



2025

Sustainability Report SAG Group.

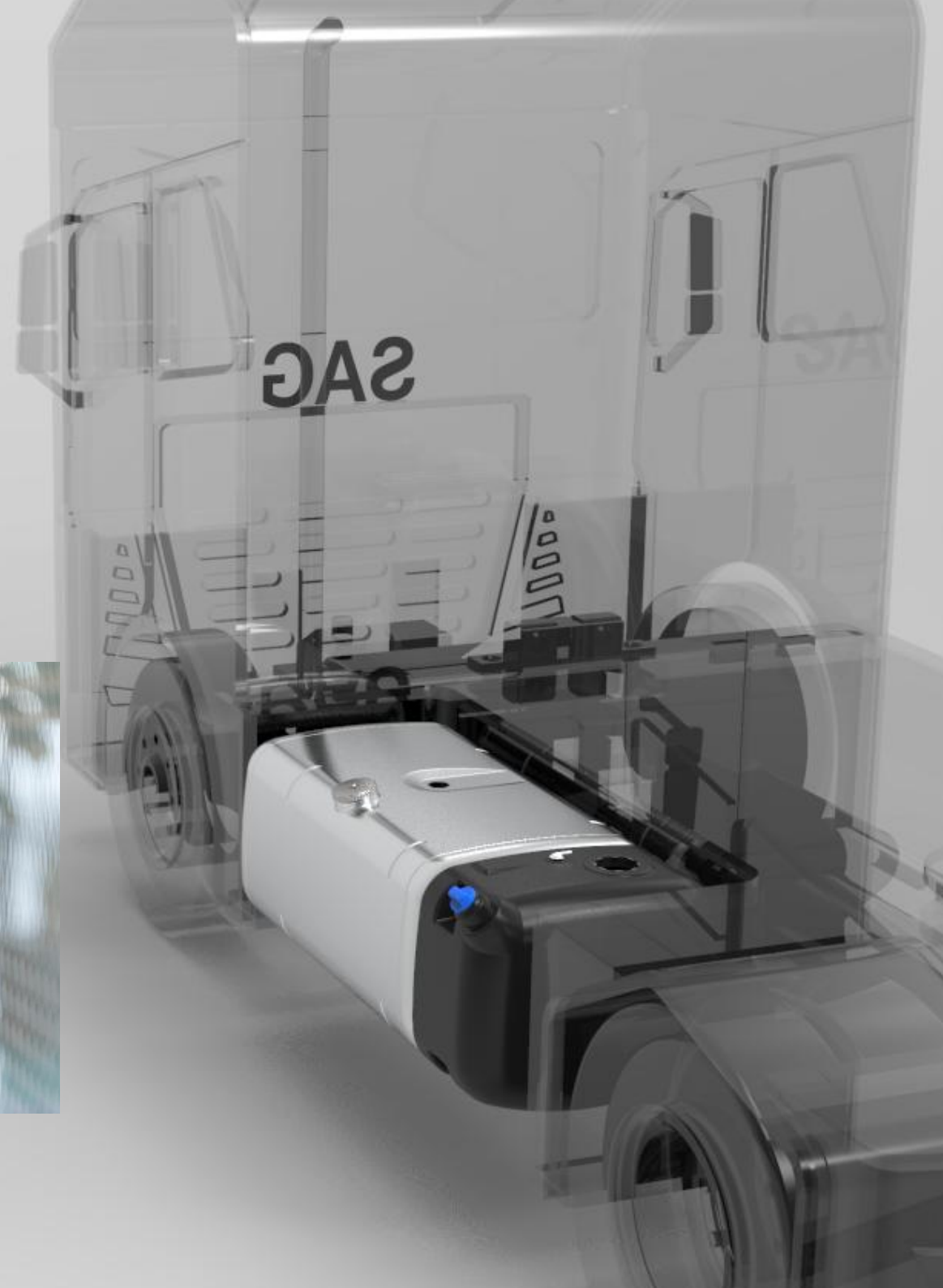
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2. Preamble

„Was uns derzeit antreibt ist, einen neuen Standard für die Mobilität der Zukunft zu schaffen“. Karin Exner-Wöhrer (CEO SAG Group)

‘What drives us at the moment is creating a new standard for the mobility of the future.’ Karin Exner-Wöhrer (CEO SAG Group)



3. SAG Progress in Aluminium

Since 1898, SAG has supplied international customers in the automotive, commercial vehicle and railway industries with aluminium components and systems. Through lightweight design, material efficiency and product innovation, SAG supports customers in improving vehicle efficiency and developing solutions for future mobility applications.

The SAG Group is a globally active company with Austrian roots. With nine locations across Europe, Mexico, and the United States, it specializes in the development and production of tank systems and lightweight components for vehicle manufacturing. The company continuously expands its expertise in research and development as well as its comprehensive product and service portfolio. SAG is recognized as a technology leader in various areas of materials engineering and cryogenic tank systems. With a workforce of more than 800 employees, the SAG Group maintains a strong international presence.

The companies serve a diverse range of customer segments across multiple industries. Core customer groups include automotive and heavy-duty truck manufacturers, both in original equipment and aftermarket sectors. Additionally, the railway industry and scrap dealers represent significant market segments.

In addition to its core customer groups, SAG supplies selected specialised industries, including cycle and agricultural equipment manufacturers, producers of special machinery and heavy-duty equipment, battery-frame

manufacturers and companies involved in waste-container production. Where products are supplied for vehicles used by public or defence-related organisations, these are limited to standard, non-weapon-specific components and are assessed separately in the C8 disclosure.

The company's value proposition is built on several key strengths. It is recognized for delivering high-quality products and maintaining reliable delivery schedules. Its expertise in welding and its commitment to engineering and R&D support further enhance its competitive edge. SAG follows its customers closely, adapting to localization needs, production schedules, and product changes.

Innovation plays a central role, with technologies such as Rheocasting and liquid hydrogen cryo storage systems (LH₂) integration contributing to weight reduction in mobility, and advanced product capabilities. Sustainability is also a core focus, demonstrated through practices like optimizing truck loads, implementing paperless processes, utilizing photovoltaic systems and water power.

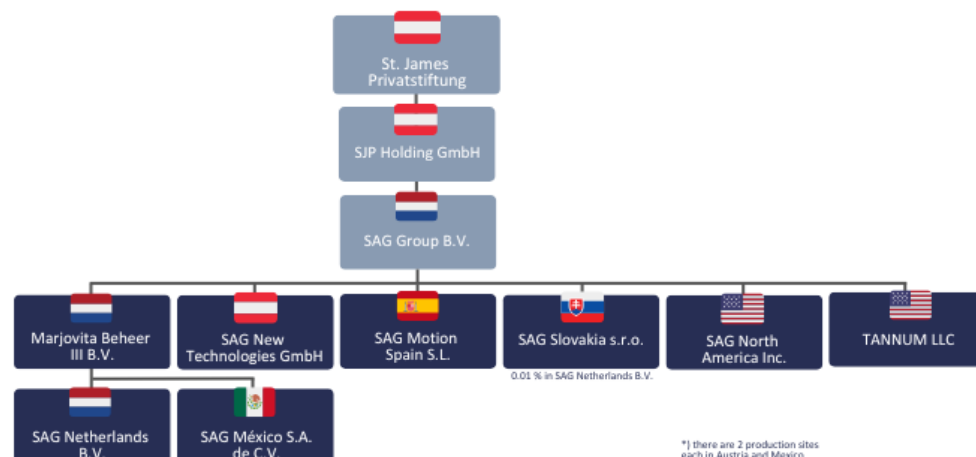


PROGRESS. SUSTAINABILITY. INNOVATION.

4. General Disclosure

4.1. Basis for the preparation of the sustainability report (B1)

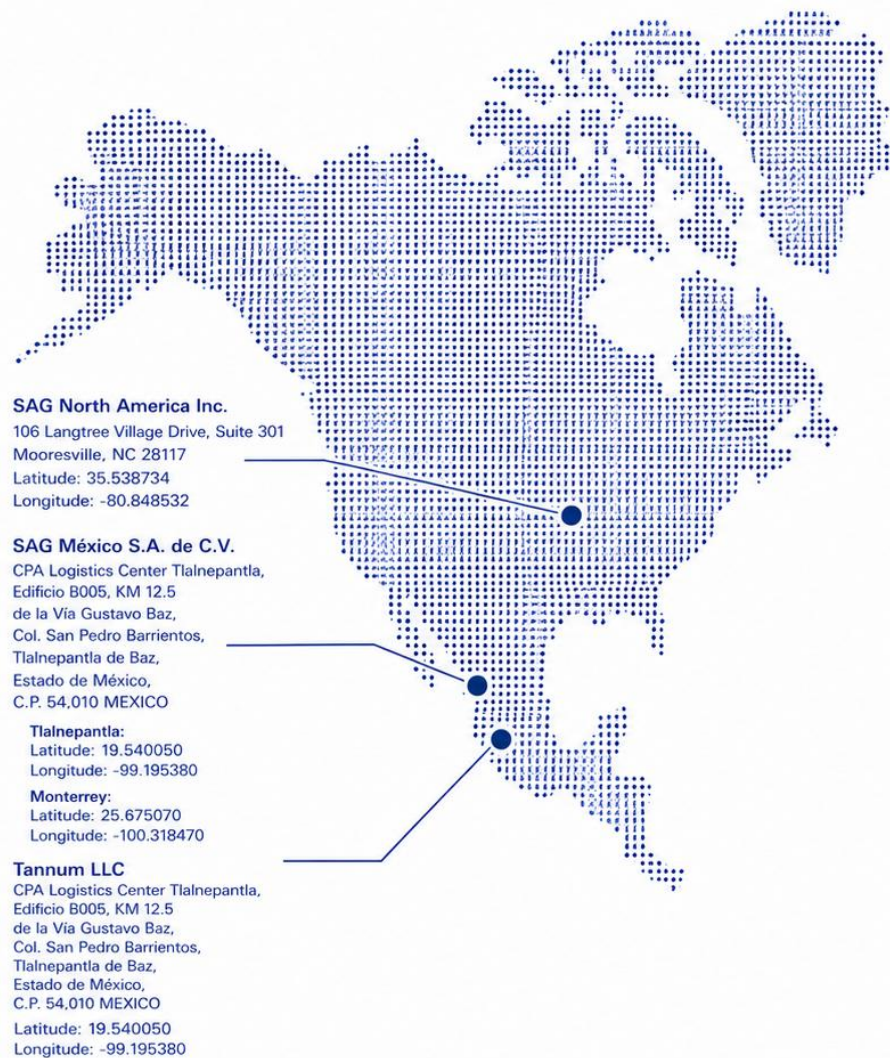
SAG Group is currently not required by law to report on sustainability matters. The following report has been prepared voluntarily in accordance with the VSME (Voluntary standard for non-listed micro-, small- and medium-sized undertakings) Standards 2024 published by EFRAG (European Financial Reporting Advisory Group) for the financial year 2025 (01.01.2025-31.12.2025). No external assurance was sought for this report. Data has been reviewed internally.



The report comprises the Basic and Comprehensive Module. The following report is issued by SJP Holding GmbH and covers the reporting entities as stated below.

This report covers the SAG Group production companies included in the sustainability reporting scope. The sustainability reporting boundary may differ from the financial consolidation scope, as holding companies and non-producing entities are excluded from operational environmental and social indicators where they do not have relevant production activities. The entities included in the report are disclosed in this section. Any deviations from the financial consolidation scope are explained to support transparency and comparability of the reported sustainability data.

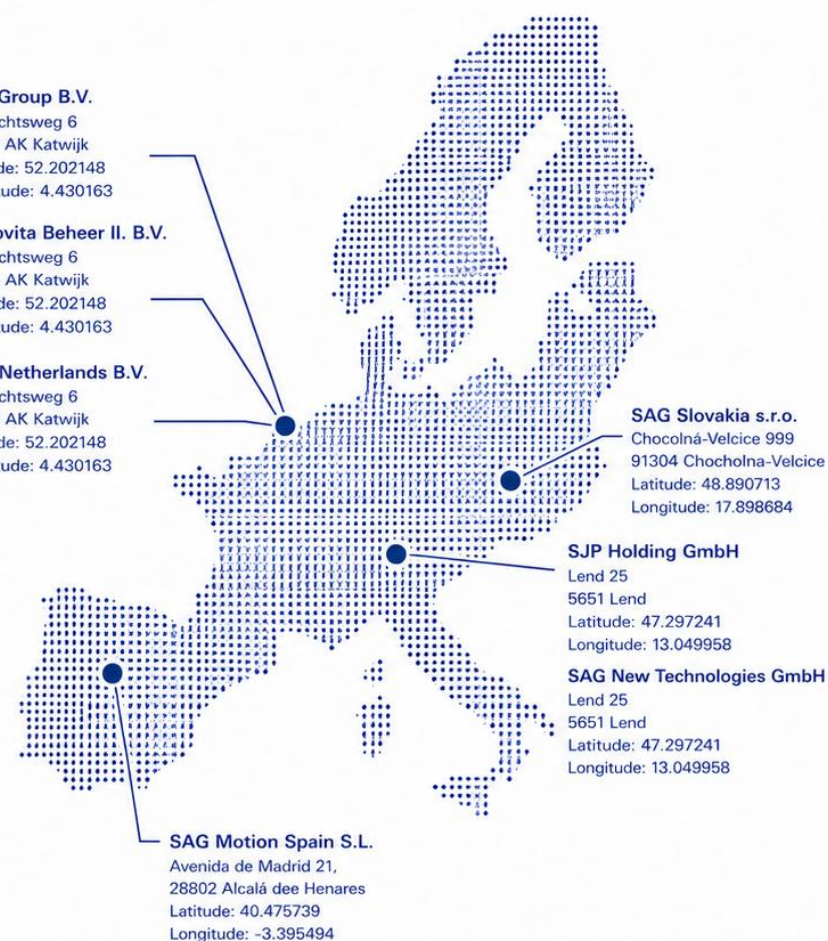
Company	Balance Sheet	Turnover
<i>SAG Mexico S.A. de C.V.</i>	€ 35.862.854	€ 51.339.765
<i>SAG Motion Spain S.L.</i>	€ 7.830.640	€ 16.856.855
<i>SAG Netherlands B.V.</i>	€ 20.406.688	€ 38.464.206
<i>SAG New Technologies GmbH</i>	€ 18.174.689	€ 18.756.380
<i>SAG Slovakia s.r.o.</i>	€ 7.641.164	€ 20.241.298



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4.2. Business Model & Sustainability (C1)

The SAG Group (SAG) is an internationally active industrial group specializing in aluminium-based solutions that support sustainable mobility and industrial innovation. SAG operates across multiple sectors with a strong emphasis on lightweight engineering, recyclability, and clean energy technologies.

Core Business Activities

SAG's business model is centered on the development and production of high-performance aluminium components, including:

- Fuel and hydraulic tanks for commercial vehicles
- cryogenic storage systems for liquid hydrogen (LH₂) and liquefied natural gas (LNG)
- Lightweight structural components for rail, aerospace, and industrial applications
- Compressed air tanks & air reservoirs
- R&D Services

These products are engineered to meet the highest standards of durability, safety, and environmental performance, supporting clients in reducing emissions and improving operational efficiency.

Industry Focus

SAG serves a diverse range of industries, including:

- Commercial vehicles (trucks, buses, and special-purpose vehicles)
- Railway and aerospace

By tailoring solutions to the specific needs of each sector, SAG aims to optimise product performance, material efficiency and resource use across a wide range of applications.



Innovation in Hydrogen Technology

A cornerstone of SAG's sustainability strategy is its pioneering work in cryogenic liquid hydrogen (LH₂ & LNG) storage systems. These systems are designed to:

- Support applications in hydrogen-based heavy-duty transport, where the use-phase emissions profile depends on the hydrogen source, vehicle system and operating conditions
- Offer high energy density, which may be advantageous in selected heavy-duty applications compared with battery-electric alternatives

- Allow for faster refueling and lower tank pressure requirements

These technologies support applications in the developing hydrogen economy, particularly in heavy-duty transport segments where battery-electric solutions may face limitations related to weight, range or refuelling time.

Sustainability and Value Creation

SAG's value proposition is deeply aligned with sustainability principles:

- Lightweight aluminium reduces vehicle weight and fuel consumption
- Recyclable materials support circular economy goals

- Customized engineering ensures long product life cycles and minimal waste
- Hydrogen solutions may support lower-emission transport applications, depending in particular on the hydrogen production pathway, vehicle system, application and lifecycle conditions

Through continuous innovation, lightweight design and resource-efficient production practices, SAG aims to support the transition towards more sustainable mobility and industrial applications. The extent of the environmental contribution depends on the specific product application, customer use case and lifecycle context.

 Progress in Aluminium "Progress through aluminum" is our guiding principle. Aluminum is highly resilient, easy to shape and extremely efficient thanks to its recyclability. It enables sustainable, innovative and unique solutions for the vehicle industry to reduce CO2 emissions.	 Together for the environment Aluminium materials and aluminium products help to save energy and conserve resources. We produce with a high proportion of recycling, state-of-the-art technologies and renewable energy to enable sustainable value creation.	 Strong because of internationality We are guided by the challenges of our customers. With our follow-the-customer strategy, we support OEMs worldwide and support them locally with our products and services. Currently in 9 locations in 6 countries in Europe and Mexico.
 Innovation in motion With the help of aluminium, we develop high-quality, innovative products for the automotive, rail and aerospace industries, for example. In partnership with our customers, we develop individual, tailor-made solutions with short development times in large series or small quantities. We deliver just-in-time and just-in-sequence.	 Facing the future together Our team of experts and committed employees continues to write the history of our company every day. We are proud of our achievements and treat each other with respect and appreciation within the SAG family.	 I'm part of the story We draw our strength from the competence and commitment of our employees. We encourage and challenge them. We expect them to have professional and social skills as well as the ability to work in a team and an entrepreneurial spirit. Together we shape the future of mobility.

4.3. Sustainability Management @ SAG (B2 & C2)

Group-wide sustainability management is managed from the Shared Service Center of SAG New Technologies GmbH. The strategic direction is set by SJP Holding GmbH. Operational decisions are handled by the SAG Group B.V. acting as the management holding company. Strategic and operational decisions are based on the SAG Leonardo model. People, Planet, Performance and Progress form the four pillars of SAG's corporate strategy. We work purposefully and with pride to develop innovative products and services that promote positive change in the world, focusing on sustainable mobility.

The SAG Group (SAG) is implementing measures to improve its environmental and social performance through internal policies, operational practices and targeted innovation initiatives.



Current Practices and Policies

- **Sustainable Materials:** SAG prioritizes the use of lightweight, recyclable aluminium, reducing emissions across the product lifecycle.
- **Energy Efficiency:** Continuous optimization of production processes to minimize energy consumption and reduce the carbon footprint.
- **Environmental Management:** Implementation of ISO 14001-certified environmental management systems across production sites.
- **Responsible Supply Chain:** Commitment to ethical sourcing and long-term supplier partnerships that align with environmental and social standards.

Future-Oriented Initiatives

- **Hydrogen Mobility:** SAG is investing in cryogenic liquid hydrogen (LH₂) storage systems to support the decarbonization of heavy-duty transport.
- **Circular Economy:** Expansion of closed-loop recycling systems to recover and reuse aluminium scrap within production.
- **Innovation:** Ongoing R&D in lightweight design and thermal management to improve vehicle efficiency and reduce emissions.
- **Carbon Reduction Targets:** SAG Group is further developing greenhouse gas reduction targets based on the corporate carbon footprint. The focus is on reducing Scope 1 and Scope 2 emissions and improving Scope 3 data quality in the supply chain. Long-term climate ambitions will be supported by defined measures, interim milestones and documented progress tracking.

Through these integrated efforts, SAG is implementing measures intended to reduce selected environmental impacts and is improving the availability and quality of environmental data across the Group, intended to support the transition towards a lower-carbon and more circular economy.

These values of the SAG Group are set out in the Code of Conduct and Business Ethics. All employees are instructed and trained to comply with these principles and to apply them in their day-to-day activities and business decisions.

To keep track of sustainability issues, SAG Companies are encouraged to participate in the EcoVadis assessment process and get Certified with ISO 14001 (Environment), ISO 45001 (Workers safety) or ISO 9001 (Quality) to ensure continuous development in those areas.

To ensure a certain compliance standard groupwide, SAG introduced a Compliance Management System in 2023 which has been subject to continuous improvement and documented compliance since then. This is based on the Code of Conduct & Business Ethics, to which SAG is committed. This code and the Code of Conduct for Business Partners, which is mandatory for business partners, are publicly available on the SAG website. They each contain basic principles that must be observed in the daily business environment.

Following Topics are Covered in the SAG Compliance Management System:

SUSTAINABILITY TOPIC	SUSTAINABILITY PRACTICES, POLICIES, FUTURE INITIATIVES	PUBLIC AVAILABILITY	SET TARGETS	HIGHEST SENIOR LEVEL THAT IS ACCOUNTABLE FOR IMPLEMENTATION
climate change	✓	✓	under development	Managing Director
pollution	✓	✓	under development	Managing Director
water & marine resources	✓	✗	✓	Managing Director
biodiversity & ecosystems	✓	✓	✗	Managing Director
circular economy	✓	✓	✓	Managing Director
own workforce	✓	✓	✓	Managing Director
workers in value chain	✓	✓	✗	SAG Board
affected communities	✗	✗	✗	no initiatives yet
consumers & end users	✗	✗	✗	no initiatives yet
business conduct	✓	✓	✗	SAG Board

In financial year 2024, the SAG Group conducted its first Double Materiality Assessment (DMA) in accordance with the European Sustainability Reporting Standards (ESRS). The objective was to identify sustainability topics that are material from both an impact perspective, reflecting the Group's effects on people and the environment, and a financial perspective, reflecting sustainability-related risks and opportunities for the Group's business activities.

Approach and Methodology

The DMA was carried out as a structured, multi-stage process involving relevant internal stakeholders and taking stakeholder perspectives into account throughout. The process included a context analysis, the assessment of impact materiality and financial materiality, and the final determination of material topics based on defined thresholds.

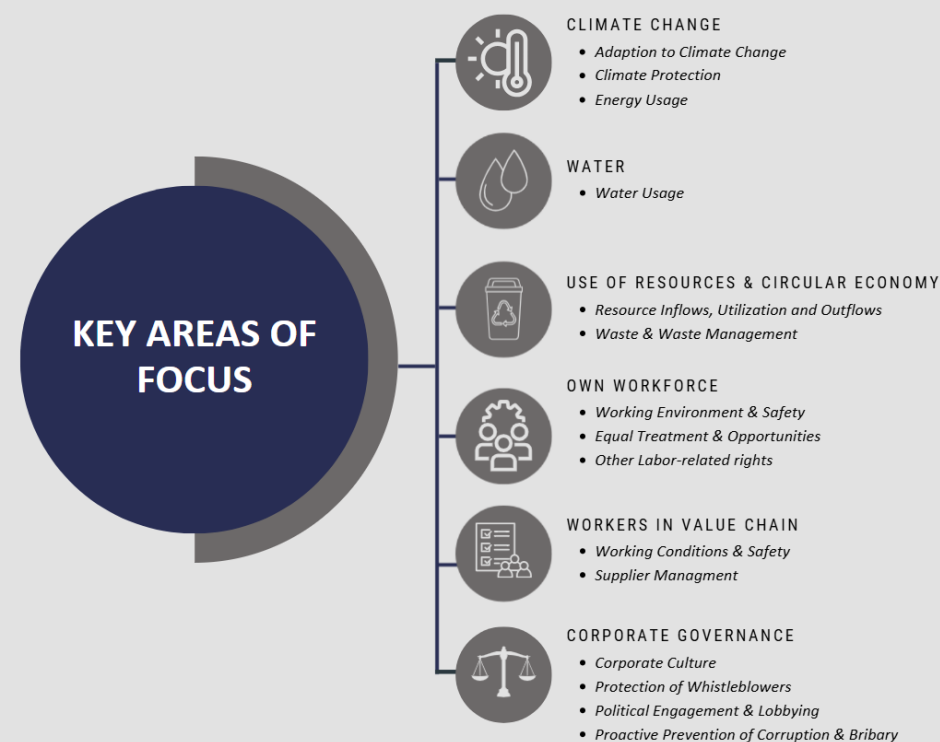
The context analysis covered a sustainability self-check, status and gap analysis, identification of relevant Sustainable Development Goals (SDGs), stakeholder assessment, and an analysis of the business model and value chain. Impact materiality was assessed for all relevant ESRS topics and company-specific sustainability matters, considering actual and potential impacts on people and the environment based on scale, scope, and remediability.

Financial materiality was assessed by reviewing identified impacts, existing corporate risks and opportunities, and relevant climate risks in terms of their potential financial significance for the company. The assessment considered likelihood of occurrence and financial effect. Topics were classified as financially material where the product of likelihood and financial effect reached a value of at least 6. For the final determination, topics were

considered material if they achieved a preliminary impact score of at least 8 or exceeded the financial materiality threshold. These thresholds were defined with management and aligned with the existing risk management guidelines.

Results of the Double Materiality Assessment

The final material impacts, risks and opportunities, as well as the material topics derived from them, were reviewed and approved by management on 11 December 2024.



5. Environmental Disclosure

Environmental responsibility is directly linked to SAG Group's industrial activities, material use, and production processes. This chapter presents the environmental performance areas that are most relevant for the Group,

including energy consumption, greenhouse gas emissions, climate-related risks, biodiversity, water withdrawal, and resource use. It documents the current status of these topics and establishes the foundation for further development. The set goals describe the direction of the group. Measures are taken independently by each entity according to their possibilities.

SAG Group Goals:



CORPORATE CARBON FOOTPRINT

- *Achieve 90% Renewable Electricity by 2030*
- *Improve Quality of Supplier Carbon Data*
- *Close the Employee Commuting Data Gap by 2028*
- *Enhance Logistics Emission Data by 2030*



WASTE & WASTE MANAGEMENT

- *Implement Local Waste Reduction Targets*
- *Increase Waste Data Quality*



5.1. Environment (B3 & C3)

SAG has always been committed to operating in an environmentally conscious and resource-efficient manner. With certification according to ISO 14001 (Environmental Management System), we ensure continuous improvement in this area. Most of SAG Group production facilities are furthermore certified with ISO 45001 and/or TISAX alongside IATF/ISO9001.



“Our formula for success – From sketch to finished product in large quantities. We accomplish this with dedicated staff with an eye for detail and taking into account our responsibilities with regard to climate and energy consumption.”



Leo Schoonebeek
Managing Director,
SAG Netherlands B.V.

5.1.1. Energy Consumption

	MWh	Renewable	Non-renewable
SAG México S.A. de C.V.	Electricity	536	1775
	Fuel	0	159,79
SAG Motion Spain S.L.	Electricity	572	0
	Fuel	0	3,92
SAG Netherlands B.V.	Electricity	1675	0
	Fuel	0	7,8
SAG New Technologies GmbH	Electricity	593	0
	Fuel	0	134,61
SAG Slovakia s.r.o.	Electricity	116	858
	Fuel	0	40,46
Total Electricity		3492	2633
Total Fuel		0	346,58

5.1.2. Greenhouse Gas Emissions

To better understand and manage its climate impact, SAG Group commissioned an external corporate carbon footprint calculation for its three largest locations in 2020 for Austria, Mexico and the Netherlands. Since then, Scope 1 and Scope 2 emissions have been monitored on a monthly basis. The following data presents the development of greenhouse gas emissions for the reporting entities and should be read together with the methodology notes and data limitations described in this section.

Greenhouse gas emissions were calculated using LucaNet ESG reporting and consolidation software. Activity data was collected from the reporting entities, assigned to the relevant entity, emission scope and category, and converted into CO₂-equivalent emissions using documented emission factors available in LucaNet. Where supplier-specific or contract-specific data was

available, it was used; otherwise, standard emission factors were applied. The calculation follows the principles of the Greenhouse Gas Protocol.

The relevance of Scope 3 categories was assessed together with an external advisory company and internal SAG experts. Categories assessed as not relevant are marked accordingly. Categories that are not applicable to individual entities are also indicated in the respective table. Due to current data limitations and uncertainty, certain Scope 3 categories for 2025 are reported as “no data”. SAG Group intends to improve Scope 3 data availability and close identified data gaps in future reporting periods.



DATA IN TCO2E	AUSTRIA	MEXICO	NETHERLANDS	SLOVAKIA	SPAIN	TOTAL
Scope 1	297	80	23	131	1	532
Scope 2 (market based)	12	810	0	267	0	1.089
Scope 2 (location based)	124	1026	449	267	167	1.866
Scope 3 (total)	8.430	51.421	21.280	12.434	6.999	100.564
3.1. Purchased Goods & Services	3.188	36.405	20.690	11.236	6.237	77.756
3.2. Capital Goods	1.027	8.691	50	72	318	10.158
3.3. Fuel and energy-related Activitie (not included in 1&2)	data has been included					
3.4. Upstream transportation & distribution	3.999	no data	no data	43	not applicable	4.042
3.5. Waste generation	97	120	335	79	39	670
3.6. Business travels	no data	9	no data	no data	no data	9
3.7. Employee Commuting	119	320	160	no data	70	669
3.8. Upstream leased assets	not applicable	no applicable	26	167	not applicable	193
3.9. Downstream transportation and distribution	not applicable	5.876	19	837	335	7.067
3.10. Processing of sold products	not relevant					
3.11. Use of sold product	not relevant					
3.12. End-of life treatment of sold products	not relevant					
3.13. Downstream leased assets	not relevant					
3.14. Francise	not relevant					
3.15. Investments	not relevant					
Total (Scope 1-3)	8.739	52.311	21.303	12.823	7.000	102.185

5.1.3. Greenhouse Gas Intensity

Greenhouse gas intensity expresses the amount of greenhouse gas emissions generated in relation to the economic output of each reporting entity. For this report, the indicator is calculated by dividing total greenhouse gas emissions by the respective entity's turnover for the reporting period. Emissions data was calculated in LucaNet using activity data and documented emission factors, while turnover data is based on the financial reporting information available in the same system environment. The indicator is presented in kg CO₂e per euro of turnover and supports comparability between entities of different sizes. It should be interpreted together with the underlying business activities, production volumes and data-quality limitations.

	Turnover as of §24 e) iv	GHG Intensity
<i>SAG México S.A. de C.V.</i>	€ 51.339.765	1,02 kg/€
<i>SAG Motion Spain S.L.</i>	€ 16.856.855	0,42 kg/€
<i>SAG New Technologies GmbH</i>	€ 18.756.380	0,51 kg/€
<i>SAG Netherlands B.V.</i>	€ 38.464.206	0,56 kg/€
<i>SAG Slovakia s.r.o.</i>	€ 20.241.298	0,63 kg/€

“With two high-performance sites and a team of around 500 experts, SAG México is a strategic hub for aluminium components in the NAFTA region. We deliver tailor-made tanks and reservoirs for combustion, hybrid and electric vehicles. With our planned third facility, we’re fully geared for the next chapter of sustainable mobility.”

Héctor Nuñez

Managing Director, SAG México C.A. de C.V.



5.2. GHG Reduction Targets and Climate Transition (C3)

SAG Group is committed to reducing greenhouse gas emissions while considering technical feasibility and economic sustainability. This first Group sustainability report provides a baseline for defining future reduction targets and improvement measures. In particular, the Group will use the reported data to further develop its Scope 1, Scope 2 and Scope 3 data quality and to identify emission-reduction opportunities.

A detailed transition pathway, including the baseline year, interim milestones, reduction measures, calculation methodology and treatment of residual emissions, will be further developed and documented in future reporting periods. Investments in renewable energy production (PV) are planned.

- Promotion of the use of renewable electricity contracts
- Reduction of Gas Usage for Heating Purposes
- Change to Electric Vehicles for company cars

At the Lend site, electricity is generated from hydropower by a company affiliated within the group and supplied to SAG New Technologies GmbH under an internal electricity supply agreement for the facilities in Lend and Vienna. Production facilities in Mexico, Netherlands and Spain have already installed photovoltaic modules to cover a significant energy amount on their own. The Netherlands and Spain have signed contracts for electricity from 100% renewable sources.

This report is particularly important for Scope 3 emissions, as it provides a basis for SAG Group to identify further measures along the supply chain.



Figure 1: example Energy Certificate Netherlands

Austria has taken significant steps in the supply chain already. With the purchase of Low Carbon Aluminium with a guaranteed CO₂ emission of maximum 4 kgCO₂e/kg aluminium, Austria was able to reduce CO₂ emission significantly compared to 14,4 tCO₂e/t¹.

In 2025 SAG New Technologies bought about 61 tonnes of low carbon Aluminium (=244 tCO₂). This equals a reduction of CO₂ emission by 72% compared to the global average CO₂ emission factor for primary aluminium (878,4 tCO₂ for 61 tonnes of Aluminium). This comparison relates solely to

Hydro REDUXA

Meet your sustainability goals – with low-carbon aluminium



When your customers want greener aluminium products with a lower carbon footprint, give them Hydro REDUXA.

Our range of extrusion ingots, foundry alloys, sheet ingots, forge stock and wire rods is guaranteed to have generated a maximum 4.0 kg CO₂e/kg aluminium – one-fourth the global average. We do this by using renewable energy sources like hydro power and hyper-efficient electrolysis technology at our aluminium plants in Norway. By mastering every step of the entire value chain, from bauxite mining to alumina refining to aluminium production, and on to recycling, we are in a unique position to control every aspect.

Available from our smelters in:

Sunddal
Høyanger
Årdal
Hunnes
Karnøy

Available in all formats and alloys:

Hydro REDUXA is supplied from Hydro's Norwegian smelters, all based on electricity from renewable sources: hydropower, wind and solar. Hydro REDUXA can be delivered as:



Benefits of Hydro REDUXA 4.0

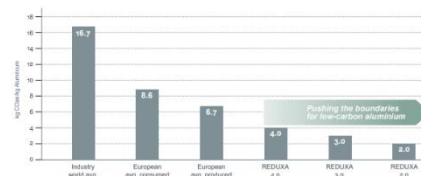
- Maximum of below 4.0 kg CO₂e/kg aluminium, including all process steps (Scope 1, 2 and 3)
- TRACEABLE down to each individual batch
- VERIFIED by DNV-GL according to ISO 14064
- CONFIRMED by Environment Product Declarations
- Available as Aluminium Stewardship Initiative-certified aluminium



SCOPE 1: Direct emissions from electrolysis and fuel combustion unit processes

SCOPE 2: Emissions from the production of electricity

SCOPE 3: Other emissions (e.g. from transport, cold metal, etc.)



From mine to metal



Figure 2: Flyer Hydro Reduxa

the stated aluminium purchase and does not represent a 72% reduction of SAG Group's overall greenhouse gas emissions.

Spain and Mexico are setting targets to reduce waste production and increase the recycling rates.

SAG Mexico is planning to double its energy production from photovoltaics by 2030 and continuously increasing it by 2040 to be able to produce about 60% of needed electricity with the own photovoltaic modules.

To reduce water withdrawal at the Tlalnepantla plant, a water catchment project is planned. Based on the current project assumptions, the measure is expected to reduce annual water withdrawal by at least 300 m³ by 2030. The baseline, calculation method and implementation status will be documented as the project progresses.

SAG Group aims to improve Scope 3 data quality across all reporting entities. In particular, the Group intends to further develop data collection processes for categories that were reported as “no data” in 2025 and to increase the completeness, consistency and reliability of Scope 3 reporting in future periods.

¹ See [Primary Aluminium Greenhouse Gas Emissions Intensity - International Aluminium Institute](#) as of 15.04.2026

5.3. Climate Risks (C4)

As part of the double materiality analysis conducted in 2024, a key focus was placed on identifying and evaluating both potential opportunities and emerging risks that could impact the organization. This comprehensive assessment was essential to understanding the broader environmental, social, and governance (ESG) landscape in which the company operates. Particular attention was given to climate-related topics, recognizing their growing significance in shaping strategic priorities, operational resilience, and long-term value creation.

SAG faces a range of ESG-related risks and opportunities across its operations, supply chain, and stakeholder interactions. These have been evaluated in terms of probability, impact, and strategic relevance.

Environmental (E)

Climate Change presents both significant risks and transformative opportunities. The potential obsolescence of diesel tanks threatens SAG's core business, highlighting the urgency of adapting to market shifts through innovation. Conversely, this challenge opens the door to developing new product groups—such as lightweight solutions like Rheocasting—which is redefining SAG's business model and enhance environmental performance. Energy-related risks include limited access to green energy and vulnerability to power outages, which could disrupt operations and breach contractual obligations. Mitigation strategies include expanding renewable energy production and implementing robust emergency plans. On the opportunity side, SAG can leverage green energy as a unique selling proposition, enhancing its brand and market positioning.

Pollution risks include health hazards from air pollutants and water contamination, which could result in penalties and reputational damage. These are mitigated through regular equipment checks, emissions monitoring, and safety protocols.

Water and Marine Resources pose operational risks in drought-prone regions like Mexico and Spain, while locations such as Austria, the Netherlands, and Slovakia offer strategic advantages due to stable water availability.

Circular Economy risks stem from the depletion of raw materials like bauxite and rising disposal costs due to legal constraints. SAG addresses these through recycling initiatives, use of secondary materials, and compliance with disposal regulations. Opportunities include investing in advanced recycling technologies and reusable packaging, which support resource efficiency and cost savings.

Social (S)

Own Workforce risks include information loss affecting internal processes, workplace accidents, and competitive disadvantages due to insufficient training. These are mitigated through documentation protocols, safety training, and internal development programs. Opportunities lie in reducing labor shortages, promoting mental well-being, and fostering diversity in decision-making, which can enhance organizational resilience and innovation.

Workers in the Value Chain face risks related to migration and reputational damage from poor working conditions, safety standards, and data protection. SAG mitigates these through awareness campaigns and training across the value chain. Opportunities include improved collaboration, better working

conditions, and enhanced training, which can strengthen supplier relationships and operational stability.

Affected Communities present reputational risks if SAG fails to engage with local stakeholders. However, proactive involvement in charitable activities and governance bodies can enhance branding and influence.

Consumers and End Users are exposed to risks such as data breaches and product safety issues. These are addressed through quality assurance, data protection measures, and compliance with customer standards.

Governance (G)

Corporate Culture and Conduct risks include poor employer branding and reputational damage from inadequate whistleblower protection. SAG mitigates these through transparent policies, anonymous reporting systems, and employee engagement strategies. Opportunities include fostering collaboration, selecting ESG-compliant suppliers, and preventing corruption through training and clear guidelines.

Other Climate related Risks

SAG is vulnerable to physical climate risks such as heatwaves, floods, and extreme weather events, which can disrupt production and supply chains. These are managed through crisis planning, infrastructure resilience, and monitoring of environmental developments. Opportunities include harnessing renewable energy sources like solar and tidal power to reduce emissions and enhance energy efficiency.

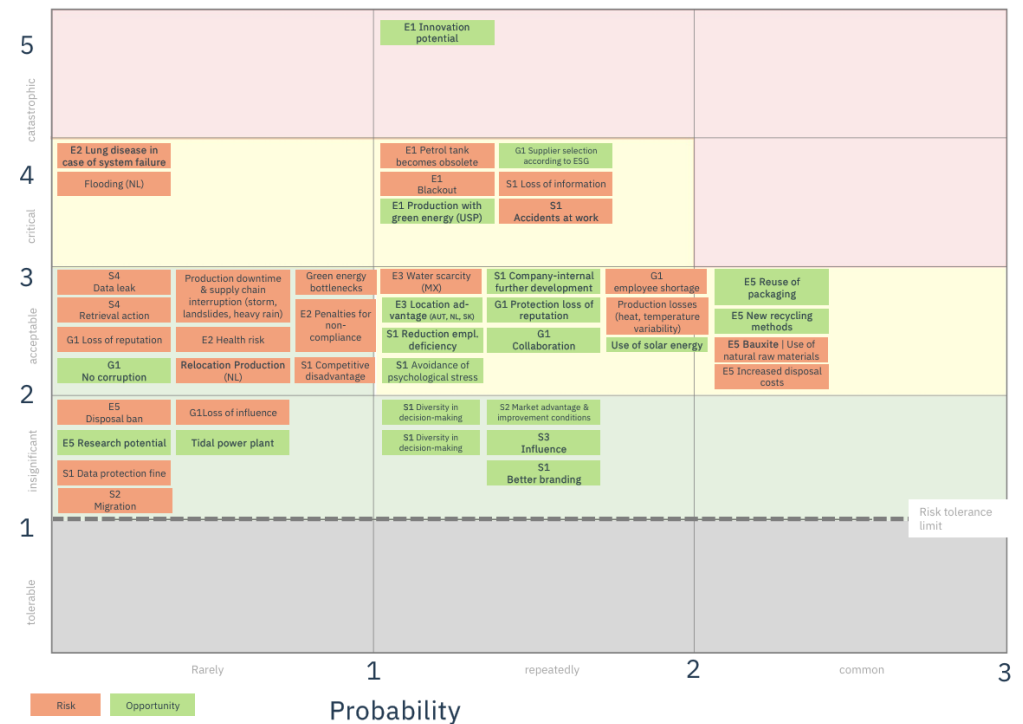
Rapid changes in regulations and local legislation make timely adaptation more complex. Traceability of our major raw material (Aluminium and

Stainless Steel) throughout the whole supply chain is a long-term goal for SAG Group.

Carbon pricing and additional regulation may increase supply-chain complexity and cost pressure, which is leading to an overall risk of a general price increase due to bureaucracy and charges for CO2 emissions.

The process of the evaluation during the Double Materiality Assessment is described in Section 4.3.

Effect



5.4. Biodiversity (B5)

SAG Group reviewed its operational sites against recognised biodiversity information sources to assess whether sites are located in or near biodiversity-sensitive areas. The assessment considered proximity to protected areas, key biodiversity areas and other ecologically sensitive zones. Based on the information reviewed, no operational sites were identified as being located in or near biodiversity-sensitive areas during the reporting period. The assessment was last performed on 30 June 2026. The result should be understood as a screening-level assessment and does not replace a detailed local ecological impact assessment.²

As of the current reporting period, the company does not own any nature-oriented areas, either on-site or off-site. All business premises, including operational facilities and any locations used for temporary activities or retreats, are rented. Consequently, the company does not hold ownership of any land or property designated for nature-based use. Any engagement with nature-oriented areas is conducted through short-term rental agreements or third-party service providers.



² See: BirdLife International (2026). The World Database of Key Biodiversity Areas. Developed by the KBA Partnership: BirdLife International, International Union for the Conservation of Nature, Amphibian Survival Alliance, Conservation International, Critical Ecosystem Partnership Fund, Global Environment

Facility, Re:wild, NatureServe, Rainforest Trust, Royal Society for the Protection of Birds, Wildlife Conservation Society and World Wildlife Fund. Available at www.keybiodiversityareas.org. [Accessed 30/06/2026].

5.5. Water (B6)

During the reporting period, SAG Group monitored water withdrawal across the reporting entities. Water withdrawal refers to water drawn into the operational boundaries of the facilities for production, sanitation and other business activities. Water-stress exposure was assessed using a recognised global water-risk assessment tool. The assessment distinguishes between

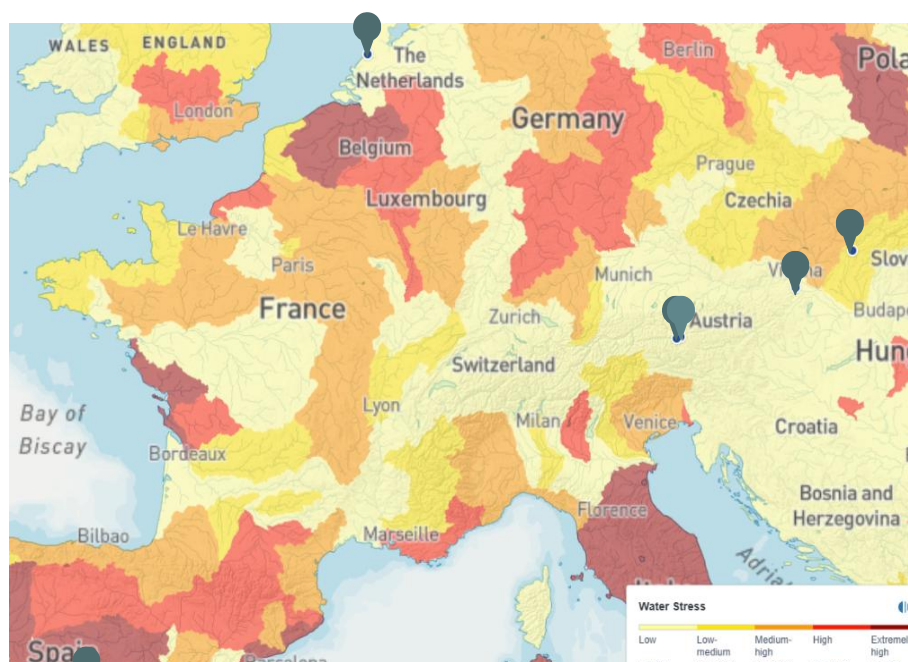


Figure 3: World Resource Institute Water Risk Atlas

³ See: World Resource Institute (2026): Aqueduct Water Risk Atlas. Available at https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&basemap=hydro&geoStore=fa43964ea2333c03e9698c7c578468d2&indicator=bws_cat&lat=44.99588261816546&lng=8.129882812500002&mapMode=analysis&month=1&opacity=

external water-stress exposure at the location level and the company's operational water dependency.³

SAG does not operate production processes with significant water consumption. Where it is possible and necessary, water cycles have been installed. Nonetheless, the company remains committed to responsible water management and continues to monitor usage patterns to identify opportunities for efficiency improvements.

Water Usage

Company Name	Country	Water Withdrawal (m ³)	Located in High Water-Stress Area ^{4*}
SAG México Sa de CV	Mexico	6.086	Yes Tlalnepantla (extremely high) Monterrey (high)
SAG Motion Spain S.L.	Spain	22	Yes (extremely high)
SAG Netherlands B.V.	Netherlands	3.424	No
SAG New Technologies GmbH	Austria	1.008	No
SAG Slovakia s.r.o.	Slovakia	1.066	No

The Water usage in Spain seems significantly low, but it has been verified with local responsible people and through the invoices from the water provider.

0.5&ponderation=DEF&predefined=false&projection=absolute&scenario=business_as_usual&scope=baseline&threshold&timeScale=annual&year=baseline&zoom=5 [Accessed 22/04/2026]

The Mexican locations are exposed to high or extremely high external water stress conditions according to the water-risk assessment used. Water scarcity was a concern in the Monterrey region during the drought in 2022. Based on current information, reservoir levels and water supply have improved. In addition, SAG Mexico's operations are not considered highly water-intensive. Therefore, while water stress remains an external location-

related exposure, it is currently not assessed as a high operational risk for SAG Mexico. The situation will continue to be monitored.

At the Tlalnepantla Plant there is a water catchment project planned until 2030 to reduce the usage of water and increase usage efficiency.

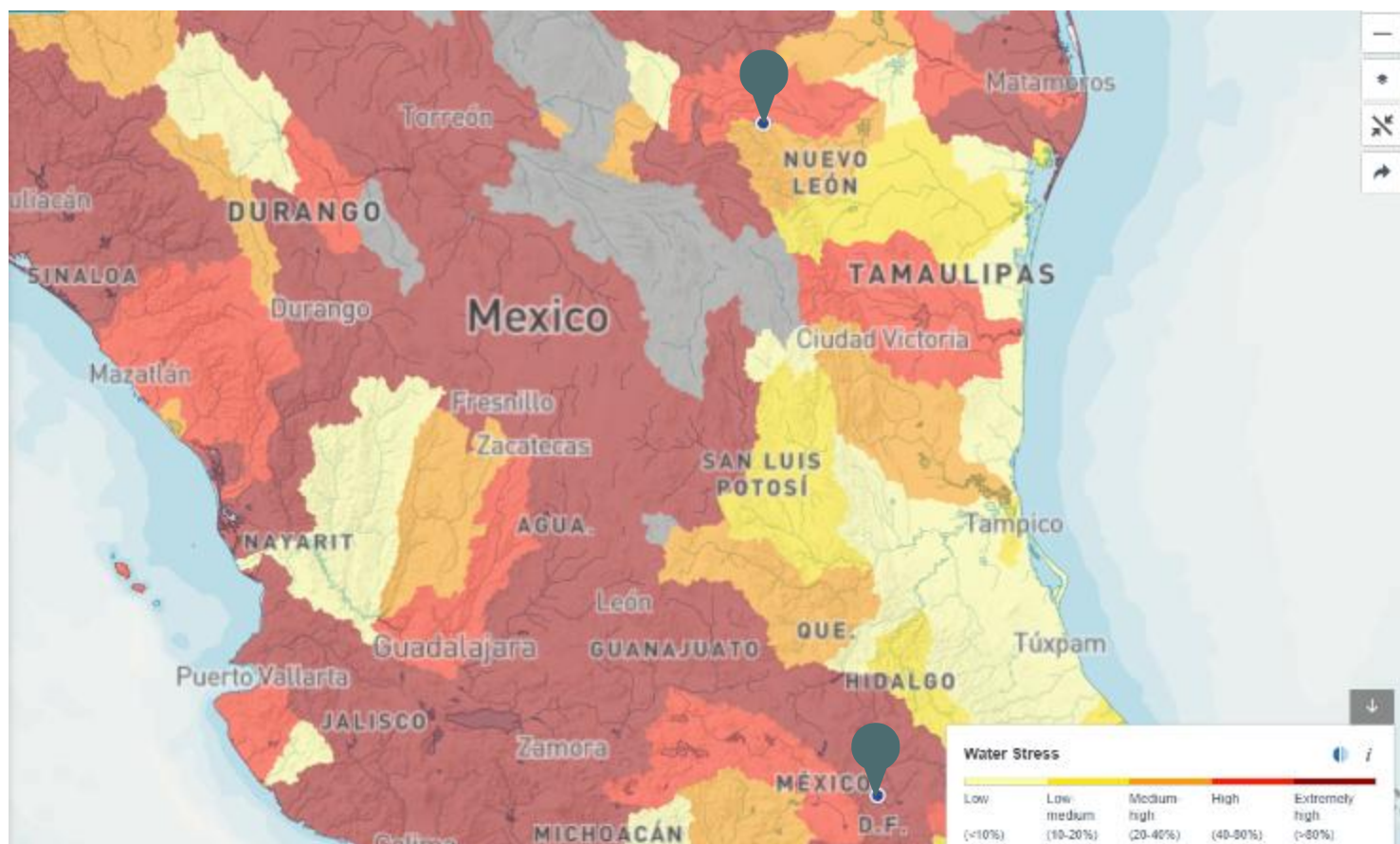


Figure 4: World Resource Institute, Water Risk Atlas

5.6. Resource use, circular economy & waste management (B7)

SAG Group is promoting reuse of resources and applies circular economy principles where they are beneficial and useful. In specific it can be stated for each entity as follows:

ENTITY	HAZARDOUS WASTE (T)	NON-HAZARDOUS WASTE (T)	THEREOF SCRAP (T)	WASTE TOTAL (T)
SAG México S.A. de C.V.	30,38	212,27	88,54	242,65
SAG Motion Spain S.L.	0	101,12	55,53	101,2
SAG New Technologies GmbH *	2	5,9	0	7,9
SAG Netherlands B.V.	no data	569,14	no data	569,14
SAG Slovakia s.r.o.	41,32	131,21	76,26	171,53
Total	73,7	1 019,64	220,33	1092,42

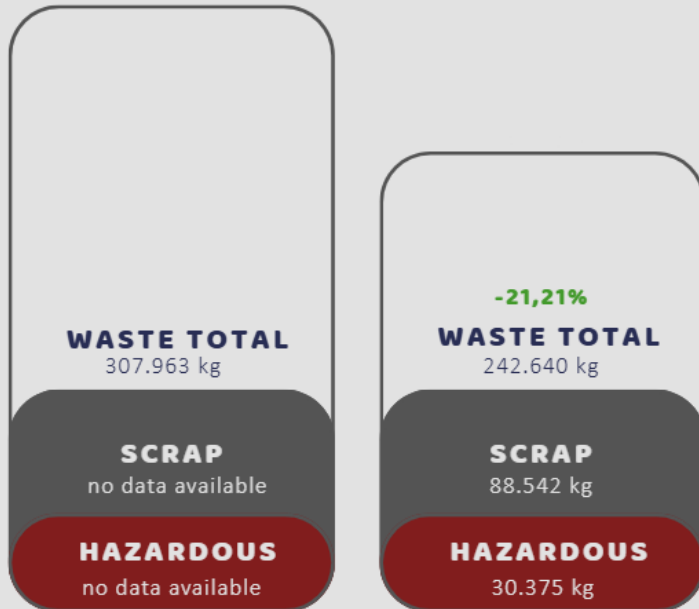
* SAG New Technologies GmbH did not have a production site at that time; this changes in 2026.



MEXICO

2024

2025



SPAIN

2024

2025

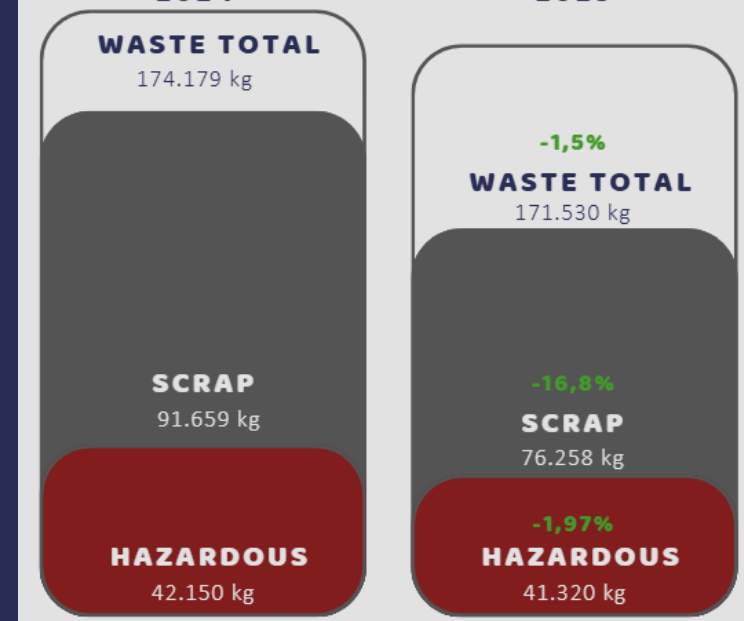


SAG Group Companies work on a continuous improvement in their waste Management. From 2024 to 2025 progress has been made in each entity.

SLOVAKIA

2024

2025

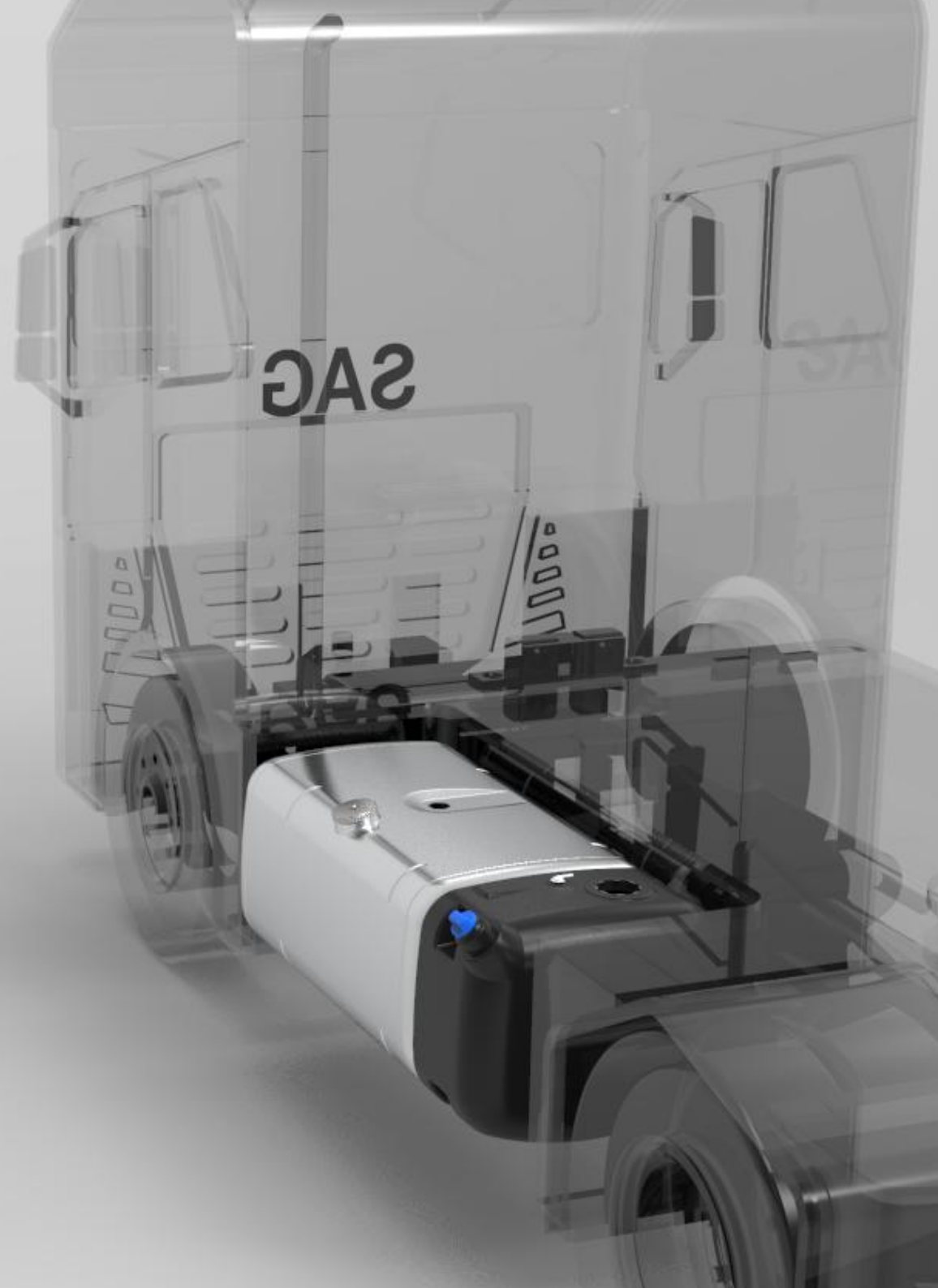


6. Social Metrics

The social dimension of SAG Group's ESG framework covers responsible corporate conduct, fair working conditions, health and safety, equal opportunities and respect for human rights. This section presents selected social indicators for the reporting entities and provides a basis for monitoring progress against Group-level objectives. Where data limitations exist, these are disclosed in the respective sections. Goals are set at Group level. Individual measures are taken by each entity to reach the goal.

SAG Group Goals:

- Achieve 20 – 25 Training Hours per Employee Annually
- Maintain Employee Turnover rate between 10 and 20%
- Zero Fatalities and Severe Injuries at Workplace



6.1. Own Workforce – General Characteristics (B8)

The following table provides an overview of the SAG Group's workforce expressed in full-time equivalents (FTE) and shows the distribution of employees by contract type (permanent and temporary employment) and gender across the reporting entities. The Group employed a total of 867 FTE, of which 824 FTE were employed under permanent contracts and 43 FTE under temporary contracts. The workforce consisted of 715 male FTE and 152 female FTE. SAG México S.A. de C.V. represented the largest workforce with 434 FTE, followed by SAG Netherlands B.V. with 140 FTE and SAG Slovakia s.r.o. with 134 FTE. Overall, the data indicates a predominantly permanent workforce and a higher proportion of male employees across the reporting entities.

		<i>Type of Contract</i>		<i>Gender</i>		<i>Total</i>
		Permanent employment Contract	Temporary employment contract	Male	Female	
<i>SAG México S.A. de C.V.</i>	number of employees in FTE	434	0	340	94	434
<i>SAG Motion Spain S.L.</i>	number of employees in FTE	65	0	53	12	65
<i>SAG New Technologies GmbH</i>	number of employees in FTE	93	1	71	23	94
<i>SAG Netherlands B.V.</i>	number of employees in FTE	135	5	136	4	140
<i>SAG Slovakia s.r.o.</i>	number of employees in FTE	97	37	115	19	134
<i>Total in FTE</i>		<u>824</u>	<u>43</u>	<u>715</u>	<u>152</u>	<u>867</u>

Employee turnover varied significantly between reporting entities. Based on the available data, turnover ranged from 5,3% at SAG New Technologies GmbH to 38,4% at SAG Motion Spain S.L. The Group average for entities with available data was 24,46%. The calculation method is presented below, in line with the VSME Standard.

As several entities are above the Group's target range of 10–20%, the affected entities will conduct a root-cause analysis and define suitable measures to improve employee retention.

$$\frac{\text{Number of employees who left during the reporting year}}{\text{Average number of employees during the reporting year}} \times 100$$

5

	Employee Turnover rate
SAG México S.A. de C.V.	21,9
SAG Motion Spain S.L.	38,40
SAG New Technologies GmbH	5,30
SAG Netherlands B.V.	15,60
SAG Slovakia s.r.o.	35,07
Average	24,462

“For me, no matter how advanced the technology, people are always at the center.

Innovation emerges where people meet with curiosity, responsibility, and courage and together create something that reaches beyond today.

At SAG, we combine technical excellence with a culture of trust, transparency, and shared growth.

With these values as our foundation, we at SAG shape transformation that turns humanity into excellence, for our teams, our customers, and the mobility of tomorrow.”



Dulijana Licinar

Managing Director SAG New Technologies GmbH

⁵ See annex 2 VSME Standard [250730-recommendation-vsme-annex-2 en.pdf](#)

6.2. Workforce – Health & Safety (B9)

SAG is committed to providing a safe and healthy working environment across all locations. Health and safety is managed through clear responsibilities, regular risk assessments, and preventive measures such as safety trainings, workplace inspections, and incident reporting. Employees are encouraged to speak up about hazards and near misses, and the company investigates events systematically to identify root causes and implement corrective actions. These efforts are complemented by ongoing communication and continuous improvement activities to strengthen safety culture and reduce work-related injuries and ill health over time.

During the reporting period, SAG Group recorded 53 recordable work-related accidents across the reporting entities. No fatalities resulting from work-related injuries or work-related ill health were reported. The overall recordable accident rate was 8.81, calculated using the methodology described in this section. Accident figures differ significantly between entities, with SAG México reporting 29 accidents, SAG Motion Spain reporting 16 accidents and SAG Netherlands reporting 8 accidents, while SAG New Technologies GmbH and SAG Slovakia s.r.o. reported no recordable accidents. SAG Group treats the prevention of work-related accidents as a continuous improvement priority and will use the reported data to support targeted safety measures at entity level.

<i>Work-related accidents</i>	number	rate ⁶	Number of resulting fatalities
<i>SAG México S.A. de C.V</i>	29	6	0
<i>SAG Motion Spain S.L.</i>	16	30	0
<i>SAG New Technologies GmbH</i>	0	0	0
<i>SAG Netherlands B.V.</i>	8	8	0
<i>SAG Slovakia s.r.o.</i>	0	0	0
Total / Average	53	8,81	0

The accident rate was calculated in accordance with the methodology described in the VSME Standard. It is calculated as the number of recordable work-related accidents divided by the average annual hours worked, multiplied by 200,000. For this calculation, the average annual hours worked per worker were taken from the OECD Data Platform and multiplied by the average workforce of each SAG reporting entity to determine the entity-specific total hours worked.

⁶ Average Annual Working hours per employee as of: [OECD Data Explorer • Average annual hours actually worked per worker](#) last visited 10th of June 2026

6.3. Workforce – Remuneration, collective bargaining and training (B10)

This section summarises key workforce indicators related to remuneration practices, gender pay equity, collective bargaining coverage and employee training. Quantitative information is presented in the table below.

Remuneration and minimum wage compliance

Across the reported entities, minimum wage levels are established either by applicable national minimum wage legislation or by collective bargaining agreements, depending on local labour frameworks. The table indicates full compliance with minimum-wage requirements for the entities where data is reported, as all employees receive pay at or above the relevant minimum threshold. This supports a baseline standard of fair remuneration and reduces the risk of non-compliance with labour regulations.

Gender pay gap

The reported gender pay gap values vary by entity, reflecting differences in occupational mix, seniority distribution and local labour markets. Two entities report a zero gap, while others report a positive gap (including one expressed as a range “<25%”), indicating that, on average, male employees receive higher pay than female employees in those locations. Interpreting these values requires caution: a pay gap is not the same as “equal pay for equal work” and can be materially influenced by representation of women and men across job families and levels. Where a gap is reported, the company should treat it as an indicator for deeper analysis (e.g., by grade, function and hiring cohort) and for reviewing progression, promotion and reward practices.

Collective bargaining coverage

Several locations show full coverage, indicating that employment terms (such as wages, working time and other conditions) are negotiated collectively and apply broadly to the workforce. Another location shows partial coverage. In Slovakia, no collective bargaining agreements are in place.

	minimum wage determined by national minimum wage law or through collective bargaining agreement	Employees receive payment that is equal or above minimum wage	Percentage Gap in pay between male and female employees	Percentage of employees covered by collective bargaining agreements
SAG México S.A. de C.V.	MX\$ 114.989,61	100%	0%	67%
SAG Motion Spain S.L.	€ 20.281,83	100%	<25%	100%
SAG New Technologies GmbH	€ 26.856,20	100%	18%	100%
SAG Netherlands B.V.	€ 32.069,00	100%	0%	100%
SAG Slovakia s.r.o.	€ 9.792,00	100%	10,12%	n.a.

Training and development

The training table reports annual training hours per employee, split by gender, for each entity. The results indicate that training intensity can differ significantly across locations and between male and female employees.

Gender split is not available for training hours in the Netherlands.

	Average number of annual training hours per employee		Total training hours	
	male	female	male	female
SAG México S.A. de C.V.	14	14	4828	1241
SAG Motion Spain S.L.	24	28	1227,27	336,73
SAG New Technologies GmbH	15	15	1066	356
SAG Netherlands B.V. *gender split not available	8		1100	
SAG Slovakia s.r.o.	17	4	1956	79

6.4. Additional (General) Workforce Metrics (C5)

At management level (Heads of Department and Managing Directors), gender representation shows different developments across entities.

In 2025, SAG México S.A. de C.V. and SAG Motion Spain S.L. both show a decline in gender diversity at management level compared with the previous year. In contrast, SAG New Technologies GmbH records an improvement, indicating a higher share of female representation at management level than

in 2024. SAG Slovakia s.r.o. remains stable. For SAG Netherlands B.V., gender ratio increased slightly at the management level.

<i>Gender ratio at Management level (Head of Department and MD)</i>	2025	2024
<i>SAG México S.A. de C.V.</i>	0,25	0,4
<i>SAG Motion Spain S.L.</i>	0,21	0,5
<i>SAG New Technologies GmbH</i>	0,21	0,14
<i>SAG Netherlands B.V.</i>	0,25	0,2
<i>SAG Slovakia s.r.o.</i>	0,17	0,17

Overall, these trends provide a qualitative baseline for monitoring changes in management-level gender representation over time and help identify entities where more detailed analysis—such as by role, seniority, or recruitment and promotion practices—may be particularly relevant.

6.5. Additional Own Workforce Information – Human Rights Policies and Processes (C6)

Respect for human rights is a fundamental component of the company's corporate strategy. The SAG **Code of Conduct & Business Ethics** clearly defines the core values of the Group. This includes compliance with international labour standards as well as cooperation with trade unions and employee representatives.

Specifically, our **principles of conduct** include:

- Prohibition of child labour
- Prohibition of forced labour
- Prohibition of human trafficking
- Rejection of discrimination
- Promotion of accident prevention

Additional principles include:

- Respect for human rights in the supply chain
- Prevention of harassment
- Ensuring safe working conditions

As a company, we are committed to internationally recognised human rights standards, such as the United Nations Universal Declaration of Human Rights and the Guiding Principles on Business and Human Rights. We actively work to prevent severe human rights violations within our sphere of influence, to identify risks at an early stage, and to take appropriate measures. This commitment applies both to our own business activities and throughout our supply and value chains.

The complaint-handling process is set out in a dedicated guideline. The SAG Legal & Compliance Department is responsible for reviewing and investigating all complaints, concerns, and reports of alleged violations.

6.6. Severe Negative Human Rights Incidents (C7)

During the reporting period 2025, no SAG Group company recorded or was made aware of any severe negative human rights incidents. This includes, in particular, incidents related to child labour, forced or compulsory labour, human trafficking, discrimination, or other comparable serious violations of internationally recognised human rights standards.

Based on the information available through internal reporting mechanisms, compliance processes and grievance channels, no substantiated cases of such severe human rights breaches were identified within SAG Group's own operations. SAG Group remains committed to respecting human rights and to maintaining appropriate processes to prevent, detect and address potential adverse human rights impacts.

7. Governance

SAG's group governance is based on the compliance management system with the Code of Conduct & Business Ethics as core document. Integrity, transparency and responsible conduct are core values. Strong governance is a cornerstone of our long-term success. We remain committed to maintaining the highest governance standards while continuously strengthening our systems, processes, and controls to support sustainable and responsible growth.

The Group supports the advancement of women in management and leadership positions. This commitment is reflected at shareholder and management level, including the leadership of SJP Holding GmbH. SAG Group companies are encouraged to actively support women's representation in leadership roles. Progress is monitored through gender-diversity indicators, including the governance-body gender diversity ratio described in section 7.3.

SAG Group Goals:



GOVERNANCE & COMPLIANCE

- *Strengthen the SAG Group Compliance Culture*
- *Zero Bribery & Corruption Incidents*

7.1. Convictions & Fines for Corruption & Bribery

(B11)

SAG has implemented precautionary measures to prevent corruption and bribery. During the reporting period, no incidents were reported, and no penalties were incurred.



7.2. Revenue from certain sectors and exclusion from EU reference benchmarks (C8)

In accordance with the VSME C8 disclosure requirements, SAG Group reviewed whether the reporting entities derive revenue from, or have business activities in, the sectors listed below. Based on the information available for the reporting period, no revenue was identified from controversial weapons, tobacco production, fossil fuel extraction or processing, or pesticide and agrochemical production:

- **Controversial weapons**, including anti-personnel mines, cluster munitions, chemical weapons, and biological weapons, as defined by applicable international treaties and conventions.
- **Tobacco cultivation and production**, including the manufacturing and distribution of tobacco products.
- **Fossil fuel sector**, encompassing coal, oil, and gas activities such as exploration, mining, extraction, production, processing, storage, refining, transportation, and trade.
- **Chemical production**, specifically the manufacture of pesticides and other agrochemical products.

One entity within the Group supplies standard, non-weapon-specific components that may be used in conventional military vehicles, such as logistics, transport or support vehicles. Based on the information available for the reporting period, these components are not specifically designed for controversial weapons and are not integral to such weapons systems. SAG Group did not identify revenue from controversial weapons as defined by

applicable ESG disclosure criteria. This assessment is based on the current understanding of the products, customers and end-use information available to the Group and will continue to be monitored.

Based on the review performed for this report, SAG Group has not identified activities that would indicate exclusion under the EU Paris-aligned Benchmark criteria.

This position underscores our dedication to responsible corporate governance, environmental stewardship, and ethical business conduct. We continuously monitor our business activities and supply chain to ensure ongoing compliance with evolving ESG standards and regulatory expectations.

7.3. Gender Diversity Ratio in the Governance Body (C9)

The gender diversity ratio in the governance body is calculated as the number of female company representatives divided by the number of male company representatives (Female/Male). Across the SAG Group's entities, values range from 0 to 1, indicating different levels of gender representation. Spain and Netherlands report a ratio of 0, meaning that only one gender is represented in the governance body. Mexico and Austria each report a ratio of 0.5, indicating fewer female than male representatives in the governance body. Slovakia reports a ratio of 1, indicating equal numbers of female and male representatives (balanced representation). Overall, the results show that gender representation varies across entities and should continue to be monitored over time.

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Basic editorial policy

This ESG Report provides information on the sustainability strategy, activities, objectives and developments of the SAG Group.

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Gender

For reasons of readability, gender-specific language has been simplified in certain parts of this report. All references to persons are intended to include all genders equally.

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