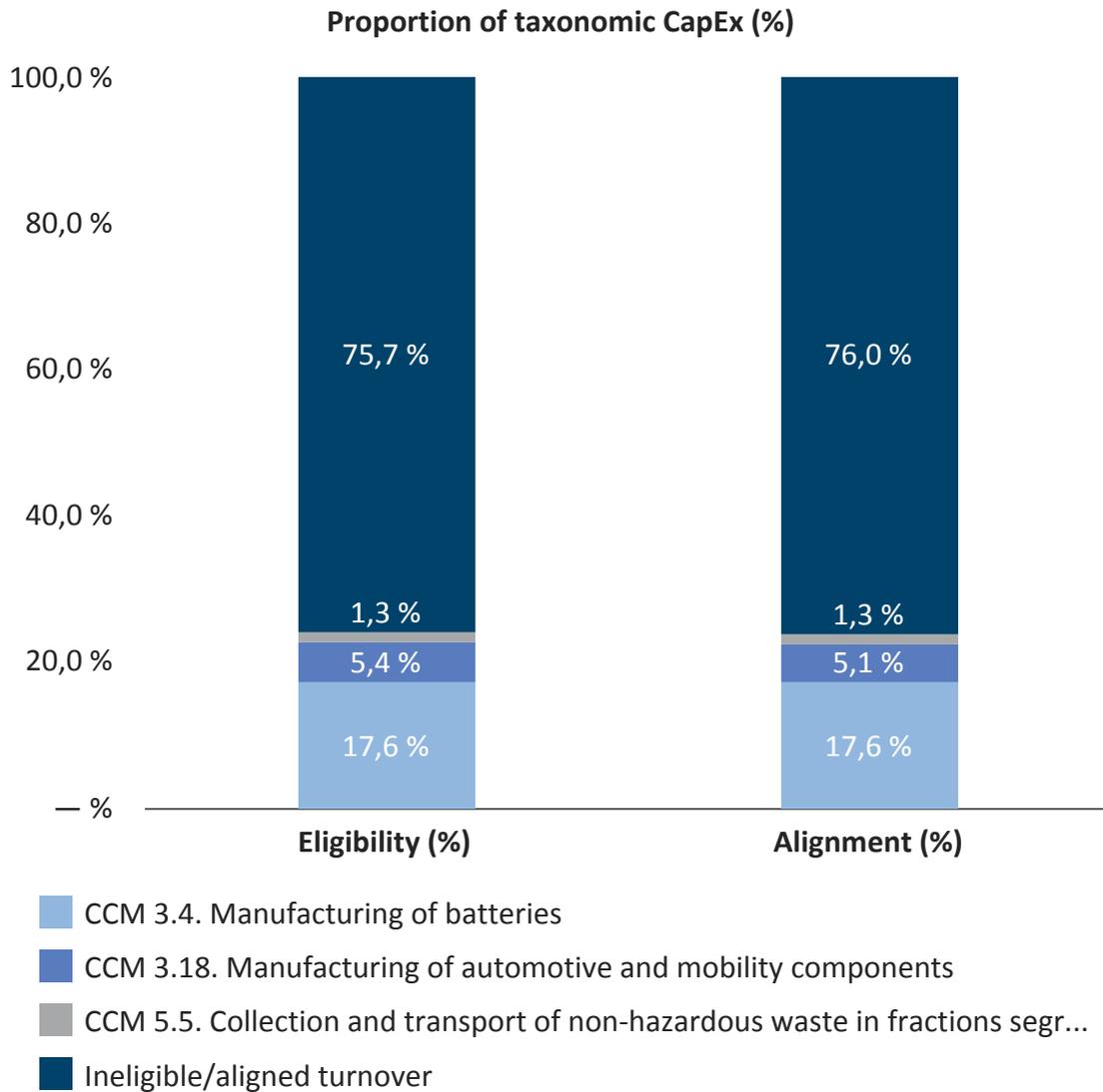
Main Aspects	Chapters	Compliance Summary
Human Rights	<ul style="list-style-type: none"> • GOV-4 Due Diligence Statement • S1 Own personnel • S2 Value chain workers • S3 Affected Communities • G1 Business Conduct 	<p>Gestamp has policies that establish a series of basic principles of action applicable to both its direct and indirect activities regarding human rights in the countries where it operates. These policies are described in the referenced chapters and are the Human Rights Policy, the Conflict Minerals Policy, and the Code of Conduct.</p> <p>Additionally, Gestamp has a due diligence mechanism aimed at preventing, mitigating, and remedying any possible negative impact on human rights.</p> <p>Furthermore, Gestamp provides mandatory training on its Code of Conduct for all employees and makes its whistleblowing channel available to all its stakeholders.</p>
Anti-corruption and Bribery	<ul style="list-style-type: none"> • G1 Business Conduct 	<p>Gestamp has an Anti-corruption Policy whose purpose is to project and establish the general parameters of action to be followed by directors, managers, employees contractually linked to the Group's companies and third parties that relate to the Group, in order to send a strong message of opposition to corruption and fraud in all its manifestations and unequivocally convey its willingness to avoid such conduct within the organisation. This Policy develops the internal regulations concerning corruption and fraud already established in the Code of Conduct.</p>

<p>Tax</p>	<ul style="list-style-type: none"> • <u>Fiscal Strategy</u> 	<p>As defined in the Group's fiscal strategy (which is public), the security of its customers, suppliers, employees and shareholders is one of Gestamp's fundamental objectives and, therefore, its tax strategy is solidly built on the basis of commitment to the national and international tax regulations in force at any given time.</p> <p>At the same time, Gestamp is aware of the importance and necessity of making a positive contribution to the public finances of the different territories in which we operate and of the significance of our social contribution, and therefore has a clear and precise idea of its contributory social responsibility.</p> <p>In addition, Gestamp provides information annually on its tax contribution by country.</p>
<p>Fair competition</p>	<ul style="list-style-type: none"> • <u>G1 Business Conduct</u> 	<p>Gestamp, in its Code of Conduct, establishes provisions regarding competition such as:</p> <ul style="list-style-type: none"> • Avoiding any measure aimed at an unlawful limitation of competition that contravenes legal provisions. In particular, employees must not engage in the following: secret agreements on price or terms of sale with competitors, secret agreements on waiving competition, the submission of sham bids, or client sharing or other market segmentation criteria. • Consulting with the legal department, in case of queries or doubts about whether it is engaging in unfair competition with any measure.

RESULTS OF THE ELIGIBILITY AND ALIGNMENT EXERCISE

The results of the indicators for the eligibility and alignment exercise have been as follows:





METHODOLOGY FOR CALCULATING KPIS

Gestamp has avoided the double-counting of activities during the analysis process as only one activity is deemed eligible, since the production of one piece may have been covered by several activities.

As regards the calculation process, the accounting data were taken from corporate financial systems, and the reporting of these was also confirmed with plant teams. Said calculations do not include intercompany transactions, therefore no double-counting has occurred in this respect either.

- **Turnover:** represents the amount of the net turnover derived from products or services covered by the Taxonomy. The turnover KPI offers a static view of the contribution of the company to the environmental objectives. The % is calculated as follows:
 - o Numerator: net revenue which is associated with the economic activities carried out by the company that are taxonomically eligible.

- o Denominator: Considers the total volume of the net revenue of the company as stipulated in note 26 of the Consolidated Annual Accounts.
- **CapEx:** represents investments in fixed assets of an activity covered by the Taxonomy. CapEx offers a dynamic and prospective view of the plans of companies to transform their business activities. The% is calculated as follows:
 - o Numerator: association of the CaPex allocated to the screened taxonomic activity
 - o Denominator: includes the additions of tangible and intangible assets during the financial year before depreciations, amortisations and possible new valuations, including those resulting from increases and impairment of value, for the financial year of the company, excluding any changes in fair value. Any additions to the tangible and intangible assets which result from business combinations shall also be included.
- **OpEx:** represents the proportion of operating expenses associated with activities covered by the Taxonomy.
 - o Numerator: direct costs considered by the Regulation which are associated with activities under the EU taxonomy
 - o Denominator: non-capitalised direct costs which are related to research and development, building renovation measures, short-term leasing, maintenance and repairs, as well as other direct expenses related to the daily maintenance of property, plant and equipment by the company or a third party to whom activities are subcontracted and which are necessary in order to guarantee the continuous and efficient operation of the aforementioned assets.

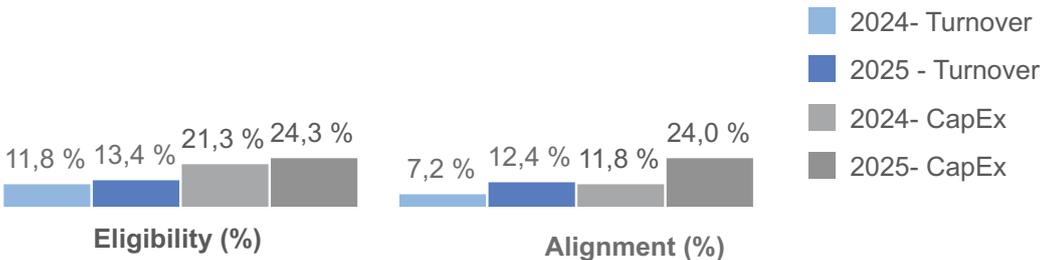
In the case of the Opex calculation, because the costs directly included in the Regulation (€415.1 M) are not significant in comparison with the annual operating costs (€10,300.9 M), representing only 4.03% and considered non-material, they are not included in the report, in accordance with the guidelines of the European Commission.

Gestamp recognises the importance of building a business that is increasingly in line with the European Green Taxonomy. In this regard, and in comparison with the figures reported last year, there has been an increase, albeit more moderate than in the previous year, of 1.6 p.p. in eligible sales and 5.2 p.p. in sales aligned with the Taxonomy, thanks to the simplification of the technical alignment requirements.

Also, although an effort was made to identify the CapEx figures allocated to energy efficiency projects within Gestamp in line with the company's commitment in this area, as mentioned previously, the decision was made to not include them on this occasion as they represent a very small percentage of the total.

Gestamp will continue working on this analysis to provide eligibility and alignment figures that better reflect the reality of its business.

Comparison 2024 vs. 2025



Proportion of turnover, CapEx and OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (summary KPIs):

ICR (Turnover) - Financial Year 2025					Breakdown of activities that fit the taxonomy by environmental objectives										
ICR	Total (M€)	Proportion of eligible activities according to the taxonomy	Activities that fit the taxonomy	Proportion of activities that fit the taxonomy	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year (2024)	Proportion of Taxonomy aligned activities in previous financial year (2024)
Turnover	11.348,6	13,4 %	1.408,22	12,4 %	12,4 %	0%	0%	0%	0%	0%	12,4 %	0%	— %	7,2 %	61 %
CapEx	900,3	24,3 %	216,00	24,0 %	24,0 %	0%	0%	0%	0%	0%	24,0 %	0%	0,1 %	11,8 %	55 %
OpEx	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (activity breakdown):

ICR (Turnover) - Financial Year 2025	2025				Environmental objective of the activities that conform to the taxonomy								
	Codes	Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover) (%)	Taxonomy aligned KPI (monetary value of Turnover) (M€)	Taxonomy aligned KPI (proportion of Taxonomy aligned Turnover) (%)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
Manufacturing of batteries	CCM 3.4	5,1 %	582,37	5,1 %	5,1 %	0%	0%	0%	0%	0%	E		100,0 %
Manufacturing of automotive and mobility components	CCM 3.18	3,6 %	291,38	2,6 %	2,6 %	0%	0%	0%	0%	0%	E		71,9 %
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	4,7 %	534,47	4,7 %	4,7 %	0%	0%	0%	0%	0%	E		100,0 %
Sum of adaptation by objective					12,4 %	— %	— %	— %	— %	— %			
Total turnover	11.348,6	13,4 %	1.408,22	12,4 %							12,4 %	— %	92,5 %

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (activity breakdown):

ICR (CapEx) - Financial Year 2025	2025				Environmental objective of the activities that conform to the taxonomy							Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
	Code	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx) (%)	Taxonomy aligned KPI (monetary value of CapEx) (M€)	Taxonomy aligned KPI (proportion of Taxonomy aligned CapEx) (%)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity				
Manufacture of batteries, cells and accumulators	CCM 3.4	17,6 %	158,54	17,6 %	17,6 %	0%	0%	0%	0%	0%	0%	E		100,0 %
Manufacture of automotive and mobility components	CCM 3.18	5,4 %	45,83	5,1 %	5,1 %	0%	0%	0%	0%	0%	0%	E		94,8 %
Collection and transport of non-hazardous waste in fractions segregated at source	CCM 5.5	1,3 %	11,63	1,3 %	1,3 %	0%	0%	0%	0%	0%	0%	E		100,0 %
Sum of adaptation by objective					24,0 %	— %	— %	— %	— %	— %				
Total CapEx	900,3	24,3 %	216,00	24,0 %								24,0 %	— %	98,8 %

Activities related to nuclear energy and fossil gas

Row	Activities related to nuclear energy	
1.	The company conducts, finances, or is exposed to the research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The company conducts, finances, or is exposed to the safe construction and operation of new nuclear facilities to produce electricity or process heat, including for urban heating purposes or industrial processes such as hydrogen production, as well as their safety improvements, utilising the best available technologies.	No
3.	The company conducts, finances, or is exposed to the safe operation of existing nuclear facilities that produce electricity or process heat, including for urban heating purposes or industrial processes such as hydrogen production from nuclear energy, as well as their safety improvements.	No
Activities related to fossil fuel		
4.	The company conducts, finances, or is exposed to the construction or operation of electricity generation facilities that produce electricity from gaseous fossil fuels.	No
5.	The company conducts, finances, or is exposed to the construction, renovation, and operation of combined heat and power (CHP) facilities that use gaseous fossil fuels.	No
6.	The company conducts, finances, or is exposed to the construction, renovation, and operation of heat generation facilities that produce heat/cooling from gaseous fossil fuels.	No

I. Climate change (E1)

List of IRO materials associated with the Climate Change standard (E1)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to climate change:

Impact, Risks and Opportunities					Management policies	Management actions ¹	Targets ²		
Code	Type	Description	A/P	Value chain					
Climate change mitigation / Energy									
CC1	I	n/a	-	Deterioration in air quality as a result of emissions from fossil fuel consumption (greenhouse gases, GHG).	Actual	<ul style="list-style-type: none"> Upstream Downstream Own Op. 	<ul style="list-style-type: none"> ESG Policy Energy Policy Environmental Policy ESG requirements for suppliers 	Gestamp develops decarbonisation actions in three levers: <ul style="list-style-type: none"> What in manufactures. How it's manufactured. With what raw material it manufactures. 	Yes
Adaptation to Climate Change									
CC2	R	Transition	n/a	Change in resource availability due to climate change, with an impact on supply and prices. This risk includes possible disruptions in the supply chain and an increase in operating costs resulting from extreme weather events and changes in environmental patterns, as well as risks associated with new regulations, changes in environmental policies and greater market demands for sustainability.	n/a	<ul style="list-style-type: none"> Downstream Own Op. 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. 	<ul style="list-style-type: none"> Part lightweighting. Circular economy strategy. Agreements with suppliers. 	Yes
CC3	R	Physical	n/a	Exposure to extreme weather events (cyclones, hurricanes, typhoons, tornadoes, etc.) that may affect the Group's normal operations.	n/a	<ul style="list-style-type: none"> Upstream Downstream Own Op. 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. 	<ul style="list-style-type: none"> Assessment of exposure to climate risks. Adaptation plan with actions at the central and local levels. Controls associated with minimizing the probability of materialization and potential impact. 	-

Impact, Risks and Opportunities					Management policies	Management actions ¹	Targets ²		
Code	Type	Description	A/P	Value chain					
CC10	R	Physical	n/a	Extreme rainfall and flooding that may affect the Group's normal operations.	n/a	<ul style="list-style-type: none"> Upstream Downstream Own Op. 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. 	<ul style="list-style-type: none"> Assessment of exposure to climate risks. Adaptation plan with actions at central and local level. Controls associated with minimising the probability of occurrence and potential impact. 	-
CC6	O	Transition	n/a	Boosting the industry's reputation and differentiating it from its competitors through the incorporation of new, more eco-efficient and environmentally friendly products.	n/a	<ul style="list-style-type: none"> Upstream Downstream Own Op. 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. 	Development of new products that address major sustainability challenges has positioned Gestamp as a trusted and reference supplier.	-
Climate Change Mitigation									
CC8	O	Transition	n/a	Accessing new markets for electric vehicles and increasing demand for related services.	n/a	<ul style="list-style-type: none"> Downstream Own Op. 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. <small>(business-related aspect)</small> 	Development of new business units to centralize efforts.	-
CC9	O	Transition	n/a	The lightweighting of parts results in lighter vehicles with lower emissions and represents an opportunity to reduce the raw materials used in the manufacture of parts.	n/a	<ul style="list-style-type: none"> Downstream 	<ul style="list-style-type: none"> ESG policy. Environmental Policy. 	<ul style="list-style-type: none"> R&D projects and research. Hot stamping. Multi-material solutions. 	-
Energy / Adaptation to Climate Change									
CC5	R	Physical	n/a	An increase in temperature could mean an increase in air conditioning costs for Gestamp, especially when providing a suitable environment for the health and safety of its employees.	n/a	Own Op.	<ul style="list-style-type: none"> ESG policy. Energy Policy. Environmental Policy. 	<ul style="list-style-type: none"> Studies on the behavior of air inside the facilities. Energy efficiency projects. 	Yes
Energy									
CC4	R	Transition	n/a	Increased costs due to the transition to low-emission technologies.	n/a	<ul style="list-style-type: none"> Upstream Own Op. 	<ul style="list-style-type: none"> Energy Policy. Environmental Policy. 	<ul style="list-style-type: none"> Co-development with OEMs of technological and product solutions that reduce emissions. Improvements in the energy performance of plants. 	Yes

Impact, Risks and Opportunities					Management policies	Management actions ¹	Targets ²	
Code	Type	Description	A/P	Value chain				
CC7	O Transition	n/a	Cost savings from greater use of renewable energy through self-supply, PPA contracts and more energy efficient plants.	n/a	Own Op.	<ul style="list-style-type: none"> • ESG policy. • Energy Policy. • Environmental Policy. 	Renewable energy purchasing strategy.	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ In addition to these actions, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including climate change). Furthermore, it engages with suppliers if any aspect considered significant is identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)".

² For more information on the specific objectives set, see chapter "[E1 – 4: Goals related to climate change mitigation and adaptation](#)."

Climate change is a global challenge that requires significant economic and strategic efforts. At the same time, it offers great opportunities that require innovative solutions, investment and new commitments in the short, medium and long term. Gestamp stands up to the challenge of sustainability and decarbonisation of the industry, and recognises the importance of collaboration between all actors in the value chain.

CLIMATE CHANGE

The Gestamp Group has conducted an exhaustive assessment of identified climate risks and explains how they are managed, while detailing the resilience of its strategy and business model to the effects of climate change.

The company classifies identified risks into two primary categories: physical risks and transition risks. Identified material risks are classified in "[E1](#)".

Macroeconomic trends affecting Gestamp, considered in the context of the transition towards a low-carbon economy, will be affected by the sustainable preferences of consumers and climate regulations. The company believes that it needs to adapt its processes and to use sustainable materials, such as green steel, as it adapts to the reality of these changes.

The climate risk analysis conducted by the company in 2023 took account of the IPCC's SSP2-4.5 climate scenario for climate-related risks and the net-zero scenario for climate-related transition risks and opportunities.

In 2024, a climate stress analysis was carried out to evaluate the resilience of the Group's activity against climate change based on the IPCC (Intergovernmental Panel on Climate Change) SSP5-8.5 and IEA (International Energy Agency) NZE scenarios for its entire value chain. In this reporting period, it employed advanced regional climate models to assess the company's vulnerability to a range of climate risks.

The time horizons used as part of the analysis are defined as short term up to 2030, medium term up to 2050 and long term up to 2100, since they are consistent with the selected climate scenarios of the IPCC and the IEA, and are deemed to be close enough for the scenarios to be plausible and simultaneously distant enough for significant changes to take place between the scenarios and the present time. The company also considers investment horizons and asset useful life when establishing these terms.

As shown by these assessment exercises, the effects related to temperature and water are expected to rise in frequency and intensity and will impact both internal operations and upstream and downstream operations of the value chain. The financial effects and costs of implementing the adaptation plan will determine the degree to which the company is able to rise to these challenges (resilience).

Gestamp is therefore striving to determine the potential financial effects of climate change and to estimate the costs of implementing its adaptation plan. On this basis, it is assessing the monetary amounts, the proportion of affected companies and, therefore, the provisions required to implement adaptation and mitigation measures.

As part of its resilience analysis, no physical or transition risks are being excluded, to the extent that they have a material effect on its activities and value chain. Steps are being taken to cover all relevant aspects that may affect its strategy and decision-making processes, at every stage in its value chain.

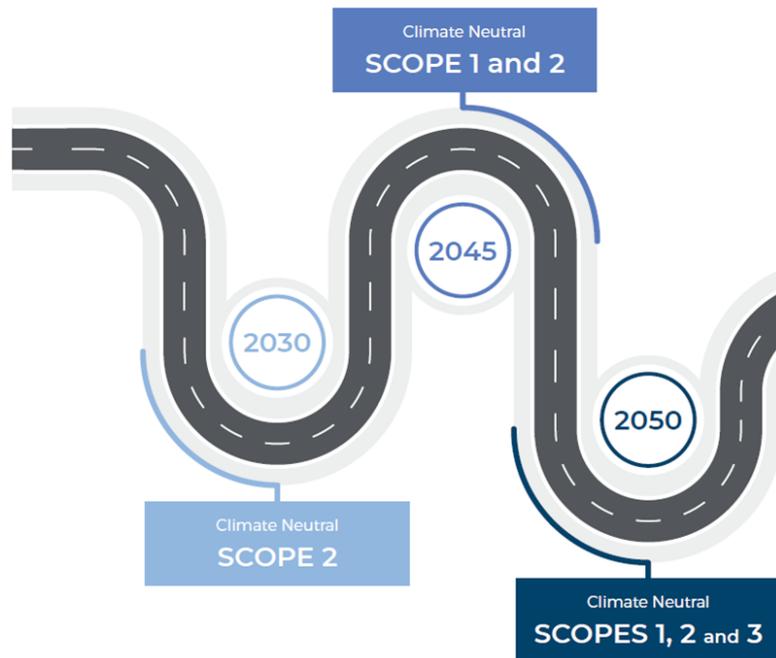
Finally, the company will evaluate its capacity to adjust its strategy and business model in order to guarantee short-, medium- and long-term resilience. That includes improving assets, adjusting the product and service offer and organising staff training initiatives. Gestamp is also considering maintaining access to financing at an affordable cost of capital.

For more information see chapters '[E1-1](#)' and '[E1-3](#)'.

E1 – 1: Transition plan to mitigate climate change

Gestamp has emission reduction targets validated by the Science Based Targets Initiative (SBTi) in 2020. These targets, aligned with a Well-below 2 °C scenario, imply a 30% reduction in Scope 1 and 2 emissions and a 22% reduction in Scope 3 by 2030 (baseline year 2018). This reduction in scope 3 applies specifically to categories 1 (purchased goods and services) and 3 (energy-related activities), which account for the majority of the Group's emissions (84.5% of total emissions in 2018).

In 2022, in response to regulatory developments, its customers' objectives and its own commitment to decarbonisation, Gestamp, as part of the ESG 23-25 Plan, decided to update its climate roadmap, setting carbon neutrality for 2050 and more ambitious interim targets, such as reducing Scope 1 and 2 emissions by 45% and achieving 62% renewable electricity by 2025, as well as Scope 2 neutrality by 2030 and Scope 1 neutrality by 2045. These targets were intended to update those previously validated by SBTi; however, the situation in the automotive sector in 2024–2025, marked by a slowdown in electrification, the revision of climate commitments by OEMs and suppliers, and the emergence of new options for validating net-zero targets, led to this update being reconsidered internally. Therefore, although they were analysed in depth, the 2023–2025 targets were ultimately not submitted to SBTi for validation.



Throughout 2025, Gestamp continued to advance its climate change strategy, in line with regulatory requirements, including the European goal of achieving climate neutrality by 2050, and with its customers' emissions reduction targets. Alongside the development of the new ESG 26-30 Plan, the company reviewed and updated its Decarbonization Plan to ensure compliance with the established objectives.

This process has allowed us to maintain and even raise the level of ambition, adjust the baseline year to 2024, and redefine strategies in areas with the greatest potential impact. Additionally, the plan's objectives have been aligned with global warming scenarios of 1.5°C, reinforcing the coherence of the climate strategy with international best practices.

To define this strategy, the company:

- It has multidisciplinary working groups led by the ESG Directorate, with participation from the Purchasing, Energy Efficiency, Commercial, and Operations departments. These groups focus primarily on identifying and monitoring scenarios for the electrification of processes using different technologies; the global renewable energy procurement strategy; and cross-referencing commercial project information to ensure the productive viability of the changes and the achievement of the objectives set by the client.
- It analyzes the neutrality objectives and time horizons of car manufacturers and their GHG reduction requirements, also incorporating information from relevant external sources such as public peer information, ESG rating criteria, sector trends and international regulatory frameworks.
- It monitors, for all production plants within its environmental scope, the most intensive sources of emissions, both by type of facility and by type of energy consumed. It also updates annually the inventory of fossil fuel-consuming equipment globally.
- It promotes energy efficiency measures in production plants, for example, through the implementation of shutdown protocols.
- Analyze the market in search of new alternatives that promote energy decarbonization, such as the use of biomethane.
- Focus the renewable electricity purchasing strategy on the main emission points with a more polluting energy mix.
- It studies, both technically and economically, the feasibility of establishing emission reduction measures for the 3 scopes over time.

Alignment of the Decarbonisation Plan with 1.5°C

Gestamp's Decarbonisation Plan, updated in 2025, has been designed in accordance with international best practices and its objectives aligned with scenarios limiting global warming to 1.5 °C. Its definition follows a clear methodological logic:

- **Complete emissions inventory:** The company calculates its carbon footprint in accordance with the GHG Protocol, including Scopes 1, 2 and 3 and considering

all relevant categories of the value chain, which provides a comprehensive and consistent basis for decision-making. In addition, under the new Decarbonisation Plan, climate targets have been redefined on an updated perimeter covering 100% of the Gestamp Group, remedying the limitations in the scope of the previous 2022–2025 plan and ensuring that future targets fully reflect the consolidated perimeter.

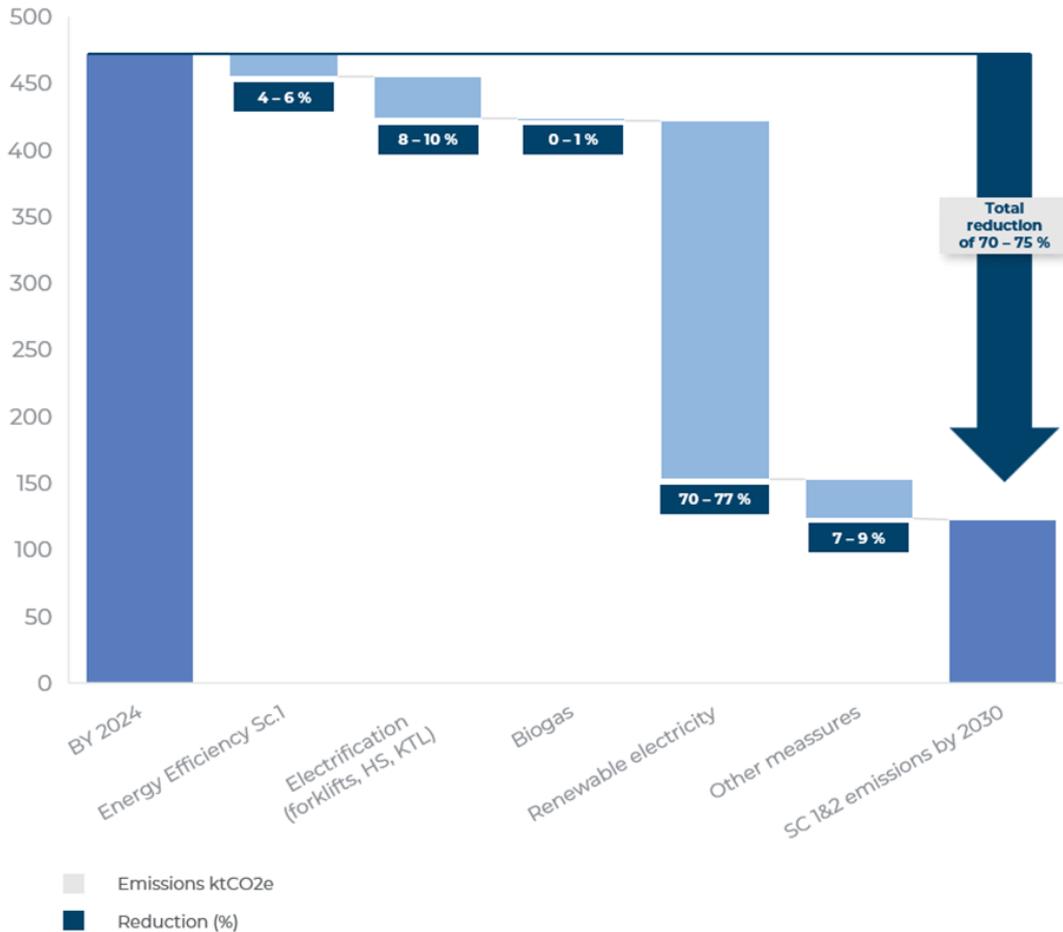
- **Scientific and methodological references:** IPCC scenarios are used as a reference to determine the reduction levels required on a global scale. Likewise, in accordance with SBTi, corporate objectives are aligned with the 1.5 °C scenario, thereby remaining consistent and quantifiable.
- **Ambitious and measurable targets:** Gestamp has set a 70% reduction in Scope 1 and 2 emissions by 2030 and a commitment to achieve net zero emissions by 2050 for Scopes 1, 2 and 3, exceeding the minimum requirements recommended by climate science. In addition, the plan update exercise takes 2024 as its baseline year, ensuring consistency and comparability in the measurement of progress. Although the targets have not yet been formally validated by external initiatives, the combination of a comprehensive inventory, the use of recognised scientific references and the application of reputable methodologies allows us to affirm that Gestamp's Decarbonisation Plan is aligned with a trajectory compatible with the 1.5 °C target.
- **Action plan and monitoring system:** The plan includes specific measures in the areas of energy efficiency, increased use of renewable energies, optimisation of production processes and further decarbonisation of the supply chain. All of this is accompanied by annual monitoring and transparent reporting to ensure consistency between the objectives set and actual performance.

Decarbonization Levers and Investments

Gestamp's previously detailed decarbonisation strategy is based on three fundamental levers:

- **What we manufacture:** Gestamp manufactures lighter automotive parts than its competitors, thereby reducing emissions from the end vehicle. Although Gestamp's parts do not generate emissions directly, they do influence the vehicle's overall emissions (see section E 1-3 for further details). Lightening these components is therefore essential to improving the vehicle's efficiency and range. For more information on the methodology used to calculate the carbon footprint of Gestamp's products, see section "E5". [Use of resources and circular economy](#)". It also has a business unit dedicated to electric vehicles, whose mission is to develop the best solutions for adapting its products to the new technical requirements of electric cars.
- **How we manufacture:** Gestamp is transforming its production towards a more sustainable model thanks to the electrification of its industrial processes. This means it can focus on actions related to energy efficiency and the purchase and self-supply of renewable energy. A qualitative analysis has also been carried out of potential locked-in emissions associated with assets and processes unsuitable for short-term electrification. This analysis includes a review of non-replaceable

equipment, such as certain large forklifts or heavy industrial machinery, and identifies lower-impact alternatives, such as the use of biomethane or other renewable fuels where electrification is infeasible. This enables the anticipation of unavoidable future emissions that will result in residual emissions, and the prioritisation of investments aligned with the decarbonisation pathway. The following chart shows the levers and the contribution of each to the reduction of Scopes 1 and 2:



- Raw materials we use to manufacture:** With more than 73% of its emissions coming from raw materials (category 1 of Scope 3, steel and aluminum consumption), Gestamp understands that circularity is a key stepping stone towards decarbonising the automotive industry. Therefore, in 2022, Gescrap was incorporated into the Group and signs important low-emission steel agreements with steel makers on an annual basis. For more information see chapter "[E5. Use of resources and circular economy](#)".

Gestamp has a CapEx investment plan aligned with its decarbonisation strategy, which includes the progressive replacement of combustion furnaces and boilers with electric equipment in production processes, as well as energy-efficiency measures and preparation for the use of new biofuels when they become technically and economically viable.

Although the company has an initial overall estimate of the investment effort required to complete decarbonisation, the details of the plan are defined and reviewed annually, assessing viable scenarios and allocating the corresponding resources each year. Within this framework, investment in electrification in 2025 amounts to €726.2K, while an investment of €2.68 million is planned for 2026. Moreover, CapEx executed by the Energy Efficiency department amounted to €1.19 million in 2025.

Regarding OpEx, this is primarily linked to the purchase of renewable energy through PPAs, guarantees of origin and self-consumption, with no single quantified global plan, since deployment depends on regulatory and market availability in each country.

For more information on the measures implemented and CapEx and OpEx allocated to the decarbonisation plan in 2025, see chapter “E1-3”.

Furthermore, Gestamp has linked the refinancing of a significant part of its debt with banks to specific decarbonisation targets.

In terms of sales, CapEx and OpEx figures aligned with the criteria set out in Commission Delegated Regulation (EU) 2021/2139. An upward trend is expected in line with electric vehicle production and energy efficiency measures in the coming years. The company plans to further align its activity progressively with the taxonomy provided in Delegated Regulation (EU) 2021/2139, in order to support the transition to a sustainable economy.

CapEx amounts relating to coal, oil and gas are not applicable, as the company's activity is not linked to these industries. Gestamp is also excluded from EU-Paris aligned benchmarks. It does not engage in activities related to controversial weapons, tobacco cultivation or production. Nor does it act in non-compliance with UN Global Compact principles, or gain significant revenue from fossil fuel exploitation or GHG-intensive electricity generation.

Incorporation and Alignment of the Transition Plan with the Overall Strategy

The design of the transition plan includes specific actions to reduce the Group's emissions, aligned with the previously described decarbonisation objectives. This has been approved by the Sustainability Committee, and any updates will be approved in the same way. In addition, the plan is incorporated in alignment with the company's overall strategy and financial planning, and the progress of its implementation is evaluated and reported. There is also an approved CapEx plan for carrying out the company's decarbonisation strategy.

E1 – 2: Policies related to climate change mitigation and adaptation

Gestamp develops its decarbonisation commitment and strategy through three policies: the ESG Policy, approved on 27 February 2024; the Energy Policy, approved on 18 July 2024; and the Environmental Policy, approved on 24 February 2021:

ESG Policy

CC1, CC2, CC3, CC5, CC6, CC7, CC8 and CC9

The ESG Policy establishes the principles on which Gestamp builds its strategy and performance in environmental, social and governance matters ("ESG"). These principles are aligned with its business objectives, corporate culture and the United Nations 2030 Agenda.

Additionally, taking into account the interests of key stakeholders in climate-related aspects, Gestamp has defined the ESG Policy, which includes a detailed description of how the company analyses and monitors material impacts, risks, and opportunities related to climate change mitigation and adaptation to climate change.

- 1. Climate Change Mitigation:** The ESG policy addresses key principles for decarbonisation and the fight against climate change. The company contributes to mitigation by reducing its GHG emissions, promoting energy efficiency and using renewable energy. These actions support the aims of the European Green Deal and improved air quality. The company is also working to reduce the carbon footprint of cars during their useful life by making parts lighter.
- 2. Adaptation to Climate Change:** In terms of adaptation, the ESG policy includes the review and approval of ESG risk rating scales, taking into account impact, likelihood of occurrence and risk velocity, as well as mitigating controls. Assets and activities exposed to impacts from climate risks are also analysed and assessed.
- 3. Energy Efficiency:** The ESG policy promotes energy efficiency measures by identifying and implementing energy saving strategies at plant level. Among other measures, the company focuses on monitoring gas and electricity consumption to create an efficient performance model.
- 4. Renewable Energy Rollout:** The company adopts the use of renewable energy through three main channels: signing long-term renewable energy supply agreements (PPAs), purchasing Renewable Energy Certificates (RECs), and the self-supply of energy.
- 5. Other Principles of Conduct:** As well as the above, the company's ESG policy addresses efficiency in the use of natural resources, promoting the reduction of raw materials used, and ensuring the efficient use and correct treatment of water. A circular economy approach is followed, in order to produce automotive components with a high recycled material content by reintroducing scrap as a secondary raw material. The company is also committed to caring for and

protecting natural capital, ecosystems and biodiversity, and to combating deforestation across the value chain.

This policy applies in all the regions where Gestamp carries out its activity, and these commitments extend across its entire value chain. Implementing the commitments set out in this policy rests with ESG Management and ultimately with the Sustainability Committee.

Gestamp provides its stakeholders with different communication channels depending on whether they are employees, customers, suppliers, regulatory bodies, the financial community or civil society.

This policy is available to interested parties on the Group's corporate website.

For more information see: [ESG Policy](#)

Energy Policy

CC1, CC4, CC5 and CC7

The international standard ISO 50001 requires Senior Management of companies to establish an energy policy appropriate to the organisation's objectives and to provide a framework for setting and reviewing energy objectives and targets.

Therefore, considering the interests of key stakeholders, this policy is defined with the primary aim of establishing a solid framework for efficient energy management, improving energy performance, reducing energy consumption (and therefore costs), while strengthening competitiveness in the global market and minimising environmental impact.

This Policy also sets out Gestamp's principles, aims and responsibilities in relation to energy use, providing a clear framework for the effective execution of an energy management system.

This means that Gestamp is committed to:

- Constantly improving our energy consumption by identifying and applying best practices, efficient equipment and effective technologies.
- Reducing our energy consumption continuously by optimising processes and promoting a culture of responsible energy use.
- Continuously explore new technologies and innovative solutions that reduce the company's environmental impact and improve energy efficiency.
- Ensure the energy efficiency of all equipment and services purchased.
- Comply with all laws, regulations and standards related to energy use and environmental protection in all Gestamp operations.
- Encourage Gestamp employees to participate in identifying opportunities for energy improvement and promote awareness of the importance of energy efficiency at all levels of the organisation.

This Policy applies to Gestamp Automoción S.A. and its subsidiaries (collectively "Gestamp" or the "Group"). Gestamp shall also ensure compliance with this Policy by its third-party suppliers, where applicable.

Gestamp's Senior Management undertakes to provide the resources required for the effective implementation of this Policy and to regularly review its fulfilment. All employees have the responsibility to comply with the requirements of this Policy and to actively contribute to the continuous improvement of our energy performance.

To this end, communication is essential through internal correspondence, meetings, training sessions, posters, printed material, and information published via the Gestamp intranet and website.

For more information see: [Energy Policy](#)

Environmental Policy

*CC1, CC2, CC3, CC4, CC5, CC6, CC7, CC8 and
CC9*

Pursuant to the Regulations of the Board of Directors of Gestamp Automoción, S.A., the Board is responsible for defining and promoting the overall policies and strategies of the Company and its group ("Gestamp Group"). Through the Environmental Policy, the Gestamp Group takes into account the interests of key stakeholders and acknowledges the influence of its industrial activity on the environment and on increasing environmental requirements. In this regard, Gestamp is firmly committed to conducting its activity while protecting, preserving and respecting the environment, as well as controlling and minimising the potential adverse environmental impact caused by its production processes.

The policy aims related to climate change are:

- To encourage environmental training for all employees and internal stakeholders in order to raise awareness of environmental issues affecting the Gestamp Group and promote their active participation in environmental protection.
- To define a set of objectives and targets aimed at environmental improvement, reviewed regularly to ensure that they are in line with the stated policy and to further improve.
- To comply with any environmental regulations applicable to the activities, products and services of the Gestamp Group and any commitments that the company undertakes voluntarily, including the fight against climate change and improved air quality.
- To promote processes and procedures that have minimum environmental impact, and to prevent, control and minimise the environmental pollution risks that our activity may pose to the environment.

It is essential for all Gestamp Group employees to be involved. There are communication channels in place at each of our facilities, as well as an anonymous corporate email address where any employee may send their questions, suggestions and best practices. Through the Environmental Management System in place, the company has formed technical teams that are actively involved in decision-making related to the environment, who handle the everyday management of these matters

and help to report on changes and new developments. In addition, this Policy is also available to shareholders, employees and other stakeholders on the Company's website and its content is referred to in the Gestamp Group's Sustainability Report.

For more information see: [Environmental Policy](#)

All the company's climate change measures are aligned with its climate neutrality targets for 2030, 2045 and 2050. In terms of strategic planning, many of these measures are transferred to earlier stages of the value chain through supplier approval and [ESG requirements for suppliers](#). See chapter "[G1-2](#)".

E1 – 3: Actions and resources in relation to climate change policies

In pursuit of the 3 levers defined by Gestamp on the road to decarbonisation, the Group has embarked on several lines of action:

What we manufacture

- **Products and services:** Gestamp developed a strategy on products and services related to climate change that began even before the appearance of electric vehicles on the market. The company designs and manufactures lighter components that reduce the weight of the vehicles in which they are installed, thereby lowering energy consumption and, consequently, to greenhouse gas emissions during the use phase. It is significant that these reductions do not relate to emissions generated by Gestamp, as the parts do not emit *per se*, but to the added value they provide to car manufacturers, for whom the use phase represents the main source of emissions. To support the roll-out of electric vehicles, Gestamp created a new dedicated business unit in 2018, whose mission is to develop solutions tailored to the technical needs of electric platforms.
- **Investment in R&D:** Customers are increasingly demanding lighter parts to reduce the finished vehicle's weight, increase its range, and lower emissions per kilometre. In this context, the objective of the R&D area is to develop innovative solutions that reduce component weight, thereby cutting energy consumption and, by extension, CO₂ emissions during vehicle use. This vision incorporates a global life-cycle perspective, which is key to supporting manufacturers' decarbonisation targets.

Gestamp also has 13 R&D centres that work on the approval of new materials (low-emission, recycled, etc.) and promote co-development throughout the value chain for the design of the product needed for the mobility of the future.

The Technology and Innovation office plays a key role in Gestamp's business, developing key projects in the field of clean technologies and driving the company's decarbonisation strategy.

How we manufacture

Gestamp has drawn up a roadmap to reduce its Scope 1 and 2 emissions in line with the Paris Agreement and its customers' requirements. In this context, the company is transforming its production towards a more sustainable model by electrifying its industrial processes (Scopes 1 and 2), enabling it to focus on emissions reduction through energy efficiency measures and the promotion of renewable energy procurement and self-consumption. The Energy Efficiency department has accelerated the company's decarbonisation strategy through specific energy efficiency actions in multiple operational areas.

In 2025, 56 plants took part in the Energy Efficiency Programme, aimed at implementing improvements in energy-intensive processes, conducting plant-level energy performance assessments, sharing best practices from benchmark regions and fostering a culture of responsible energy use.

To support these objectives, gas and electricity consumption is monitored in order to build performance models that identify and report potential deviations, thereby strengthening data-driven energy management across the Group.

The following initiatives demonstrate the company's progress with energy efficiency and, consequently, on reducing energy consumption and avoiding CO₂ emissions, in line with the strategic pillars of the Corporate Energy Efficiency department.

- Energy efficiency measures:

Gestamp published its energy policy in 2024. This demonstrates the Group's alignment with the decarbonisation plan objectives and provides the necessary resources for the effective implementation of the energy efficiency programme. The most notable measures implemented during 2025 were as follows:

1. Compressed air: Improvements to compressed air systems continued to be a key factor in the energy efficiency programme. A total of 23 measures delivered energy savings of 3,876 MWh, avoiding 1,336 tonnes of CO₂e, of which 3,076 MWh resulted from the aggressive roll-out of the compressed air leak campaign.

Gestamp Louny installed a capacitive dew-point control system that reduced compressed air consumption by 50%. These actions reinforce the company's commitment to minimising energy losses and improving operational efficiency in production assets.

2. Gas usage: Specific initiatives were implemented at the beginning of the year to reduce natural gas consumption. A total of six measures were implemented, avoiding the consumption of 2,050 MWh and 415 tons of CO₂e.

Gestamp Japan implemented an automatic reduction of the dew point temperature during periods of absence, achieving annual savings of 138 MWh. These initiatives support the transition to lower-carbon thermal processes and more responsible energy use.

3. New technologies: The introduction of new, efficient technologies continued to play a major role in reducing the company's environmental footprint. A total of 11 initiatives achieved energy savings of 1,379 MWh and avoided 463 tonnes of CO₂e. Key actions included the gradual replacement of conventional lighting with high-efficiency LED systems, which significantly reduced electricity consumption while improving lighting quality and enhancing safety conditions across all facilities.

Gestamp Puebla replaced old inefficient lamps with LEDs equipped with presence sensors and dimming controls, cutting electricity consumption by 455 MWh and 202 tonnes of CO₂e.

4. Unnecessary energy consumption: Measures aimed at eliminating avoidable energy use made the largest contribution to annual savings. A total of 77 initiatives resulted in 4,891 MWh in savings and 1,745 tonnes of CO₂e avoided.

At Gestamp Vigo, the restructuring of production sequences on the paint line reduced weekend standby consumption while maintaining operational flexibility. This

optimisation resulted in annual savings of 267 MWh from combined electricity and natural gas consumption.

5. Technological improvements: To modernise internal logistics at Gestamp Beijing, traditional electric forklifts were replaced with automated guided vehicles. This automation improved energy consumption, as the AGVs use less energy and optimise charging cycles compared with conventional electric forklifts. The project achieved annual electricity savings of 180 MWh and also contributed to a safer working environment.
6. Variable speed drives: Reusing existing assets by installing them with VSDs increased efficiency and extended equipment lifetime. Four projects were implemented on air compressors and cooling units, reducing annual electricity consumption by 2,085 MWh.

Gestamp's West Virginia plant installed VSDs on the low-pressure compressor network. This installation improved the compressors' specific energy consumption (SEC) and generated annual energy savings of 1,446 MWh and 638 tonnes of CO₂e avoided.

In total, 124 energy efficiency measures were implemented, with an approximate ROI of 1.7 years and a reduction of 14,601 MWh of energy consumption and 4,814 tons in CO₂e emissions.

Additionally, the KPI program implemented across production assets is a key initiative for monitoring equipment energy performance in real time and triggering alerts in case of inefficiencies. By acting quickly on deviations, a significant improvement was achieved in reducing unnecessary energy consumption by almost 27,010 MWh. These savings are clear evidence of the effective application of the shutdown protocol standards launched three years ago in the area of Operational Excellence.

In addition, training sessions were held to strengthen commitment and collaboration, raise awareness and emphasize the importance of responsible energy use.

In 2024, an energy efficiency assessment program was launched across all divisions, which was successfully completed at 50 plants.

The program continued throughout 2025, during which assessments were conducted at 41 plants, with 33 repeat assessments and 8 at newly incorporated plants. At the plants where the assessment was repeated, the 2025 results showed an average improvement of 14% in the assessment compared to 2024.

Demonstrating continuous improvement from a group-wide perspective, 14% of the plants included in the project scope certified their energy management system according to ISO 50001. For the remaining plants included in the initiative, it is important to highlight that the energy efficiency assessment model is fully aligned with the requirements of the ISO 50001 guidelines.

In 2025 the group allocated €1.1 million in CapEx to energy efficiency; see chapter ["Disclosure of information pursuant to Article 8 of Regulation \(EU\) 2020/852: European Union Taxonomy"](#) for further information.

- A three-channel renewable energy supply strategy:
 1. Signature of long-term renewable energy supply agreements (PPAs). In 2025, a solar PPA was signed to supply one of the plants in India, which will be operational in early 2026, and a virtual PPA was signed to cover consumption in several European countries, which will come into operation on 1 January 2026.
 2. Purchase of Renewable Energy Certificates (RECs). By 2025, production plants in the United Kingdom, Poland, Slovakia, Sweden and Portugal have consumed green energy with guarantees of origin through their marketing company, and renewable energy certificates have been purchased for part of consumption in Germany, Hungary, France, the Czech Republic, China, India, and the USA.
 3. Energy self-consumption. In 2025, 43 GWh of solar photovoltaic energy from self-consumption was consumed in plants located in China, India, Spain, Portugal and Japan, representing an increase of 48% compared to 2024. During this year, plants were commissioned in Japan and Portugal, and new solar self-consumption developments were awarded in China, the United Kingdom and Poland.
 4. Electrification: During 2024–2025, Gestamp has been driving electrification in some of its energy-intensive, gas-based processes. More than €4 million in CapEx was invested (€726.2K in 2025) to electrify hot-stamping furnaces in Bizkaia and Aveiro, fully eliminating 7,578 MWh of energy consumption and 2,722 tonnes of Scope 1 CO₂e emissions. The electrification of cathodic e-coating lines in Metalbages and Vendas Novas has also been completed and is currently under review to confirm the expected reductions in natural gas consumption and emissions.

At the group level, in 2025, energy savings of 49 GWh were achieved thanks to the 124 energy efficiency measures implemented, the successful tracking of the KPI programme and electrification projects. This saving has resulted in a total reduction of 14,138 tonnes of CO₂e, representing approximately a 4% reduction in Scope 2 emissions and a 5% reduction in Scope 1 emissions compared to the corresponding year.

Raw materials we use to manufacture

The company's processes linked to the supply chain take into account 3 key lines of action:

1. Collaboration with customers to develop solutions that promote the reduction of CO₂ emissions throughout the life of the vehicle.
2. Collaboration with suppliers to align with the Scope 3 reduction targets and achieve a supply chain with a lower climate footprint.

In this context, it is important to note that most of Gestamp's Scope 3 emissions come from the consumption of raw materials (Category 1), mainly steel and aluminium. The company's ability to reduce its footprint depends largely on two factors:

- (i) the decision by OEMs to use low-emission materials — as they are the ones who approve and, in many cases, negotiate directly with steel suppliers, placing Gestamp in a resale role — and
- (ii) the availability, on the part of suppliers, of materials with a lower carbon footprint.

To secure future access to these materials, Gestamp has begun to enter into strategic agreements with steel suppliers. Some noteworthy examples in 2025:

- ThyssenKrupp will supply Gestamp's plants with its CO₂-reduced bluemint steel. This agreement not only strengthens the Group's circular economy model, but also supports OEMs seeking carbon neutrality and NetZero-Car.
 - Opting for Salzgitter Flachstahl's SALCOS® steel will allow Gestamp to offer its customers CO₂-reduced steel from 2026
3. The acquisition of Gescrap, which provides the automotive sector with high-quality scrap metal necessary for green steel production, is a key component of the acquisition. The aligned and eligible CapEx is presented in the chapter "[Disclosure of information pursuant to Article 8 of Regulation \(EU\) 2020/852: European Union Taxonomy](#)." Gescrap plays an essential role as a supplier of secondary raw materials, acting as a catalyst for closing the steel loop and contributing to the decarbonization of the value chain. Its ability to reintegrate recyclable materials into the production system is critical to ensuring a stable supply of low-emission steel.
 4. Product carbon footprint calculation as a strategic tool: Gestamp uses the calculation of its products' carbon footprint as a key lever to evaluate the impact of these actions both at the production level and in its material selection. The results allow identifying areas with the greatest potential for improvement in emissions reduction, optimising decision-making from an initial design phase. Through this approach, the company strengthens its ability to offer solutions aligned with its customers' decarbonisation demands and global regulations.

The timeframe set by the company for the above-listed actions is until the decarbonisation strategy is completed or until zero net emissions are achieved in the corresponding scope. For more information on the targets, see "E1-1". Furthermore, the actions do not refer to a specific region, but are group-wide, and apply to every region in which Gestamp carries out its activity.

CapEx and OpEx figures are related to Note 4.6 and 27, respectively, of the financial statements.

In addition, the automotive and components manufacturing sector faces numerous climate challenges arising from the Paris Agreement: at European level, the climate-neutrality objective for 2050 set out in the European Green Deal; the Fit for 55 package, which establishes a reduction of at least 55% by 2030; the revision of the CO₂ regulations for cars and vans, which replaces the 2035 ban with a –90% target from that year onwards, with offsets allowed for the remaining 10%; and the Nationally Determined Contributions (NDCs) of individual States.

These regulatory frameworks highlight the need to carry out transition measures through a fair model, taking care not to leave anyone behind.

In addition, climate change gives rise to an increase in temperatures and extreme weather phenomena, as well as loss of resources, which must be taken into account by companies in the industry in order to mitigate their impact. Gestamp considers climate change risk in the Corporate Risk Map and it carries out a specific analysis on Climate Change risks and opportunities affecting business in order to:

- Anticipate and adapt to the climatic risks that affect business, as well as take advantage of the opportunities it may offer.
- Measure the financial impacts of climate change according to different scenarios and possible futures in the short, medium and long term.

The result has been integrated into the double materiality analysis and risk and opportunity management measures have been identified:

Risks and Opportunities

Cod e	Type	Description of the risk	Time horizon	Economic impact	Risk management
Risks					
CC3	Physical (Acute)	Increased exposure to extreme weather events: cyclones, hurricanes, typhoons, tornadoes, etc.	Short-term	Light	Gestamp has several contingency plans and central and local action plans in place to mitigate risks posed by natural disasters, including emergency and evacuation plans as well as insurance cover which includes natural catastrophes.
			Medium-term	Light	
			Long-term	Light	
CC5	Physical (Chronic)	An increase in temperature could mean an increase in air conditioning costs for Gestamp, especially when providing a suitable environment for the health and safety of its employees.	Short-term	Light	Studies are being conducted on the behaviour of the indoor air of the facilities in order to allocate resources in the most efficient way possible.
			Medium-term	Light	
			Long-term	Moderate	
CC2	Transition	Changes in resource availability due to climate change leading to a decrease in supply and an increase in prices.	Short-term	Light	Thanks to the lightening of parts, Gestamp has managed to reduce the use of raw materials used in their production. Likewise, it has opted for a circularity strategy where the reintroduction of scrap as a secondary raw material has become fundamental in the system. In this sense, it has established agreements with suppliers to enable the availability of materials with a high recycled content, and at the same time, more sustainable.
			Medium-term	Moderate	
			Long-term	Moderate	
CC4	Transition	Increased costs due to the transition to low-emission technologies.	Short-term	Moderate	Gestamp's R&D department co-develops with customers new technological and product solutions that reduce emissions during the manufacturing and service life of the vehicle. In addition, the energy efficiency department looks for solutions that contribute to the best energy performance of the plants.
			Medium-term	Moderate	
			Long-term	Light	
Opportunities					
CC6	Transition	Boosting the industry's reputation and differentiating it from its competitors through the incorporation of new, more eco-efficient and environmentally friendly products.	Short-term	Light	The development of new products that address major sustainability challenges has positioned Gestamp as a trusted supplier and a benchmark for its customers.
			Medium-term	Light	
			Long-term	Light	
CC7	Transition	Cost savings from greater use of renewable energy through self-supply, PPA contracts and more energy efficient plants.	Short-term	Light	In 2022, Gestamp approved its 2050 Neutrality strategy, establishing a decarbonisation plan for its production processes that includes the change of machinery and a strategy focused on the purchase of renewable energy. In addition, in 2020 it validated its SBTi emissions reduction targets and, in 2022, it published its ESG Plan.
			Medium-term	Light	
			Long-term	Light	

CC8	Transition	Accessing new markets for electric vehicles and increasing demand for related services	Short-term	Moderate	Gestamp has set up a business unit exclusively devoted to electric vehicle batteries in order to centralise efforts and address any challenges and opportunities that arise.
			Medium-term	High	
			Long-term	High	
CC9	Transition	The lightweighting of parts results in lighter vehicles with lower emissions and represents an opportunity to reduce the raw materials used in the manufacture of parts.	Short-term	Moderate	Gestamp, thanks to the progress of the R&D department, has become a leader in hot stamping technologies, which together with its experience in multi-material solutions, offers innovative alternatives that allow for the lightening of components.
			Medium-term	Moderate	
			Long-term	Moderate	

As mentioned in section [IRO-1](#), Gestamp identifies, assesses, and prioritizes physical and transition risks through a structured process based on the climate change risk and opportunity assessment methodology. Regarding physical risks, the company identifies acute and chronic climate hazards as defined in the European Taxonomy, including droughts, hydrological variability, extreme precipitation, floods, severe storms, strong winds, forest fires, extreme temperatures, and sea level rise. These hazards are compared with the location of the group's assets and activities, assessing their exposure and sensitivity based on geographical conditions and the characteristics of each facility. The short-, medium-, and long-term definitions are aligned with asset lifecycles, strategic planning, and the investment needs outlined in the adaptation plan. The exposure and sensitivity assessment considers the probability, magnitude, and duration of each hazard, relying on risk maps and climate projections developed under high-emission scenarios, primarily the IPCC SSP5-8.5 scenario, ensuring that physical risks are analyzed under conditions of greater climatic severity.

Regarding transition risks and opportunities, Gestamp identifies transition events related to regulatory, technological, market, behavioral, and reputational changes. These events include the need to adopt low-emission technologies, variations in resource availability, increased energy and regulatory costs, the electrification of the automotive sector, and opportunities linked to circularity, energy efficiency, and new markets such as electric vehicles. Each event is assessed in the short, medium, and long term, with the long term defined as aligned with climate objectives exceeding 10 years and with public climate neutrality goals.

Exposure to and sensitivity to these transition events are analyzed by considering their probability of occurrence, potential impact, and the duration of expected changes. This analysis incorporates financial, operational, reputational, compliance, and strategic variables, allowing for the identification of both risks, such as increased costs due to low-emission technologies or changes in demand, and opportunities, including attracting capital, competitive differentiation, circularity, and energy efficiency. The identification and assessment of these events are based on transition scenarios consistent with 1.5°C, primarily the scenarios of the International Energy Agency (NZE 2050 and SDS) used in the report. This allows for the evaluation of the alignment of the group's assets and activities with decarbonization pathways compatible with international commitments.

Finally, Gestamp identifies those assets and activities that require significant efforts to align with the transition to a climate-neutral economy, especially energy-intensive processes or those dependent on materials whose supply may be disrupted by decarbonization pathways. These elements are addressed through adaptation measures outlined in the ESG strategy and energy efficiency plan, including process decarbonization, increased use of renewable energy, technological modernization, and the expansion of product solutions compatible with the EU Taxonomy criteria.

E1 – 4: Targets related to climate change mitigation and adaptation

As stated in section "[E-1](#)", Gestamp has ambitious decarbonisation targets aligned with the 2oC target. In this regard, the company addresses various aspects in its climate policies, supported by a detailed decarbonisation roadmap.

The objectives that make up Gestamp's decarbonisation plan, aligned with a scenario below 2°C, approved by SBTi and those included in Gestamp's ESG 23-25 ¹⁵ Plan are:

ESG Plan 23-25						
Pillar	Target/Commitment	Related policies	2025 Target	2025 Result	2024 Result	Baseline year (BY)
Road to neutrality	Scope 2 emissions ¹	ESG Policy, Environmental Policy and Energy Policy The three policies establish commitments related to reducing emissions and increasing the use of renewable energy.	n/a	-53 %	-51 %	2018
	Scope 1 & 2 emissions ³		-45%	-48 %	-42 %	2024
	Renewable electricity ⁴		62 %	69 %	50 %	n/a
	Scope 3 ⁵ emissions		n/a	8 %	11%	2018
	Scope 1, 2 & 3 emissions ⁶		n/a	4 %	7.1%	2018

To find out how stakeholder perspectives have been taken into account in defining the objectives of the ESG Plan 23-25, see chapter "SBM-1: "Strategy, business model and value chain". The 2018 baseline year has been recalculated to include all new companies included in the consolidated scope. The objectives were defined taking into account the evolution of the group's emissions and consumption and their possible projections with respect to the baseline year. The emissions calculation methodology is described in section E1-6. In addition, the Gestamp Group will work to provide information on reduction targets in absolute terms. Under the new 2026–2030 plan, the decarbonisation targets have been aligned with a 1.5°C pathway and the full perimeter covered by this report has been included.

¹ Relating to market-based emissions. It is calculated as follows: $(tCO_2eq \text{ scope 2 year "n"} - tCO_2eq \text{ scope 2 baseline year}) / tCO_2eq \text{ scope 2 baseline year} \times 100$.

² Net emissions.

³ As the ESG Plan target is more ambitious than the one set and approved by SBTi, only the 2025 Plan target is recorded. It is calculated as follows: $(((tCO_2eq \text{ scope 1 year "n"} + tCO_2eq \text{ scope 2 year "n"}) - (tCO_2eq \text{ scope 1 baseline year} + tCO_2eq \text{ scope 2 baseline year})) / (tCO_2eq \text{ scope 1 baseline year} + tCO_2eq \text{ scope 2 baseline year})) \times 100$.

⁴ Calculation method: $(MWh \text{ consumed from renewable electricity} / \text{Total MWh consumed}) \times 100$.

⁵ SBTi target. Calculation method: $(tCO_2eq \text{ scope 3 year "n"} - tCO_2eq \text{ scope 3 baseline year}) / tCO_2eq \text{ scope 3 baseline year} \times 100$.

⁶ Calculation method: $(((tCO_2eq \text{ scope 1 year "n"} + tCO_2eq \text{ scope 2 year "n"} + tCO_2eq \text{ scope 3 year "n"}) - (tCO_2eq \text{ scope 1 baseline year} + tCO_2eq \text{ scope 2 baseline year} + tCO_2eq \text{ scope 3 baseline year})) / (tCO_2eq \text{ scope 1 baseline year} + tCO_2eq \text{ scope 2 baseline year} + tCO_2eq \text{ scope 3 year "n"})) \times 100$.

¹⁵The targets related to Gestamp's strategy on circular economy are detailed in the chapter "[E5 Resource use and circular economy](#)".

Following the presentation of the targets and commitments included in the ESG Plan 23-25, those corresponding to the ESG Plan 26-30 are included below, which continue the goals of the previous plan and reinforce the roadmap towards climate neutrality.

The following table lists these objectives, structured in the following columns: Pillar, Target/Commitment, Link to policies, 2030 (target end year) and baseline year. The following table sets out the targets and commitments of the 26–30 ESG Plan:

ESG Plan 26-30					
Pillar	Target/Commitment	Definition	Related policies	Baseline year (BY)	2030 Target
Road to neutrality	Target	Scope 2 emissions ¹	ESG Policy, Environmental Policy and Energy Policy All three policies establish commitments related to reducing emissions and increasing the use of renewable energy.	2024	Net zero ²
	Target	Reduction of Scope 1 and 2 emissions		2024	-70%
	Commitment	Energy efficiency and resource optimisation		-	Promotion
	Commitment	Low-carbon logistics and procurement		-	Reduction

¹ Relative to Market-based emissions. It is calculated as follows: $(tCO_2eq \text{ scope 2 year "n"} - tCO_2eq \text{ scope 2 baseline year}) / tCO_2eq \text{ scope 2 baseline year} \times 100$.

² Net emissions.

These targets encompass the full perimeter of this report.

The new plan also maintains the long-term goals of Scope 1 and 2 neutrality in 2045 and Net Zero in 2050, with an interim 2030 target that defines the operational trajectory (S1+2). To contribute to the 2050 commitment, given that a large share of emissions comes from raw materials (Scope 3, Category 1), two Scope 3 levers are prioritised:

- Low-carbon logistics: wherever technically and economically feasible, adoption of alternative transport modes and logistics solutions with better emissions-reduction performance (e.g. route and load optimisation, modal shift and the use of renewable fuels).
- Low-carbon materials: a progressive increase in the use of low-footprint steel and aluminium, giving priority — where quality and cost are equivalent — to recycled or sustainably sourced materials.

These actions are embedded in the Group’s sustainability strategy to minimise environmental footprint along the value chain and provide a basis for setting interim Scope 3 targets. The company has also worked on setting internal raw-material targets in 2025, enabling a realistic roadmap towards the Net Zero objective, although it has not been made public.

The monitoring of the objectives established in the ESG Plan 26-30 is carried out on a quarterly basis and the results are reported to the Sustainability Committee, the Board of Directors and the ESG Committee. For more information on the method of

calculating emissions, see section "E1-6" as the calculation of how far targets are met is carried out with the information provided there.

In 2026, the scope of the energy efficiency initiative will be expanded from 56 to 70 plants, and further reductions in consumption will be achieved thanks to the measures implemented in 2025. In addition, new targets have been set for 2026 based on potential energy efficiency actions to be implemented at each plant, as shown in the table below:

	Total (MWh)	Avoided emissions (tCO ₂ e)
2026 Target	45,000	12,000

In 2026, Gestamp will continue to consolidate this initiative, reaching a high level of maturity at plants in Europe and China and implementing simultaneous improvements at plants in North and South America. To meet its decarbonisation commitments, particular attention will be paid to those plants where the implementation of energy efficiency measures has the greatest impact on reducing CO₂e emissions.

Energy efficiency assessments will continue to be rolled out in 2026, with a special focus on the Asian and US divisions, in order to identify non-standard best practices. Action plans addressing these non-standard practices will directly lead to a significant reduction in energy use and emissions for the Group.

E1 – 5: Energy consumption and mix.

All Gestamp production processes need a source of energy in order to function. Therefore, all the different sources of energy consumed at the company’s facilities are tracked: Electricity, natural gas, diesel and LPG.

The distribution of overall energy consumption is divided into 64% electricity, 32% natural gas and 4% other fuels.

Total energy consumption and sources used

The company reports its energy consumption by fuel type in Megawatt-hours (MWh), including non-renewable sources such as natural gas, liquefied petroleum gas (LPG) and diesel. It also reports total energy consumption.

Energy consumption and mix

Energy consumption and mix ¹	2025	2024
Fuel consumption from crude oil and petroleum products (MWh)	74.190	96.263,2
Fuel consumption from LPG (MWh)	70.993	90.815,9
Fuel consumption from diesel (MWh)	3.196	5.447,3
Natural gas consumption (MWh)	687.555	636.001,3
Electricity consumption from fossil fuels (MWh)	339.284	388.003,2
Total fossil energy consumption (MWh)	1.101.028,8	1.120.267,7
Amount of fossil fuels in energy consumption (%)	53 %	55 %
Consumption from nuclear sources (MWh)	65.715,1	107.937,3
Share of energy consumption from nuclear sources (%)	3 %	5 %
Electricity consumption purchased or acquired from renewable sources (MWh) ¹	848.133,1	798.239,2
Self-generated electricity consumption (MWh) ²	44.894,6	27.218,1
Total renewable energy consumption (MWh)	893.027,7	825.457,3
Total renewable electricity consumption (MWh)	72 %	69 %
Renewable sources in total consumption (%)	43 %	40 %
Total energy consumption (MWh)	2.059.771,6	2.053.662,3

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

The residual mix has been used to identify the different sources from which electricity is supplied. Where this figure was not available, the following order of priority was applied (from highest to lowest): supplier residual mix, country residual mix, supplier mix, country mix. The database published by AIB, International Tracking Standard, was used as the source for country residual mixes.

¹In 2025, the Group had no direct consumption of fuels from coal and coal-derived products, nor of renewable fuels such as biomass, hydrogen or biogas. However, the latter is currently being studied in order to meet its decarbonisation targets (E1-6). The percentage corresponding to the purchase of renewable electricity would be 53% of total electricity consumption.

²The source of self-generated electricity is solar photovoltaic energy.
The source of self-generated electricity is solar photovoltaic energy.

Energy Intensity

The company's activity falls under manufacturing section C (C29.32), as set out in Annex I, and under section E in the case of Gescrap (E38.32), of Regulation (EC) No 1893/2006 of the European Parliament and of the Council. In this regard, the Group discloses information on total energy consumption per net revenue:

Energy intensity by income	2025	2024	2025-2024 (%)
Total energy consumption (MWh)	2.059.771,6	2.053.662,3	— %
Net income (€ million)	11.348,6	12.001,0	100 %
Energy consumption by income (MWh/€M)	181,5	171,1	6 %

The information for 2024 has been restated to report 100% of the indicator's perimeter so that it is comparable with the current reporting period

In addition, the group is considering disaggregating the information on renewable energy into self-generated energy and purchased electricity to avoid double counting.

E1 – 6: Gross scope 1, 2 and 3 GHG emissions and total GHG emissions

In recent years, despite opening more production plants and introducing hot stamping, which is more intensive in terms of energy use, Gestamp has managed to reduce CO₂ emissions (relatively speaking) by improving environmental management and optimising production processes.

Gross Emissions¹⁶

	2025		2024		2024-25	2018	2018-25
	tCO ₂ eq	%	tCO ₂ eq	%	%	tCO ₂ eq	%
Scope 1 GHG emissions (tCO₂eq)							
Scope 1 emissions	169.352	1,5 %	195.655	1,4 %	-13 %	287.663	-41 %
Natural gas	141.001	1,2 %	158.971	1,2 %	-11 %	233.726	-40 %
LPG	25.190	0,2 %	27.214	0,2 %	-7 %	40.011	-37 %
Diesel	857	— %	6.495	— %	-87 %	9.549	-91 %
Others	2.304	— %	2.976	— %	-23 %	4.375	-47 %
Scope 2 GHG emissions (tCO₂eq)							
Location-based Scope 2 emissions	438.376	3,9 %	447.577	3,3 %	-2 %	-	-
Market-based Scope 2 emissions	246.221	2,2 %	255.706	1,9 %	-4 %	523.386	-53 %
Significant scope 3 GHG emissions (tCO₂eq)							
Total indirect GHG emissions	10.925.677	96 %	13.051.512	96,7 %	-16 %	10.122.361	8 %
Category 1 - Acquisition of goods and services ¹	10.247.458	90 %	12.137.624	89,9 %	-16 %	9.044.810	13 %
Category 2 - Capital goods	242.676	2 %	425.839	3,2 %	-43 %	474.618	-49 %
Category 3 - Activities related to energy production	158.185	1 %	170.311	1,3 %	-7 %	201.040	-21 %
Category 4 - Upstream Transport and Distribution ¹	188.723	2 %	98.495	0,7 %	92 %	201.584	-6 %
Category 5 - Waste generated during operation ²	6.451	— %	31.380	0,2 %	-79 %	37.699	-83 %
Category 6 - Business trips	9.584	— %	22.758	0,2 %	-58 %	34.441	-72 %
Category 7 - Employees' home/work commutes	40.995	— %	35.774	0,3 %	15 %	46.441	-12 %
Category 8 - Assets leased by the organization	30.224	— %	51.536	0,4 %	-41 %	47.227	-36 %
Category 9 - Downstream Transport and Distribution	0	— %	0	— %	— %	0	— %

¹⁶EMPL-1

Category 10 - Processing of sold products	0	— %	0	— %	— %	0	— %
Category 11 - Use of products sold by the organization	0	— %	0	— %	— %	0	— %
Category 12 - Waste derived from products sold ³	0	— %	0	— %	— %	0	— %
Category 13 - Assets leased to the organization	0	— %	0	— %	— %	0	— %
Category 14 - Franchises	0	— %	0	— %	— %	0	— %
Category 15 - Investments ²	1.381	— %	77.796	0,6 %	-98 %	34.501	-96 %
Total GHG emissions (tCO₂eq)							
Location-based	11.533.405		13.694.745		-16 %	-	— %
Market-based	11.341.250		13.502.874		-16 %	10.933.410	4 %

The information for the years 2018 and 2024 has been restated to report 100% of the indicator's perimeter so that it is comparable with the current reporting period. Likewise, quantitative data on emissions milestones and target years are not attached as this is considered confidential information for the business strategy. For Scope 3 emissions, primary sources are used except for Categories 4, 7 and 8.

¹ Emissions relating to raw materials (Cat. 1) have been recalculated due to an update of the emission factors. There is also an increase in Cat. 4 due to the integration of Gescrap into the perimeter.

² The reduction in category 5 is due to the integration of Gescrap into the perimeter: emissions from scrap treatment are removed from this category as they are now included in Scope 1 and 2. Likewise, the inclusion of equity-accounted companies in the reporting perimeter results in a decrease in category 15 (investments).

³ This category is no longer reported because it is not required in our case.

Gross Scope 1 GHG emissions are reported in tCO₂eq, broken down by type of combustion source (Natural Gas, LPG and Diesel). These emissions represent 1.5% of the organisation's overall emissions. It should be noted that the percentage of Scope 1 GHG emissions from regulated emissions trading schemes is not reported, as Gestamp is not subject to these schemes in any of the three scopes.

Scope 2 GHG emissions represent 2.2% of overall emissions (market-based). Furthermore, Scope 3 emissions make up 96.4% of the entity's overall emissions (market-based). Specifically, the most significant category is category 1, which accounts for 90.4% (of the total market-based). Therefore, the previous and subsequent sections of this chapter allude to the relevance of the circular economy in the context of the decarbonisation strategy.

The integration of Gescrap into the Group's perimeter and emissions inventory has led to an increase in Scope 1 emissions (by 6%) and Scope 2 emissions (by 1%). However, this integration has also resulted in a reduction in Scope 3 emissions, both those associated with scrap management (by approximately 44% in this category) and those included in category 15 (investments). Furthermore, emissions have slightly increased in the remaining categories, accounting for less than 0.32% of Scope 3.

Furthermore, Gescrap enables the recovery and reintroduction into steel manufacturing of the scrap generated by Gestamp, increasing the recycled content used by steel makers. This reduces the emissions associated with purchased raw materials, reported in Scope 3 Category 1, by lowering the need for steel produced from virgin raw materials. Although agreements have already been signed with various steel makers for the supply of lower-carbon steel, the direct impact on Category 1 will be reflected once actual deliveries of this low-emission steel begin.

GHG emissions intensity

GHG intensity as a percentage of net income	2025	2024	2024-2025 (%)
Total location-based emissions	11.533.405	13.694.746	-16 %
Total market-based emissions	11.341.250	13.502.875	-16 %
Total net income (€ million) ¹	11.349	12.001	-5 %
Total location-based emissions / Total net income (tCO ₂ eq/€M)	1.016	1.141	-11 %
Total market-based emissions / Total net income (tCO ₂ eq/€M)	999	1.125	-11 %

The information for 2024 has been restated to report 100% of the indicator's perimeter so that it is comparable with the current reporting period.

As shown in the tables, there has been a significant decrease in the emissions-intensity indicator as a result of the company's decarbonisation strategy. In addition, the CO₂ Emissions Index (defined as tCO₂e Scope 1 and 2 / net revenue) is used as a tool to assess performance in relation to emissions from production processes. In 2025, this index was reduced by 3% thanks to the implementation of energy-efficiency measures and the procurement of renewable-origin energy.

GHG intensity as a percentage of net income	2025	2024	2024-2025 (%)
Scope 1 and 2 emissions (tCO ₂ eq/M€)	36,46	37,64	(3) %

The information for 2024 has been restated to report 100% of the indicator's perimeter so that it is comparable with the current reporting period. Calculation made on market-based emissions.

Since 2006, the carbon footprint has been tracked quarterly at all production sites, using the procedures of the GHG Protocol and the IPCC. The emission factors used for fossil fuels are from DEFRA, while those for electricity are requested directly from the supplier of each plant; if such specific data is lacking, the country's electricity emission factor provided by the International Energy Agency (IEA) is used since they are the most representative of the market. For Scope 3, sources from DEFRA, CEDA and Sphera are combined for aluminium and steel consumption. The values used are the most recently published values.

For Scope 3, categories 1 (purchased goods and services) and 12 (end-of-life treatment of sold products emissions) of the GHG Protocol account for the largest number of emissions in tCO₂e. Emissions for each significant category are updated each year based on current activity data. The entire inventory is reviewed every three years or in response to significant events.

Following the methodology in section 6.4 of the Scope 3 Accounting and Reporting Standard regarding intermediate product companies, the applicability of downstream Scope 3 categories depends on whether the products sold by the reporting company are final products or intermediate products. In certain cases, the eventual end use of the intermediate products sold may be unknown, in which case companies may

disclose and justify the exclusion of downstream emissions from categories 9, 10 and 11 in the report. Likewise, there are no franchises within the organisation, so category 14 is not applicable. Similarly, we do not lease our facilities to third parties for their operation, which is the reason for excluding category 13.

One of the channels in the renewable energy supply strategy involves the signing of long-term power purchase agreements (PPAs). Gestamp does not use carbon credits in the calculation of its emissions for 2025.

In the calculation of CO₂ emissions, biogenic emissions from combustion or biodegradation of biomass are not taken into account as they are not significant for the final emissions calculation. The company does not make significant use of biogenic fuels (such as solid biomass, biogas or biofuels with a relevant biogenic content) in its production processes or in the energy supply associated with its operations. Consequently, the potential volume of biogenic emissions is considered immaterial and does not materially affect the greenhouse-gas emissions inventory, in line with the materiality criteria set out in the GHG Protocol for corporate inventories.

CH₄ and N₂O emissions are included, if available.

[E1 – 7: GHG removals and GHG mitigation projects financed through carbon credits](#)

Gestamp is strengthening its commitment to decarbonisation by reducing emissions in its operations and mitigating emissions across its value chain. The company plans to expand GHG removal projects across all life-cycle stages and, in future, will also assess carbon storage initiatives.

The new decarbonisation plan provides for the offsetting of up to 10% of residual emissions, in line with sector practices and Net Zero standards, under which carbon credits are applied only to emissions that cannot be reduced internally.

Although offsetting is part of the long-term strategy, Gestamp has not yet defined a specific credit-procurement plan, which will be reviewed as it progresses towards climate neutrality.

In parallel, the company is developing and financing climate-mitigation projects, including the generation of Energy Saving Certificates (ESCs). To ensure rigour and traceability, it is working with an external consultancy and is implementing a blockchain system to register and verify these projects.

Gestamp also assesses initiatives with a dual impact: carbon reduction and social benefits in local communities. These include nature-based projects such as reforestation, which help restore ecosystems and generate local social value.

E1-8: Internal carbon pricing system.

The company does not currently apply internal carbon pricing systems. However, its possible implementation in the coming years is being evaluated, with the aim of strengthening the integration of climate risk into strategic decision-making.

As part of this process, the company is studying the feasibility of introducing a shadow carbon price to quantify the economic impact and commitments related to risks, new investments, the net present value of projects and the cost-benefit ratio of various initiatives. Despite these advances, in 2025 the analysis is still in the exploratory phase and there is not yet sufficient information available to define a formal mechanism for internal carbon pricing or for its systematic incorporation into financial or operational processes. The company will continue to make progress in this area with the aim of establishing a solid framework for its future implementation.

II. Pollution (E2)

List of IRO materials associated with the Pollution standard (E2)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to pollution:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Air pollution							
CON1	I -	Impact on the health of nearby communities and workers resulting from reduced air quality caused by NOx, SOx and VOC emissions.	Potential	<ul style="list-style-type: none"> Upstream Downstream 	<ul style="list-style-type: none"> ESG Policy Conflict Minerals Policy ESG requirements for suppliers 	<ul style="list-style-type: none"> Supplier approval that includes aspects related to pollution. Training for suppliers with low scores in the homologation assessment. ESG audits of suppliers. 	Yes
Water pollution							
CON2	R -	Financial sanctions and loss of reputation resulting from potential uncontrolled water discharge.	n/a	Upstream	<ul style="list-style-type: none"> ESG Policy Conflict Minerals Policy ESG requirements for suppliers 	<ul style="list-style-type: none"> Supplier approval that includes aspects related to pollution. Training for suppliers with low scores in the homologation assessment. ESG audits of suppliers. 	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including pollution). Furthermore, it interacts with suppliers if any significant issues are identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)". On the other hand, although no significant IROs related to its own operations have been identified, the ESG and Environmental policies also address these aspects.

² For more information on the specific objectives set, see chapter "[E2 – 3: Pollution-related goals](#)". These objectives are related to the supplier approval process, as this is where the incidence and risk are identified.

The monitoring of water, air and soil pollution is key to any environmental management system. Gestamp uses a range of management systems to monitor the uncontrolled release of toxic pollutants, harmful emissions and industrial waste, thus avoiding significant degradation of natural environments and the impact on water, air and soil quality.

E2 – 1: Policies related to pollution.

As the value chain has been identified as a material issue in double materiality analysis, this disclosure requirement does not respond to Gestamp's own operations, rather it refers to Gestamp's management of its suppliers.

The Group has two policies for upstream pollution management in its value chain, which help to manage material pollution-related impacts, risks and opportunities:

ESG Policy

CON1 and CON2

The ESG Policy establishes the principles on which Gestamp builds its strategy and performance in environmental, social and governance matters ("ESG"). These principles are aligned with its business objectives, corporate culture and the United Nations 2030 Agenda.

Furthermore, taking into account the interests of key stakeholders in climate-related aspects, Gestamp commits to the proper management of natural resources (such as water, soil or air), aware of the importance of conserving them for the well-being of society not only in its own activity, but also in its commercial relationships.

To meet this objective, Gestamp has established 5 principles linked to pollution:

- **Efficient use of natural resources:** aware that natural resources (such as soil, forests, water, etc.) are limited and their conservation is fundamental for society, the company contributes to a more rational and efficient use of these resources in the design, procurement and production phases.
- **Focus on circular economy:** working to create circular business models in the industry; focusing on the manufacture of automotive components with a high content of recycled material.
- **Biodiversity protection:** although the direct environmental impact of the company's operations is limited, Gestamp believes, due to the complexity of the supply chain in the automotive industry, that it is necessary to nurture and protect natural assets, ecosystems and biodiversity throughout the entire value chain.
- **Responsible product design, manufacturing and use:** ensuring that all the automotive component development phases take into account reduced environmental impact.
- **Collaborative value chain:** conveying the highest ESG standards and commitments to suppliers, to achieve a value chain aligned with sustainability principles. Working to create a collaborative ecosystem in the automotive industry, geared towards an industry that is more efficient in the use of resources and waste management, less polluting, more respectful of biodiversity, decarbonisation and the circular economy.

This policy applies in all the regions where Gestamp carries out its activity, and these commitments extend across its entire value chain. Implementing the commitments set

out in this policy rests with ESG Management and ultimately with the Sustainability Committee.

This policy is available to interested parties on the Group's corporate website.

For more information see: [ESG Policy](#)

Conflict Minerals Policy

CON1 and CON2

Gestamp's Conflict Minerals Policy has been established with the primary aim of ensuring that neither direct nor indirect contributions are made to the financing of armed conflicts or the violation of human rights, a matter widely required by Gestamp Group's key stakeholders. This policy requires companies to conduct strict due diligence in their supply chains, ensuring that the minerals used in their products do not come from conflict zones. In doing so, it promotes greater transparency and corporate accountability, in line with international ethical and legal principles.

However, beyond its impact in the social and human rights sphere, the Conflict Minerals Policy in place also has significant implications for environmental protection. Mining activities in conflict zones are often carried out without adequate environmental management measures, resulting in severe degradation of the natural environment. By avoiding financing these operations, companies not only fulfil their social responsibilities, but also contribute to reducing environmental damage associated with illegal, unregulated mining.

As a result, the adoption of this policy not only mitigates the risks of complicity in human rights abuses, but also plays a crucial role in environmental conservation. Discouraging irresponsible mining equates to reduced soil, water and air pollution, thus protecting local ecosystems and promoting more sustainable development. As such, the Conflict Minerals Policy stands as a comprehensive instrument that addresses both the social and environmental aspects of corporate sustainability.

With this policy, Gestamp:

Through this policy, Gestamp:

- It is committed to avoiding the sourcing and use of minerals that could finance or benefit armed groups in the Democratic Republic of the Congo and neighbouring countries, in line with the objective of cutting off the financial flows that fuel conflicts.
- It expects its suppliers to adopt equivalent measures, extend them throughout their supply chains and ensure that materials are sourced only from conflict-free origins.
- It has implemented procedures for gathering information using the CMRT (Conflict Minerals Reporting Template) and EMRT templates, tools aligned with international standards that are used to trace the origin of minerals and ensure responsible sourcing.
- It has set up an internal working group responsible for monitoring suppliers' performance on conflict minerals, managing risks and ensuring ongoing compliance with the policy.

- It declares that this policy, approved by the Board of Directors, applies to all companies within the Gestamp Automoción S.A. group, ensuring a consistent and cross-cutting approach.

This policy is available to interested parties on the Group's corporate website.

For more information see: [Conflict Minerals Policy](#)

It also has an ESG compliance procedure for suppliers, which sets out a number of environmental requirements such as management systems with a focus on prevention, and the promotion of initiatives to protect the environment, as well as complying with environmental legislation.

ESG requirements for suppliers

CON1 and CON2

All suppliers and subcontractors of the Gestamp Group must comply with this document, regardless of the country or territory in which these suppliers and employees perform their services, across a range of areas. It specifically refers to environmental protection by:

- Reducing greenhouse gas emissions: suppliers must monitor greenhouse gas emissions from their activities and, where possible, devise a decarbonisation plan to reduce greenhouse gas emissions throughout their value chain, use renewable energy and make efficient use of energy and fuel. This has already been addressed in the ESRS E1 on climate change.
- Air, water and soil quality: suppliers must prevent pollution of the air, water and soil through continuous monitoring and reducing the use of pollutants. In the event of environmental damage, suppliers undertake to use any means required to restore the situation to that prior to the event that caused the impact.
- Responsible chemical management: suppliers must identify and minimise or eliminate the use of restricted substances in manufacturing processes and finished products to ensure regulatory compliance.

For more information see: [ESG requirements for suppliers](#)

However, these policies and documents do not include specific information on the pollutants or substances covered. For more information about Gestamp's management of its suppliers, see [G1-2](#).

E2 – 2: Actions and resources related to pollution.

Since the impact and risk identified are related to the value chain, as indicated at the beginning of the chapter, the information responding to the E2 disclosure requirement included in this section does not relate to Gestamp's own operations, rather it focuses on how the company manages its relationship with its suppliers.

For this reason, and due to events, that could potentially occur, Gestamp has corporate supply chain management systems, procedures and standards that apply to the entire Group, which cover aspects of pollution prevention. For more information see chapter 'G1-2'. These systems address specific aspects related to suppliers and pollution, including environmental policies, environmental management systems (and whether these are ISO 14001 certified), the monitoring of air emissions, discharges and waste; whether the company has received disciplinary sanctions for environmental non-compliance and whether it has measures in place to prevent environmental non-compliance.

However, Gestamp does not have or disclose the remediation actions or resources allocated related to air or water pollution events from its suppliers.

E2 – 3: Pollution-related goals.

Since the impact and risk identified are related to the value chain, as indicated at the beginning of the chapter, the information responding to the E2 disclosure requirement included in this section does not relate to Gestamp's own operations, rather it focuses on its suppliers.

Gestamp does not have measurable, results-oriented targets for pollution. However, Gestamp has specific targets related to supplier management, included within our supply chain pillar, which ensure the monitoring of the effectiveness of its policies.



Pillar	Target/Commitment	Related policies/systems	2025 Goal	2025 Result	2024 Result
RESPONSIBLE SUPPLY CHAIN	Percentage of suppliers assessed in ESG ¹ .	Supplier system approval (G1-2)	70 %	77 %	70 %
	Percentage of suppliers that have obtained more than 50% in the ESG ¹ score.		70 %	72 %	68 %
	Number of training sessions provided to low-performing ESG ² suppliers.		4	4	3
	Supplier audits that include ESG ³ aspects.		100 %	~100%	66 %
	Inclusion of ESG specifications in contracts with suppliers.		Made	Made	In development ⁴

To find out how stakeholder perspectives have been taken into account in defining the objectives of the ESG Plan 2023-2025, see chapter "SBM-1: Strategy, business model and value chain".

The scope of the objectives is Gestamp Group. The scope of the objectives is Gestamp Group. The definition of the objectives was carried out taking into account the evolution of the indicators and their possible projections based on planned work.

¹ Information obtained from the supplier approval system.

² Accounting for the purchasing area.

³ Quality audits in which ESG aspects have been reviewed.

⁴ Gestamp has worked during 2024 on the inclusion of new ESG specifications in its contracts with suppliers.

The following table outlines the targets and commitments of the ESG 26-30 Plan:

Pillar	Target/Commitment	Definition	Related policies/systems	2030
RESPONSIBLE SUPPLY CHAIN	Target	Percentage of suppliers evaluated and published on GoSupply.	ESG Policy, Purchasing Policy, ESG Requirements for Suppliers and GoSupply Platform The three policies establish commitments related to reducing emissions and increasing the use of renewable energy. (G1-2)	80 %
	Target	ESG training sessions for suppliers with low scores and high turnover. Target number of training sessions per year.		4
	Commitment	Implementation of a Due Diligence process in the supply chain		n/a

III. Water and marine resources (E3)

List of material IROs associated with the Water and Marine Resources standard (E3)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to water and marine resources:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Water							
ARM1	I -	Intensive water consumption by upstream agents in the value chain reduces the availability of this resource for other essential uses and exacerbates scarcity in drought-affected areas.	Actual	Upstream	<ul style="list-style-type: none"> • ESG Policy • Conflict Minerals Policy • ESG requirements for suppliers 	<ul style="list-style-type: none"> • Supplier approval that includes aspects related to water. • Training for suppliers with low scores in the homologation assessment. • ESG audits of suppliers. 	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including those related to water). Furthermore, it interacts with suppliers if any significant issues are identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)".

² For more information on the specific objectives established, see chapter "[E3 – 3: Goals related to water and marine resources](#)". These objectives are related to the supplier approval process, as this is where the impact is identified. Furthermore, although no significant IROs related to our own operations have been identified, the ESG and Environmental policies also address these aspects.

The sustainable management of water and marine resources is essential for the preservation of ecosystems and human well-being. Water is a limited natural resource for which Gestamp has implemented conservation and efficiency plans. Its use in production plants is primarily for sanitation, except in those plants where surface treatment processes are carried out, such as painting or galvanizing of parts, or hydroforming processes, or in the hot stamping process. Water recirculation processes are in place in all of these areas.

E3 – 1: Policies related to water and marine resources.

Because the identification of material IROs is through the value chain, the information included in this section, as in the "[E2. Pollution](#)" section, which responds to the E3 disclosure requirement, does not relate to Gestamp's own operations, but focuses on the management carried out by Gestamp on its suppliers.

The Group has two policies relating to water management in its value chain, which support the management of material impacts, risks and opportunities, and the design of products and services to address water-related issues and the conservation of marine resources:

ESG Policy

ARM1

The ESG Policy establishes the principles on which Gestamp builds its strategy and performance in environmental, social and governance matters ("ESG"). These principles are aligned with its business objectives, corporate culture and the United Nations 2030 Agenda.

Gestamp is committed to the proper management of natural resources (such as water) aware of the importance of their conservation for the well-being of society, not only in the course of its own activity, but also in its commercial relations.

To meet this objective, Gestamp has established 4 principles associated with the management of water and marine resources:

- **Efficient use of natural resources:** aware that natural resources (such as soil, forests, water, etc.) are limited and their conservation is fundamental for society, the company contributes to a more rational and efficient use of these resources in the design, procurement and production phases.
- **Biodiversity protection:** although the direct environmental impact of the company's operations is limited, Gestamp believes, due to the complexity of the supply chain in the automotive industry, that it is necessary to nurture and protect natural assets, ecosystems and biodiversity throughout the entire value chain.
- **Responsible product design, manufacturing and use:** ensuring that all the automotive component development phases take into account reduced environmental impact.
- **Collaborative value chain:** conveying the highest ESG standards and commitments to suppliers, to achieve a value chain aligned with sustainability principles. Working to create a collaborative ecosystem in the automotive industry, geared towards an industry that is more efficient in the use of resources and waste management, less polluting, more respectful of biodiversity, decarbonisation and the circular economy.

This policy applies in all the regions where Gestamp carries out its activity, and these commitments extend across its entire value chain. Implementing the commitments set out in this policy rests with ESG Management and ultimately with the Sustainability Committee.

For more information see: [ESG Policy](#)

Gestamp's Conflict Minerals Policy aims to ensure that the company does not directly or indirectly contribute to the financing of armed conflicts or to human rights violations. This policy is based on international principles of responsible sourcing and requires strict due diligence across the supply chain to ensure that the minerals used in its products do not originate from conflict-affected or high-risk areas. This is how Gestamp promotes transparency and corporate responsibility in line with international standards such as those set out by the SEC and the OECD.

In addition to its social and human-rights dimension, the policy has significant environmental implications, as mining in conflict zones is often carried out without environmental controls, causing severe degradation of the surrounding area. By avoiding sourcing from such operations, companies not only meet their social responsibilities but also help reduce the environmental damage associated with illegal and unregulated mining.

Consequently, this policy acts as a comprehensive instrument that protects both human rights and the environment. By discouraging irresponsible mining, it reduces soil, water and air pollution, protects ecosystems and supports a more sustainable model.

Through this policy, Gestamp:

- It is committed to avoiding the sourcing and use of minerals that could finance or benefit armed groups in the Democratic Republic of the Congo and neighbouring countries, in line with the objective of cutting off the financial flows that fuel conflicts.
- It expects its suppliers to adopt equivalent measures, extend them throughout their supply chains and ensure that materials are sourced only from conflict-free origins.
- It has implemented procedures for gathering information using the CMRT (Conflict Minerals Reporting Template) and EMRT templates, tools aligned with international standards that are used to trace the origin of minerals and ensure responsible sourcing.
- It has set up an internal working group responsible for monitoring suppliers' performance on conflict minerals, managing risks and ensuring ongoing compliance with the policy.
- It declares that this policy, approved by the Board of Directors, applies to all companies within the Gestamp Automoción S.A. group, ensuring a consistent and cross-cutting approach.

For more information see: [Conflict Minerals Policy](#)

It also has an ESG compliance procedure for suppliers, which sets out a number of environmental requirements such as management systems with a focus on prevention, and the promotion of initiatives to protect the environment, as well as complying with environmental legislation. For more information see chapter '[G1-2](#)'.

ESG requirements for suppliers

ARM1

All suppliers and subcontractors of the Gestamp Group must comply with this document, regardless of the country or territory in which these suppliers and employees perform their services, across a range of areas. It specifically refers to environmental protection by:

- **Resource saving:** responsible consumption of natural resources, including water consumption.
- **Air, water and soil quality:** suppliers must prevent pollution of the air, water and soil through continuous monitoring and reducing the use of pollutants. In the event of environmental damage, suppliers undertake to use any means required to restore the situation to that prior to the event that caused the impact.
- **Responsible chemical management:** suppliers must identify and minimise/eliminate the use of restricted substances in manufacturing processes and finished products to ensure regulatory compliance.

For more information see: [ESG requirements for suppliers](#)

However, these policies and documents do not specifically mention areas at water risk. For more information about Gestamp's management of its suppliers, see [G1-2](#).

E3 – 2: Actions and resources related to water and marine resources

Since the impact and opportunity identified are related to the value chain, as mentioned at the beginning of the chapter, the information responding to the E3 disclosure requirement detailed in this section does not relate to Gestamp's own operations, rather it focuses on the management of its suppliers.

For this reason, Gestamp has corporate supply chain management systems, procedures and standards that apply to the entire Group, which include pollution prevention measures. For more detail, see chapter "G1-2".

Within this framework, the supplier approval process is a key element in assessing the supply chain's capacity in terms of water management. Aspects analysed include, among others, the existence of an environmental management system (including ISO 14001 certification), the monitoring of water consumption and discharges, as well as any sanctions or fines for environmental non-compliance and the preventive measures adopted to avoid such non-compliance.

Moreover, although it falls outside the aspects identified as material in the double materiality analysis, Gestamp considers it important to contextualise its performance

and management in relation to water. This will ensure that the results of the analysis are better understood.

In this regard, in 2025 Gestamp began working with Waterplan, a water-risk decision-support platform, to strengthen the identification and assessment of water-related risks by combining satellite and public information with climate and hydrological models. For its own operations, a pilot was carried out at 10 plants located in countries with water stress, analysing external hazards (for example, scarcity and flooding) and future risk projections, in order to develop a site-by-site risk matrix and map and guide the prioritisation of actions.

At the same time, a pilot was conducted with suppliers to assess water risks that could affect business continuity: external risk analysis was completed for two suppliers and, for one of them, this information was combined with operational data provided by the supplier to identify vulnerabilities; improvement proposals were then made for that supplier. With this approach, Gestamp is making progress in identifying risks and defining water-management actions, complementing the analysis with characterisation of water consumption at production plants and its main uses.

In general terms, water consumption at production plants is primarily for sanitary use. In a minority of plants where surface treatment processes take place, such as painting or galvanising parts, or hydroforming processes, there is an industrial use of water.

Water consumption by source

Water extraction by source (m3)	2025	2024
Public Network	1.740.320,55	1.873.921,46
Superficial	—	—
Underground	214.303,84	224.399,27
Total	1.954.624,39	2.098.320,73

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

To monitor the evolution of water consumption, we use the Water Consumption Index, WCI, defined as cubic metres of water consumed/€100,000 of added value. This index experiences greater variation depending on the production processes to which the parts are subjected, being higher in cases where the process requires greater water consumption, such as surface treatments, hydroforming, etc., which is directly dependent on the projects being worked on with the client at any given time.

Evolution of the Water Extraction Index	2025	2024
Public Network Water Extraction Index (m3 water extracted/ 1,000 euros of added value)	50	53

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

The painting of parts, which will eventually be placed on the outside of vehicles, involves certain quality requirements that make it essential to frequently change the baths on the cataphoresis lines. As such, there is a considerable increase in water

consumption. Conversely, the baths can be reused in the treatment of structural parts, which entails a low water consumption and a reduction in the WCI.

On the other hand, it is estimated that 10% of water consumption evaporates in production processes and other losses, so 90% of water consumption would be considered as discharge. Most of this discharge is carried out in a controlled way into the sewer system where adequate treatment is received through wastewater treatment plants.

In addition, very strict controls are applied to ensure that the quality of the water discharge is sufficient to meet all legal requirements in accordance with the applicable regulatory laws depending on the country and to minimise any possible impact. Specifically, all plants with painting lines have physical-chemical treatment for wastewater.

Water consumption in water stress areas (m3)	Reference level	2025	2024
India	Extremely high	56.678	48.820
Mexico	High	125.339	148.571
Portugal	High	39.606	32.661
Spain	High	236.879	229.685
Morocco	High	12.822	13.765
Turkey	Extremely high	191.279	205.341
Bulgaria	High	1.825	1.959
China	High	374.402	450.545
Total		1.038.830	1.131.347
% of total extraction		53 %	54 %

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

Gestamp is implementing water monitoring systems to reduce its consumption and promote its recirculation and recycling in plants with water-intensive production processes and in regions with water stress:

- In plants with processes such as hydroforming or painting of parts using, for example, closed-loop systems in which water is reused for long periods of time.
- In geographies where the risk of water stress is high, through water recycling systems such as in the case of the Chennai plant, India, where they use water treated in the water treatment plant for gardening purposes.

In addition, since 2015, the CDP questionnaire has been completed, which deals with water issues. This publicly discloses the company's water footprint and provides information on the different aspects in managing this resource.

E3 – 3: Goals related to water and marine resources.

As water is a material aspect for the value chain, this disclosure requirement does not respond to Gestamp's own operations but focuses on its suppliers.

Nevertheless, Gestamp established specific targets for managing its suppliers to ensure their policies are monitored and remain effective. For more information see chapter 'E2-3'.

Additionally, within the ESG 23-25 Plan, two voluntary goals are defined in relation to the use of water resources in Gestamp's own operations, which are considered appropriate to report, beyond the fact that the double materiality analysis indicates that the material IROs are found in the value chain:

Pilar	Target/Commitment	Relat policies	2025 Target	2025 Result	2024 Result	Baseline year (BY)
ENVIRONMENTAL TARGETS	Reduction in water consumption per sales (%) ¹	Environmental Policy To exercise responsible consumption of natural resources, chemical substances, raw materials and water, ensuring their sustainable management and the conservation of water quality and natural environments.	6 %	7 %	5 %	2022
	Global monitoring of water extraction and reuse in our processes and facilities		Done	Done	In development	n/a

To learn how stakeholder perspectives were considered in defining the targets of the 2023-2025 ESG Plan, see chapter "SBM-1: Strategy, Business Model and Value Chain". The scope of the targets is the Gestamp Group.

1. This target was defined taking into account the evolution of water extraction and its possible projections with respect to the baseline year. Calculation method: $[(\text{water extraction}/\text{sales} - \text{water extraction baseline year}/\text{sales}) / (\text{water extraction baseline year}/\text{sales})] \times 100$.

Within the framework of the new ESG 26-30 Plan, Gestamp has reviewed all aspects considered material, taking into account the segment of the value chain in which they are identified, in order to have measurable goals oriented towards results on water and marine resources.

As a result of this analysis, the company has defined a set of environmental objectives and sub-objectives related to water, aimed at improving the identification, assessment and management of water impacts and risks both in its own operations and throughout the value chain, consistent with its corporate environmental and ESG policies.

In this regard, and as part of the collaboration with Waterplan, work will progress on developing a complete water profile for prioritised plants, incorporating the validation of internal vulnerabilities and, building on the work carried out in 2025, a global matrix will be consolidated to enable comparison between sites and prioritisation of actions. The aim is to strengthen water security and risk management through a progressive approach that enables more consistent measurement, response and reporting.

The following table outlines the targets and commitments of the ESG 26-30 Plan:

Pillar	Target/Commitment	Definition	Related policies/systems	Baseline year (BY)	2030
ENVIRONMENTAL TARGETS	Target	Assessment of water-related impacts throughout the value chain: Objective structured in three pillars described below:	Environmental Policy, ESG Policy, ESG Requirements for Suppliers The three policies establish commitments related to reducing emissions and increasing the use of renewable energy. (G1-2)	–	–
	Sub-target	<ul style="list-style-type: none"> Integration of specific questions about water into the ESG questionnaire for priority UNSPSC (%UNSPSC) 		N/A	80 %
	Sub-target	<ul style="list-style-type: none"> Conducting a water risk analysis of plants located in areas with water stress and high water consumption. 		2026	100 %
	Sub-target	<ul style="list-style-type: none"> Include the water impact category in LCA and PCF studies. 		2026	90 %

IV. Biodiversity and ecosystems (E4)

List of IRO materials associated with the Biodiversity and Ecosystems standard (E4)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to biodiversity:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Impacts on the status of species and on the extent and condition of ecosystems							
BEC1	I -	Degradation of local ecosystems and depletion of natural resources due to the extraction of raw materials and poor waste management.	Actual	Upstream	<ul style="list-style-type: none"> • ESG Policy • Conflict Minerals Policy • ESG requirements for suppliers 	<ul style="list-style-type: none"> • Supplier approval that includes aspects related to biodiversity. • Training for suppliers with low scores in the homologation assessment. • ESG audits of suppliers. 	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including biodiversity). Furthermore, it engages with suppliers if any significant issues are identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)". On the other hand, although no significant IROs related to its own operations have been identified, the ESG and Environmental policies also address these aspects.

² For more information on the specific objectives set, see chapter "[E4 – 4: Goals related to biodiversity and ecosystems](#)". These objectives are related to the supplier approval process, as this is where the impact is identified.

Biodiversity is fundamental to the balance of ecosystems and human well-being, providing essential ecosystem services such as climate regulation. However, the decline in biodiversity due to human activity and habitat loss poses a significant threat.

SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model

E4 BIODIVERSITY AND ECOSYSTEMS

The sites, analyzed within the context of Gestamp's double materiality analysis, are located in urban and industrial areas, some of which are close to areas sensitive to biodiversity. In 2024, a geolocation analysis was conducted on the proximity of the facilities to protected areas, based on the protected area catalogs included in the Natura 2000 Network, IUCN, Emerald Network, and USA Wetlands. This study was reviewed in 2025, revealing that 39% of the Group's plants are located in areas near (<3 km) or adjacent to protected areas. The plants near (<3 km) protected areas according to the Natura 2000 Network are:

Country	Protected area of the Natura 2000 network near the Gestamp plants
Germany	Ohmgebirge
	Donau zwischen Straubing und Vilshofen
	Westerwälder Kuppenland
	Östlicher Teutoburger Wald
	Genshagener Busch
Spain	Riberas del Río Pisuerga y afluentes
	Montserrat-Roques Blanques-riu Llobregat
	Barbadungo Itsasadarra / Ría del Barbadun
	Río Urumea
	Río Baia
	Delta del Llobregat
	L'Albufera
	Serra de Collserola
	Vegas, cuestras y páramos del sureste de Madrid
Gándaras de Budiño	
France	Plateau ardennais
	Vallée de l'Essonne et vallons voisins
Hungary	Móri - arok
UK	North Pennine Moors
Portugal	Rio Minho
Sweden	Gammelstadsviken

Despite the proximity to protected natural areas and considering the nature of Gestamp's production processes, no significant impacts on biodiversity or on the state and extent of ecosystems, including land use, have been identified in the areas where the company operates. This conclusion was corroborated in 2025 through an impact and dependency analysis at all locations under our operational control, which assessed aspects such as water consumption and use, raw material consumption, waste generation, and carbon footprint. Although the study confirmed the low environmental impact of our activities, it allowed us to classify our plants according to different levels of criticality. This categorization will facilitate, in the future, more

focused environmental management in those production centers where biodiversity may play a more significant role.

E4 – 1: Transition plan and review of biodiversity and ecosystems in the strategy and business model.

Gestamp strives to ensure the Group's long-term continuity and competitiveness by making its supply chain more resilient and becoming better prepared to face changes in the ecosystems that affect it. In this context, assessing the resilience of the strategy and business model to the risks associated with biodiversity is essential for strengthening the company's sustainability and ability to respond to any risks that may arise. Gestamp is therefore considering defining a transition plan to assess its ability to address biodiversity-related impacts, dependencies, risks and opportunities.

Although no material biodiversity risks were identified in the double materiality analysis, Gestamp recognises the importance of specifically monitoring these aspects in its supply chain, as impacts have been identified which, although not material in 2025, could be material in future years. For more information see "[SBM-3](#)" and "[IRO-1](#)".

For this reason, risk analysis linked to the supplier approval process is carried out, providing a preliminary overview of the Group's current exposure.

This approach aids supply chain resilience analysis and supports the development of proactive measures to mitigate any potential risks identified. By identifying potential impacts and designing adaptation strategies, Gestamp seeks not only to ensure the continuity of its operations, but also to maintain its competitive position in a dynamic, ever-changing environment.

E4 – 2: Policies related to biodiversity and ecosystems

Gestamp's commitment to the protection of biodiversity and ecosystems in the value chain is part of its [ESG policy](#), updated in 2024, the Group's [Environmental Policy](#), effective from 2021, and its [ESG Requirements for Suppliers](#). These Group policies aim to ensure the proper management of any impacts, risks and opportunities identified by the company. These policies set out the Group's commitments regarding the environment, climate change, pollution, biodiversity and ecosystems, as well as the efficient use of natural resources.

As indicated in "[SBM-3](#)", Gestamp does not carry out activities that may have a significant impact on biodiversity, and its plants are located in industrial areas. However, these policies set out commitments that are also applicable to sites near sensitive areas.

Due to the nature of activities performed in the value chain, sustainable agriculture, land use, marine or ocean practices/policies are not included. Furthermore, due to the characteristics of the identified impact, there are significant interactions with the circular economy strategy developed in chapter "[E5. Use of resources and circular economy](#)".

ESG Policy

BEC1

The ESG Policy establishes the principles on which Gestamp builds its strategy and performance in environmental, social and governance matters ("ESG"). These principles are aligned with its business objectives, corporate culture and the United Nations 2030 Agenda.

This policy is global in nature and applies to the entire Group, including all its business activities and relations with third parties in all the geographical areas in which it operates. This policy integrates various topics related to managing impacts, risks, and opportunities linked to biodiversity, as demanded by Gestamp Group's key stakeholders, such as:

- Compliance with the highest ESG standards.
- Commitment to decarbonisation and the fight against climate change.
- Efficient use of natural resources.
- Biodiversity protection in the value chain.
- Sustainability and digitalisation (traceability through the value chain).
- Collaborative value chain.

ESG Management and the Sustainability Committee are responsible for implementing the commitments set out in this policy.

For more information see: [ESG Policy](#)

Environmental Policy

BEC1

Gestamp is firmly committed to protecting, conserving and respecting the environment as demanded by its main stakeholders, controlling and minimising the possible adverse impacts of its production processes. Its objectives related to material biodiversity impact are:

- To promote environmental training for all employees and internal stakeholders in order to raise awareness of environmental issues affecting the Gestamp Group.
- To define a set of objectives and targets aimed at environmental improvement.
- To comply with any environmental regulations applicable to Gestamp Group activities, products and services and any commitments that the company undertakes voluntarily.
- To carry out responsible consumption of natural resources, chemical substances and raw materials, ensuring sustainable management, water conservation and natural environment protection.
- To disclose and make this policy available to all stakeholders.

This policy has been tailored for Gestamp Group, and its implementation is overseen by the Environmental Management Department.

For more information see: [Environmental Policy](#)

The ESG Requirements must be complied with by all Gestamp Group suppliers and their employees, as well as subcontractors (collectively, the "suppliers") regardless of the country or territory in which these suppliers and employees perform their services. Gestamp involves its suppliers to ensure that, in compliance with the requirements, measures are adopted that help towards the protection of the environment, compliance with environmental legislation, and the maintenance of a preventive approach that minimises adverse effects on biodiversity and ecosystems.

In this context, with regard to the only material issue identified on upstream impacts related to ecosystem degradation, the ESG Requirements for Suppliers oblige suppliers to protect ecosystems impacted by their operations, especially key biodiversity areas, and to avoid deforestation in accordance with international biodiversity regulations including the International Union for Conservation of Nature (IUCN) Resolutions and Recommendations on Biodiversity. For the time being, the Group does not include matters on species or ecosystem services, nor does it directly monitor biodiversity gains or losses in upstream ecosystems. This is due to the complexity and lack of data for *maintaining or enhancing conditions for biodiversity*. However, these requirements also include other impacts that contribute to biodiversity loss, such as pollution and climate change.

In the social sphere, the ESG Requirements for Suppliers also set out standards that suppliers must meet as part of their contractual relationship with Gestamp. Early on in the value chain, where material impacts have been identified, suppliers must commit to respecting the rights of local communities, ensuring their access to resources that supply biodiversity and ecosystems, such as water and land.

For more information see: [ESG requirements for suppliers](#)

For more information about Gestamp's management of its suppliers, see [G1-2](#).

[E4 – 3: Actions and resources related to biodiversity and ecosystems](#)

Gestamp, through actions aligned with circular economy principles, contributes to minimising the material impact on biodiversity linked to activities carried out upstream of its value chain. In particular, agreements have been established with suppliers for the purchase of green steel and it recycles almost 100% of its scrap metal, reducing the demand for raw materials used in steel and aluminium production (for more information, see chapter "[E5. Use of resources and circular economy](#)"). This initiative works to reduce the harm done to ecosystems caused by extraction activities.

Furthermore, since the significant impact identified comes from the supply chain, Gestamp has a strict approval process, as detailed in section "[G1-2](#)". This process checks aspects related to biodiversity, such as: the existence of an environmental management system with ISO 14001 certification, whether biodiversity conservation measures are in place, whether the supplier has received any administrative sanctions for environmental non-compliance and, if so, whether it has established measures to

prevent such fines. However, no compensation measures were implemented in 2025, as no direct impacts of Gestamp's own activity on biodiversity and ecosystems were identified that required compensation.

As mentioned above, more detailed assessment of the impact of supply chain activities will be carried out, to show compliance with new European directives such as the Corporate Sustainability Due Diligence Directive (CSDDD).

The Group is also committed to setting measures through which it can maintain sustainable production activity without compromising the natural environments surrounding its operations. Therefore, Gestamp ensures the implementation of necessary preventive and corrective measures to minimise and correct any potential impact on habitats and species, thus protecting biodiversity in the course of its activity.

Within this management framework, Gestamp has established strict action and control mechanisms in 8 of the Group's plants located in Argentina, Brazil, China, Spain, France, Mexico and Portugal, where industrial surface treatment processes and water discharges into public watercourses occur. These facilities are subject to comprehensive internal audits to make sure environmental incident prevention plans are in place, thereby reducing the likelihood of adverse events and protecting local ecosystems.

As part of its commitment to biodiversity, Gestamp actively and voluntarily participates in two relevant external initiatives:

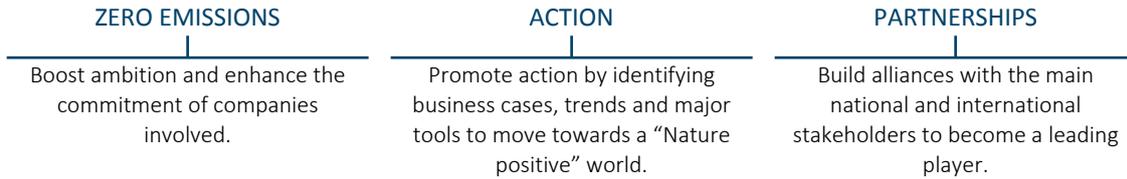
European Commission's EU Business@Biodiversity platform

For many years, Gestamp has worked with pioneering companies to develop tools that help integrate biodiversity into different business models which are currently in place. The work focuses on three main areas:

- Natural capital: helping integrate biodiversity into decisions of the company.
- Innovation for Biodiversity and Business: developing tools for assessment and sharing and identifying opportunities and best practices.
- Financial Institutions: forum for dialogue between financial institutions to integrate biodiversity and natural capital into trends in financial activities.

Participation in Nature Business Ambition

In 2022, Forética launched the business leadership initiative Nature Business Ambition in which Gestamp participates, in order to boost ambition, promote action and build alliances to help towards the recovery of nature and biodiversity as key factors in achieving a "nature positive" planet by 2030:



E4 – 4: Targets related to biodiversity and ecosystems.

Gestamp does not currently have measurable results-oriented targets on biodiversity and ecosystems related to its own activity, as the impacts identified as significant correspond to the Group's supply chain.

The ESG Plan sets targets that seek to achieve a responsible supply chain, as detailed in the section "E2-3".

Finally, Gestamp is considering moving forward in this area and setting targets aligned with the Kunming-Montreal Global Biodiversity Framework under the Convention on Biological Diversity (CBD), as well as other biodiversity-related strategic frameworks. Targets are being defined and assessed taking into account the updated ESG Plan, which will be based on the outcome of the double materiality analysis carried out to mitigate negative impacts identified and promote more sustainable management.

As a demonstration of our performance in biodiversity, the following commitment is defined in the ESG Plan 26-30.

Pillar	Target/Commitment	Description	Related policies	Baseline year (BY)	2030
ENVIRONMENTAL TARGETS	Commitment	Conducting biodiversity assessments at production sites	Environmental Policy, ESG Policy	N/A	>1

E4 – 5: Incidence parameters related to changes in biodiversity and ecosystems.

Gestamp is focused on defining key voluntary metrics to assess the natural environment where its facilities are located, in order to monitor its potential impact on biodiversity. These metrics focus on two main factors: identifying the protected status of natural areas (both national and international) close to Gestamp sites and assessing the existence of endangered species surrounding these facilities. Although specific metrics for material impact upstream of the value chain and metrics including ecological thresholds are not currently in place, these efforts reflect Gestamp's commitment to biodiversity conservation and its alignment with frameworks and initiatives related to these issues.

Twenty-one of the organization's plants are located in protected areas designated as Special Areas of Conservation (SACs) and Special Protection Areas for Birds (SPAs) within the Natura 2000 Network, among others.

These parameters are identified and updated through geospatial analysis, using geographic information systems (GIS) and nature databases. A detailed biodiversity study has also been carried out by Gestamp, and data provided by the plants is gathered. The metrics are based on a combination of sources: primary data, secondary data and geospatial models built from GIS data.

V. Resource use and circular economy (E5)

List of material IROs associated with the Resource Use and Circular Economy standard (E5)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to resource use and the circular economy:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Resource inputs, including resource utilization							
REC1	I +	Reduction of raw material extraction and CO2 emissions in the supply chain as a result of increased recycling and reuse of steel.	Current	Upstream	<ul style="list-style-type: none"> • ESG Policy • Environmental Policy • ESG requirements for suppliers 	It is committed to a circular economy based on: <ul style="list-style-type: none"> • Increase in recycled material • Efficient use of resources • Waste management • Reuse and adaptation of assets • Development of PCF for Gestamp parts and study of the results. 	Yes
REC4	R n/a	Uncertainty arising from the current volatility of green/low carbon steel prices.	n/a	• Upstream	<ul style="list-style-type: none"> • ESG Policy • ESG requirements for suppliers 	Development of alliances that promote closing loop projects and more efficient production processes.	Yes
REC5	R n/a	The difficulty of accessing secondary raw materials with sufficient quality guarantees is causing a slowdown in the progressive development of parts with a high content of "green" materials.	n/a	Upstream	<ul style="list-style-type: none"> • ESG Policy • Environmental Policy • ESG requirements for suppliers 	<ul style="list-style-type: none"> • Development of production processes that promote the efficient use of resources and the reuse of productive assets. • Development of waste management processes that enhance the availability of secondary raw materials. • Adapting existing machinery to new products. 	Yes
REC7	O n/a	Differentiation from the competition through a low-emission steel/aluminum content that meets market needs.	n/a	• Upstream	ESG Policy	<ul style="list-style-type: none"> • Signing of low-emission steel agreements. • Ensuring the correct management of scrap metal to enhance the availability of secondary raw materials. 	-
REC8	O n/a	Gestamp can lead the development of a circular supply chain, where materials are recovered and reused at the end of their useful life.	n/a	Upstream	<ul style="list-style-type: none"> • ESG Policy • ESG requirements for suppliers 	Development of activity in working groups such as Catena-X where collaborative work between OEMs and suppliers of Gestamp is promoted.	Yes

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Resource outputs related to products and services							
REC3	I +	Improved product quality and lifespan as a result of more durable components, leading to a reduction in waste generation.	Actual	<ul style="list-style-type: none"> • Upstream • Own Op. • Downstream 	<ul style="list-style-type: none"> • ESG Policy • ESG requirements for suppliers 	Development of R&D projects of new technologies and designs in order to increase performance, reduce weight and increase product lifespan.	-
REC6	O n/a	Improving the efficiency of production systems through digitization and automation (Industry 4.0).	n/a	Own Op.	ESG policy. (business-related aspect)	I develop more efficient and flexible production plants with more consistent and reliable processes through data analysis, adding intelligence to processes to deliver the right information to the right people at the right time.	-
Waste							
REC2	I -	Environmental impact due to poor management of the final destination of generated waste (e.g., packaging materials, cardboard, plastic, pallets, among others).	Potential	Own Op.	<ul style="list-style-type: none"> • ESG Policy • Environmental Policy 	Development of actions related to the management of all waste generated by the company and its certification by AENOR with the Zero Waste distinction.	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including aspects related to the circular economy). Furthermore, it interacts with suppliers if any significant issues are identified. For more information, see section "G1 – 2: Supplier Relationship Management".

² For more information on the specific objectives established, see chapter "E5 – 3: Goals related to resource use and the circular economy". These objectives are related to the supplier approval process, as this is where the impact is identified.

The efficient use of resources and the implementation of circular economy principles are essential for sustainability and reducing environmental impact. Gestamp seeks to develop the circularity of its business model, enhancing the use of its scrap metal as a secondary raw material in the production of low-emission steel, reducing the extraction of raw materials for steel and aluminum production, and promoting the optimization of waste management.

E5 – 1: Policies related to the use of resources and the circular economy.

The circular economy is a strategic pillar for Gestamp, essential in its transition towards a more sustainable and resource-efficient industry. The company strives to minimise the extraction of raw materials, reduce CO₂ emissions and promote reuse and recycling, especially with regard to its main raw material, steel. This commitment is reflected in a series of policies ranging from the design of more efficient and sustainable production processes and products to active collaboration with suppliers and customers, with the goal of building a value chain that is completely circular.

ESG Policy

*REC1, REC2, REC3, REC4, REC5, REC6, REC7 and
REC8*

As a requirement of its stakeholders, Gestamp has developed an ESG Policy that establishes the principles on which Gestamp builds its strategy and performance in environmental, social and governance matters ("ESG"). These principles are aligned with its business objectives, corporate culture and the United Nations 2030 Agenda.

Gestamp undertakes the commitment to manage natural resources rationally and efficiently, aware that they are finite and that it is important to preserve them for the well-being of society. It therefore actively promotes circular business models that prioritise reuse, recycling and sustainability in every stage of its activity. To meet this goal, Gestamp has established the following commitments:

- The promotion of efficiency in the use of resources and processes with low-emission materials.
- Use of steel and aluminium with high recycled material content facilitated by the reintroduction of scrap as secondary raw material.
- The development of circular business models, prioritising recycled content in automotive components and the recovery of its own waste. This includes the appropriate management and recovery of Gestamp's waste, extending this commitment to its entire value chain. The goal is to reduce the generation of waste at source and to encourage recycling, reuse and recovery wherever possible.
- The creation of a collaborative value chain through ESG standards involving customers and suppliers, geared towards a more resource-efficient, less polluting industry aligned with the principles of decarbonisation and circular economy.
- The promotion of proper waste management and recovery, which entails applying the waste hierarchy, giving priority to prevention over preparation for reuse, recycling and other forms of recovery, with disposal as a last resort.

This policy is global in scope, encompassing all the geographical regions in which the group operates and extending these commitments to the entire Gestamp value chain; the Sustainability Department, supervised by the Sustainability Committee, is responsible for the application of the commitments set forth in this policy.

This policy is available to interested parties on the Group's corporate website.

For more information see: [ESG Policy](#)

Environmental Policy

REC1, REC2 and REC5.

Through its Environmental Policy, Gestamp commits to the responsible consumption of natural resources, chemicals, raw materials, and water, ensuring their sustainable management while preserving water quality and natural environments (an aspect widely demanded by Gestamp's stakeholders). In addition, it strives to reduce the waste generated in the development of its productive activity with the implementation and maintenance of a circular economy model.

This policy is global in scope, encompassing all the geographical regions in which the group operates. The Sustainability Department is responsible for the application of the commitments set forth in this policy.

This policy is available to interested parties on the Group's corporate website.

For more information see: [Environmental Policy](#)

To manage circularity in its value chain, Gestamp has established specific ESG requirements for its suppliers, geared towards reducing both CO₂ emissions in its supply chain and dependence on the extraction of raw materials. These requirements include the obligation to consume natural resources such as water and raw materials responsibly, as well as to reduce waste generation at source by promoting recycling, reuse and recovery.

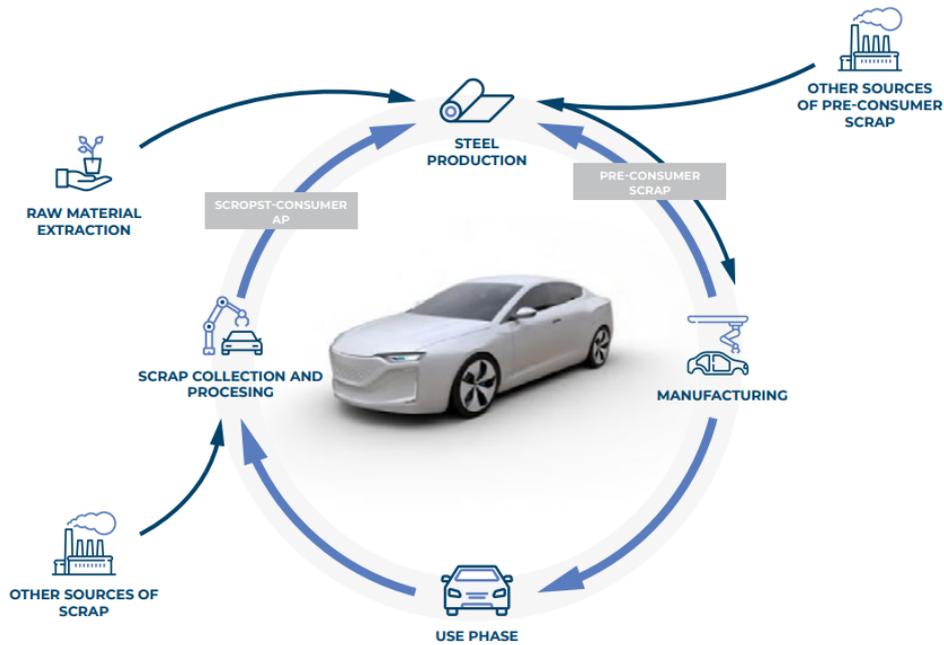
Gestamp identifies price volatility and limited availability of green or low-emission steel as critical risks. To address these challenges, it implements measures such as:

- General purchasing conditions, which establish fixed prices unless there is an agreement to the contrary, cost optimisation commitments on the part of suppliers and compensation mechanisms in the event of breaches.
- Strategic partnerships with key suppliers, to ensure stability in the supply of low-emission steel. The company has signed strategic agreements with steel makers such as ArcelorMittal, Salzgitter Flachstahl, SSAB and Acciaieria Arvedi. These alliances drive a circular supply chain, promoting the recovery and reuse of materials at the end of their useful life, thus reinforcing its commitment to sustainability and innovation in the sector.

For more information about Gestamp's management of its suppliers, see [G1-2](#).

[E5 – 2: Actions and resources related to the use of resources and the circular economy.](#)

Gestamp seeks to develop the circularity of its business model, leveraging the use of its scrap as a secondary raw material in the production of low-emission steel, reducing the extraction of raw materials for steel and aluminium production and promoting the optimisation of waste management.



Gestamp considers circularity to be one of the basic pillars of its sustainability strategy, identifying that the consumption of raw materials is one of the areas where it has the greatest environmental impact. Generating new materials with a high percentage of recycled content to mitigate this impact becomes especially relevant.

This is why Gestamp places great value on its commitment to the circular economy and a model based on:



INCREASED USE OF RECYCLED MATERIAL

Development of alliances that promote "closing the loop" projects.



EFFICIENT USE OF RESOURCES

Developing production processes that promote the efficient use of resources (raw materials, water and energy) and the reuse of its production assets.



WASTE MANAGEMENT

Development of waste management processes that enhance the availability of secondary raw materials.



REUSE AND ADAPTATION OF ASSETS

Adaptation of existing machinery to new products.

However, Gestamp faces significant challenges related to low-emission steel with a high content of recycled material. Its availability is directly related to decarbonisation strategies and the investments of the main suppliers, which entails additional costs. Approval is also required to ensure that they meet the strict technical and quality requirements demanded by customers. Similarly, there are obstacles in the procurement of aluminium and other composite materials, which although used to a lesser extent by the company, present the same difficulties in terms of availability, cost and approval requirements.

Finally, Gestamp conceives the circular economy not only in terms of the use of production materials, but also as the reuse of its production assets. In this sense, the R&D department works on adapting existing machinery to new products, which contributes to the circularity of the entire process.

Collaboration to promote the circular economy

As part of its commitment to the circular economy and despite the challenges described, in recent years Gestamp has implemented a series of measures and initiatives:

- Collaboration with other stakeholders through working groups and associations such as Catena-X, Sernauto and Forética, to prepare and define more circular strategies.
- Meetings with strategic suppliers to position itself as a major player in order to ensure the availability of low-emission steel with a high content of recycled material. One example of this is the agreements signed with Hydnum, Voestalpine and Stegra.
- Collaboration with customers to align with their expectations and requirements.
- Approval and validation of new materials with a high content of recycled material, in a collaborative environment between steel mills, the customer and Gestamp.
- Ecodesign course. Another initiative that reflects Gestamp's strong commitment to ecodesign is the course delivered in 2025, which will continue to train key areas and profiles within the Group. This training raises awareness from the earliest stages of product development, integrating sustainability criteria from the outset.

ENHANCING THE AVAILABILITY OF SECONDARY RAW MATERIALS: GESCRAP

With the acquisition in 2022 of 33.3% of the Gescrap Group specialised in the recycling of metals, Gestamp took a further step forward to promote circularity in its business model. This integration allows for greater control over the management of metals, providing better traceability, and driving and enabling their use in the production of low-emission steel with a high content of recycled material.

In this regard, and thanks to the integration of Gescrap, Gestamp seeks to enhance the availability of high-quality scrap in the automotive sector. For this reason, Gestamp has signed agreements with various steel mills to advance in this direction, including mass balance agreements like the one signed with Tata Steel in 2023. These agreements allow the scrap supplied by Gestamp to be accounted for as part of the recycled steel material in the final product. This increases the percentage of recycled material in the steel supplied to Gestamp without affecting the quality, strength, or formability of the product while reducing its carbon footprint. Further details on the integration of Gescrap and its impact on key performance indicators can be found in section E5-4.

NEW MATERIALS WITH A HIGH CONTENT OF RECYCLED MATERIAL

Gestamp began testing new, more sustainable materials in 2023 thanks to partnerships forged with steel suppliers. In this regard, steel with a high content of recycled material (>75%) and produced with renewable energy using an electric furnace (EAF) has been tested for the manufacture of a component of the chassis division. The initial tests have been successful, determining that this new material does not affect the correct performance of the part. As a result of the analysis of the product's carbon footprint (cradle-to-gate), this material has been found to reduce the CO₂ equivalent emissions of the component by up to 63%.

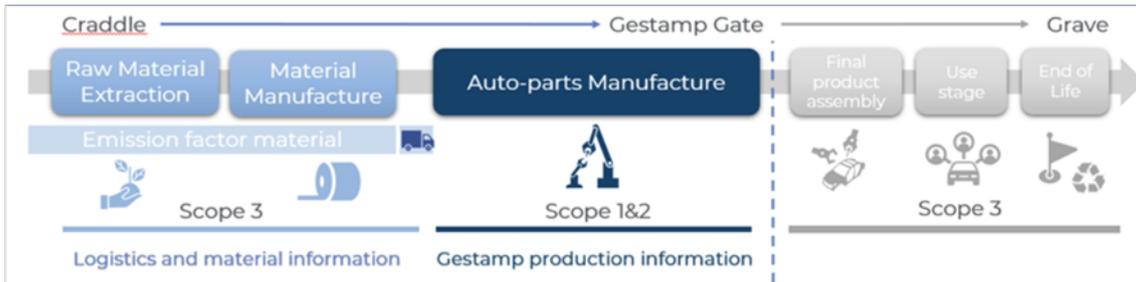
GESTAMP PCF TOOL

Gestamp has developed an automated tool for calculating the carbon footprint of the parts it manufactures, initially focused on the Chassis and Body in White divisions, and which is also beginning to be incorporated into the EDSCHA division. Its scope is expected to be extended to Tooling in the near future. The main input of this tool is a comprehensive database called Life Cycle Inventory (LCI) adapted to Gestamp's main production processes and to the raw materials most frequently used. During its development, a detailed analysis of all production processes was performed in conjunction with the energy efficiency team and its real-time consumption monitoring tool. There were also contributions from departments with high relevance within the company, such as the procurement department, which worked on obtaining information on suppliers and raw materials, or the engineering and sales departments, with knowledge of the technical details of the parts to be analysed.

As in 2024, during 2025 the database that forms the fundamental structure of the tool and the methodology used in all calculations has once again been certified by Applus+. Thanks to this certification, the reliability and robustness of the tool has been reaffirmed for another year.

A notable aspect of the 2025 certification process is the implementation of controls to verify the correct integration of all data received and subsequently incorporated into the tool. This ensures that the final information shared with customers and other internal areas is as accurate and robust as possible.

Likewise, the carbon footprint calculation tool continues to evolve through constant updates, either to ensure that the database is always up to date or to provide relevant information to support decision-making by Gestamp's customers and internal departments. An example of this is the comparative coefficients for parts with similar structures included in 2025. Looking ahead to 2026, we plan to incorporate a new indicator designed to provide information on the water impacts associated with the production of our parts.



ECO-DESIGN TRAINING: A FUNDAMENTAL PILLAR IN CIRCULARITY

In 2025, Gestamp reinforced its commitment to the circular economy by launching a new eco-design course promoted by the ESG and innovation departments. This initiative seeks to raise employee awareness of good practices applicable in their daily work to move towards more sustainable and circular products.

The training included a theoretical session that provided an overview of eco-design, its regulatory framework and strategies for integrating sustainable criteria from the initial stages of projects. In 2026, the aim is to continue with a second phase of face-to-face workshops based on practical cases from Gestamp.

SUSTAINABLE USE OF RESOURCES: WATER AND STEEL

Gestamp integrates efficiency measures in the use of key resources, such as water and steel, in order to promote circularity in its business model.

WATER

Gestamp manages water, a limited resource, with saving and efficiency plans that cover both sanitary and industrial uses in surface treatment, painting or hydroforming processes. These initiatives include the implementation of closed-loop systems and recycling, such as at the Chennai plant in India, which reuses treated water for gardening.

STEEL

Steel is the main technical material used by Gestamp, accounting for 96% of the raw materials consumed.

Thanks to Gescrap, Gestamp optimises efficiency in the use of steel, its primary raw material, by integrating the scrap generated in its production processes as a secondary raw material. This model closes the material cycle by reintroducing recycled steel, reducing dependence on virgin resources, reducing the emissions associated with its production and aligning with the principles of the circular economy.

WASTE MANAGEMENT:

Gestamp manages all of its waste, including scrap metal, thanks to relationships with suppliers like Gescrap, as well as all other waste generated:

SCRAP METAL MANAGEMENT:

The scrap produced in Gestamp's production centres is considered to be mostly of high quality, which is why specialised scrap treatment operators, such as Gescrap, are contracted. In this manner, it is reintroduced into the system and enhances the circular economy in the sector.

MANAGEMENT OF OTHER WASTE:

In 2025, the certification of the Circular Economy model obtained with AENOR in 2022 was continued with the certification body TUV RHEINLAND, in a project for the period 2024-2026, demonstrating Gestamp's position on this issue compared to:

- Customer requests
- Implementation of SDG 12 "responsible production and consumption"
- Regulatory framework that will develop regulations in this regard (European Green Deal)

The Zero Waste Regulation includes two types of certifications:

- Zero waste. Recovery of more than 90% of waste.¹⁷
- Towards Zero Waste. Recovery of more than 60% of waste⁷.

¹⁷Not taking scrap metal into account.

The verification of these two certifications, carried out at all plants within the certification area through a hybrid online and in-person process, has confirmed that the waste management systems of 58% of the Group's plants comply with the requirements for complete waste traceability. This tracking includes everything from waste generation to delivery to a waste management company for recovery, ensuring that no waste is sent to landfills and verifying compliance with the legal requirements associated with the waste management process.

A total of 92% of the verified plants have obtained Zero Waste certification (more than 90% of the waste) and the remaining 8% meet the requirements Towards Zero Waste (more than 60%).

The follow-up audits also highlighted the high level of collaboration and involvement of all participating staff in the process of implementing the scheme, the tidiness and cleanliness of the waste storage areas in all the plants audited, and the integration of some specific requirements of the Zero Waste Management System into the ISO 14001 Environmental Management Systems.

ZERO WASTE



TOWARDS ZERO WASTE



The actions described above are global in nature and are expected to continue because the results achieved and described above meet the company's expectations. Beyond these actions, no additional measures are expected to be developed, nor is there a specific time horizon for their development. However, if any new action is developed during the next financial year and is considered to be of significant importance, it will be reported appropriately in the next sustainability report. In addition, supplier management is integrated in chapter "G1-2".

Gestamp does not have a specific CapEx or OpEx for these actions as it integrates them into its day-to-day business.

Faced with the challenges of defining priorities in the circular economy, AENOR has developed a certification of the Circular Economy Strategy Management Model. This model provides organisations with a reference framework that helps determine the relevance of the aspects to be addressed and identify their contribution to international circular economy principles. In this regard, Gestamp has worked during 2025 on obtaining the AENOR Circular Economy certification, showcasing its firm commitment to innovative practices in this area.



E5 – 3: Targets related to the use of resources and the circular economy.

The significant difficulty of defining key performance indicators (KPIs) in the circular economy is widely recognized. A primary challenge is the need to develop mature standards due to the diversity of sectors and economic contexts. Furthermore, measuring the real impact of circular economy strategies requires reliable and detailed data, which is often unavailable or inconsistent. The lack of consensus on criteria for evaluating circularity and the need to integrate economic, environmental, and social perspectives further complicate this process.

Therefore, Gestamp is part of the main working groups (such as Catena-X), develops traceability projects and has a specific pillar in its ESG Plan 2025 in which commitments and quantitative targets for circularity are established:



These targets, which are related to the waste hierarchy, reinforce their commitment to a more efficient and sustainable model in the use of resources:

Pillar	Target/Commitment	Linkage with policies	2025 Goal	2025 Result	2024 Result	Baseline year (BY)
CIRCULARITY ²	Circularity agreements with suppliers ¹	ESG Policy and Environmental Policy The policies establish commitments on the development of the circular economy at Gestamp.	New agreements	3	3	n/a
	Partnerships with scrap metal managers		Gescrap	Hecho	Hecho	n/a
	Calculating the carbon footprint of product families		100 %	100 %	55 %	n/a
ENVIRONMENTAL TARGETS	Circular Economy Certification ³		80 %	≈80%	Made	n/a
	Reduction of hazardous waste (tons of contaminated water not recycled or recovered/added value) x100		35 %	36 %	28 %	2021

To learn how stakeholder perspectives were considered in defining the targets of the ESG Plan 23-25, see chapter "[SBM-1: Strategy, Business Model and Value Chain](#)". The scope of the targets is the Gestamp Group.

¹ Circularity agreements with suppliers are published on the corporate website.

² The progress is in line with expectations in the ESG Plan definition. Ecological thresholds have not been considered in the targets shown here. ³ Calculated as the percentage of sales covered by certified plants versus total sales.

Through these targets:

- Gestamp strengthens its agreements with suppliers to procure steel with recycled content, with low emissions and green steel, aligning with the principles of the waste hierarchy. This commitment is linked first and foremost to prevention, by encouraging the use of secondary materials and thus avoiding the extraction of virgin resources. It is also associated with recycling, promoting the inclusion of recycled materials and prioritising their reintroduction into the production cycle.
- Gestamp has entered into strategic alliances with scrap suppliers to promote the recovery and reintegration of materials into the production cycle. This goal is associated with preparation for reuse, as it facilitates the recovery of materials that can be directly reused or subjected to recycling processes, thus promoting a more efficient and sustainable management of resources.
- On the other hand, the analysis of the carbon footprint of product families allows us to identify opportunities for improvement in design, materials and production processes. This approach seeks to optimise the use of resources and minimise environmental impact, mainly by increasing the recycled content of products and the use of renewable energies.

In addition, obtaining the AENOR Circular Economy certification supports the company's practices at the key levels of the waste hierarchy: prevention, recycling and preparation for reuse. This recognition ensures that Gestamp's processes and products are aligned with the principles of circularity, maximising the use of resources and minimising the waste generated.

These goals are designed at the corporate level and aim to increase the circular material use rate, optimising the reuse of resources and the integration of secondary raw materials. Reinforcing agreements for the procurement of recycled and low-emission steel contributes to reducing the extraction of virgin resources, lowering dependence on extractive activities such as mining, which negatively affect ecosystems and lead to biodiversity loss. These initiatives also help to reduce the environmental footprint of products throughout their life cycle. At the same time, alliances with scrap suppliers ensure the recovery, sorting and recycling of materials at the end of their useful life, promoting design for recyclability.

Additionally, Gestamp understands the circular economy not only in the use of materials, but also in the reuse of its productive assets.

Analysing the carbon footprint of product families is a fundamental step in prioritising sustainable materials and processes, identifying opportunities to reduce the environmental impact and optimising product design. Finally, the AENOR Circular Economy certification validates the practices implemented, ensuring that they are aligned with principles such as recyclability, thus consolidating a comprehensive approach towards maximising the value of resources and minimising waste.

These actions contribute directly to meeting the goal of zero waste and ensure that materials remain in the production cycle for as long as possible, significantly reducing the generation of non-usable waste and the use of primary raw materials.

The following table outlines the targets and commitments of the ESG 26-30 Plan:

Pillar	Targets/Commitment	Description	Linkage with policies	Baseline year (BY)	2030
CIRCULARITY	Commitment	Emission reduction through the reuse of productive assets	ESG Policy and Environmental Policy The policies establish commitments on the development of the circular economy at Gestamp.	2024	10 %
	Commitment	Circularity projects and materials with high recycled content to ensure that 100% of scrap metal is recycled		N/A	100 %
	Commitment	Sustainability focused on the product and ecodesign		N/A	>1
ENVIRONMENTAL TARGETS	Targets	Zero waste to landfill in production plants		N/A	75 %

E5 - 4: Resource inputs.

The manufacture of Gestamp parts requires the use of raw materials (steel, non-ferrous metals) and auxiliary materials (wire, welding gases, oils, etc.).

Furthermore, the plants are constantly working on the characteristics of the procured materials, striving to gradually improve the way they are used, replacing toxic or hazardous oils and chemicals with other, less hazardous products, or products that have a lower impact on the environment or human health.

Steel and aluminum are the most widely used raw materials in production processes, representing approximately 96% and 3% by weight of total materials consumed, respectively. Gestamp is working to reduce these consumption levels by identifying and implementing best practices. Currently, Gestamp uses 21% recycled content in the manufacture of components.

Gestamp strengthens its access to secondary raw materials, as outlined in section "E5-2," through the acquisition of a 33% stake in the Gescrap Group in 2022. This development represents a decisive step towards circularity within its business model. The strategic alliance allows for optimised metal management, improved traceability, and increased incorporation of metals into the production of low-emission steel with a high recycled content. In this regard, by 2025, approximately 33% of the material consumed was returned to the production cycle as scrap. Of the 3 million tonnes of steel used, nearly 1 million tonnes were generated as scrap and reintroduced into the process, primarily through Gescrap. This internal return of materials directly contributes to circularity by ensuring a significant portion of resources remains within the production system, reducing reliance on virgin raw materials and lowering the associated environmental impact. This impact will accrue directly to Gestamp when it is possible to trace the scrap re-entering its own production cycle through closed loops or when the agreements signed with the steelworks come into effect.

To a lesser extent, representing 1.5% of total consumables, products such as oil, paint and necessary chemicals are used in the plants as auxiliary materials for the development of productive activity.

On the other hand, water is an essential resource upstream in the value chain, particularly in steel mill processes, where it is used for cooling and processing steel.

Materials used for the manufacture of Gestamp products				
Description	2025		2024	
	Weight (Tons)	%	Weight (Tons)	%
Steel	2.942.510	95,7 %	3.026.318	95,7 %
Aluminum	85.138	2,8 %	85.992	2,7 %
Other materials supplied	45.472	1,5 %	51.160	1,6 %
Welding wire	7.946	0,3 %	9.738	0,3 %
Welding gases	23.995	0,8 %	27.681	0,9 %
Oils	2.856	0,1 %	2.766	0,1 %

Paintings	2.908	0,1 %	2.963	0,1 %
Biological materials	0	— %	0	— %
Others	7.767	0,3 %	8.012	0,3 %
Total weight of materials	3.073.120	100,0 %	3.163.470	100,0 %

This information covers the entire scope of this report. Regarding recycled or low-emission steel, Gestamp has future agreements in place, but a specific amount has not yet been identified.

For the collection of environmental information, an internal tool is used through which the plant's environmental managers incorporate the information with its respective evidence. This is supervised and consolidated at the corporate level.

E5 – 5: Resource outputs.

Gestamp is actively working on the development of a circular business model, prioritising the use of its own scrap as a secondary raw material in the production of low-emission steel. This strategy reduces the extraction of raw materials such as steel and aluminium (Gestamp's main resource outlets), while optimising waste management and promoting more sustainable practices.

The Industry 4.0 model plays a crucial role in this transition, integrating circularity principles into the production processes of Gestamp. Digitalisation and data analysis enable optimisation at every stage of the product life cycle, from waste reduction and efficient use of materials in processes such as hot stamping, to virtualisation of production lines, which facilitates accurate simulations to reduce energy consumption and the use of raw materials. Real-time connection between machines, systems, products and people improves traceability and fosters continuous improvement, promoting the reuse and recycling of materials.

In addition, Gestamp increases the use of recycled materials through strategic alliances that promote closing the loop projects. In this regard, Gescrap is a key player, ensuring greater availability of high-quality scrap suitable for the automotive sector. Through advanced waste management processes, Gestamp not only optimises the use of secondary resources, but also reinforces its commitment to the circular economy in the automotive industry.

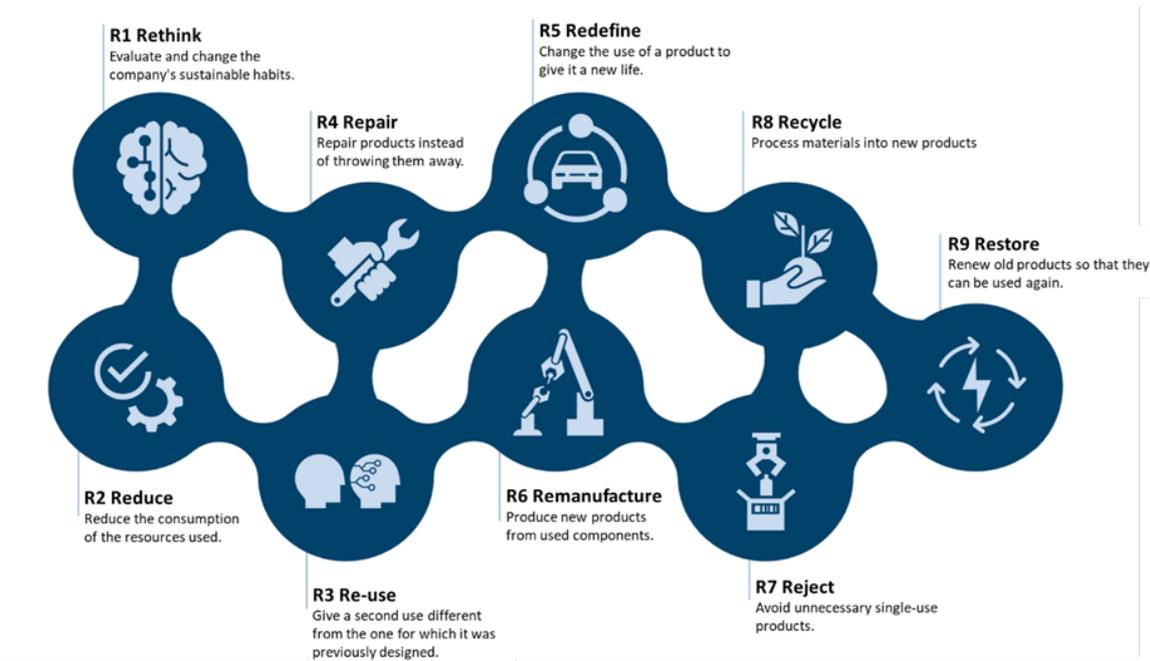
In terms of durability, the components manufactured by Gestamp are designed to have a long lifespan, contributing to the long-term sustainability of the vehicle.¹⁸

Furthermore, the materials used in the manufacture of these components, mainly steel (96%) and aluminum (3%), are 100% recyclable, which reinforces the efficiency of the product life cycle and the integration of circular principles in its production.

One of the measures governing the concept of sustainability is the 9Rs, based on a methodology with a comprehensive approach to improve sustainability in business processes. Each "R" represents a key principle that companies can apply to reduce their environmental impact and promote more sustainable practices. Below are the

¹⁸Gestamp works with its customers to develop the highest quality products. However, it is the OEM who sells the product to the end consumer, making it difficult to monitor the durability and reparability of their products. For more information, see the "Quality" chapter.

concepts that make up this methodology and a brief description of what each of them means:



Although the list includes nine concepts, their applicability and development are subject to particular circumstances of each company, it is not always possible to implement all of them. Concepts such as repair, reuse, restore, redefine and remanufacture are difficult to transfer to Gestamp parts due to the high quality and safety standards they must meet.

Despite this, the Group has a wide range of products¹⁹ available to its customers that are designed to follow three main principles of circularity: reduce, rethink and recycle.

Reduce is the first concept that Gestamp follows to try to mitigate the impact of the components in its portfolio. To this end, Gestamp focuses its strategy on lightweighting, where it reduces the weight of components, optimising the use of raw materials in its production processes and, therefore, minimising the resources needed for their extraction upstream in the value chain. Among all the production processes used to reduce the weight of components, hot stamping is a key technology to achieve the objectives set by the Group.

The second concept implemented in the Group's strategy is recycling, which aims to process scrap and other waste used in production and ensure they have the same quality as at the beginning of the cycle.

Finally, there is the concept of rethinking. The Overlap Patch Door Ring perfectly exemplifies the concept of rethink. Using Overlap Patch technology, several pieces are welded together and then stamped in a single stroke on a hot stamping line. This way,

¹⁹It is not possible to list all the products that are designed under the principles of circularity since each of the products that are going to be produced are always designed taking into account some of the principles of circularity that are included in the previous sections.

a completely finished piece is obtained with a significant reduction in the elements that make up the production system.

Another practical example that encompasses more than one R is the Ges-Multipath platform, which jointly applies three of the key Rs: Redesign, Reduce and Reuse. Thanks to a modular redesign, the same part can be used in different vehicle models, requiring only minor adjustments in the final assembly. This allows the same part concept to be reused across multiple platforms and reduces additional processes, simplifying production and optimising the use of resources, which directly contributes to a more efficient and sustainable process

Waste management

Waste management is a key element in the sustainability strategy, geared towards minimising the generation of waste, optimising its recovery and guaranteeing its correct disposal, in line with the principles of the circular economy and the prevailing regulations. This approach reduces environmental impact and promotes a more efficient use of resources.

Total amount of waste generated

During 2025, a total of 69,047 tons of waste were generated, excluding scrap metal. Of this total, 34,521 tons were non-hazardous waste and 34,526 tons were hazardous waste.

Of all non-hazardous waste, 97% is scrap metal. Scrap metal is 100% recyclable and re-enters the steel production process, thus contributing to closing the product life cycle in accordance with the circular economy model.

Total Waste Generated

	2025	2024
Type of waste	Ton.	Ton.
Non-hazardous waste	34.521	32.380
Hazardous waste	34.526	30.745
Scrap	1.098.484	1.125.312
TOTAL	1.167.531	1.188.436

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

NON-HAZARDOUS WASTE²⁰

Within the category of non-hazardous waste, the most frequently generated are wood, municipal solid waste, and paper/cardboard:

Non-Hazardous Waste

Type of waste	2025				2024			
	Total		Waste diverted from disposal	Waste directed to disposal	Total		Waste diverted from disposal	Waste directed to disposal
	Ton.	%	Ton.	Ton.	Ton.	%	Ton.	Ton.
Wood	10.914	34 %	10.488	425	11.314	35 %	10.777	537
Municipal solid waste	7.132	22 %	2.651	4.481	7.288	23 %	1.535	5.753
Paper/cardboard	5.044	16 %	4.961	83	4.637	14 %	4.420	217
Non-hazardous sludge	3.747	12 %	3.413	334	2.784	9 %	2.448	336
Other non-hazardous materials	498	2 %	485	13	1.111	3 %	1.100	10
Other non-hazardous waste	572	2 %	348	224	520	2 %	343	177
Plastic containers	1.600	5 %	1.547	53	1.309	4 %	1.287	23
Non-hazardous oils	391	1 %	335	55	463	1 %	453	10
Process furnace waste	75	— %	18	57	68	— %	17	51
Inert waste	4.549	14 %	4.459	90	2.886	9 %	2.763	124
TOTAL	34.521	100 %	28.706	5.816	32.380	100 %	25.142	7.237

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

²⁰The variation in the categories of waste reported between years is due to the variation in the generation of the waste.

PLASTICS

During 2025, Gestamp collected 1,600 tons of plastic packaging, of which 97% was recycled and 3% was sent for energy recovery treatments.

HAZARDOUS WASTE²¹

Within the category of hazardous waste, the most frequently generated are contaminated water, sludge, used oils and contaminated material (mainly rags and gloves stained with oil).

Hazardous Waste

Type of waste	2025				2024			
	Total		Waste diverted from disposal	Waste directed to disposal	Total		Waste diverted from disposal	Waste directed to disposal
	Ton	%	Ton.	Ton.	Ton.	%	Ton.	Ton.
Contaminated water	26.227	76 %	23.324	2.904	22.621	74 %	19.597	3.025
Used oils	1.326	4 %	1.171	156	1.222	4 %	1.115	107
Sludge	2.996	9 %	275	2.722	2.842	9 %	284	2.558
Other waste	349	1 %	25	323	369	1 %	36	333
Contaminated material	851	2 %	636	216	868	3 %	605	263
Used oil filters	31	— %	15	15	39	— %	10	28
Shot blasting powder	282	1 %	204	77	405	1 %	218	187
Cutting fluid	333	1 %	208	124	391	1 %	339	53
Welding powder	174	1 %	27	147	140	— %	47	94
Contaminated containers	496	1 %	159	337	511	2 %	177	335
Chemicals	660	2 %	3	657	591	2 %	110	481
Rest	801	2 %	467	334	745	2 %	508	237

²¹Gestamp does not generate radioactive waste.

Electrical and electronic equipment	59	— %	48	11	102	— %	89	12
Masticos	293	1 %	14	279	190	1 %	19	171
Welding filters	15	— %	4	11	14	— %	4	10
Toners	3	— %	3	0	3	— %	2	1
Solvents	394	1 %	372	21	392	1 %	367	25
Dangerous heavy metals	5	— %	0	5	14	— %	7	7
Healthcare waste	3	— %	0	3	4	— %	0	4
Fluorescent	4	— %	2	2	5	— %	4	1
Batteries	14	— %	14	0	7	— %	6	1
Aerosols	11	— %	9	2	13	— %	9	4
TOTAL	34.525	100 %	26.514	8.011	30.745	100 %	23.044	7.701

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

Waste recovery

The disposal of a significant portion of the waste was avoided through recovery operations, the breakdown of which by type of operation and hazard is detailed below:

Waste recovery

Valuation operation	2025		2024	
	Hazardous waste (Tons)	Non-hazardous waste (Ton)	Hazardous waste (Tons)	Non-hazardous waste (Ton)
Preparation for reuse	—	—	—	—
Recycling	23.696	25.846	21.275	22.586
Other valuation operations ¹	2.818	2.860	1.770	2.556
TOTAL	26.514	28.706	23.044	25.142

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

¹ Energy recovery

Waste disposal

The amount of waste disposed of was classified according to the type of treatment applied.

Waste disposal

Valuation operation	2025		2024	
	Hazardous waste (Tons)	Non-hazardous waste (Ton)	Hazardous waste (Tons)	Non-hazardous waste (Ton)
Incineration	0	0	0	0
Landfill	3.479	4.809	3.536	5.839
Other disposal operations	4.531	1.006	4.165	1.399
TOTAL	8.010	5.816	7.701	7.237

The information relating to the year 2024 has been restated to report 100% of the indicator's perimeter and to make it comparable with the current year.

The percentage of non-recycled waste was calculated by considering the total waste generated and the waste recovered. For this period, this percentage reached 20%.

An internal tool is used to collect environmental information, through which plant environmental managers input data along with supporting evidence. This information is then monitored and consolidated at the corporate level.

3. SOCIAL INFORMATION

I. Own Workforce (S1)

List of material IROs associated with the ESRS S1 Own Workforce standard:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Health and safety							
PPR5	R	n/a	Production reduction due to increased sick leave among Gestamp employees.	n/a	Own Op.	Health and Safety Policy	<ul style="list-style-type: none"> • Health and Safety Management System (GHSS) certified under ISO 45001 in 100% of the plants and known at all levels of the organization, which allows the integration of minimum mandatory compliance criteria regardless of the country, legislation and culture. • System of biennial and quarterly internal audits. • Continuous improvement development in the GHSS. Yes
PPR7	O	n/a	Productivity improvement due to increased employee confidence by investing in innovative security systems to improve safety in manufacturing processes, employee training, and through communication channels.	n/a	Own Op.	Health and Safety Policy	
Training and capacity building							
PPR2	I	+	Development of the technical skills of our employees through adapted and continuous training.	Actual	Own Op.	Training and Development Policy	<ul style="list-style-type: none"> • Performance appraisal process based on objectives and meritocracy. • Development of specialized training programs throughout the group. • A compensation approach focused on value creation, achieving the strategy and, in turn, attracting, retaining and motivating the best professionals, ensuring equal opportunities in all respects. • Social benefits that improve the quality of life of employees. • Implementation of flexibility and work-life balance measures. Yes
PPR6	R	n/a	Operational difficulties and project continuity as a result of low talent retention and high employee turnover.	n/a	Own Op.	<ul style="list-style-type: none"> • Training and Development Policy • Policy on Equality, Diversity and Inclusion • Selection Policy 	
PPR10	O	n/a	Recruitment of specialized and qualified personnel as a result of new talent attraction plans that meet the company's new needs and ensure its future development.	n/a	Own Op.	<ul style="list-style-type: none"> • Selection Policy • Fixed and Variable Compensation Policy 	

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Freedom of association							
PPR3	I +	Strengthening social dialogue through two-way communication channels, allowing for active employee participation and the identification and management of their concerns.	Actual	Own Op.	Human Rights Policy	<ul style="list-style-type: none"> European Committee representing all countries integrated within its perimeter. Communication channels. 	-
PPR1	R n/a	Disciplinary sanctions for non-compliance with workers' rights and working conditions.	n/a	Own Op.			Human Rights Policy
Human rights in working conditions							
PPR4	I +	As a result of the risk assessment carried out on the supplier approval platform, the adoption of more responsible and safe labor practices is promoted, contributing to improving the working conditions of workers in the supply chain.	Actual	Own Op.	Human Rights Policy	Gestamp has a due diligence process in place to ensure the proper implementation of its Human Rights Policy. This process allows for the establishment of mitigation measures should significant risks be identified.	Yes
PPR9	O n/a	Improved reputation thanks to the perception that stakeholders have of the company's commitment to defending and respecting human rights.	n/a	Own Op. Upstream			
Gender equality and equal pay for work of equal value							
PPR8	O n/a	Improved employee motivation as a result of equality, diversity and inclusion policies and plans, fostering an increase in their performance.	n/a	Own Op.	<ul style="list-style-type: none"> Policy on Equality, Diversity and Inclusion Fixed and Variable Compensation Policy Selection Policy 	<ul style="list-style-type: none"> Implementation of an Equality Plan and development of policies for hiring women. Adapting spaces for people with functional diversity and promoting their hiring. 	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ For more information on the specific objectives set, see chapter "[S1-5: Goals related to the management of significant negative impacts, the promotion of positive impacts, and the management of significant risks and opportunities.](#)" These objectives are related to the supplier qualification process, as this is where the incident and the risk are identified.

SBM-2: Interests and opinions of stakeholders.

Gestamp's ongoing expansion and internationalization have presented significant challenges in terms of corporate culture, organizational structure, and human resource management. The company has aligned its strategy and business model with the needs, expectations, and rights of its employees, recognizing them as a key stakeholder group. Therefore, the evolution of the organizational structure, workforce adjustments, process standardization, training in new technologies, talent development, and the promotion of corporate culture have all been carried out while ensuring respect for human rights, employee participation, and well-being. These elements have been essential to guaranteeing sustainable growth aligned with the interests of everyone at Gestamp.

For more information see SBM-2.

SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.

The double materiality analysis is conducted at the Group level, incorporating all geographies in which the company operates and all links in its value chain, including its own activities and its commercial relationships, both upstream and downstream. Additionally, specific studies are carried out in locations with significant activities to assess the importance of the impacts when deemed necessary (See IRO-1 for more information on the analysis methodology).

Regarding employment types, Gestamp classifies its workforce into the following main categories: direct labor, indirect labor, and structural labor. It also employs both direct and external workers within these employment categories. All of these categories were considered in the double materiality analysis. Therefore, Gestamp employees most exposed to occupational hazards are those categorized as direct labor, as they perform their duties in close contact with heavy machinery. However, Gestamp has a health and safety system in place to prevent or minimize any significant impacts.

In the case of impacts:

- Positive aspects: Gestamp is committed to the well-being and development of its employees, recognizing the crucial role they play in the company's growth. Therefore, it offers training programs, health and safety initiatives, and promotes diversity, equality, and inclusion within the company. This approach has a clear positive impact, recognized not only by the company itself but also by its employees.

- Negatives: In 2025 Gestamp has not identified any impact of relative importance on its own workforce.

No significant impacts on staff have been identified as a result of the transition plans to reduce negative environmental impacts, nor have any operations been identified with a significant risk of forced or child labor.

For more information see [SBM-3](#).

S1–1: Policies related to own personnel

Social aspects play a key role in the development of the Gestamp Group’s activities. Specifically, employees are the cornerstone of the company. As such, every effort is made to provide them with the training and tools needed for their professional growth, focusing on upskilling and reskilling to develop their talent regardless of age, gender, race or nationality.

The continuous growth and internationalisation of Gestamp has led to significant challenges in terms of culture, organisation and human resource management. The constant adaptation of the organisational structure to the growing needs of the Group, as well as workforce resizing, process standardisation, training in new technologies, talent management and the fostering of the corporate culture have all played a key role for Gestamp.

Therefore, six key policies have been defined in relation to the Code of Conduct to respond to the challenges faced by the Group :



¹ The Code of Conduct is described in the ESRS G1 Business Conduct.

Human Rights Policy

PPR3, PPR4 and PPR9

Gestamp is committed to respecting human rights recognized in international frameworks in all its activities and in all markets where it operates:

- The United Nations International Bill of Human Rights, comprising the Universal Declaration of Human Rights; the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.
- the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its fundamental conventions,
- the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises,
- the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy,
- the United Nations Guiding Principles on Business and Human Rights and
- the United Nations Global Compact.

Therefore, it has established certain basic principles of action applicable to both its direct and indirect activities and a due diligence mechanism aimed at preventing, mitigating and remedying any possible negative impact on human rights. This process also includes raising awareness across the value chain, encouraging employees, suppliers and other partners to know and respect the international principles on human rights.



Prohibition of child labor



Fair wages and benefits



Protection of migrant workers' rights



Product and service safety



Eradication of forced labor, human trafficking and modern forms of slavery



Respect for working hours



Protection of local communities' rights



Abstention from purchasing minerals from conflict zones



Non-discrimination



Respect for the right to union association and collective bargaining



Environmental conservation



Monitoring the use of public or private forces

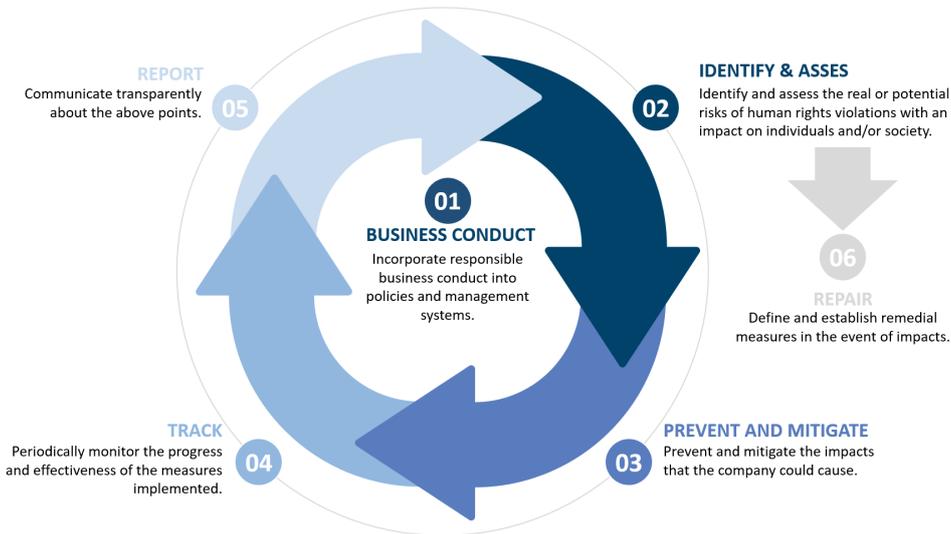
In addition, robust risk management mechanisms for human rights are defined, including accessible and confidential channels for submitting claims, inclusive consultation processes with stakeholders, and the implementation of appropriate corrective measures in the event of confirmed violations.

This policy applies to all employees of the Gestamp Group, as well as subcontractors, suppliers, partners, and collaborators, and has been approved by the Group's Board of Directors.

In countries where national laws may conflict with respect for human rights, precise risk control and mitigation measures shall be established without violating the laws in force, in order to guarantee a minimum standard in terms of human rights. The Sustainability Committee, together with the ESG Department, supervises the functioning of the policy and monitors implementation. This policy is available to interested parties on the Group's corporate website.

For more information see: [Human Rights Policy](#)

In line with the Code of Conduct, Gestamp's Human Rights Policy establishes its own due diligence process to identify any real or potential risks of human rights violations that may arise in the course of Gestamp's normal activities:



Policy on Equality, Diversity and Inclusion

PPR6 and PPR8

The purpose of this Equality, Diversity and Inclusion Policy is to achieve a positive environment that facilitates and encourages equal opportunities, non-discrimination, diversity and inclusion for all employees of the companies belonging to the Gestamp Group. Therefore, we advocate a people management model committed to professional excellence and quality of life. This is in line with the laws in force in each country, and following best international practices such as those set out in the Sustainable Development Goals (SDG) approved by the United Nations (UN) in this regard, specifically SDG 5 on Gender Equality and SDG 10 on Reduced Inequality.

This Policy is applicable to all organisational areas, all members of the governing bodies and to the workforce who are contractually bound to the companies comprising the Gestamp Group, i.e. Gestamp Automoción, S.A. and the companies in which it has a controlling interest.

Gestamp Group’s Equality, Diversity and Inclusion Committee is responsible for interpreting this Policy as regards any queries, requests for authorisation, information and the writing up of reports relating to the different sections of this Policy.

Each Management Division shall actively foster the dissemination of the Policy, and shall be responsible for creating, implementing and ensuring compliance with Equality Plans to be applied in their scope of action. They must also ensure the long-lasting implementation of the Policy. It is also available to interested parties on Gestamp's corporate website.

This Policy has been approved by the Company’s Board of Directors, following a proposal by the Sustainability Committee.

For more information see: [Equality, Diversity and Inclusion Policy](#)

Hiring Policy

The purpose of the Hiring Policy approved by the Human Resources Department (the body ultimately responsible for the policy) is to standardise the key elements of all hiring processes at Gestamp Group in terms of phases, milestones and responsibilities to ensure that such hiring processes are effective and uniform, thus guaranteeing that each new hire is a perfect fit in the position and in the Organisation.

Another aim sought in the development of this policy is to avoid discrimination of any kind based on gender, race, nationality or religion during hiring processes.

In order to measure and track the quality of the hiring processes as regards both the level of implementation of this procedure and the effectiveness of the hiring processes, certain KPIs and metrics have been established and are displayed in a dashboard to enable monitoring.

This policy applies to all new hires made at Gestamp for structural and indirect labour positions and has been developed in accordance with Gestamp's needs.

This policy is confidential and is for the exclusive use of the Human Resources area.

Training and Development Policy

The Training and Development Policy, a new version of which was approved in 2025 by the General Directorate of Human Resources (the body holding ultimate responsibility), lays the groundwork for any training system at Gestamp in terms of phases, milestones and responsibilities.

This policy also aims to guarantee a sound, effective process overall for knowledge acquisition and transfer, thus responding to current and future needs of the business.

The learning and development process is exhaustive and spans from identifying employees' training and development needs to assessing the efficacy of the process.

This policy ensures non-discrimination based on race, religion, sex, age, nationality, sexual orientation, gender identity, marital status or disability during learning and development processes.

Each year, the Corporate Training and Development area sets a schedule for follow-up meetings with the local Training and Development areas to review and supervise compliance with the policy.

This policy applies to all Gestamp employees (including structural staff, direct and indirect workforce) and external employees according to the labour legislation of each country.

This policy, which is available to the training and development area, establishes the procedures for communicating training activities. In addition, specific training on the policy is made available to all Managers through Global Learning.

Additionally, in 2025, the General Directorate of Human Resources approved the Master's Degree Policy as a strategy to strengthen the skills and knowledge of our people, boosting Gestamp's competitiveness.

Fixed and Variable Compensation Policy

PPR8 and PPR10

The Fixed and Variable Remuneration Policy, approved by the General Directorate of Human Resources (the body holding ultimate responsibility), establishes the structure, management model and governance system for short-term fixed and variable remuneration in all Gestamp Group companies.

- **Fixed pay:** comprising the basic salary paid to employees for their skills, experience and responsibilities, bearing in mind the level and scope of their position, including wage supplements.
- **Variable pay:** aimed at rewarding employees' efforts, aligning our interests and motivating them. The evaluation contains individual goals set at the start of the year by the manager of each employee, affecting a percentage of the employee's annual variable remuneration, which consists of the following elements and relative weightings:
 - Financial goals: 50%;
 - Strategic goals: 25%, including ESG goals, and
 - Personal goals: 25%.

This document contains the main guidelines for managing employee remuneration, ultimately geared toward attracting, motivating and retaining the best professionals and ensuring that the pay structure is linked to Gestamp's mission, vision, values and processes.

The application of the principles established in this policy allows Gestamp to link remuneration to objective criteria to promote equity and ensure that no type of wage discrimination is committed.

This policy is confidential and is for the exclusive use of the Human Resources area. It has been developed in accordance with the strategic needs of the Gestamp Group and is periodically reviewed to ensure its suitability regarding business performance and the labour environment.

*PPR1, PPR5 and
PPR7*

Health and Safety Policy

The Gestamp Group is committed to offering its employees, and employees of third-party companies providing services in our facilities, a safe and healthy work environment.

The Group's Health and Safety Policy seeks to define the commitment and principles assumed by the Gestamp Group in terms of the health and safety of its employees.

The Gestamp Group's principles regarding occupational health and safety, which all employees must follow, are as follows:

- Health and safety issues must be integrated into daily tasks and decision-making both in the design phase of workplaces, each facility to be used, or each piece of equipment and during their operation.
- Preventing occupational accidents and diseases is the essential aim of this Policy. This is achieved by preventing and minimising the risks posed to people. Therefore, we undertake continuous improvement and actions based on risk analysis.
- Complying with the legislation of all countries in which the Gestamp Group operates. However, this policy goes beyond what is required by law in most cases.
- Risks that are important due to their severity, that is, those that may lead to serious accidents, must be prevented or minimised using technical means.
- By establishing suitable regulations and procedures, as well as training, we can control risks that we have not been able to prevent.
- Under no circumstances should activity be placed before safety.

This policy was approved by the Group's Board of Directors and will be reviewed and updated on an ongoing basis. Any amendments must be approved by the Board.

Finally, to ensure proper communication of the policy, there are channels in each of the facilities, as well as an anonymous corporate mailbox for anyone to submit questions, suggestions, and good practices. All correspondence received through these channels shall be analysed and a response shall be given as promptly as possible.

Likewise, through the Gestamp Health and Safety System management system, the creation of safety teams is promoted to be an active part in decisions related to occupational health and safety. These teams act as a link between the company and workers and help in communicating changes and updates.

In addition, this Policy is also available to shareholders, employees and other stakeholders on the Company's website (www.gestamp.com) and its content is referred to in the Gestamp Group's Sustainability Report.

For more information see: [Health and Safety Policy](#)

Health and Safety Management System (GHSS)

Gestamp has a health and safety system known as Gestamp Health and Safety System (GHSS), which was developed to support plants in their quest to continuously improve safety. This management system is based on a balanced scorecard with a global indicator, the Gestamp Health & Safety System Indicator (GHSI), which was developed in-house and makes it possible to evaluate the safety system of all the plants in a homogeneous and consistent fashion.

GHSS is a robust system that seeks ongoing improvement and takes into account both risk analysis and the definition of standards and procedures, as well as training, in order to ensure the safety and health of workers.

The GHSS is integrated at all levels of the organization and implemented in 100% of Gestamp's production plants, unlike in Gescrap's plants, which have their own management system.



Professionalism

An extensive team of professionals dedicated to prevention, from corporate level to the plants to provide their opinions when undertaking improvement and starting new projects. Experts in working and prevention management conditions that seek best practices and solutions and define the direction of the system.



Communication

Computer applications and web communities that support the system. The applications allow control of everything related to the GHSI: quarterly reviews, audits and reports; while the web communities generate discussion forums and document repositories and share information with all of the Group's plants.



Measurement

Gestamp Health & Safety Indicator (GHSI) is an internal tool designed by us and adapted to the particularities of the company's activity, reaching higher levels of demand than those required by international standards. It enables us to analyse 78 factors equally in all the Group's plants



Integration

Collaboration with other corporate departments so that Health and Safety is another aspect to consider in new projects. Full integration is sought: layout design, machinery and facility purchasing, training, and corporate policies. The Health and Safety team regularly participates in audits and collaborative projects with strategic areas of the Group such as Industry 4.0, Standardisation, Purchasing and Sustainability.



Experience

Creation of manuals and supporting documents. Safety standards, management guides, detailed specifications, good practices.

Gestamp Health and Safety Indicator (GHSI)

The Gestamp Health & Safety Indicator (GHSI) is a tool that ensures the same standards are applied across all plants in the Group, regardless of their size, production process or country. Thus, it is possible to assess and compare the health and safety performance of each plant using shared criteria.

It is composed of 81 factors divided into three main blocks: Traditional indicators, Working Conditions and Prevention Management.



Each factor is weighted differently, depending on the importance or magnitude of the associated risk. In addition, different safety levels are defined in each one. The greater the risk, the higher the weight. The final score is a weighted average from 0 to 100, with 0 being the most favourable situation.

In 2026, a new factor related to the maintenance of Autonomous Transport Systems (AGVs, ARMs) is expected to be incorporated.

This tool, with effective reach in all Gestamp production plants, centralizes the collection of information and periodically monitors good performance in occupational safety and health, promoting improvements in the prevention system and ensuring that the path defined in this Policy is followed.²²

Utilities of the indicator



Accurately assess safety performance based on plant conditions and improvement endeavors that they have undertaken.



Establish globally know safety standard for Gestamp, that could be utilized as a benchmark for comparison between the plants.



To reflect in the standard the "know how" that has been gathered over the years, as a reference for improvement.

Responsibility and functions at all levels

²²It does not include Gescrap, as it has its own management system.

Plants manage health and safety with the same level of knowledge and standards that they use in their core business.

The model is supported by senior management. Each year a Leadership Meeting is held, where the overall targets for improvement are established based on the Indicator. In addition, the results are submitted to the Board of Directors on a quarterly basis, along with a progress report on the corporate plans and other important matters.



From the corporate level, support and monitoring are provided to the production plants, focusing on some specific factors of the GHSI indicator: specific training, definition and modification of equipment and workplaces, abnormal operations and interventions on machines.

Corporate and divisional teams work together with production plants, generating support documents to meet the proposed objectives and maintaining close monitoring through quarterly meetings to validate the implementation of the factors.

Steps taken in 2025:

- Meetings with Division Managers to identify difficulties, best practices and/or needs of the plants for their achievement.
- Annual October meeting with the Corporate and Divisional team to discuss the current situation and the need to boost compliance with the Plan.

S1–2: Processes for collaborating with own workers and workers' representatives on incident matters

Gestamp remains in active dialogue with its employees through direct communication channels²³:

Communication channels	Typology	Periodicity
Corporate intranet	Information	More than once a year
Internal bulletins	Information	More than once a year
Suggestion boxes	Consultation	Available all year round
"Speak Up Line" ¹ reporting channel	Inquiry / Information	Available all year round
Performance appraisal tool	Stake	Once a year
Direct contact with HR	Inquiry / Information	Available all year round
Social networks	Information	Several times a year
Regular meetings	Information	Once or twice a year
Surveys	Stake	Once a year
Health and Safety Mailbox	Inquiry / Information	Available all year round

¹ For more information see the following section and G1-1.

This affords information on employees' views about aspects like the company's sustainability strategy or the main issues that the company's activities should focus on. As an example, employee surveys were an essential factor taken into account in the development of the double materiality analysis.

Employees' perspectives are taken into account specifically depending on the type of analysis, and the person ultimately responsible is defined. In relation to the double materiality analysis, through its Auditing and Sustainability delegate committees, the Board of Directors ensures that the opinions of the company's main stakeholders are taken into account, thus providing a suitable outcome.

The Internal Communication Department is responsible for communication taking place in the corporate intranet, internal newsletters, suggestion boxes and the social media. The Human Resources Department is in charge of the performance appraisal tool and direct contact with HR. Surveys and regular meetings are the responsibility of the relevant department calling the meeting.

In December 2025, the "Leadership Meeting" was held with key representatives from all the countries where Gestamp operates. The meeting presented the main figures for the year's closing and outlined the principal strategies for the coming year.

²³ Furthermore, Gestamp is committed to respecting human rights recognized in international frameworks in all its activities and in all markets where it operates. These frameworks are listed in Chapter [S1-1](#).

S1–3: Processes for addressing negative incidents and channels for employees to express their concerns

Gestamp has implemented a whistleblowing hotline to handle potential breach of the Code of Conduct and other regulations. This channel ensures confidentiality and protects the rights of the whistleblowers and the accused. The reporting channels include:

- **Human Resources Delegates:** Employees can file reports through the Delegates, who report to the Compliance Office.
- **Compliance Office Mailbox:** A corporate email address managed directly by the Compliance Office.
- **SpeakUp Line:** Open since December 2016 and managed by an external company, reports can be filed by telephone, online form or email in all the Group’s languages.

This channel is available to employees and other individuals related to the Group, who are informed about how to use it in mandatory training sessions. Reports are investigated promptly, applying the principles of confidentiality, non-retaliation and protection of personal data. If a violation is confirmed, the competent internal bodies shall impose penalties.

For more information see chapter ‘[G1](#)’.

Bearing in mind the channels, the reports specified in ‘*S1-17 Incidents, complaints and severe impacts*’:

10	72	187
COMMUNICATIONS	COMPLIANCE OFFICE	SPEAK UP LINE
received by the delegates	via email	sent

In 2024, the communications received were 15 through delegates, 47 through email, and 128 through Speak Up Line.

As of December 31, 71% of the communications received had been closed. As a result of the investigations carried out in the case of the complaints, appropriate measures have been taken where deemed necessary, including:

10	6	13
DISMISSALS	SUSPENSION	CAUTIONS
of employees	employment and salary	written

In 2024, the measures taken were the dismissal of 8 employees, 6 suspensions of employment and salary, and 17 written warnings.

The existence and operation of the Whistleblowing Channel are part of the mandatory training in the Code of Conduct. As indicated in chapter G1-1, this training is completed

by 100% of the staff, ensuring that all employees have the necessary information to use the channel appropriately and confidentially. Similarly, the "Whistleblowing Channel" section of chapter [G1-1](#) refers to internal procedures and policies regarding this channel.

S1-4: Adoption of measures related to material incidents involving own personnel, approaches to mitigating material risks and taking advantage of material opportunities related to own personnel, and effectiveness of such actions

To ensure proper management of material impacts, risks and opportunities, Gestamp divides its lines of action into three areas: Human Rights, Talent and Health and Safety. With these actions, its policies and thanks to the Code of Conduct as a guiding principle (see chapter [G1](#) for more information), Gestamp seeks to generate positive impacts on its employees while avoiding causing or contributing to the generation of negative impacts.

As a result of the double materiality analysis, Gestamp does not identify any material negative impacts related to its own personnel, therefore no remediation actions are required.

Human Rights

The Gestamp Group is aware of the industrial community's responsibility in terms of human rights, not only through its direct activities but also through all its business relationships.

In 2024, Gestamp strengthened its commitment to human rights by undertaking a comprehensive review of its due diligence procedure in line with the standards set in the Corporate Sustainability Due Diligence Directive (CSDDD). These efforts were aimed at identifying, preventing, mitigating and, where necessary, remedying negative impacts on human rights and the environment stemming from our operations and those of our value chain.

The review conducted in 2024 represents the first step in an ongoing process that will extend into subsequent years. The target is to ensure that the procedure covers the entire company's value chain, including not only direct operations but also other key stakeholders such as suppliers, contractors, and other relevant parties in all the geographies where the Group operates.

In 2025, the definition of the human rights due diligence procedure for the Group's value chain continued, aligned with the requirements of the Corporate Sustainability Reporting Directive (CSDDD). The timelines associated with the progress of this initiative are necessarily conditioned by the current context of regulatory instability resulting from the Directive's entry into force.

The approach adopted follows international best practices and seeks to:



Expanded scope:

Including a more in-depth analysis of the risks posed at each stage of the supply chain, in line with the UN’s guiding principles on business and human rights and the OECD Guidelines for Multinational Enterprises.



Priority risk assessment:

Identifying critical points in the value chain where significant risks could arise related to child labour, forced labour, gender equality, fair labour conditions and access to health and safety.



Stakeholder engagement:

Strengthening the mechanisms of dialogue with local communities, workers, trade unions and civil society organisations, promoting an inclusive, transparent approach.



Review of reporting mechanisms:

Bolstering the tools for gathering information to enable the Group to interact with its stakeholders and to establish effective measures to mitigate and remedy any impacts identified.

Gestamp is committed to ensuring compliance with the CSDDD, aligning its processes with the values of respect for human rights and environmental sustainability. Through this ongoing approach, we seek not only to meet regulatory requirements but also to lead by example in our sector, promoting a positive impact.

The ESG Department, composed of a corporate-level team of five professionals led by the Chief Sustainability Officer, is in charge of managing this topic and its related actions. This team works in close collaboration with the Human Resources Departments at each production plant, generally consisting of one or two people, and with the Plant managers, who are ultimately responsible for the activities at each facility.

The effectiveness of this procedure and, therefore, of compliance with the Human Rights policy is evaluated by means of the periodic results of this Due Diligence in which no significant impacts on the human rights of Gestamp's employees have been identified during the 2024 and 2025 financial years.

Talent

In order to achieve the established targets and commitments and manage impacts, risks and opportunities of relative importance, the General Directorate of Human Resources establishes organizational structures at the corporate, divisional, regional and production center levels through the following lines of action:

- **Equality, diversity and inclusion:** a common company culture is encouraged that transparently guarantees and promotes equal opportunities, fostering diversity in each of the locations where operations are conducted.
- **Compensation and benefits** based on a common management model for the entire Group, which considers the specific remuneration characteristics of the different geographical areas where it operates. This model recognises the assumption of responsibilities, rewards extraordinary performance, both individual and collective, and avoids any type of discrimination in decision-making in this area.

- **Labour relations:** developed in accordance with labour legislation that applies to each geographical area and promoting ongoing and constructive dialogue with workers' legal representatives.
- **Recruitment and hiring** of highly qualified talent, in line with the company's values, through partnership initiatives with universities or comprehensive hiring processes. This guarantees the formation of diverse and committed teams, which is essential to maintain leadership in the automotive industry.
- **Talent development and training.** Talent development and training in the required skills for people to perform well in their jobs and develop new skills in critical areas for the business in the medium and long term, in addition to leadership skills to fill key positions in the future.

All of this comes in addition to the **planning** and **analysis** of the main **metrics** that enable decision-making and identification of staffing needs and the most suitable profiles at any given time. Personnel expenses incurred by the group in 2025 amount to 1,924.6 million (1,955.4 million in 2024).

For further information see note 27 of the Consolidated Annual Accounts.

EQUALITY, DIVERSITY AND INCLUSION

Gestamp promotes diversity, recognising it as a key competitive advantage for its business, while it gives priority to equity and inclusion in its people management model. Gestamp respects the rights of equality and non-discrimination on the grounds of gender, sexual orientation, social origin, ethnic origin, age, disability and religion, among others. This is provided for in the company's Code of Conduct and the sixth principle of the UN Global Compact, which the Group has complied with since 2008.

GENDER DIVERSITY

Following the approval of the Global Equality, Diversity and Inclusion Policy and the implementation of the Equality Plan in Gestamp's management companies in 2023, the Group has continued to advance in increasing the recruitment of women, among other levers stemming from this plan. This is reflected in the percentage of female recruits, which grew from 22% in 2018 to almost 27% in 2025. This shows a positive trend, thanks in large part to the measures included in the Equality Plans at Group level and the awareness of the Group's HR teams.

At Gestamp, women account for 20% of the Group's total workforce. The automotive industry clearly has plenty of work to do to reach gender parity, due in part to the traditional masculinisation of the sector and the continued underrepresentation of women in STEM careers (science, technology, engineering and maths).

It is not always easy to find women in the selection processes for certain common positions in the automotive sector, such as tool and die makers, welders, or maintenance technicians. Even so, in some workplaces, there is almost parity between men and women. No impacts resulting from the company's double materiality analysis were described.

For more information on gender diversity in the Group see [S1-6](#)

FUNCTIONAL DIVERSITY

Gestamp Group companies directly hire people with disabilities to facilitate their entry to the job market, and they also outsource products and services to special employment centres.

For adaptations or the construction of new facilities, Gestamp hires local engineers that prepare the projects in accordance with local regulations, complying with all accessibility requirements. Furthermore, in order to make information more accessible, the Gestamp website meets all Level A criteria established by the World Wide Web Consortium (W3C)'s Web Accessibility Initiative (WAI).

To continue progressing, a project has been developed this past year throughout Spain that seeks to foster inclusion and functional diversity in the Group's labour setting.

In conjunction with Fundación Gestamp, alliances have been identified with diverse associations that promote job placement for functional diversity profiles. This support was crucial for connecting with organisations that share our vision of an inclusive work environment.

There are also inclusive hiring procedures in place, adapting interviews and tests to ensure they are accessible for all the candidates. These adjustments include adapting formats and timing, as well as providing the support needed throughout the hiring process.

In relation to this, internal awareness-raising campaigns aimed at the recruiting teams are being developed. These campaigns are intended to create awareness and educate about the importance of functional diversity in the workplace.

This effort is monitored through the ESG 23-25 Plan, which tracks the percentage of employees with disabilities in the Gestamp workforce, reaching 2% in 2024 and 2025. The failure to achieve the 2025 target of 3% of employees with disabilities is explained by the heterogeneity of legal and accounting frameworks between countries, as well as the lack of standardized identification and monitoring systems. Additionally, in some regions, the target was not fully integrated at the operational level.

For more information see [S1-12](#)

RECRUITMENT AND HIRING

TALENT ATTRACTION

In 2025, Gestamp made progress in consolidating a global Talent Attraction and Selection model aimed at guaranteeing business sustainability and anticipating key capabilities for a more technological, digital and global industry. No negative impacts have been identified as a result of the double materiality analysis; therefore, no remediation actions or corrective measures are required.

During the year, a structured plan for presence in universities and educational centres was deployed, which has allowed for the expansion of channels for approaching junior talent in different geographies.

In this context, we would highlight the launch of the ninth edition of the Master's Degree in International Industrial Project Management, developed in collaboration with Comillas Onexed, in which 26 international university graduates are participating. The programme reinforces the commitment to global, diverse and multilingual talent capable of managing complex projects in international environments, with a special focus on the automotive sector. It is an initiative aimed at reinforcing our global talent pipeline for a key and cross-cutting position such as Project Manager. Participants, in addition to developing relevant knowledge in an initial theoretical phase on the Onexed campus, have the opportunity to immerse themselves in key projects to develop the fundamental skills for the role, collaborating with expert teams and supported by a mentor who catalyses their growth.

Likewise, Gestamp has promoted a new edition of the ICEX VIVES programme, facilitating international internship opportunities for 23 young professionals who are integrated into real projects in different plants and functions of the company.

With the aim of improving the quality and efficiency of selection processes, significant progress has been made in the Global Selection Roadmap, focused on:

1. Efficiency and data quality, through system updates, workflow automation, and a greater data-driven approach to decision-making.
2. Global standardization, implementing new interview protocols, assessment tools, specific tests and gamification solutions that reinforce objectivity and transparency.
3. Integration of the statements defined in Gestamp's success profile ensuring that corporate culture and expected behaviors guide all hiring and onboarding decisions.

Presence in the university and technological ecosystem has intensified through university fairs, innovation challenges and academic competitions. Examples of these are initiatives developed by our corporate HR team such as the launch of a Gestamp Business Case with CUNEF, with the participation of more than 100 students, and the second edition of the INDESIA Hack, in which young talents collaborated in solving real business challenges in areas such as digitalisation and connected industry.

Overall, the 2025 initiatives consolidate a more current, global and data-centric talent attraction and selection proposal, reinforcing the Group's long-term sustainability and

ensuring the incorporation of strategic profiles to drive innovation, competitiveness and responsible growth at Gestamp. The future continuity of all these initiatives depends on the evolution of internal needs and the availability of external partnerships. Therefore, it is currently not possible to establish a defined timeline for their maintenance or replication.

TALENT DEVELOPMENT AND TRAINING

TALENT DEVELOPMENT

The process of developing and retaining talent is essential for the Group to have the best professionals and ensure the success of its strategy.

The scope and continuity of talent development initiatives largely depend on the organisation's growth pace and its expansion into new markets or geographies, making it impossible to set fixed timelines.

In 2025, the efforts to strengthen the talent management programme on a uniform basis across all regions continued. Thus, the Group's talent is identified by a combination of two variables: employee performance and potential. In order to do this, an assessment process is carried out for a large section of the organisation, the results of which are reviewed on a yearly basis by the heads of each organisation and their Human Resources teams. No negative impacts have been identified as a result of the double materiality analysis; therefore, no remediation actions or corrective measures are required.

Additionally, this year a mid-year review phase has been incorporated into the evaluation process, which allows managers to offer consistent feedback, oriented towards employee development and adapted to business circumstances, promoting continuous improvement and alignment with strategic objectives.

In 2025, a general initiative was launched for all employees classified as structural workforce and indirect workforce with teams under their responsibility, achieving a rate of 94% for evaluated employees compared to those with an assigned evaluation process, compared to 95% in 2024.

GROUP-WIDE TRAINING

Once the Corporate Training and Development Policy and the new Master's Policy were deployed, we continued to carry out a series of initiatives to strengthen the learning culture, knowledge sharing and collaboration among employees, and the implementation of practices and tools that facilitate learning and continuous improvement.

This allows for the regular monitoring of total training hours, the number of participants, and the ratio of training hours per employee, as well as its evolution over time. Each of these actions contributes to achieving the group's training target included in the ESG Plan and is aligned with the company's strategic objectives.

For more information see the following sections.

Inauguration of GTI Mexico

In February 2025, Gestamp Technology Institute (GTI) inaugurated a new training centre in Mexico, strengthening its commitment to the development of our employees' talent and innovation in the automotive industry, as well as enhancing training across the Americas. Inspired by the success of GTI in Spain, this centre offers training programmes in technologies and leadership development aligned with current sector trends.

Since 2015, the Gestamp Technology Institute (GTI) in Spain has been responsible for designing programmes for the development of the Group's technological, functional and leadership skills. Anticipating the needs of new automotive trends, GTI has constantly adapted its global learning programmes to the latest innovations in technologies and processes, with the dual objective of attracting talent and standardising internal training programmes, following a learning by doing methodology.

One of the most notable initiatives since the opening of GTI Mexico is the training in New Hot Stamping Technologies, received by 73 employees.

Throughout 2026, GTI Mexico and the Gestamp Technology Institute in Spain will continue to develop training programs, reinforcing the commitment to our employees and innovation.

Global Programs

Leadership and Management Development

In 2025, we launched the first edition of Accelerators, a global program to boost development and prepare our people to lead Gestamp's future, which will conclude in 2026. This initiative focuses on four key areas:

- Strategic thinking
- Innovation
- Leadership
- Driving change

This first edition involves 84 employees from 15 functional areas and 13 countries, bringing diversity and new perspectives that enrich the learning experience.

Likewise, and with the aim of developing critical profiles for our operations, in 2025 we launched two parallel editions of the Plant Manager Development Programme at GTI Mexico and GTI Europe.

This programme, designed by Gestamp, develops the leadership, management, financial and operational skills of future industrial directors. The delivery is carried out by both external providers and internal experts.

Lastly, the 2025 Training Programme for members of the Board of Directors was aligned with the company's strategic objectives and structured around the Chinese automotive market and Artificial Intelligence. To this has been added e-learning content to which they have had access through the Gestamp Global Learning virtual campus on the subject of prevention of corruption, bribery and fraud. This information is included in [GOV-1](#).

ON-SITE TRAINING

Employees are mainly trained in the workplace, which is a highly practical approach as it guarantees they develop knowledge of the Group's industrial processes and allows them to constantly adapt to technological innovation and customer requirements in areas such as safety, weight reduction and sustainable transport. For more information, see [S1-13](#).

REMUNERATION AND BENEFITS

Benefits

Gestamp reaffirms its commitment to sustainability, efficiency and continuous improvement in the value proposition for its employees, contributing to the benefits offer for its workers reflecting corporate values, fostering a culture of inclusion and belonging, and promoting their comprehensive well-being. During 2025, the company has advanced in various strategic lines of action:

- **Global strategic alliance:** The organisation formalised an agreement with a global partner to optimise benefits management, generating efficiencies that will translate into improvements for both employees and the company. This process has been accompanied by a comprehensive analysis to identify differences compared to the market, which allowed defining actions aimed at strengthening the offer and improving competitiveness, likewise guaranteeing equity.
- **Sustainable mobility:** Gestamp remains committed to sustainable mobility, and continues to drive the transition towards more sustainable vehicles in the company's fleet globally, aligning the mobility strategy with the Group's environmental objectives.
- **Improvement of the benefits offer in key countries:** As part of the global strategy to improve the employee value proposition, actions were initiated that guarantee equity and inclusion in all operations. Among the first advances of 2025, the following stand out:
 - **Spain:** Implementation of a single provider to administer the flexible remuneration programme in all companies in Spain, incorporating services such as telemedicine, wellness applications, access to gyms, employee discounts, leasing of private cars or acquisition of 0 km vehicles, among others.
 - **United States:** Launch of a flexible benefits plan to contribute to improving the financial well-being of employees.

- India: Introduction of company cars for the management team, in order to improve the competitiveness of the value proposition, and with it the ability to attract and retain talent.

These initiatives are mainly financed with the efficiencies derived from strategic alliances, reinforcing Gestamp's vision of offering programmes adapted to local conditions, ensuring a common minimum of benefits and promoting the physical, emotional and social well-being of employees and their families. The employee value proposition will continue to be a central axis in the benefits strategy during 2026, with the aim of enhancing the collaborator experience and contributing to the sustainability of the business.

LABOR RELATIONS

Flexibility and work-life balance measures

Given the nature of the business, at Gestamp's production plants, groups classified as Direct and Indirect Labour have to work in shifts. However, Gestamp promotes shift rotation with the aim of facilitating the adjustment of working hours to workers' specific needs.

For office-based workers in many regions, remote work measures have continued to be employed, in addition to other measures that promote flexibility and a good work-life balance, such as flexible working hours.

Occupational Safety and Health

Health and Safety management at Gestamp is integrated at all levels of the organisation, from day-to-day tasks to company decisions, so as to ensure safe working conditions and facilities.

Gestamp's health and safety system (GHSS) allows for the integration of minimum mandatory standards at each plant regardless of country, legislation or culture. The GHSS is integrated at all levels of the organisation and implemented in 100% of Gestamp's production plants, although this is not the case in Gescrap's plants, which have their own management system.

Once again, there have been no fatal accidents or deaths due to occupational illness at the Gestamp Group, considering both its own employees and employees in the value chain who work at Gestamp sites, which is a milestone for an industrial group.

Taking into account the robustness of GHSS and the organisation's commitment to Health and Safety, in 2022, a decision was made to certify the system under the international standard ISO 45001. In record time, most of the Group's plants have achieved ISO 45001 certification through the multi-site model (except for the 4 plants located in Russia, due to the war in Ukraine).



CONTINUOUS IMPROVEMENT

One of the keys to the success and smooth operation of GHSS is its commitment to continuous improvement in all aspects:

- Internal audits and reviews.
- Regular follow-up meetings with local and regional teams.
- Development of digital resources to address the most critical topics: accident reports and videos, machine safety standards, technical safety reports, and specific management guides.
- Internal communication: publication of a catalog of good practices, annual objectives and quarterly reports of the Indicator, news of interest and discussion forums.
- Open communication channel with any Gestamp employee through a dedicated email inbox.
- Active collaboration with corporate departments to raise awareness and improve the system. Participation in industry associations and forums.
- Comparative analysis activities with other companies.

INTERNAL AUDIT SYSTEM

On-site plant audits every two years (2-5 days)

When a plant enters the system, a full audit is conducted on site at the plant. In addition to assessing the safety conditions and prevention management, this is used to provide safety-related training to direct managers.

Once it is part of the system, these audits are repeated every two years in order to ensure that the indicator continues to reflect the actual safety situation at the plant. They also allow the Group to verify on-site the progress of the improvements made and approved remotely each quarter, to refresh safety standards and to get first-hand feedback.

In 2025, 50 plants were audited and in 2026 the forecast is for 44 internal audits group-wide.

Quarterly remote audits

These are audits of factors that the plant aims to improve; they are conducted remotely through the use of an internally developed IT application.

The plants must report their improvements in the first 15 days of each quarter. The improvements are first validated by the Division-level prevention managers, who act as advisors, then move on to the audit phase.

The criteria followed are exactly the same as for full audits and the same auditors review them. The difference is that only the improvements proposed by the plants, which have been validated by their advisors, are audited. To guarantee the use of uniform criteria, there is a guide linked to the indicator that outlines the criteria.

In 2025, 974 factors were reviewed, and the estimate for 2026, maintaining the trend of the previous two years, is 900 factors. Meanwhile, in 2024, 1,026 factors were reviewed.

SAFETY ALERTS

Serious accidents and incidents with implications for prevention within the Group are used as an awareness-raising measure.

The investigation carried out by the plant, together with a video or photographs of the event are shared via the prevention web community. This information is completely anonymous. The important thing is not where it happened, but that it happened at a Group work site, and we must prevent the situation from repeating itself in another.

Since the launch of the initiative, 42 Safety Alerts have been published with great success.

S1–5: Goals related to the management of significant negative incidents, the promotion of positive incidents, and the management of significant risks and opportunities

Gestamp considers its workforce a key pillar of its ESG strategy, promoting a safe, inclusive, and motivating work environment. The company prioritizes the health and safety of its employees, fosters their professional development through continuous training, and is committed to diversity and equal opportunities. Furthermore, it maintains ethical and responsible labor relations, thereby strengthening the commitment and well-being of its team, which directly contributes to its competitiveness and long-term sustainability.

Thus, three of the eight pillars of Gestamp's ESG 23-25 Plan are directly related to the workforce, incorporating specific targets and clear commitments at the Group level to guarantee their implementation and compliance. These pillars reflect the company's commitment to its employees.

In defining this plan, multiple factors were taken into consideration to understand the perspectives of the various stakeholders and thus be able to define the main lines on which the Group should act, among them the following stand out: the result of the 2022 materiality analysis (and revised with the double materiality analyses of 2023 and 2024 and its 2025 review), public information from peers, employee surveys, customer requirements, etc.



S1-5(1)

Pillar	Target/Commitment	Linkage with policies	2025 Goal	2025 Result	2024 Result	Baseline year (BY)
ETHICS AND GOOD GOVERNANCE	Implementation of a Human Rights Due Diligence program aligned with the highest standards.	Human Rights Policy Encourage operations and suppliers to comply with international human rights standards.	Done	Done	In development	n/a
	Percentage of women on the Board of Directors ¹ .	Policy on Equality, Diversity and Inclusion Promote gender equality and diversity at all levels of the organization.	40 %	42 %	33 %	n/a
	ESG training for the Board of Directors.	Training and Development Policy To ensure a robust and effective process of knowledge acquisition and transfer at a global level and thus respond to the needs of today's and tomorrow's business.	1 per year	1	1	n/a
SAFETY, HEALTH AND WELL-BEING	Percentage of plants audited with H&S criteria.	Health and Safety Policy	100 %	135 %	86 %	n/a
	Health and Safety Index (HISM) ²	To provide employees, and employees of third-party companies providing services at Gestamp's facilities, with a safe and healthy working environment.	<45	32	35	n/a
	Safety and Health Management Index (WC) ³		<45	32	35	n/a
	Percentage reduction in the accident frequency ratio.		-5%	-8%	21,4 %	2021
TALENT	Number of training programs in digitization and EV.	Training and Development Policy To ensure a robust and effective process of knowledge acquisition and transfer at a global level and thus respond to the needs of today's and tomorrow's business.	6	10	5	n/a
	Development of programs for leaders.		1	1	1	n/a
	ESG training offers to Gestamp employees.		1	1	1	n/a
	Percentage of new female hires ¹ .	Policy on Equality, Diversity and Inclusion	27 %	27 %	27 %	n/a
	Development of D&I Plan ¹ .	Promote gender equality and diversity at all levels of the organization.	Done	Done	Done	n/a
	Percentage of people with functional diversity ¹ .		3 %	2 %	2 %	n/a

To learn how stakeholder perspectives were considered in defining the targets of the 2023-2025 ESG Plan, see chapter "SBM-1: Strategy, Business Model and Value Chain". The scope of the targets is the Gestamp Group.

1. Additionally, it is linked (albeit secondarily) to the Selection Policy, which prevents discrimination based on gender, race, nationality, or religion during the selection process. This indicator is calculated as the weighted average of new hires since the plan's inception.

2, 3 Weighted average of each index according to the hours worked per division.

4 Number of accidents resulting in sick leave due to occupational diseases/1,000,000 hours worked (own and subcontracted employees).

The methodologies for gathering information on the targets shown above are fully aligned with the information shown in the current sustainability report.

The following table outlines the targets and commitments of the ESG 26-30 Plan:

Pillar	Targets/ Commitment	Description	Linkage with policies	Baseline year (BY)	2030
ETHICS AND GOOD GOVERNANCE	Target	Maintain a minimum of 40% women on the Board of Directors.	Policy on Equality, Diversity and Inclusion Promote gender equality and diversity at all levels of the organization.	N/A	>=40%
SAFETY, HEALTH AND WELLBEING	Target	Internal audits at GHSS	Health and Safety Policy	2026	100 %
	Target	Health and Safety Management and Working Conditions in Health and Safety	To provide employees, and employees of third-party companies providing services at Gestamp's facilities, with a safe and healthy working environment.	N/A	<45
	Target	External audits		N/A	Increase
TALENT	Target	24 hours of annual training per employee in a minimum of 4 divisions	Training and Development Policy To ensure a robust and effective process of knowledge acquisition and transfer at a global level and thus respond to the needs of today's and tomorrow's business.	N/A	>=24
	Target	Average female hiring rate of 27% between 2026 and 2030	Policy on Equality, Diversity and Inclusion Promote gender equality and diversity at all levels of the organization.	N/A	>=27%
	Commitment	Launch of a Group-wide engagement survey	Training and Development Policy To ensure a robust and effective process of knowledge acquisition and transfer at a global level and thus respond to the needs of today's and tomorrow's business.	N/A	1

S1–6: Characteristics of the company's employees

The global workforce as of 31 December 2025 was 42,466 direct employees (a reduction of -3% compared to direct employees as of 31 December 2024). This means being at the same pre-covid staffing levels, year-end 2019, in which the company had accumulated an organic growth rate of 51.8% after the three major business acquisitions in 2010 and 2011.

Workforce per gender and region¹ (number of people)

Country	Men		Women		Number of salaried employees	
	2025	2024	2025	2024	2025	2024
Germany	3094	3.450	340	381	3.434	3.831
Argentina	594	750	58	73	652	823
Brazil	4089	4.196	909	863	4.998	5.059
Bulgaria	178	156	43	52	221	208
China	3842	4.177	960	1.022	4.802	5.199
South Korea	227	227	3	6	230	233
Slovakia	257	283	138	171	395	454
Slovenia	1	0	0	0	1	0
Spain	5146	4.988	1181	1.151	6.327	6.139
USA	3078	3.107	932	914	4.010	4.021
France	1270	1.300	294	298	1.564	1.598
Hungary	356	323	176	159	532	482
India	1205	1.050	87	69	1.292	1.119
Japan	118	106	20	20	138	126
Lithuania	1	0	0	0	1	0
Morocco	269	246	20	26	289	272
Mexico	2404	2.389	1002	1.022	3.406	3.411
Poland	907	923	284	295	1.191	1.218
Portugal	809	741	484	447	1.293	1.188
United Kingdom	1437	1.596	196	227	1.633	1.823
Czech Republic	880	883	542	600	1.422	1.483
Romania	507	540	411	429	918	969
Russia	74	174	30	100	104	274
Sweden	211	216	50	46	261	262
Thailand	2	4	14	10	16	14
Taiwan	13	13	3	3	16	16
Turkey	2874	3.072	446	463	3.320	3.535
Total	33.843	34.910	8.623	8.847	42.466	43.757

The information has not been restated for the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%. The table includes the company's own template as of December 31, 2025.

¹ This information can be found in Note 27 of Gestamp's Financial Statements. Furthermore, HR information collection systems only consider male and female genders.

The most significant increases in workforce occur in Asian countries: Japan +10%, Thailand +14%, and India +15%. Argentina and Slovakia experience workforce reductions of 21% and 13%, respectively, to optimise their costs and improve their efficiency.

Workforce per contract type, gender and country (number of people) 2025

Country	Permanent		Temporary ¹		Full-time		Part-time	
	H	M	H	M	H	M	H	M
Germany	2.888	302	206	38	3.040	275	54	65
Argentina	594	58	0	0	594	58	0	0
Brazil	4.062	901	27	8	4.088	908	1	1
Bulgaria	178	43	0	0	178	43	0	0
China	3.512	785	330	175	3.589	824	253	136
South Korea	225	3	2	0	225	3	2	0
Slovakia	234	107	23	31	256	138	1	0
Slovenia	1	0	0	0	1	0	0	0
Spain	4.921	1.119	225	62	4.994	1.125	152	56
USA	3.042	928	36	4	3.072	929	6	3
France	1.232	287	38	7	1.248	281	22	13
Hungary	356	176	0	0	356	176	0	0
India	1.049	57	156	30	1.205	87	0	0
Japan	116	20	2	0	113	19	5	1
Lithuania	1	0	0	0	1	0	0	0
Morocco	121	19	148	1	269	20	0	0
Mexico	2.189	862	215	140	2.401	1.002	3	0
Poland	713	228	194	56	904	279	3	5
Portugal	681	406	128	78	806	484	3	0
United Kingdom	1.390	188	47	8	1.432	192	5	4
Czech Republic	740	455	140	87	867	517	13	25
Romania	507	411	0	0	506	411	1	0
Russia	73	26	1	4	73	28	1	2
Sweden	207	41	4	9	206	48	5	2
Thailand	2	14	0	0	2	14	0	0
Taiwan	12	3	1	0	13	3	0	0
Turkey	2.874	446	0	0	2.874	446	0	0
Total	31.920	7.885	1.923	738	33.313	8.310	530	313

The scope of the information in 2025 represents 100% of the companies within the Group's financial consolidation perimeter. M: Men; F: Women.

¹ The 2,661 fixed-term or temporary contracts include training contracts and internship contracts.

2024

Country	Permanent		Temporary ¹		Full-time		Part-time	
	H	M	H	M	H	M	H	M
Germany	3.045	317	405	64	3.378	311	72	70
Argentina	742	68	8	5	749	71	1	2
Brazil	4.097	821	99	42	4.196	862	0	1
Bulgaria	156	52	0	0	156	52	0	0
China	3.630	791	547	231	3.715	829	462	193
South Korea	225	6	2	0	225	6	2	0
Slovakia	200	103	83	68	282	170	1	1
Spain	4.708	1.054	280	97	4.807	1.086	181	65
USA	3.069	905	38	9	3.099	909	8	5
France	1.265	289	35	9	1.279	282	21	16
Hungary	323	159	0	0	323	159	0	0
India	920	41	130	28	1.050	69	0	0
Japan	104	18	2	2	101	20	5	0
Morocco	128	13	118	13	246	26	0	0
Mexico	2.072	892	317	130	2.388	1.021	1	1
Poland	648	198	275	97	920	289	3	6
Portugal	624	370	117	77	738	447	3	0
United Kingdom	1.551	218	45	9	1.591	221	5	6
Czech Republic	699	463	184	137	874	579	9	21
Romania	540	429	0	0	540	429	0	0
Russia	171	95	3	5	173	98	1	2
Sweden	207	42	9	4	215	46	1	0
Thailand	4	10	0	0	2	5	2	5
Taiwan	12	3	1	0	13	3	0	0
Turkey	3.072	463	0	0	3.072	463	0	0
Total	32.212	7.820	2.698	1.027	34.132	8.453	778	394

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter. M: Men; F: Women.

¹ The 3,725 fixed-term or temporary contracts include 511 training contracts and 68 internship contracts.

All fixed-term contracts (6% of the total, excluding apprenticeship contracts) formalized within the group are for temporary production needs or to cover absences. The fixed duration of these contracts is clearly specified in the employment agreement between the employee and the company. Gestamp does not offer contracts for non-guaranteed hours.

Employees who have left the company and voluntary turnover rate

Country	Voluntary withdrawals (NP) ¹		Turnover rate (%)	
	2025	2024	2025	2024
Germany	235	238	7,1 %	6,9 %
Argentina	63	87	8,5 %	9,9 %
Brazil	262	224	5,2 %	4,5 %
Bulgaria	38	44	17,2 %	21,3 %
China	450	609	10,3 %	13,6 %
South Korea	47	34	20,5 %	17,0 %
Slovakia	21	35	6,1 %	12,1 %
Slovenia	0	0	— %	— %
Spain	131	230	2,2 %	4,0 %
USA	806	925	19,9 %	22,6 %
France	63	71	4,1 %	4,6 %
Hungary	101	112	20,6 %	24,4 %
India	162	94	15,7 %	9,8 %
Japan	19	17	14,1 %	14,8 %
Lithuania	0	0	— %	— %
Morocco	39	14	27,7 %	11,4 %
Mexico	392	490	12,8 %	16,0 %
Poland	42	32	4,6 %	3,9 %
Portugal	41	39	4,0 %	4,0 %
United Kingdom	178	134	10,6 %	7,4 %
Czech Republic	167	153	13,5 %	13,6 %
Romania	328	193	28,7 %	20,3 %
Russia	11	8	11,3 %	3,4 %
Sweden	23	18	9,2 %	7,4 %
Thailand	2	0	12,5 %	— %
Taiwan	0	0	— %	— %
Turkey	358	745	10,4 %	20,2 %
Total Gestamp	3.979	4.546	9,8 %	11,2 %

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

¹ Permanent staff who have voluntarily left the company. NP: Number of people. The turnover rate is calculated as the percentage of voluntary departures relative to the average number of permanent staff in each country.

The countries with the highest increase in voluntary turnover are Morocco (+16 percentage points) and Thailand (+13 percentage points) during 2025. Meanwhile, Turkey has reduced its turnover (-10 percentage points) compared to 2024 due to the implementation of measures aimed at decreasing turnover.

Gestamp has a tool for gathering information per plant in which each Human Resources manager of each plant is responsible for the information. Thus, as noted previously, the information shown in the tables for “workforce per gender and region”, “workforce per contract type, gender and country” and “employees that left the company and turnover

rate”, and other quantitative information where “*number of people*” is indicated at the end of the fiscal year. This information is linked to Note 27 of the Financial Statements.

For more information see Annexes: Additional Information.

S1–7: Characteristics of non-salaried workers in the company's own workforce

Non-salaried workers (number of external people)

Country	Number of non-salaried workers ¹	
	2025	2024
Germany	270	258
Argentina	2	37
Brazil	89	131
Bulgaria	9	11
China	1.418	1.479
South Korea	0	66
Slovakia	86	22
Slovenia	69	0
Spain	659	607
USA	467	652
France	586	649
Hungary	0	0
India	937	532
Japan	37	38
Lithuania	0	0
Morocco	27	49
Mexico	0	25
Poland	114	178
Portugal	312	312
United Kingdom	124	257
Czech Republic	176	197
Romania	0	14
Russia	3	25
Sweden	2	7
Thailand	24	25
Taiwan	0	0
Turkey	0	0
Total	5.411	5.571

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

¹ The reported non-salaried workers are external employees hired through temporary employment agencies (job agencies), average of external contracts during the year.

In December 2025, Gestamp will experience an average reduction of 3% in external contracts compared to the previous year's average. This is due to increased uncertainty in sector demand and reduced activity, resulting in the termination and reduction of externally contracted services.

S1–8: Coverage of collective bargaining and social dialogue

At Gestamp, labor relations are managed in accordance with the labor and union laws in force in each geographic area. All aspects of employee labor, employment, and contractual relations are negotiated with the union representatives at each production plant.

In 2025, 64% of employees were covered by a collective bargaining agreement (68% in 2024). Most production plants have dedicated Occupational Health and Safety Committees. During 2025, 98% of plants had mechanisms in place for employee consultation and participation in occupational risk prevention (95% in 2024).

In those geographical areas where it is required due to their history, culture or legal obligation, inter-center committees are available to complement the negotiation framework at the plant level.

The company has a European Committee representing all the countries integrated within its perimeter, which includes a Working Group on Sustainability and another on Risk Prevention.

Coverage rate	Collective bargaining coverage			
	2025		2024	
	Salaried workers - EEA ¹	Salaried employees - Not EEA ¹	Salaried workers - EEA ¹	Salaried employees - Not EEA ¹
0-19%	Hungary, Bulgaria, Lithuania	United States, Czech Republic, Morocco, Russia, Taiwan, Thailand, South Korea	Hungary	United States, Czech Republic, Morocco, Russia, Taiwan, Thailand
20-39%		India		India
40-59%	Portugal	Mexico, China	Portugal	Mexico, China
60-79%	Slovakia	Argentina, Japan, Turkey	United Kingdom, Slovakia, Romania	South Korea
80-100%	United Kingdom, Romania, Germany, Spain, France, Poland, Slovenia, Sweden	Brazil	Germany, Bulgaria, Spain, France, Poland	Argentina, Brazil, Japan, Turkey

¹ EEA: European Economic Area

Collective Bargaining Coverage: Total Employees by Country and Year

Country	2025			2024		
	Total Own Employees	Total Employees covered by Agreement	% Employees Covered	Total Own Employees	Total Employees covered by Agreement	% Employees Covered
Germany	3.434	3.296	96 %	3.831	3.742	98 %
Argentina	652	496	76 %	823	740	90 %
Brazil	4.998	4.962	99 %	5.059	5.059	100 %
Bulgaria	221	0	— %	208	202	97 %
China	4.802	2.163	45 %	5.199	2.095	40 %
South Korea	230	2	1 %	233	185	79 %
Slovakia	395	243	62 %	454	318	70 %
Slovenia	1	1	100 %	-	-	-
Spain	6.327	5.403	85 %	6.139	5.957	97 %
USA	4.010	74	2 %	4.021	105	3 %
France	1.564	1.555	99 %	1.598	1.597	100 %
Hungary	532	0	— %	482	0	— %
India	1.292	283	22 %	1.119	351	31 %
Japan	138	103	75 %	126	113	90 %
Lithuania	1	0	— %	-	-	-
Morocco	289	0	— %	272	0	— %
Mexico	3.406	1.657	49 %	3.411	1.734	51 %
Poland	1.191	1.142	96 %	1.218	1.218	100 %
Portugal	1.293	688	53 %	1.188	675	57 %
United Kingdom	1.633	1.536	94 %	1.823	1.305	72 %
Czech Republic	1.422	0	— %	1.483	0	— %
Romania	918	911	99 %	969	676	70 %
Russia	104	0	— %	274	0	— %
Sweden	261	261	100 %	262	262	100 %
Thailand	16	0	— %	14	0	— %
Taiwan	16	0	— %	16	0	— %
Turkey	3.320	2.462	74 %	3.535	3.450	98 %
Total Gestamp	42.466	27.238	64 %	43.757	29.784	68 %

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

Gestamp places special emphasis on issues that are essential to the Group: respect for union and labour legislation, non-discrimination policies, compliance with the Code of Conduct, occupational health and safety, and training and development in key areas to ensure the correct implementation of the business strategy, which always follows the

framework for fundamental rights at work set out in the International Labour Organization (ILO)'s agreements.

Communication with employees and their representatives is fundamental for Gestamp as it allows open, trusting relationships to be built.

The Group facilitates channels for two-way communication in order to provide employees with important information and gain a better understanding of their real concerns and worries.

Each centre has its own formal channels for communication between the company and its employees. The most common channels are the local and corporate intranet, the internal newsletter, the satisfaction and organisational climate survey, the suggestion box and the information channels.

Employees also have access to established communication channels at the Compliance Office through which they can report or submit queries regarding the Code of Conduct. The Group has a corporate intranet that provides information on the most significant matters relating to the organisation on a corporate, divisional, plant and individual level..

S1–9: Diversity parameters

Regarding professional category:

Professional category	2025					2024				
	Men		Women		Total	Men		Women		Total
	#	%	#	%	#	#	%	#	%	#
Directors	369	85 %	67	15 %	436	312	87 %	47	13 %	359
Middle Management	1.246	1	299	0	1.545	1.034	80 %	258	20 %	1.292
Rest	32.228	1	8.257	0	40.485	28.902	80 %	7.282	20 %	36.184
Total	33.843	80 %	8.623	20 %	42.466	30.248	80 %	7.587	20 %	37.835

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

"Directors" is defined as: one and two levels below the administrative and supervisory bodies.

In addition to the importance that Gestamp places on diversity in its workforce profiles, generational diversity is also seen to play a crucial role. This interaction between different generations is very enriching for Gestamp because it encourages innovation in problem solving, as each generation brings a different perspective. Thus, Gestamp's inclusive nature is also shown in its inclusion of people of different age, as shown in the table below:

Distribution of own employees by country, gender and age

Country	Total		Men		Women	
	2025	2024	2025	2024	2025	2024
Germany	3.434	3.831	3.094	3.450	340	381
Argentina	652	823	594	750	58	73
Brazil	4.998	5.059	4.089	4.196	909	863
Bulgaria	221	208	178	156	43	52
China	4.802	5.199	3.842	4.177	960	1.022
South Korea	230	233	227	227	3	6
Slovakia	395	454	257	283	138	171
Slovenia	1	0	1	0	0	0
Spain	6.327	6.139	5.146	4.988	1.181	1.151
USA	4.010	4.021	3.078	3.107	932	914
France	1.564	1.598	1.270	1.300	294	298
Hungary	532	482	356	323	176	159
India	1.292	1.119	1.205	1.050	87	69
Japan	138	126	118	106	20	20
Lithuania	1	0	1	0	0	0
Morocco	289	272	269	246	20	26
Mexico	3.406	3.411	2.404	2.389	1.002	1.022
Poland	1.191	1.218	907	923	284	295
Portugal	1.293	1.188	809	741	484	447
United Kingdom	1.633	1.823	1.437	1.596	196	227
Czech Republic	1.422	1.483	880	883	542	600
Romania	918	969	507	540	411	429
Russia	104	274	74	174	30	100
Sweden	261	262	211	216	50	46
Thailand	16	14	2	4	14	10
Taiwan	16	16	13	13	3	3
Turkey	3.320	3.535	2.874	3.072	446	463
TOTAL	42.466	43.757	33.843	34.910	8.623	8.847

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

Country	Total 2025	Total 2024	< 35 ¹		35-55		>55	
			2025	2024	2025	2024	2025	2024
Germany	3.434	3.831	748	939	1.747	1.919	939	973
Argentina	652	823	98	145	483	588	71	90
Brazil	4.998	5.059	2.031	2.311	2.819	2.621	148	127
Bulgaria	221	208	58	57	139	122	24	29
China	4.802	5.199	1.963	2.438	2.776	2.688	63	73
South Korea	230	233	95	77	127	147	8	9
Slovakia	395	454	119	169	251	258	25	27
Slovenia	1	0	0	0	1	0	0	0
Spain	6.327	6.139	940	1.083	4.208	4.064	1.179	992
USA	4.010	4.021	1.466	1.481	1.908	1.901	636	639
France	1.564	1.598	321	336	968	1.008	275	254
Hungary	532	482	165	131	291	274	76	77
India	1.292	1.119	870	777	415	339	7	3
Japan	138	126	28	31	96	83	14	12
Lithuania	1	0	1	0	0	0	0	0
Morocco	289	272	270	255	19	16	0	1
Mexico	3.406	3.411	1.837	1.959	1.487	1.384	82	68
Poland	1.191	1.218	486	545	654	634	51	39
Portugal	1.293	1.188	416	389	733	681	144	118
United Kingdom	1.633	1.823	421	484	726	809	486	530
Czech Republic	1.422	1.483	565	593	705	733	152	157
Romania	918	969	337	403	497	493	84	73
Russia	104	274	32	77	65	186	7	11
Sweden	261	262	87	83	118	125	56	54
Thailand	16	14	10	8	6	5	0	1
Taiwan	16	16	0	0	11	12	5	4
Turkey	3.320	3.535	1.742	2.074	1.543	1.441	35	20
TOTAL	42.466	43.757	15.106	16.845	22.793	22.531	4.567	4.381

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

Consolidated employees by age range (<35, 35-55, >55) (Annual)

	2025							2024						
	<36		36-55		>55		Total	<35		35-55		>55		Total
	N	%	N	%	N	%	N	N	%	N	%	N	%	N
Total	15.106	36 %	22.793	54 %	4.567	11 %	42.466	16.845	38 %	22.531	52 %	4.381	10 %	43.757

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

¹ Gestamp is adjusting the systems to be able to provide information in the following age groups: under 30 years, between 30 and 50 years and over 50 years.

S1-10: Adequate wages

Gestamp, in line with its equal opportunities principle enshrined in its Code of Conduct, promotes gender equality in access to employment, in professional promotion and in remuneration, guaranteeing equality for equal positions.

The Group's remuneration policy is based on three pillars: level of responsibility, external competitiveness and professional trajectory, without distinction by gender, origin or any other personal condition, beyond merits demonstrated in performance.

In 2025, Gestamp carried out a comprehensive analysis to verify that all Group employees receive remuneration higher than the legal minimum wage or the collective agreement minimum wage in each country. The results of this exercise, like those in 2024, confirm that in all the markets where we operate, the company guarantees fair remuneration, positioning itself above the applicable minimum references²⁴

To verify that the minimum interprofessional salary is exceeded in each country, the individual remuneration of each employee has been compared with the current minimum wage obtained from macroeconomic data sources.

S1-12: People with functional diversity

As described in 'S1-4: Taking action on material impacts on own workforce, approaches to mitigating material risks and pursuing material opportunities related to own workforce and effectiveness of those actions', Gestamp is making significant efforts to promote the inclusion of individuals with functional diversity, a particularly relevant challenge in the automotive industry, given its high technical and operational requirements.

The company not only directly hires people with disabilities, welcoming them into its teams, but also outsources products and services to special employment centres, thus fostering a more inclusive workplace setting. Gestamp also works with local engineers to ensure that its facilities meet accessibility requirements, ensuring adapted workspaces. These efforts not only reflect a commitment to social responsibility, but

²⁴Following the defined methodology, scholarship recipients, expatriates, long-term leaves of absence, and partial retirements have been excluded from the analysis.

also enhance the company’s innovation and competitiveness in a highly demanding sector.

Number of employees with functional diversity (number of salaried workers)

	2025					2024				
	Men		Women		Total ¹	Men		Women		Total ¹
	#	%	#	%		#	%	#	%	
Total	697	80 %	173	20 %	870	667	80 %	165	20 %	832

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

¹ The total number of employees with functional diversity does not include employees with functional diversity subcontracted through special employment centers, as they are not own employees.

S1-13: Parameters for training and skills development

At Gestamp, performance evaluation and professional development are fundamental pillars for fostering a culture of excellence and continuous growth. Last year, 20% of employees participated in regular performance and professional development evaluations within the GTalent model. Broken down by gender, 18.5% of men and 25.6% of women in our workforce were included in these processes (for more information on performance evaluation, see section "S1-1: Policies related to our own workforce"). In 2024, 22% of employees participated in regular performance and professional development evaluations within the GTalent model, representing 20% of men and 27% of women in the workforce.²⁵

These studies reflect our commitment to equal opportunities and the comprehensive development of all our employees. In addition to these initiatives, there is a solid training programme in place that aims to boost individual and collective skills, in line with the sustainability and innovation challenges faced by Gestamp as a company.

At Gestamp, work has been done to shift the performance system towards a waterfall goal-setting meritocratic method that uses strategic priorities to link employee performance to the achievement of the Group's strategic objectives. As included in GOV-3, employees have a component within their variable remuneration associated with individual objectives, representing 25%. For this, the performance evaluation consists of:

- Individual objectives set at the beginning of the year by the manager of each employee based on priorities defined by the Group.
- Personal improvement objective.
- Leadership competencies (Statements), which this year have been updated and simplified to facilitate their evaluation. To do this, direct questions about each competency have been incorporated, helping managers to reflect and give more consistent and objective feedback.

²⁵This assessment includes structural labor and indirect labor with personnel under their supervision.

At the end of the year, each manager evaluates the objectives and competencies, establishes a final performance rating and identifies the potential shown by the employee. Meetings are then held with the area managers to review and confirm the results of the appraisals and to draw up action plans where necessary.

In 2025, Gestamp carried out a total of 1,094,649 hours of training. The number of participants in training activities was 414,180 and the average training per employee was 25.8 hours (25.9 men and 25.1 women). In 2024, a total of 1,142,192 hours of training were provided. The number of participants in training activities was 439,783 and the average training per employee was 25.6 hours (25.44 men and 26.82 women).

	2025	2024
(A) Total number of training hours	1.094.649,0	1.142.192
(B) Average number of salaried workers	42.466	44.652
Average training hours per employee [(A)/(B)]	25,8	25,6

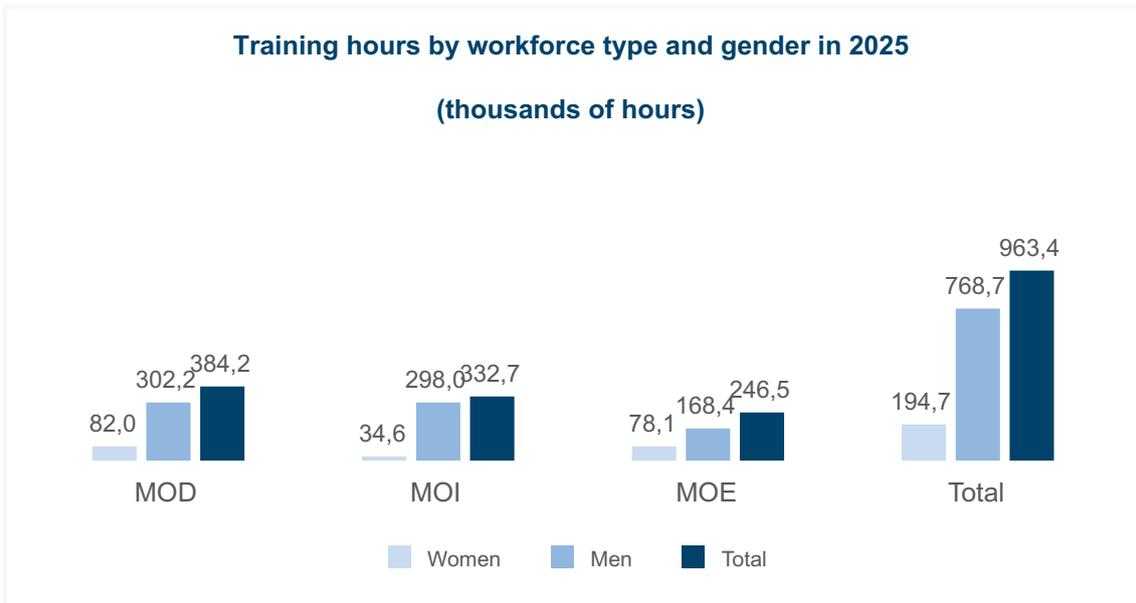
The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

Employee training in our management companies.

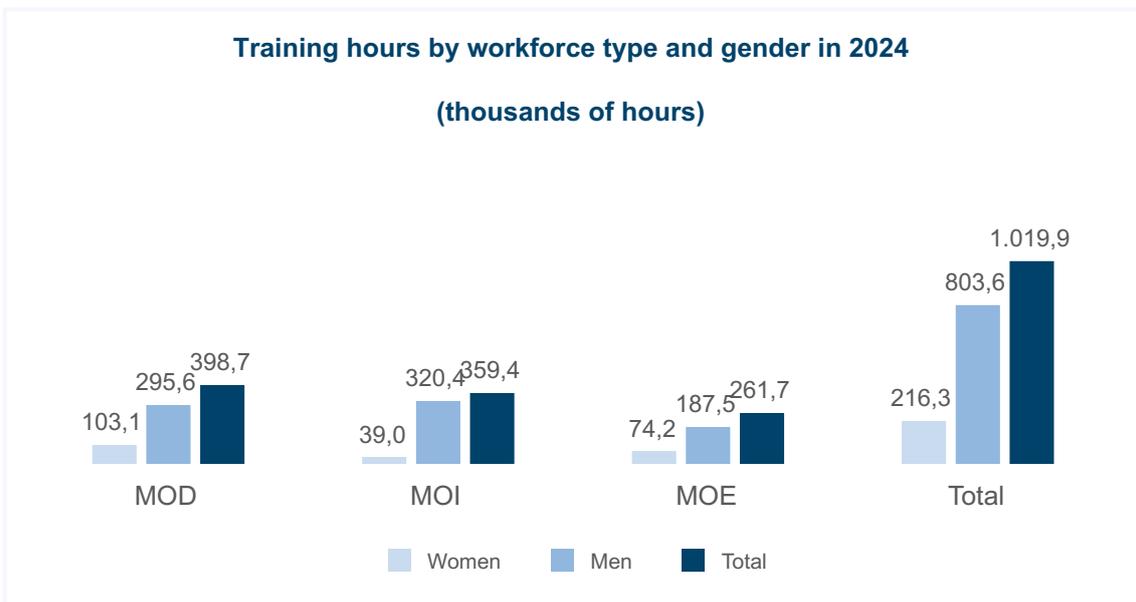
Employees are mainly trained in the workplace, which is a highly practical approach as it guarantees they develop knowledge of the Group's industrial processes and allows them to constantly adapt to technological innovation and customer requirements in areas such as safety, weight reduction and sustainable transport. In addition to the training efforts made by the organisational units, as detailed below, the corporate training and development area has directly managed 131,252 hours of training through global programs aimed at developing leadership, management, and techniques related to the group's strategy.

During the 2025 financial year, Gestamp's plants continued to focus on staff training and development, delivering a total of 963,397 hours of training. A total of 303,600 employees took part in this training, with each employee completing an average of 22.47 hours of in-plant training.

In 2024, Gestamp's plants also maintained their commitment to training, delivering 1,019,853 hours. The number of attendees was 330,719, with an average of 22.84 hours of training per employee at the plant.

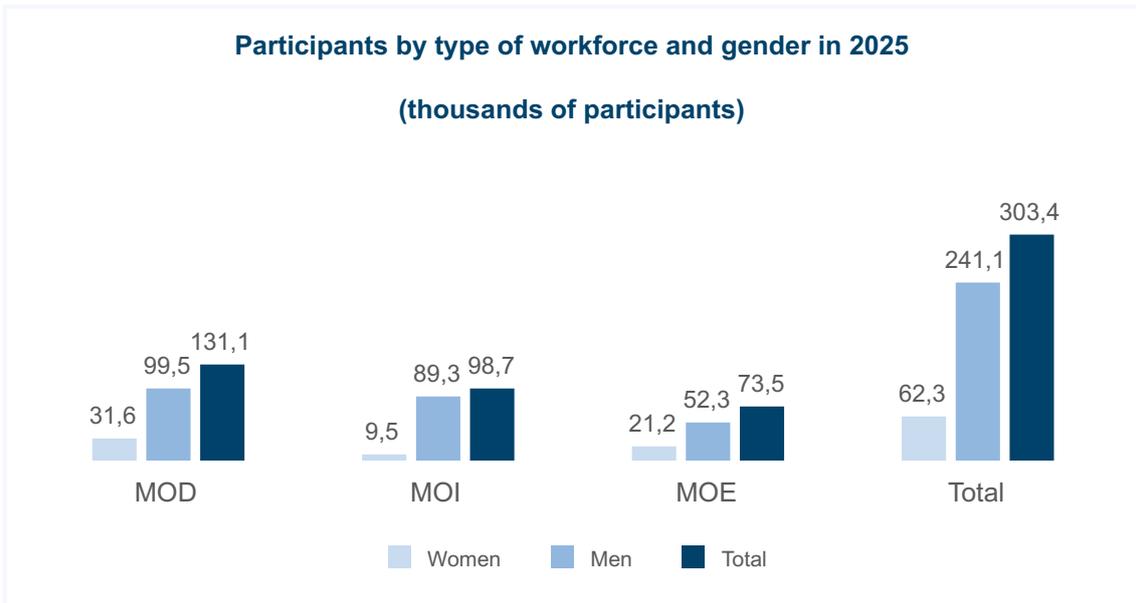


The scope of the information is 100% of the companies within the Group's financial consolidation perimeter.

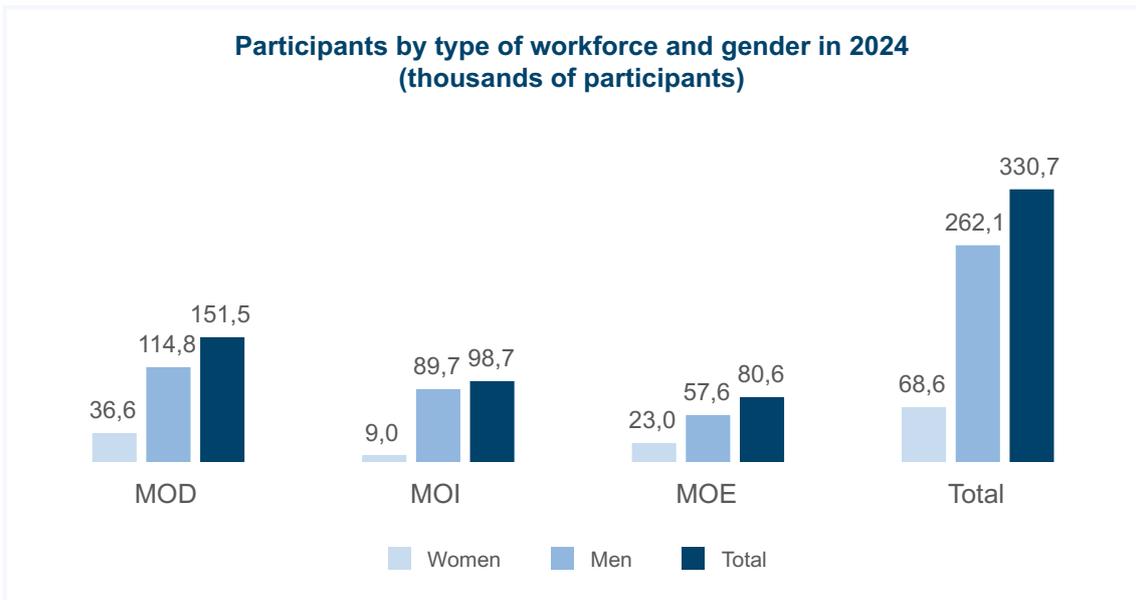


The scope of the information is 98% of the companies within the Group's financial consolidation perimeter.

MOD: Direct Labor / MOI: Indirect Labor / MOE: Structural Labor



The scope of the information is 100% of the companies within the Group's financial consolidation perimeter.

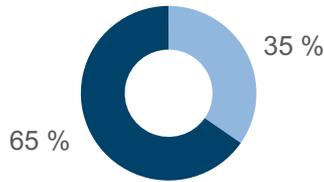


The scope of the information is 98% of the companies within the Group's financial consolidation perimeter.

MOD: Direct Labor / MOI: Indirect Labor / MOE: Structural Labor

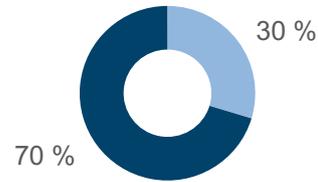
Training hours 2025 - Internal and External

■ External ■ Internal



Training hours 2024 - Internal and External

■ External ■ Internal



The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

S1–14: Health and safety parameters

The GHSS is integrated at all levels of the organisation and implemented in 100% of Gestamp's production plants, although this is not the case in Gescrap's plants, which have their own management system.

In 2025 we maintained the Frequency Rate at 9 but reduced the Severity Rate by 9%. Gestamp has continued to have no fatal accidents at its facilities since 2017 (including value chain workers working at Gestamp sites).

	2025	2024
Frequency Index Group¹	9	9
Own employees	9	9
Subcontracted employees	5	7
Severity Index Group²	0,17	0,18
Own employees	0,18	0,19
Subcontracted employees	0,1	0,12

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 92% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

Indicators	2025			2024		
	H	M	Cluster	H	M	Cluster
Frequency Index ²	10	7	9	11	2	9
Severity Index ³	0,18	0,15	0,17	0,22	0,02	0,18
Total Accidents⁴	709	137	846	799	36	835
Own Employees	662	122	784	712	32	744
Subcontracted Employees	47	15	62	87	4	91
Fatal Accidents ⁵	0	0	0	0	0	0
Total Occupational Disease⁶	4	1	5	1	0	1
Own Employees	4	1	5	1	0	1
Subcontracted Employees	0	0	0	0	0	0
Number of days lost⁷	12,701	2,859	15,560	17	445	17.191

The information has not been restated in the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 92% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%.

As discussed in section BP-2 of ESRS 2, an estimation of the data is carried out for those companies in which the breakdown of hours worked has not reached the maximum level of reporting (gender and own and subcontracted staff), a direct proportionality has been made based on the total number of hours worked known following the representativeness of these groups in the Group.

M: Male / F: Female

¹ Accidents that can be recorded by the corporate health and safety team include accidents resulting in sick leave.

² Frequency Index: Number of accidents resulting in sick leave and occupational illnesses per 1,000,000 hours worked (includes both direct and subcontracted employees). This indicator is also known as the rate of recordable workplace accidents.

³ Severity Index: Number of working days (Monday-Friday) lost due to accident or occupational disease/per 1,000 hours worked (includes own and subcontracted employees).

⁴ Accidents resulting in sick leave occurring to all workers performing tasks inherent to or necessary for the activity. This includes temporary employment agencies and outsourced services. It does not include commuting accidents.

⁵ The number of fatal accidents includes both own employees and subcontractors.

⁶ Occupational disease: that contracted as a result of exposure to risk factors inherent to the work activity and has been declared by a doctor.

⁷ Number of days lost due to injuries.

S1–16: Parameters for remuneration (pay gap and total remuneration)

The gender pay gap is the clearest indicator in terms of methodology when analysing the difference in salary between men and women. This gross pay gap is calculated by subtracting the average gross pay level per hour of salaried women from the average gross pay level per hour of salaried men, divided by the average gross pay level per hour of salaried men. The formula result is then multiplied by 100 to determine the percentage. The average hourly pay level takes into account the concepts of fixed salary plus variable remuneration raised to full-time and annualised.

To reaffirm the quality of the data and review of eligible employees, all information has been validated with the local HR teams. The automated extraction of the entire database was possible thanks to efforts to improve data quality in recent years. These improvements include the interconnection between payroll systems and the definition of salary additions across the Group.

Gross pay gap
13,99 % 15,73 %

2025 2024

For the calculation of the salary references indicated in this report, the active workforce as of December 31, 2025, was used as a basis, automatically extracted from the SAP HCM system, corresponding to 22 countries (Argentina, Germany, Brazil, China, South Korea, Slovakia, Spain, United States of America, France, Hungary, India, Italy, Japan, Morocco, Mexico, Poland, Portugal, Czech Republic, Russia, Sweden, Taiwan, and the United Kingdom). Additionally, in order to ensure the entire scope, the following countries have been included: Turkey based on an estimate of 2023 wage gap data (most current information) provided by the official organisation Turkstat; Romania and Bulgaria based on estimates of 2023 wage gap data provided by the European Union Statistics Office (Eurostat); and Thailand based on the International Labour Organization (ILO).

Due to the use of the estimates indicated in the previous paragraph, each of the remuneration parameters included in this report refers to 100% of the companies included in the Annual Accounts. For the correct integration of the data, the estimates have been weighted by the number of employees at Gestamp in each geography. In this way, we cover the totality of Gestamp employees, excluding apprentices, interns, retirees, and expatriates due to the low comparability of their remuneration with the rest of the Group.

To provide a more accurate calculation, the Group calculates the adjusted pay gap. The methodology used compares professionals in positions with the same level of contribution according to Gestamp's classification system (G3S) and located in the same country. The levels of remuneration are used to define the salary bands. This allows the policy to be linked to objective criteria and guarantees there is no discrimination of any kind.

Adjusted pay gap
6,68 % 6,08 %

2025 2024

Average remuneration by professional category and by gender

Average remuneration is the average compensation received by all members of the eligible collective, which takes into account all money received: fixed salary and annual variable pay, extrapolated to full-time hours. Furthermore, the amounts have been converted to euros using the average exchange rate for 2025. The analyses are carried out taking into account the workforce at the end of each financial year. Therefore, when including the exchange rate variable, differences in remuneration from one year

to another may be due to macroeconomic variables not linked to Gestamp's remuneration policy.

Just as in 2024, to calculate the average remuneration for 2025, we have chosen to calculate it by category. This allows us to obtain uniform collectives from a responsibility point of view, an aspect which is directly linked to our employees' remuneration

Average remuneration in euros by professional category and by gender

	2025			2024		
	Men	Women	Total	Men	Women	Total
Executives	165.515	141.227	161.240	166.346	135.918	161.717
Middle management	74.715	70.015	73.788	74.047	69.634	73.159
Rest	26.740	23.113	26.006	26.080	22.085	25.274
Total	29.730	25.651	28.906	29.040	24.478	28.122

The data table "Average remuneration in euros by professional category and gender" includes the total theoretical annual remunerations. The coverage for the year 2024 is 92% of the workforce (excluding interns and apprentices), and in 2025, it represents 100% of the workforce (excluding apprentices, interns, retirees, and expatriates). In order to compare remunerations, the exchange rate at the end of the year has been applied. The differences between the salaries of men and women are due to the distribution by country and its differences in local markets, cost of living and exchange rates. The salary information for Turkey, Romania, Bulgaria, and Thailand is based on the distribution of employees by professional category and the references from the "2025/2026 Global 50 Remuneration Planning Report."

Average remuneration by age

The following shows the average remuneration by age in 2025. As in previous years, three large groupings have been established, aligned with the analysis carried out in the rest of the sections of this report

Average salaries in euros by age range

	<35	36-55	>55	Total
2025	20.638	31.354	39.761	28.906
2024	19.934	30.466	41.238	28.122

The data table "Average Remuneration in Euros by Age Range" includes total annual theoretical remuneration. The scope for 2024 is 92% of the workforce (excluding interns and apprentices), and in 2025 it represents 100% of the workforce (excluding apprentices, interns, retirees, and expatriates). To allow for comparison of remuneration, the year-end exchange rate was applied. Differences between male and female remuneration are due to the distribution by country and the variations in local markets, cost of living, and exchange rates. Salary data for Turkey, Romania, Bulgaria, and Thailand are based on the distribution of employees by professional category and the references from the "2025/2026 Global 50 Remuneration Planning Report."

Ratio between total annual remuneration of the highest-paid person and the average workforce

Lastly, the ratio of the total annual compensation of the highest-paid individual to the median total annual compensation of all salaried employees is 48.7 in 2025 and 46.9 in 2024. In order to comply with the requirements established in the current regulations, the recalculation for 2024 is published, considering the median total compensation of the Group.

S1-17: Incidents, complaints and serious incidents

As indicated in section "[G1-1: Corporate Culture and Corporate Culture and Business Conduct Policies](#)," Gestamp has a channel called the "SpeakUp line" through which reports of potential breaches of the Code of Conduct can be submitted. This channel is available to employees and individuals associated with the Group in any way (employees, customers, suppliers, collaborators, partners, shareholders, investors, and local communities, among others).²⁶

²⁶In 2025, as in 2024, Gestamp did not detect any fines, penalties, or significant compensation for damages as a result of cases and claims regarding discrimination and harassment.

Furthermore, no serious incidents related to the human rights of Gestamp's own workforce have been detected, and therefore no related incidents of relative materiality are identified, beyond those indicated in the "Speak Up line" communications table.

As of December 31, 2025, these have been the communications through the "Speak Up line" according to type (comparative year included):

Theme		2025	2024
Integrity in the workplace:			
Safety and Health *	Having facilities and equipment in good condition and people who respect the rules and prioritize prevention.	28	19
Discrimination and fair treatment*	Do not discriminate on the basis of race, religion, sex, age, nationality, sexual orientation, gender identity, marital status, or disability.	30	23
Harassment*	Physical or verbal behavior of a sexual nature, which aims to or serves to undermine a person's dignity, particularly when it creates an intimidating, degrading, or hostile environment, is not permitted.	11	10
Respectful work environment*	Right to be treated fairly and respectfully, in a work environment where trust and mutual respect prevail.	144	102
Equal opportunities*	Promote equality in terms of access to employment and promotion of professionals, as well as respecting equal pay for equal work.	8	10
Freedom of association and thought*	Recognition of the principles of freedom of association and freedom of thought for employees.	0	0
Forced or child labor*	In all cases, avoid hiring staff against their will or under threat, including the use of violence or intimidation, and do not employ any person below the age at which compulsory schooling ceases.	0	0
Integrity in the supply chain:			
Limitations and incompatibilities	Not to hold positions, perform functions or exercise representation in competing or supplier companies.	0	0
Conflict of interest	Avoiding situations that could conflict between an employee's personal interests and Gestamp's interests	14	4
Bad practices with suppliers	All interactions with suppliers must comply with the company's ethical standards.	14	10
Corruption	Corruption and bribery are not tolerated. No Gestamp employee may negotiate with government officials or political parties to offer or give any bribe or gratuity that would influence decision-making for their own benefit or that of the Group.	0	0
Political activity ¹	Gestamp will not participate in any political activity nor make any type of financial donation of a political nature.	1	0
Integrity towards shareholders and business partners:			
Accuracy of information	The honest, accurate, and objective collection and presentation of information, both financial and of any other kind,	2	5
Information Management**	Gestamp's technical, operational, commercial and financial information is the property of the company, and is therefore considered confidential and must be safeguarded.	0	0
Privacy and confidentiality	Gestamp is committed to respecting current legislation regarding the protection of personal data.	4	0
Control of privileged information	Supporting the legitimacy and transparency of the stock markets, using information in a discreet and professional manner.	0	0
Asset protection	Ensure that Gestamp's assets, including property, time, confidential information, intellectual and industrial property rights, business funds, and company personnel, are used properly.	5	4
Integrity in the environment:			
Environment*	Commitment to adapt and use the best available techniques to protect the environment.	0	0
Commitment to the community*	Commitment to the economic and social growth of communities, creating jobs and collaborating with local stakeholders.	8	2
TOTAL		269	189

*Issues directly or indirectly related to employee human rights. / **No case has been related to financial matters.
¹ The complaint received is not related to participation in political activities.

II. Value chain workers (S2)

List of material IROs associated with the Value Chain Workers standard (S2)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to workers in the value chain:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Human rights in the supply chain							
TCV1	I +	Guarantee of optimal working conditions, and, consequently, of the quality of life of the workers, as a result of the proper compliance with the requirements of the company's Human Rights Policy.	Current	• Upstream	<ul style="list-style-type: none"> • Human Rights Policy • ESG Policy • Conflict minerals policy • code of Conduct • ESG requirements for suppliers • General terms and conditions for the purchase of goods and the contracting of services 	<ul style="list-style-type: none"> • Homologation process that includes specific aspects of human rights. • Due diligence process in which it is expanding its scope to the supply chain. 	Yes

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers (including a specific human rights questionnaire). Furthermore, it engages with suppliers if any significant issues are identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)".

² For more information on the specific objectives set, see chapter "[S2-5: Goals related to the management of significant negative impacts, the promotion of positive impacts, and the management of significant risks and opportunities](#)." These objectives are related to the supplier qualification process, as this is where impacts and risks are identified.

Gestamp is aware of the industrial sector's responsibility regarding human rights, not only through its direct activities but also through all its business relationships. Throughout 2025, Gestamp continued implementing due diligence in accordance with the recommendations of the United Nations, the ILO, and the OECD.

SBM-2: Interests and opinions of stakeholders

The company has various communication channels with its suppliers —including a digital platform for suppliers, contractual specifications, specific collaborations, regular meetings and direct local contact— that facilitate the early identification of issues, including those related to sustainability.

The results obtained through the various stakeholder engagement mechanisms are incorporated into the double materiality analysis, ensuring that the conclusions rigorously reflect both the expectations of workers in the value chain and the real and potential impacts that the company may have on them.

For more information see SBM-2.

SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.

The double materiality analysis is conducted at the group level, incorporating all geographies in which the company operates and all links in its value chain, including its own activities and its upstream and downstream business relationships. Additionally, specific studies are carried out in locations with significant activities to assess the significance of the impacts when deemed necessary (See IRO-1 for more information on the analysis methodology).

Regarding the workers in the value chain who may be affected by the positive impact identified from Gestamp's business relationships, no specific type or geographical location is established to which the impact is linked. This impact stems from Gestamp's management of its suppliers, aligned with its ESG Policy.

- General conditions for the purchase of goods and the contracting of services: In section 8 "Supplier Obligations", 5 points are described that seek to ensure that the supplier commits to comply with different aspects related to the workers in the value chain.
- Code of conduct: Ensures that all interactions with its suppliers must comply with the Group's ethical standards, seeking to ensure that they meet the same standards of integrity with which the Group works.
- Sustainability in the supply chain: Gestamp has mandatory environmental, social, and ethical requirements for suppliers of goods and services throughout the entire supply chain, including subcontractors (regardless of the country in which they provide their services). These requirements cover human rights, labor standards, business ethics, environmental protection, and safety, among other issues.

- Human rights policy: This is the Group's policy that sets out the main provisions on human rights and applies to all employees of the Gestamp Group, as well as subcontractors, suppliers, partners and collaborators, in compliance with the United Nations Guiding Principles on Business and Human Rights.
- Conflict Minerals: Gestamp's suppliers must meet strict quality requirements and respect human rights, labor laws, and environmental and ethical standards in accordance with the principles of the UN Global Compact and Gestamp's Code of Conduct. However, fully aware of its corporate responsibility not to implicitly help finance armed conflicts and not to contribute to human rights violations, Gestamp has developed its Conflict Minerals Policy.

For more information see [SBM-3](#).

S2 – 1: Policies related to workers in the value chain

Gestamp is committed to respecting the human rights recognised in international reference frameworks across all its activities and in all the markets in which it operates. Therefore, it has established certain basic principles of action applicable to both its direct and indirect activities and a due diligence mechanism aimed at preventing, mitigating and remedying any possible negative impact on human rights.

Gestamp has the following policies and rules set out in separate documents to manage any material impacts involving workers in the value chain and the related material risks and opportunities:

Human Rights Policy

TVC1

Gestamp implements its commitment to respecting the human rights recognised in international reference frameworks across all its activities and in all the markets in which it operates through its Human Rights Policy.

Therefore, it has established certain basic principles of action applicable to both its direct and indirect activities and a due diligence mechanism aimed at preventing, mitigating and remedying any possible negative impact on human rights.

The policy establishes certain principles of conduct, such as the eradication of forced labour, trafficking in persons and modern slavery and the prohibition of child labour, among other issues.

This policy applies to all Gestamp Group employees, as well as subcontractors, suppliers, partners and associates, in compliance with the United Nations Guiding Principles on Business and Human Rights.

In countries where national laws may conflict with respect for human rights, precise control and mitigation measures shall be established without violating the laws in force, in order to guarantee a minimum standard in terms of human rights.

The Sustainability Committee, together with the ESG Department, supervises the functioning of the policy and monitors implementation.

Section "S1-1" contains further information in addition to that described in this chapter, such as the standards and principles to be met or the procedure for measures aimed at offering or enabling the rectification of human rights impacts. Workers in the value chain also have communication channels available so that they can report potential violations.

For more information see: [Human Rights Policy](#).

This Policy is global in nature and applies to the entire Group, including all its business activities and relations with third parties in all the geographical areas in which it operates.

Gestamp establishes a series of principles of action in the environmental, social and good governance dimensions, with the aim of mitigating its negative impacts and enhancing positive ones, aligning its business objectives with the company's culture and the United Nations 2030 Agenda. These principles act as guidelines for the development of its activities.

Furthermore, Gestamp is well aware of the many challenges facing the mobility sector today. It is therefore committed not only to mitigating the risks to which its activity is exposed, but also to transforming them into opportunities that allow it to be more resilient and generate a competitive advantage.

This policy combines a number of topics in a cross-cutting manner, including respect for and protection of human rights by implementing a due diligence process that ensures observance of the human rights recognised in international reference frameworks across all its direct activities and identifying risks along the supply chain.

The Sustainability Committee is responsible for proposing, supervising, reviewing and ensuring compliance with sustainability policies regarding environmental, social and corporate governance matters. With the assistance of the Group's ESG Department, the Sustainability Committee supervises that the company's ESG practices are aligned with the strategy and policy in place.

The Audit Committee, in turn, regularly supervises, assesses and reviews the efficacy of internal control and financial and non-financial risk management systems, so that the main risks are adequately identified, managed and reported, receiving support from the Internal Audit and Risk Management Department.

This policy has been approved by the Gestamp Group's Board of Directors and is available to interested parties on the Group's corporate website.

For more information see: [ESG Policy](#)

In this policy, Gestamp acknowledges the importance of responsible sourcing and pledges to make every effort to meet international standards in this field. This policy applies to all companies in the Gestamp Group.

In general, Gestamp's suppliers must meet strict quality requirements, respect human rights, comply with labour laws, and uphold environmental and ethical standards, in due accordance with the principles of the Global Compact and Gestamp's Code of Conduct.

However, aware of its corporate responsibility to prevent the effective financing of armed conflict and to avert human rights violations, Gestamp has developed this Conflict Minerals Policy.

Gestamp undertakes to implement measures aimed at disclosing and/or preventing the sourcing and use of minerals that could finance or benefit armed groups in the Democratic Republic of the Congo and neighbouring countries.

Gestamp expects its suppliers to implement similar measures, to extend them to their supply chains and to work towards the conflict-free sourcing of products.

This policy is carried out by Gestamp's Corporate Purchasing Department and is available to interested parties on the Group's corporate website.

For more information see: [Conflict Minerals Policy](#)

ESG requirements for suppliers

TVC1

Compliance with the document is mandatory for all Gestamp Group suppliers and their employees and subcontractors (jointly referred to as “suppliers”) regardless of the country or territory in which said suppliers and employees provide their services, in terms of human rights, labour standards, business ethics, environmental protection and safety.

Suppliers must ensure that neither they, their business partners nor their suppliers directly or indirectly violate any human rights in the course of their business activities.

The application of the requirements corresponds to the Purchasing Management and has been developed according to the needs of the Gestamp Group. The ESG Requirements for suppliers are available to interested parties on the corporate website.

For more information see: [ESG requirements for suppliers](#)

Code of Conduct

TVC1

The Code of Conduct, which sets out the Group’s vision, corporate principles and rules of conduct, has become the central pillar of its commitment to integrity and a point of reference for those who have doubts about what they are expected to do in a given situation.

This Code of Conduct will be applicable to all organisational areas, all members of the governing bodies and to all employees who are contractually bound to the companies comprising the Gestamp Group (hereinafter, the Group or Gestamp), i.e., Gestamp Automoción, S.A. and the companies in which Gestamp holds a controlling interest.

The Code of Conduct states that all interactions with our suppliers must meet our ethical standards. All our suppliers are expected to meet the same standards of integrity that Gestamp works with. An immoral or illegal act of a supplier could damage Gestamp's reputation as a company and lead to a loss of respect for our goodwill in the communities where we work.

The Ethics Committee is the independent body that ensures the Code is implemented and complied with. Its main duties and composition are set out in the Ethics Committee Regulations. At Gestamp, there is a channel for open, confidential communication with the Committee and the relevant processes have been established to guarantee independence and strictness in the handling of communications.

This policy was approved by the Board of Directors and was developed in accordance with the Gestamp Group's needs, seeking to ensure compliance with applicable regulations.

The Code of Conduct is freely accessible on the Gestamp Group's corporate website in any of the 18 languages spoken in the Group.

For more information see: [Code of Conduct](#)

General terms and conditions for the purchase of goods and the contracting of services

TVC1

These General Conditions are binding for all suppliers of goods and/or services to Gestamp or other contractors (all referred to hereinafter as a "Supplier") and will be an integral part of any order, purchase order of goods or request for services.

The Supplier undertakes to comply with, and to compel its employees and, if applicable, its contractors and assignees to comply with, their obligations under the contractual documentation, including but not limited to the following obligations:

1. Applicable legislation in the field of Tax, Employment, Social Security, Health and Safety in the Workplace and Environment and any other of a legal nature that may apply;
2. In the event of activities performed at Gestamp's installations, any policies concerning Health and Safety in the Workplace and the Environment adopted by the Gestamp Group;
3. The Gestamp Group Code of Conduct;
4. The Gestamp Group Principles of Corporate Social Responsibility of (available under the link: Gestamp - Responsible Supply Chain);
5. The Principles of the UN Global Compact, to which the Gestamp Group subscribed on 29 September 2008 (available via the link: www.unglobalcompact.org/);
6. Any other internal policies of the Gestamp Group or any principles to which it subscribes and of which the Supplier is duly informed over the Supplier Portal.

The contracting conditions are internal and are shared with the supplier prior to the acquisition of the product or service. The Purchasing Director is the highest responsible for the implementation of these conditions.

S2 – 2: Processes to collaborate with value chain workers on impacts.

No negative impacts referring to workers in the value chain were described in the findings of the double materiality analysis. However, one positive impact related to human rights was described as a result of the company's actions applicable to suppliers.

For the purposes of guaranteeing optimal working conditions and, consequently, the quality of life of its workers, Gestamp has implemented diverse policies and requirements, detailed in disclosure requirement [S2-1](#). These policies and requirements apply to all of Gestamp's suppliers. Furthermore, the company has a robust supplier management system that makes it possible to guarantee optimal working conditions.

Gestamp's Whistleblowing Channel is available to all individuals related in some way to the Group, including workers in the value chain, to communicate at any time possible breaches of the Code of Conduct and other internal regulations or legislation applicable to the Group (including any social or human rights aspect), as well as regarding suggestions, queries or doubts. Information about the whistleblowing hotline can be found in Disclosure Requirement [G1-1](#).

Supplier management

Gestamp has implemented a system that analyses and identifies risk variables linked to suppliers aimed at managing it by means of monitored mitigation and contingency plans. The system can display a supplier's risk profile in order to discern whether the supplier meets the minimum requirements for approval for working with Gestamp, in addition to notifying potential risks linked to the variables analysed. This information is included in the decision-making so that it is possible to react swiftly and efficiently in response to uncertainty and/or changes related to the circumstances of the suppliers involved in negotiation processes.

Besides the basic compliance requirements, other factors, including ESG requirements, determine the supplier's level of risk. All suppliers must accept the ESG Requirements for Suppliers mentioned in Requirement [S2-1](#) in order to ensure that they meet Gestamp's standards in terms of ethics, human rights and environmental protection.

Regardless of their classification, all suppliers must undergo an automatic ESG risk assessment based on international standards set by benchmark organisations, in line with their sector of activity and geographic scope.

In addition to this automatic assessment, the platform contains a self-assessment questionnaire for certain suppliers, composed of questions about ethical, social and environmental issues that enables them to respond and upload proof, so as to assign a certain risk level to each supplier and classify them based on ESG risk.

This questionnaire contains specific questions about diversity and inclusion, and about conflict minerals for those suppliers operating in regions or sectors in which these issues are most relevant.

In turn, Gestamp has several digital platforms used for supplier relations: Ariba, GoSupply, and Fullstep QA.

Staffing providers

All workers whose workstations are located within a Gestamp establishment receive occupational risk prevention training, including workers from temporary employment agencies, for example. In addition, they will be provided with adequate personal protective equipment (PPE) to perform their work.

The general conditions for hiring, which must be accepted before entering into any commercial relationship, establish that:

The Supplier undertakes to comply with, and to compel its employees and, if applicable, its contractors and assignees to comply with, their obligations under the contractual documentation, including but not limited to the following:

- (i) Applicable legislation in the fields of tax, employment, social security, health and safety in the workplace and the environment and any other obligations required by law that may apply;
- (ii) In the event of activities performed at Gestamp's installations, any policies concerning Health and Safety in the Workplace and the Environment adopted by the Gestamp Group;
- (iii) The Gestamp Group Code of Conduct;

Furthermore, the Supplier undertakes not to request or encourage any employee to commit any illegal act or any which violates the provisions of the Code of Conduct. If the Supplier has any reasonable evidence that any act has been carried out in violation of the principles and rules of conduct established in the Code of Conduct, it will immediately inform Gestamp by post addressed to Gestamp, Compliance Department, calle Alfonso XII, 16, 28014, Madrid or by e-mail sent to corporatecompliance@gestamp.com;

- (iv) The Gestamp Group Principles of Corporate Social Responsibility, and
- (v) The Principles of the UN Global Compact, to which the Gestamp Group subscribed on 29 September 2008 (available via the link: www.unglobalcompact.org/).
- (vi) Any other internal policies of the Gestamp Group or any principles to which it subscribes and of which the Supplier is duly informed over the Supplier Portal.

Gestamp also has a whistleblowing hotline, as described in the following section.

S2 – 3: Processes for addressing negative incidents and channels for value chain workers to express their concerns

In order to ensure that Gestamp can identify and remediate any negative impact, it boasts a whistleblowing hotline to respond to reports filed in relation to possible breaches of the Code of Conduct or other internal regulations or laws applicable to the Group. This channel is available to employees and people linked in any way to the Group (employees, clients, suppliers, associates, partners, shareholders and investors and local communities, among others)²⁷ Disclosure Requirement [G1-1](#) contains all the information about the whistleblowing hotline.

In addition, the environmental, social and ethical requirements for suppliers of goods and services contain a section about the whistleblowing hotline, which specifies that suppliers must have an effective mechanism for complaints and claims, in line with the UN's Guiding Principle 31, that enables its stakeholders to raise concerns related to business ethics, human rights or any other matter, ensuring that this can be done anonymously, confidentially and without retaliation.

S2 – 4: Adoption of measures related to material impacts on workers in the value chain, approaches to managing material risks and taking advantage of material opportunities related to workers in the value chain and the effectiveness of such actions.

As indicated in previous sections, no material risks or opportunities linked to value-chain workers have been identified. However, Gestamp has procedures in place that ensure proper management of this matter, such as due diligence regarding human rights and supplier management.

Due Diligence

The company has developed a due diligence process regarding human rights that enables it to identify human rights risks and to make an assessment of prevention and mitigation measures in order to:

- Define the company's public commitment in this area through the aforementioned policy.
- Identify, evaluate and prioritise real or potential risks of violation of human rights with impact on people and/or society.
- Prevent and mitigate any impact the company may have on its workers in the value chain regarding:
 - Forced labour.
 - Child labour and young workers.

²⁷As noted, Gestamp makes the whistleblowing channel available and makes significant efforts to communicate it to its stakeholders. However, it is unclear how well workers across the value chain are aware of and trust this mechanism.

- Non-discrimination.
 - Freedom of association.
 - Occupational health and safety.
 - Community impact.
 - Employment and working conditions (salary, work schedule and right to privacy).
 - Corruption and bribery.
 - Company products and marketing practices.
 - Supply chain and partner management.
- Establish measures to help remedy or compensate for potential human rights violations.
 - Periodically monitor the progress and efficacy of the measures implemented.
 - Transparently communicate the above points.

Gestamp has analysed its inherent human rights risks based on probability, according to the geographical areas in which it operates and the severity based on the scale, scope and remediation of the different human rights risks related to its stakeholders.

Management of suppliers

As explained in Requirement [G1-2](#), Gestamp assesses the ESG risks of all its suppliers. This assessment consists of an automated analysis based on international standards set by benchmark organisations, considering the sector of activity and the geographic scope. In addition, for certain suppliers identified as relevant in terms of their ESG risk, the assessment is complemented by a questionnaire addressing ethical, social and environmental aspects.

In the supplier risk management tool, the social criteria considered in the assessment questionnaire include aspects relating to occupational risk prevention, the freedom of association, wages, child or forced labour, whether there is a due diligence system in place, whether the companies disclose any fines imposed, sanctions due to human rights violations, accidents and other matters. It also contains specific questions about diversity and inclusion, and about conflict minerals for those suppliers in regions or sectors in which these issues are most relevant.

External disclosure of incidents relating to workers in the value chain is reported in the Management Report under cases concerning supply-chain integrity.

Gestamp does not have a specific CapEx or OpEx for these actions. The measures for mitigating these risks are the same as those taken for general risks; there is no specific risk

to workers in the value chain. Furthermore, the application of these measures is considered continuous over time, without a defined time horizon.

S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.

Gestamp does not have measurable results-oriented targets for workers in the value chain. However, the Group is currently devising a new ESG Plan in which all aspects considered material will be reviewed, taking into account the segment of the value chain in which they are deemed material.

On the other hand, Gestamp has established specific targets for managing its suppliers, thus ensuring that the effectiveness of their policies is tracked; these targets are disclosed in Requirement [E2-3](#).

Disclosure Requirement [SBM-1](#) describes the process involved in developing the 23- 25 ESG Plan and its connection to the different stakeholders.

III. Affected communities (S3)

List of material IROs associated with the Affected Communities standard (S3)

The following are the IROs identified through the double materiality analysis in relation to the affected communities:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Impacts involving human rights defenders							
CAF1	I +	Promotion and defense of local communities through participation in projects of different organizations/associations.	Actual	Own operations	<ul style="list-style-type: none"> ESG Policy Human Rights Policy 	Gestamp has a supplier approval process that assesses the ESG risk of suppliers to inform procurement decisions. The results are evaluated, and specific actions are developed to improve performance. This procedure includes human rights aspects.	Yes
CAF4	R n/a	Disciplinary sanctions for non-compliance with workers' rights and working conditions.	n/a	Own operations	<ul style="list-style-type: none"> ESG Policy Human Rights Policy Conflict Ministry Policy 		
Land-related impacts							
CAF3	R n/a	Upstream suppliers in the value chain can generate conflicts with local communities due to pollution, noise and other environmental impacts, causing supply disruptions and/or reputational damage to Gestamp.	n/a	Upstream	<ul style="list-style-type: none"> ESG Policy Human Rights Policy Conflict Ministry Policy ESG requirements for suppliers 	Homologation process which includes aspects related to local communities (see description immediately above).	Yes
Social Action (specific to the entity)							
CAF2	I +	Increase in beneficiaries of investment thanks to the development of social projects linked to the Gestamp Foundation.	Actual	Own operations	Social Action Policy	<ul style="list-style-type: none"> In 2024, Gestamp founded the "Gestamp Foundation" with the aim of amplifying the social impact of its actions. Development of social action around three key levers to increase its impact: Education and training; Mobility and transport; and Environment. 	Yes
CAF5	O n/a	Improved reputation, talent retention and motivation as a result of the increase in social action projects developed by the Gestamp Foundation.	n/a	Own operations	Social Action Policy		

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers. Furthermore, it interacts with suppliers if any aspect considered significant is identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)".

² For more information on the specific objectives set see chapter "Goals related to Social Action" and "[E2-3: Goals related to pollution](#)" (goals related to suppliers and value chain are presented in this standard).

SBM-2: Interests and opinions of stakeholders.

The company has various communication channels with local communities —including participation in forums, talks and industry events, social action and volunteering— that facilitate the early identification of issues, including those related to sustainability.

The results obtained through the various stakeholder engagement mechanisms are incorporated into the double materiality analysis, ensuring that the conclusions rigorously reflect both the expectations of workers in the value chain and the real and potential impacts that the company may have on them.

SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.

For Gestamp, considering local communities is fundamental to promoting social, economic, and environmental progress in the regions where it operates. The company demonstrates this commitment through its ESG Strategy and its Gestamp Foundation, which supports projects focused on education, sustainability, and mobility.

The impacts, risks, and opportunities related to the affected groups can be differentiated depending on the section of the value chain from which they originate, without identifying a differentiation between the typology of groups in relation to said IROs:²⁸

- Gestamp's own activities: Social action is an essential part of its ESG strategy. Therefore, through the Gestamp Foundation and its various activities, Gestamp makes a significant contribution to generating a positive impact on society and the communities where it operates. Furthermore, due to its large number of employees, Gestamp is the economic engine of many of the areas where it conducts business. Therefore, it is essential to consider its employee engagement and management practices as a factor with potential impact on these communities.
- Upstream of the value chain: Due to the large number of suppliers that Gestamp works with, risks are identified that could materialize if a supplier were to generate conflicts with the communities in which it carries out its activity.

The double materiality analysis carried out by the Group for the 2024 financial year and revised in 2025, which is described in more detail in section IRO-1 of this Sustainability Report, identifies Social Action as a material issue. The impacts and opportunities associated with this issue relate to the Group's contribution to stakeholders through projects undertaken in conjunction with the Gestamp Foundation.

For more information see [SBM-3](#).

²⁸As affected groups with specific characteristics (those who live in certain contexts or those who carry out particular activities).

S3 – 1: Policies related to the affected groups

The material impacts, risks and opportunities that Gestamp has identified in relation to communities are linked to its own activities and to the value chain. In this regard, the Group has 3 interacting policies that ensure proper management of these issues:



¹ All of these policies were described in previous chapters and focus on managing potential impacts on communities

Gestamp’s [Conflict Minerals Policy](#) acknowledges the importance of responsible sourcing and pledges to make every effort to meet international standards in this field.

In general, Gestamp's suppliers must meet strict quality requirements, respect human rights, comply with labour laws, and uphold environmental and ethical standards, in due accordance with the principles of the Global Compact and Gestamp's Code of Conduct. However, aware of its corporate responsibility to prevent the effective financing of armed conflict and to avert human rights violations, Gestamp has developed and implemented this Policy.

Gestamp undertakes to implement measures aimed at disclosing and/or preventing the sourcing and use of minerals that could finance or benefit armed groups in the Democratic Republic of the Congo and neighbouring countries. Gestamp expects its suppliers to implement similar measures, to extend them to their supply chains and to work towards the conflict-free sourcing of products.

Thus, the policy establishes Gestamp’s commitment to ensuring that no materials or components of questionable origin are used, by:

- Adopting and enforcing this Conflict Minerals Policy throughout all the Group’s companies. This includes the review and updating of the policy when necessary.
- Extending this policy to its supply chain.

- It has implemented a procedure for collecting information from suppliers using the CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Minerals Reporting Template) templates provided by the Responsible Minerals Initiative (RMI).
- Reporting on the management and results of implementation of this policy within the Group or across the supply chain regularly or whenever required to do so by a stakeholder.

This policy applies to all the companies that belong to Gestamp Automoción S.A., and all employees involved in purchasing processes at Gestamp are responsible for understanding and applying this policy and any regulations or procedures developed subsequently. The monitoring and review of this Policy is the responsibility of Gestamp's Corporate Purchasing Department and Gestamp's ESG Department.

The other policies that interact with the Conflict Minerals Policy (ESG Policy, Human Rights Policy and ESG Requirements for Suppliers) are essential to ensure respect for human rights, labor rights, and to prevent human trafficking and forced, compulsory, and child labour of employees and workers throughout the company's entire value chain.

Furthermore, the Human Rights Policy establishes a due diligence process (see [S1-1 Policies related to own workforce](#)) in which Gestamp assesses potential human rights impacts or risks, making it possible to establish and track actions aimed at mitigating or remediating impacts on human rights. This policy is aligned with the highest international instruments described in chapter S1.

Finally, the Social Action Policy defines what the Group understands by social action and the objectives it should pursue, establishes Gestamp's priority areas for social action, and sets out the guiding principles for the Group's social action (see [Policies related to Social Action](#)). The aim of the Policy is to integrate social contribution with business activity through medium- and long-term social projects in the communities where Gestamp operates, strengthening the relationship of trust with these societies and increasing the positive impact of its actions.

S3 – 2: Processes for collaborating with affected groups regarding incidents

Gestamp recognises the importance of integrating the perspectives of all its stakeholders as an essential element in decision-making. For this reason, it has two-way communication channels with the communities in which it operates:

Communication channels	Typology	Periodicity
Press releases	Information	Several times a year
Social networks	Inquiry / Information	Several times a year
Participation in forums	Stake	Several times a year
"Speak Up Line" ¹ reporting channel	Inquiry / Information	Available all year round
Talks	Inquiry / Information	Several times a year
General Shareholders' Meeting	Information	Once a year
Capital Markets Day	Information	Once every few years
Industry events	Inquiry / Information	Several times a year

1. The Whistleblowing Channel is available to employees, customers, suppliers, collaborators, partners, shareholders, investors, and local communities, among others. For more information about the Whistleblowing Channel, see Chapter S1, Own Personnel.

The Communication Department is responsible for communication taking place by means of press releases, social media, participation in forums and events. For their part, interventions in talks, industry events, the Annual General Meeting of Shareholders and Capital Markets Day are the responsibility of the management team responsible for each area of the company.

In addition, in the double materiality analysis, conversations were held with diverse stakeholders and surveys were taken, seeking their engagement in this analysis, as a highly strategic event for the company. Thus, meetings were held with different associations and forums, aimed at understanding their views from the perspective of the communities in which Gestamp and its associates conduct business. During the definition of the ESG Plan 26-30, surveys were also sent out to employees in order to integrate their perspective into the plan.

Similarly to 2024, no significant negative impacts on local communities were identified in the review of the first double materiality analysis carried out by the Group in 2025. However, in line with the new underlying methods for identifying risks and impacts in the value chain, such as the CSDDD, Gestamp will continue with this thorough analysis and will report on its outcomes on a yearly basis.

S3 – 3: Processes for addressing negative incidents and channels for affected groups to express their concerns

Gestamp has implemented a robust human rights due diligence process designed to identify, prevent and address possible impacts and risks related to its business activities. The main goal of this mechanism is to guarantee respect for and promotion of human rights across all areas of its operations, from the supply chain to labour relations and the communities in which it operates. As indicated in previous sections, this process is currently being updated to align it with the latest methods published, such as the Corporate Sustainability Due Diligence Directive.

Gestamp's due diligence process is divided into several stages. First, a thorough examination of possible human rights impacts and risks is conducted, bearing in mind the local circumstances, applicable regulations and unique features of this industrial sector. This stage includes an assessment of potential vulnerabilities in the supply chain, the working conditions of its employees and suppliers, and the impact of its activities on the communities in which it is present. One of the most important tools used in the identification and evaluation of impacts is the "Speak Up Line" whistleblowing hotline, available to local communities and other stakeholders every day of the year²⁹. For more information on the whistleblowing hotline, see chapter [G1](#).

Once the risks have been identified, Gestamp implements specific measures to prevent and mitigate these impacts. These actions may include the implementation of stricter internal policies, human rights training for employees and business partners and establishing protocols to address any incidents detected. In addition, the company encourages ongoing dialogue with stakeholders including employees, suppliers, customers and local communities to ensure that the risks identified are managed in a transparent and effective manner.

When negative impacts are detected, Gestamp is committed to ensuring that they are remedied in a timely and appropriate fashion. This may involve anything from implementing specific corrective measures to collaborating with specialised organisations to guarantee that a fair, sustainable solution is found.

Through this comprehensive approach, Gestamp not only seeks to comply with international and local human rights regulations, but also to bolster its ethical commitment and responsibility as a global actor in the automotive industry. This process is a reflection of its intention to operate sustainably and respectfully, promoting a safe, dignified work environment for everyone involved in its operations. *For further information, see chapter S1.*

²⁹As noted, Gestamp makes the whistleblowing channel available and makes significant efforts to communicate it to its stakeholders. However, it is unclear how well local communities are aware of and trust this mechanism.

S3 – 4: Adoption of measures related to impacts of relative importance on the affected groups, approaches to managing risks of relative importance and taking advantage of opportunities of relative importance related to the affected groups and effectiveness of such actions

As with workers in the value chain, the activities described in [S2-4](#) can also be applied to affected communities, bearing in mind that only positive (no negative) impacts, risks and opportunities have been detected.

Gestamp has targets aligned with the monitoring of the aforementioned assessment and approval described in section [G1-2](#).

S3 – 5: Goals related to the management of significant negative impacts, the promotion of positive impacts, and the management of significant risks and opportunities

Gestamp shows a firm commitment to the communities in which it operates by striving to generate a positive impact that goes beyond its business activities. The company is committed to sustainable development, fostering local employment, supporting social projects and actively collaborating in educational, cultural and environmental initiatives.

Furthermore, it seeks to strengthen the social structure through alliances with local organisations and institutions, contributing to personal well-being and progress. This approach reflects its long-term vision and sense of responsibility for creating shared value in the settings in which it operates, promoting a more equitable, sustainable future.

Stemming from this commitment, the company’s sustainability strategy boasts a 2023-2025 ESG Plan that sets targets aimed at managing material impacts, risks and opportunities related to local communities. However, Gestamp does not have specific targets for managing the previously identified IROS (see section "[List of material IROS associated with the Affected Communities standard \(S3\)](#)").



S3 - Social Action (specific to Gestamp)

The commitment to the local communities in which Gestamp operates has always been a key part of the Group's social strategy, as a family business with a long-term approach. Responding to society's needs and helping improve the quality of people's lives is essential for growth as a company.

Governance model for social action at Gestamp Group

Gestamp has a solid ESG governance model that integrates and ensures the proper management of the Group's social action. For more information on this governance model, see the following sections:

- [GOV-2](#): Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by them.
- [GOV-3](#): Integration of sustainability-related performance into incentive systems.
- [GOV-4](#): Due Diligence Statement.
- [GOV-5](#): Risk management and internal controls for sustainability disclosure.

They detail in detail the management carried out by the company.

Policies related to Social Action

Gestamp's social action reflects its commitment to society and contributes to generating a positive impact on the communities and environments where it operates.

Gestamp seeks to align its social contribution with its business activity through medium- and long-term social projects in the communities in which it operates, reinforcing trust between those communities and the company and enhancing its positive contributions.

Gestamp's Social Action Policy outlines the strategy for the group's social initiatives: committed to local communities, aligned with local communities and sustainable over time.

Social Action Policy

CAF2 and CAF5

Social action is an essential pillar of Gestamp's ESG strategy. For the Gestamp Group, it is important to generate a positive impact in society and in the communities and settings in which it is present.

Gestamp understands that it must be a key player in contributing to the sustainable development of the communities in the countries in which it operates, helping improve people's quality of life, beyond the Group's own business activity.

Therefore, this Social Action Policy aims to (i) define the Group's understanding of social action and the objectives to be sought, (ii) establish the priorities of the social action activities at Gestamp and (iii) describe the principles of conduct that must guide the Group's social action. It is applicable to Gestamp Automoción, S.A. and to all the companies over which it exerts control.

The aim of the Policy is to integrate social contribution with business activity through medium- and long-term social projects in the communities where Gestamp operates, strengthening the relationship of trust with these societies and increasing the positive impact of its actions.

The priority areas have been defined tailored to Gestamp, seeking those themes in which the Group considers it can have a greater social impact:

Priority areas:

- **Education and training:** projects aimed at increasing the industrial and digital skills of all the communities, focusing in particular on groups that are under-represented in these skills, such as women, people with employability difficulties and/or those at risk of social exclusion.



- **Mobility and Transport:** initiatives, volunteer work or donations related to prevention in road safety and efficient driving issues. Promoting mobility as a means of progress and improving the quality of life of vulnerable people.



- **Environment:** protecting the environment where the Group is present, as well as measures that promote energy conservation and efficient energy use within the automotive industry.



Principles of conduct:

Six principles of conduct guide Gestamp’s social action:



Collaboration: Gestamp works with institutions, non-governmental organisations, private companies, educational and other entities for the effective development of its social action. Relationships and collaborations with public or private institutions are aimed at combining efforts to support the community.



Ethics and transparency: Gestamp takes an ethical and transparent approach to its collaborations with other bodies, so that these collaborations are not exploited for purposes contrary to the applicable legislation at any given time. The Group's established procedures for third-party due diligence shall be applied.



Long term: Gestamp's social action initiatives and its relationship with communities, as well as its business activities, are intended to be permanent in the medium and long term.



Adapting to local needs: For every project it undertakes, Gestamp is committed to initiatives that are flexibly adapted to the local needs and demands of the communities in which it operates.



Employee engagement: social action initiatives provide an opportunity to channel concerns about solidarity and commitment, which is why Gestamp encourages volunteering among its employees.



Leaving an impact: the ultimate goal of Gestamp's social action is to create a positive impact on the local communities where it operates and to contribute towards improving people's quality of life, beyond its own business activity.

The Policy was approved by the Company's Board of Directors following a proposal from the Sustainability Committee. The ESG Department and Fundación Gestamp are responsible for monitoring, while the Sustainability Committee oversees its development.

It is also available to interested parties on Gestamp's corporate website.

For more information see: [Social Action Policy](#)

Measures related to Social Action

Gestamp Foundation

Throughout 2025, Fundación Gestamp has carried out its work with the conviction that people are the driving force behind all progress. Based on this premise, it focuses its work on promoting the well-being and personal and professional development of individuals and communities, generating opportunities through training, mobility and sustainability.

Its main governing body is the board of trustees, made up of five members: Mr Francisco J. Riberas, president of the Foundation, Mr Jon Riberas, vice-president, Mr César Cernuda, Ms Marieta del Rivero and Ms Loreto Ordóñez, as members.

With a long-term vision, the Gestamp Foundation understands movement as the force that transforms lives, makes communities grow and enables progress towards a more prosperous future.

Throughout the year, the Foundation has fulfilled this commitment through initiatives that strengthen individuals and communities, developing its activity in two areas: on the one hand, the development of social action projects and initiatives in collaboration with other foundations and entities, and on the other, the Assistance Fund, aimed at supporting Group employees and their families.

Projects

In 2025, the Gestamp Foundation has reinforced its commitment to education and mobility through various initiatives that have impacted more than 780,000 people, contributing to the development of key skills for the future and the progress of the communities where the Gestamp Group operates.

In the field of education, projects have focused on four main areas: digitalisation, through training initiatives in programming and robotics; the promotion of STEAM vocations; the promotion of vocational training (FP); and education in values, which promotes personal development and coexistence.

Initiatives related to mobility in its broadest sense have also been carried out, understood as a tool for economic and social development.

To carry out these projects, Fundación Gestamp has benefited from the valuable collaboration of 1,239 volunteers, with an average of 2.56 hours of volunteering per person. The participants have been a fundamental pillar for the development of the projects, dedicating their time and knowledge in order to broaden the impact and scope of the projects.

In comparison with 2024, a year in which 9 projects were launched focused mainly on education and mobility, involving 577 volunteers, 1,727 volunteer hours, collaboration with 20 entities, and a total of 18,476 beneficiaries, 2025 marks a significant leap in both reach and participation, reflecting the growing consolidation and expansion of the social impact of the Foundation.

With all this, the Gestamp Foundation consolidates its mission of promoting personal and professional progress through the creation of opportunities.

Gestamp Assistance Fund

With the spirit and values of a united family that cares for its own, the Gestamp Foundation seeks to be close to the more than 40,000 people who are part of the Gestamp Group and their families in the countries where the company operates.

The Assistance Fund is structured into three main areas: Extraordinary Aid, Scholarship Programmes and Humanitarian Crisis Support.

Extraordinary Assistance is intended to provide support for health and education for Group employees and their families in cases of particular hardship. In order to guarantee security and transparency in the aid application system, a computer platform has been developed in 2025 with clear and fair selection criteria based on the circumstances of the applicants.

The Scholarship Programmes are designed to promote the acquisition of new knowledge and encourage the professional and personal development of participants. In this regard, in 2025 the Gestamp Foundation awarded two scholarships to study the Master's Degree in Industrial Project Management at the University of Comillas Onexed.

Humanitarian crises are those in which the health, safety and/or well-being of people are threatened. Such crises can take the form of natural disasters such as: earthquakes, hurricanes, floods, droughts or volcanic eruptions, among others, which cause casualties or serious material losses. These events tend to occur suddenly and with great intensity, exceeding the immediate response capacity in the affected areas. For this reason, the Gestamp Foundation wants to be close to the group's employees when such events occur.

Gestamp Foundation in figures

In 2025, the Gestamp Foundation has recorded significant growth both in its activity and in the commitment of the people who make it possible. Throughout the year, 14 projects were developed in collaboration with 25 entities, reaching more than 780,000 people.

The participation of volunteers in the projects continues to be a distinguishing feature of the Foundation's work. In 2025, Fundación Gestamp had 1,239 volunteers who dedicated a total of 3,178 hours, strengthening the scope and impact of each project.

In this regard, the involvement of Gestamp's work centres is essential. During the year, the number of participating centres increased to 27, and all those who had previously collaborated did so again, thus consolidating a stable and committed network around the Foundation's purpose.

In comparison with 2024, a year in which 9 projects were launched focused mainly on education and mobility, involving 577 volunteers, 1,727 volunteer hours, collaboration with 20 entities, and a total of 18,476 beneficiaries, 2025 marks a significant leap in both reach and participation, reflecting the growing consolidation and expansion of the social impact of the Foundation.

Key social action figures

With a view to more accurately measuring the impact and better analysing the social repercussions of the initiatives carried out by Gestamp, the number of beneficiaries of the social projects has been added to the reporting campaign. The initiatives carried out in 2025 have had an impact on a total of - direct beneficiaries.

In 2025, a total of 268 social activities were identified, in which 6,099 employees participated voluntarily, with a total contribution of €2,321,722.

Broken down by contribution type, most of the activities involved a monetary contribution (81%), followed by contributions in time (11%) through volunteering activities carried out by Gestamp employees. Contributions in kind amounted to 8% of the sums contributed.

KEY SOCIAL CONTRIBUTION FIGURES (according to the B4SI model)

KEY INDICATORS	2025	2024
Number of initiatives	268	308
Employees participating in volunteer activities	6.099	7.036
Collaborating Entities	166	140
Direct beneficiaries	822.024	38.282

KEY FIGURES BY TYPE OF CONTRIBUTION (according to the B4SI model)

TYPE OF CONTRIBUTION	2025		2024	
	€	%	€	%
Money	1.884.928 €	81 %	1.872.774 €	79 %
Time	261.632 €	11 %	299.905 €	13 %
In kind	175.161 €	8 %	188.747 €	8 %
Total	2.321.722 €	100 %	2.361.426 €	100 %

KEY FIGURES BY AREA OF ACTION (according to the B4SI model)

Area of Action	2025			2024		
	N. initiatives	Total Monetary Contribution	(%)	N. initiatives	Total Monetary Contribution	(%)
Art and culture	8	1.874,81 €	— %	3	4.043,60 €	— %
Humanitarian aid	16	12.042,61 €	1 %	48	98.912,20 €	4 %
Social welfare	76	355.951,00 €	15 %	49	394.353,47 €	17 %
Economic development	15	786.603,66 €	34 %	18	177.760,02 €	8 %
Education	78	998.060,43 €	43 %	86	1.350.904,20 €	57 %
Environment	17	12.540,87 €	1 %	20	118.025,65 €	5 %
Others	26	17.324,35 €	1 %	46	141.143,79 €	6 %
Health	32	137.324,41 €	6 %	38	76.283,31 €	3 %
Total	268	2.321.722,14 €	100 %	308	2.361.426,24	100 %

KEY FIGURES BY SDG (according to the B4SI model)

BREAKDOWN BY SUSTAINABLE DEVELOPMENT GOALS	2025			2024		
	N. initiatives	Economic value (euros)	(%)	N. initiatives	Economic value (euros)	(%)
SDG 1. End poverty	10	73.341,37 €	3,2 %	37	119.837,40 €	5,1 %
SDG 2. Zero Hunger	8	4.211,53 €	0,2 %	16	29.706,97 €	1,3 %
SDG 3. Good health and well-being	60	92.198,20 €	4,0 %	73	197.504,91 €	8,4 %
SDG 4. Quality Education	96	984.971,20 €	42,4 %	79	1.260.887,89 €	53,4 %
SDG 5. Gender Equality	8	9.042,00 €	0,4 %	4	3.786,25 €	0,2 %
SDG 6. Clean Water and Sanitation	1	10,60 €	— %	4	11.255,20 €	0,5 %
SDG 7. Affordable and clean energy	—	— €	— %	1	5.280,00 €	0,2 %
SDG 8. Decent work and economic growth	16	888.755,77 €	38,3 %	28	428.742,35 €	18,2 %
SDG 9. Industry, Innovation and Infrastructure	—	— €	— %	9	5.803,08 €	0,2 %
SDG 10. Reduced Inequalities	13	235.663,48 €	10,2 %	8	97.505,10 €	4,1 %
SDG 11. Sustainable Cities and Communities	14	4.676,40 €	0,2 %	12	43.911,50 €	1,9 %
SDG 12. Responsible Production and Consumption	7	7.286,50 €	0,3 %	2	92.247,47 €	3,9 %
SDG 13. Climate Action	3	4.530,10 €	0,2 %	12	20.734,99 €	0,9 %
SDG 14. Life Below Water	2	90,10 €	— %	0	— €	— %
SDG 15. Life on Land	4	5.018,47 €	0,2 %	8	9.382,55 €	0,4 %
SDG 16. Peace, Justice and Strong Institutions	7	95,40 €	— %	5	7.833,30 €	0,3 %
SDG 17. Revitalize the Global Partnership for Sustainable Development	19	11.831,02 €	0,5 %	10	27.007,29 €	1,1 %
Total	2025	2.321.722,14 €	100 %	308	2.361.426,25 €	100 %

Participation in associations and organizations

Gestamp endeavours to promote the industry and local development from various angles. Putting this commitment into practice, the company is actively involved in a range of initiatives geared towards social, technological and economic issues, in the form of business clusters and associations.

Establishing alliances and fostering understanding between different actors in society and the sector is fundamental to creating a sustainable business ecosystem. This is the view taken by Gestamp, which is very active in organisations and associations. Always with the aim of promoting socio-economic development, innovation, digitalisation, talent, and contributing to the dissemination of knowledge in the automotive sector.

Francisco J. Riberas, Executive Chairman of Gestamp, continued as Chairman of the Spanish Association of Automotive Suppliers (SERNAUTO) until May 2025, a position he has held since 2021, with the aim of strengthening the competitiveness of component manufacturers and continuing to position the Spanish supplier industry both inside and outside Spain.

The commitment to innovation has always been a constant in Gestamp and this is reflected through its participation in organisations such as the University Institute for Automotive Research and the COTEC Foundation. Gestamp carries out constant innovation that seeks to strengthen its position as a technological leader and guarantee the sustainability, efficiency and competitiveness of its production processes and products.

Knowledge transfer is also a priority axis in its business model, where the group collaborates in various educational and dual vocational training programmes.

Participation in technological associations helps in the process of knowledge transfer of a new technology, which is the usual mechanism by which the organisation adapts to the requirements of new projects. These new projects also end up fostering socio-economic development as a whole. Gestamp participates in associations that promote information exchange and the creation of standards that help with information transparency along the sector's value chain, including Catena X.

Gestamp also holds the presidency of the Spain-China Business Advisory Council and the vice-presidency of the main automotive clusters, as well as actively participating in the boards of directors of various bilateral and trade chambers.

The institutional relations area seeks to dialogue and strengthen ties with institutional audiences to give visibility to Gestamp's contribution to society, and also collaborates in the development of public policies and regulations as a corporate citizen with ethics, transparency, integrity and professionalism.

Similarly, Gestamp is registered in the EU Transparency Register and abides by the rules and principles set out in Annex I of the Interinstitutional Agreement.

Bilateral Chambers of Commerce

- German Chamber of Commerce for Spain (AHK)
- Brazilian Chamber of Commerce in Spain (CCBE)
- Spain-China Council Foundation
- China Europe Business Council
- Spain-United States Council Foundation
- French Chamber of Commerce in Spain
- Spanish Chamber of Commerce in Japan
- EU Chamber of Commerce in China
- Spain-India Council Foundation
- Spain-China Business Advisory Council
- Morocco-Spain Economic Council (CEMAES)
- Tangier Chamber of Commerce
- Chattanooga Chamber of Commerce
- Spanish Chamber of Commerce in Mexico

Regional clusters of Spain

- Basque Country Automotive Cluster (ACICAE)
- Aragon Automotive Cluster (CAAR)
- Cantabria Automotive Cluster (GIRA)
- Navarra Automotive Cluster (ACAN)
- Automotive Cluster of the Valencian Community (AVIA)
- Cluster of Automotive Companies of Galicia (CEAGA)
- Automotive Industry Cluster in Catalonia (CIAC)
- Automotive Forum of Castile and León (FaCyl)

Industrial associations

- SERNAUTO (Spanish Association of Automotive Suppliers)
- Spanish Association of Automotive Professionals (ASEPA)
- University Institute for Automotive Research (INSIA)
- MEMA (Original Equipment Suppliers)
- Sindipeças (National Association of auto parts manufacturers)
- Argentine Association of Component Manufacturers (AFAC)
- AFIA (Association of Manufacturers for the Automotive Industry)
- Mobinov
- Metalworkers' Employers' Union
- Foment de Treball
- Logistop
- Spanish Association for Quality (AEC)
- AIC. Automotive Intelligence Center
- Industry 4.0 Chair at the Pontifical University of Comillas

- Indesia
- Catena X
- CAR (Center for Automotive Research)
- CANACINTRA
- Czech Automotive Industry Association

Economic partnerships

- Exporters and Investors Club
- Institute of Family Business (IEF)
- Spanish Confederation of Business Organizations (CEOE)
- Spanish Chamber of Commerce (CCE)
- COTEC Foundation for Innovation

Professional associations

- Spanish Association of Managers (AED)
- Association for the Progress of Management (APD)
- DIRCOM (Association of Communication Directors)
- CPOnet. Social Network for Purchasing Professionals
- Spanish Association of Purchasing, Contracting and Procurement Professionals (AERCE)
- Tecnalia
- Chinese Society of Automotive Engineers

ESG Associations

- Forética (association of companies and professionals in Corporate Social Responsibility)
- Spanish Network of the United Nations Global Compact
- Business for Social Impact Steering Committee
- Spanish Business Council for Sustainable Development
- CEO for Diversity (Promoted by the Adecco Foundation and the CEOE)
- CSR Europe
- LBG Spain
- IESE Institute for Sustainable Leadership

Targets related to Social Action

As part of the ESG Strategic Plan, a specific Social Action pillar has been defined, in which targets were set with a 2025 time horizon, involving a commitment to support local communities in the regions where Gestamp is present:



Globally, these targets reinforce its commitment to society and the communities:

Pillar	Target/Commitment	Related policies	2025 Target	2025 Result	2024 Result	Baseline year (BY)
SOCIAL CONTRIBUTION	Investment allocated to Social Action projects (M€).	Social Action Policy	€1.3M	2,32 €	2,36 €	n/a
	Percentage of social contribution allocated to strategic lines.	To be a key player in contributing to the sustainable development of the communities in which it operates, aligning its social contribution with its activity.	70 %	85 %	87,9 %	n/a

To learn how stakeholder perspectives were considered in defining the targets of the 2023-2025 ESG Plan, see chapter "SBM-1: Strategy, Business Model, and Value Chain." The scope of the targets is the Gestamp Group. The targets were defined taking into account the evolution of the indicators and their potential projections based on the planned work.

The following table sets out the targets and commitments of the 2026–2030 ESG Plan:

Pillar	Target/Commitment	Description	Related policies	Baseline year (BY)	2030
SOCIAL CONTRIBUTION	Target	Implementation of the volunteer policy in production plants	Social Action Policy To be a key player in contributing to the sustainable development of the communities in which it operates, aligning its social contribution with its activity.	2026	90 %

IV. Consumers and end users (S4)

List of IRO materials associated with the consumer and end-user standard (S4)

The following are the impacts, risks, and opportunities identified through the double materiality analysis in relation to consumers and end users:

Impacts, Risks and Opportunities					Management policies	Management actions ¹	Targets ²
Code	Type	Description	A/P	Value Chain			
Personal safety of consumers or end users							
CUF1	I +	Increased passive safety of vehicles with Gestamp components.	Potential	<ul style="list-style-type: none"> Downstream Own Op. 	Quality policy	<ul style="list-style-type: none"> All production plants have certified their quality management system through ISO 9001 together with IATF 16949. Gestamp has a Quality System that integrates and implements a lessons learned directive, as well as its own computer system to share knowledge within the organization, thus preventing potential incidents, and feeding the continuous improvement methodology. It conducts periodic internal, customer, third-party organization, and supplier audits. 	-
CUF2	I +	Better adaptation to the needs of the end user (for example, through innovation, safety, electrification and technological development) to improve product quality.	Actual	<ul style="list-style-type: none"> Downstream Own Op. 	Quality policy		-
CUF3	R n/a	Manufacturing defective parts that lead to a decrease in vehicle quality and safety, resulting in associated costs of identification, review, replacement, and reputational damage.	n/a	<ul style="list-style-type: none"> Downstream Own Op. 	Quality policy		-
CUF4	O n/a	Product differentiation and increased competitiveness thanks to innovation and technological development applied to the safety of parts.	n/a	<ul style="list-style-type: none"> Own Op. 	Quality policy		-

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ As mentioned, Gestamp has a supplier approval process through which it assesses the ESG risk of potential suppliers. Furthermore, it interacts with suppliers if any aspect considered significant is identified. For more information, see section "[G1 – 2: Supplier Relationship Management](#)".

² No objectives have been defined in this standard, as mentioned below, since Gestamp is not directly linked to end consumers.

SBM-2: Interests and views of stakeholders

The company has various communication channels with its suppliers — including a digital platform for suppliers, contractual specifications, specific collaborations, periodic meetings, and local direct contact — which facilitate the early identification of issues, including those related to sustainability.

The results obtained through the different stakeholder engagement mechanisms are incorporated into the double materiality analysis, ensuring that the conclusions rigorously reflect both the expectations of the workforce in the value chain and the real and potential impacts that the company may generate on them.

For more information, see [SBM-2](#).

SBM-3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.

Consumers and end-users are a priority in Gestamp's sustainability and development strategy, implemented through its customers. The company aims to ensure that its products are high quality and contribute to safer, more efficient and sustainable mobility. Through technological innovation, reduced environmental impact and advanced design solutions for the automotive sector, Gestamp not only meets market demands, but it also helps its customers achieve the highest standards in terms of safety.

Regarding the material IROs related to consumers or end users of the products developed by Gestamp, all are subject to the identified positive impacts (no negative ones have been detected), regardless of typology, as the manufactured parts are integrated into OEM vehicles that are sold indiscriminately to users. The identified impacts occur during the vehicle use phase. These also derive from the high investment that the Group makes in R&D and from being considered a benchmark in terms of safety and quality of its parts.

As for identified risks and opportunities related to consumers and end-users, they give rise to potential impacts. However, in the case of risks, the impact on which they depend is not considered to be material in 2025. Given the type of business activities undertaken by the company in the automotive sector, particular risks or opportunities are generated by its activity, as in the case of those identified for consumers and end- users.

For further information, see [SBM-3](#).

S4 – 1: Policies related to consumers and end users.

Obviously, the Gestamp Group does not interact directly with end consumers; its activity is indirectly related to public through the sale of parts to its customers, who assemble and sell them to end users. Therefore, Gestamp's customers are at the heart of everything it does, channelling consumers' needs through them. To achieve this goal, Gestamp has implemented a Quality Policy. Gescrap, for its part, also does not interact with consumers or end users due to its business model.

Quality Policy

CUF1, CUF2, CUF3 and CUF4

Gestamp strives to become the most renowned automotive supplier thanks to its customer-focused approach and the quality of its products throughout their life cycle, boasting a sustainable financial, environmental and social footprint. To remain at the forefront of innovation in the automotive industry, it makes every effort to research and develop products with an innovative design and trend-setting technologies.

Gestamp's goal is to facilitate vehicles that are safer and lighter, in order to reduce energy consumption and environmental impact. In addition to applying its "flawless product" strategy, it endeavours to become a benchmark of quality for its customers through continuous improvement in its products and in the efficiency of its processes and systems (quality management system), focusing on preventive quality based on risk management.

As a good corporate citizen, Gestamp takes responsibility for its products and employees, the environment, information security and everyone affected by its actions by complying with applicable requirements in the Group.

In line with Gestamp's corporate strategy, the following values represent its commitment:

- The customer as the focus of the business
- Operational excellence as standard practice
- Innovation as the path to progress
- Sustainability to ensure long-term stability
- People as makers of success.

The Quality Department, under the leadership of the Quality General Manager, is in charge of approving, implementing and monitoring this policy through the management system.

The policy has been developed in accordance with the needs of the Gestamp Group, complying with applicable regulations and standards and made available to stakeholders through Gestamp's corporate website.

For more information see: [Quality policy](#)

The company's Human Rights policy does not apply to Gestamp's customers due to the impossibility of managing them beyond the quality scope. However, all Gestamp plants

hold quality certifications and have a quality management system in place to meet all our customers' requirements, thus ensuring that the IROs related to consumers and end users are properly managed.

S4 – 2: Processes to collaborate with consumers and end users regarding incidents.

Although no material impacts have been identified and the Gestamp Group's business is not linked directly to end consumers, but rather indirectly, through the sale of parts to its customers, which then assemble them and sell them to end users, Gestamp has partnerships with consumers through its customers.

The customers set up communication channels with Gestamp, such as customer portals, to convey their needs and expectations, as well as those of consumers and end users. Thus, if a complaint is detected by a customer, Gestamp takes the necessary steps to resolve the situation.

For Gestamp, it is crucial not only to solve impacts in the short term, but also to improve in the long term, to increase customer satisfaction and, consequently, boost their loyalty. To this end, Gestamp has implemented an external complaints management directive.

When a complaint is received, the problem-solving team is created, the root cause is analysed and containment and corrective actions are defined, along with preventive actions to avoid recurrence and to spread the lessons learned to other possible similar cases (also known as mainstreaming actions). In addition, the effectiveness of these actions is assessed. External complaints, i.e. those detected by Gestamp's customers, are received over their official communication channels (customer portals). Through these channels, and at regular meetings, we collaborate with our customers to solve these issues.

All these impacts reflect on the costs related to quality, and Gestamp has a system for recording, classifying, analysing and tracking them based on international standards, using IT systems linked to operations, such as SAP, Captor and Ariba, and data analysis tools like those developed in PowerBi, which are available at all levels of the organisation.

The Quality General Manager is responsible for ensuring that this interaction with OEMs is carried out appropriately and in accordance with the described procedure.

Furthermore, no consumers or end users that would be impacted in the event of an incident have been defined.

S4 – 3: Processes for repairing negative incidents and channels for consumers and end users to express their concerns.

Gestamp is committed to building solid, long-lasting relationships based on trust with customers. To achieve this, continuous dialogue is encouraged, which serves to better identify and meet their needs. Therefore, annual meetings are held at the highest level and in day-to-day activities, in both the industrialisation phase and the mass production phase.

As indicated in the previous section ("[S4-2](#)"), Gestamp has communication channels open with customers in order for them to convey both their own needs and expectations and those of their end consumers (customer portals).

External complaints, i.e. those detected and conveyed by Gestamp's customers, are resolved in regular meetings or other types of collaboration with their customers to find solutions.

When a complaint is received, the problem-solving team is created, the 8D methodology (standard in the industry) is used to analyse the root cause, and containment and corrective actions are defined, along with preventive actions to avoid recurrence and to spread the lessons learned to other possible similar cases (also known as mainstreaming actions). In this process, the effectiveness of these actions is also assessed.

To manage this process, a corporate IT tool (CMT) has been developed internally at Gestamp, and there is also an expert system for eliminating the causes of the issues, in which these action plans are managed.

If the incidents are detected during the course of an audit, action plans are defined in another quality management tool called AMT (Audit Management Tool).

S4 – 4: Adoption of measures related to material impacts affecting consumers and end users, approaches to managing material risks and taking advantage of material opportunities related to consumers and end users, and the effectiveness of such actions.

Within Gestamp's quality management system, a lessons learned directive has been defined and implemented, and an internal IT system developed in which to share knowledge across the organisation, thus preventing potential impacts and feeding into the continuous improvement methodology. Furthermore, numerous audits are conducted internally, by customers, third-party organisations and of relevant suppliers. These audits are managed in a Gestamp IT tool that includes the corresponding action plans in the event that non-conformities or opportunities for improvement are detected, comprising one of the pillars of continuous improvement. Gestamp emphasises the audits conducted by customers, because not only are they a means of control but they also enable the Group to discern the customer's viewpoint and to work to improve it.

Each client decides on the frequency of these audits, which is usually yearly, but can be adapted according to the circumstances. Gestamp always works with the customer by arranging these visits, providing the information required to ensure the audit is conducted properly.

Each client decides on the frequency of these audits, which is usually yearly, but can be adapted according to the circumstances. Gestamp always works with the customer by arranging these visits, providing the information required to ensure the audit is conducted properly.

In this way, all of Gestamp's production plants have developed and maintain a quality management system that has the international certifications required by its customers, mainly ISO 9001 along with IATF 16949.

Thus, all of Gestamp's production plants have developed and maintain a quality management system that boasts the international certifications required by Gestamp's customers, primarily ISO 9001 and IATF 16949.

The management systems of each and every plant are based on a system of minimums at Gestamp known as GQS (Gestamp Quality System), thus ensuring an acceptable degree of uniformity across all the plants and featuring a common section, while also allowing for local adaptations.

This management system aids Gestamp's continuous improvement by focusing on the customer and promoting prevention over detection, resulting in fewer defects and less waste in the supply chain, in a safe and sustainable manner.

As part of this quality management system, aligned with the Gestamp Quality Policy, the company has developed and implemented the following:

- Risk management actions (the *Risk Management Directive*, or reinforcing the implementation of the *FMEA* methodology in projects);

- Actions aimed at managing impacts detected internally or by our customers, including the analysis, definition and implementation of corrective and preventive actions (*Claim Management directive; In-house nonconforming product and process directive; Corrective and preventive actions directive*), and, with regard to those incidents, recording and analysing costs linked to quality (*Quality related cost directive*);
- A Lessons Learned directive and IT tool for the purpose of sharing knowledge within the organisation to prevent potential incidents or non-conformities and to promote continuous improvement.

In accordance with the terms of Gestamp's risk and opportunity management directive, which includes a SWOT analysis to define the minimum requirements and recommendations for risk management so as to achieve the expected results, risk management at Gestamp not only encompasses the process of identifying potential adverse events, assessing them based on likelihood and impact, assessing the definition and implementation of actions aimed at properly managing risk to mitigate it and evaluating the efficacy of said actions, but it also includes a contingency plan to be followed in the event of a contingency, defined in advance at each plant in order to ensure the continuity of supply to our customers.

Moreover, with a view to properly managing risks starting in the project phase, Gestamp has implemented a risk-prioritisation methodology based on the so-called FMEA (Failure Mode and Effects Analysis) cycle, one of the industry's most stringent risk management standards in the project phase.

In addition, Gestamp has developed a proprietary IT tool to manage possible failure modes and their effects, including detection thereof in both product design and the production process, identifying possible causes and actions to reduce them, so that the ultimate risk is lower.

As mentioned above, Gestamp is not directly linked to end consumers and therefore, no serious human rights cases or issues related to consumers or end users have been reported.

No negative material impacts on consumers and end-users have been described as a result of the double materiality analysis. However, to ensure that material impacts, risks and opportunities are properly managed, Gestamp has taken the aforementioned steps. The actions defined are not subject to a time horizon after which Gestamp estimates they will cease to be valid.

S4 – 5: Goals related to the management of relatively important negative impacts, the promotion of positive impacts and the management of relatively important risks and opportunities.

Gestamp does not have specific targets related to users and consumers. However, for the purposes of managing material impacts, risks and opportunities, Gestamp tracks the quality performance of the parts delivered to customers through the use of indicators based on the quality of the parts, customer complaints and special situations that could arise at all levels of the organisation (plants, regions, divisions and corporate).

These results-oriented quality indicators are established based on the goals set by our customers and Gestamp's own goals, and they are monitored on a monthly basis, taking action whenever there is a deviation from the established thresholds.

4. GOVERNANCE INFORMATION

I. Business conduct (G1)

List of material IROs associated with the ESRS G1 Business Conduct standard:

Impacts, Risks and Opportunities					Management Policies	Management Actions ¹	Targets
Code	Type	Description	A/P	Value Chain			
Corporate Culture							
GOB1	I +	Push for decision-making focused on promoting the sustainability of the company as a result of a clear definition of a sound ESG governance model (e.g. definition of sustainability committee and commission, roles and responsibilities).	Actual	Own Op.	<ul style="list-style-type: none"> ESG Policy Board of Directors' Selection and Diversity Policy Corporate Governance Policy Regulations of the Board of Directors. 	Gestamp has a solid ESG governance model that ensures regulatory compliance and achievement of ESG Plan objectives: <ul style="list-style-type: none"> The Sustainability Committee and the Audit Committee oversee the company's ESG performance. Gestamp has an ESG Committee composed of the company's main General Directors and the Executive Chairman in an operational capacity. Gestamp has an ESG General Director who reports directly to the Executive Chairman. 	-
GOB3	R n/a	Operational inefficiencies in management arising from a corporate governance structure or practices that are not aligned with the established principles and standards of good governance.	n/a	Own Op.			-
GOB5	R n/a	Breach of local or international ESG regulations (such as the Corporate Sustainability Reporting Directive, Corporate Sustainability Due Diligence Directive, CBAM, environmental legislation, etc.).	n/a	<ul style="list-style-type: none"> Upstream Own Op. 	ESG Policy		-
GOB6	R n/a	Failure to meet public ESG targets/commitments or those linked to financing.	n/a	Own Op.	ESG Policy		-
GOB12	O n/a	Aligning the ESG strategy with the sustainability risks identified, in order to ensure that they are correctly managed.	n/a	Own Op.	ESG Policy		-
GOB4	R n/a	Risk management inefficiencies stemming from inadequate integration of traditional risks and ESG risks.	n/a	Own Op.	ESG Policy	<ul style="list-style-type: none"> Gestamp's Risk Management and ESG Management are in constant interaction, updating the Group's risk matrix and including ESG risks. The assessment of the double materiality analysis has been aligned with the group's risk methodology. Subsequently aligning the results. 	Yes

Impacts, Risks and Opportunities					Management Policies	Management Actions ¹	Targets	
Code	Type	Description	A/P	Value Chain				
GOB11	O	n/a	Ensuring a diverse mix of profiles and skills on the company's Board of Directors that encourages better strategic decision-making.	n/a	Own Op.	Board of Directors' Selection and Diversity Policy	Gestamp has a Nominations and Remuneration Committee that ensures the composition of Gestamp's governance is robust and has the necessary competencies.	Yes ²
Management of supplier relationships, including payment practices								
GOB2	I	+	Increase in and assurance of best Environmental, Social and Governance practices among the company's suppliers.	Actual	Upstream	<ul style="list-style-type: none"> ESG Policy ESG requirements for suppliers 	<ul style="list-style-type: none"> Gestamp has a supplier approval process that includes ESG aspects. The approval process is periodically updated based on: regulatory requirements, customer requests, policies, etc. 	Yes ²
GOB9	R	n/a	Risk of regulatory non-compliance due to the lack of reporting and traceability capabilities associated with small suppliers.	n/a	Upstream	<ul style="list-style-type: none"> ESG Policy ESG requirements for suppliers 	<ul style="list-style-type: none"> In this way, Gestamp provides specific training to suppliers to improve their sustainability performance. 	Yes ²
GOB8	R	n/a	Failure to align corporate policies applied to the supply chain with new regulations.	n/a	<ul style="list-style-type: none"> Upstream Op. Propias 	ESG Policy (updated in 2023)		Yes ²
Corruption and bribery								
GOB7	R	n/a	Economic sanctions, in addition to reputational damage, resulting from possible internal actions that promote anti-competitive, monopolistic, corrupt or fraudulent practices.	n/a	Op. Propias	<ul style="list-style-type: none"> Anti-Corruption and Anti-Fraud Policy Compliance Policy Third Party Due Diligence Policy 	<ul style="list-style-type: none"> Gestamp has a series of preventive actions derived from its anti-corruption and fraud policies, such as Third-Party Due Diligence. The Group has a whistleblowing hotline through which any interested party can raise their concerns. 	Yes
GOB10	O	n/a	Reputational improvement due to the implementation of enhancements in the company's Code of Conduct.	n/a	<ul style="list-style-type: none"> Upstream Downstream 	Code of Conduct	<ul style="list-style-type: none"> Gestamp has a series of preventive actions derived from its anti-corruption and fraud policies, such as Third-Party Due Diligence. The Group has a whistleblowing hotline through which any interested party can raise their concerns. 	-

I: Impact, R: Risk, O: Opportunity, +: Positive, -: Negative

¹ For more information on the supplier approval process used to assess ESG risk and interaction with suppliers, see section "[G1 – 2: Management of relationships with suppliers](#)".

² The description of these objectives can be found in other sections previously described.

Targets linked to ESRS G1:

Gestamp, within its ESG Plan 23-25, has targets aimed at managing the most relevant aspects related to the identified IROs:

Pillar	Target/Commitment	Related Policies	2025 Goal	2025 Result	2024 Result	Baseline year (BY)
ETHICS AND GOOD GOVERNANCE	Percentage of countries in which the criminal risk prevention program has been implemented.	<p>Policy against Corruption and Fraud</p> <p>It develops in a more specific way the internal regulations relating to corruption, fraud and bribery already established in the Code of Conduct.</p>	60 %	100,0 %	62,5 %	n/a
	Percentage of countries in which the third-party due diligence policy has been implemented.	<p>Third-Party Due Diligence Policy</p> <p>It establishes the principles and actions that must be carried out to allow for the proper management of two specific counterparty risks: integrity risks, and those related to compliance with regulations on international sanctions.</p>	60 %	100,0 %	62,5 %	n/a
	ESG risk assessment and management	<p>ESG Policy</p> <p>It establishes a series of principles of action in the environmental, social and good governance dimensions, with the objective of mitigating its negative impacts and enhancing the positive ones; mitigating the risks to which it is exposed; and capturing the opportunities.</p>	Done	Done	Done	n/a

To find out how stakeholder perspectives have been taken into account in defining the targets of the ESG Plan 2023-2025, see chapter "[SBM-1: Strategy, business model and value chain](#)". The scope of the targets is Gestamp Group. The definition of the targets was carried out taking into account the evolution of the indicators and their possible projections based on planned work. The scope of the targets is Gestamp Group. The definition of the targets was carried out taking into account the evolution of the indicators and their possible projections based on planned work.

The following table sets out the targets and commitments of the ESG Plan 26-30:

Pillar	Target/Commitment	Description	Related Policies	Baseline year (BY)	2030
ETHICS AND GOOD GOVERNANCE	Target	Maintain a minimum number of independent directors on the Board of Directors		N/A	50 %
	Commitment	Strengthen governance through updated policies aligned with best practices.	<p>Third-Party Due Diligence Policy</p> <p>It establishes the principles and actions that must be carried out to allow for the proper management of two specific counterparty risks: integrity risks, and those related to compliance with regulations on international sanctions.</p>	N/A	Periodic review
	Commitment	Establish comprehensive risk management through policies and procedures aligned with best practices.		N/A	Implementation

Business conduct**CODE OF CONDUCT**

Gestamp has had a Code of Conduct since 2011. This document is the common reference framework for the ethical and respectful behaviour of the members of the governing bodies and employees contractually linked with the Group companies or with any of the subsidiaries in which the parent company holds, directly or indirectly, the status of majority partner.

It contains the Rules of Conduct based on the Corporate Principles and on the Ten Principles of the UN Global Compact relating to human rights, labour standards, environmental standards and the fight against corruption³⁰.

On 28 July 2025, the Board of Directors of Gestamp Automoción, S.A. approved the current version of the Code of Conduct in order to adapt and update its content to meet the requirements arising from the new listed company status of the Group's parent company.

The [Code of Conduct](#) can be found on the Group's website and Intranet and is available to both employees and third parties (suppliers, clients, local communities, etc.) in any of the languages used by the Group.

WHISTLEBLOWING HOTLINE³¹

In order to respond to communications regarding possible breaches of the Code of Conduct and other internal regulations or legislation applicable to the Group, as well as in relation to suggestions, queries or doubts, Gestamp has a whistleblowing hotline with the following communication channels, whereby the confidentiality of the process and the rights of the people who communicate in good faith and of the people reported is guaranteed:

- **Human Resources Managers (Delegates):** There is the possibility of reporting through the Delegates, who report the submitted complaints to the Compliance Office.
- **Compliance Office Mailbox:** Corporate email address managed directly by the Compliance Office.
- **SpeakUp Line:** A complaints channel managed by an external company has been available since December 2016. Such communication may take place via telephone, web form or email. It is available at all times in all the languages of the Group. Communications are managed through the Compliance Office.

This channel is available to employees and people linked in any way to the Group (employees, clients, suppliers, collaborators, partners, shareholders and investors and local communities, among others) and is known to all of them because information

³⁰ The Group does not have any policies related to animal welfare because it has no interaction with this topic, which is not deemed material for Gestamp.

³¹The result of the number of communications received during the year by type is included in chapter "[S1-17: Incidents, complaints and severe impacts](#)".

about the channel is provided in the mandatory training on the Code of Conduct given to all employees.

The reports are analysed and investigated as quickly as possible, applying the principles of confidentiality, non-retaliation and protection of personal data to all those involved in the investigation process, with a focus on the whistleblower and accused party. If an infringement is proven, the corresponding sanction shall be imposed by the competent internal bodies.

SYSTEM CHARACTERISTICS

1 INTERNAL INFORMATION SYSTEM

The system has certain key features, such as:

- Information can be reported either in writing, verbally, or both.
 - There is a policy or strategy that states the main principles relating to the IIS and whistleblower protection.
 - It guarantees that reports can be processed effectively within the organisation.
-

2 MANAGER OF THE INTERNAL INFORMATION SYSTEM

The system has a clear responsibility structure:

- It has a system manager.
 - It adequately documents the functions of the “System Manager” and how such party should interact with both whistleblowers and external organisations, in the event of any notification requirements.
-

3 INFORMATION MANAGEMENT PROCEDURE

The information management procedure contains the necessary provisions to ensure that both the internal information system and the internal information channels in place:

- Send the whistleblower an acknowledgement of receipt of the report.
 - Include clear and accessible information about external channels for reporting the competent authorities.
-

In addition to the reporting system, there are certain internal procedures and policies in place that ensure compliance with Whistleblower Protection Law 2/2023, which incorporates Directive (EU) 2019/1937 into Spanish Law.

- **Corporate Internal Information System (IIS) Policy:** Approved by the Ethics Committee, the Audit Committee and the Board of Directors.
- **IIS Management Procedure:** Approved by Ethics Committee.

Both documents are available on both the company website and the Group Intranet and can be accessed by both employees and third parties (suppliers, clients, local communities, etc.) as users of the channels. The main changes are:

- Deadlines are established for receipt, acknowledgement of receipt and investigation.
- The option of anonymous reporting is established in writing.

The Group is committed to collaborating and cooperating with the authorities and judicial and administrative bodies in relation to the investigation of alleged criminal acts that may be committed within the Group.

The rules applicable to the Whistleblowing Hotline regarding the procedure for receiving, processing, recording and resolving communications received through the Internal Information System are set out in the Internal Information System Policy. The guarantees of this procedure are described in this document:

- a) Anonymity.
- b) Hearing.
- c) Promptness.
- d) Confidentiality.
- e) Independence and impartiality of case handling.
- f) Legality.
- g) Presumption of innocence.
- h) Retaliation prohibited.

Two general principles of the Internal Information System (IIS) channels are defined:

- a) Tone from the top: Commitment of the Board of Directors and senior management. The Board of Directors, as the body ultimately responsible for the IIS, is committed to provide the necessary resources to ensure the integration of the system in the Group, in all established processes and at all business levels.
- b) Transparency in terms of the publication of statistical data and the findings of reports received through the Channels in the reports that the Group discloses to the market.

If a report is filed in relation to workers in the value chain, it will be received through the Whistleblowing Hotline and the contents of the report will be forwarded to the Supplier Risk area, which is in charge of these reports, taking the following steps:

1. Analysis of the accuracy of the contents of the report.
2. Once it has been verified that the report contents are accurate, an action plan shall be created in line with the severity of the reported events.
3. If it is confirmed that the report is not accurate, it will be rejected.

GLOBAL COMPLIANCE SYSTEM

Gestamp has created a global compliance system that establishes a protocol for the organisation, prevention, management and control of compliance risks which, in general terms, has the following elements:

COMMITMENT OF THE BOARD OF DIRECTORS AND SENIOR MANAGEMENT (tone from the top)

The Board of Directors, as the body ultimately responsible for the Compliance System, assumes the commitment to provide the necessary resources to ensure the integration of such system in the Group, in all established processes and at all business levels. Likewise, it undertakes to assist management in compliance with the Compliance System, promoting its continuous improvement at all times.

The management of the Group's subsidiaries must be the ones to establish an appropriate ethical business culture, carrying out specific actions that demonstrate the subsidiary's commitment to compliance and that exemplify the behaviour expected from its employees.

THE COMPLIANCE ROLE

As is detailed in [GOV -1](#) of this report, Gestamp has defined a global structure for the Compliance Role based on the three-lines protocol and has established supporting roles in the areas of ethics and compliance at both corporate and subsidiary levels. The bodies that comprise the Compliance Role have been provided with independence, autonomy, and sufficient resources to carry out their duties.

CODE OF CONDUCT

The Group's Code of Conduct is the mainstay of Gestamp's commitment to integrity, which includes the Corporate Principles and Standards of Conduct that must guide the actions of members of the Board of Directors, executives, and employees of the Group at all times.

RISK ASSESSMENT

Gestamp carries out a risk assessment process to identify those risk events associated with the development of the Group's activities, including compliance risks. The inventory of compliance risks configures Gestamp's Compliance Risk Map.

The Audit Committee, with the assistance of the Regulatory Compliance Unit, periodically reviews the Compliance Risk Map, updating it as necessary in the event of changes in Gestamp's structure or activities or changes in applicable regulations.

INTERNAL POLICIES AND PROCEDURES

Gestamp has a series of internal regulations related to the management of risks, impacts and opportunities related to corporate governance. In all cases, the Board of Directors reserves the exclusive power to approve the general policies of this regulatory body, regardless of whether, depending on the subject matter, different corporate areas are responsible for contributing to their dissemination and promoting

their effective compliance. In any case, the different rules listed below are applicable to all companies belonging to the Group, understood as those majority owned directly or indirectly by Gestamp, without prejudice to the country in which they are domiciled.

[Compliance Policy](#)

Its purpose is to establish the general principles that govern the Group's Compliance System, define its main elements and regulate the composition, powers and responsibilities of the bodies involved in its development and application.

[Policy against Corruption, Bribery and Fraud](#)

Its purpose is to define and establish the general parameters of action that must be followed by directors, managers and employees contractually linked to the Group companies, as well as by third parties that relate to the Group, in order to send a resounding message of opposition to corruption, bribery and fraud in all its manifestations and to unequivocally transmit their desire to avoid such conduct within the organisation.

[Third Party Due Diligence Policy](#)

This policy establishes the principles and mechanisms of action that Gestamp must follow to allow adequate management of integrity risks and compliance with applicable regulations regarding international sanctions.

[Internal Information System Policy](#)

Its objective is to detail the scope of application of the Internal Information System, its general principles and the guarantees offered regarding the protection of both informants and affected people.

[Conflict of Interest Policy](#)

In development of what is established in the Code of Conduct, this standard has the objective of establishing the necessary mechanisms that allow preventing and adequately managing possible conflicts of interest that may occur within it.

[Corporate Governance Policy](#)

The purpose of the Policy is to establish the framework of reference as well as the principles that must govern the organisation and operation of the different governing bodies of Gestamp in compliance, in all cases, with the regulations and recommendations related to corporate governance applicable at all times.

[Regulations on gifts and hospitality](#)

This rule has the objective of regulating the exchange of gifts and hospitality between Gestamp employees and third parties who have or could have any commercial, contractual or professional relationship with Gestamp, establishing the appropriate limits and approval flows for their management.

For more information, see [Gestamp's corporate website](#)

COMMUNICATION CHANNELS AND INVESTIGATION PROCEDURE

Through the communication channels established in the Internal Information System (for more information, see the "[Whistleblowing Hotline](#)" section)), employees and third-parties can send reports on possible breaches or violations of external or internal regulations, allowing Gestamp to become aware of and react to possible irregular and/or illegal situations. The complainant can make their communications safely and without fear of reprisals. Gestamp is committed to developing the necessary tools to investigate and respond to irregularities, including the establishment of disciplinary measures.

The Compliance Office takes the necessary measures to ensure that employees are aware of the communication channels and use them when necessary, ensuring confidentiality and absence of retaliation for good faith complainants.

CRIMINAL RISK PREVENTION MODEL

Gestamp has a Criminal Risk Prevention Model which identifies the criminal risks associated with the activity of the Group's organisational units. The result of this analysis is reflected in a matrix that contains the criminal risks to which the Group is exposed by virtue of its activity in the different jurisdictions in which it operates, as well as the controls that mitigate them. Likewise, an oversight and monitoring system has been established that allows Gestamp to (i) monitor risks and controls, as well as (ii) propose improvements or, where appropriate, the creation of new controls to strengthen risk coverage. Finally, the Criminal Risk Prevention Model is periodically reviewed and modified, if necessary, when changes in the organisation, control structure or activities carried out make this necessary, or in the event that significant infringements are revealed.

ANTI-MONEY LAUNDERING AND COUNTER-TERRORISM FINANCING

In accordance with the legislation applicable in the jurisdictions where Gestamp carries out its usual activities, the Group is not obliged to comply with anti-money laundering and counter-terrorism financing legislation.

Nevertheless, the Criminal Risk Prevention Model includes money laundering and terrorism financing within the catalogue of risks that the Group is exposed to as a result of its usual activity, therefore specific measures are in place to prevent them from materialising.

TRAINING AND COMMUNICATION

Gestamp ensures that all internal policies and procedures are made available to its staff appropriately through periodic training and communication actions, with the aim of engaging employees in the establishment and development of the Compliance System.

The Group understands training to be an essential element for the existence of a Compliance culture. In this regard, Gestamp promotes the training of its employees, both globally and locally, to make them aware of the compliance risks to which they

may potentially be exposed, and of the existing procedures to avoid or mitigate their materialisation.

The training on the Code of Conduct that all employees and members of the Group's governing bodies must receive at least once continued in 2025. Furthermore, the publication of the new Code of Conduct entails updating the Code of Conduct training.

Therefore, although 100% of the Group's employees have completed the Code of Conduct training, they will undertake a new session on the updated Code of Conduct during 2026. The induction plan for new employees, where they are given the document and asked to adhere to it, also continued. The Code of Conduct training can be carried out in the following ways:

- **Online training:** through the Gestamp Corporate University.
- **Face-to-face training:** For cases where the employee does not have access to an electronic device that allows them to carry out said online training.

In these training sessions, it is recorded that all employees affirm they are aware of the Code of Conduct.

Likewise, the Regulatory Compliance Unit continued with the criminal risk prevention training in 2025. The aim of this training is to raise awareness among Gestamp's employees about the legal framework governing the assignment of legal entities' criminal liability and the risks to which they are exposed in relation to their professional activity.

All employees who are especially exposed to this type of risks due to their functional or hierarchical position at Gestamp have been called to take part in this training.

Therefore, at corporate level, this course was added to the personal training plan on the Gestamp University platform for all corporate employees categorised professionally as equal to or higher than middle managers. All members of the Purchasing, Sales, Treasury and Accounting units were also included.

In addition, all plant managers and, when the position exists, finance, human resources, engineering and quality managers belonging to industrial production centres were also selected.

Given that the training is divided into a general part covering the functioning of the Criminal Risk Prevention Model and the legal system governing it, and a special section that breaks down the criminal risks to which Gestamp is exposed, it was possible to adapt the training received to each employee profile based on their activities.

At any rate, 100% of the participants (profiles prone to risk) were enrolled in both the general part and the module covering the risk of corruption and bribery.

With regard to communication actions, in 2025 a training capsule was launched by email on the Gift and Hospitality Policy.

DISCIPLINARY MEASURES AND INCENTIVES

Any breach of the Code of Conduct or any other internal or external regulations, as well as any conduct contrary to the Compliance System, will result in the application of disciplinary measures. Disciplinary measures may also be applied to any conduct aimed at concealing any illegal act. The disciplinary measures applied will in any case comply with what is established in the local labour legislation and in the collective agreements applicable. Gestamp also promotes a culture of compliance and ethical behaviour throughout the Group.

Gestamp has sufficient financial and material resources to ensure the correct and effective functioning of the Compliance System.

G1 – 2: Supplier relationship management

The Corporate Purchasing Department is responsible for establishing the corporate supply chain management systems, procedures and standards applicable to the entire Group. What's more, the purchasing managers, located in Plants, Divisions and Corporations, oversee compliance with Gestamp's principles and ensure that all legal, quality and sustainability requirements are met.

Gestamp has General Conditions for the Purchase of Goods and Services that regulate how orders are placed, delivered and executed, invoicing, and the rights and responsibilities of the parties. These conditions include, among other aspects, compliance with the Principles of the United Nations Global Compact and the [ESG Requirements for suppliers](#) established by Gestamp.

All suppliers of the Gestamp Group and their employees, as well as their subcontractors, are compelled to meet these requirements, which include all the ethical, human rights and environmental protection matters that suppliers must comply with and must also require of their own supply chains, with a view to establishing the highest ethical, social and environmental standards for the entire value chain, regardless of their country of origin or sector.

The company also has a purchasing procedure that covers everything from the registration and approval of suppliers to the management and negotiation of tenders for the awarding and contracting of products and services. This procedure is based on the following pillars:

- Contracting that guarantees productive supply and the efficiency of the supply chain.
- Evaluation of innovation, operational quality and excellence in each awarded contract.
- Supplier selection based on the principles of: competition, objectivity and professionalism, evaluating their performance in ESG aspects.
- Awarding in accordance with the criteria of need, suitability and quality.
- Ensure the traceability of the purchasing process and compliance with the commitments made.
- To pass on to suppliers the highest environmental, social and ethical standards.

This procedure is kept up to date in accordance with different regulatory developments and best practices, without being subject to a deadline for its development.

Supplier Portal

Global supplier management is carried out through the Gestamp Supplier Portal, which is part of the common tool used by all companies in the Group for purchasing management.

Additionally, at the local level, each production plant maintains a close relationship with its local suppliers, based on trust and commitment.

The company effectively and consistently evaluates supplier performance and ensures that the supply chain meets automotive industry requirements, as well as local and international legal and regulatory standards, a key element in ensuring business continuity.

Its specific objectives are:

- Monitor the performance of suppliers in a systematic and objective way.
- Comply with local and international legal requirements and sector regulations and check that suppliers also observe all relevant regulations.
- Achieve greater transparency in the supply chain regarding both direct and indirect material suppliers.
- To manage risk and activities within the product procurement process.
- To ensure the sustainability of the business, as well as that of customers and suppliers.

New Purchasing Model

In 2023, the new purchasing system for supplier registration was deployed across all the companies.

This global tool helps boost standardisation and gives greater control over purchasing processes. In addition, for the pre-approval and approval of suppliers, this system is integrated with another risk assessment platform to ensure that supplier risk analysis criteria are taken into account in decision-making.

PHASE S	METHODOLOGY	2025 RESULTS	2024 RESULTS
1	<p>Supplier registration on Ariba</p> <p>Once a supplier is registered on the Supplier Portal, the supplier's information is automatically sent to the Supplier Homologation and Risk System (Go Supply). </p> <p>Based on the material purchasing structures associated with the supplier, GoSupply can establish the type of approval that should be applied.</p>	<ul style="list-style-type: none"> • €7.741M in purchases. • 19,521 suppliers with invoices. • 2025 (4,282) vs 2024 (8,500): New registered suppliers. • 81% local suppliers. • 355 strategic suppliers. 	<ul style="list-style-type: none"> • €9.449M in purchases. • 20,687 suppliers with invoices. • 2024 (8,500) vs 2023 (3,060): New registered suppliers. • 80% local suppliers. • 361 strategic suppliers.
2	<p>Assignment of Homologation and Risk Assessment Group</p> <p>Go Supply establishes the type of homologation based on the material structure: standard or extended. </p> <p>Go Supply establishes a risk assessment group based on material structure, quality control panel, and supplier criticality: basic, advanced, 180, or 360.</p>	<ul style="list-style-type: none"> • Basic approval: 25% of total billing of published suppliers. • Extended approval: 75% of total revenue of published suppliers: <ul style="list-style-type: none"> ◦ 24% Advanced. ◦ 49% 180. ◦ 2% 360. 	<ul style="list-style-type: none"> • Basic homologation: 12% with respect to total turnover of registered suppliers. • Extended homologation: 88% with respect to total turnover of registered suppliers: <ul style="list-style-type: none"> ◦ 22% Advanced. ◦ 64% 180. ◦ 2% 360.
3	<p>Data collection and validation</p> <p>With the exception of suppliers with basic certification, GoSupply contacts all others. The supplier has access to GoSupply to provide all the necessary information. </p> <p>The GoSupply team validates the information and documents provided and adds information from external sources. GoSupply checks the approval criteria and calculates the risk assessment score.</p>	<ul style="list-style-type: none"> • 77% of suppliers assessed in ESG. • 72% (out of the total evaluated in ESG) have obtained a score above 50 points. • Number of suppliers with ISO 14001: 1,229 • Number of suppliers with ISO 45001: 591 	<ul style="list-style-type: none"> • 70% of suppliers assessed in ESG. • 68% (out of the total evaluated in ESG) have obtained a score above 50 points. • Number of suppliers with ISO 14001: 434 • Number of suppliers with ISO 45001: 906

<p style="text-align: center;">4</p>	<p>Validation and internal processing of the risk score: launch strategy</p> <p>Gestamp validates the rating/disqualification proposal based on the risk assessment score and defines contingency or mitigation plans if necessary.</p> <p>Homologation and risk assessment are continuous and constantly updated processes.</p>	<p>In 2025, four training programs were developed for suppliers identified as having low ESG performance.</p> <p>In 2024, 3 training sessions were developed for suppliers identified as having low performance in ESG.</p>
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A detailed analysis of the results and monitoring of their evolution over time will provide Gestamp with an estimate of the effectiveness of the actions taken in this area, in order to propose improvements and updates to the processes. In this way, Gestamp ensures it aligns with market best practices and complies with recent regulations and standards.

Risk management and supplier qualification

This supplier management system allows for the establishment of a supplier risk profile and the evaluation of whether the supplier is suitable to work with Gestamp in a potential contract award, and provides the necessary visibility to react quickly and efficiently to uncertainty and/or changes in the markets.

In order to have visibility to react quickly and efficiently to any uncertainty or change in the market, different homologation factors are considered depending on the type of supplier.

In addition to the basic compliance requirements —acceptance of the general terms and conditions for the purchase of goods and the contracting of services and the data protection policy— there are other factors that determine the supplier's risk level in terms of reporting, as well as the overall assessment of the supplier:

- **Financial requirements:** related to economic solvency.
- **Regulatory compliance requirements:** issues related to corruption practices, money laundering or sanctions, identified through a questionnaire that the supplier must complete, screening of news linked to the supplier and its subsidiaries, as well as validation of sanctions and adverse media through an external source (Dow Jones).
- **Quality requirements:** acceptance of the quality manual, certifications, etc.
- **ESG Requirements:** All suppliers must accept the ESG Requirements for Suppliers in order to ensure that they comply with Gestamp's standards on ethics, human rights and environmental protection.

Depending on the type of products or services supplied, the following requirements must be met:

- Suppliers of direct materials who physically deliver goods must complete the templates relating to Conflict Minerals within their approval process.
- Chemical suppliers must comply with the European REACH regulation.

In addition, there are certain specific questions that suppliers from the countries listed below must complete:

- US suppliers must answer questions about Diversity, such as identifying minority-owned businesses, women-owned businesses, or veteran-owned businesses.
- Suppliers from Australia are asked about their relationship with the Australian indigenous population.
- UK suppliers must answer specific questions about slavery and human trafficking.
- IT Requirements: Cybersecurity questionnaire.
- Geopolitical Requirements: aspects of the supplier's location are taken into account based on armed conflicts, socioeconomic variables, credit ratings and tax havens.

ESG risk assessment

Regardless of their classification, all suppliers must undergo an automatic ESG risk assessment based on international standards established by benchmark organizations, in line with their sector and geographical scope.

In addition to this automatic assessment, the platform includes a supplier assessment questionnaire, consisting of questions on ethical, social and environmental aspects, which allows them to respond and provide evidence, so that each supplier can be assigned a score on their actual ESG performance.

This questionnaire includes specific questions on diversity and inclusion, as well as on conflict minerals for those suppliers in geographies or sectors where these issues are most relevant.

Since its implementation at the end of 2022, 77% of registered suppliers have been assessed and 72% have achieved a score higher than 50 points out of 100. By the end of 2024, 70% of suppliers had been assessed and 50% had achieved a score higher than 50 points out of 100.

With the aim of helping suppliers improve their sustainability performance and, consequently, their ESG assessment, training programs on specific ESG-related topics were offered during 2025, an initiative that will continue in 2026.

¹ Gestamp does not have specific financial resources allocated to ESG risk assessment.

Quality in the supply chain

The quality of the final product depends largely on the quality of the goods and services provided by raw material and component suppliers. Therefore, Gestamp evaluates its suppliers according to quality criteria at both the production and corporate levels.

Annually, on-site quality audits are carried out on some direct material suppliers and subcontracting of manufacturing processes with the aim of monitoring and tracking their ability to meet Gestamp's requirements and standards.

These audits are prioritized according to the supplier's risk, which is assessed using a risk matrix based on an internal model that complies with IATF 16949 and VDA standards.

During the 2025 fiscal year, 230 on-site audits were carried out on suppliers (234 in 2024), of which 18% obtained an optimal result in 2025 and 36% in 2024 (score A), 76% obtained an average result with aspects to improve in 2025 and 60% in 2024 (score B) and 6% in 2025 and 4% in 2024 did not comply with Gestamp's standards, for which the corresponding action plan was required.

Of the suppliers who have been audited more than once during the last two years, 8.3% achieved a better rating in their last audit.

When deemed necessary, Gestamp requests that certain suppliers participate in improvement programs. During these programs, suppliers must implement an action plan approved by Gestamp with the aim of improving the quality of both the product and the service provided. In 2025, 43 different suppliers participated in improvement programs.

Furthermore, as mentioned at the beginning of this chapter, Gestamp has a Conflict Minerals Policy that follows the recommendations of the Responsible Minerals Initiative (RMI) and the OECD Due Diligence Guidance for responsible mineral supply chains from conflict-affected and high-risk areas.

In order to identify and assess potential supply chain risks related to human rights violations, direct material suppliers are required, within the aforementioned approval process, to complete the Conflict Minerals Reporting Template (CMRT) for tin, tantalum, tungsten, and gold, and the Extended Minerals Reporting Template (EMRT) for cobalt, mica, copper, graphite, lithium, and nickel, in accordance with the latest update of April 2025. This will ensure that all necessary information regarding their management is available to any stakeholder group (primarily customers or regulatory authorities).

Finally, and as already mentioned in previous chapters, there is a Purchasing Risk Committee responsible for determining whether the supplier should be rejected or what contingency actions should be taken.

Gestamp does not have a specific CapEx or OpEx for these actions.

In 2025, as in 2024, no significant negative impacts were detected, either from Gestamp's own activities or from the value chain. However, in 2026, the analysis and monitoring of the value chain will continue to be intensified to ensure that such impacts do not occur. Should they do occur, specific actions, tailored to each case, will be defined for their remediation and/or mitigation. In this way, actions are adapted to the specific needs of each stakeholder, as detailed in Gestamp's Human Rights Policy.

- "Establish the necessary prevention, mitigation and remediation measures to reduce the consequences and probability of occurrence of these risks and prevent the company's complicity in the event that these rights are violated."
- "To correct the adverse human rights consequences arising from both its direct and indirect activities by establishing appropriate remediation measures."

For more information regarding supplier payment policies, see chapter "[G1 – 6: Payment Practices](#)".

G1 – 3: Prevention and detection of corruption and bribery

Corruption, fraud, and bribery are prevalent in today's society. These illicit activities hinder economic and social development, weaken the rule of law, and, in the business world, are detrimental to the market and corporate reputation.

On December 17, 2018, the Gestamp Board of Directors approved the Anti-Corruption, Bribery, and Fraud Policy, which further develops the internal regulations concerning corruption, bribery, and fraud already established in the Code of Conduct. Furthermore, on November 4, 2015, the Board approved an update to this policy to align it with the most recent international standards on the subject, as well as with the internal policies recently approved within the framework of the Compliance System. The Policy applies to directors, managers, and employees contractually linked to the Group's companies, as well as to third parties who interact with the Group.

The purpose of this Policy is to send a resounding message of opposition to corruption, fraud and bribery in all its forms and to unequivocally convey the will to prevent such conduct within the organization.

For these purposes, it establishes general principles of action and the applicable rules in the performance of any business activity carried out within the Group in relation to:

- corruption
- fraud and bribery
- gifts and tokens of appreciation
- donations or aid
- political activity

The policy is available in the “Corporate Policies” section of the Gestamp Group corporate website.

The Group is aligned with the main international references on corporate responsibility and anti-corruption, such as Principle Ten of the United Nations Global Compact, the recommendations of the Organisation for Economic Co-operation and Development (OECD), the United States Foreign Corrupt Practices Act and the United Kingdom Bribery Act, among others.

The prevention, detection, and management of bribery and corruption cases that the Group may face falls under the Group's Compliance function. According to the Compliance Policy, which establishes the governance structure of the Compliance function: while the Ethics Committee, with the support of the Compliance Office, operates within the framework of the Code of Conduct and the Whistleblowing Channel; the Regulatory Compliance Unit is limited to the development and oversight of the compliance programs implemented within the Group. For more information on the reporting system, see chapters "[G1-1](#)" and "[GOV-1](#)".

Regarding the work of the Compliance Office, it should be noted that Gestamp's Code of Conduct includes a series of Standards of Conduct based, among other things, on the Ten Principles of the United Nations Global Compact, which specifically include the fight against corruption. In addition to being available on the intranet and the Gestamp corporate website (in the "Corporate Standards" and "Vision and Principles" sections), the Code of Conduct is provided to and accepted as part of the onboarding process for every new employee. Furthermore, online and in-person training programs on the Code are available.

In addition, the Internal Information System includes a specific categorization for corruption and bribery issues, which are also reported periodically to the governing bodies.

For its part, the Compliance Unit manages the Group's Criminal Risk Prevention Model, in which corruption, fraud, and bribery are included in the catalog of risks considered. Consequently, controls have been implemented to prevent these risks from materializing, and due diligence measures have been established to identify and manage integrity risks associated with certain partners, clients, and suppliers with whom Gestamp interacts in the course of its normal operations.

Furthermore, in 2025, and following the reform of the Policy against Corruption, Bribery and Fraud, specific training has been launched for the Board of Directors, the purpose of which is to reinforce knowledge of the legal obligations in this area, as well as the system for the prevention of corruption, bribery and fraud implemented at Gestamp.

Regarding political activity, the Group does not participate in any activity of this nature, nor does it show support, nor make financial contributions or donations of any kind to political parties or their members.

In 2025, as in 2024, there were no confirmed cases of corruption and bribery (G1 - 4: Cases of corruption or bribery).

G1 – 6: Payment Practices

The Spanish companies of the Group have adapted their internal processes and payment terms policy to the provisions of Law 15/2010, which establishes measures to combat late payments in commercial transactions. In this regard, the terms of contracts with commercial suppliers for the industrial activity of manufacturing parts located in Spain have included payment periods of 60 days or less, both in fiscal year 2025 and fiscal year 2024, as established in the Second Transitional Provision of the aforementioned Law.

In accordance with the provisions of the aforementioned Law, the following information is detailed below regarding the Group companies that operate in Spain, thus aligning the scope with the information provided in the Group's Financial Statement:

Exercise 2025

Average payment period to suppliers: 50 days

Total payments made: 3.954 billion euros

Total outstanding payments: 668 million euros

Exercise 2024

Average payment period to suppliers: 43 days

Total payments made: 4.282 billion euros

Total outstanding payments: 660 million euros

The monetary volume paid in the 2025 financial year in a period lower than the maximum established in the regulations on late payments, for companies based in Spain, is 1,124 thousand euros (1,083 thousand euros in 2024) corresponding to 86,592 invoices (63,360 invoices in 2024).

For reasons of efficiency and in line with common business practices, the Spanish companies of the Group have established, basically, a payment schedule to suppliers under which payments are made on fixed days, which in the main companies is twice a month.

In general terms, during fiscal years 2025 and 2024, payments made by Spanish companies to suppliers for contracts entered into after the entry into force of Law 15/2010 did not exceed the legal limits for payment deferral. Payments to Spanish suppliers that exceeded the established legal deadline during fiscal years 2025 and 2024 were, in quantitative terms, of little significance and resulted from circumstances or incidents unrelated to the established payment policy, primarily the finalization of agreements with suppliers for the delivery of goods or the provision of services, or specific processing procedures.

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1. Additional information

The following information is supplementary to that already provided in previous sections:

Environment

CERTIFICATIONS AND AUDITS

As of December 31, 2025, 93% of the Group's plants were certified according to the ISO 14001:2015 and/or EMAS standards. Each plant undergoes both external and internal audits annually. For internal audits, the Group promotes cross-audits, in which two technicians from two different plants audit a third plant to share experiences, replicate solutions, propose improvements, and so on. This project is currently implemented in plants in Spain, Portugal, Germany, and Brazil.

Additionally, internal audits have been carried out at all plants that are part of the scope of the Zero Waste certification.

Throughout 2025, internal review procedures continued for the environmental information reported by the plants on the ENVRA platform. This involved verifying invoices and internal documents to ensure that the data on water, energy, and waste consumption was correct and accurate. In cases where deviations or errors were detected in the reporting, a more in-depth review was conducted remotely with the plant's technician.

RESOURCES ALLOCATED TO ENVIRONMENTAL PRESERVATION: PEOPLE, PROVISIONS AND GUARANTEES

Gestamp has a professional team dedicated to meeting environmental requirements at both the corporate level and in each of its production plants. Environmental technicians report quarterly to the corporate team, who then monitor and evaluate the indicators. The total investments in systems, equipment, and facilities related to environmental protection and improvement, as well as the expenses incurred in relation to environmental protection and improvement, are described below:

	2025	2024
Environmental investments (thousands of €)	7.320 €	7.230 €
Environmental costs (thousands of €)	3.618 €	2.643 €

Regarding environmental risks, Gestamp makes financial provisions to cover their materialization. Additionally, the company has insurance coverage to protect against the occurrence of environmental risks.

- Environmental Liability Insurance
- Coverage for Civil Liability due to Sudden and Accidental Pollution in the General Civil Liability policy.

During 2025, the Group experienced no environmental incidents affecting the exterior of its factories, and therefore it was not necessary to activate the coverage under its Environmental Liability Insurance Policy. In 2024, the Group recorded two

environmental impacts, one in Spain and one in the United States, which did affect exterior surfaces of the factories; however, in neither case was it necessary to activate the coverage under the aforementioned environmental liability insurance policy.

POLLUTION

The double materiality analysis defines pollution within Gestamp's own operations as non-material. Both SO₂ and NO_x emissions result from the combustion of natural gas, LPG, or diesel and will gradually decrease as the Group phases out its use of fossil fuels, in accordance with its decarbonization commitment. VOC emissions are a product of solvent use.

Emissions (Tn)	2025
SO ₂	1,06
NO _x	137,23
COVs	40.18

The scope of the information is that of the companies within the Group's financial consolidation perimeter.

Social

The following are some additional tables from the chapter "S1 Own Personnel":

AVERAGE WORKFORCE BY CONTRACT TYPE AND COUNTRY

2025

Country	Own employees	Indefinite-term	Eventual	Apprentices	Interns	External employees	Own and external employees
Germany	3.625	3.322	175	125	3	270	3.940
Argentina	744	742	2	0	0	2	746
Brazil	5.094	4.998	31	59	7	89	5.183
Bulgaria	221	221	0	0	0	9	257
China	4.823	4.351	462	3	6	1.418	6.355
South Korea	231	229	2	0	0	69	327
Slovakia	421	344	76	0	1	86	518
Slovenia	1	1	0	0	0	0	1
Spain	6.442	6.083	308	21	31	659	7.404
USA	4.085	4.045	34	3	2	467	4.552
France	1.591	1.545	8	36	1	586	2.176
Hungary	490	490	0	0	0	0	490
India	1.225	1.035	166	23	0	937	2.199
Japan	137	135	2	0	0	37	178
Lithuania	1	1	0	0	0	0	1
Morocco	256	141	36	79	0	27	283
Mexico	3.611	3.058	553	0	0	0	3.786
Poland	1.223	923	255	28	17	114	1.338
Portugal	1.245	1.028	212	0	6	312	1.589
United Kingdom	1.739	1.685	1	52	0	124	1.865
Czech Republic	1.468	1.239	228	0	1	176	1.644
Romania	1.143	1.143	0	0	0	0	1.197
Russia	103	97	6	0	0	3	107
Sweden	260	249	10	0	1	2	262
Thailand	16	16	0	0	0	24	40
Taiwan	16	15	1	0	0	0	16
Turkey	3.428	3.428	0	0	0	0	3.517
Total	43.639	40.565	2.569	429	76	5.411	49.050

The scope of the information is 100% of the companies within the Group's financial consolidation perimeter.

2024

Country	Own employees	Indefinite-term	Eventual	Apprentices	Interns	External employees	Own and external employees
Germany	3.938	3.428	374	129	7	258	4.198
Argentina	901	882	10	9	1	37	938
Brazil	5.140	4.979	46	100	15	131	5.271
Bulgaria	206	206	0	0	0	11	233
China	5.201	4.472	723	4	2	1.479	6.844
South Korea	202	200	2	0	0	66	283
Slovakia	459	289	170	0	0	22	502
Slovenia	-	-	-	-	-	-	-
Spain	6.188	5.744	379	36	29	607	7.130
USA	4.143	4.101	29	4	10	652	4.795
France	1.591	1.543	6	40	2	649	2.241
Hungary	459	459	0	0	0	0	459
India	1.123	958	136	29	0	532	1.687
Japan	119	115	4	0	0	38	167
Lithuania	-	-	-	-	-	-	-
Morocco	271	123	36	110	2	49	320
Mexico	3.540	3.071	469	0	0	25	3.566
Poland	1.182	811	337	32	1	178	1.361
Portugal	1.183	972	203	0	7	312	1.521
United Kingdom	1.876	1.822	1	49	4	257	2.142
Czech Republic	1.517	1.128	388	0	1	197	1.713
Romania	949	949	0	0	0	14	973
Russia	243	235	7	0	0	25	268
Sweden	262	244	17	0	1	7	269
Thailand	14	14	0	0	0	25	39
Taiwan	16	15	1	0	0	0	16
Turkey	3.684	3.684	0	0	0	0	3.906
Total	44.405	40.444	3.339	541	81	5.571	50.839

The 2024 information has been restated to conform to the ESRS definition of non-salaried employees. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter.

AVERAGE WORKFORCE BY CONTRACT TYPE, AGE AND GENDER* 2025

Type of contract	<35	35-55	>55	Men	Women	Directors	Middle Management	Rest	Total
Indefinite (FT)	13.930	22.061	4.229	32.388	7.832	420	1.532	38.268	40.220
Indefinite (PT)	60	208	78	170	176	2	8	335	345
Total Indefinite	13.990	22.269	4.307	32.558	8.008	422	1.540	38.603	40.565
Eventual (FT)	1.278	740	97	1.416	699	12	28	2.075	2.115
Eventual (PT)	150	142	161	330	124	0	2	452	454
Total Eventual	1.428	882	258	1.746	823	12	30	2.527	2.569
Apprentices (FT)	417	5	0	371	52	0	0	422	422
Apprentices (PT)	7	0	0	6	1	0	0	7	7
Total Apprentices	424	5	0	377	53	0	0	429	429
Interns (FT)	59	1	0	50	9	0	0	59	59
Interns (PT)	17	0	0	11	6	0	0	17	17
Total Scholarship Recipients	76	1	0	61	15	0	0	76	76
Total 2025	15.917	23.158	4.564	34.741	8.898	434	1.570	41.635	43.639

Type of workday	<35	35-55	>55	Men	Women	Directors	Middle Management	Rest	Total
Full Time	15.684	22.807	4.326	34.225	8.592	432	1.560	40.824	42.816
Partial Time	234	350	239	517	307	2	10	811	823
Total	15.917	23.158	4.564	34.741	8.898	434	1.570	41.635	43.639

The table includes the average open workforce by type of contract, working hours, and age during 2025. The scope of the information is 100% of the companies within the Group's financial consolidation perimeter.

FT: Full-time work

PT: Split shift

2024

Type of contract	<35	35-55	>55	Men	Women	Total
Indefinite (FT)	11.910	18.564	3.757	27.832	6.400	34.231
Indefinite (PT)	70	216	85	184	187	371
Total Indefinite	11.980	18.780	3.842	28.016	6.587	34.603
Eventual (FT)	1.562	917	114	1.748	846	2.593
Eventual (PT)	378	164	164	520	187	707
Total Eventual	1.941	1.081	278	2.268	1.032	3.300
Apprentices (FT)	375	7	0	324	58	383
Apprentices (PT)	20	0	0	14	6	20
Total Apprentices	395	7	0	338	64	403
Interns (FT)	64	1	0	48	18	65
Interns (PT)	13	1	0	8	6	14
Total Scholarship Recipients	77	2	0	55	24	79
Total 2024	14.393	19.871	4.120	30.677	7.708	38.385

Type of workday	<35	35-55	>55	Men	Women	Total 2024
Full Time	13.912	19.489	3.872	29.951	7.321	37.273
Partial Time	482	382	249	725	387	1.112
Total 2024	14.393	19.871	4.120	30.677	7.708	38.385

The table includes the average open workforce by type of contract, working hours, and age during 2024. The scope of this information includes 87% of the companies within the Group's financial consolidation perimeter (except Gescrap).

FT: Full-time work

PT: Split shift

TURNOVER RATE (VOLUNTARY AND TOTAL) AND NUMBER OF RESIGNATIONS

Voluntary Turnover Rate (VTR) and number of voluntary departures:

Country	2025 Vol. Redundancies	2024 Vol. Redundancies	VTR 2025 (%)	VTR 2024 (%)
Germany	235	238	7 %	7 %
Argentina	63	87	8 %	10 %
Brazil	262	224	5 %	5 %
Bulgaria	38	44	17 %	21 %
China	450	609	10 %	14 %
South Korea	47	34	21 %	17 %
Slovakia	21	35	6 %	12 %
Slovenia	0	-	— %	— %
Spain	131	230	2 %	4 %
USA	806	925	20 %	23 %
France	63	71	4 %	5 %
Hungary	101	112	21 %	24 %
India	162	94	16 %	10 %
Japan	19	17	14 %	15 %
Lithuania	0	-	— %	— %
Morocco	39	14	28 %	11 %
Mexico	392	490	13 %	16 %
Poland	42	32	5 %	4 %
Portugal	41	39	4 %	4 %
United Kingdom	178	134	11 %	7 %
Czech Republic	167	153	13 %	14 %
Romania	328	193	29 %	20 %
Russia	11	8	11 %	3 %
Sweden	23	18	9 %	7 %
Thailand	2	0	13 %	— %
Taiwan	0	0	— %	— %
Turkey	358	745	10 %	20 %
Total Gestamp	3.979	4.546	10 %	11 %

The information has not been restated for the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%. Voluntary turnover rate for employees with permanent contracts.

Total Turnover Rate and Total Number of Terminations

Country	Number of redundancies	Total % Turnover
	2025	2025
Germany	256	7,7 %
Argentina	169	22,8 %
Brazil	1031	20,6 %
Bulgaria	47	21,3 %
China	635	14,6 %
South Korea	47	20,5 %
Slovakia	32	9,4 %
Slovenia	0	— %
Spain	245	4,0 %
USA	1369	33,8 %
France	80	5,2 %
Hungary	164	33,5 %
India	183	17,6 %
Japan	19	14,1 %
Lithuania	0	100,0 %
Morocco	39	27,7 %
Mexico	927	30,3 %
Poland	63	6,9 %
Portugal	44	4,3 %
United Kingdom	228	13,6 %
Czech Republic	168	13,6 %
Romania	613	53,7 %
Russia	13	13,2 %
Sweden	31	12,3 %
Thailand	2	12,6 %
Taiwan	0	— %
Turkey	1068	31,2 %
Total Gestamp	7.473	18,4 %

Region	Number of redundancies 2024	Total Turnover % 2024
Asia	935	16 %
Eastern Europe	2901	37 %
North America	2573	36 %
South America	948	16 %
Western Europe	938	7 %
Total Gestamp	8.295	21 %

The information has not been restated for the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 98% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%. This has been calculated for permanent staff.

Total turnover rate and number of redundancies by gender, age group and country.

	2025			
	Total redundancies (voluntary and involuntary)		% Total turnover	
Country	Man	Women	Man	Women
Germany	221	35	7,3 %	11,1 %
<35	80	13	14,1 %	17,6 %
35-55	105	16	6,4 %	10,7 %
>55	36	6	4,5 %	6,7 %
Argentina	155	14	22,8 %	22,6 %
<35	20	5	19,8 %	35,7 %
35-55	101	8	20,2 %	17,8 %
>55	34	1	43,6 %	33,3 %
Brazil	841	190	20,4 %	21,7 %
<35	485	98	27,7 %	25,1 %
35-55	332	89	14,8 %	18,6 %
>55	24	3	19,0 %	33,3 %
Bulgaria	30	17	18,2 %	30,9 %
<35	15	4	39,5 %	33,3 %
35-55	9	10	8,8 %	28,6 %
>55	6	3	24,0 %	37,5 %
China	538	98	15,1 %	12,3 %
<35	303	58	19,4 %	21,6 %
35-55	227	40	11,6 %	7,6 %
>55	8	0	19,0 %	— %
South Korea	43	3	19,0 %	100,0 %
<35	20	1	25,3 %	100,0 %
35-55	23	1	16,5 %	50,0 %
>55	0	1	— %	— %
Slovakia	25	8	10,9 %	7,0 %
<35	9	1	11,3 %	5,6 %
35-55	12	6	8,8 %	6,9 %
>55	4	1	33,3 %	10,0 %
Slovenia	0	0	— %	— %
<35	0	0	— %	— %
35-55	0	0	— %	— %
>55	0	0	— %	— %
Spain	193	51	3,9 %	4,5 %
<35	67	24	8,9 %	12,3 %
35-55	91	24	2,7 %	2,9 %
>55	35	3	4,1 %	3,0 %

USA	1.058	311	34,1 %	32,9 %
<35	494	167	43,1 %	45,5 %
35-55	460	126	31,2 %	30,2 %
>55	104	18	21,6 %	11,3 %
France	61	19	4,8 %	6,6 %
<35	22	3	9,1 %	6,0 %
35-55	33	13	4,1 %	7,2 %
>55	6	3	2,9 %	5,3 %
Hungary	108	56	33,1 %	34,1 %
<35	57	26	65,5 %	60,5 %
35-55	39	22	21,3 %	22,0 %
>55	12	8	21,4 %	38,1 %
India	169	14	17,1 %	28,6 %
<35	111	12	17,8 %	30,8 %
35-55	57	2	16,0 %	20,0 %
>55	1	0	25,0 %	— %
Japan	16	3	1600,0 %	— %
<35	2	1	200,0 %	— %
35-55	14	2	— %	— %
>55	0	0	— %	— %
Lithuania	0	0	— %	— %
<35	0	0	— %	— %
35-55	0	0	— %	— %
>55	0	0	— %	— %
Morocco	37	2	28,2 %	20,0 %
<35	37	2	28,2 %	20,0 %
35-55	0	0	— %	— %
>55	0	0	— %	— %
Mexico	650	277	30,1 %	30,8 %
<35	367	187	31,9 %	37,8 %
35-55	266	84	27,9 %	21,6 %
>55	17	6	28,3 %	40,0 %
Poland	49	15	7,0 %	6,8 %
<35	15	5	6,3 %	6,4 %
35-55	30	10	7,0 %	7,3 %
>55	4	0	11,1 %	— %
Portugal	24	20	3,7 %	5,3 %
<35	14	10	8,0 %	9,0 %
35-55	9	8	2,3 %	3,4 %
>55	1	2	1,2 %	5,6 %
United Kingdom	196	31	13,2 %	15,3 %
<35	47	10	13,4 %	21,3 %
35-55	83	11	12,4 %	10,3 %

>55	66	10	14,3 %	20,4 %
Czech Republic	95	73	12,4 %	15,4 %
<35	43	19	13,4 %	12,7 %
35-55	40	47	11,0 %	18,0 %
>55	12	7	14,8 %	11,1 %
Romania	388	225	56,5 %	49,3 %
<35	15	7	10,8 %	5,9 %
35-55	364	215	72,4 %	68,7 %
>55	9	3	20,0 %	12,5 %
Russia	10	2	13,9 %	7,1 %
<35	4	0	18,2 %	— %
35-55	4	2	8,7 %	10,5 %
>55	2	0	50,0 %	— %
Sweden	23	8	11,0 %	19,5 %
<35	11	7	20,4 %	41,2 %
35-55	8	1	7,9 %	5,0 %
>55	4	0	7,4 %	— %
Thailand	0	2	— %	14,3 %
<35	0	2	— %	20,0 %
35-55	0	0	— %	— %
>55	0	0	— %	— %
Taiwan	0	0	— %	— %
<35	0	0	— %	— %
35-55	0	0	— %	— %
>55	0	0	— %	— %
Turkey	920	148	31,0 %	32,2 %
<35	592	108	39,0 %	39,7 %
35-55	318	40	22,5 %	21,3 %
>55	10	0	30,3 %	— %
Total	5.850	1.622	18,0 %	20,3 %

The scope of the information in 2024 represents 100% of the companies within the Group's financial consolidation perimeter.

For those companies where the breakdown of departures and turnover was not fully available (by age range, gender, and country), estimates were made based on the total known (country-gender) using the proportional data received. Similarly, departures were subsequently estimated by age range using the age distribution reported at the country-gender level.

	2024			
	Number of redundancies		% Total turnover	
	Women	Men	Women	Men
Asia	107	817	13 %	17 %
<35	61	571	18 %	24 %
35-55	46	240	9 %	10 %
>55	0	6	— %	9 %
Western Europe	179	738	8 %	6 %
<35	63	253	13 %	12 %
35-55	80	289	5 %	4 %
>55	36	196	11 %	8 %
Eastern Europe	106	186	15 %	13 %
<35	51	97	22 %	18 %
35-55	49	80	11 %	10 %
>55	6	9	9 %	7 %
North America	731	1.842	39 %	35 %
<35	432	979	48 %	40 %
35-55	261	722	33 %	31 %
>55	38	141	23 %	26 %
South America	143	805	17 %	16 %
<35	85	399	22 %	19 %
35-55	56	364	12 %	13 %
>55	2	42	17 %	20 %
Total	1.266	4.388	19 %	16 %
<35	692	2.299	29 %	24 %
35-55	492	1.695	13 %	11 %
>55	82	394	14 %	12 %

The information has not been restated for the 2024 financial year to preserve its reliability. The scope of the information in 2024 represents 87% of the companies within the Group's financial consolidation perimeter (excluding Gescrap). This has been calculated for permanent employees.

The overall turnover rate is calculated as the percentage of departures relative to the average workforce of each company. This has been calculated for permanent staff.

HIRINGS BY GENDER AND COUNTRY

Country	2025						2024					
	Women		Men		Total		Women		Men		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Germany	80	30 %	185	70 %	265	3 %	108	25 %	326	75 %	434	5 %
Argentina	1	25 %	3	75 %	4	— %	6	25 %	18	75 %	24	— %
Brazil	253	24 %	785	76 %	1038	12 %	222	26 %	635	74 %	857	10 %
Bulgaria	14	23 %	46	77 %	60	1 %	-	-	-	-	-	-
China	224	23 %	761	77 %	985	11 %	161	15 %	914	85 %	1075	13 %
South Korea	0	— %	32	100 %	32	— %	4	4 %	86	96 %	90	1 %
Slovakia	33	32 %	70	68 %	103	1 %	68	41 %	99	59 %	167	2 %
Slovenia	0	— %	1	100 %	1	— %	-	-	-	-	-	-
Spain	185	36 %	330	64 %	515	6 %	247	33 %	497	67 %	744	9 %
USA	365	24 %	1.131	76 %	1496	17 %	354	22 %	1258	78 %	1612	19 %
France	20	19 %	86	81 %	106	1 %	26	18 %	122	82 %	148	2 %
Hungary	70	34 %	135	66 %	205	2 %	-	-	-	-	-	-
India	58	13 %	400	87 %	458	5 %	0	— %	239	88 %	271	3 %
Japan	1	3 %	29	97 %	30	— %	5	14 %	30	86 %	35	— %
Lithuania	0	-	0	-	0	— %	-	-	-	-	-	-
Morocco	0	-	0	-	0	— %	-	-	-	-	-	-
Mexico	591	30 %	1.403	70 %	1994	22 %	696	34 %	1357	66 %	2053	24 %
Poland	8	11 %	67	89 %	75	1 %	25	19 %	110	81 %	135	2 %
Portugal	87	39 %	137	61 %	224	3 %	52	39 %	80	61 %	132	2 %
United Kingdom	8	11 %	62	89 %	70	1 %	49	22 %	178	78 %	227	3 %
Czech Republic	114	35 %	216	65 %	330	4 %	179	41 %	256	59 %	435	5 %
Romania	92	22 %	319	78 %	411	5 %	-	-	-	-	-	-
Russia	1	7 %	13	93 %	14	— %	7	20 %	28	80 %	35	— %
Sweden	15	43 %	20	57 %	35	— %	11	23 %	37	77 %	48	1 %
Thailand	0	-	0	-	0	— %	-	-	-	-	-	-
Taiwan	0	-	0	-	0	— %	0	— %	1	100 %	1	— %
Turkey	85	17 %	423	83 %	508	6 %	-	-	-	-	-	-
Total Gestamp	2.305	26 %	6.654	74 %	8.959	100 %	2.252	26 %	6.271	74 %	8.523	100 %

*The percentage in the table represents the proportion of new hires by gender in each country. The information has not been restated for the 2024 fiscal year to maintain its reliability. The scope of the information in 2024 represents 87% of the companies within the Group's financial consolidation perimeter (excluding Gescrap) and in 2025 100%. This has been calculated for permanent staff.

HIRINGS BY AGE

	2025								2024							
	<35		35-55		>55		Total		<35		35-55		>55		Total	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Total Altas	5.574	62 %	3.174	35 %	211	2 %	8.959	100 %	5.568	65 %	2.737	32 %	218	3 %	8.523	100 %

*The percentage in the table represents the proportion of discharges from that group with respect to total discharges.

DISMISSALS BY GENDER, AGE AND PROFESSIONAL CLASSIFICATION

	2025			2024		
	Men	Women	Total	Men	Women	Total
Directors	8	1	9	6	0	6
<35	0	0	0	-	0	0
35-55	4	0	4	1	0	1
>55	4	1	5	5	0	5
Middle Management	58	7	65	30	9	39
<35	1	0	1	2	0	2
35-55	46	7	53	25	8	33
>55	11	0	11	3	1	4
Rest	2676	745	3421	1460	389	1849
<35	1.321	363	1684	724	208	932
35-55	1.117	328	1445	606	159	765
>55	238	54	292	130	22	152
Total	2742	753	3495	1496	398	1894

The scope of the information in 2024 represents 87% of the companies within the Group's financial consolidation perimeter (excluding Gescrap) and in 2025 100%. This has been calculated for permanent staff.

TOTAL HOURS WORKED AND ABSENTEEISM HOURS BY COUNTRY

Country	2025			2024		
	Planned work hours	Absolute Hours	Abs. (%)	Planned work hours	Absolute Hours	Abs. (%)
Germany	5.883.403	642.843	11 %	6.399.911	702.885	11 %
Argentina	1.385.716	50.956	4 %	1.656.893	67.659	4 %
Brazil	9.207.297	475.414	5 %	9.189.744	446.862	5 %
Bulgaria	378.176	21.814	6 %	360.574	19.893	6 %
China	8.519.188	102.635	1 %	8.707.377	122.398	1 %
South Korea	431.295	0	— %	383.869	10	— %
Slovakia	828.435	50.862	6 %	838.138	56.719	7 %
Slovenia	2.008	0	— %	-	-	-
Spain	9.394.895	996.201	11 %	8.680.668	795.744	9 %
USA	7.883.491	132.132	2 %	7.764.201	193.088	2 %
France	2.673.924	229.999	9 %	2.712.032	215.609	8 %
Hungary	981.368	64.151	7 %	873.292	63.136	7 %
India	2.954.920	111.443	4 %	2.688.818	121.743	5 %
Japan	184.292	430	— %	152.570	672	— %
Lithuania	1.871	116	6 %	-	-	-
Morocco	511.925	0	— %	547.295	27.365	5 %
Mexico	8.174.594	326.782	4 %	8.076.477	358.669	4 %
Poland	2.210.673	153.445	7 %	2.071.664	162.440	8 %
Portugal	2.247.023	139.746	6 %	2.167.380	142.592	7 %
United Kingdom	2.917.555	133.323	5 %	3.170.335	153.558	5 %
Czech Republic	2.371.400	205.522	9 %	2.483.025	220.117	9 %
Romania	2.253.528	63.624	3 %	1.914.200	50.992	3 %
Russia	167.668	5.279	3 %	390.339	14.966	4 %
Sweden	430.805	18.598	4 %	438.870	18.281	4 %
Thailand	34.792	0	— %	28.864	-	— %
Taiwan	25.129	0	— %	30.224	-	— %
Turkey	7.200.822	193.472	3 %	7.907.871	245.159	3 %
Total Gestamp	79.256.193	4.118.787	5 %	79.634.631	4.200.557	5 %

The percentage in the table represents the proportion of new hires by gender in each country. The information has not been restated for fiscal year 2024 to preserve its reliability. The scope of information in 2024 represents 98.4% of the companies within the Group's financial consolidation perimeter, and in 2025, 100%. Total Absenteeism Hours include absences due to illness, leave, unjustified absences, work-related accidents, union time, strikes, and commuting accidents. The Absenteeism Rate (%) is calculated as the proportion of total absenteeism hours to total planned working hours.

WORKFORCE PROFILE

2025 Country	Total Employees		Women		Men		< 25 Years		Permanent contract		Young people in vocational training		Disability		Company tenure > 10 years	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Germany	3.434	8 %	340	10 %	3.094	90 %	248	7 %	3.190	93 %	132	4 %	198	6 %	2.377	69 %
Argentina	652	2 %	58	9 %	594	91 %	12	2 %	652	100 %	0	— %	0	— %	513	79 %
Brazil	4.998	12 %	909	18 %	4.089	82 %	637	13 %	4.963	99 %	13	— %	265	5 %	1.062	21 %
Bulgaria	221	1 %	43	19 %	178	81 %	13	6 %	221	100 %	0	— %	2	1 %	8	4 %
China	4.802	11 %	960	20 %	3.842	80 %	404	8 %	4.297	89 %	12	— %	19	— %	1.291	27 %
South Korea	230	1 %	3	1 %	227	99 %	18	8 %	228	99 %	0	— %	5	2 %	84	37 %
Slovakia	395	1 %	138	35 %	257	65 %	33	8 %	341	86 %	1	— %	13	3 %	56	14 %
Slovenia	1	— %	0	— %	1	100 %	1	100 %	1	100 %	0	— %	0	— %	0	— %
Spain	6.327	15 %	1.181	19 %	5.146	81 %	144	2 %	6.040	95 %	40	1 %	86	1 %	3.730	59 %
USA	4.010	9 %	932	23 %	3.078	77 %	361	9 %	3.970	99 %	3	— %	11	— %	604	15 %
France	1.564	4 %	294	19 %	1.270	81 %	76	5 %	1.519	97 %	35	2 %	85	5 %	908	58 %
Hungary	532	1 %	176	33 %	356	67 %	63	12 %	532	100 %	0	— %	3	1 %	138	26 %
India	1.292	3 %	87	7 %	1.205	93 %	220	17 %	1.106	86 %	0	— %	1	— %	419	32 %
Japan	138	— %	20	14 %	118	86 %	5	4 %	136	99 %	0	— %	0	— %	7	5 %
Lithuania	1	— %	0	— %	1	100 %	0	— %	1	100 %	0	— %	0	— %	0	— %
Morocco	289	1 %	20	7 %	269	93 %	119	41 %	140	48 %	119	41 %	0	— %	0	— %
Mexico	3.406	8 %	1.002	29 %	2.404	71 %	444	13 %	3.051	90 %	0	— %	27	1 %	378	11 %
Poland	1.191	3 %	284	24 %	907	76 %	129	11 %	941	79 %	42	4 %	2	— %	306	26 %
Portugal	1.293	3 %	484	37 %	809	63 %	81	6 %	1.087	84 %	3	— %	24	2 %	513	40 %
United Kingdom	1.633	4 %	196	12 %	1.437	88 %	129	8 %	1.578	97 %	53	3 %	8	— %	821	50 %
Czech Republic	1.422	3 %	542	38 %	880	62 %	147	10 %	1.195	84 %	1	— %	9	1 %	314	22 %
Romania	918	2 %	411	45 %	507	55 %	88	10 %	918	100 %	0	— %	13	1 %	73	8 %
Russia	104	— %	30	29 %	74	71 %	7	7 %	99	95 %	0	— %	1	1 %	55	53 %
Sweden	261	1 %	50	19 %	211	81 %	27	10 %	248	95 %	1	— %	0	— %	144	55 %
Thailand	16	— %	14	88 %	2	13 %	1	6 %	16	100 %	0	— %	0	— %	4	25 %
Taiwan	16	— %	3	19 %	13	81 %	0	— %	15	94 %	0	— %	0	— %	12	75 %
Turkey	3.320	8 %	446	13 %	2.874	87 %	449	14 %	3.320	100 %	0	— %	98	3 %	594	18 %
TOTAL	42.466	100 %	8.623	20 %	33.843	80 %	3.856	9 %	39.803	94 %	455	1 %	870	2 %	14.411	34 %

2024

Region	Total Employees		Women		Men		< 25 Years		Permanent contract		Young people in vocational training		Disability		Company tenure > 10 years	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Asia	6.707	15 %	1.130	13 %	5.577	16 %	824	17 %	5.764	14 %	29	5 %	26	3 %	4.992	17 %
Western Europe	8.623	20 %	2.269	26 %	6.354	18 %	1.083	23 %	7.771	19 %	41	7 %	133	16 %	7.171	24 %
Eastern Europe	7.432	17 %	1.936	22 %	5.496	16 %	945	20 %	6.938	17 %	8	1 %	17	2 %	6.558	22 %
North America	5.882	13 %	936	11 %	4.946	14 %	908	19 %	5.728	14 %	103	18 %	246	30 %	4.166	14 %
South America	15.113	35 %	2.576	29 %	12.537	36 %	963	20 %	13.831	35 %	398	69 %	410	49 %	6.644	22 %
Total Gestamp	43.757	100 %	8.850	20 %	34.907	80 %	4.723	11 %	40.032	91 %	579	1 %	832	2 %	29.531	67 %

The percentage in the table represents the proportion of new hires by gender in each country. The information has not been restated for fiscal year 2024 to maintain its reliability. The scope of the information in 2024 represents 98.4% of the companies within the Group's financial consolidation perimeter (excluding Gescrap), and in 2025 it represents 100%. The percentage in the Gestamp Total represents the weight of each group relative to Gestamp's total workforce.

DISTRIBUTION OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER

Professional category	2025					2024				
	Men		Women		Total	Men		Women		Total
	#	%	#	%	#	#	%	#	%	#
Directors	369	85 %	67	15 %	436	312	87 %	47	13 %	359
Middle management	1.246	81 %	299	19 %	1.545	1.034	80 %	258	20 %	1.292
Rest	32.228	80 %	8.257	20 %	40.485	28.902	80 %	7.282	20 %	36.184
Total	33.843	80 %	8.623	20 %	42.466	30.248	80 %	7.587	20 %	37.835

The percentage in the table represents the proportion of new hires by gender in each country. The information has not been restated for the 2024 financial year to maintain its reliability. The scope of the information in 2024 represents 87% of the companies within the Group's financial consolidation perimeter (excluding Gescrap), and in 2025 it represents 100%.

2. Material impacts, risks and opportunities identified during the year

Topic	Subtopic/Sub-subtopic	Code	I/R/O*	Description	+/-	A/P	Value chain	Financial Ef.**
Climate change <i>E1</i>	-Adaptation to climate change -Energy -Climate change mitigation	CC1 ¹	I	Degraded air quality as a consequence of emissions from fossil fuel consumption (GHG).	-	Actual	Upstream, Downstream and Own Operations	n/a
Climate change <i>E1</i>	Adaptation to climate change	CC2 ¹	R	Changes in resource availability due to climate change leading to a decrease in supply and an increase in prices.	n/a	n/a	Downstream and Own Operations	CP: Light MP: Moderate LP: Moderate
Climate change <i>E1</i>	Adaptation to climate change	CC3 ¹	R	Exposure to extreme weather events (cyclones, hurricanes, typhoons, tornadoes, etc.) that may affect the Group's normal operations.	n/a	n/a	Upstream, Downstream and Own Operations	CP: Light MP: Light LP: Light
Climate change <i>E1</i>	Adaptation to climate change	CC10 ¹	R	Extreme rainfall and flooding that may affect the Group's normal operations.	n/a	n/a	Upstream, Downstream and Own Operations	CP: Light MP: Light LP: Light
Climate change <i>E1</i>	Energy	CC4 ¹	R	Increase in costs arising from the transition to low-emission technologies.	n/a	n/a	Upstream and Own Operations	CP: Moderate MP: Moderate LP: Light
Climate change <i>E1</i>	Energy	CC5 ¹	R	An increase in temperature could lead to higher climate-control costs for Gestamp, particularly those related to providing an adequate environment for the safety and health of its employees.	n/a	n/a	Own operations	CP: Light MP: Light LP: Moderate
Climate change <i>E1</i>	Adaptation to climate change	CC6 ¹	O	Improvement of reputation and differentiation from competitors through the incorporation of new, more eco-efficient and environmentally friendly products.	n/a	n/a	Upstream, Downstream and Own Operations	CP: Light MP: Light LP: Light
Climate change <i>E1</i>	Energy	CC7 ¹	O	Cost savings derived from the increased use of renewable energy through self-consumption, PPA contracts, and improved energy efficiency at the plants.	n/a	n/a	Own Operations	CP: Light MP: Light LP: Light
Climate change <i>E1</i>	Climate change mitigation	CC8 ¹	O	Access to new electric-vehicle markets and increased demand for related services.	n/a	n/a	Downstream and Own Operations	CP: Moderate MP: High LP: High

Climate change <i>E1</i>	Climate change mitigation	CC9 ¹	O	Reducing the weight of the components results in lighter vehicles with lower emissions and provides an opportunity to reduce the use of raw materials in component manufacturing.	n/a	n/a	Downstream and Own Operations	CP: Moderate MP: Moderate LP: Moderate
Pollution <i>E2</i>	Air pollution	CON1	I	Impact on the health of nearby communities and workers as a result of reduced air quality caused by emissions of NOx, SOx and VOCs.	-	Potential HT: Medio	Upstream and Downstream	n/a
Pollution <i>E2</i>	Water pollution	CON2	R	Economic penalties and reputational damage resulting from potential uncontrolled water discharges.	n/a	n/a	Upstream and Own Operations	CP: Light MP: Moderate LP: High
Water and marine resources <i>E3</i>	Water	ARM1	I	Intensive water consumption by upstream value-chain actors reduces the availability of this resource for other essential uses and worsens scarcity in areas affected by drought.	-	Actual	Upstream	n/a
Biodiversity and ecosystems <i>E4</i>	Impacts on the state of species and on the extent and condition of ecosystems	BEC1	I	Degradation of local ecosystems and depletion of natural resources due to raw-material extraction and poor waste management.	-	Actual	Upstream	n/a
Circular economy <i>E5</i>	Resource inflows, including resource use	REC1 ¹	I	Reduction in raw-material extraction and CO ₂ emissions in the supply chain as a result of increased steel recycling and reuse.	+	Actual	Upstream	n/a
Circular economy <i>E5</i>	Waste	REC2	I	Environmental impact due to poor management of the final destination of generated waste (e.g., packaging materials, cardboard, plastic, pallets, among others).	-	Potential HT: Medio	Own Operations	n/a
Circular economy <i>E5</i>	Resource outflows related to products and services	REC3	I	Improvement of product quality and service life as a result of more durable components, leading to a reduction in waste generation.	+	Actual	Upstream	n/a
Circular economy <i>E5</i>	Resource inflows, including resource use	REC4 ¹	R	Uncertainty arising from the current volatility in the price of green / low-carbon steel.	n/a	n/a	Upstream and Own Operations	CP: Moderate MP: Moderate LP: High
Circular economy <i>E5</i>	Resource inflows, including resource use	REC5 ¹	R	The difficulty in accessing secondary raw materials with sufficient quality guarantees is slowing the progressive development of components with a high content of "green" materials.	n/a	n/a	Upstream	CP: Light MP: Moderate LP: Strong
Circular economy <i>E5</i>	Resource outflows related to products and services	REC6	O	Improvement of production-system efficiency through digitalisation and automation (Industry 4.0).	n/a	n/a	Own Operations	CP: High MP: Strong LP: Strong

Circular economy <i>E5</i>	Resource inflows, including resource use	REC7	O	Differentiation from competitors through low-emission steel/aluminium content that meets market needs.	n/a	n/a	Upstream and Own Operations	CP: Light MP: Moderate LP: High
Circular economy <i>E5</i>	Resource inflows, including resource use	REC8 ¹	O	Gestamp can lead the development of a circular supply chain, where materials are recovered and reused at the end of their service life.	n/a	n/a	Upstream	CP: High LP: Moderate MP: High
Own workforce <i>S1</i>	Training and skills development	PPR2 ¹	I	Development of our employees' technical capabilities through ongoing tailored training.	+	Actual	Own Operations	n/a
Own workforce <i>S1</i>	Freedom of association	PPR3	I	Strengthening of social dialogue through two-way communication channels, enabling active employee participation and the identification and management of their concerns.	+	Actual	Own Operations	n/a
Own workforce <i>S1</i>	Human rights in the workplace	PPR4 ¹	I	As a result of the risk assessment carried out on the supplier-approval platform, the adoption of more responsible and safer labour practices is promoted, contributing to improved working conditions for workers in the supply chain.	+	Actual	Own Operations	n/a
Own workforce <i>S1</i>	Health and safety	PPR5	R	Reduction in production due to an increase in employee sick leave at Gestamp.	n/a	n/a	Own Operations	CP: Strong MP: Strong LP: Strong
Own workforce <i>S1</i>	Training and skills development	PPR6	R	Operational difficulties and project-continuity challenges as a result of low talent retention and high employee turnover.	n/a	n/a	Own Operations	CP: Moderate MP: Moderate LP: Moderate
Own workforce <i>S1</i>	Freedom of association	PPR1	R	Disciplinary sanctions for non-compliance with workers' rights and working conditions.	n/a	n/a	Own Operations	CP: Light MP: Moderate LP: Moderate
Own workforce <i>S1</i>	Health and safety	PPR7 ¹	O	Improvement in productivity due to increased employee confidence resulting from investment in innovative safety systems to enhance safety in manufacturing processes, employee training, and strengthened communication channels.	n/a	n/a	Own Operations	CP: Light MP: Light LP: Light
Own workforce <i>S1</i>	Gender equality and equal pay for equal work	PPR8 ¹	O	Improvement in employee motivation as a result of equality, diversity and inclusion policies and plans, fostering an increase in performance.	n/a	n/a	Own Operations	CP: Moderate MP: Moderate LP: Moderate

Own workforce <i>S1</i>	Human rights in the workplace	PPR9	O	Improvement of reputation thanks to stakeholders' perception of the company's commitment to the protection and respect of human rights.	n/a	n/a	Own Operations	CP: Light MP: Light LP: Light
Own workforce <i>S1</i>	Training and skills development	PPR10	O	Recruitment of specialised and qualified personnel as a result of new talent-attraction plans that meet the company's emerging needs and ensure its future development.	n/a	n/a	Own Operations	CP: High MP: High LP: High
Workers in the value chain <i>S2</i>	Human rights in the supply chain	TCV1	I	Guarantee of optimal working conditions—and consequently employees' quality of life—as a result of proper compliance with the requirements of the company's Human Rights Policy.	+	Actual	Upstream and Downstream	n/a
Affected communities <i>S3</i>	Impacts on human rights defenders	CAF1	I	Promotion and support of local communities through participation in projects run by various organisations/associations.	+	Actual	Own Operations	n/a
Affected communities <i>S3</i>	Social Action***	CAF2 ¹	I	Increase in beneficiaries per investment thanks to the development of social projects linked to the Gestamp Foundation.	+	Actual	Own Operations	n/a
Affected communities <i>S3</i>	Impacts related to the soil	CAF3	R	Upstream suppliers in the value chain may create conflicts with local communities due to pollution, noise and other environmental impacts, causing supply disruptions and/or reputational damage to Gestamp.	n/a	n/a	Upstream	CP: Light MP: Moderate LP: Moderate
Own workforce Affected communities <i>S3</i>	- Freedom of association - Impacts on human rights defenders	CAF4	R	Disciplinary sanctions for non-compliance with workers' rights and working conditions.	n/a	n/a	Own Operations	CP: Light MP: Moderate LP: Moderate
Affected communities <i>S3</i>	Social Action***	CAF5 ¹	O	Improvement of reputation, talent retention and motivation as a result of the increase in social-action projects carried out by the Gestamp Foundation.	n/a	n/a	Own Operations	CP: Light MP: Light LP: Light
Consumers and end-users <i>S4</i>	Personal safety of consumers and end-users	CUF1	I	Increase in the passive safety of vehicles equipped with Gestamp components.	+	Potential HT: Short	Downstream and Own Operations	n/a

Consumers and end-users <i>S4</i>	Personal safety of consumers and end-users	CUF2	I	Improved adaptation to end-user needs (for example, through innovation, safety, electrification and technological development) to enhance product quality.	+	Actual	Downstream and Own Operations	n/a
Consumers and end-users <i>S4</i>	Personal safety of consumers and end-users	CUF3	R	Manufacturing of defective parts that lead to reduced vehicle quality and safety, resulting in associated identification, inspection, replacement and reputational costs.	n/a	n/a	Downstream and Own Operations	CP: High MP: High LP: High
Consumers and end-users <i>S4</i>	Personal safety of consumers and end-users	CUF4 ¹	O	Product differentiation and increased competitiveness thanks to innovation and technological development applied to component safety.	n/a	n/a	Own Operations	CP: High MP: High LP: High
Business conduct <i>G1</i>	Corporate culture	GOB1 ¹	I	Boost in decision-making aimed at promoting the company's sustainability as a result of a clear definition of a solid ESG governance model (e.g., definition of a sustainability committee and commission, responsibilities and functions).	+	Actual	Own Operations	n/a
Business conduct <i>G1</i>	Management of relationships with suppliers, including payment practices	GOB2	I	Increase and assurance of better Environmental, Social and Governance practices among the company's suppliers.	+	Actual	Upstream	n/a
Business conduct <i>G1</i>	Corporate culture	GOB3 ¹	R	Operational inefficiencies in management arising from a corporate-governance structure or practices that are not aligned with established principles and standards of good governance.	n/a	n/a	Own Operations	CP: High MP: High LP: High
Business conduct <i>G1</i>	Corporate culture	GOB4	R	Inefficiencies in risk management arising from the lack of proper integration of traditional risks with ESG risks.	n/a	n/a	Own Operations	CP: Light MP: Light LP: Light
Business conduct <i>G1</i>	Corporate culture	GOB5 ¹	R	Non-compliance with local or international ESG regulations (for example, the Corporate Sustainability Reporting Directive, the Corporate Sustainability Due Diligence Directive, CBAM, environmental legislation, etc.).	n/a	n/a	Upstream and Own Operations	CP: High MP: High LP: High
Business conduct <i>G1</i>	Corporate culture	GOB6 ¹	R	Non-compliance with ESG targets/commitments, both public and linked to financing.	n/a	n/a	Own Operations	CP: Moderate MP: High LP: High
Business conduct <i>G1</i>	Corruption and bribery	GOB7 ¹	R	Sanciones económicas, además del daño reputacional, derivadas de posibles acciones internas que promuevan hechos anticompetitivos, monopolísticos, de corrupción o fraude.	n/a	n/a	Own Operations	CP: Moderate MP: Moderate LP: Moderate

Business conduct <i>G1</i>	Management of relationships with suppliers, including payment practices	GOB8	R	Lack of alignment between corporate policies applied to the supply chain and the new regulations.	n/a	n/a	Upstream and Own Operations	CP: Light MP: Moderate LP: Moderate
Business conduct <i>G1</i>	Management of relationships with suppliers, including payment practices	GOB9 ¹	R	Risk of regulatory non-compliance due to the lack of reporting and traceability capabilities associated with small suppliers.	n/a	n/a	Upstream and Own Operations	CP: Light MP: Moderate LP: Moderate
Business conduct <i>G1</i>	Corruption and bribery	GOB10	O	Reputational improvement as a result of implementing enhancements to the company's Code of Conduct.	n/a	n/a	Upstream, Downstream and Own Operations	CP: Light MP: Light LP: Light
Business conduct <i>G1</i>	Corporate culture	GOB11 ¹	O	Ensure diversity of profiles and competencies on the company's Board of Directors to promote better strategic decision-making.	n/a	n/a	Own Operations	CP: High MP: High LP: High
Business conduct <i>G1</i>	Corporate culture	GOB12 ¹	O	Alignment of the ESG strategy with the identified sustainability risks to ensure their proper management.	n/a	n/a	Own Operations	CP: Light MP: Moderate LP: Moderate

***I: Impact, R: Risk, O: Opportunity**

The financial impact is divided into four categories: Low, Moderate, High, and High. This categorization of all risks and opportunities follows the same scale and takes into qualitative consideration the potential impact they could have on Gestamp's business model and strategy and its interaction with its stakeholders.

***IROs covered by additional entity-specific information.

¹IROs addressed by management, management and supervisory bodies or their relevant committees during the reference period.

CP: Short Term

MP: Medium Term

LP: Long Term

HT: Time Horizon.

3. Policies and Other Rules

The company's Sustainable Management Model is based on the Group's main Policies and Standards, published on the Gestamp website in several languages and communicated in some cases to all employees in their local language.

- [Code of Conduct](#)
- [ESG Policy](#)
- [Social Action Policy](#)
- [Environmental Policy](#)
- [Health and Safety Policy](#)
- [Human Rights Policy](#)
- [Conflict Minerals Policy](#)
- [Purchasing Policy](#)
- [ESG requirements for suppliers](#)
- Selection and Training Policy
- [Policy against Corruption and Fraud](#)
- [Data Protection Policy](#)
- [Tax strategy](#)
- [Quality policy](#)
- [Innovation policy](#)
- [Vision and innovation strategy](#)
- [General information security policy](#)
- Compliance Policy
- Third-Party Due Diligence Policy.

Policies and Regulations of Governing Bodies:

- [Articles of Association](#)
- [Regulations of the Board of Directors](#)
- [Regulations of the General Shareholders' Meeting](#)
- [Corporate Governance Policy](#)
- [Board of Directors Selection and Diversity Policy](#)
- [Remuneration Policy for Directors](#)
- [Dividend policy](#)
- [Gestamp's Internal Code of Conduct in the Securities Markets](#)
- [Shareholder information communication and contact policy](#)

4. Table of Contents as per Law 11/2018

The index of contents required by Law 11/2018 on non-financial information and diversity and its correspondence with the Indicators of the European Sustainability Reporting Standards selected are included in the following sections, as detailed below:

Areas		Reporting framework: European Sustainability Reporting Standards (ESRS)	Reference (Page) / Comments / Reason for omission
General areas			
Business model	Business model description:	<ul style="list-style-type: none"> • GOV - 1: The role of the administrative, management and supervisory bodies. • GOV - 2: Information provided to the company's management, governing and supervisory bodies and sustainability issues addressed by them. • GOV - 3: Integration of sustainability-related performance into incentive systems. • SBM - 1: Strategy, business model and value chain. • SBM - 3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model. • In all thematic standards: E1-1, E1-4, E2-3, E3-3, E4-4, E5-3, S1-5, S2-5, S3-5 and S4-5. 	<u>83</u> - <u>97</u>
	Business environment		8
	Organization and structure		<u>98</u> - <u>99</u>
	Markets in which it operates		<u>100</u> - <u>105</u>
	Objectives and strategies		<u>109</u> - <u>120</u>
	Main factors and trends that may affect its future evolution		<u>160</u>
			<u>177</u>
			<u>191</u>
			<u>199</u>
			<u>207</u>
			<u>219</u>
			<u>256</u>
			<u>295</u>
	<u>302</u>		
	<u>322</u>		
Materiality	Materiality analysis	<ul style="list-style-type: none"> • SBM - 3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model. • IRO - 1: Description of the process for determining and evaluating impacts, risks, and opportunities of relative importance. • IRO - 2: Disclosure requirements set out in the ESRS covered by the company's sustainability status. 	<u>121</u> - <u>123</u>
			<u>123</u> - <u>131</u>
General	Reporting framework	<ul style="list-style-type: none"> • BP – 1: General basis for the preparation of the sustainability statement. • BP – 2: Information relating to specific circumstances. 	<u>76</u> - <u>78</u>

Policies and the results of these policies	Description of the policies applied by the group, as well as the results of those policies, including relevant key non-financial performance indicators.	In all thematic standards: E1-2, E2-1, E3-1, E4-2, E5-1, S1-1, S2-1, S3-1, S4-1 and G1-1.	<u>164</u> - <u>169</u>
			<u>188</u> - <u>191</u>
			<u>194</u> - <u>196</u>
			<u>203</u> - <u>205</u>
			<u>211</u> - <u>212</u>
			<u>235</u> - <u>239</u>
			<u>286</u> - <u>290</u>
			<u>298</u> - <u>300</u>
			<u>317</u> - <u>318</u>
<u>326</u> - <u>328</u>			
Main risks and impacts identified	Main risks related to these issues and related to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in these areas.	SBM - 3 Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>121</u> - <u>123</u>
			<u>159</u> - <u>160</u>
			At the beginning of each chapter, the main IROs that affect the topic to be discussed are indicated.

Environmental issues			
Environmental management	Current and foreseeable effects of the company's activities		<u>159</u> - <u>160</u> At the beginning of each environmental chapter, the main IROs that affect the topic to be discussed are indicated.
	Environmental assessment or certification procedures	<ul style="list-style-type: none"> • SBM - 3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model. 	<u>160</u> - <u>164</u> <u>164</u> <u>169</u>
	Resources dedicated to the prevention of environmental risks	<ul style="list-style-type: none"> • In all environmental standards: E1-1, E1-2, E1-3, E2-1, E2-2, E3-1, E3-2, E4-1, E4-2, E4-3, E5-1 and E5-2. 	<u>164</u> <u>169</u> <u>177</u>
	Application of the precautionary principle		<u>164</u> <u>177</u> <u>179</u>
	Number of provisions and guarantees for environmental risks		— <u>188</u> <u>191</u>
Pollution	Measures to prevent, reduce or repair carbon emissions (also includes noise and light pollution)	<ul style="list-style-type: none"> • E2 – 1: Policies related to pollution. • E2 – 2: Actions and resources related to pollution. 	<u>188</u> - <u>191</u> <u>191</u> <u>191</u>
Circular economy and waste prevention and management	Prevention measures, recycling, reuse, other forms of recovery and waste disposal	<ul style="list-style-type: none"> • E5 – 2: Actions and resources related to the use of resources and the circular economy. • E5 – 3: Goals related to the use of resources and the circular economy. 	<u>212</u> - <u>219</u> <u>219</u> - <u>222</u> <u>223</u> <u>230</u>
	Actions to combat food waste	<ul style="list-style-type: none"> • E5 – 5: Resource outputs. 	Not applicable. This is not a material issue for Gestamp due to its business activities.

Sustainable use of resources	Water consumption and water supply in accordance with local constraints	E3-4: Water consumption.	<u>199</u>	-	<u>201</u>
	Raw material consumption	<ul style="list-style-type: none"> • E5 – 2: Actions and resources related to the use of resources and the circular economy. • E5 – 3: Goals related to the use of resources and the circular economy. • E5 - 4: Resource inputs. 	<u>212</u>	-	<u>219</u>
	Measures taken to improve the efficiency of their use of raw materials	<ul style="list-style-type: none"> • E1 – 3: Actions and resources in relation to climate change policies. • E5 – 2: Actions and resources related to the use of resources and the circular economy. • E5 – 3: Goals related to the use of resources and the circular economy. • E5 - 4: Resource inputs. 	<u>219</u>	-	<u>222</u>
	Direct and indirect energy consumption	E1 – 5: Energy consumption and combination.	<u>179</u>	-	<u>181</u>
	Measures taken to improve energy efficiency	E1 – 3: Actions and resources in relation to climate change policies.	<u>169</u>	-	<u>177</u>
	Use of renewable energies	<ul style="list-style-type: none"> • E1 – 5: Energy consumption and combination. • E1 – 3: Actions and resources in relation to climate change policies. 	<u>179</u>	-	<u>181</u>
					<u>169</u>
Climate change	Important elements of greenhouse gas emissions generated	E1 – 6: Gross scope 1, 2 and 3 GHG emissions and total GHG emissions.	<u>181</u>	-	<u>185</u>
	Measures taken to adapt to the consequences of climate change	<ul style="list-style-type: none"> • E1 – 1: Transition plan for climate change mitigation. • E1 – 3: Actions and resources in relation to climate change policies. 	<u>160</u>	-	<u>164</u>
	Voluntarily established reduction targets	<ul style="list-style-type: none"> • E1 – 1: Transition plan for climate change mitigation. • E1 – 4: Goals related to climate change mitigation and adaptation. 	<u>160</u>	-	<u>164</u>
			<u>177</u>		<u>179</u>

Biodiversity protection	Measures taken to preserve or restore biodiversity	<ul style="list-style-type: none"> • SBM - 3: Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model. 	<u>202</u> - <u>203</u>
	Impacts caused by activities or operations in protected areas	<ul style="list-style-type: none"> • IRO-1: Description of the process for determining and evaluating impacts, risks, and opportunities of relative importance. • E4 - 3: Actions and resources related to biodiversity and ecosystems. • E4 - 5: Incidence parameters related to changes in biodiversity and ecosystems. 	<u>201</u> - <u>202</u> - <u>205</u> <u>207</u>

Social and personnel-related issues			
Employment	Total number and distribution of employees by sex, age, country and professional category	<ul style="list-style-type: none"> • S1–6: Characteristics of the company's employees. 	<p style="text-align: right;"><u>259</u></p> <p style="text-align: right;"><u>259</u> - <u>264</u></p> <p style="text-align: right;"><u>269</u></p>
	Total number and distribution of employment contract types	<ul style="list-style-type: none"> • S1–9: Diversity parameters. 	<p style="text-align: right;">-</p> <p style="text-align: right;"><u>269</u> <u>272</u></p>
	Average annual number of permanent, temporary and part-time contracts by sex, age and professional category	<ul style="list-style-type: none"> • S1 Own workers. <p>Internal framework: As no specific requirement has been identified in the European Sustainability Reporting Standards regarding this indicator under Law 11/2018, Gestamp collects the information periodically throughout the year using an internal tool and provides the average figure for the year. In previous years, this indicator was referenced to GRI 2-7 Employees.</p>	<p style="text-align: right;">-</p> <p style="text-align: right;"><u>235</u> <u>281</u></p>
	Number of layoffs by sex, age and professional category	<ul style="list-style-type: none"> • S1 Own workers. <p>Internal framework: As no specific requirement has been identified in the European Sustainability Reporting Standards regarding this indicator of Law 11/2018, Gestamp collects the information using an internal tool and provides the headcount figures at year-end. In previous years, this indicator was referenced to "GRI 401-1 New hires and staff turnover".</p>	<p style="text-align: right;"><u>235</u></p>
	Wage gap	S1–16: Compensation parameters (salary gap and total compensation).	<p style="text-align: right;"><u>278</u> - <u>281</u></p>
	Average remuneration by sex, age and professional category	<ul style="list-style-type: none"> • GOV - 3: Integration of sustainability-related performance into incentive systems. 	<p style="text-align: right;"><u>100</u></p>
	Average remuneration of board members by gender	Internal framework: Average remuneration (includes total annual remuneration, fixed salary and all variable remuneration (allowances, compensation, payments to savings plans, etc.) obtained during the year.	<p style="text-align: right;"><u>103</u></p>
	Average remuneration of managers by gender	Internal framework: Average remuneration (includes total annual remuneration, fixed salary and all variable remuneration (allowances, compensation, payments to savings plans, etc.) obtained during the year.	<p style="text-align: right;"><u>105</u></p>

Employment	Implementation of work disconnection policies	S1 – 4: Adoption of measures related to material impacts on own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions.	Although there is no specific policy, disconnection is covered in the Group's Flexibility and Work-Life Balance Policy. <u>246</u> - <u>255</u>
	Employees with disabilities	S1 - 12: People with functional diversity.	<u>272</u>
Work organization	Organization of working time	<ul style="list-style-type: none"> • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. • S1 - 15: Work-life balance parameters. 	<u>246</u> - <u>255</u>
	Number of hours of absenteeism	Internal framework: absenteeism rate.	<u>360</u>
	Measures aimed at facilitating the enjoyment of work-life balance and promoting the shared responsibility of both parents in exercising this right.	<ul style="list-style-type: none"> • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. • S1 - 15: Work-life balance parameters. 	<u>246</u> - <u>255</u>
Health and safety	Health and safety conditions at work	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. 	<u>235</u> - <u>244</u>
		<ul style="list-style-type: none"> • S1 - 14: Health and safety parameters. 	<u>246</u> - <u>255</u> <u>277</u>

Health and safety	Number of work accidents and occupational diseases by sex, frequency rate and severity by sex	S1 - 14: Health and safety parameters.	<u>277</u>
Social relationships	Organization of social dialogue	S1-8: Coverage of collective bargaining and social dialogue.	<u>267</u> - <u>269</u>
	Percentage of employees covered by collective agreement by country	S1-8: Coverage of collective bargaining and social dialogue.	- <u>267</u> <u>269</u>
	Assessment of collective agreements, particularly in the field of health and safety at work	S1-8: Coverage of collective bargaining and social dialogue.	- <u>267</u> <u>269</u>
	Mechanisms and procedures that the company has in place to promote employee involvement in the management of the company, in terms of information, consultation and participation	S1-8: Coverage of collective bargaining and social dialogue.	- <u>267</u> <u>269</u>
Training	Policies implemented in the field of training	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1-13: Training and capacity development parameters. 	<u>235</u> - <u>244</u> <u>273</u>
	Total number of training hours by professional category.	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1-13: Training and capacity development parameters. 	- <u>235</u> <u>244</u>
Accessibility	Universal accessibility for people with disabilities	<ul style="list-style-type: none"> • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. • S1-12: People with functional diversity. 	<u>246</u> <u>272</u>

Equality	Measures adopted to promote equal treatment and opportunities between women and men	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. 	<u>235</u>	-	<u>244</u>
				-	
			<u>246</u>		<u>255</u>
	Equality plans, measures adopted to promote employment, protocols against sexual harassment and harassment based on sex	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. 	<u>235</u>	-	<u>244</u>
				-	
			<u>246</u>		<u>255</u>
	Integration and universal accessibility for people with disabilities	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. 	<u>235</u>	-	<u>244</u>
				-	
			<u>246</u>		<u>255</u>
	Policy against all types of discrimination and diversity management	S1 - 1: Policies related to own staff.	<u>235</u>	-	<u>281</u>

Information on respect for human rights			
Respect for human rights	Application of due diligence procedures in human rights matters	<ul style="list-style-type: none"> • S1 - 1: Policies related to own staff. • S1 - 4: Adoption of measures related to material impacts involving own staff, approaches to mitigate material risks and take advantage of material opportunities related to own staff and effectiveness of such actions. 	<p><u>235</u> - <u>244</u></p> <p>-</p> <p><u>246</u> <u>255</u></p>
	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed	<ul style="list-style-type: none"> • S1 - 8: Coverage of collective bargaining and social dialogue. • S1 - 17: Impacts, complaints and serious impacts. • S2 - 1: Policies related to workers in the value chain. • S2 - 4: Adoption of measures related to material impacts on workers in the value chain, approaches to managing material risks and taking advantage of material opportunities related to workers in the value chain and the effectiveness of such actions. 	<p><u>267</u> - <u>269</u></p> <p>-</p> <p><u>281</u> <u>282</u></p>
	Complaints regarding cases of human rights violations	<ul style="list-style-type: none"> • S3 - 1: Policies related to the affected groups. • S3 - 4: Adoption of measures related to impacts of relative importance on the affected groups, approaches to manage risks of relative importance and take advantage of opportunities of relative importance related to the affected groups and effectiveness of such actions. 	<p>-</p> <p><u>286</u> <u>290</u></p>
	Promotion and compliance with the provisions of the ILO's fundamental conventions relating to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labor and the effective abolition of child labor	<ul style="list-style-type: none"> • S4 - 1: Policies related to consumers and end users. • S4 - 4: Adoption of measures related to material impacts affecting consumers and end users, approaches to managing material risks and taking advantage of material opportunities related to consumers and end users, and the effectiveness of such actions. 	<p><u>292</u> - <u>295</u></p> <p>-</p> <p><u>298</u> <u>300</u></p>

Information relating to the fight against corruption and bribery			
Fight against corruption and bribery	Measures taken to prevent corruption and bribery	<ul style="list-style-type: none"> • G1 – 1: Corporate culture and corporate culture and business conduct policies. • G1 – 3: Prevention and detection of corruption and bribery. 	<p>326 - 328</p> <p>-</p> <p>340 342</p>
	Measures to combat money laundering	<ul style="list-style-type: none"> • G1 – 1: Corporate culture and corporate culture and business conduct policies. • G1 – 3: Prevention and detection of corruption and bribery. 	<p>326 - 328</p> <p>-</p> <p>340 342</p>
	Contributions to foundations and non-profit organizations	S3 - Entity Specific.	298
Information about society			
Company commitments to sustainable development	Impact of the company's activity on employment and local development	S3 Affected Communities.	<p>303</p> <p>298 - 302</p>
	Impact of the company's activity on local populations and the territory	S3 Affected Communities.	<p>303</p> <p>-</p> <p>298 302</p>
	Relationships maintained with actors in local communities and the modalities of dialogue with them	S3 Affected Communities.	<p>303</p> <p>-</p> <p>298 302</p>
	Partnership or sponsorship actions	S3 Affected Communities.	<p>298 - 302</p>
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in purchasing policy		<p>334 - 340</p> <p>194</p> <p>196</p>
	Consideration of social and environmental responsibility in relationships with suppliers and subcontractors	G1 – 2: Supplier relationship management.	<p>334 - 340</p> <p>194</p> <p>196</p>
	Monitoring and auditing systems and their results		334 - 340

Consumers	Measures for the health and safety of consumers	S4 Consumers and end users.	<u>317</u>	-	<u>322</u>
	Claims systems	S4 Consumers and end users.	<u>317</u>	-	
	Complaints received and their resolution	• S4 Consumers and end users. Internal framework: information on complaints and opportunities for improvement	<u>317</u>	-	
Tax information	Benefits obtained country by country	Internal framework: methodology aligned with the financial statements. Formerly GRI 207-4 Country-by-Country Reporting.	<u>9</u>	-	<u>10</u>
	Taxes on profits paid	Internal framework: methodology aligned with the financial statements. Formerly GRI 207-4 Country-by-Country Reporting.	<u>9</u>	-	<u>10</u>
	Public subsidies received	Internal framework: methodology aligned with the financial statements. Formerly GRI 201-4 Financial assistance received from the government.	<u>9</u>	-	<u>10</u>
EU Taxonomy	Overview of Gestamp's activities in relation to the EU Taxonomy Regulation.	-	<u>136</u>	-	<u>155</u>

5. Table of contents pursuant to Commission Delegated Regulation (EU) 2023/2772, of 31 July 2023, supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (CSRD)

Disclosure requirement	Content	P.	
ESRS 2 General Standard			
Basis for the preparation	BP - 1	General basis for the preparation of the sustainability statement.	<u>76</u>
	BP - 2	Information relating to specific circumstances.	<u>78</u>
Governance	GOV - 1	The role of the administrative, management and supervisory bodies.	<u>83</u>
	GOV - 2	Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by them.	<u>98</u>
	GOV - 3	Integration of sustainability-related performance into incentive systems.	<u>100</u>
	GOV - 4	Statement on due diligence.	<u>105</u>
	GOV - 5	Risk management and internal controls for the disclosure of sustainability information.	<u>106</u>
Strategy	SBM - 1	Strategy, business model and value chain.	<u>109</u>
	SBM - 2	Interests and opinions of stakeholders.	<u>120</u>
	SBM - 3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>121</u>
IRO Management	IRO - 1	Description of the processes for determining and evaluating impacts, risks, and opportunities of relative importance.	<u>123</u>
	IRO - 2	Disclosure requirements set out in the ESRS covered by the company's sustainability status.	<u>133</u>
	MDR - P	Policies adopted to manage sustainability issues of relative importance.	Transversal to all chapters
	MDR - A	Actions and resources in relation to sustainability issues of relative importance.	Transversal to all chapters
	MDR - M	Parameters related to sustainability issues of relative importance.	Transversal to all chapters
	MDR - T	Monitoring the effectiveness of policies and actions through goals.	Transversal to all chapters
Environmental Thematic Standards			
ESRS E1 Climate Change			
Strategy	SBM-3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model	<u>159</u>
	E1 - 1	Transition plan for climate change mitigation.	<u>160</u>
IRO Management	E1 - 2	Policies related to climate change mitigation and adaptation.	<u>164</u>
	E1 - 3	Actions and resources related to climate change policies.	<u>169</u>

Parameters and goals	E1 - 4	Goals related to climate change mitigation and adaptation.	<u>177</u>
	E1 - 5	Energy consumption and combination.	<u>179</u>
	E1 - 6	Gross scope 1, 2 and 3 GHG emissions and total GHG emissions.	<u>181</u>
	E1 - 7	GHG removals and GHG mitigation projects financed through carbon credits.	<u>185</u>
	E1 - 8	Internal carbon pricing system.	<u>186</u>
	E1 - 9	Expected financial effects of significant physical and transition risks and potential opportunities related to climate change.	Planned for 2025 and 2027
ESRS E2 Pollution			
IRO Management	E2- 1	Policies related to pollution.	<u>188</u>
	E2 - 2	Actions and resources related to pollution.	<u>191</u>
Parameters and goals	E2 - 3	Pollution-related goals.	<u>191</u>
	E2 - 4	Air, water and soil pollution.	Not applicable (see double materiality results)
	E2 - 5	Substances of concern and substances of very high concern.	
	E2 - 6	Expected financial effects of pollution-related impacts, risks, and opportunities.	Planned for 2025 and 2027
ESRS E3 Water and Marine Resources			
IRO Management	E3 - 1	Policies related to water and marine resources.	<u>194</u>
	E3 - 2	Actions and resources related to water and marine resources.	<u>196</u>
Parameters and goals	E3 - 3	Goals related to water and marine resources.	<u>199</u>
	E3 - 4	Water consumption.	Not applicable (see double materiality results)
	E3 - 5	Expected financial effects of impacts, risks and opportunities related to water and marine resources.	
ESRS E4 Biodiversity and ecosystems			
Strategy	SBM-3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model	<u>202</u>
	E4 - 1	Transition plan and review of biodiversity and ecosystems in the strategy and business model.	<u>203</u>
IRO Management	E4 - 2	Policies related to biodiversity and ecosystems.	<u>203</u>
	E4 - 3	Actions and resources related to biodiversity and ecosystems.	<u>205</u>
Parameters and goals	E4 - 4	Goals related to biodiversity and ecosystems.	<u>207</u>
	E4 - 5	Incidence parameters related to changes in biodiversity and ecosystems.	<u>207</u>
	E4 - 6	Expected financial effects of risks and opportunities related to biodiversity and ecosystems.	Not applicable (see double materiality results)
ESRS E5 Resource Use and Circular Economy			

IRO Management	E5-1	Policies related to resource use and the circular economy.	<u>211</u>
	E5-2	Actions and resources related to the use of resources and the circular economy.	<u>212</u>
Parameters and goals	E5 - 3	Goals related to resource use and the circular economy.	<u>219</u>
	E5 - 4	Resource inputs.	<u>222</u>
	E5 - 5	Resource outflows.	<u>223</u>
	E5 - 6	Expected financial effects of impacts, risks and opportunities related to resource use and the circular economy.	Planned for 2025 and 2027
Social Thematic Standards			
ESRS S1 Own Staff			
Strategy	SBM - 2	Interests and opinions of stakeholders.	<u>231</u>
	SBM - 3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>231</u>
IRO Management	S1 - 1	Policies related to our own staff.	<u>235</u>
	S1 - 2	Processes for collaborating with employees and employee representatives on incident matters.	<u>244</u>
	S1 - 3	Processes for addressing negative impacts and channels for employees to express their concerns.	<u>245</u>
	S1 - 4	Adoption of measures related to impacts of relative importance concerning own staff, approaches to mitigate risks of relative importance and take advantage of opportunities of relative importance related to own staff and effectiveness of such actions.	<u>246</u>
Parameters and goals	S1 - 5	Goals related to the management of relatively important negative impacts, the promotion of positive incidents, and the management of relatively important risks and opportunities.	<u>256</u>
	S1 - 6	Characteristics of the company's employees.	<u>259</u>
	S1 - 7	Characteristics of non-salaried workers within the company's own staff.	<u>266</u>
	S1 - 8	Coverage of collective bargaining and social dialogue.	<u>267</u>
	S1 - 9	Diversity parameters.	<u>269</u>
	S1 - 10	Adequate wages.	<u>272</u>
	S1 - 11	Social protection.	Transitional provision applies.
	S1 - 12	People with disabilities.	<u>272</u>
	S1 - 13	Parameters for training and capacity development.	<u>273</u>
	S1 - 14	Health and safety parameters.	<u>277</u>
	S1 - 15	Work-life balance parameters.	Transitional provision applies.
S1 - 16	Compensation parameters (salary gap and total compensation).	<u>278</u>	
S1 - 17	Incidents, complaints and serious human rights-related issues.	<u>281</u>	

ESRS S2 Value chain workers			
Strategy	SBM - 2	Interests and opinions of stakeholders.	<u>283</u>
	SBM - 3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>283</u>
IRO Management	S2 - 1	Policies related to workers in the value chain.	<u>286</u>
	S2 - 2	Processes to collaborate with workers in the value chain regarding incidents.	<u>290</u>
	S2 - 3	Processes to address negative incidents and channels for workers in the value chain to express their concerns.	<u>292</u>
	S2 - 4	Adoption of measures related to material impacts affecting workers in the value chain, approaches to managing material risks and taking advantage of material opportunities related to workers in the value chain, and the effectiveness of such actions.	<u>292</u>
Parameters and goals	S2 - 5	Goals related to the management of relatively important negative impacts, the promotion of positive impacts, and the management of relatively important risks and opportunities.	<u>295</u>
ESRS S3 Affected Groups			
Strategy	SBM-2	Interests and opinions of stakeholders.	<u>296</u>
	SBM - 3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>296</u>
IRO Management	S3 - 1	Policies related to the affected groups.	<u>298</u>
	S3 - 2	Processes for collaborating with affected groups regarding incidents.	<u>300</u>
	S3 - 3	Processes to address negative incidents and channels for affected groups to express their concerns.	<u>301</u>
	S3 - 4	Adoption of measures related to impacts of relative importance on the affected groups, approaches to managing risks of relative importance and taking advantage of opportunities of relative importance related to the affected groups and effectiveness of such actions.	<u>302</u>

Parameters and goals	S3 - 5	Goals related to the management of relatively important negative impacts, the promotion of positive impacts, and the management of relatively important risks and opportunities.	<u>302</u>
ESRS S4 Consumers and end users			
Strategy	SBM-2	Interests and opinions of stakeholders.	<u>315</u>
	SBM - 3	Impacts, risks and opportunities of relative importance and their interaction with the strategy and business model.	<u>315</u>
IRO Management	S4 - 1	Policies related to consumers and end users.	<u>317</u>
	S4 - 2	Processes for collaborating with consumers and end users regarding impacts.	<u>318</u>
	S4 - 3	Processes for addressing negative impacts and channels for consumers and end users to express their concerns.	<u>319</u>
	S4 - 4	Adoption of measures related to impacts of relative importance to consumers and end users, approaches to mitigate risks of relative importance and take advantage of opportunities of relative importance related to consumers and end users and the effectiveness of such actions.	<u>320</u>
Parameters and goals	S4 - 5	Goals related to the management of relatively important negative impacts, the promotion of positive impacts, and the management of relatively important risks and opportunities.	<u>322</u>
Thematic Governance Standards			
ESRS G1 Business Conduct			
Governance	GOV-1	The role of the administrative, management and supervisory bodies.	<u>83</u>
IRO Management	G1 - 1	Corporate culture and policies on corporate culture and business conduct.	<u>326</u>
	G1 - 2	Supplier relationship management.	<u>334</u>
	G1 - 3	Prevention and detection of corruption and bribery.	<u>340</u>
Parameters and goals	G1 - 4	Confirmed cases of corruption or bribery.	<u>342</u>
	G1 - 5	Political influence and activities of pressure groups.	Gestamp prohibits, and therefore does not contribute to or influence, politics or lobbying groups. For this reason, it does not identify it as material.
	G1 - 6	Payment practices.	<u>342</u>

6. List of data points included in cross-cutting standards and thematic standards derived from other EU legislation

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS 2 GOV-1 Gender diversity of the board of directors section 21, letter d)	Indicator No. 13 of Table 1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		<u>83</u>
ESRS 2 GOV-1 Percentage of council members who are independent, paragraph 21 e)			Delegated Regulation (EU) 2020/1816, Annex II		<u>83</u>
ESRS 2 GOV-4 Due Diligence Statement Section 30	Indicator No. 10 of Table 3 of Annex 1				<u>105</u> - <u>106</u>
ESRS 2 SBM-1 Participation in activities relating to fossil fuels section 40, letter d), subparagraph i)	Indicator No. 4 of Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II		n/a <u>109</u>
ESRS 2 SBM-1 Participation in activities related to the production of chemical substances section 40, letter d), subparagraph ii)	Indicator No. 9 of Table 2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		n/a <u>109</u>
ESRS 2 SBM-1 Participation in activities related to controversial weapons section 40, letter d), subparagraph iii)	Indicator No. 14 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		n/a <u>109</u>
ESRS 2 SBM-1 Participation in activities related to the cultivation and production of tobacco, section 40, letter d), subsection iv)			Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1 Delegated Regulation (EU) 2020/1816, Annex II		n/a <u>109</u>
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 section 14				Regulation (EU) 2021/1119, Article 2, paragraph 1	- <u>160</u>

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS E1-1 Companies excluded from the benchmark indices harmonised with the Paris Agreement paragraph 16(g)		Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Bank portfolio – Climate change-related transition risk: Credit quality of exposures by sector, issuances and remaining maturity	Delegated Regulation (EU) 2020/1818, Article 12(1)(d) to (g), and Article 12(2)		<u>83</u>
ESRS E1-4 GHG emissions reduction targets section 34	Indicator No. 4 of Table 2 of Annex 1	Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Bank portfolio – Transition risk linked to climate change: harmonisation parameters	Delegated Regulation (EU) 2020/1818, Article 6		- <u>177</u> - <u>179</u>
ESRS E1-5 Energy consumption from non-renewable fossil fuels, disaggregated by source (only sectors with high climate impact) section 38	Indicator No. 5 of Table 1 and Indicator No. 5 of Table 2 of Annex 1				<u>179</u>
ESRS E1-5 Energy consumption and combination section 37	Indicator No. 5 of Table 1 of Annex 1				<u>179</u>
ESRS E1-5 Energy intensity related to activities in sectors with high climate impact sections 40 to 43	Indicator No. 6 of Table 1 of Annex 1				<u>179</u>
ESRS E1-6 Gross scope 1, 2 and 3 GHG emissions and total GHG emissions section 44	Indicators Nos. 1 and 2 of Table 1 of Annex 1	Article 449 bis; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Bank portfolio – Climate change-linked transition risk: credit quality of exposures by sector, issues and remaining maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), and Articles 6 and 8(1)		- <u>181</u> - <u>184</u>

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS E1-6 Gross GHG emission intensity sections 53 to 55	Indicator No. 3 of Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Bank portfolio – Transition risk linked to climate change: harmonisation parameters	Delegated Regulation (EU) 2020/1818, Article 8, paragraph 1		<u>181</u> - <u>184</u>
ESRS E1-7 GHG uptake and carbon credits section 56				Regulation (EU) 2021/1119, Article 2, paragraph 1	<u>185</u>
ESRS E1-9 Exposure of the benchmark index portfolio to climate-related physical risks, section 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		n/a in 2024 report. Transitional provision applies.
ESRS E1-9 Breakdown of monetary amounts by acute and chronic physical risks, section 66(a) ESRS E1-9 Location of significant assets exposed to significant physical risks, section 66(c).		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5. Bank portfolio. Physical risk linked to climate change: exposures subject to physical risk.			n/a in 2024 report. Transitional provision applies.
ESRS E1-9 Breakdown of the book value of your real estate assets by energy efficiency section 67, letter c).		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; template 2: Bank portfolio - Transition risk linked to climate change: loans secured by collateral consisting of real estate — Energy efficiency of collateral			n/a in 2024 report. Transitional provision applies.
ESRS E1-9 Degree of portfolio exposure to climate-related opportunities section 69			Delegated Regulation (EU) 2020/1818, Annex II		n/a in 2024 report. Transitional provision applies.
ESRS E2-4 Quantity of each pollutant listed in Annex II of the European PRTR Regulation (European Pollutant Release and Transfer Register) emitted into air, water and soil, section 28	Indicator No. 8 of Table 1 of Annex 1, Indicator No. 2 of Table 2 of Annex 1, Indicator No. 1 of Table 2 of Annex 1, Indicator No. 3 of Table 2 of Annex 1				n/a since it is not material for the company's own activity.

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS E3-1 Water and marine resources section 9	Indicator No. 7 of Table 2 of Annex 1				<u>194</u> - <u>196</u>
ESRS E3-1 Specific policies section 13	Indicator No. 8 of Table 2 of Annex 1				n/a since it is not material for the company's own activity. However, Gestamp's policies are applicable to the entire Group.
ESRS E3-1 Sustainable management of oceans and seas section 14	Indicator No. 12 of Table 2 of Annex 1				n/a since it is not material for the company's own activity.
ESRS E3-4 Total recycled and reused water, section 28, letter c)	Indicator No. 6.2 of Table 2 of Annex 1				n/a since it is not material for the company's own activity.
ESRS E3-4 Total water consumption in m3 per net income from own operations section 29	Indicator No. 6.1 of Table 2 of Annex 1				n/a since it is not material for the company's own activity.
ESRS 2 - SBM 3 - E4 section 16, letter a), section i)	Indicator No. 7 of Table 1 of Annex 1				- <u>203</u> - <u>205</u>
ESRS 2 - SBM 3 - E4 section 16, letter b)	Indicator No. 10 of Table 2 of Annex 1				- <u>203</u> - <u>205</u>
ESRS 2 - SBM 3 - E4 section 16, letter c)	Indicator No. 14 of Table 2 of Annex 1				- <u>203</u> - <u>205</u>
ESRS E4-2 Sustainable agricultural or land use practices or policies, section 24, point b)	Indicator No. 11 of Table 2 of Annex 1				n/a <u>205</u>
ESRS E4-2 Sustainable marine or ocean practices or policies section 24, letter c)	Indicator No. 12 of Table 2 of Annex 1				n/a <u>205</u>
ESRS E4-2 Policies to address deforestation section 24, letter d)	Indicator No. 15 of Table 2 of Annex 1				- <u>205</u>
ESRS E5-5 Non-recycled waste section 37, letter d)	Indicator No. 13 of Table 2 of Annex 1				<u>223</u>
ESRS E5-5 Hazardous waste and radioactive waste section 39	Indicator No. 9 of Table 1 of Annex 1				<u>223</u>
ESRS 2 - SBM3 - S1 Risk of forced labor cases section 14, letter f)	Indicator No. 13 of Table 3 of Annex 1				<u>121</u>

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS 2 - SBM3 - S1 Risk of child labor cases section 14, letter g)	Indicator No. 12 of Table 3 of Annex I				<u>121</u>
ESRS S1-1 Political commitments on human rights section 20	Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex I				<u>235</u> - <u>239</u>
ESRS S1-1 Due diligence policies regarding matters covered by Fundamental Conventions 1 to 8 of the International Labour Organization, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		<u>235</u> - <u>239</u> - No significant breaches have been identified in Gestamp's own activity.
ESRS S1-1 Processes and measures for the prevention of trafficking in human beings, section 22	Indicator No. 11 of Table 3 of Annex I				<u>235</u>
ESRS S1-1 Workplace accident prevention policies or management system section 23	Indicator No. 1 of Table 3 of Annex I				<u>235</u> - <u>239</u>
ESRS S1-3 Mechanisms for the management of claims or complaints section 32, letter c)	Indicator No. 5 of Table 3 of Annex I				<u>245</u>
ESRS S1-14 Number of fatalities and number and rate of work accidents section 88, letters b) and c)	Indicator No. 2 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		<u>277</u>
ESRS S1-14 Number of days lost due to injury, accident, death or illness section 88, letter e)	Indicator No. 3 of Table 3 of Annex I				<u>277</u>
ESRS S1-16 Gender pay gap, unadjusted section 97(a)	Indicator No. 12 of Table 1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		<u>278</u>
ESRS S1-16 Excessive pay gap between the chief executive and workers, section 97, letter b)	Indicator No. 8 of Table 3 of Annex I				<u>278</u>
ESRS S1-17 Discrimination cases section 103, letter a)	Indicator No. 7 of Table 3 of Annex I				<u>281</u> - <u>282</u>

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS S1-17. Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 104(a)	Indicator No. 10 of Table 1 and Indicator No. 14 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1		<u>281</u> - <u>282</u>
ESRS 2 - SBM3 - S2 Significant risk of child labour or forced labour in the value chain section 11, letter b)	Indicators Nos. 12 and 13 of Table 3 of Annex I				<u>283</u>
ESRS S2-1 Political commitments on human rights, section 17	Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex 1				- <u>286</u> - <u>290</u>
ESRS S2-1 Policies related to heat chain workers section 18	Indicators Nos. 11 and 4 of Table 3 of Annex 1				- <u>286</u> - <u>290</u>
ESRS S2-1. Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, section 19	Indicator No. 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1		<u>286</u> - <u>290</u> - <u>235</u> - <u>244</u> No significant breaches have been identified in Gestamp's own activity.
ESRS S2-1 Due diligence policies regarding matters covered by Fundamental Conventions 1 to 8 of the International Labour Organization, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		<u>286</u> - <u>286</u> - <u>290</u>
ESRS S2-4 Human rights problems and incidents related to upstream and downstream phases of your value chain, section 36	Indicator No. 14 of Table 3 of Annex 1				- <u>292</u> - <u>295</u>
ESRS S3-1 Political commitments on human rights, section 16	Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex 1				- <u>298</u> - <u>300</u>

Disclosure requirement and related data point	Reference to the Regulation on the disclosure of information relating to sustainability in the financial services sector ¹	Pillar 32 Reference	Reference to the Regulation on benchmark indices ³	Reference to European Climate Legislation ⁴	Page and/or Reason for omission
ESRS S3-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Principles and the OECD Guidelines, paragraph 17	Indicator No. 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1		<u>298</u> No significant breaches have been identified in Gestamp's own activity.
ESRS S3-4 Human rights problems and incidents section 36	Indicator No. 14 of Table 3 of Annex 1				No significant negative impacts have been identified.
ESRS S4-1 Policies related to consumers and end users section 16	Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex 1				<u>317</u>
ESRS S4-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, section 17	Indicator No. 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1		<u>317</u> No significant breaches have been identified in Gestamp's own activity.
ESRS S4-4 Human rights problems and incidents section 35	Indicator No. 14 of Table 3 of Annex 1				<u>320</u>
ESRS G1-1 United Nations Convention against Corruption, paragraph 10, letter b)	Indicator No. 15 of Table 3 of Annex 1				n/a
ESRS G1-1 Protection of whistleblowers section 10, letter d)	Indicator No. 6 of Table 3 of Annex 1				n/a
ESRS G1-4 Fines for breaching anti-corruption and bribery laws, paragraph 24(a)	Indicator No. 17 of Table 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		<u>342</u>
ESRS G1-4 Anti-corruption and bribery standards section 24, letter b)	Indicator No. 16 of Table 3 of Annex 1				<u>342</u>

- (1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability disclosure in the financial services sector (OJ L 317, 9.12.2019, p. 1).
- (2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation, 'CRR') (OJ L 176, 27.6.2013, p. 1).
- (3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as a benchmark in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
- (4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing a framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European climate law') (OJ L 243, 9.7.2021, p. 1).

- (5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council with regard to the explanation included in the benchmark statement of how each benchmark compiled and published reflects environmental, social and governance factors (OJ L 406, 3.12.2020, p. 1).
- (6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards disclosure of information on environmental, social and governance risks (OJ L 324, 19.12.2022, p. 1).
- (7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council with regard to minimum standards for EU climate transition benchmarks and EU benchmarks harmonised with the Paris Agreement (OJ L 406, 3.12.2020, p. 17).

7. Task Force on Climate-Related Financial Disclosures (TCFD) Table of Contents

Areas	Recommended reports	P.
Governance	Describe the role of management in assessing and managing climate-related risks and opportunities	<u>83</u> 98 - 99
	Describe the board of directors' control over climate-related risks and opportunities.	<u>83</u> 98 - 99
Strategy	Describe the climate-related risks and opportunities that the organization has identified in the short, medium, and long term.	<u>156</u>
		<u>175</u>
		364
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	<u>175</u> 364
Describe the resilience of the organization's strategy, taking into account different climate-related scenarios, such as a scenario with 2°C or less.	<u>121</u> - <u>123</u> <u>160</u> - <u>164</u>	
Risk management	Describe the organization's processes for identifying and assessing climate-related risks.	<u>123</u> - <u>129</u>
	Describe the organization's processes for managing climate-related risks.	<u>160</u> - <u>164</u> <u>185</u> - <u>186</u>
	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	<u>68</u>
		<u>106</u> - <u>109</u> <u>123</u> - <u>123</u>
Metrics and objectives	Disclose the metrics used by the organization to assess climate-related risks and opportunities in accordance with its risk management and strategy process.	- <u>159</u> <u>160</u>
	Disclose Scope 1, Scope 2 and, where applicable, Scope 3 greenhouse gas (GHG) emissions and their related risks.	<u>160</u>
		<u>181</u> <u>181</u> - <u>185</u> <u>185</u>
	Describe the objectives used by the organization to manage climate and performance-related risks and opportunities compared to the goals.	<u>160</u> - <u>164</u>

Compliance with TCFD recommendations has not been included within the scope of independent verification.

8. Group Companies

Gestamp Automoción, S.A.
Gestamp Bizkaia, S.A.
Gestamp Vigo, S.A.
Gestamp Cerveira, Lda.
Gestamp Toledo, S.A.
Autotech Engineering S.L.
SCI de Tournan SUR
Gestamp Solblank Barcelona, S.A.
Gestamp Palencia, S.A.
Gestamp Argentina, S.A.
Gestamp Córdoba, S.A.
Gestamp Linares, S.A.
Gestamp Servicios, S.A.
Gestamp Tech, S.L.
Gestamp Brasil Industria de Autopeças, S.A.
Gestamp Metalbages, S.A.
Gestamp Esmar, S.A.
Gestamp Noury, S.A.S
Gestamp Aveiro - Indústria de acessórios de Automóveis, S.A.
Gestamp Griwe Westerburg GmbH
Gestamp Griwe Haynrode GmbH
Gestamp Aguascalientes, S.A. de C.V.
Gestamp Puebla, S.A. de C.V.
Gestamp Cartera de México, S.A. de C.V.
Gestamp San Luis de Potosí II, S.A. of C.V.
Gestamp Ingeniería Europa Sur, S.L.
Todlem, S.L.
Gestamp Navarra, S.A.
Gestamp Baires, S.A.
Global Metalbages Engineering, S.A.
Gestamp Aragón, S.A.
Gestamp Abrera, S.A.
Gestamp Levante, S.A.
Automated Joining Solutions, S.L.
Gestamp Polska SP. Z.O.O.
Gestamp Hungaria KFT
Gestamp North America, INC
Gestamp Sweden, AB
Gestamp HardTech, AB
Gestamp Mason, LLC.
Gestamp Alabama, LLC.
Gestamp Ronchamp, S.A.S
Gestamp Manufacturing Autochasis, S.L.
Gestamp Auto Components (Kunshan) Co.,Ltd
Gestamp Kartek Co., LTD
Beyçelik Gestamp Otomotive Sanayi, A.S.
Gestamp Toluca, S.A. de C.V.
Gestamp Services India Private, Ltd.
Gestamp Severstal Vsevolozhsk Llc
Adral, tool shop and plant. a point, S.L.
Gestamp Severstal Kaluga, LLC
Gestamp Automotive India Private Ltd.
Gestamp Pune Automotive, Private Ltd.
Gestamp Chattanooga, LLC
Gestamp Holding Russia, S.L.
Gestamp South Carolina, LLC
Gestamp Holding China, AB
Gestamp Global Tooling, S.L.
Gestamp Tool Hardening, S.L.
Gestamp Vendas Novas Lda.
Gestamp Automotive Chennai Private Ltd.
Gestamp Palau, S.A.

Gestamp North Europe Services, S.L.
Loire Franco-Spanish Limited Company
Loire USA, Inc.
Gestamp Tooling Erandio, S.L.
Diede Die Developments, S.L.
Gestamp Louny, S.R.O.
Gestamp Auto Components (Shenyang), Co. Ltd.
Gestamp West Virginia, LLC.
Beyçelik Gestamp Sasi Otomotive Sanayi, A.S.
Gestamp Auto Components (Dongguan), Co. Ltd.
Gestamp Try Out Services, S.L.
Global Tooling Management, S.L.
Engineering and Construction of Dies, S.A.U
IxCxT, S.A.
Gestamp Puebla II, S.A. of C.V.
Autotech Engineering Deutschland GmbH
Autotech Engineering R&D UK limited
Gestamp Holding México, S.L.
Gestamp Finance Mercosur S.L
Mursolar 21, S.L.
GGM Puebla, S.A. de C.V.
GGM Puebla Labor Services, S.A. de C.V.
Gestool Tooling Manufacturing (Kunshan), Co., Ltd
Gestamp Technology Institute, S.L.
Gestamp Tooling Engineering Deutschland, GmbH
Gestamp Chattanooga II, LLC
Autotech Engineering R&D USA, Inc.
Çelik Form Gestamp Otomotive, A.S.
Gestamp Washtenaw, LLC.
Gestamp San Luis Potosí, S.A.P.I. of C.V.
Gestamp Auto Components (Tianjin) Co., LTD.
Gestamp 2017, S.L.U.
Autotech Engineering (Shanghai), Co. Ltd.
Gestamp Hot Stamping Japan Co. Ltd.
Global Laser Araba, S.L.
Gestamp Beyçelik Romania, S.R.L.
Beyçelik Gestamp Teknoloji ve Kalip Sanayi, A.S.
Gestamp Nitra, S.R.O.
Almussafes Die Maintenance, S.L.
Gestamp (China) Holding, Co. Ltd
Gestamp Autotech Japan K.K.
Tuyauto Gestamp Morocco, S.A.
Gestamp Auto Components (Beijing) Co., Ltd.
Gestamp Mexicana Serv. Lab. II, S.A. CV
Zaldibar Industrial Repairs, S.L.
Autotech Engineering Spain, S.L.
Autotech Engineering France, S.A.S.
Gestamp Auto Components Sales (Tianjin) Co., LTD. *
Gestamp Etem Automotive Bulgaria, S.A.
Etem Gestamp Aluminum Extrusions, S.A. *
Gestamp Proyectos Automoción 1, S.L.
Gestamp Proyectos Automoción 3, S.L.
Gestamp Proyectos Automoción 2, S.L.
Smart Industry Consulting and Technologies, S.L.U
Changchun Xuyang Gestamp Auto Components Co. Ltd. *
Gestamp Saint Clair, LLC.
Gestamp Stanton, LLC.
Edscha Mecatrónica México, S.A. de C.V.
Edscha Holding GmbH
Edscha Automotive Hengersberg GmbH
Edscha Automotive Hauzenberg GmbH
Edscha Engineering GmbH
Edscha Hengersberg Real Estate GmbH & Co. KG
Edscha Hauzenberg Real Estate GmbH & Co. KG

Edscha Automotive Kamenice, S.R.O.
Edscha Hradec S.R.O.
Edscha Velky Meder S.R.O.
Gestamp 2008, S.L.
Edscha Burgos, S.A.
Edscha Santander, S.A.
Edscha Briey, S.A.S.
Edscha Engineering France, S.A.S.
Edscha do Brasil, Ltda.
Edscha Japan Co., Ltd.
Jui li Edscha Body Systems Co. Ltd.
Jui li Edscha Holding, Co. Ltd.
Jui Li Edscha Hainan Industry Enterprise Co., Ltd.
Edscha Automotive Technology (Shanghai), Co., Ltd.
Shanghai Edscha Machinery Co. Ltd.
Anhui Edscha Automotive Parts, Co. Ltd.
Edscha Automotive Michigan, Inc.
Edscha Automotive Components (Kunshan), Co., Ltd.
Edscha Kunststofftechnik GmbH
Edscha Pha, Ltd.
Edscha Apico Automotive, Co. Ltd
Edscha Automotive SLP, S.A.P.I. of C.V.
Edscha Automotive SLP Labor Services, S.A.P.I. de C.V.
Edscha Automotive Components (Chongqing), Co. Ltd.
Edscha Pha Automotive Components (Kunshan) Co., Ltd.
Edscha North America Technologies, Llc.
Edscha Automotive Components (Shanghai), Co., Ltd
Edscha Mechatronics Solutions, GmbH
Edscha Aditya Automotive Systems Private Limited
EPL Georgia, LLC
GMF Holding GmbH
Gestamp Metal Forming (Wuhan), Ltd
Gestamp Umformtechnik GmbH
Automotive Chassis Products, Plc.
Sofedit, S.A.S
Gestamp Prisma, S.A.S
Gestamp Tallent, Ltd
Gestamp Wroclaw Sp.z, o.o.
Gestamp Auto components (Chongqing) Co., Ltd.
Gestamp Wolfsburg, GmbH
Gestamp Leasing USA, LLC
Gestamp Tooling USA, INC
Gestamp Servicios Portugal, Ltda
Gestamp Saltillo S.A. de C.V.
Gestamp Real Estate Bizkaia, S.L.
Gestamp Real Estate Assets 1, S.L.
Gestamp Real Estate Investment 2, S.L.
Gestamp Real Estate Management 3, S.L.
Sideacero, S.L.
Gescrap, S.L.
Gescrap Centro, S.L.
Gescrap Navarra, S.L.
Gescrap Trading, S.L.
Gescrap Polska Sp. Z.o.o.
Gescrap Servicios Portuarios, S.L.
Industrial Steel Recycling, L.L.C.
Gescrap GmbH
Gescrap France, S.A.R.L.
Lusoscrap, Ltd.
Gescrap Czech, s.r.o.
Gescrap Autometal Comercio De Sucatas, S.A
Gescrap Autometal Mexico, S.A. of C.V.
Ges Recycling Limited
Gescrap Hungary, KFT

Ges Recycling USA, LLC
Ges Trading Nar S.A. de C.V.
Gescrap Noroeste, S.L.
Basegar Transport, S.A.
Gescrap Aragón, S.L.
Ges Recycling South Carolina, LLC
Ges Recycling Alabama, LLC
Ges Recycling Tennessee, LLC
Ges Recycling West Virginia, LLC
Gescrap Slovakia, s.r.o.
Mexican Waste Management Solutions, S.A. de C.V.
Ges Recycling Michigan, LLC
Gescrap Romania, S.R.L.
Gescrap India Private Limited
Ges Recycling Polska Sp. Z.o.o
Gescrap LT, UAB
Gescrap Morocco, S.R.L.
Samper-Refeinsa Galicia, S.L.
Gescrap Turkey Metal Sanayi ve Ticaret Limited Sirketi
Gescrap Slovenia d.o.o.
Gescrap Bulgaria, EOOD
Gescrap Recycling 21st Century
Industrial Environmental Recoveries, S.L.
Gescrap Catalunya, S.L.
Refeinsa Navarra, S.L.
Refeinsa Centro, S.L.
Reimasa Recycling, S.L.
Recuperaciones Férricas Asturianas, S.L.
Car Recycling, S.L. *
Beta Steel, S.L. *
DJC Recycling *
Cortes y Aplanaciones, S.A.
Ilsacer 2000, S.L.U.
Illssa Servicios De Mantenimiento, S.L.U.
Industrias Lopez Division Transportes, S.A.U.
Lopez Industries Administrative Services, S.L.
Lopez Soriano Industries, S.L.
Aragonese Recycling of Electrical and Electronic Appliances, S.L.U.
Recieder, S.L.
Automobile Valuation Bcl, S.L.U.
Valorizacion Del Automovil CT, S.L.U.
Automobile Valorization, S.L.U.

*Consolidated under the equity method

9. Independent verification report

Gestamp Automoción, S.A. and subsidiaries

Limited assurance report issued by a practitioner on the
Consolidated Non-Financial Information Statement and
Sustainability Information for the year ended 31 December 2025



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Limited assurance report issued by a practitioner on the Consolidated Non-Financial Information Statement and Sustainability Information

To the shareholders of Gestamp Automoción, S.A. at the request of directors:

Limited assurance conclusion

Pursuant to article 49 of the Code of Commerce, we have conducted a limited assurance engagement on the accompanying Consolidated Non-Financial Information Statement (hereinafter, NFIS) for the year ended 31 December 2025 of Gestamp Automoción, S.A. (hereinafter, the Parent company) and its subsidiaries (hereinafter, the Group), which forms part of the Group's consolidated management report.

The NFIS includes information in addition to that required by current commercial regulations on non-financial information, specifically, it includes the Sustainability Information prepared by the Group for the year ended 31 December 2025 (hereinafter, the sustainability information) in accordance with the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (CSRD). This sustainability information has also been subject to limited assurance procedures.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- a) the Group's Non-Financial Information Statement for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with current commercial regulations and in accordance with the selected criteria of the European Sustainability Reporting Standards (ESRS), as well as with those other criteria described as mentioned for each topic in the "Table of Contents as per Law 11/2018" of the aforementioned Statement;
- b) the sustainability information as a whole is not prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and which is identified in note "BP – 1: General basis for preparation of the sustainability statement", including:
 - That the description provided of the process for identifying the sustainability information included in note "IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities" is consistent with the process in place and enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.
 - Compliance with ESRS.

- Compliance with the disclosure requirements, included in note “Disclosure of information under Article 8 of Regulation (EU) 2020/852: Taxonomy of the European Union” of the environment section of the sustainability information with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments.

Basis for conclusion

We conducted our limited assurance engagement in accordance with generally accepted professional standards applicable in Spain and specifically in accordance with the guidelines contained in Guides 47 Revised and 56 Revised issued by the Instituto de Censores Jurados de Cuentas de España on assurance engagements regarding non-financial information and considering the contents of the note published by the Instituto de Contabilidad y Auditoría (ICAC) dated 18 December 2024 (hereinafter, generally accepted professional standards).

In a limited assurance engagement, the procedures applied are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Parent company's directors

The preparation of the NFIS included in the Group's consolidated management report, as well as its content, is the responsibility of the directors of Gestamp Automoción, S.A. The NFIS has been prepared in accordance with prevailing commercial regulations and in accordance with the ESRS criteria selected, as well as those other criteria described in accordance with the aforementioned for each topic in the “Table of Contents as per Law 11/2018” in the aforementioned Statement.

This responsibility also encompasses designing, implementing and maintaining such internal control as is determined to be necessary to enable the preparation of the NFIS that is free from material misstatement, whether due to fraud or error.

The directors of Gestamp Automoción, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFIS is obtained.

With regard to the sustainability information, the Parent company's directors are responsible for developing and implementing a process to identify the information that should be included in the sustainability information in accordance with the CSRD, ESRS and as set out in article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, and for disclosing information about this process in the sustainability information itself in note "IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities". This responsibility includes:

- understanding the context in which the Group's business activities and relationships are conducted, as well as its stakeholders, with regard to the Group's impacts on people and the environment;
- identifying the actual and potential impacts (both negative and positive), as well as the risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial results, cash flows, access to finance or cost of capital over the short, medium or long term;
- assessing the materiality of the impacts, risks and opportunities identified; and
- making assumptions and estimates that are reasonable under the circumstances.

The Parent company's directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework applied, including compliance with the CSRD, compliance with ESRS and compliance with the disclosure requirements included in note "Disclosure of information under Article 8 of Regulation (EU) 2020/852: Taxonomy of the European Union" of the environment section of the sustainability information in accordance with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- Designing, implementing and maintaining such internal control as the Parent company's directors consider to be relevant to enable the preparation of sustainability information that is free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods for the presentation of sustainability information and making assumptions and estimates that are reasonable in the circumstances about specific disclosures.

Inherent limitations in preparing the information

In accordance with ESRS, the Parent company's directors are required to prepare prospective information based on assumptions and hypotheses, which should be included in the sustainability information, regarding events that could occur in the future, as well as possible future actions, where appropriate, that the Group could take. Actual results may differ significantly from estimated results since they refer to the future and future events often do not occur as expected.

In determining disclosures relating to sustainability information, the Parent company's directors interpret legal and other terms that are not clearly defined and could be interpreted differently by others, including the legality of such interpretations and, consequently, they are subject to uncertainty.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the NFIS and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of this information.

As part of a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Design and perform procedures to assess whether the process for identifying the information included in both the NFIS and the sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed in accordance with ESRS requirements.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify the disclosures in respect of which material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the disclosures included in the NFIS and sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence to support our conclusions. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of the disclosures where material misstatements are likely to arise, whether due to fraud or error, in the NFIS and in the sustainability information.

Our work consisted of enquiries of management as well as of various units and components of the Group that were involved in the preparation of the NFIS and sustainability information, of the review of the processes for compiling and validating the information presented in the NFIS and sustainability information and of the application of certain analytical procedures and review procedures on a sample basis, as described below:

In relation to the process of verifying the NFIS:

- Meetings with Group personnel to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.
- Analysis of the scope, relevance and completeness of the content of the NFIS for the 2025 year based on the materiality analysis performed by the Group and described in note "IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities", taking into account the content required under prevailing commercial legislation.
- Analysis of the processes to compile and validate the information presented in the NFIS for the 2025 year.
- Review of information concerning risks, policies and management approaches applied in relation to material matters presented in the NFIS for the 2025 year.
- Verification, by means of sample testing, of the information relating to the content of the NFIS for the 2025 year and its adequate compilation using data obtained from the information sources.

In relation to the process of verifying the sustainability information:

- Making enquiries of the Group's personnel:
 - In order to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.
 - In order to understand the source of the information used by management (for example, engagement with stakeholders, business plans and strategy documents); and the review of the Group's internal documentation on its process.
- Obtaining, through enquiries of Group personnel, an understanding of the entity's relevant processes for collecting, validating and presenting information for the preparation of its sustainability information.
- Evaluating the consistency of the evidence obtained from our procedures on the process implemented by the Group for determining the information that should be included in the sustainability information with the description of the process included in such information, as well as the evaluation of whether the aforementioned process implemented by the Group enables the identification of material information to be disclosed according to ESRS requirements.
- Evaluating whether all the information identified in the process implemented by the Group for determining the information that should be included in the sustainability information is in fact included.
- Evaluating the consistency of the structure and presentation of the sustainability information with the requirements of ESRS and the rest of the regulatory framework on sustainability information applied by the Group.
- Making enquiries of relevant personnel and performing analytical procedures on the information disclosed in the sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Performing, where appropriate, substantive procedures on a sample basis on the information disclosed in the selected sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Obtaining, where applicable, the reports issued by accredited independent third parties appended to the consolidated management report in response to the requirements of European regulations and, in relation to the information to which they refer and in accordance with generally accepted professional standards, verifying only the practitioner's accreditation and that the scope of the report issued is aligned with the requirements of European regulations.
- Obtaining, where appropriate, the documents that contain the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verifying only that the document to which the information incorporated by reference refers meets the conditions described in ESRS for the incorporation of information by reference in the sustainability information.
- Obtaining a representation letter from the Parent company's directors and management in relation to the NFIS and sustainability information.

Other information

The Parent company's directors are responsible for the other information. The other information comprises the consolidated annual accounts and the rest of the information included in the consolidated management report, but does not include either the auditors' report on the consolidated annual accounts or the assurance reports issued by accredited independent third parties as required by European Union law on specific disclosures contained in the sustainability information and appended to the consolidated management report.

Our assurance report does not cover the other information, and we do not express any form of assurance conclusion thereon.

With regard to our assurance engagement regarding the sustainability information, our responsibility consists of reading the other information identified above and, in doing so, considering whether the other information is materially inconsistent with the sustainability information or the knowledge we have obtained during the assurance engagement, which may be indicative of the existence of material misstatements in the sustainability information.

PricewaterhouseCoopers Auditores S.L.

Original in Spanish signed by Álvaro Moral Atienza

February 26, 2026

SIGN OFF OF CONSOLIDATED ANNUAL ACCOUNTS, MANAGEMENT REPORT AND ANNUAL CORPORATE GOVERNANCE REPORT

The previous Consolidated Annual Financial Statements for the fiscal year 2025, from GESTAMP AUTOMOCIÓN, S.A. and subsidiaries, included in preceding pages 1 to 169, both inclusive, the Consolidated Management Report for the year 2024 included in the preceding pages 1 to 404, both included, have been sign off by the members of the Board of Directors at their meeting on February 26, 2026.

Also, the Directors of the Board of Directors of GESTAMP AUTOMOCIÓN, S.A. state that, to the best of their knowledge, the Consolidated Annual Financial Statements (consolidated annual accounts) of GESTAMP AUTOMOCIÓN, S.A. and its subsidiaries for Fiscal Year 2025, drawn up by the Board of Directors at its meeting of February 26, 2026 and prepared in accordance with applicable accounting standards, present a fair view of the assets, financial condition and results of operations of GESTAMP AUTOMOCIÓN, S.A. and of the companies included in its scope of consolidation, taken as a whole, and that the Consolidated Management Report contain a true assessment of the corporate performance and results and the position of GESTAMP AUTOMOCIÓN, S.A. and of the companies included in its scope of consolidation taken as a whole, as well as a description of the principal risks and uncertainties facing them.

Madrid, February 26, 2026.

Mr Francisco José Riberas Mera
President

Mr Juan M^a Riberas Mera
Vicepresident

Mrs Patricia Riberas López
Vocal

Mrs Chisato Eiki
Vocal

Mr Makoto Takasugi
Vocal

Mr Alberto Rodríguez Fraile Díaz
Vocal

Mr Javier Rodríguez Pellitero
Vocal

Mr Pedro Sainz de Baranda Riva
Vocal

Mrs Ana García Fau
Vocal

Mr César Cernuda Rego
Vocal

Mrs Loreto Ordóñez Solís
Vocal

Mrs Concepción Rivero Bermejo
Vocal

Certificate issued by the Secretary of the Board of Directors to record that this document has not been signed by Ms. Chisato Eiki, Ms. Concepción Rivero Bermejo, Ms. Ana García Fau, and Ms. Patricia Riberas López have not signed this document, as they were unable to attend the Board of Directors meeting on February 26, 2026, due to unavoidable professional commitments. Notwithstanding the foregoing, Ms. Chisato Eiki and Ms. Patricia Riberas López joined the aforementioned meeting remotely, and Ms. Concepción Rivero Bermejo and Ms. Ana García Fau delegated their representation and voting rights to the Lead Independent Director, Mr. Alberto Rodríguez Fraile Díaz; all of them having cast or indicated a positive vote on each of the items on the agenda (which include the preparation of the consolidated annual accounts and the consolidated management report for the 2025 financial year).

Therefore, the preparation of the consolidated financial statements as well as the consolidated management report for the 2025 financial year was unanimously approved by the members of the Board of Directors.

Madrid, February 26, 2026.

Secretary

Mr. David Vázquez Pascual