

Simoldes Plastics

2025 SUSTAINABILITY REPORT

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MESSAGE FROM THE CEO OF SIMOLDES PLASTICS

In a global context marked by economic volatility, accelerated technological transformation, growing sustainability requirements and strong competitive pressure, our capacity to adapt and to anticipate remains a decisive factor in Simoldes Plasics' success.

Sustainability does not represent merely a regulatory obligation or an environmental commitment. It is an essential component of our business strategy and one of the pillars of the Group's future competitiveness. We believe that sustainable development and value creation are inseparable objectives, and that they should guide our decisions on investment, innovation, resource management and relationships with customers, employees, suppliers and communities.

The automotive sector is undergoing an unprecedented transformation, driven by decarbonisation, circular economy, digitalisation and the evolving expectations of consumers and of society. These challenges demand an ambitious response, grounded in the continuous innovation of our products, processes and business models.

At Simoldes Plastics, we continue to invest in more efficient technologies, sustainable materials, renewable energy, industrial digitalisation and skills development, while at the same time strengthening our proximity to the customer and to market dynamics and our capacity to offer solutions of high added value. Innovation must continue to be an instrument of differentiation and a driver of sustainable growth.

Our decarbonisation strategy aims to progressively reduce the environmental impact of our operations and of our value chain, promoting a more efficient use of resources, the reduction of emissions and the incorporation of circular economy principles throughout the organisation. This commitment contributes not only to a more sustainable future, but also to strengthening our resilience and competitiveness.

Our focus remains on the creation of sustainable value over the medium and long term, ensuring a solid financial structure, enduring relationships with our customers, the development of our people and the responsible growth of the business.

We are aware of the challenges we face, but equally confident in our collective capacity to turn them into opportunities. With ambition, innovation, discipline in execution and a commitment to sustainability, we will continue to build a stronger, more competitive company, prepared for the future.

Domingos Pinto
Chief Executive Officer



MESSAGE FROM THE TQM OF SIMOLDES PLASTICS

Sustainability continues to play an increasingly relevant role in the strategy and development of our organisation. The year 2025 represented a further stage in the consolidation of our ESG journey, reinforcing the integration of environmental, social and governance principles into the way we conduct our activity and make decisions.

Beyond responding to regulatory requirements and the growing expectations of our customers, we regard sustainability as a long-term commitment and as a factor of competitiveness, resilience and value creation.

Throughout 2025, we continued to develop our ESG approach, seeking to translate the commitments we have undertaken into concrete and, above all, measurable initiatives. The progress presented in this report reflects that path and allows us to monitor our performance in a more structured manner, to identify opportunities for improvement and to define priorities for the coming years.



Alignment with European and customer requirements

The European sustainability framework has evolved significantly, placing greater demands on companies in areas such as transparency, decarbonisation, the efficient use of resources and responsibility along the value chain.

In parallel, our customers have been establishing increasingly demanding requirements, particularly with regard to greenhouse gas emissions, the carbon footprint of products, the use of materials and the sustainability of the supply chain.

Against this background, we have been strengthening the processes and tools required to respond consistently to these expectations, seeking not only to meet current requirements but also to prepare the organisation for the future evolution of the regulatory framework and of the market.

The decarbonisation path

Decarbonisation is one of the main priorities on our environmental journey.

We are aware that reducing our carbon footprint requires a progressive and cross-cutting approach, involving not only energy consumption and production processes but also the materials used, logistics and the entire value chain.

Our strategy therefore centres on continuously improving process efficiency, reducing consumption, increasing the use of lower-carbon energy sources, and identifying new opportunities to reduce emissions.

Simultaneously, we continue to deepen our understanding of the indirect emissions associated with our activities. In this context, the work carried out in relation to Scope 3 is particularly important, as it enables us to gain a better understanding of the impacts arising along the value chain and to identify opportunities for collaborative action.

Decarbonisation should not be regarded as an isolated project, but as a continuous process of transformation.

A more sustainable value chain

No company can achieve its sustainability objectives in isolation. Our ability to work together with suppliers and partners is also key to the evolution of our performance.

For this reason, cooperation with the Supply Chain assumes growing importance within our ESG strategy. Dialogue with suppliers, the sharing of expectations, the improvement of environmental data quality and the joint search for solutions are fundamental elements if we are to advance in reducing the environmental impacts associated with our value chain.

We intend to continue strengthening this collaboration, promoting greater integration of sustainability criteria into the relationships with our partners and encouraging joint progress along the supply chain.

Looking ahead

The path travelled so far demonstrates that sustainability is an ongoing evolutionary process. While the results for 2025 are an important milestone, they are not our final destination.

The coming years will be characterised by the need to accelerate the decarbonisation process, improve the quality and coverage of our ESG data, reinforce the integration of sustainability throughout our value chain, and respond more systematically to customer and regulatory expectations.

We will therefore continue to work with a long-term perspective, seeking to transform sustainability challenges into opportunities for innovation, efficiency and value creation.

Alexandre Batista
HQ TQM Manager

ABOUT THIS REPORT

The 2025 Sustainability Report presents the consolidated sustainability information of **Simoldes - Plásticos, S.A.** for the 2025 fiscal year. It has been prepared in accordance with the applicable requirements of Directive 2013/34/EU, as amended by Directive (EU) 2022/2464 – **Corporate Sustainability Reporting Directive (CSRD)**, including Article 29a on consolidated sustainability reporting, and it is made publicly available through its publication on Simoldes Plastics' website.

The report follows the **European Sustainability Reporting Standards (ESRS)**, adopted by Commission Delegated Regulation (EU) 2023/2772, and is structured in two sections: the Management Report and the Sustainability Statement.

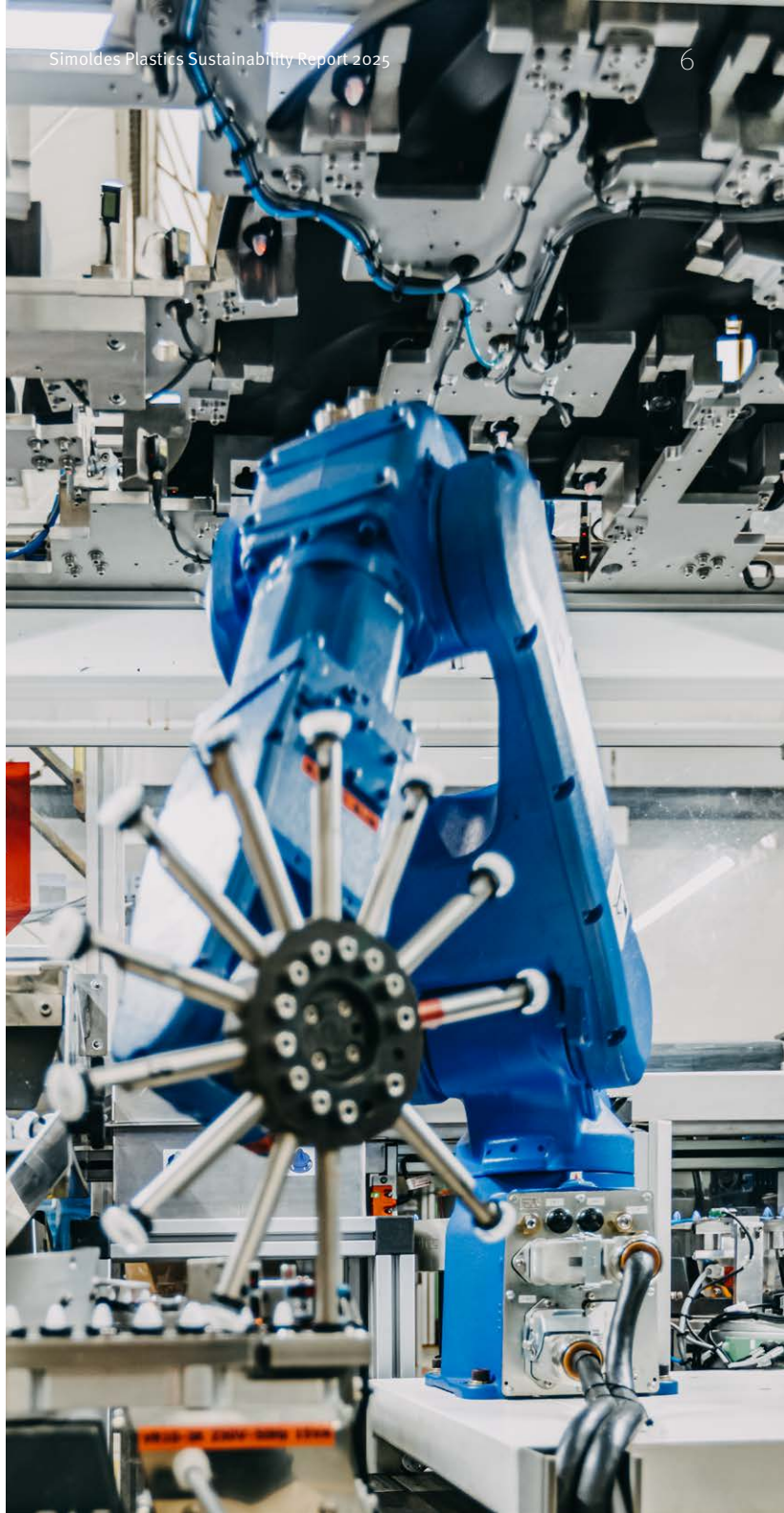
This report covers the operations of Simoldes - Plásticos, S.A. (hereafter referred to as Simoldes Plastics) between 1 January and 31 December 2025, regarding the following operational sites:

- Simoldes Plásticos, S.A (Portugal)
- Inplás – Indústria de Plásticos, S.A (Portugal)
- Plastaze – Plásticos de Azeméis, S.A (Portugal)
- Simoldes Plásticos France, SARL (France)
- Simoldes Plásticos Polska, SP Zoo (Poland)
- Simoldes Plástics Polska Zory (Poland)
- Simoldes Plásticos Czech SRO (Czech Republic)
- Simoldes Plásticos Maroc Kenitra (Morocco)
- Simoldes Plásticos Indústria (Curitiba, Brazil)
- Simoldes Plásticos Indústria (S.J. Pinhais, Brazil)

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Technical support – Humb Consulting



ABOUT SIMOLDES PLASTICS

Founded in 1981 and headquartered in Oliveira de Azeméis, Portugal, Simoldes Plastics is a privately owned company within the Simoldes Group. For over four decades, Simoldes Plastics has been a leading producer of thermoplastic injection components for the automotive industry.

Simoldes Plastics' international footprint is strongly established, with operations in eight countries and a network of ten industrial units located in Portugal, France, Poland, the Czech Republic, Brazil and Morocco. This structure is supported by three advanced customer service and technical/commercial support centres in Spain, France and Germany, as well as a just-in-time warehouse in Palmela (Portugal), ensuring proximity, flexibility and responsiveness to global markets.

With 5.203 employees worldwide and a network of around 3.750 strategic suppliers, Simoldes Plastics sustains a reliable and high-performing supply chain, which enables an agile and competitive service across Europe and beyond. By operating across the entire value chain, from product development and engineering to manufacturing and customer delivery, the company is able to offer integrated, customer-tailored solutions.

Simoldes Plastics proudly distinguishes itself through its highly automated production processes, rigorous quality control systems, and strong commitment to sustainability. Continuous investment in innovation, resource optimisation, waste reduction and energy efficiency is at the heart of the company's operations.

Mission

To be the preferred choice of our customers, employees and suppliers, contributing to a sustainable growth and satisfying our stakeholders.

Values

Deliver our commitments. Trust each other.

Portugal:
Simoldes Plásticos, S.A
Inplás – Indústria de Plásticos, S.A
Plastaze – Plásticos de Azeméis, S.A

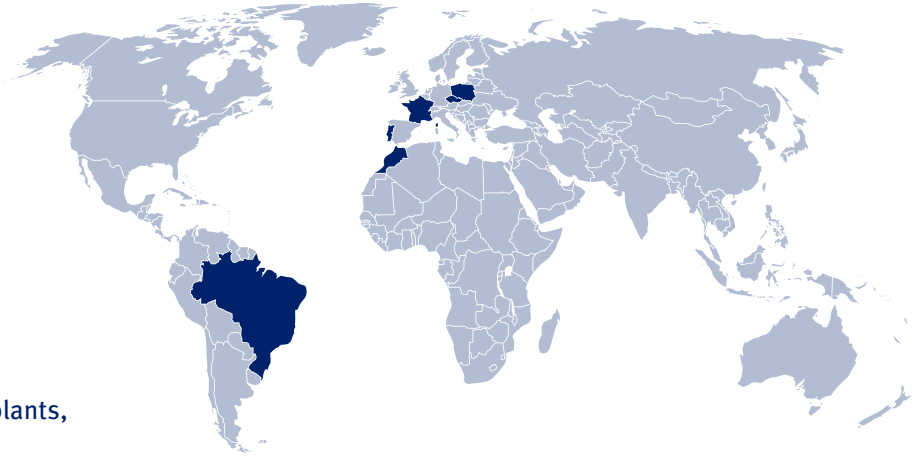
France:
Simoldes Plásticos France, SARL

Poland:
Simoldes Plásticos Polska, SP Zoo
Simoldes Plástics Polska Zory

Czech Republic:
Simoldes Plásticos Czech SRO

Morocco:
Simoldes Plásticos Maroc Kenitra

Brazil:
Simoldes Plásticos Indústria (Curitiba and S. J. Pinhais)



This map identifies Simoldes Plastics' operational plants, which constitute the scope of this report.

SUSTAINABILITY STRATEGY

At Simoldes Plastics, sustainability is not only a pivotal commitment, but also a core daily practice, central to the business model and strategic vision. This practice is rooted in transparency, continuous improvement and critical reflection, involving Simoldes Plastics and all its stakeholders. Only this vision will build the resilience needed to create long-term value.

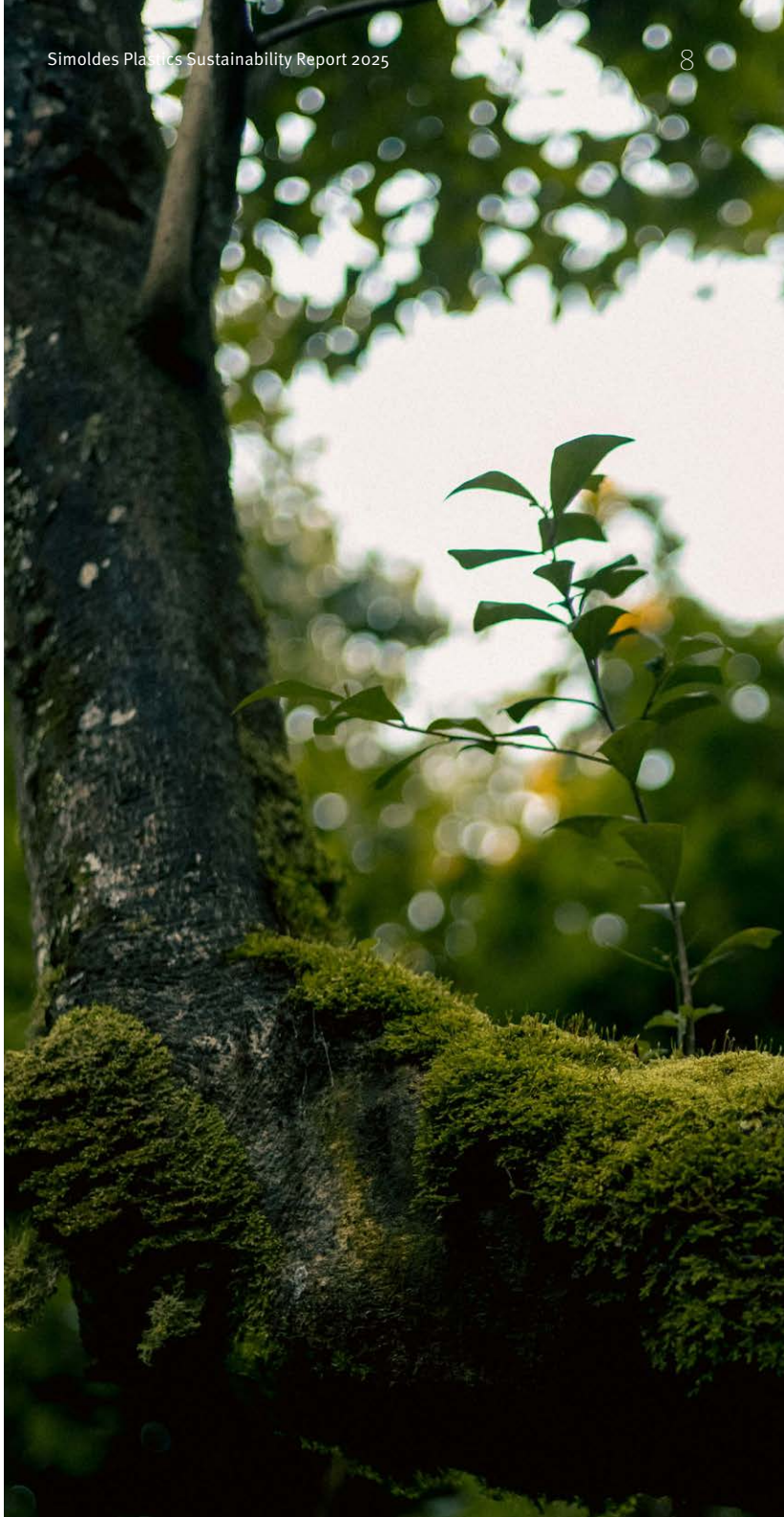
ESG (environmental, social and governance) principles are integrated into the management framework by systematically incorporating environmental, social, and governance considerations into strategic planning and day-to-day decision-making. Simoldes Plastics' corporate objectives reflect stakeholder expectations, anticipate and mitigate emerging risks, and actively pursue opportunities that generate sustainable growth while upholding high governance standards. This comprehensive, forward-looking approach reinforces its market positioning, stimulates responsible innovation, expands access to sustainable financing, and strengthens trust among partners and stakeholders.

The Sustainability Policy reflects a substantial effort to go beyond compliance rather than to treat it as the end goal. Simoldes Plastics establishes clear objectives and implements structured initiatives that optimise positive impacts and minimise negative effects throughout the entire value chain. In line with the United Nations' 2030 Agenda and Sustainable Development Goals (SDGs), global sustainability priorities have been integrated into the business strategy and daily operations. The SDGs that are most relevant to Simoldes Plastics' activities and through which the greatest positive impact can be generated have also been identified.

UN GLOBAL COMPACT

2025 PARTICIPANT

Our company is committed to upholding the Ten Principles of the **United Nations Global Compact.**



SUSTAINABLE DEVELOPMENT GOALS

Environmental



Social



Governance



ESG GOALS

Environmental

Simoldes Plastics' commitment to environmental protection and decarbonisation is clear. The company continues to invest in renewable energy, energy efficiency, recyclability, and new, lighter, and more environmentally friendly materials. Simoldes Plastics is fully committed to climate change mitigation policies, particularly those aimed at reducing GHG emissions and lowering the carbon footprint of its products.

Social

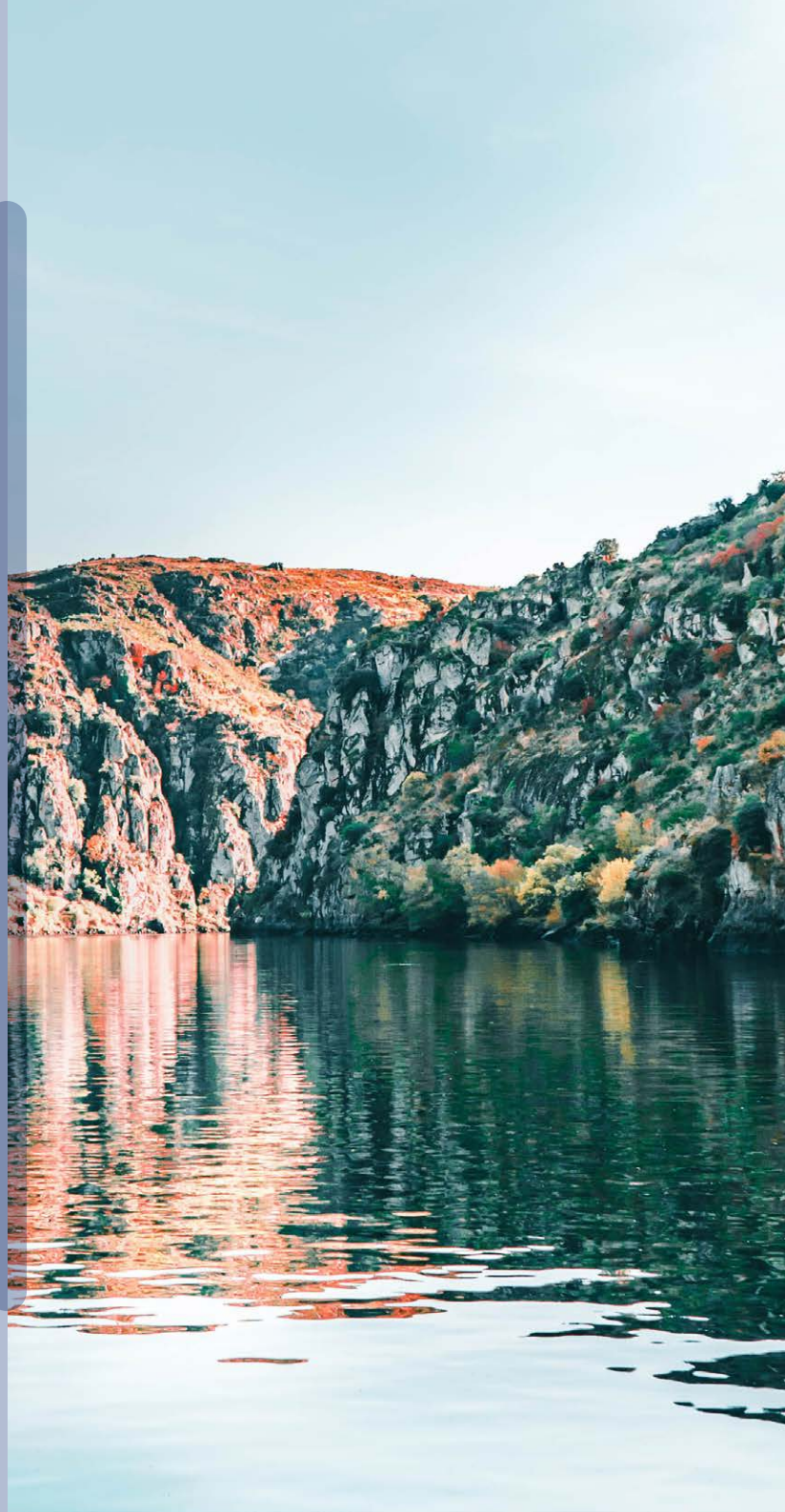
Simoldes Plastics recognises that its success hinges on its employees. The company focuses on promoting a safe and balanced physical, social, and psychological work environment, striving to create decent, non-discriminatory jobs with fair remuneration, and fostering social equity in human capital. Simoldes Plastics is integrative and inclusive, promoting equal opportunities across diverse ethical, religious, and social dimensions.

Regarding occupational safety, the company promotes a culture of safety among all its employees and stakeholders by ensuring a secure working environment, access to quality health conditions, and encouraging a healthy and sustainable lifestyle. As people are the most influential factor in sustainability, Simoldes Plastics believes in and values human capital as a cornerstone for ensuring long-term sustainability.

Governance

Simoldes Plastics is committed to building a better future for all. The company engages its supply chain by developing and implementing mechanisms that promote awareness, collaboration, and shared responsibility. Working closely with suppliers and partners, Simoldes Plastics ensures adherence to ethical, social, and environmental standards, fostering transparency and accountability throughout the value chain.

SUSTAINABILITY STATEMENTS



GENERAL INFORMATION BASIS FOR PREPARATION

ESRS 2 BP-1 General basis for preparation of the sustainability statement

ESRS 2 BP-2 Disclosures in relation to specific circumstances

This Sustainability Report serves as Simoldes Plastics' sustainability statement, prepared according to the **European Sustainability Reporting Standards** (ESRS), the Directive (EU) 2022/2464 of the **European Parliament** and of the Council of 14 December 2022 – **Corporate Sustainability Reporting Directive** (CSRD). It covers the period from January 1st to December 31st, 2025, which coincides with Simoldes Plastic's fiscal year.

This report focuses on the non-financial ESG performance of Simoldes Plastics, and it is publicly available on the company's website.

Simoldes Plastics is a private company based in Oliveira de Azeméis, Portugal, which operates as a manufacturer of other parts and accessories for motor vehicles (NACE Code: 2932). This report encompasses all operational sites of Simoldes Plastics, covering the plants in Portugal, France, Poland, Czech Republic, Morocco and Brazil.

This report presents the general disclosures required under ESRS 2, including information on governance, the business model, the integration of sustainability into strategy, stakeholder engagement, the materiality assessment process, and the related metrics and targets. In addition, it covers the sustainability topics identified as material through the double materiality assessment, in line with the applicable topical standards.

Following the ESRS double materiality approach, Simoldes Plastics reports only on sustainability topics considered material based on the results of its assessment. Topics assessed as not material in terms of impacts, risks, or opportunities are therefore not addressed in this report.

All financial figures are reported in euros (€), while sustainability metrics are disclosed using relevant units, including tonnes, percentages, and headcount, according to the characteristics of each indicator.

The preparation of this report was closely overseen by the Board of Management, which reviewed and approved its final content. Simoldes Plastics holds overall accountability for the quality, accuracy, and integrity of the sustainability information presented.



GOVERNANCE OVERVIEW

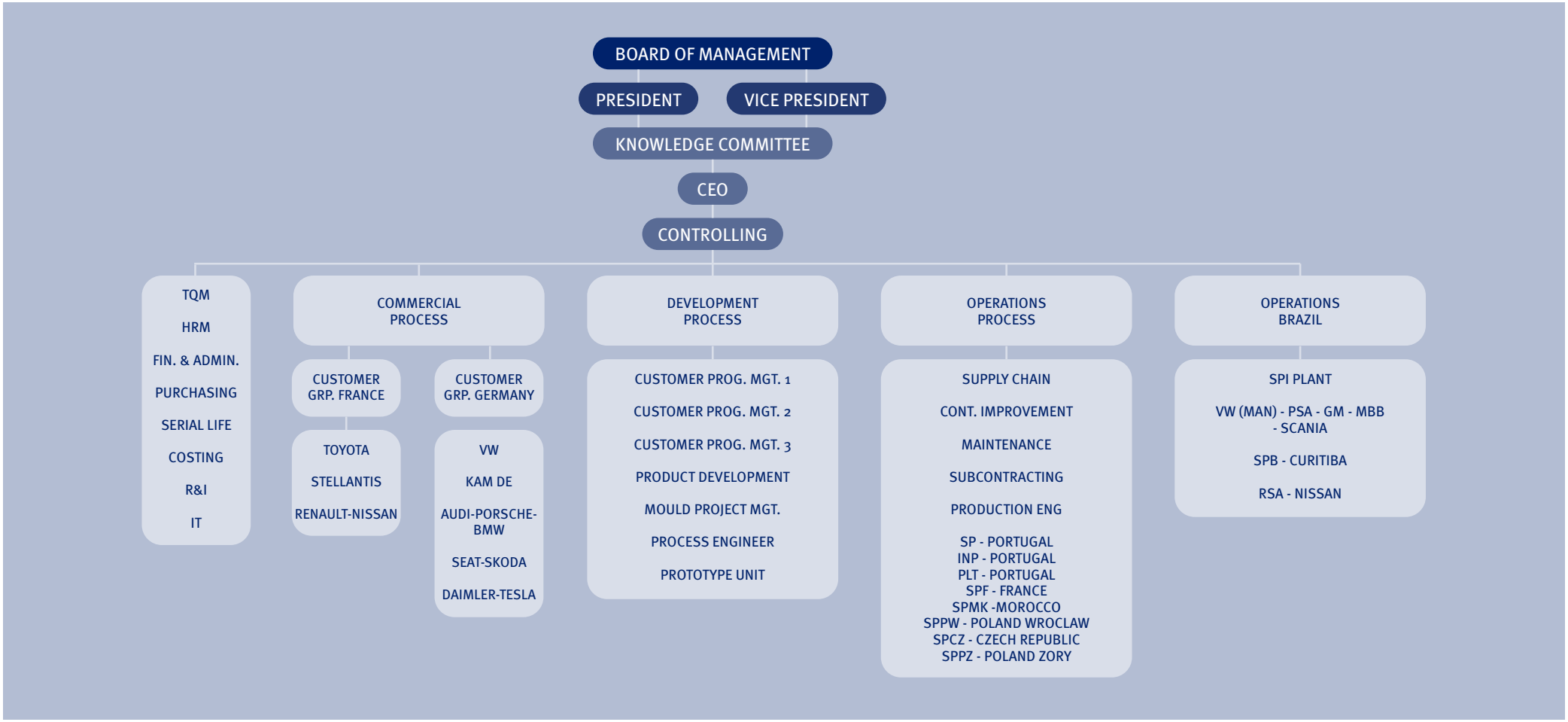
ESRS 2 GOV-1 | The role of the administrative, management and supervisory bodies

ESRS 2 GOV-2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

ESRS 2 GOV-4 Statement on due diligence

ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting



Simoldes Plastics is governed through a three-tier structure comprising a Board of Management, a Top Management team (Directors) based at the group's headquarters, and Plant Management Teams in each industrial unit.

The Board of Management sits at the top of the structure, composed by a President and a Vice-President, both of whom perform a supervisory and strategic oversight role. The Top Management team constitutes the executive layer and is led by the Chief Executive Officer (CEO), who implements the strategies and decisions approved by the Board of Management and oversees day-to-day operations. All corporate functions report directly to the CEO. The Controlling function and a Knowledge Committee provide transversal support to executive decision-making. Below this level, each production unit is directed by its own Plant Manager and the Plant Management Team, which apply corporate policy and guidance within the local operational and regulatory context.

The composition of the governance bodies reflects Simoldes Plastics' current profile. Across its three tiers, leadership roles bring together **112 individuals, 20% of whom are female and 80% male**. The Board of Management comprises two non-executive members, both of whom are male, resulting in a zero gender diversity ratio. The executive layer comprises a Top Management team of 13 members at the headquarters and 97 members distributed across the Plant Management Teams.

METRIC	VALUE
Board's Gender Diversity Ratio (Female to Male)	0.2
Board's percentage of Female members	0%
Board's Executive members	0
Board's Independent members	0

These different bodies interact through established review and strategic alignment mechanisms such as the annual Management Review, formalised in the Management Review Report issued by the CEO. This report records the leadership's alignment on strategic, operational, commercial and quality matters, and draws on the outputs of the annual Strategic Meeting. Using the corporate template and guidance as a basis, each production unit prepares its own Management Review, which is aligned with the structure defined at corporate level, ensuring that priorities cascade consistently from headquarters to the units. The underlying governance and control framework that underpins these reviews is provided by certified management systems, including ISO 14001.

Sustainability at Simoldes Plastics

Accountability for sustainability is defined but concentrated, reflecting an emerging governance model. Currently, sustainability activities are coordinated by a Sustainability Process Manager who reports to the Total Quality Manager (TQM). In organisational terms, the CEO is ultimately accountable for sustainability matters, while the TQM is responsible for operations and day-to-day decision-making.

Beneath this line of accountability, sustainability-related matters are managed through a cross-functional structure that operates on a top-down basis. At corporate level, global leads for Sustainability, the Environmental Management System (EMS), Human Resources (HR) and Occupational Health and Safety (OHS) define the guidelines, methodologies, objectives and requirements applicable transversely throughout the company. Each plant mirrors this arrangement with its own function leads and teams, implementing the corporate requirements, ensuring compliance with legal and regulatory obligations, applying procedures and work instructions, monitoring performance indicators and carrying out control and continuous-improvement activities. Within this model, each unit sets its own environmental objectives and action plans on the basis of its most significant environmental aspects, the applicable legal requirements and its improvement priorities. These may take the form of quantitative indicators or qualitative objectives, and the variation observed between plants reflects the specific operational and geographic circumstances of each plant. The EMS and OHS functions, present in every plant, are currently integrated into a single management system with integrated auditing.

Plant teams report daily to their Plant Manager and, at corporate level, to the manager responsible for the environmental and OHS systems, who sits within the HR area. This network of function leads across environment, OHS, HR and sustainability is designated as the Sustainability Committee.

Although still developing, sustainability has become an integral strategic axis, driven substantially by external stakeholder expectations. The Management Review shows that there is growing pressure from external stakeholders for structured responses on ESG matters, notably from automotive customers through ESG requirements embedded in requests for quotations (RFQs), series production platforms and questionnaires, and from financial institutions through sustainability-related requirements attached to financing processes.

In response, Simoldes Plastics has identified the creation of a Corporate Sustainability Roadmap, anchored in the applicable European legal framework (the CSRD, the CSDDD and the GHG Protocol), as a priority. This present sustainability statement, prepared for the first time in accordance with the ESRS, marks a significant step in that direction, building on Simoldes Plastics' earlier sustainability-reporting practice and reflecting a deliberate progression towards a more structured and regulation-aligned disclosure model.

Additional commitments are set out in Simoldes Plastics' different policies, including the Sustainable Procurement Policy, the Responsible Minerals Policy, the Water and Biodiversity Policies, the Life Cycle Assessment Policy and the Code of Ethics and Conduct, the latter of which references the United Nations Global Compact (UNGC) and the eight fundamental International Labour Organization (ILO) conventions. These policies are approved by senior leadership.

Sustainability reaches the governance bodies through the established corporate channels rather than a dedicated forum. It surfaces within the annual Management Review and the Strategic Meeting, and informs the corporate risk assessment, which already captures a selection of sustainability topics. No standing committee or separate document is devoted exclusively to the subject, but it is rather woven into the wider governance framework, from the risk matrices held at each plant to the central corporate matrix that draws this information together and channels it back to the units.

Awareness efforts during the reporting period centred on a workshop delivered to leadership on the CSRD and the sustainability topics and legal obligations it brings. Incentive arrangements do not yet reflect this agenda, as the performance-related incentives of the governance bodies carry no link to sustainability targets, and, beyond the workshop, no sustainability programmes, initiatives or campaigns were run in 2025. Simoldes Plastics acknowledges these gaps candidly and anticipates that its arrangements will mature as the Corporate Sustainability Roadmap takes shape.

Risk assessment and management

Sustainability-related risks and opportunities are managed within Simoldes Plastics' general risk-management framework rather than through a dedicated sustainability-specific process. They are identified and assessed through the established risk-management processes, beginning with the analysis of Simoldes Plastics' internal and external context. This analysis is performed primarily through SWOT assessments conducted at the headquarters Strategic Meeting and, in parallel, through specific SWOT analyses carried out at each plant, with the effectiveness of the resulting actions assessed at the respective plant level.

The mechanism through which these risks and opportunities are documented and prioritised is the corporate risk matrix. This comprises a risk matrix maintained by each production unit and a central corporate-level matrix, which consolidates the information received from the individual units and communicates the resulting priorities back to them. The business and production units are, in turn, responsible for implementing and monitoring the actions that follow. Sustainability-related topics are considered within these existing processes and matrices, although their coverage remains partial and no risk-management instrument is yet dedicated exclusively to sustainability.

For the purposes of sustainability reporting, the double materiality assessment provides the basis for identifying and assessing the sustainability-related impacts, risks and opportunities that are material for Simoldes Plastics, and its outcomes are expected to be progressively reflected in the corporate and plant-level risk matrices as the company's approach matures.

Internal controls over sustainability reporting remain at an early stage and rest on the established management-system infrastructure. A formalised system of internal controls designed specifically for sustainability reporting, covering the identification of reporting risks, the design of control activities and the periodic evaluation of their effectiveness, has not yet been established.

BUSINESS MODEL, STRATEGY AND VALUE CHAIN

ESRS 2 SBM-1 | Strategy, business model and value chain

Distinguished by its highly automated production processes, rigorous quality control systems and strong commitment to sustainability, Simoldes Plastics is a key player in its field. Its competitive advantage stems from continuous investment in innovation, enabling the development of complex, customised plastic components while integrating circular economy principles, such as resource optimisation, waste reduction and energy efficiency, into its operations. Through strategic partnerships with key customers and suppliers, combined with advanced engineering capabilities and rigorous quality standards, Simoldes Plastics delivers sustainable, high-performance solutions that create shared value across its entire ecosystem, reinforcing its commitment to innovation and sustainable growth.



Our business model, value chain and products

+182M parts sold

8 countries

10 manufacturing units

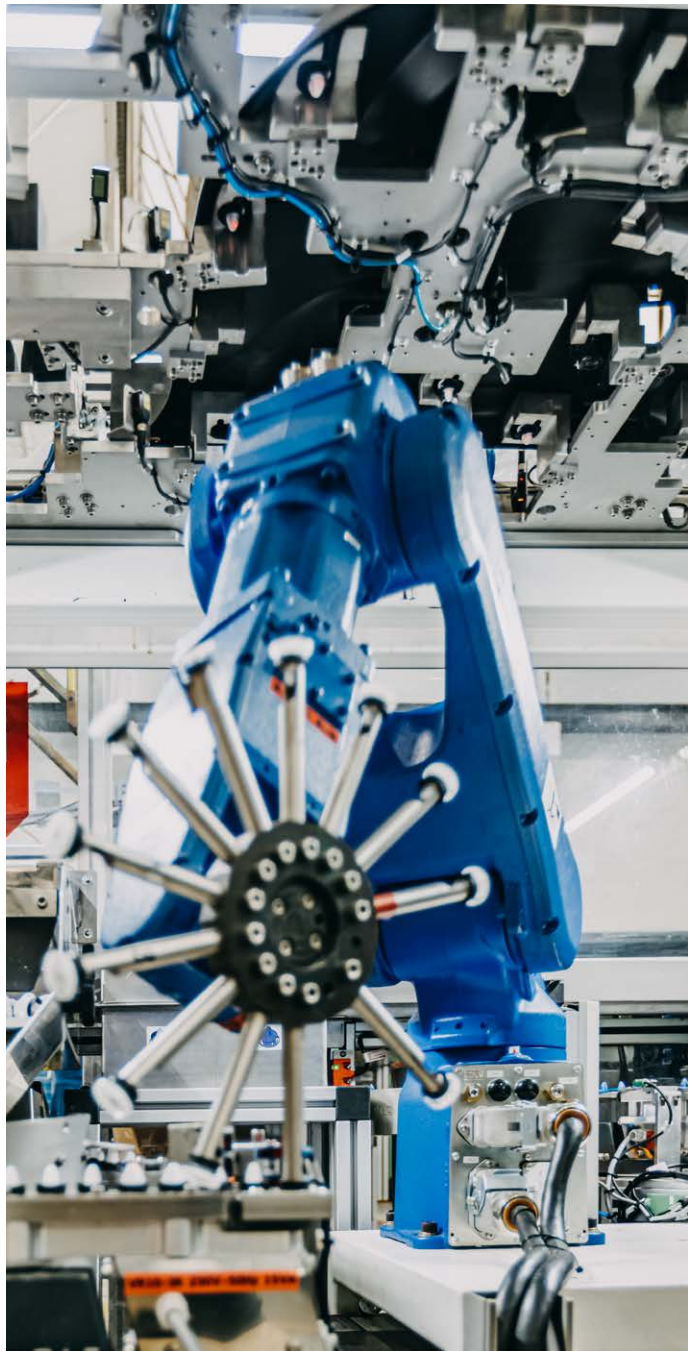
3 customer service and technical/ commercial support centres

5.203 employees

Products

Simoldes Plastics develops and manufactures a wide range of high-quality plastic components designed to meet the specific requirements of various industries. For the automotive sector, Simoldes Plastics produces high-precision interior, exterior, and functional parts for leading global Original Equipment Manufacturers (OEMs), including Stellantis, Renault Nissan Mitsubishi, Volkswagen Group, BMW, Toyota, Scania and Mercedes-Benz.

MAIN CATEGORY	AREA/SUBCATEGORY	COMPONENT
Interior Trims	Trunk/Boot Door	Rear window embellisher
		Rear upper/lower trims
		Rear lower panel trim
		Trunk components
		Boot door trims
		Handles
	Trims	Upper trims
		Lower trims
	Roof	Headliner
		Roof components
		Cover mirror
		Storage
	Doors	Door panels
		Components
		Strippings
	Seats	Plastic trim of front seatback
		Embellishers of seat cushion
		Handles
	Cockpit	Dashboard components
		Glove box
		Embellishers of column
		Floor console
		Gear lever, pedal



MAIN CATEGORY	AREA/SUBCATEGORY	COMPONENT
Exterior Trims	Back Side	Rear bumper components
		Rear door panel
		Boot lid strut
		Rear deflectors
	Front Side	Front bumper components
		Technical front face
		Shock absorber
		Cowl vent grille
		Front pillar trim
	Lateral Side	Side protector
		Front and rear inner fenders
		Roof bar supports
		Stripping door sash
	Engine	Engine cover
		Covering
		Cable guide
Interior Parts		Door panels
		Consoles
		Interior trims (upper, lower and trunk)
		Element of instrument panels
		Gear levers
		Roof consoles
Exterior Parts		Front end carrier
		Wheel arch liners
		Exterior trims
		Cowl grilles



The dependencies

- Strategic partnerships with suppliers that meet Simoldes Plastics' ESG standards
- Raw materials, such as PP and PE virgin plastics
- Technology and equipment suppliers: injection machines, robots, moulds, automation systems
- Energy for production processes
- Close collaborative ties with OEM clients who set technical specifications and ESG requirements
- Human capital: a specialised, diverse and stable team with low turnover
- Logistics partners for timely delivery and supply chain management

The business model

Tier 1 automotive supplier with end-to-end integration, providing vertically integrated solutions from product design and engineering to tooling development, plastic injection moulding, assembly and delivery.

Engineering-driven co-development partner, which differentiates itself from commodity manufacturing through R&I-intensive innovation in lightweight materials, advanced design optimisation and customised solutions for each OEM platform.

Build stable revenue streams through deep integration with OEM development processes and multi-year contracts tied to vehicle platform lifecycles.

Leverage circular economy principles, recycled materials integration and resource optimisation to meet the market's evolving sustainability requirements.

The outputs delivered

- High-quality plastic components for vehicles, and technical innovation
- Transparent information, and traceability, through IMDS system and safety data sheets
- Compliance with international standards and certifications ISO 9001, ISO 14001, ISO 45001, IATF 16949, TISAX
- Competitive compensation, health benefits, and an inclusive working environment
- Contribution to community development and improved living standards through employment and regional economic contributions

Our value chain



UPSTREAM

- Raw materials suppliers
- Technology and equipment suppliers
- Logistics and transportation management
- Storage and inventory management
- Raw material quality control



OWN OPERATIONS

- Research and Innovation (R&I)
- Design
- Quality control
- Injection process
- Assembly and finishing parts
- Packaging
- Waste management
- Marketing and sales



DOWNSTREAM

- Marketing and sales
- Distribution and logistics
- Recycling and reuse
- Costumer relationship
- Feedback collection
- After-sales service and customer support
- Development of new products with customers

KEY STAKEHOLDERS

- Suppliers (Raw materials, Machinery and equipment, Packaging)
- Transportation companies
- Universities, research centres, providers

- Employees: product development, quality, sales, after-sales teams
- Clients and OEMs
- Universities, research centres, providers

- Clients and OEMs
- Transportation companies
- Employees: marketing, sales and after-sales teams

Financial performance and strategy

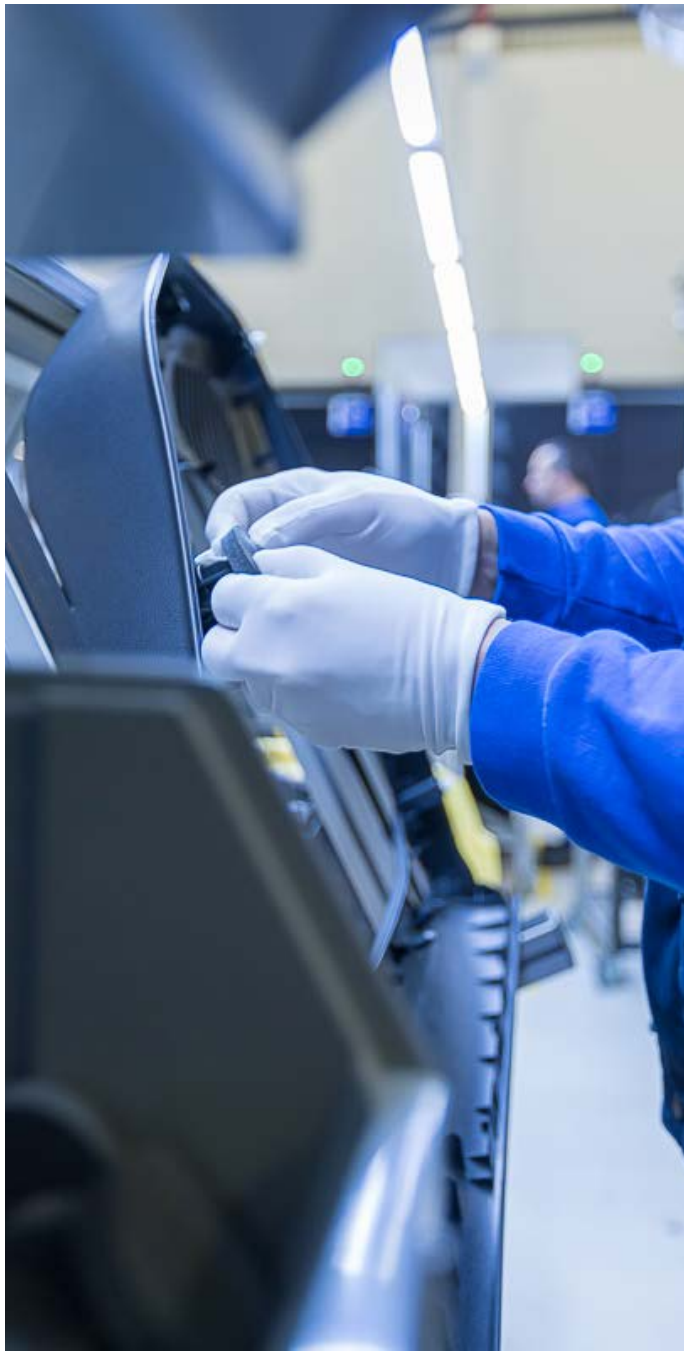
Simoldes Plastics closed 2025 with a **turnover of €695 million**, an **increase of 6,7%** from the previous year's result, and the **highest consolidated turnover in its history**, reaching **€659 million**, an **increase of 8,3%** over the previous year. As in previous years, the automotive sector accounts for virtually the entire customer base and **more than 83% of consolidated sales are concentrated in Europe**.

At entity level, **Simoldes Plásticos S.A.** (in Portugal) **remains the largest contributor** with €140 million, while the **strongest absolute growth was recorded by Simoldes Plásticos Polska** (€122.4 million), reflecting the ramp-up of the Żory unit, and the **strongest relative growth by Simoldes Plásticos Maroc**, whose turnover more than doubled to €20.5 million on the back of industrial expansion and new customer programmes.

Investment in productive capacity remained at the heart of the Simoldes Plastics' strategy. Net tangible and intangible assets increased by €23.7 million over the year, primarily in Brazil, where a third industrial location is being set up in the state of Rio de Janeiro to support a significant new customer programme. Expansion is also underway in the Kenitra free zone in Morocco to accommodate new projects. Nevertheless, Simoldes Plastics' borrowings decreased by €27 million in 2025.

Looking ahead, Simoldes Plastics expects turnover to continue rising in 2026 and beyond, based on existing capacity and programmes, together with further improvement in operating margins arising from continuous improvement processes and commercial performance. This financial trajectory is important for Simoldes Plastics' sustainability strategy, as the ability to fund industrial modernisation, energy efficiency, and the environmental investments outlined in the environmental sections of this report depends on maintaining these results.

	2024	2025
Turnover €	652 M €	695 M €
Consolidated turnover €	608.6 M €	659 M €
Number of parts sold	+171 M	+182 M

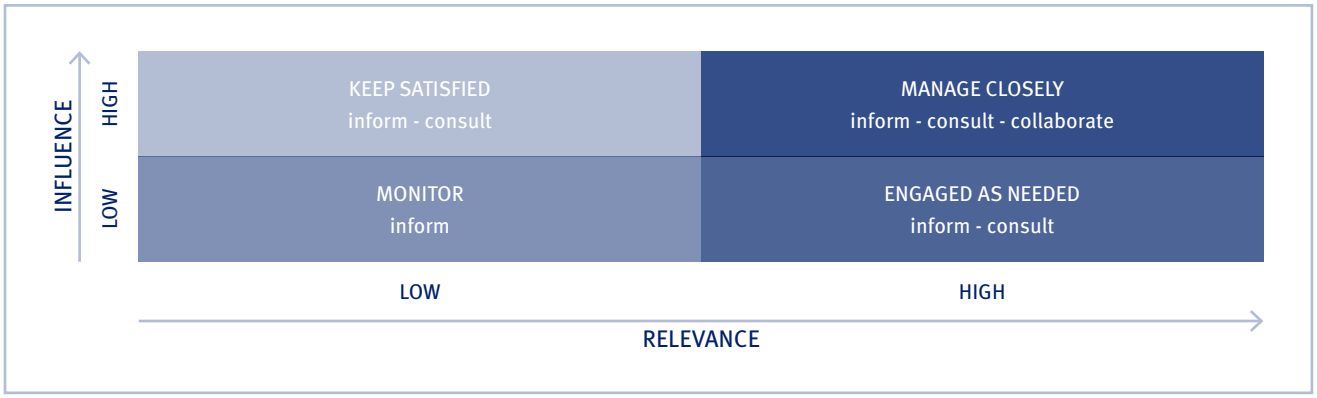


STAKEHOLDER ENGAGEMENT

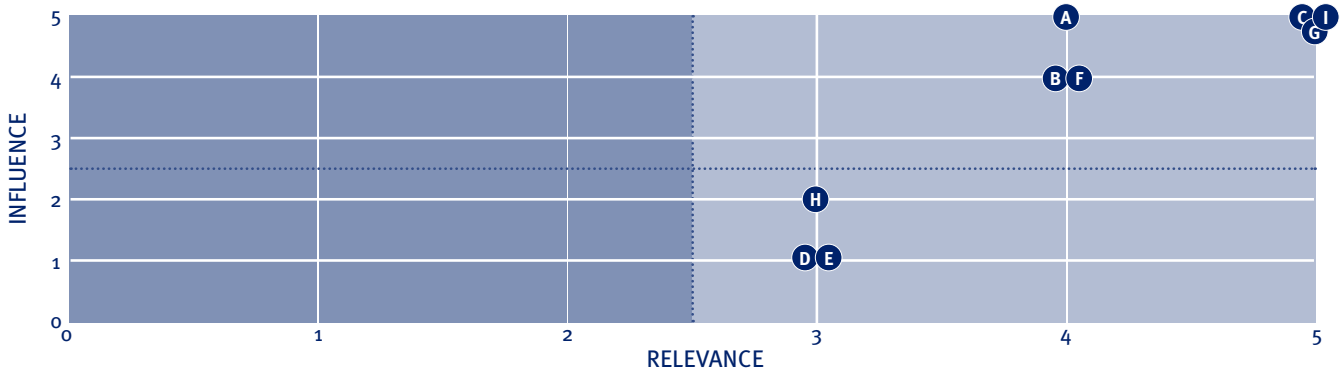
ESRS 2 SBM-2 | Interests and views of stakeholders

As part of the stakeholder engagement assessment, those stakeholders who had the greatest impact on Simoldes Plastics' business and operations during the reporting period have been identified.

The level of influence and priority of each stakeholder was analysed in order to prioritise relationships with them, according to the following criteria:







LEGEND

A Employees
B Suppliers
C Clients
D Academic institutions
E Community and social partners
F Government and public authorities
G Investors and banks
H Business partners
I Shareholders

Based on this analysis, a communication plan was devised to address all stakeholders, detailing the main objectives, communication channels and frequency of communication.

IDENTIFIED COMMUNICATION CHANNELS
Email
Company website
In-person meetings
Online meetings
Social media
Local press
Audits and reports

Managed by the respective internal teams, these practices ensure a structured and consistent approach that aligns with the Simoldes Plastics' values and strategic objectives.

Stakeholder engagement facilitates the identification of key topics and expectations that could impact strategic decisions. It also supports the alignment of sustainability initiatives with stakeholder interests, informs the development of internal policies and action plans, and helps ensure that the company's strategic direction focuses on long-term value creation.

Additionally, a stakeholder consultation plan was developed to determine which stakeholders should be consulted regarding 2025. It is essential to hear from the most relevant stakeholders and gather their feedback, opinions and concerns in order to set improvement measures.

A survey was conducted among the selected stakeholders to assess their perception of the company and of the most critical ESG issues. Topics aligned with the ESRS standards were selected to determine their relative importance to these stakeholders. The findings are integrated into the double materiality assessment in the following sub-chapter.

STAKEHOLDERS CONSULTED	
Employees	Suppliers
Business partners	Clients

STAKEHOLDER ENGAGEMENT ASSESSMENT ANALYSIS	
Employees	95 answers
Suppliers	3 answers
Business partners	3 answers
Clients	1 answer
TOTAL	103 answers

QUESTION	AVERAGE
Overall, how would you rate Simoldes Plastics' global performance?	3.51
What is your overall level of satisfaction in your relationship with Simoldes Plastics (products/services, overall performance, interaction)?	3.52
Do you consider that Simoldes Plastics acts responsibly at the environmental and social level?	3.45
Do you consider that Simoldes Plastics promotes sustainable and responsible practices?	3.38

In the distributed surveys, several ESG topics were assessed, including an open question on the **stakeholders' suggestions and expectations**. The following were the main conclusions:

SUGGESTIONS	EXPECTATIONS
1. ESG communication and culture - Make ESG more visible within the organisation - Improve internal and external communication - Increase training and awareness - Greater management involvement - Clarify whistleblowing channels 2. Energy and environment - Increase the use of renewable energy - Reduce energy consumption and emissions - Improve process efficiency 3. Circular economy and waste - Improve waste separation - Increase the use of recycled materials - Strengthen waste reuse and recovery 4. Social (employees) - Strengthen well-being (physical and mental) - Improve working conditions - Invest in training and development - Promote more humane and fair relationships - Review remuneration and benefits 5. Governance - Greater leadership involvement - Define ESG objectives and metrics - Create a dedicated structure/team - Strengthen transparency 6. Value chain - Align suppliers with ESG criteria - Strengthen sustainability across the value chain	1. Continuous improvement - Ongoing development of ESG practices - Consolidation of work already carried out - Becoming a benchmark company 2. Environment - Emissions reduction (decarbonisation) - Greater energy efficiency - Improved waste management and recycling - Increased use of recycled materials - Less pollution 3. Social (employees) - Improve working conditions - Strengthen well-being and motivation - Greater equality and recognition - Increase salaries - Enhance safety 4. Governance - Greater management involvement - Define clear and measurable objectives - Increase transparency and reporting - Comply with legal and client requirements 5. Culture and engagement - Greater recognition of ESG importance - Encourage employee participation - More internal communication and discussion 6. Value chain and strategy - Integration of ESG into strategy - Application across the value chain - Monitoring of international best practices

Further questions were incorporated in order to support the Double Materiality assessment. These were designed to capture stakeholders' views on the relevance of the topics included in the analysis, in alignment with the ESRS framework. The insights gathered will help define the final set of material topics for Simoldes Plastics.

The findings indicate that stakeholders consider all ESG topics assessed to be highly important, with average scores ranging from 4.08 to 4.39 on a five-point scale. The topics considered most critical were **energy consumption, human rights and working conditions across the value chain**, and **waste management**, underscoring the significant importance placed on both social and environmental dimensions.

The small range of average scores and overall survey outcomes indicate that stakeholders expect an integrated ESG effort that addresses environmental impact, engages stakeholders, ensures responsible value chain practices, supports employee well-being and upholds robust, transparent governance standards.

DOUBLE MATERIALITY

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

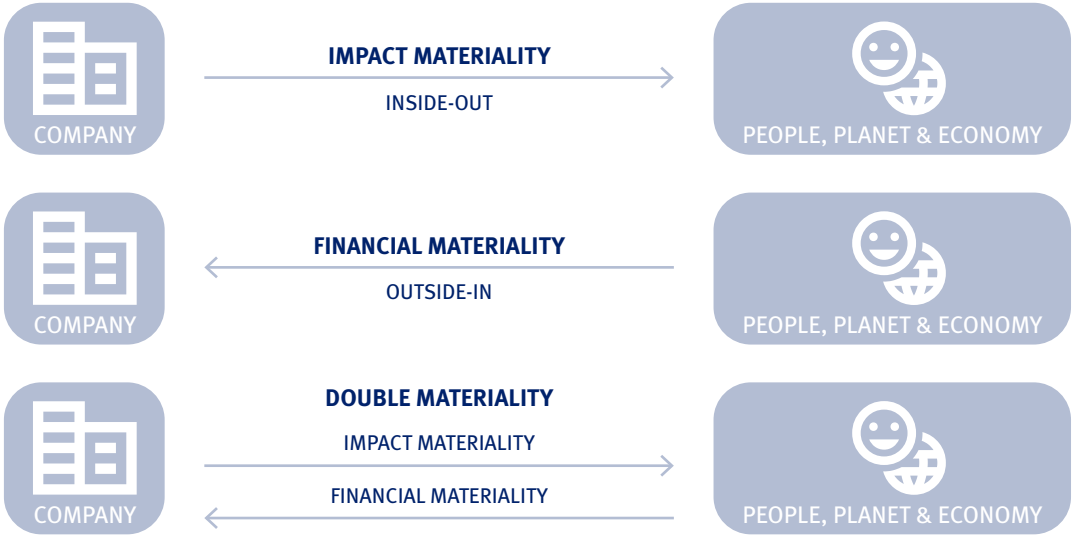
ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities

ESRS 2 IRO-2 | Disclosure of the outcome of the materiality assessment

Simoldes Plastics undertook a comprehensive double materiality assessment, examining the relationships between the company, the environment, and society. This process allows for the identification and evaluation of the impacts, risks, and opportunities linked to the topics defined under the ESRS, as well as their level of importance to the company.

The assessment was conducted in accordance with ESRS requirements and the relevant double materiality guidelines.

This analysis draws on two distinct perspectives:





This analysis considers two different perspectives:

- **Impact materiality (inside-out)**: assesses the actual and potential impacts of the company's activities on people, the environment, and the economy.
- **Financial materiality (outside-in)**: analyses how environmental, social, and governance factors may affect the company's financial performance, position, and prospects.

To identify and assess the topics that should be reported transparently, the phase and time horizon of each topic and sub-topic related to ESRS standards were assessed.

VALUE CHAIN PHASE	TIME HORIZON FOR ACTION
Upstream – Own operations – Downstream	Short – Medium – Long term

For each sub-topic, **8 parameters** were identified and assessed that make up **impact materiality**:

Type of impact Actual or potential
Description of positive impacts
Description of negative impacts
Probability of impact *
Irremediability of the Impact*
Severity scale of the impact *
Geographical scale of the impact *
Relevance of the Impact for Stakeholders*

* Assessed on a scale from 1 to 5

At this stage of the process, the results obtained are considered and contribute to the final scoring. This provides a more comprehensive understanding of the topics that are material to Simoldes Plastics.

For each sub-topic, **5 parameters** were identified and assessed that make up **financial materiality**:

Relevance to the company's financial results
Scale of relevance*
Description of risks
Description of opportunities
Probability of occurrence*

* Assessed on a scale from 1 to 5

Following a thorough analysis of the IROs (impacts, risks and opportunities), and the remaining criteria assessed by Simoldes Plastics, the average of both the impact and financial materiality parameters was calculated.

IMPACT MATERIALITY	FINANCIAL MATERIALITY
Probability x Irremediability x Severity Scale x Geographic Scale x Relevance to Stakeholders	Relevance scale x Probability of occurrence

Numerical ranges were defined to establish three levels of impact — **low, medium and high** — to be applied to the results of the impact materiality and financial materiality assessment.

- **Low impact**: up to 1.7
- **Medium impact**: 1.8 to 3.4
- **High impact**: from 3.5 onwards

The materiality threshold was defined for all topics that achieved a final rating of **medium or high** impact, in accordance with the formulas presented above, with the ESRS standards, and **IRO-1**. For Simoldes Plastics, the topics considered material, along with their respective scores, are listed below.

ESRS TOPICS	ESRS SUBTOPICS	CODE	IMPACT
ESRS E1 Climate change	Greenhouse gas (GHG) emissions	E1-A	High
	GHG removal and mitigation (funded projects and carbon credits)	E1-B	High
	Climate change adaptation and mitigation	E1-C	High
	Climate neutrality targets	E1-D	High
	Energy consumption	E1-F	High
ESRS E2 Pollution	Air pollution	E2-A	High
	Water pollution and usage	E2-B	High
	Soil pollution	E2-C	High
	Hazardous and potentially hazardous substances	E2-E	High
	Microplastics	E2-F	High
ESRS E3 Water and marine resources	Water consumption and reuse	E3-A	High
ESRS E5 Resource use and circular economy	Efficient use of materials	E5-A	High
	Waste management	E5-B	High
	Recycling and reuse	E5-C	High
	Circular economy in the value chain	E5-D	High
ESRS S1 Own workforce	Equal opportunities (diversity, equity and inclusion)	S1-A	High
	Working conditions (fair pay, working hours)	S1-B	High
	Health, safety and wellbeing	S1-C	High
	Training and development	S1-D	High
	Freedom of association, and workers' rights to information, consultation and participation	S1-E	High
	Measures against violence and harassment in the workplace	S1-F	High
	Forced labour and child labour	S1-G	High

ESRS TOPICS	ESRS SUBTOPICS	CODE	IMPACT
ESRS S2 Workers in the value chain	Human rights in the value chain	S2-A	High
	Child labour and forced labour	S2-B	High
	Fair working conditions for suppliers	S2-C	High
	Supplier assessment using ESG criteria	S2-D	High
ESRS S3 Affected Communities	Social impact of the company's operations	S3-A	High
	Engagement and dialogue with local communities	S3-C	Medium
	Contributions	S3-G	Medium
ESRS S4 Consumers and end-users	Access to clear information about products and services	S4-A	High
	Health and safety of products and services	S4-B	High
	Data privacy and consumer protection	S4-C	High
	Accessibility and inclusion in products and services	S4-D	High
	Responsible business practices	S4-E	High
ESRS G1 Business conduct	Governance structure	G1-A	High
	Corporate culture	G1-B	High
	Risk management policies and practices	G1-C	High
	Management of ESG issues by senior management	G1-D	High
	Prevention, detection and training against corruption and bribery	G1-E	Medium
	Whistleblowing mechanisms and compliance assurance	G1-F	High
	Supplier relationship management (including payment practices)	G1-G	High

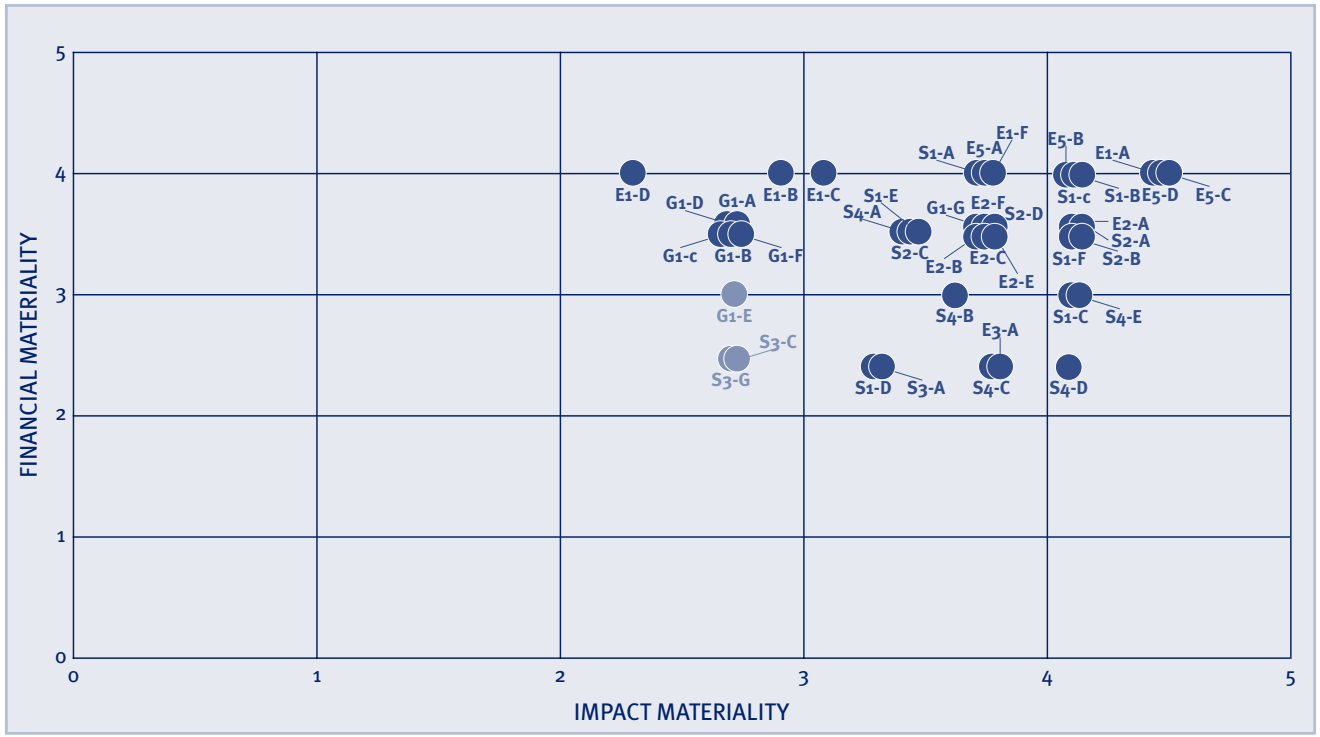
Of the ESRS-related sub-topics identified, **11 were not considered material** for Simoldes Plastics and, therefore, will not be included in the double materiality matrix.

ESRS TOPICS	ESRS SUBTOPICS	CODE	IMPACT
ESRS E2 Pollution	Pollution of living organisms and food resources	E2-D	Low
ESRS E3 Water and marine resources	Discharges of water into water bodies and oceans	E3-B	Low
	Extraction and use of marine resources	E3-C	Low
ESRS E4 Biodiversity and ecosystems	Biodiversity conservation	E4-A	Low
	Impact on and dependence of ecosystems	E4-B	Low
	Impact of the company's activities on protected areas	E4-C	Low
	Plans to restore degraded habitats	E4-D	Low
ESRS S3 Affected Communities	Rights of vulnerable communities	S3-B	Low
	Impacts on community safety	S3-D	Low
	Impacts on water and sanitation	S3-E	Low
	Impacts on land use	S3-F	Low

Double Materiality Matrix

A Double Materiality Matrix was developed based on the scores assigned in the financial and impact materiality assessments. The matrix aims to visually represent the positioning of each topic according to its relevance to Simoldes Plastics, and the associated potential financial and socio-environmental implications.

Only topics classified as *medium* or *high* were included.



High Medium

Each point corresponds to the code assigned to each ESRS-related sub-topic.

Material topics identified:

ESRS E1, E2, E3, E5, S1, S2, S3, S4, G1.

These topics are in line with the ESRS standards, namely the requirements of **IRO-2**, and are part of the company's strategic framework and governance processes. These topics are considered when assessing risks, shaping product development, directing investments, and structuring engagement with stakeholders.

The double materiality assessment produced, for each topic assessed as material, a set of impacts, risks and opportunities (IROs) specific to Simoldes Plastics' activities and value chain. Such IROs are presented at the opening of their respective chapters, ahead of the policies, actions, targets and metrics adopted in response, allowing each one to be read alongside the management approach that addresses it.



EU TAXONOMY



OVERVIEW

The European Taxonomy, established by Regulation (EU) 2020/852 of 22 June 2020, provides a common framework for identifying environmentally sustainable economic activities.

To further simplify disclosure requirements, Delegated Regulation (EU) 2026/73, published on 8 January 2026, introduced updated reporting templates together with revised Do No Significant Harm (DNSH) criteria relating to pollution. However, to ensure a more comprehensive assessment and maintain a transparent overview of its activities, Simoldes Plastics has chosen not to apply the materiality thresholds introduced by the Delegated Regulation.

The European Taxonomy aims to support the transition to a more sustainable economy by directing investments towards environmentally sustainable activities, embedding sustainability considerations into risk management processes and improving the quality and comparability of corporate disclosures. Under this framework, an economic activity is considered environmentally sustainable only if it makes a substantial contribution to at least one of the following six environmental objectives:

- Climate Change Mitigation (CCM);
- Climate Change Adaptation (CCA);
- Sustainable Use and Protection of Water and Marine Resources (WTR);
- Transition to a Circular Economy (CE);
- Pollution Prevention and Control (PPC);
- Protection and Restoration of Biodiversity and Ecosystems (BIO).



METHODOLOGY

The Taxonomy assessment process begins with the identification of Simoldes Plastics' eligible economic activities. These activities are then evaluated against the relevant technical screening criteria to determine whether they are Taxonomy-aligned. The assessment requires the collection and analysis of both financial and non-financial information, with the resulting disclosures presented in the Sustainability Report in accordance with the applicable regulatory requirements.

1. ELEGIBILITY ASSESSMENT

Identification and assessment of economic activities covered by the EU Taxonomy framework.

- Mapping ot the company's business activities against the activities listed in the EU Taxonomy Delegated Acts.
- Identification of activities potentiatly contributing to 6 environmental objective.
- Assessment of whether each activity meets the Taxonomy eligibility criteria.
- Classification of activities as:
  - Taxonomy-eligible;
  - Non-eligible;
- Allocation of relevant financial data to eligible activities:
  - Turnover;
  - CapEx;
  - OpEx.

2. ALIGNMENT ASSESSMENT

A - Substancial contribution

Assessment of compliance with the applicable Technical screening Criteria (TSC) demonstrating a substantial contribution to the relevant environmental objective.

- Review of technical and operational evidence.
- Verification of thresholds, performance levels and activity-specific requirements.
- Confirmation that the activity substantially contributes to at least one of the objectives:
  - **Climate mitigation**
  - **Climate adaptation**
  - **Water**
  - **Circular economy**
  - **Pollution prevention**
  - **Biodiversity**

B - Do No Significant Harm (DNSH)

Assessment of whether the activity avoids significant harm to the remaining environmental objectives.

- Evaluation of environmental safeguards and management practices.
- Verification of compliance with DNSH requirements established in the Delegated Acts.
- Review of supporting documentation, controls and internal procedures.

C - Minimum safeguards

Assessment of compliance with minimum social and govemance safeguards. Review of policies and procedures related to:

- Human rights
- Labour rights
- Business ethics
- Anti-corruption

Verification of alignment with:

- OECD Guidelinesfor Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- International labour standards and conventions

3. KPI'S CALCULATION

Calculation of EU Taxonomy performance indicators based on the eligibility and alignment assessments performed.

- Determination of Taxonomy-eligible KPIs
- Determination of Taxonomy-aligned KPIs
- Calculation of:
  - **Aligned Turnover KPI**
  - **Aligned CapEx KPI**
  - **Aligned OpEx KPI;**
  - Consolidation of supporting assumptions, methodologies and evidence used in the assessment process.

ELIGIBLE ECONOMIC ACTIVITIES

An economic activity is considered Taxonomy-eligible when it falls within the scope of the activities defined in the Delegated Acts adopted under the six environmental objectives of the EU Taxonomy Regulation.

As an initial step in the assessment process, Simoldes Plastics reviewed its portfolio of economic activities to determine which fall within the scope of the EU Taxonomy. This eligibility assessment was performed by comparing Simoldes Plastics' activities against the definitions and descriptions set out in the relevant Delegated Acts covering each of the six environmental objectives.

TAXONOMY ACTIVITY	ELIGIBLE			REASON
	Yes	Partial	No	
Activity 1 Manufacture of other low carbon technologies	✓			Simoldes Plastics manufactures components and assemblies for the automotive sector, designed and manufactured with the objective of contributing to the reduction of GHG emissions associated with the life cycle of automotive vehicles, through the incorporation of recycled-content materials, component lightweighting and optimisation of material use and product design.
Activity 2 Manufacture of automotive and mobility components	✓			Simoldes Plastics manufactures automotive components designed and constructed for integration into electric vehicles. These components are supplied as part of projects developed for OEMs and Tier 1 suppliers operating in the electric mobility market and used in vehicles within the relevant vehicle categories covered by the EU Taxonomy.
Activity 3: Electricity generation using solar photovoltaic technology	✓			Simoldes Plastics generates electricity through photovoltaic panels installed at its facilities in Portugal, for the purpose of self-consumption only.

Although Simoldes Plastics conducts ID&I activities aimed at reducing, avoiding or removing GHG emissions, as this is the first year in which it is assessing its activities against the EU Taxonomy, the company has not yet been able to gather sufficient detailed and relevant evidence to substantiate compliance with the applicable eligibility and alignment criteria. Therefore, Simoldes Plastics has adopted a prudent approach and, for the current reporting period, has not considered these activities as Taxonomy-eligible or Taxonomy-aligned.

Simoldes Plastics is committed to progressively evaluating all its economic activities against the Taxonomy eligibility and alignment criteria. As part of its continuous improvement approach, the company intends to expand the scope of activities assessed in future reporting periods and increase the number of activities that achieve Taxonomy alignment.

ALIGNED ECONOMIC ACTIVITIES

Economic activity 1 : manufacture of other low carbon technologies

SUBSTANTIAL CONTRIBUTION CRITERIA	
Climate mitigation	**Climate adaptation**
This criterion is **applicable**, as Simoldes Plastics manufactures automotive components intended to contribute to the reduction of GHG emissions over their life cycle. This is achieved through measures including the use of recycled-content materials, component lightweighting, optimisation of production processes and the use of renewable energy in manufacturing. The environmental performance and life cycle impacts of the relevant products are assessed using Life Cycle Assessment (LCA), based on the recognised Environmental Footprint 3.1 methodology.	The criterion is considered **not applicable** for the purposes of the Taxonomy assessment, as Simoldes Plastics does not currently have a climate risk and vulnerability assessment with the characteristics required under Appendix A, including the systematic identification and materiality assessment of physical climate risks, the use of forward-looking climate projections based on IPCC scenarios, and the identification and assessment of the respective adaptation measures.

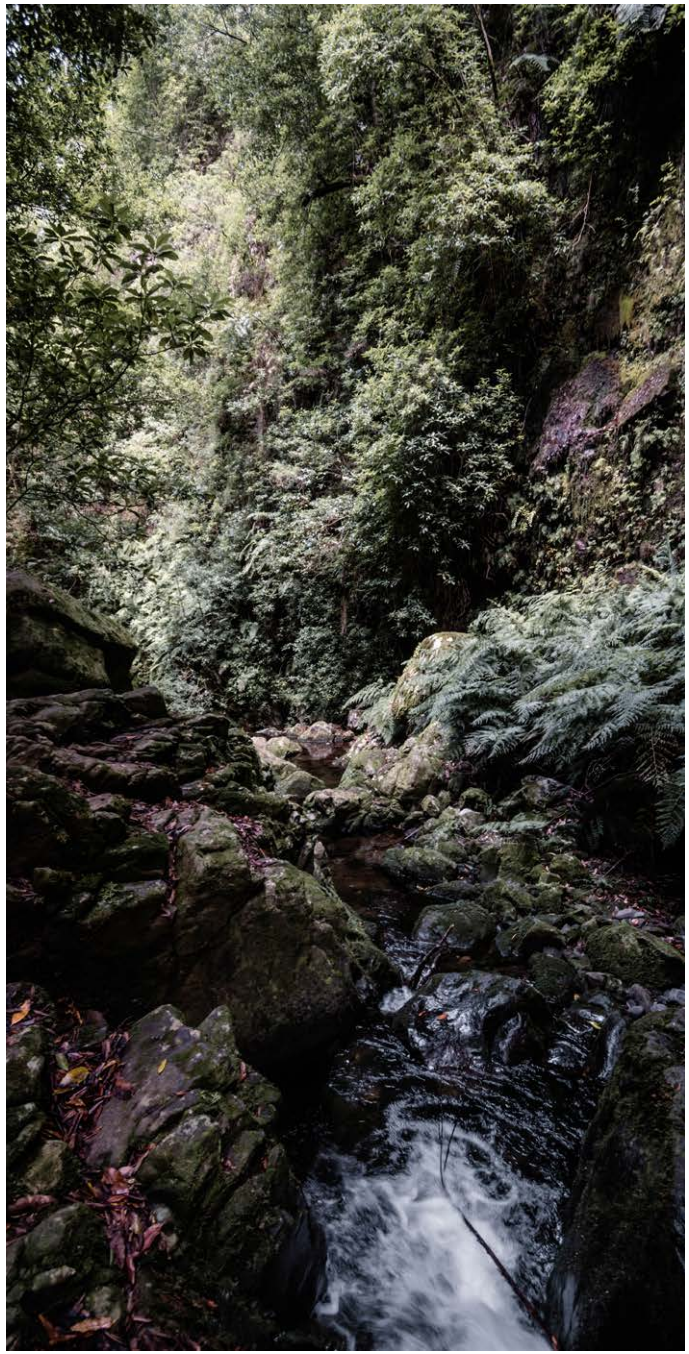


DO NO SIGNIFICANT HARM (DNSH)				
	Climate mitigation		**Climate adaptation**	
Climate mitigation	N/A	✓	N/A	✓
Climate adaptation	Simoldes Plastics does not comply with the criteria, as it does not currently have a climate risk and vulnerability assessment with the characteristics required under Appendix A, including the systematic identification and materiality assessment of physical climate risks, the use of forward-looking climate projections based on IPCC scenarios, and the identification, assessment and implementation of appropriate adaptation measures.	✗	N/A	✓
Water	Simoldes Plastics complies with the criteria regarding environmental degradation risks related to the preservation of water quality and the avoidance of water stress, based on the analysis carried out in chapter E1 – Water and marine resources.			✓
Circular economy	Simoldes Plastics complies with the criteria as it assesses the availability of materials and design solutions offering higher durability, recyclability and ease of dismantling, and adopts them where technically feasible, subject to customer approval. Durability is an inherent requirement of automotive components, which must meet customer service-life and performance specifications. Recyclability and ease of dismantling are addressed through development projects reducing parts to a single material family and enabling material separation at end of life, supported by LCA and PCF studies and the marking of parts for identification and recycling. More information in chapter E5 – Resource use and circular economy.			✓
Pollution prevention	Simoldes Plastics complies with the criteria regarding chemical substances, which are systematically assessed against applicable regulatory limits and restrictions through IMDS records and Safety Data Sheet (SDS) reviews, covering POPs, mercury, ozone-depleting substances, RoHS, REACH Annex XVII and SVHCs. No relevant non-compliances have been identified.			✓
Biodiversity	Based on the information available, Simoldes Plastics' activities are not located in or adjacent to biodiversity-sensitive areas, and no significant impacts on biodiversity or ecosystems have been identified. Therefore, the applicable requirements of Appendix D are considered to be met.			✓

MINIMUM SAFEGUARDS
Based on the available information regarding Simoldes Plastics, the company has a solid framework in place to comply with the EU Taxonomy Minimum Safeguards, aligned with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the fundamental conventions of the ILO. **Simoldes Plastics implements relevant mechanisms mentioned throughout this report, particularly in chapter G1 – Business Conduct.**

Simoldes Plastics meets the substantial contribution criteria for climate change mitigation, complies with the Minimum Safeguards, and meets the applicable DNSH criteria for water, the circular economy, pollution prevention and control, and biodiversity and ecosystems. However, the activity does not comply with the DNSH criteria for climate change adaptation and does not meet the applicable substantial contribution criteria for climate change adaptation. Therefore, **the activity cannot be considered Taxonomy-aligned**.

ACTIVITY ALIGNED		
Yes	**Partial**	**No**
		✕



Economic activity 2 : manufacture of automotive and mobility components

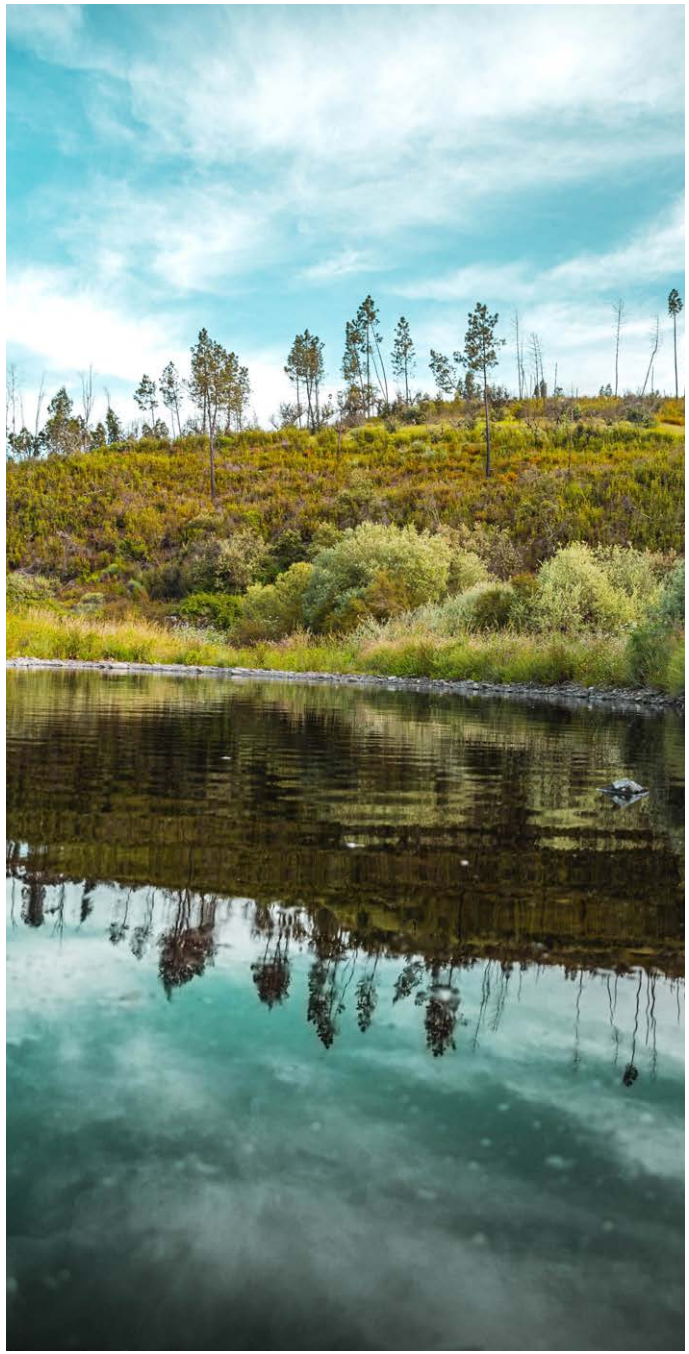
SUBSTANTIAL CONTRIBUTION CRITERIA
Climate mitigation
This criterion is **applicable**, as Simoldes Plastics manufactures automotive components specifically developed for integration into electric and zero-emission vehicles. These components are supplied to OEMs and Tier 1 suppliers within the electric mobility sector and are essential to the functionality, performance and/or efficiency of the vehicles in which they are incorporated. By enabling the production and operation of vehicles with zero or significantly reduced tailpipe CO_2 emissions compared with conventional internal combustion engine vehicles, the components contribute to improving the environmental performance of the transport sector and to reducing GHG emissions during the use phase of the vehicles.

DNSH	CLIMATE MITIGATION	
Climate mitigation	N/A	✓
Climate adaptation	Simoldes Plastics does not comply with the criteria, as it does not currently have a climate risk and vulnerability assessment with the characteristics required under Appendix A, including the systematic identification and materiality assessment of physical climate risks, the use of forward-looking climate projections based on IPCC scenarios, and the identification, assessment and implementation of appropriate adaptation measures.	✗
Water	Simoldes Plastics complies with the criteria regarding environmental degradation risks related to the preservation of water quality and the avoidance of water stress, based on the analysis carried out in chapter E1 – Water and marine resources.	✓
Circular economy	Simoldes Plastics complies with the criteria as it assesses the availability of materials and design solutions offering higher durability, recyclability and ease of dismantling, and adopts them where technically feasible, subject to customer approval. Durability is an inherent requirement of automotive components, which must meet customer service-life and performance specifications. Recyclability and ease of dismantling are addressed through development projects reducing parts to a single material family and enabling material separation at end of life, supported by LCA and PCF studies and the marking of parts for identification and recycling. More information in chapter E5 – Resource use and circular economy.	✓
Pollution prevention	Simoldes Plastics complies with the criteria regarding chemical substances, which are systematically assessed against applicable regulatory limits and restrictions through IMDS records and Safety Data Sheet (SDS) reviews, covering POPs, mercury, ozone-depleting substances, RoHS, REACH Annex XVII and SVHCs. No relevant non-compliances have been identified.	✓
Biodiversity	Based on the information available, Simoldes Plastics' activities are not located in or adjacent to biodiversity-sensitive areas, and no significant impacts on biodiversity or ecosystems have been identified. Therefore, the applicable requirements of Appendix D are considered to be met.	✓

MINIMUM SAFEGUARDS
Based on the available information regarding Simoldes Plastics, the company has a solid framework in place to comply with the EU Taxonomy Minimum Safeguards, aligned with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the fundamental conventions of the ILO. **Simoldes Plastics implements relevant mechanisms mentioned throughout this report, particularly in chapter G1 – Business Conduct.**

Simoldes Plastics meets the substantial contribution criteria for climate change mitigation, complies with the Minimum Safeguards, and meets the applicable DNSH criteria for water, the circular economy, pollution prevention and control, and biodiversity and ecosystems. However, the DNSH criteria for climate change adaptation are not met. Therefore, **the activity cannot be considered Taxonomy-aligned**.

ACTIVITY ALIGNED		
Yes	**Partial**	**No**
		✕



Economic activity 3 : electricity generation using solar photovoltaic technology

SUBSTANTIAL CONTRIBUTION CRITERIA	
Climate mitigation	**Climate adaptation**
This criterion is **applicable**, as Simoldes Plastics generates electricity through solar panels installed at its facilities, in Portugal. More information in chapter E1 – Climate Change.	The criterion is considered **not applicable** for the purposes of the Taxonomy assessment, as Simoldes Plastics does not currently have a climate risk and vulnerability assessment with the characteristics required under Appendix A, including the systematic identification and materiality assessment of physical climate risks, the use of forward-looking climate projections based on IPCC scenarios, and the identification and assessment of the respective adaptation measures.

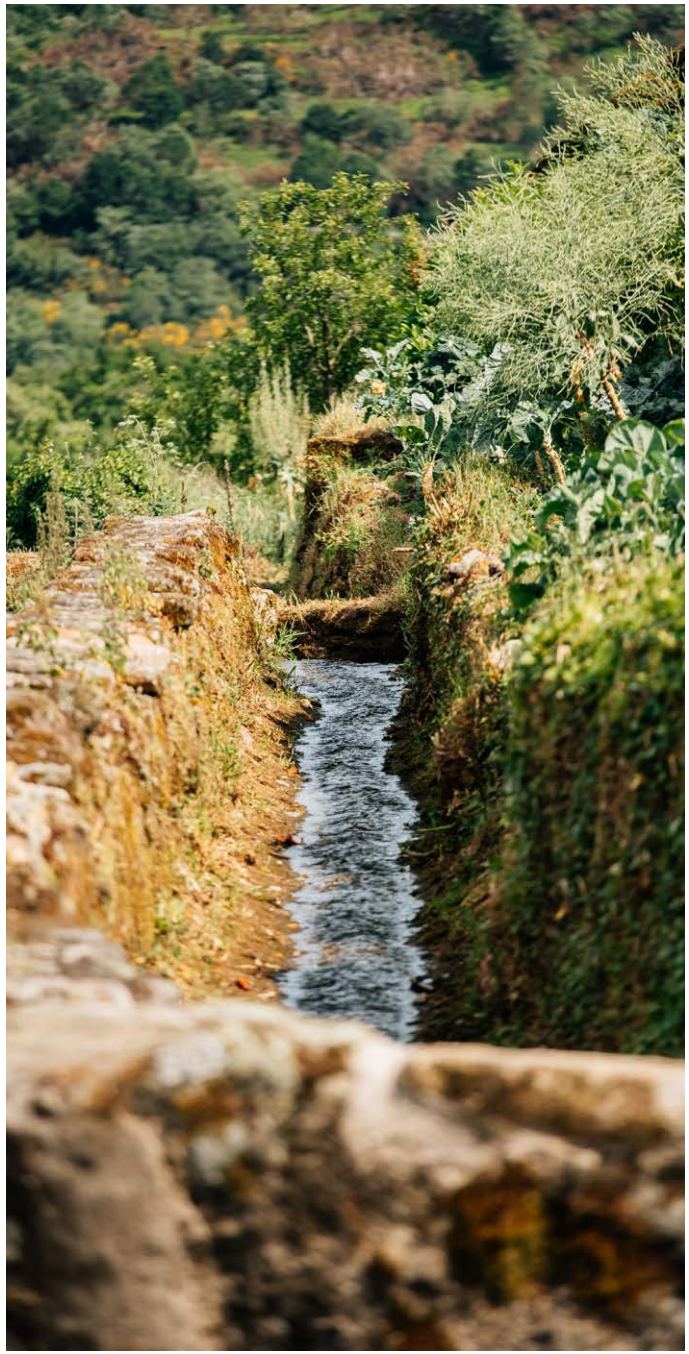


DO NO SIGNIFICANT HARM (DNSH)				
	Climate mitigation		**Climate adaptation**	
Climate mitigation	N/A	✓	N/A	✓
Climate adaptation	Simoldes Plastics does not comply with the criteria, as it does not currently have a climate risk and vulnerability assessment with the characteristics required under Appendix A, including the systematic identification and materiality assessment of physical climate risks, the use of forward-looking climate projections based on IPCC scenarios, and the identification, assessment and implementation of appropriate adaptation measures.	✗	N/A	✓
Water	N/A	✓	N/A	✓
Circular economy	Simoldes Plastics complies with the criteria as it assesses the availability of materials and design solutions offering higher durability, recyclability and ease of dismantling, and adopts them where technically feasible, subject to customer approval. Durability is an inherent requirement of automotive components, which must meet customer service-life and performance specifications. Recyclability and ease of dismantling are addressed through development projects reducing parts to a single material family and enabling material separation at end of life, supported by LCA and PCF studies and the marking of parts for identification and recycling. More information in chapter E5 – Resource use and circular economy.			✓
Pollution prevention	N/A	✓	N/A	✓
Biodiversity	The installation of photovoltaic panels was carried out within the existing facilities in Portugal and did not involve the development of new land or a project requiring an Environmental Impact Assessment (EIA) under Directive 2011/92/EU. Therefore, no EIA was required for this activity.			✓

MINIMUM SAFEGUARDS
Based on the available information regarding Simoldes Plastics, the company has a solid framework in place to comply with the EU Taxonomy Minimum Safeguards, aligned with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the fundamental conventions of the ILO. **Simoldes Plastics implements relevant mechanisms mentioned throughout this report, particularly in chapter G1 – Business Conduct.**

Simoldes Plastics meets the substantial contribution criteria for climate change mitigation, complies with the Minimum Safeguards, and meets the applicable DNSH criteria for the circular economy and biodiversity and ecosystems. However, the activity does not comply with the DNSH criteria for climate change adaptation and does not meet the applicable substantial contribution criteria for climate change adaptation. Therefore, **the activity cannot be considered Taxonomy-aligned**.

ACTIVITY ALIGNED		
Yes	**Partial**	**No**
		✕



SIMOLDES PLASTICS FINANCIAL KPI'S

2025		
Turnover	**CapEX**	**OpEX**
695 790 009 €	47 054 441 €	658 297 079 €

Turnover proportion

EU TAXONOMY — ECONOMIC ACTIVITIES KPIS | ANNEX II | TURNOVER PROPORTION																			
			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')										
Economic Activities (1)	Absolute turnover (3) Currency	Turnover Proportion (4)%	Climate Change Mitigation (5)%	Climate Change Adaptation 6)%	Water & Marine Resources (7)%	Circular Economy (8)%	Pollution (9)%	Biodiversity & Ecosystems (10)%	Climate Change Mitigation (11) Y/N	Climate Change Adaptation (12) Y/N	Water & Marine Resources (13) Y/N	Circular Economy (14)Y /N	Pollution (15) Y/N	Biodiversity & Ecosystems (16) Y/N	Minimum Safeguards (17) Y/N	Taxonomy Aligned (18)%	Category (Enabling activity (20) E	Category (Transitional activity) (21) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Activity 1	N/A*	N/A*	0	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 2	44 968 894 €	6,46%	6,46%	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 3	0 €	0%	0	0	0	0	0	0	N/A	N	N/A	Y	N/A	Y	Y	0%		
Subtotal A.2.	44 968 894 €	6,46%	6,46%	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		
TOTAL	**44 968 894 €**	6,46%	6,46%	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		

***Due to limitations in the available accounting and management information, Simoldes Plastics is currently unable to reliably allocate turnover to Activity 1. The Taxonomy-eligible turnover KPI therefore includes only amounts that can be reliably attributed to the respective economic activities.**

CapEX proportion

EU TAXONOMY — ECONOMIC ACTIVITIES KPIS | ANNEX II | CAPEX PROPORTION																			
			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')										
Economic Activities (1)	Absolute CapEX (3) Currency	CapEX Proportion (4)%	Climate Change Mitigation (5)%	Climate Change Adaptation 6)%	Water & Marine Resources (7)%	Circular Economy (8)%	Pollution (9)%	Biodiversity & Ecosystems (10)%	Climate Change Mitigation (11) Y/N	Climate Change Adaptation (12) Y/N	Water & Marine Resources (13) Y/N	Circular Economy (14)Y /N	Pollution (15) Y/N	Biodiversity & Ecosystems (16) Y/N	Minimum Safeguards (17) Y/N	Taxonomy Aligned (18)%	Category (Enabling activity (20) E	Category (Transitional activity) (21) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Activity 1	N/A*	N/A*	0	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 2	N/A*	N/A*	0	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 3	0 €	0	0	0	0	0	0	0	N/A	N	N/A	Y	N/A	Y	Y	0%		
Subtotal A.2.	0 €	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		
TOTAL	**0 €**	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		

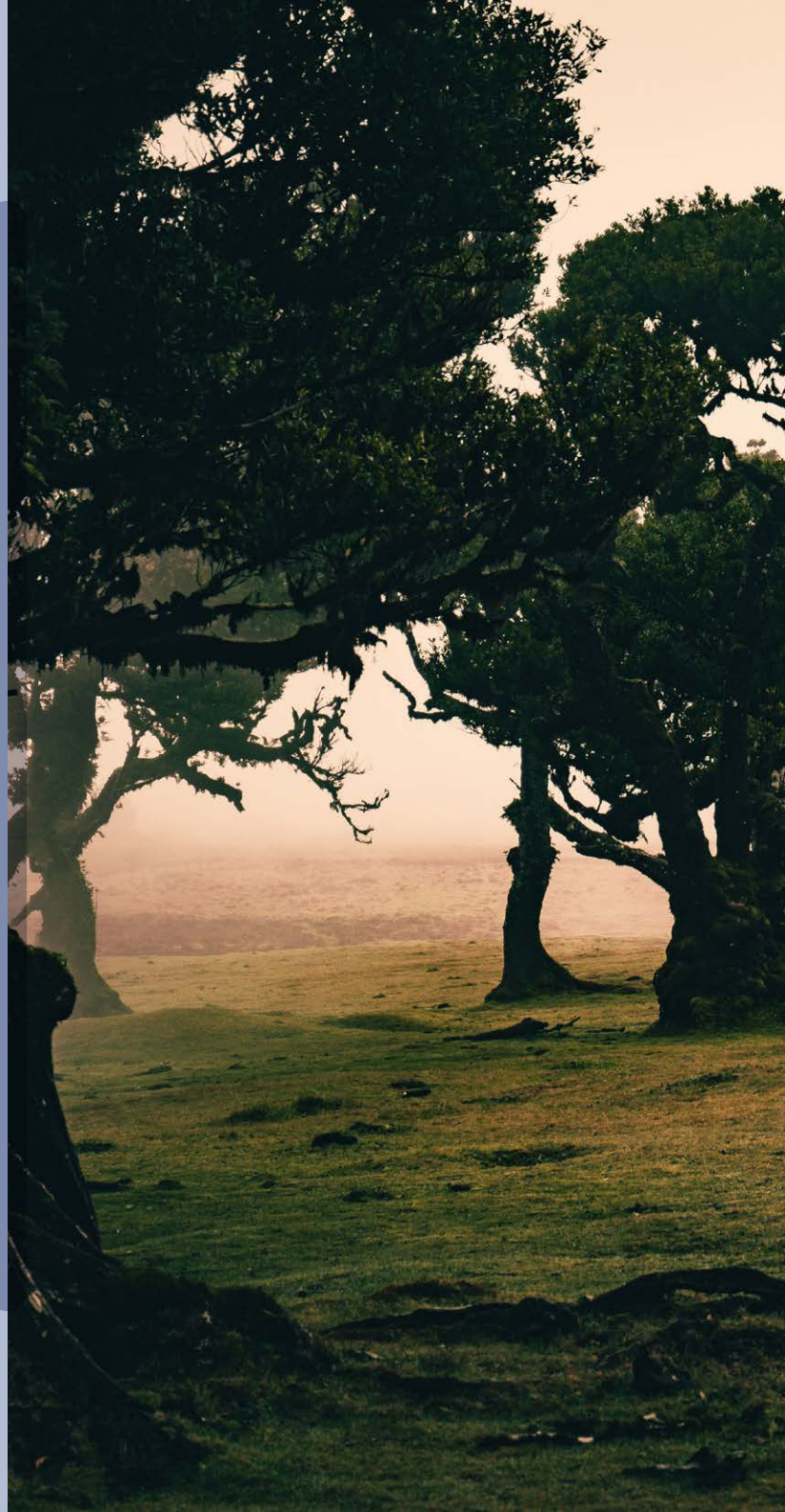
***Due to limitations in the available accounting and management information, Simoldes Plastics is currently unable to reliably allocate CapEx to Activities 1 and 2.**

OpEX proportion

EU TAXONOMY — ECONOMIC ACTIVITIES KPIS | ANNEX II | OPEX PROPORTION																			
			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')										
Economic Activities (1)	Absolute OpEX (3) Currency	OpEX-Proportion (4)%	Climate Change Mitigation (5)%	Climate Change Adaptation 6)%	Water & Marine Resources (7)%	Circular Economy (8)%	Pollution (9)%	Biodiversity & Ecosystems (10)%	Climate Change Mitigation (11) Y/N	Climate Change Adaptation (12) Y/N	Water & Marine Resources (13) Y/N	Circular Economy (14)Y /N	Pollution (15) Y/N	Biodiversity & Ecosystems (16) Y/N	Minimum Safeguards (17) Y/N	Taxonomy Aligned (18)%	Category (Enabling activity (20) E	Category (Transitional activity) (21) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Activity 1	N/A*	N/A*	0	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 2	N/A*	N/A*	0	0	0	0	0	0	N/A	N	Y	Y	Y	Y	Y	0%	E	
Activity 3	0 €	0	0	0	0	0	0	0	N/A	N	N/A	Y	N/A	Y	Y	0%		
Subtotal A.2.	0 €	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		
TOTAL	**0 €**	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%		

*Due to limitations in the available accounting and management information, Simoldes Plastics is currently unable to reliably allocate OpEx to Activities 1 and 2.

ENVIRONMENT



In order to present the data in this chapter more clearly, the following industrial units are referred to as follows:

- **SP** | Simoldes Plásticos, S.A.
- **INP** | Inplás – Indústria de Plásticos, S.A
- **PLT** | Plastaze – Plásticos de Azeméis, S.A
- **SPF** | Simoldes Plásticos France, SARL
- **SPP** | Simoldes Plásticos Polska SP Zoo
- **SPPz** | Simoldes Plastics Polska Zory
- **SPCZ** | Simoldes Plásticos Czech s.r.o.
- **SPMK** | Simoldes Plásticos Maroc Kenitra
- **SPI** | Simoldes Plásticos Indústria (Curitiba and S.J. Pinhais)



ESRS E1 CLIMATE CHANGE

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Within the scope of ESRS E1 – Climate change, Simoldes Plastics has identified a set of material impacts, risks and opportunities (IROs) relating to its greenhouse gas (GHG) emissions, the mitigation and removal measures it pursues, its energy consumption, and the adaptation efforts and climate-neutrality commitments that shape its long-term response to climate change.

Regarding **positive impacts**, by contributing primary data for the calculation of its clients' carbon footprint, the company supports compliance with the Paris Agreement and the associated legal obligations. Its transition towards renewable energy sources, including photovoltaic panels and the optimisation of production processes, reduces operating costs and dependence on fossil fuels, while adaptation efforts and firm sustainability commitments strengthen resilience and reinforce its market leadership and attractiveness to ESG investment.

With regard to **negative impacts**, Simoldes Plastics recognises that its operations contribute to climate change through GHG emissions. The transition towards more sustainable practices may lead to energy and supply chain disruptions, and carbon offset mechanisms carry the risk of greenwashing if they are used to substitute genuine emissions reduction efforts. Continued dependence on fossil fuels may also have reputational implications, and failing to meet climate-neutrality targets could result in serious reputational damage.

In terms of **risks**, failure to comply with emissions regulations may result in fines, penalties and a loss of competitiveness, while volatility in fossil fuel prices and supply disruptions increase operating costs. Regulatory pressure from OEMs and the rapid evolution of environmental legislation impose ongoing adaptation costs, and extreme weather or logistics disruptions may cause production stoppages. Reliance on carbon offset mechanisms, together with the risk of failing to meet targets, represents a considerable financial and reputational exposure.

Finally, these areas also present clear **opportunities**. Energy efficiency improvements and the transition to renewables reduce operating costs and open access to green financing, funded projects and decarbonisation incentives, while a strengthened ESG reputation creates a commercial advantage with OEMs and improves market positioning. Continued investment in energy-efficient equipment and operational optimisation supports both competitiveness and resilience.



Driving climate action across our operations

ESRS E1-1 | Transition plan for climate change mitigation

Simoldes Plastics is currently in the development and consolidation phase of a transition plan, building on the results of its 2025 GHG inventory, which covers Scopes 1, 2 and 3, across all production units. The year of 2025 has been set as the base year for the consolidated calculation of emissions and for establishing the company's climate position.

Although the plan is not yet concluded, Simoldes Plastics already incorporates energy efficiency and renewable energy considerations into its decision-making processes and intends to evolve towards a more structured approach. Once formalised, the transition plan will set out clear reduction targets for Scopes 1 and 2 to ensure alignment with the United Nations Paris Agreement, and for Scope 3, it will reflect the calculations and the categories with the greatest impact. Simoldes Plastics has conducted a qualitative assessment of its potentially locked-in emissions and found that the most significant sources are the natural gas used in the painting process (scope 1), production units that are still supplied with fossil-based electricity (scope 2) and the purchase of fossil-based raw materials specified by customers (scope 3, category 1).

Building on the efforts that Simoldes Plastics has already made, the transition plan to mitigate climate change will focus on energy efficiency, with the aim of optimising energy consumption, acquiring more efficient, lower-carbon equipment, and carrying out systematic monitoring. In parallel, Simoldes Plastics hopes to transition to 100% renewable energy across its production units, following the example of its Portuguese and Brazilian operations. To address scope 3 emissions, the transition plan will also focus on integrating ESG criteria into the supply chain.

Although the total investment and financing amounts have not yet been quantified, implementation of the plan will be supported by investment in energy efficiency, renewable energy, extending self-consumption projects, digitalisation and monitoring.

Policies related to climate change

ESRS E1-2 | Policies related to climate change mitigation and adaptation

Simoldes Plastics primarily addresses climate change mitigation and adaptation in both the Management Systems & Sustainability Policy and the Climate Change Policy, which outline the company's principles and commitments to reducing the climate impact and adapting to a changing operating environment. These policies cover all operations, including activities in the upstream and downstream value chains, and respective implementations are overseen by the CEO, the TQM, and the Sustainability Process Manager. Progress is reported annually to senior management and disclosed in the company's sustainability reports.

These policies are based on full compliance with applicable national and international legislations, as well as alignment with the Paris Agreement and the SDGs. The Climate Change Policy in particular, establishes the principles and commitments of Simoldes Plastics to mitigate and adapt to climate change, and is reviewed annually to ensure it remains aligned with evolving regulations, stakeholder expectations and technological developments. Any updates are published in the Sustainability Report and made available to the relevant stakeholders.

These commitments are reinforced by a set of complementary policies, such as the Life Cycle Assessment Policy, the Sustainable Procurement Policy, the Water Management Policy and the Biodiversity Policy, which govern their respective environmental areas and support the company's climate response across the product life cycle, the value chain and the wider environment. Together they are underpinned by Simoldes Plastics' environmental management system (EMS), aligned with ISO 14001.

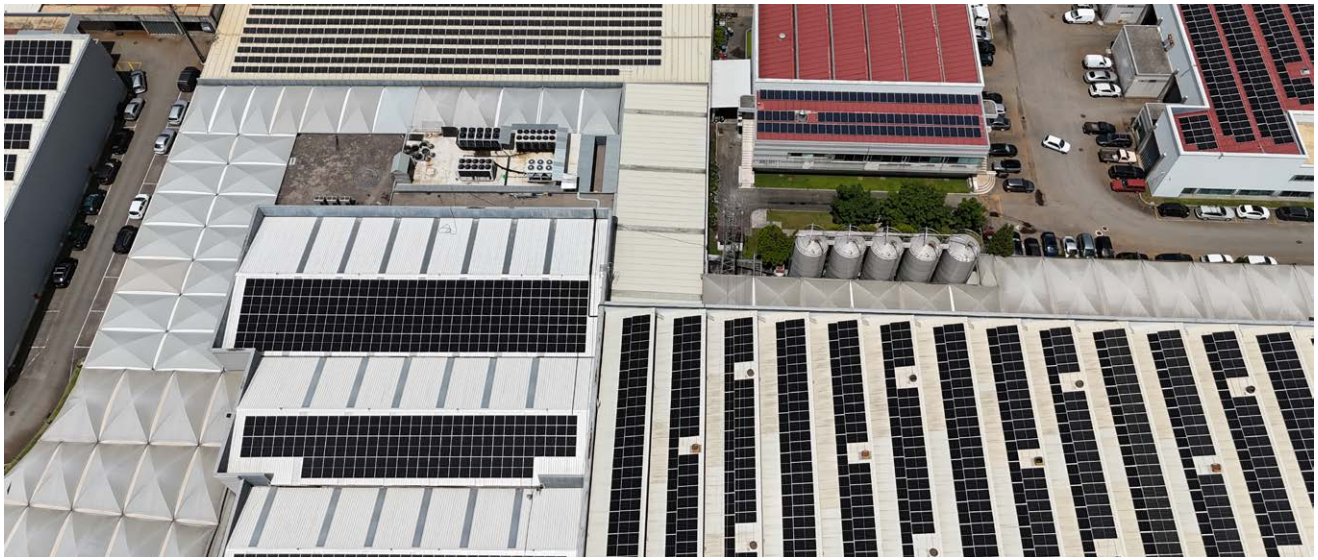
Pushing for climate action: measures and targets

ESRS E1-3 | Actions and resources in relation to climate change policies

ESRS E1-4 | Targets related to climate change mitigation and adaptation

Simoldes Plastics' approach to mitigation is currently structured around renewable electricity sourcing, on-site generation, and the monitoring of energy consumption and GHG emissions across its operational units.

- Renewable electricity – all Portuguese and Brazilian sites are supplied with 100% renewable purchased electricity.
- On-site photovoltaic generation – in 2023 Simoldes Plastics installed photovoltaic systems at its three Portuguese units, with a combined installed capacity of 3,398 kWp across 6,315 modules.
- Energy and emissions monitoring – for the reporting period the main mitigation actions consisted of monitoring and controlling energy consumption and extending the calculation of GHG emissions across the operational units. Scope 3 is not yet complete for all applicable categories.
- Waste management and circular economy – waste generation is monitored at all operational sites, with segregation at source and routing to licensed recovery operators, and the share of recycled raw material is tracked as a circular-economy indicator. Beyond its direct environmental relevance, waste management supports the Scope 3 inventory and the reduction of upstream material-related emissions.



The results achieved so far are largely qualitative, consisting of greater visibility over consumption and emissions, and clearer identification of reduction opportunities, rather than material, quantified reductions. These are expected to emerge progressively over the short to medium term, as monitoring is consolidated and emissions calculation extends across all units.

Simoldes Plastics operates two distinct yet complementary systems of environmental objectives – transversal and local objectives. At company level, strategic targets are derived from policies and corporate commitments. At plant level, each production site defines its own annual environmental objectives within the EMS – the Environmental Management Programmes – based on most significant environmental aspects, applicable legal requirements, and improvement priorities. These operational objectives may take the form of quantitative indicators or qualitative commitments, depending on the nature of the topic, the availability of data and the relevance to the unit.

Simoldes Plastics intends to set structured targets, consistent with the 1.5°C alignment set out above, once the 2025 base year has been consolidated. However, through its Management Systems & Sustainability Policy, Simoldes Plastics has established the following targets and commitments:

- Improve customer satisfaction by delivering high-quality products.
- Reduce GHG emissions by 55% by 2030 and achieve carbon neutrality by 2050.
- Reduce energy consumption by 20% by 2030 and expand the use of renewable energy.
- Strengthen community support and promote corporate social responsibility practices.

Plant level objectives – Environmental Management Programmes 2025

PLANT	OBJECTIVE	TARGET	PERFORMANCE INDICATOR
SP	- Reduce energy consumption	- 1% per year, in line with the PREn	- Carbon intensity ($kgCO_2eq./toe$) - Specific energy consumption (kgoe/t)
INP	- Reduce energy consumption	- 1% per year, in line with the PREn	
PLT	- Reduce energy consumption	- 1% per year, in line with the PREn	
SPF	- Reduce energy consumption - Complete the site carbon inventory in line with the central programme	- 1% annual reduction - Scope 1 and Scope 2; Scope 3 categories 1 to 9	
SPP	- Reduce electrical energy consumption	- 15% saving on the power supply of two injection machines	
SPPz	- Reduce specific energy consumption - Reduce carbon intensity	- 434.184 kgoe/t - 2,625.6 $kgCO_2/toe$	
SPI	- Improve energy efficiency	- Reduce consumption relative to output	



Energy consumption

ESRS E1-5 | Energy consumption and mix

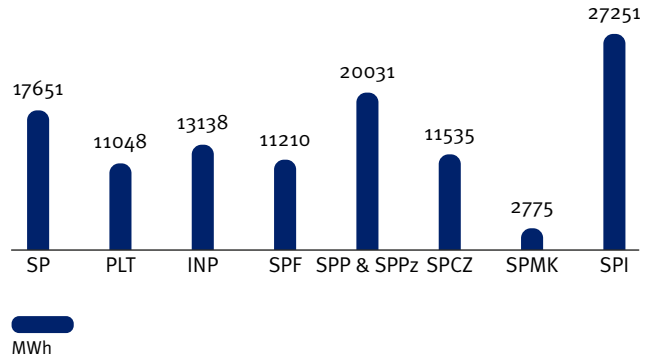
Simoldes Plastics manages energy consumption across its various sites primarily through purchased electricity. The Plastaze plant is an exception, in that a small amount of propane gas is also used for cooking in the canteen.

Electricity is the main energy source, with **65,7% sourced from renewable origins**, in line with the company's decarbonisation strategy and commitment to reducing greenhouse gas emissions.

ESRS REF.	ENERGY CONSUMPTION, MWH	2025
E1-5, 37(a)	**Total energy consumption from non-renewable sources**	**39.378**
E1-5, 37(b)	Total energy consumption from nuclear sources	-
E1-5, 38(a)	Fuel consumed from coal and coal products	-
E1-5, 38(b)	Fuel consumed from crude oil and petroleum products	20,3
E1-5, 38(c)	Fuel consumed from natural gas	-
E1-5, 38(d)	Fuel consumption from other fossil sources	-
E1-5, 38(e)	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	39.358
E1-5, 37(c)	**Total energy consumption from renewable sources**	**74.281**
E1-5, 37(c)(i)	Fuel consumed from biomass, biofuels, biogas, hydrogen from renewable sources	-
E1-5, 37(c)(ii)	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	71.734
E1-5, 37(c)(iii)	Consumption of self-generated non-fuel renewable energy	3.546
E1-5, 37	**Total energy consumption**	**114.658**
E1-5, 40	Energy intensity from activities in high climate impact sectors (MWh / million euros of turnover)	164,8

To support Simoldes Plastics' broader climate change mitigation objectives, all **Portuguese and Brazilian sites** (SP, PLT, INP and SPI) **run on 100% renewable purchased electricity**. Furthermore, through the installed photovoltaic (PV) panels at the three Portuguese units (SP, PLT and INP), in 2025 the three sites together **consumed 3.546 MWh of self-generated electricity**, corresponding to a residual 3,1% of total energy consumed in 2025.

Energy consumption per plant



Energy intensity is a measure of energy consumption in relation to economic output, expressed as megawatt-hours (MWh) of energy consumed per million euros of turnover. This enables energy consumption to be monitored as the business grows, rather than considering it solely in absolute terms. The table below shows the energy intensity in each region, regarding the regional turnover.

ENERGY INTENSITY PER REGION (ENERGY CONSUMPTION IN MWH PER MILLION € TURNOVER)	
SP	125,8
PLT	187,6
INP	141,4
SPF	165,5
SPP & SPPz	163,6
SPCZ	108,9
SPMK	134,8
SPI	313,3

Gross emissions from scopes 1, 2, 3

ESRS E1-6 | Gross Scopes 1, 2, 3 and Total GHG emissions

The 2025 financial year establishes the reference point for the Simoldes Plastics' greenhouse gas (GHG) inventory. Simoldes Plastics has quantified the emissions arising from all operational plants across a complete accounting perimeter for the first time, and the resulting figures constitute the base year against which all subsequent performance will be measured. Emissions are expressed in tonnes of CO_2 equivalent and presented as gross emissions, before the application of any removals, carbon credits or avoided emissions.

ESRS REF.	GREENHOUSE GAS EMISSIONS, TONNE CO_2E	2025
E1-6, 44(a), 48(a), 50(a)	**Direct GHG emissions (scope 1)**	**2.770**
	Stationary combustion	1.615,49
	Mobile combustion	998,93
	Process emissions	116,00
	Fugitive emissions	39,38
E1-6, 44(b), 49(a), 50(a)	**Indirect GHG emissions (scope 2), location-based**	**23.316,40**
E1-6, 44(b), 49(b), 50(a)	**Indirect GHG emissions (scope 2), market-based**	**21.080,89***
E1-6, 44(c)	**GHG emissions (scope 3)**	**366.564,13****
E1-6, 51	Purchased Goods and Services	316.491,37
E1-6, 51	Capital Goods	22.318,35
E1-6, 51	Upstream Transportation and Distribution	9.491,17
E1-6, 52(a)	**Total GHG emissions, location-based**	**392.650**
E1-6, 52(b)	**Total GHG emissions, market-based**	**390.414,81***
E1-6,53	**Scope 1 & 2 emissions intensity, location based** (tonne of CO_2e million euros of net revenue)	**37,49**
E1-6,53	**Scope 1, 2 & 3 emissions intensity, location-based** (tonne of CO_2e /million euros of net revenue)	**564,32****

Scope 1 emissions, Simoldes Plastics' direct emissions, amount to **2.770 tCO_2e** and derive mainly from stationary and mobile combustion.

Scope 2 emissions, Simoldes Plastics' indirect emissions associated with purchased electricity heat and steam, amount to **23.316,4 tCO_2e** under the **location-based method** and **21.080,89 tCO_2e** under the **market-based method**, and constitute the dominant component of Simoldes Plastics' operational footprint. Where Simoldes Plastics buys electricity under contracts that secure a greater share of renewable supply than the national grid average, the market-based figure falls below the location-based one. That comparison cannot yet be drawn everywhere, since in (*) Morocco and Brazil, location-based emissions serve as a proxy for market-based ones, and the market-based total consequently rests on both methods.

Indirect emissions occurring across the value chain, or Scope 3 emissions, amount to **366.564,13 tCO_2e** and account for the **substantial majority of the total footprint of Simoldes Plastics**, a distribution characteristic of a manufacturing activity whose environmental burden is concentrated upstream, in the production of the polymer resins, compounds, components and packaging materials that the company transforms. Of the categories accounted for and applicable to its activity, the three set out in the table represent the greater part of this footprint.

(**) The Brazilian plants fall outside the Scope 3 perimeter for this reporting period, as the data required to quantify their value chain emissions is not yet available. Work is under way to extend primary data collection to those operations, with a view to bringing them into the inventory in the next reporting cycle.

Emissions intensity is expressed per million euros of turnover and is only disclosed on a location-based basis. Due to the mixed basis of the market-based total described above, a market-based intensity ratio would not provide a methodologically consistent reference point for the base year, which is why Simoldes Plastics has decided not to disclose one for the reporting period. A market-based ratio will be introduced once market-based accounting has been implemented across all reporting units.

Climate Risk, Financial Impacts and Carbon Strategy

ESRS E1-7 | GHG removals and GHG mitigation projects financed through carbon credits

ESRS E1-8 | Internal carbon pricing

ESRS E1-9 | Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

During the reporting period, Simoldes Plastics did not undertake any GHG removal or storage projects in its own operations or value chain, nor did it finance emission reductions or removals through carbon credits or make any public claims of GHG neutrality based on such credits. The company does not currently operate an internal carbon pricing scheme and has not yet quantified the anticipated financial effects of its material physical and transition risks, nor of its potential climate-related opportunities.

Nevertheless, Simoldes Plastics recognises the importance of these issues for a credible climate strategy and plans to address them as its climate framework develops, particularly as the GHG inventory consolidates around the 2025 base year and the transition plan is finalised. At this point, it will be possible to determine the role of carbon removals and internal carbon pricing, and to evaluate the financial implications of its material climate-related risks and opportunities.

ESRS E2 POLLUTION

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities



Within the scope of ESRS E2 – Pollution, Simoldes Plastics has identified a set of material IROs relating to air, water and soil pollution, the management of hazardous and potentially hazardous substances, and microplastics.

Regarding **positive impacts**, the company reduces volatile organic compound (VOC) emissions through the use of water-based adhesives, compliance with air emissions legislation and the monitoring of stationary sources in painting and wrapping processes. Spill prevention, the safe handling of hazardous substances through Safety Data Sheets and improved traceability via the International Material Data System (IMDS), together with controlled operating procedures during loading and unloading, help to prevent environmental contamination and limit the dispersion of microplastics.

With regard to **negative impacts**, solvent-based paints and transport activities generate VOC emissions and other air pollutants that affect air quality and public health. Accidental spills may contaminate water bodies and soil, while the inadequate management of hazardous substances or the release of microplastics may harm ecosystems and human health.

In terms of **risks**, environmental non-compliance in self-monitoring measurements, such as VOC, NOx, SOx and particulates, may result in legal penalties and the loss of operating licences, while adapting production processes to permitting requirements, such as the TEAR 2029 framework, or to customer specifications entails high costs. Spills and unplanned discharges expose the company to fines, and legal or reputational exposure may damage relationships with customers and other stakeholders.

Moreover, clear **opportunities** are presented in these areas. Investing in cleaner technologies and robust chemical and waste management systems can improve operational efficiency, reduce liability for accidents and facilitate access to environmental certifications, such as ISO 14001, as well as to new markets. It can also strengthen stakeholder trust and improve a company's ESG positioning.

Pollution policies and substances of concern

ESRS E2-1 | Policies related to pollution

ESRS E2-4 | Pollution of air, water and soil

ESRS E2-5 | Substances of concern and substances of very high concern

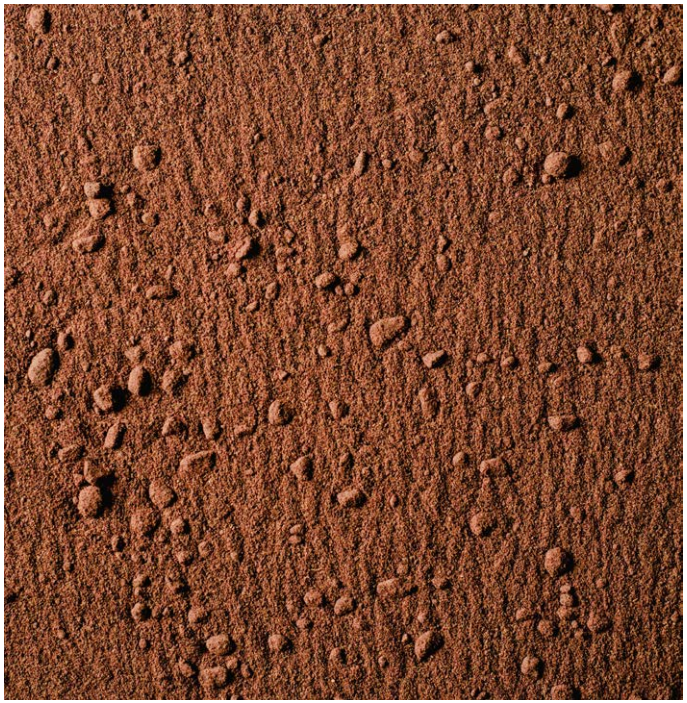
Simoldes Plastics manages pollution through a set of integrated environmental policies designed to prevent, reduce and control the pollution arising from its operations. These policies are embedded in the company's environmental management system, aligned with ISO 14001, and encompass environmental management, the management of chemical substances, prior acquisition studies, waste and effluent management, and environmental legal compliance. They follow the principles of prevention at source, continuous improvement and a risk-based approach, in line with applicable legislation and international commitments. Their scope extends to the company's own operations and to its value chain, where environmental criteria are progressively integrated through ISO 14001 supplier evaluation, ESG and legal-compliance requirements, the Code of Ethics and Conduct, the Supplier Quality Manual and specific customer requirements.

With regard to air, water and soil pollution, Simoldes Plastics monitors and reports on the pollutants emitted by its operations in accordance with the categories set out in Annex II of the E-PRTR Regulation, focusing primarily on atmospheric emissions from stationary sources such as NOx, SO_2, particulates and VOC, as well as wastewater loads where applicable. Emissions are quantified through direct measurement where legally required, including periodic sampling and accredited laboratory analyses. Where continuous monitoring is not mandated, this is complemented by indirect methodologies based on emission factors. The disclosed data are consolidated across facilities under the company's financial and operational control, and remain stable in line with production volumes over time. Reporting obligations vary by location, with the Polish units operating under multi-year air-emission permits and national reporting frameworks, while units outside the European Union report under applicable national and state environmental licensing regimes, to which the E-PRTR Regulation does not apply.

Simoldes Plastics does not intentionally generate or use microplastics in its production processes. Any indirect occurrences during material handling are limited through appropriate operating procedures and waste management, which are not currently quantified at facility level.

In the area of substances of concern, Simoldes Plastics does not produce such substances internally, sourcing them from qualified suppliers, to be used mainly in mixtures, including paints, solvents, oils and auxiliary chemicals, and are occasionally incorporated into final articles through coatings or surface treatments. Where feasible, the substitution of these substances with safer and more sustainable alternatives is promoted. Their identification, traceability and evaluation across the value chain are ensured through the IMDS and REACH frameworks, supported by Safety Data Sheets. Substances of very high concern (SVHC), where identified, are monitored and reported separately from other substances of concern, in accordance with REACH, and the products found to incorporate them are flagged within the supply chain and undergoing corrective follow-up.

During 2025, the company began consulting its supply chain on PFAS, which are treated as substances of concern and assessed as to their potential classification as SVHC. The quantitative consolidation of these substances at transversal and plant level is still being developed, with more detailed reporting planned for 2027.



Pollution control measures and targets

ESRS E2-2 | Actions and resources related to pollution

ESRS E2-3 | Targets related to pollution

Simoldes Plastics addresses pollution through the action plans and environmental objectives established within the EMS, which cover air, water, soil, energy and chemical products. The actions are operational in nature and directed at minimising impacts at source, with local objectives set at each unit in accordance with its specific circumstances and legal obligations. These objectives and actions are implemented mainly through internal resources, such as the local EMS functions.

Where air quality is concerned, the emphasis falls on the control and monitoring of fixed emission sources. The Portuguese units monitor their stacks to verify compliance with the applicable emission limit values and are progressing the air emissions permitting process (TEAR) with a horizon extending to 2029, complemented by the installation of new fixed sources at SP and the cleaning of the air handling system at INP. SPF reduced its fleet of thermal forklift trucks and installed greenhouse gas detectors, while the SPI plants installed exhaust and filtration systems supported by preventive maintenance.

For chemical substances, the focus has been on safe handling, storage and the reduction of the substances used. The Portuguese units implemented ADR procedures and training on the handling of chemical products and response to spills, with Inplás and Plastaze also assessing their position under the Seveso framework. SPF rationalised its chemical inventory and eliminated its most critical products, SPMK provided absorbent spill kits with practical training, SPI installed containment basins and trained their teams in environmental emergency response, and SPPz substituted less harmful agents and optimised cleaning frequency to reduce solvent use.

Simoldes Plastics has set one global target of reducing emissions by 35% by 2030. Furthermore, targets at plant level are grounded primarily in legal compliance, with environmental permits and emission limit values functioning as the operational thresholds against which performance is assessed. They address atmospheric emissions from fixed sources – including NO_x, SO_2, VOCs and particulate matter – the optimisation of wastewater treatment to reduce pollutant load, and the prevention of spills and soil contamination. Their binding status varies with the regulatory context of each plant. In SPP and SPPz, they derive directly from the air emission permits: at SPP the permit establishes maximum emission levels valid for ten years and at SPPz it covers the injection moulding lines, laser cutting and wrapping units and granulate silos, complemented by KOBiZE reporting. SPMK likewise reports its targets as mandatory, while the SPF and SPI plants combine regulatory obligations with voluntary targets adopted to drive continuous improvement.

These targets mainly cover Simoldes Plastics' own operations, extending to the value chain through the environmental assessment of suppliers and the control of recycled raw materials. Those addressing substances of concern are framed by the legal requirements applicable to hazardous substances rather than by quantified reduction objectives.

Plant level objectives – Environmental Management Programmes 2025

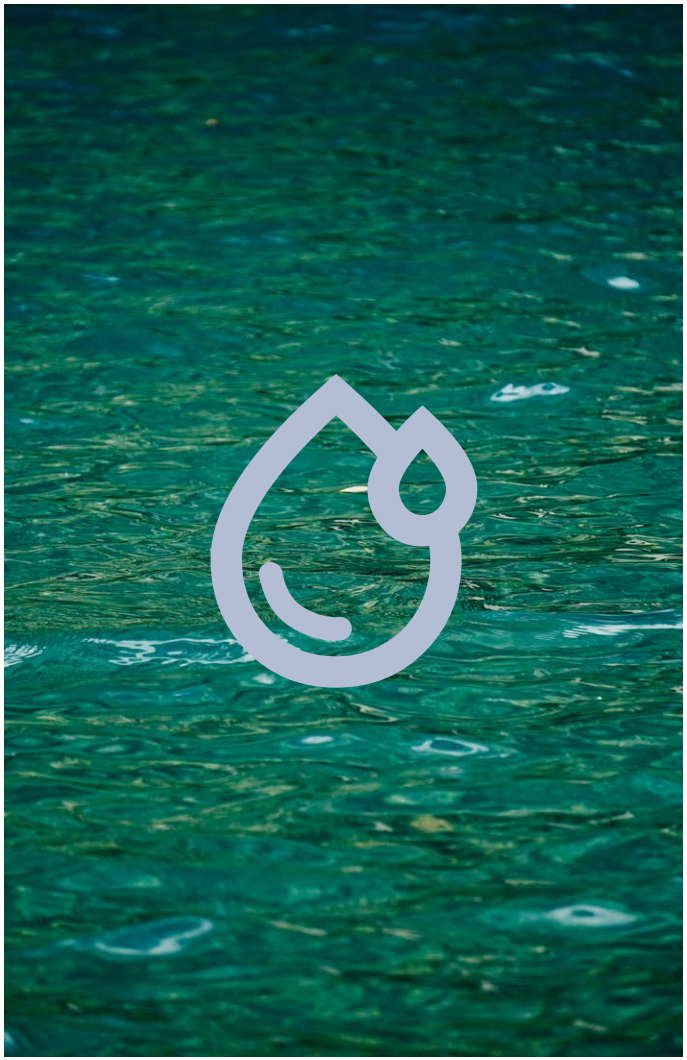
PLANT	OBJECTIVE	TARGET
SP	- Reduce air emissions - Promote safety and environmental preservation in the handling of chemicals	- 5% reduction - Ensure the training of all employees
INP		
PLT		
SPF		
SPI	- Reduce emissions and improve air quality	- Reduce emissions - Zero environmental incidents related to spills
SPPz	- Reduce solvent consumption	- 0.000012 t/k€

ESRS E3
WATER AND MARINE RESOURCES

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities



Regarding ESRS E3 – Water and marine resources, Simoldes Plastics has identified a set of material IROs relating to its consumption and reuse of water, the closed-loop systems used to cool its moulds, the control and monitoring of water abstraction, and its operation in areas exposed to water stress.

Regarding **positive impacts**, the reduction of total water consumption, supported by water-efficiency indicators and the modernisation of infrastructure, together with the promotion of integrated water resource management, underpins Simoldes Plastics' water conservation strategies. The use of closed-loop systems reduces the need for continuous water abstraction for mould cooling, while the maintenance of water quality within these industrial circuits, including through anti-algae treatments, helps prevent the degradation of water resources.

With regard to **negative impacts**, the inadequate management of water abstraction and consumption may place pressure on local water resources, and failures in the control and monitoring of abstraction carry the risk of aquifer contamination.

In terms of **risks**, non-compliance with the requirements relating to the permitting, monitoring and use of water resources may give rise to legal exposure, while aquifer contamination could entail remediation costs and legal penalties. Operating in water-scarce areas also represents a potential reputational risk.

Finally, these areas also present clear **opportunities**. Greater water efficiency reduces operating costs and affords the company greater autonomy and stability of supply, strengthening operational resilience under water-stress scenarios. Sound water management further reinforces the company's environmental reputation and supports its continued legal compliance.

Water management and policies

ESRS E3-1 | Policies related to water and marine resources

Simoldes Plastics manages water within its environmental management system (EMS), aligned with ISO 14001, and through its corporate sustainability-related policies, which apply to the company's own industrial operations and are supported by local operational procedures at each plant. Building on this framework, a dedicated Water Management and Biodiversity Policy sets out the company's specific commitments to the efficient use of water, the prevention of pollution and compliance with international standards, with the aim of ensuring sustainable water management across all operations. In each plant, implementation of this policy is overseen by the EMS function and the Plant Manager, and the results are presented to the Board of Management annually.

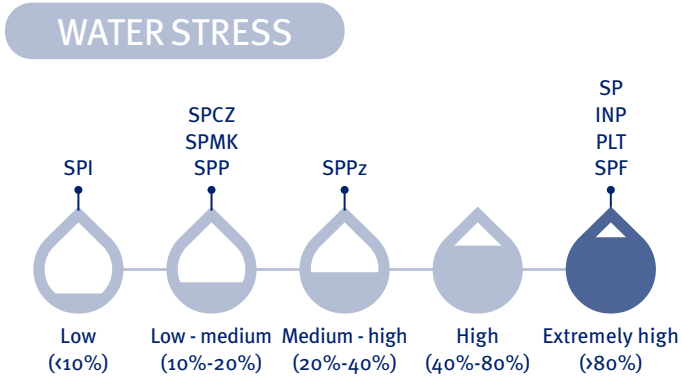
Under this policy, water abstraction is monitored across all operations using consumption indicators from meters installed at points of use, enabling the volumes taken to be recorded and analysed, and reduction measures to be incorporated into the environmental management action plan and objectives. Units located in high water stress areas are identified within this same framework. In terms of treatment, the policy regulates wastewater and effluent control in accordance with applicable legislation in each country, and further extends to preventing the release of microplastics and hazardous substances into bodies of water.

Furthermore, it also serves to protect the ecological and chemical quality of surface water and groundwater and the ecosystems that depend on them, and to prevent harm to the communities affected by water use through careful control of discharges and responsible management of the resource. On this basis, Simoldes Plastics has committed to lowering water consumption across its operations, including at the sites located in areas of high water stress, with the corresponding figures and timeframes set out under Targets below.

Simoldes Plastics does not currently design products or services specifically aimed at water-related or marine challenges. Water performance is reviewed annually and disclosed in the Sustainability Report, with improvements pursued through internal audits and stakeholder engagement.

Water stress

According to the Aqueduct Water Risk Atlas, developed by the World Resources Institute (WRI), Simoldes Plastics' plants in Portugal and France are located in regions that are classified as experiencing extremely high water stress. This classification is based on the ratio of total water withdrawals to the available renewable water supply in a given area, indicating that water demand significantly exceeds available resources.



These sites are treated as a priority within the company's water management framework and are the specific focus of the dedicated water-stress reduction target set out under Targets below. The efficiency and reuse measures described in the following section are applied here as a matter of priority, and every location exposed to water stress has been identified and mapped through the CDP disclosure.

Water use and efficiency measures and targets

ESRS E3-2 | Actions and resources related to water and marine resources

ESRS E3-3 | Targets related to water and marine resources

At Simoldes Plastics, water consumption is tracked via meters installed at points of use and unit-level indicators, which make it possible to detect losses and identify areas for improvement. In that sense, production processes have been adjusted to reduce water usage in washing, cooling and treatment. The most significant installed measure has been the introduction of a closed-loop recirculation system for mould cooling. By maintaining a constant temperature and keeping the cooling water in circulation, the system reduces potable water consumption, reliance on external abstraction, and effluent discharge volume, while supporting Simoldes Plastics' circular economy objectives. From 2026, the annual volume of water reused through this system will be reported as a dedicated indicator. Any effluents generated are treated to meet applicable legal requirements.

These measures have been implemented through investment in equipment and infrastructure, including hydrocarbon separators, as well as by the local EMS and Maintenance functions who install and monitor them, supported by performance indicators and operational procedures. Simoldes Plastics has not developed actions specific to marine resources as none of its operations interface directly with the marine environment and none are located on the coast or discharge into the sea.

Simoldes Plastics has set one global target regarding water, with progress monitored through continuous measurement using digital flow meters, of a **30% reduction in total water consumption by 2030**.

Informed by the water stress classification, this target concentrates efforts on the most vulnerable locations. Furthermore, it operates alongside a number of legally binding requirements that the company must follow, such as the abstraction limits set out in its permits, including those for Portuguese boreholes licensed for irrigation, the parameters governing effluent discharge and the additional conditions attached to its environmental licences. Compliance with these obligations is mandatory, whereas reducing consumption is pursued voluntarily.

Plant level objectives – Environmental Management Programmes 2025

PLANT	OBJECTIVE	TARGET	PERFORMANCE INDICATOR
SP	- Reduce water consumption	- 5% reduction	m³/M€
INP			
PLT	- Assess the new water consumption estimate	- Monthly monitoring of water consumption	
SPF	- Reduce water consumption	- 5% reduction	
SPP		- Saving of 40 m³	
SPPz		- 0.31 m³/k€	
SPMK	- Reduce water consumption and prevent losses and leaks	- 3 m³/M€	
SPI	- Optimise the use of water resources - Ensure compliance and reduce the pollutant load of industrial effluent (oily water)	- Reduce consumption - 100% of effluent treated within legal standards	

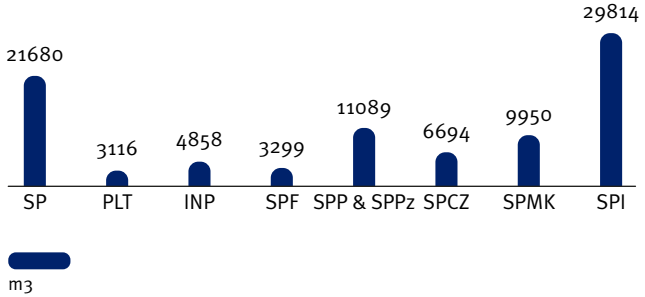
Water consumption

ESRS E3-4 | Water consumption

In 2025 Simoldes Plastics consumed **90.500 m³** of water across all operations. To further assess efficiency, water intensity in relation to economic performance is also tracked, which overall stood at **130.1 m³/M€**.

ESRS REF.	WATER CONSUMPTION (M³)	2025
E3-4, 28 (a)	**Total water consumption**	**90.500**
E3-4, 29	**Water intensity** (m³ of water consumed/million euros of turnover)	**130,1**
	SP	154,5
	PLT	52,8
	INP	52,3
	SPF	48,7
	SPP & SPPz	90,6
	SPCZ	63,2
	SPMK	483,5
	SPI	345,8

Water consumption per plant





ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Within the scope of ESRS E5 – Resource use and circular economy, Simoldes Plastics has identified a set of material IROs relating to material use efficiency, waste management, the recycling and reuse of materials, and the integration of circular economy principles across its value chain.

Regarding **positive impacts**, incorporating recycled materials into product development reduces the consumption of virgin raw materials and eases pressure on non-renewable resources, while the recycling and reuse of materials, wherever technically feasible, conserves natural resources and lowers waste volumes. Directing hazardous waste to licensed operators ensures appropriate treatment and protects public health.

With regard to **negative impacts**, the continued use of virgin materials such as polypropylene and polyethylene, required to meet client's technical specifications, limits circularity, and internal recycling capacity remains constrained by technical limitations and customer authorisations. Inadequate waste management may, in turn, cause environmental damage and pose risks to public health.

In terms of **risks**, dependence on fossil-based raw materials exposes the company to price volatility and to the regulatory risk associated with efficiency and waste-reduction targets, while the high costs of external treatment, transport and compliance may increase operating costs. Limited internal recycling capacity likewise deepens reliance on external operators and on raw materials.

These areas also present clear **opportunities**. Optimising product design reduces material consumption and strengthens competitiveness, internal recycling solutions and process innovation enable cost reductions and lower waste generation, and closer collaboration with customers and suppliers on material circularity aligns the company with evolving regulatory and market expectations.



Resource use and circular economy policies

ESRS E5-1 | Policies related to resource use and circular economy

Simoldes Plastics does not yet uphold a dedicated policy on resource use and circular economy. Instead, the efficient use of resources and waste reduction are embedded in the environmental and operational procedures integrated into the environmental management, and are supported by a set of complementary instruments, such as the resource and waste provisions of the Code of Ethics and Conduct, the circularity requirements of the Sustainable Procurement Policy, and the Management Systems & Sustainability Policy. These instruments collectively shape the company's approach to material efficiency, recycled content, waste reduction and designing more durable, recyclable products.

The Code of Ethics and Conduct sets out the expectation that waste production is reduced and that surplus material is reused safely and responsibly at all stages of the production process and throughout the product life cycle, including at the end of life. When implementing these principles, the company's environmental procedures adhere to the waste hierarchy, prioritising reduction at source, followed by recycling and recovery. Only waste for which there is no suitable technical alternative is disposed of by licensed operators. This approach is reinforced through the segregation of waste by type and the systematic raising of employee awareness. Furthermore, the Management Systems & Sustainability Policy commits Simoldes Plastics to promoting circular economy, waste reduction and the efficient use of resources.

Similarly, Simoldes Plastics seeks to reduce raw material consumption and increase recycled content use, although the incorporation of recycled materials is currently limited by client requirements. For now, the sustainable sourcing of renewable resources is addressed through the incorporation of natural fibres where technically feasible.

Circularity across the value chain is addressed through the Sustainable Procurement Policy, which establishes circularity and innovation as guiding principles and assesses suppliers against dedicated circularity criteria covering recycled content, design for recycling, and waste reduction, with support provided in the form of training on circularity and waste management.

Resource use and circular economy measures and targets

ESRS E5-2 | Actions and resources related to resource use and circular economy

ESRS E5-3 | Targets related to resource use and circular economy

Simoldes Plastics develops its products in a context where the conditions governing automotive component design are shifting, as climate neutrality commitments, constrained access to raw materials and an emerging European regulatory framework for vehicle circularity increasingly determine what may be placed on the market.

On this basis, Simoldes Plastics' R&I department is collaborating with different customers on projects that test how these requirements can be met in practice. Throughout the reporting period, different projects were carried out, focusing on the substitution of conventional polymers by renewable or lower-impact alternatives (such as wood or cork, among others), the incorporation of industrial waste streams into new components, the reduction of parts to a single material family in order to simplify dismantling and recycling, and the development of product architectures that allow materials to be separated at end of life. The reduction in carbon footprint and wider environmental impacts associated with these solutions is assessed through LCAs, based on the recognised Environmental Footprint 3.1 methodology.

The intention is not simply to lower the environmental footprint of individual components, but to rethink how a part is conceived, produced, used and recovered, so that the company is able to meet customer specifications and regulatory requirements as these evolve. These projects remain at a development stage, with patent applications for

a number of them currently pending, and their outcomes are not yet reflected in the material inflows reported for the reporting period.

Furthermore, actions in place in day-to-day operations are based on the principle of continuous improvement, absorbed into ordinary operational activity and delivered by each plant's operational teams. The consumption of raw materials, energy and water is monitored across all plants through internal indicators, allowing production processes to be optimised. Waste is segregated at source and channelled towards recycling or recovery, and these efforts are reinforced by quality control and process improvement measures aimed at reducing rejects, rework, and the unnecessary generation or mixing of waste.

This approach extends into the value chain through ongoing collaboration with suppliers, customers, and licensed waste management operators, structured around technical, environmental, and quality requirements applicable to the supply chain and production processes. Suppliers provide compliant materials, customers define the technical specifications and performance requirements of the products, licensed operators ensure the proper management and recovery of waste, and Simoldes Plastics monitors these interactions. Qualified suppliers of recycled raw materials are regularly monitored for opportunities to incorporate them into the company's processes, although such incorporation depends on client approval and on the technical and quality requirements applicable to automotive products. Simoldes Plastics has not identified any significant dependence on critical raw materials or rare earths and maintains a panel of alternative suppliers across the various material grades.

The scope of these actions is shaped by the company's position in the value chain. As a manufacturer working to client specifications, Simoldes Plastics has limited ability to influence product design, including durability, reparability and recyclability, and contributes principally through rigorous quality compliance, process optimisation and the technical advice provided to customers. The decision on the materials and design solutions ultimately adopted rests with the client.

Simoldes Plastics has set a global target to **increase the use of renewable materials in product developments by 40%, by 2030**. In support of its circular design approach, the company ensures that parts are properly marked to facilitate their identification and recycling at the end of their life cycle, while maintaining full compliance with IMDS and REACH requirements. Sustainability considerations are further integrated into product development through the assessment of the Product Carbon Footprint (PCF) for all new products and major design changes.

Each plant's environmental management programmes incorporate objectives aligned with this global target, while also reflecting the specific circumstances and priorities of each site. As a result, these objectives are tailored to each individual plant, rather than applied uniformly across the company.

The effectiveness of these commitments is assessed through operational and quality indicators, including parts-per-million rates, to reduce waste, optimise the use of raw materials, and improve process efficiency. Simoldes Plastics monitors the evolution of regulatory requirements and international best practice with a view to incorporating quantified objectives for resource use and the circular economy into future environmental planning. Responsibility for monitoring environmental performance in this area is shared between the management of each plant and the corporate Sustainability and EMS functions.



Plant level objectives – Environmental Management Programmes 2025

PLANT	OBJECTIVE	TARGET	PERFORMANCE INDICATOR
SP	- Reduce the volume of oil waste - Increase the quantity of waste sent for recovery	- 2% reduction - 15% increase	t/k€
INP			
PLT			
SPF		- 2% reduction - 10% increase	
SPP	- Reduce oil use and oil leakage - Reduce carton usage and carton waste - Reduce plastic waste from discarded parts	- 25% reduction in oil use; reduction of oily waste - 15% reduction in carton waste	
SPPz	- Reduce oil consumption - Reduce waste generation	- 1.77% - 0.1476 t/k€	
SPCZ	- Limit the volume of waste produced	- Maximum of 85 tonnes per month	
SPMK	- Prevent leaks and spills and reduce oil consumption - Reduce total waste generation	- 60% reduction - to 0	
SPI	- Ensure environmentally sound disposal of contaminated waste - Reduce paper and cardboard consumption - Maximise internal recycling of plastic waste - Reduce waste in the production process	- 100% of waste with traceable disposal - Reduce paper use - Reprocessing of the plastic waste generated - Reduce the scrap rate in production	

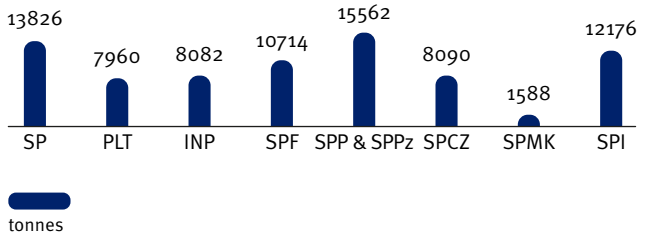
Resource inflows

ESRS E5-4 | Resource inflows

In its own operations and upstream value chain, Simoldes Plastics relies on industrial raw materials, chiefly technical metals and components, as well as water, energy and packaging materials such as cardboard, wood and plastics.

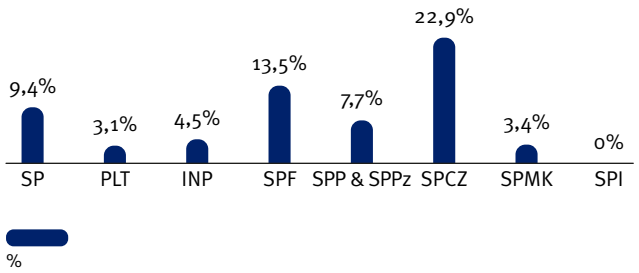
During 2025, the production units used approximately **77.998 tonnes of materials in total** (raw materials, masterbatches, paints and adhesives), almost entirely technical in nature, given the polymer-based products the company manufactures. The breakdown by unit is set out below.

Weight of technical and biological materials per plant



Where feasible, part of the materials used in production consists of recycled raw materials incorporated into the products. In 2025, Simoldes Plastics used approximately **6.215 tonnes of recycled raw material** across its operations, equivalent to around **8%** of the total materials used. The share of recycled content varies considerably between units, with SPI using no recycled raw material during the reporting year, due to client specifications.

Share of recicled raw materials used per plant



These recycled and virgin raw materials alike are purchased within the bill of materials (BOM) for each part and are, for the most part, imposed and approved by clients, who determine where and how such materials may be used. Simoldes Plastics generally does not reuse materials recovered from its own by-products or waste streams.

The data are predominantly drawn from direct measurements recorded in Simoldes Plastics' internal systems for raw materials, water, waste, and packaging consumption.

Resource outflows

ESRS E5-5 | Resource outflows

Products and materials

The principal outputs of Simoldes Plastics' production process are plastic components for the automotive industry, developed and manufactured to the technical specifications defined by its clients. These parts are made predominantly from technical polymers such as polypropylene, ABS and polycarbonate, and pass through component assembly, welding and finishing operations including painting and wrapping. Alongside the finished products, the process generates plastic waste, and the packaging used in shipping and logistics, both managed in accordance with legal requirements and the environmental management system practices.

The durability of the components is defined by the client. Each part is designed to meet the performance requirements defined by the OEM and is typically expected to last for the vehicle's service life, in line with automotive industry standards. Repairability does not apply to these products as defined in the IATF standard. Simoldes Plastics only carries out specific reworks with the client's prior authorisation.

Each part produced by Simoldes Plastics is identified with the symbol of the polymer injected and, taken on its own, would be recyclable. However, the manufacturing processes involved, including spot welding, adhesive lamination and painting, together with the combination of different materials within a single part, reduce the proportion that can effectively be recycled at end-of-life. Drawing on LCAs outcomes and the values used to inform customers, end-of-life **recyclability is estimated to fall within a range of 70% to 85%**, depending on the product type and the materials involved.

Waste

During the reporting period, Simoldes Plastics generated a total of **4.985,4 tonnes of waste** across all operating sites. Of this total, **3.740,8 tonnes were diverted from disposal** through recycling and other recovery operations, while **1.244,6 tonnes were sent for disposal** in landfills or through other disposal operations.

Information on waste is derived from direct records and internal operational accounting. It is collected based on the actual weights measured when waste is sent for treatment and categorised according to local applicable legislation. All published figures reflect direct measurement, with no use of estimates. The breakdown by hazard classification and treatment type is set out in the table below.

ESRS REFERENCE	WASTE (TONNES)	2025
E5-5, 37(b)	**Hazardous waste**	788,7
E5-5, 37(b)	Diverted from disposal	333,3
E5-5, 37(b) i	Preparation for reuse	0
E5-5, 37(b) ii	Recycling	190,5
E5-5, 37(b) iii	Other recovery operations	142,8
E5-5, 37(c)	Directed to disposal by waste treatment type	455,4
E5-5, 37(c) i	Incineration	65,6
E5-5, 37(c) ii	Landfill	207,7
E5-5, 37(c) iii	Other disposal operations	182,1
E5-5, 37b	**Non-hazardous waste**	4.196,7
E5-5, 37b	Diverted from disposal	3.407,5
E5-5, 37(b) i	Preparation for reuse	0
E5-5, 37(b) ii	Recycling	1.236,2
E5-5, 37(b) iii	Other recovery operations	2.171,3
E5-5, 37(c)	Directed to disposal by waste treatment type	789,2
E5-5, 37(c) i	Incineration	1
E5-5, 37(c) ii	Landfill	649,2
E5-5, 37(c) iii	Other disposal operations	139,1
E5-5,37(a)	**Total waste generated**	4.985,4
E5-5, 37(d)	**Total amount of non-recycled waste (Disposal)**	1.244,6
E5-5, 37(d)	**Total percentage of non-recycled waste (Disposal)**	25%

75%
of waste is diverted from disposal

For additional context, waste intensity was also calculated in relation to 2025 economic performance, expressed as tonnes of waste per million euros of turnover. This figure reached **7,2 tonnes of waste per million euros of turnover**. Calculating this indicator allows for the efficient monitoring of operations in relation to waste generation.

WASTE INTENSITY (TONNES OF WASTE/ MILLION € OF TURNOVER)	2025
Total	**7,2**
SP	9,8
PLT	9,2
INP	5,6
SPF	5,2
SPP & SPPz	3,6
SPCZ	8,3
SPMK	9,4
SPI	7,8

SOCIAL



In order to present the data in this chapter more clearly, the following industrial units are referred to as follows:

- **SP** | Simoldes Plásticos, S.A.
- **INP** | Inplás – Indústria de Plásticos, S.A
- **PLT** | Plastaze – Plásticos de Azeméis, S.A
- **SPF** | Simoldes Plásticos France, SARL
- **SPP** | Simoldes Plásticos Polska SP Zoo
- **SPPz** | Simoldes Plastics Polska Zory
- **SPCZ** | Simoldes Plásticos Czech s.r.o.
- **SPMK** | Simoldes Plásticos Maroc Kenitra
- **SPI** | Simoldes Plásticos Indústria (Curitiba and S.J. Pinhais)



ESRS S1 OWN WORKFORCE

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

In line with ESRS S1 – Own Workforce, Simoldes Plastics has identified a range of material IROS, regarding its own employees, gender and pay equity, occupational health and safety, and work-life balance.

Positive impacts include the diversity and inclusion principles embedded in the Code of Ethics and Conduct, the provision of permanent contracts and pay above the applicable national minimum wage, and compliance with working time legislation, all of which support a more diverse workforce and contribute to job stability and economic well-being. Rigorous occupational health and safety procedures, mandatory personal protective equipment and continuous training help to reduce the risk of accidents, while freedom of association, collective bargaining agreements, channels for worker participation and a whistleblowing channel promote social dialogue, protect workers and reinforce a culture of accountability that is aligned with the fundamental ILO conventions.

Negative impacts include the absence of formal gender equality plans, harmonised diversity procedures and work-life balance policies, which can allow inequalities to persist unidentified and create uncertainty for workers. Night work and extended shifts can impact physical and mental health, leading to burnout and higher staff turnover. Unequal access to training, low unionisation in certain contexts, and gaps in anti-harassment measures can limit skills development, collective representation, and responses to situations affecting well-being. While no operations have been identified as being at significant risk of forced or child labour, any such occurrence would have a serious impact on the human rights, health and dignity of those affected.

In terms of **risks**, gender and pay inequality can lead to labour disputes, legal penalties and reputational damage, while health and safety issues in the workplace can increase absenteeism, lost working days, insurance costs and recruitment costs. Skills gaps can lead to errors and inefficiencies, as well as the loss of talent. Labour disputes and rigid collective agreements can reduce operational flexibility. Human rights violations can have legal and reputational consequences, including exclusion from international value chains.



Regarding **opportunities**, inclusive practices and competitive employment conditions strengthen the company's reputation as a responsible employer, improving talent attraction and retention. Investment in training and a robust safety culture lowers the cost of poor quality, supports productivity and reduces accidents and absenteeism. Transparency in labour practices and compliance with ILO conventions can strengthen competitiveness in demanding international markets and increase the trust of customers, investors and partners.

Workforce policies

ESRS S1-1 | Policies related to own workforce

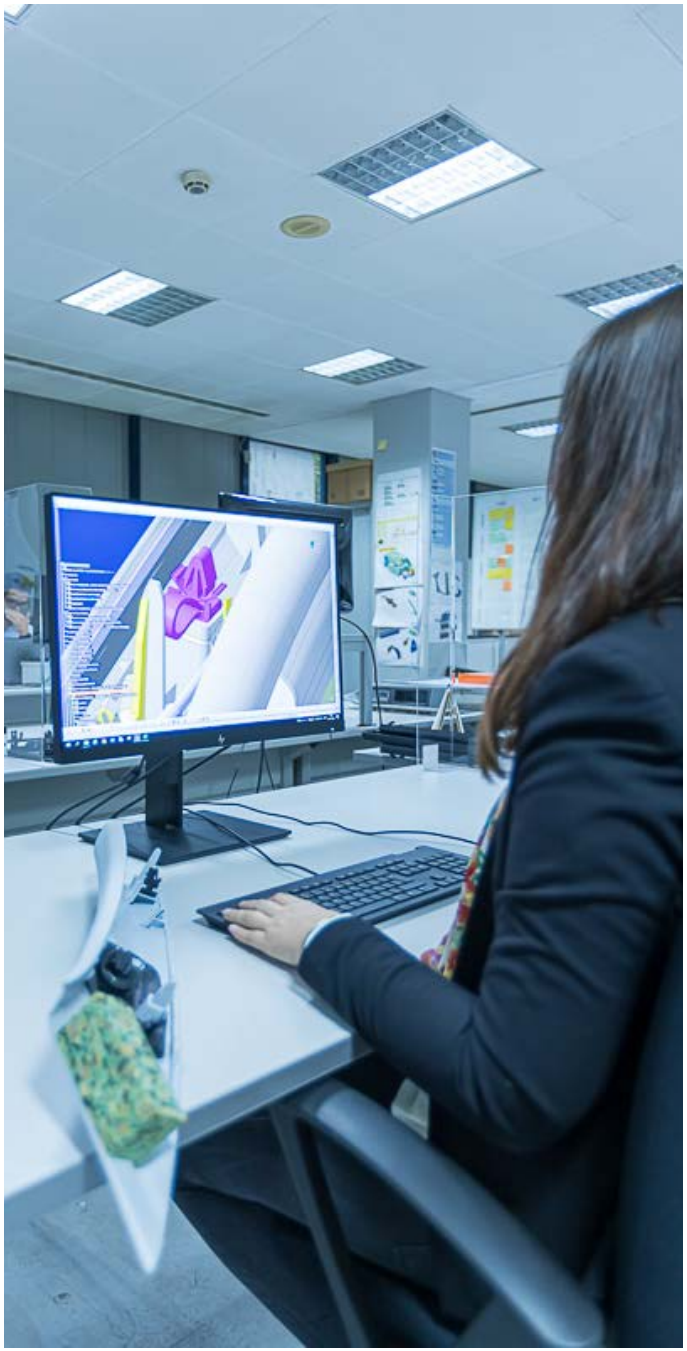
Simoldes Plastics uses a set of policies and procedures applied across the company to govern its workforce. The central instrument is the Code of Ethics and Conduct, to which all internal stakeholders of Simoldes Plastics are bound. Other complementary instruments include the Whistleblower Protection Policy, human resources procedures, and personal data protection and privacy policies. While these instruments apply to all employees, certain procedures apply only to particular groups according to their responsibilities and activities. No significant changes were made to workforce-related policies during the reporting period.

Commitments in the area of human and labour rights are anchored in the Code of Ethics and Conduct, which ensures alignment with applicable legislation and international standards, such as the ten principles of the UNGC adapted to the realities of production, and the fundamental rights set out in the eight core conventions of the ILO. The prohibition of child labour is also in line with the United Nations Convention on the Rights of the Child.

As set out in the Code of Ethics and Conduct, forced and compulsory labour, human trafficking, and child labour are strictly prohibited, and no person under the age of 18 shall be hired. The Code also prohibits abuse, bullying, moral harassment, sexual harassment, and discrimination on the grounds of race, gender, sexual orientation, age, religious belief, disability, marital status, political opinion, ethnic or social origin, or nationality. The rights of vulnerable groups are recognised, and breaches of these rights will result in disciplinary action. These provisions are implemented by integrating them into Human Resources (HR) processes and are supported by the whistleblowing channel.

Simoldes Plastics has a policy for preventing workplace accidents, which is set out in the occupational health and safety (OHS) principles integrated into the Sustainability Policy. The company operates an integrated environment and OHS management system based on legal compliance, the systematic identification and control of occupational risks, and the elimination or reduction of hazards at source. This management system is certified to ISO 45001 at the units in SP, INP, PLT, SPCZ, SPMK and SPP. Although the remaining units are not certified, equivalent practices are applied on a company-wide basis.

Workforce-related policies are communicated through the onboarding process, the employee handbook, the corporate intranet and compliance platforms, with the Code of Ethics and Conduct also available via SAP and on the website. The HR department promotes clarification and training sessions where relevant, and any questions concerning the interpretation or application.



Workforce engagement, concerns and remediation

ESRS S1-2 | Processes for engaging with own workers and workers' representatives about impacts

ESRS S1-3 | Processes to remediate negative impacts and channels for own workers to raise concerns

Engagement with employees, for which the HR Director holds operational responsibility, takes place directly and through their representatives, in accordance with legal requirements and practices of each geography:

- Periodic meetings
- Internal communication and feedback channels
- Internal consultations, interviews and surveys
- Mechanisms for raising concerns

These mechanisms enable the collection of structured feedback on working conditions, workload and health and safety, as well as the identification of employees' concerns and expectations. They also promote an environment of ongoing dialogue, prevent workplace disputes and incorporate employees' concerns into the continuous improvement of internal procedures. Furthermore, Simoldes Plastics holds formal mechanisms to engage with workers' representatives regarding respect for human rights. Dialogue is conducted through elected workers' representatives, health and safety committees, and internal communication channels, which enable structured feedback on the same topics.

Although a formalised approach directed specifically at potentially vulnerable or marginalised groups has not yet been established, Simoldes Plastics strives to raise awareness of psychosocial risks, provides individual support where necessary, and maintains accessible communication channels.

Regarding concerns, suggestions or needs, employees may communicate these by:

- Contacting their line manager directly
- Contacting HR
- Contacting Workers' representatives
- Internal committees (where applicable)
- Team meetings
- Through the whistleblowing channel – available to the entire workforce across all units

Matters raised through these channels are directed to the relevant departments and dealt with in accordance with internal procedures. Corrective or improvement measures are implemented where necessary. The registration, investigation and follow-up of reports submitted through the whistleblowing channel are carried out in accordance with the Whistleblower Protection Procedure, as described in ESRS G1. This procedure ensures confidentiality and protection against retaliation. Currently, the company does not carry out a formal, documented assessment of employees' awareness of and trust in these channels. Instead, these aspects are monitored through regular interaction between employees, managers and HR.

Negative impacts on the workforce are identified through risk assessments carried out under the integrated environment and OHS management systems, through mechanisms for raising concerns and through dialogue with workers' representatives. Where negative impacts on the workforce are identified, Simoldes Plastics ensures that appropriate remedial action is taken. This may include pay adjustments, changes to working conditions, the provision of individual support measures or the reinforcement of social protection, in accordance with applicable legislation and internal procedures.

Workforce actions and targets

ESRS S1-4 | Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

ESRS S1-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Simoldes Plastics takes a structured, preventive approach to managing the IROs related to its workforce, supported by an internal framework of policies, procedures and management systems, such as the previously mentioned Code of Ethics and Conduct, the OHS principles incorporated into the Sustainability Policy, the Whistleblower Protection Policy, and the human resources procedures that govern recruitment, training, performance appraisal, and career management.

Together, these policies establish clear principles regarding ethical conduct, working conditions, non-discrimination, and respect for human rights, thereby guiding organisational practices and decision-making processes. Situations calling for action are identified through HR management information, occupational risk assessment, dialogue with workers' representatives, and internal reporting mechanisms. The response is calibrated according to the severity and frequency of the impact, the population affected, and the applicable legal requirements.

Actions already implemented and ongoing include:

ACTIONS

- The integrated environmental and OHS management systems, providing for the regular identification and assessment of occupational risks, the implementation of preventive measures and continuous monitoring
- Provision of certified personal protective equipment, ergonomic assessment of workstations, fire safety management and regular health and safety training
- Assessment of psychosocial risks, covering factors such as workload, stress and work-life balance
- Training and skills development programmes – technical and behavioural – delivered internally, externally and on the job, with a learning management platform providing flexible access to technical, digital, behavioural and sustainability content
- Performance appraisal and career development processes
- Social dialogue mechanisms and employee participation channels, complemented by the whistleblowing channel available across all units
- Integration of equality, non-discrimination and human rights principles into HR processes and management practices, with corrective measures, organisational adjustments and training actions adopted whenever necessary

Where material impacts have occurred, remedies have been made available, as set out in the previous section. These actions are supported by dedicated HR and OHS teams at headquarters and unit level, as well as financial resources allocated to implementing policies, training programmes, well-being measures, and internal and external audits. Measure effectiveness is assessed through regular monitoring of quantitative and qualitative indicators, including turnover, absenteeism, training participation, accident and occupational disease figures, the results of internal assessments, and employee feedback. The performance achieved during the reporting period is set out in the following metrics.

Simoldes Plastics is committed **to minimising workplace accidents through preventive strategies and continuous training**, and has set itself the ambitious target of **achieving zero accidents involving employees by 2030**.

Human Capital composition

ESRS S1-6 | Characteristics of the undertaking's employees

The workforce is the driving force behind Simoldes Plastics' operations. Providing fair working conditions and stable employment relationships in every geographical location helps to create a resilient and engaged workforce that can support growth and maintain performance in the long term.

COUNTRY	2025 (HEADCOUNT)	FEMALE	MALE	TOTAL
Portugal SP, INP, PLT	**Number of employees**	**459**	**1.329**	**1.788**
	Number of permanent employees	408	1.264	1.672
	Number of temporary employees	51	65	116
	Number of full-time employees	459	1.319	1.778
	Number of part-time employees	-	10	10
France SPF	**Number of employees**	**102**	**229**	**331**
	Number of permanent employees	87	189	276
	Number of temporary employees	15	40	55
	Number of full-time employees	100	229	329
	Number of part-time employees	2	-	2
Poland SPP & SPPz	**Number of employees**	**313**	**221**	**534**
	Number of permanent employees	313	221	534
	Number of temporary employees	-	-	-
	Number of full-time employees	313	221	534
	Number of part-time employees	-	-	-
Czech Republic SPCZ	**Number of employees**	**351**	**360**	**711**
	Number of permanent employees	169	184	353
	Number of temporary employees	182	176	358
	Number of full-time employees	350	358	708
	Number of part-time employees	1	2	3
Morocco SPMK	**Number of employees**	**41**	**90**	**131**
	Number of permanent employees	41	90	131
	Number of temporary employees	-	-	-
	Number of full-time employees	41	90	131
	Number of part-time employees	-	-	-
Brazil SPI (Curitiba and S.J. Pinhais)	**Number of employees**	**682**	**1.026**	**1.708**
	Number of permanent employees	16	28	44
	Number of temporary employees	666	998	1.664
	Number of full-time employees	682	1.026	1.708
	Number of part-time employees	-	-	-
TOTAL	**Number of employees**	**1.948**	**3.255**	**5.203**
	Number of permanent employees	**1.034**	**1.976**	**3.010**
	Number of temporary employees	**914**	**1.279**	**2.193**
	Number of full-time employees	**1.945**	**3.243**	**5.188**
	Number of part-time employees	**3**	**12**	**15**

In 2025, Simoldes Plastics employed a total of **5.203** people holding a direct contract with the company, distributed across Portugal (1.788), Brazil (1.708), Czech Republic (711), Poland (534), France (331) and Morocco (131). Of the total, **57,85%** of the workforce, held permanent contracts, while **42,15%** were employed on a temporary basis.

Almost the entire workforce was made up of full-time employees, accounting for **99,71%** of the total, compared to **0,29%** for part-time employees, reflecting an operational model that is predominantly based on full-time production roles.

In terms of gender distribution, **62,56%** of the workforce is male and **37,44%** is female. While this reflects the industrial nature of the company's activities, it also indicates an ongoing opportunity to improve gender balance. However, there were significant geographical variations, with women representing the majority of the workforce in Poland and nearly half in Czech Republic.

During the reporting period, Simoldes Plastics recorded 728 new hires and 630 departures, resulting in a net increase of 98 employees. The **turnover rate, measured as the ratio of departures to total headcount, stood at 12,11%** company wide. Monitoring these movements enables Simoldes Plastics to gain a better understanding of workforce dynamics, reinforce retention practices and ensure continuity of operations. The figures reported are drawn from the HR records of each production unit.



Non-employees' composition

ESRS S1-7 | Characteristics of non-employee workers in the undertaking's own workforce

Alongside its direct employees, Simoldes Plastics relies on workers who do not hold a contract with the company, but who operate under its control, either performing production and logistics tasks alongside Simoldes Plastics' own teams or providing support services at its sites.

NON-EMPLOYEES
WORKERS WITHOUT A DIRECT CONTRACT, 2025

TYPE OF WORKER	FEMALE	MALE	TOTAL
Independent workers	0	0	0
Workers hired by other companies (agency, temp work, etc.)	552	486	1.038
Total non-employees	**552**	**486**	**1.038**

In 2025, the group recorded 1.038 non-employees, corresponding to approximately one fifth of the number of employees with a direct contract. All of them were workers supplied by other companies, notably recruitment and temporary employment agencies and service providers. Their tasks fall into two distinct groups. The first group consists of production-related work carried out alongside the company's employees, while the second group comprises outsourced support services. No self-employed or independent workers were engaged during the reporting period.

Collective labour agreements

ESRS S1-8 | Collective bargaining coverage and social dialogue

Simoldes Plastics operates in various countries whose industrial relations frameworks differ substantially, and the coverage of its workforce by collective agreements and by workers' representation reflects those national contexts rather than a single group-wide model.

In 2025, **73,55% of employees were covered by collective bargaining agreements**. Coverage was complete in Portugal, France and Brazil, where all employees fall within the scope of the applicable instruments, and absent in Poland, the Czech Republic and Morocco, where no employees were covered.

Workers' representation follows a different pattern. All employees in France, Brazil and Morocco are represented by workers' representatives. In Portugal, representation is limited to 14% of employees at SP and 13% at Plastaze, with no representation at Inplás, giving a national coverage of 11.2%. In Poland, there are no workers' representation structures at either unit, however 25% of employees at the SPP unit are members of a trade union, while the SPPz unit records no union membership. In the Czech Republic, no employees are represented by workers' representatives.

Simoldes Plastics does not have a European Works Council or a Societas Europaea works council covering its employees.

Diversity, equity and inclusion (DEI)

ESRS S1-9 | Diversity indicators

ESRS S1-12 | Persons with disabilities

Operating across eight countries, Simoldes Plastics recognises diversity, equity and inclusion (DEI) as intrinsic to its workforce, essential for a healthy working environment and equality of opportunity, and vital for attracting and retaining the skills required by its operations.

Through the Code of Ethics and Conduct, Simoldes Plastics is committed to eliminating discrimination in employment by prohibiting distinctions based on race, sex, sexual orientation, age, religious belief, disability, marital status, political opinion, ethnic or social origin, or nationality, and expressly recognises minorities and vulnerable groups.

Under the same principle, Simoldes Plastics is committed to attracting and retaining people based on their capabilities and merit, and building a culture of openness and honesty, where conduct between individuals is grounded in respect and consideration. Abuse and bullying are not tolerated. Moral, workplace and sexual harassment, as well as harassment based on race, religious belief or sexual orientation, are regarded as unacceptable. Breaches will result in disciplinary action, including termination of the employment contract where justified.

GENDER DISTRIBUTION ON LEADERSHIP POSITIONS

LEADERSHIP BY GENDER (2025)					
LEVEL	FEMALE		MALE		TOTAL
	NUMBER	%	NUMBER	%	
Board	0	0%	2	100,0%	2
Top Management	1	7,7%	12	92,3%	13
Plants Management	21	21,6%	76	78,4%	97
TOTAL	**22**	**19,6%**	**90**	**80,4%**	**112**

Leadership roles are considered by headcount at the end of the reporting period.

In 2025, **women held 22 of the 112 leadership** positions across Simoldes Plastics, representing **19,64%** of the total. The highest level of female representation was found in plant management, at 21,65%, and it fell at the more senior levels, with only one woman among the thirteen top management members. Simoldes Plastics recognises this as the clearest gap in its diversity profile.

EMPLOYEE AGE DISTRIBUTION

EMPLOYEE AGE DISTRIBUTION (2025)				
AGE GROUP	‹ 30 YEARS OLD	30 TO 50 YEARS OLD	› 50 YEARS OLD	TOTAL
Employees	1.056	2.804	1.343	**5.203**

The age profile of the workforce is balanced towards the middle age group, with **53,89% of employees aged between 30 and 50 years**. There are significant differences in this distribution between different geographical locations, with the Moroccan and Czech units having the youngest workforces, with over half of their employees being under 30 years of age, whereas the Portuguese units have the oldest workforce.

INCLUSION OF EMPLOYEES WITH DISABILITIES

EMPLOYEES WITH DISABILITIES (2025)		
FEMALE	MALE	TOTAL
1,02%	1,93%	**2,95%**

Figures are expressed as a percentage of Simoldes Plastics' total employees (Female + Male = Total). They correspond to the weighted average of the percentages obtained for each plant, weighted by the plant's total headcount. This approach was adopted to standardise information.

In 2025, **employees with disabilities represented 2,95% of the total workforce**, comprising 1,02% female and 1,93% male employees. Figures varied markedly between units, with the highest proportions recorded at the Brazilian, French and Portuguese units, which demonstrates that the inclusion of people with disabilities is already an established practice in a significant part of the group. Simoldes Plastics does not yet have a structured group-wide programme for recruiting, supporting and retaining people with disabilities, and recognises that the differences observed reflect local practice rather than a harmonised approach. The experience gathered at the units with the strongest performance provides a solid basis on which to build a more consistent approach across all geographies in the coming years.



Fair remuneration and pay equity

ESRS S1-10 | Adequate wages

ESRS S1-16 | Remuneration metrics (pay gap and total remuneration)

Simoldes Plastics remunerates all its employees in accordance with the applicable wage benchmarks in each country in which it operates. The Code of Ethics and Conduct stipulates that the remuneration and benefits paid for each working day must exceed the guaranteed minimum monthly wage defined for the respective country, and where collective bargaining applies, the remuneration must exceed the minimum set for each professional category. These benchmarks comprise the statutory minimum wage laid down by national labour legislation, collective agreements where applicable, and prevailing sector wage practices.

During the reporting period, no employees were identified as receiving remuneration below the applicable adequate wage benchmark in any of the countries of operation.

COUNTRY	UNIT	GENDER PAY GAP (%)	HIGHEST-PAID INDIVIDUAL TO MEDIAN EMPLOYEE REMUNERATION RATIO
Portugal	SP	9,72%	16,74
	INP	22%	5
	PLT	23%	5,35
France	SPF	22,6%	4,08
Poland	SPP	30%	8,84
	SPPz	32%	8,32
Czech Republic	SPCZ	68,14%	5,10
Morocco	SPMK	33,95%	189,90
Brazil	SPI Curitiba	33,69%	28
	SPI S.J. Pinhais	26,8%	13

Employee social security and protection

ESRS S1-11 | Social protection

At Simoldes Tools, we ensure that all employees are covAt Simoldes Plastics all employees benefit from social protection against loss of income, ensured by the public schemes in force in each country of operation and complemented, where applicable, by mandatory insurance and by benefits established in collective agreements:

- **Sickness** – coverage is ensured through sickness benefits and partial income maintenance, in accordance with national legislation and applicable collective agreements
- **Unemployment** – employees are covered by public unemployment protection schemes, which provide financial support in the event of involuntary termination of employment
- **Employment injury and acquired disability** – protection is ensured through mandatory occupational accident insurance and through public social protection schemes, as applicable. Simoldes Plastics also complies with its legal obligations regarding the notification and management of occupational accidents before the competent authorities
- **Parental leave** – all employees are entitled to maternity, paternity and parental leave with associated income protection, in accordance with national legislations and, where applicable, with supplementary benefits established in collective agreements
- **Retirement** – employees are covered by public pension and retirement schemes through mandatory social security contributions, with supplementary benefits provided in some cases by law or by collective labour regulation instruments

No geographies or groups of employees were identified as lacking coverage against any of these events during the reporting period.

Training and development

ESRS S1-13 | Training and skills development indicators

The continuity of Simoldes Plastics rests on the competence of the people who make its products, and the company works from the premise that each employee must be properly equipped for the activity assigned to them, grounded in quality, rigour, hygiene and safety.

Training serves two purposes at once: it ensures that legal and customer requirements are met and that operational risks stay under control, and it opens a path for individual progression through constructive appraisal, job rotation, functional flexibility and access to professional and personal development programmes. A culture that recognises merit is understood to be decisive in attracting and retaining people of high capability, whose competences grow through sustained challenge, openness to change and working alongside others.

299 995 h
total training hours

AVERAGE TRAINING HOURS BY GENDER (2025)			
COUNTRY	UNIT	FEMALE	MALE
Portugal	SP	39,8	40,6
	INP	67,1	147,7
	PLT	43,0	37,0
France	SPF	8	6
Poland	SPP	2,9	4,7
	SPPz	8,5	6,8
Czech Republic	SPCZ	6	9
Morocco	SPMK	3,1	1,5
Brazil	SPI Curitiba	159,6	160,1
	SPI S.J. Pinhais	93,9	64,8

% OF THE WORKFORCE THAT PARTICIPATED IN PERFORMANCE AND CAREER DEVELOPMENT REVIEWS (2025)	FEMALE	MALE	TOTAL
	34,8%	54,6%	89,3%

Figures are expressed as a percentage of Simoldes Plastics' total employees (Female + Male = Total). They correspond to the weighted average of the percentages obtained for each plant, weighted by the plant's total headcount. This approach was adopted to standardise information.



Occupational health and safety performance

ESRS S1-14 | Health and safety indicators

Simoldes Plastics prioritises the safety and well-being of its people, by managing occupational health and safety through its integrated management system, which rests on the legal requirements applicable in each country and on the Occupational Health and Safety Principles. Such principles ensure the provision of certified personal protective equipment (PPE), the safe condition of machinery and equipment, the ergonomic assessment of workstations and the prevention of musculoskeletal disorders, and fire safety management, including evacuation routes, detection and suppression systems and periodic training. **All employees of the group, across the ten production units, are covered by this system**, giving full coverage of the own workforce.

No fatalities occurred during the reporting period, whether among the company's own workforce as a result of work-related injuries or ill health, or among other workers operating on the company's premises.

	PORTUGAL			FRANCE	POLAND		CZECH REPUBLIC	MOROCCO	BRAZIL	
	SP	INP	PLT	SPF	SPP	SPPz	SPCZ	SPMK	SPI Curitiba	SPI S.J. Pinhais
Work-related fatalities	0	0	0	0	0	0	0	0	0	0
Work-related accidents	23	21	6	12	6	3	2	3	3	24
Rate of work-related accidents	10,3%	19%	7,3%	26,0%	6,3%	6,4%	0,6%	3%	6,8%	13,8%
Work-related ill health cases	7	3	6	1	0	0	0	3	0	0
Days lost to work-related injuries and fatalities	801	696	613	1.511	135	131	55	107	45	131

Work-life balance and employee well-being

ESRS S1-15 | Work-life balance indicators

Simoldes Plastics recognises the balance between professional and personal life as a condition of a healthy working environment, and the Code of Ethics and Conduct establishes respect for that balance as a duty in the relationship between the company and its workforce. This commitment is given practical effect through compliance with the working time arrangements laid down in the national legislation of each country, with strict observance of the legally established rest periods, and through the regulation of overtime and of hours banking under the terms of the applicable collective agreements, where these exist.

Family-related leave is guaranteed to **100% of employees** under the legal frameworks in force in each country in which Simoldes Plastics operates. In 2025, **5,6% of employees took parental leave**, corresponding to **292 employees**, of whom 176 were women and 116 were men.



Human rights cases

ESRS S1-17 | Incidents, complaints and severe human rights impacts and incidents

At Simoldes Plastics, respect for human rights is not managed by exception, but rather through channels that are permanently open and protected from retaliation. Every concern raised is treated with confidentiality and impartiality, regardless of its origin, in accordance with internal procedures and applicable legal requirements.

Against this background, **no human rights-related grievances were recorded** across all operations, reporting channels and stakeholder groups in 2025. Consequently, no fines, penalties or compensation were incurred in relation to these matters. These figures are drawn from the continuous monitoring carried out by the HR department and through the reporting channels in place at all units.

ESRS S2
WORKERS IN THE VALUE CHAIN



Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities

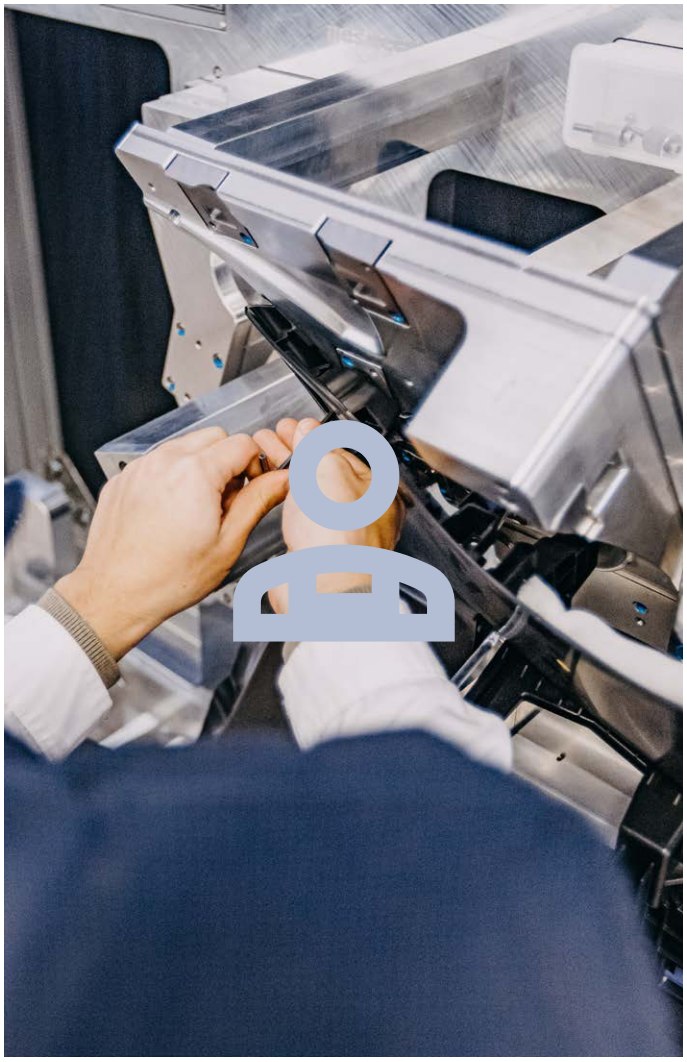
Within the scope of ESRS S2 – Workers in the value chain, Simoldes Plastics has identified a set of material IROs covering human rights across the value chain, the prevention of child and forced labour, and fair working conditions among its suppliers, concentrated in the upstream value chain and in the company's own operations.

Positive impacts arise from establishing clear purchasing requirements on suppliers' working conditions, combined with ongoing workforce monitoring, which help prevent human rights violations across the value chain. Fair working conditions, skills development, social dialogue and non-discrimination among suppliers reduce labour disputes, protect children and vulnerable groups from exploitation, and improve well-being and stability throughout the supply chain.

However, the same areas can also result in significant **negative impacts**. Where they are not actively monitored, forced and child labour, alongside violations of the rights to association, collective bargaining, privacy and non-discrimination may occur within the supply chain, and unsafe conditions may increase accidents and occupational illness. Precarious wages, abusive working hours and insufficient training further reduce quality of life, drive up turnover and compromise product quality and operational safety.

These impacts also expose the company to material **risks**. Documented human rights abuses at supplier level carry significant reputational damage and may lead to the loss of client contracts and legal exposure under mandatory due diligence legislation. Weak monitoring and traceability can allow abusive practices to persist, while labour disputes may disrupt supply, raise operating costs and add further financial exposure through corrective audits and supplier replacement.

Such challenges also present clear **opportunities**. Robust social audit programmes and the alignment of purchasing requirements with ILO conventions can reduce legal, reputational and operational risk. A more stable and ethical supply chain strengthens ESG performance, builds the confidence of clients and investors and opens access to more demanding markets, while the selection of responsible suppliers reinforces the resilience, predictability and quality of the value chain.



Policies and practices in the value chain

ESRS S2-1 | Policies related to value chain workers

Simoldes Plastics is committed to respecting and promoting fundamental human rights throughout the value chain, ensuring safe and fair working conditions for the workers involved in its direct and indirect activities. These commitments apply to all value chain workers, without distinction between specific groups, and rest on four instruments:

- Code of Ethics and Business Conduct, based on the principles of the UNGC and the ILO, sets out the ethical framework and extends explicitly to suppliers and other partners
- General Terms and Conditions of Purchase, which translate that framework into binding contractual requirements and apply to all agreements concluded
- Supplier Quality Manual, which embeds social, ethical and environmental expectations into the day-to-day management of suppliers
- Sustainable Procurement Policy, approved in 2025, which establishes the ESG criteria to be integrated into purchasing decisions.

The General Terms and Conditions of Purchase require suppliers, irrespective of where their activities are located and even where the applicable law is deficient in this regard, to apply the principles and rules of the ILO, namely as regards the prohibition of child labour, non-discrimination in employment and occupation, gender equality, working hours and fair pay, and to demand the same of their own suppliers. In environmental matters, suppliers are expected to adopt the best available practices and to extend these requirements throughout their supply chains. Respect for these principles is an essential condition of being a supplier to the company. The Sustainable Procurement Policy reinforces this with a zero-tolerance position on child and forced labour, discrimination, harassment and the retention of workers' personal documents. The Supplier Quality Manual requires all suppliers to hold a quality management system certified to ISO 9001, with IATF 16949 as the ultimate goal for suppliers of direct materials, and requires business partners to follow an OHS policy consistent with ILO Convention 155.

Policy-level engagement with value chain workers primarily takes place through the company's relationships and close contact with its suppliers. To date, **no cases of human rights violations involving value chain workers have been reported in either the upstream or downstream value chain**. Nevertheless, the company recognises that monitoring the value chain is an ongoing process, and it is committed to strengthening its assessment and follow-up procedures.

Supplier engagement, evaluation and risk management

ESRS S2-2 | Processes for engaging with value chain workers about impacts

ESRS S2-3 | Processes to remediate negative impacts and channels for value chain workers to raise concerns

ESRS S2-4 | Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain

Engagement with value chain workers is indirect, primarily through the company's relationships with its suppliers and business partners. Simoldes Plastics communicates expectations regarding social and environmental responsibility through supplier selection, assessment and monitoring processes, drawing on the policies previously mentioned. These requirements, together with client ESG requirements, are made available to suppliers via a dedicated extranet platform, which also stores evidence of their implementation. The TQM and Purchasing departments are responsible for this engagement, while the Supplier Development department, working alongside the Sustainability Process Manager, is responsible for implementing engagement processes and communicating sustainability criteria and requirements throughout the value chain.

Simoldes Plastics openly acknowledges that its structured process for engaging with value chain workers is still in development, with implementation planned for the period from 2026 to 2030. This process will progressively take into account the diversity of suppliers, including their size, geographic location, and risk level, through a structured method of segmentation and prioritisation to ensure proportionate, risk-based engagement.

Meanwhile, if negative impacts arise in the management of suppliers, regardless of their nature, a four-level escalation process is triggered, progressively involving more senior levels of the organisation as issues persist or worsen. The process primarily aims to continuously improve supplier performance through actively monitoring the Plan–Do–Check–Act (PDCA) cycle, supported by audits where necessary to verify compliance, identify root causes, and confirm the effectiveness of any actions taken. If successive measures fail to deliver sustainable improvement, the final step is to disqualify and remove the supplier from the approved panel.

As with all other stakeholders, value chain workers can raise concerns through the designated whistleblowing mechanisms set out in the Code of Ethics and Conduct, further explained in ESRS G1. In addition to the company's own channels, workers can turn to external mechanisms, including relevant labour and human rights authorities, trade unions, worker representative structures and the applicable judicial or administrative systems in each country.

Suppliers evaluation 2025

Simoldes Plastics evaluates all suppliers that may affect final customer requirements and classifies them into risk levels A (low), B (moderate) and C (high), which determine the actions to be taken. Suppliers of direct materials (BOM and subcontracting) are all assessed quarterly by each plant across quality and logistics, with monthly follow-up at the TQM meeting, and are scored on a percentage basis. Suppliers of indirect materials are assessed annually against a broader set of criteria (service performance, price, responsiveness, financial capacity and an OHS and environmental assessment) using an absolute point score whose thresholds vary by purchasing category, with coverage defined by purchasing volume rather than being exhaustive.

Results are shared with suppliers. Moderate and high-risk suppliers must submit an improvement plan within 30 days, and high-risk suppliers are placed on "business on-hold", preventing new business until they improve, and may be removed from the portfolio if no progress is made. High-risk direct-materials suppliers may also undergo second-party audits by the TQM department.

Suppliers of direct materials are required to maintain an ISO 9001 – certified quality management system, with IATF 16949 as the ultimate objective. At year end, the sites, TQM and Purchasing jointly identify the most critical suppliers, who are subject to dedicated audits the following year, with results reported at the TQM meeting.

The table below presents the average results of the 2025 supplier evaluation.

SUPPLIER SEGMENT	SUPPLIERS EVALUATED*	CLASSIFICATION		
		A	B	C
Direct materials – BOM and subcontracting	708	640	62	6
Indirect materials – Projects	75	41	33	1
Indirect materials – Non-product related	120	88	32	0

Management of social impacts in the value chain

ESRS S2-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Simoldes Plastics has not yet set formal, quantitative targets relating specifically to the management of negative impacts, the promotion of positive impacts, or the management of risks and opportunities associated with workers in the value chain. However, the company is developing a structured approach to this matter, centred on launching an ESG survey to its suppliers, which aims to assess current performance on social matters and identify material risks and impacts. Following this initial diagnostic phase, the company will define targets, addressing the related dimensions, including the involvement of value chain workers or their representatives, the concrete outcomes pursued, the basis in recognised standards and frameworks, and consistency and comparability over time.

*Suppliers that serve more than one plant are evaluated by each plant, so they may be counted more than once (total = number of evaluations, not unique suppliers)

ESRS S3 COMMUNITY



Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities

Regarding ESRS S3 – Communities, Simoldes Plastics has identified a set of material IROs relating to the social impact of its operations on local communities, engagement and dialogue with those communities, and contributions to local organisations in the areas where it operates.

Regarding **positive impacts**, Simoldes Plastics' operations generate local employment and economic stimulus and, through partnerships, financial and in-kind contributions with schools, municipalities, associations and local suppliers, contribute to regional development and community well-being. Participation in social initiatives and transparent dialogue with the community strengthen social cohesion and improve public perception.

With regard to **negative impacts**, operational activities may generate nuisances such as additional traffic, noise, emissions or land occupation, and the company's presence may place pressure on local infrastructure. Environmental or social incidents may give rise to negative public perception, while the inadequate management of community expectations risks misunderstandings and deteriorated relationships. A reduction in institutional support would also directly affect the local organisations that depend on it.

In terms of **risks**, conflicts arising from noise, traffic, odours or environmental impacts may lead to regulatory scrutiny, additional compliance requirements and reputational damage affecting local communities, and a loss of trust from local authorities may delay licences and permits. Reputational risks may likewise arise should supported institutions become involved in controversy, while pressure to continually increase community contributions may constrain resource allocation.

Simoldes Plastics also recognises clear **opportunities**. Sustained community engagement generates goodwill, strengthens the social licence to operate and improves the company's ESG profile, and transparent engagement with stakeholders consolidates relationships with local authorities and reduces regulatory barriers. A positive community reputation increases the company's attractiveness as a regional employer and as a trusted agent.



Policies on affected communities

ESRS S3-1 | Policies related to affected communities

Simoldes Plastics does not maintain a standalone policy dedicated exclusively to affected communities. Its commitments in this area are embedded within the Code of Ethics and Conduct and the wider human rights and social responsibility framework, which set out the principles governing the company's relationship with the communities in the areas where it operates. These commitments are consistent with internationally recognised instruments, namely the Ten Principles of the UNGC.

Through this framework, Simoldes Plastics undertakes to act as a responsible presence in the communities in which it operates, to contribute to the improvement of local livelihoods, and to respect the rights of minorities, vulnerable groups and local communities to decent living conditions. The prevention of adverse social impacts, non-discriminatory practices and transparency towards affected communities, including in relation to available environmental information, are integral to these principles, and are underpinned by the prior assessment of social risks in relevant activities and by compliance with applicable local legislation.

With specific regard to indigenous peoples, no indigenous communities have been identified as affected by Simoldes Plastics' operations across any of its production units, including operations located within an industrial free zone in Morocco and for the Brazilian plants, where the matter is most pertinent. To date, no situations have been identified that would require measures specifically directed at indigenous peoples or the application of free, prior and informed consent (FPIC) processes. Should any interaction with potentially affected indigenous peoples arise in the future, Simoldes Plastics commits to respecting the applicable legal requirements.

The aforementioned policies are communicated primarily through internal institutional documents, codes of conduct and corporate communication channels and, where relevant, through direct engagement with local stakeholders. No significant changes were made to them during the reporting period, and no cases of non-compliance with the principles referred to were identified in the company's own operations or across its value chain.

Communities engagement and communication

ESRS S3-2 | Processes for engaging with affected communities about impacts

ESRS S3-3 | Processes to remediate negative impacts and channels for affected communities to raise concerns

Simoldes Plastics has not yet established a formalised, group-wide process dedicated to the structured engagement of affected communities. At present, engagement takes place mainly through the institutional communication channels and through direct dialogue conducted at the level of each plant, proportionate to the nature and scale of the impacts identified locally. Where operational matters require consultation, individual units maintain regular contact with relevant local stakeholders (including local authorities, industrial-zone and free-zone management, emergency services, suppliers and neighbouring businesses), generally through designated company representatives, and stakeholder feedback is considered in operational decision-making where relevant.

At plant level, responsibility for engaging with communities rests with Plant Management Teams, supported by HR and OHS. The effectiveness of this engagement is assessed indirectly through monitoring communication channels, analysing any issues raised, the absence of complaints and the results of compliance monitoring and audits. No formal agreements were concluded with affected communities during the reporting period. The main outcome of current engagement is maintaining open channels of communication and incorporating relevant contributions into continuous improvement processes.

Affected communities and other external stakeholders may raise concerns through the available communication

channels or via the grievance mechanism and dedicated whistleblowing channel, which is made available through the website. Concerns can be raised confidentially and anonymously, without fear of retaliation for good-faith reporting. All matters raised are recorded, investigated and followed through to resolution, with corrective or preventive action taken where necessary, as explained in ESRS G1.

No specific remediation measures aimed at communities were required during the reporting period, as no significant adverse impact on their rights was identified.

Actions and targets related to communities

ESRS S3-4 | Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

ESRS S3-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

During the reporting period, no material negative impacts on affected communities were identified across Simoldes Plastics. The company's approach therefore focuses primarily on prevention and seizing opportunities to contribute to local communities, and the necessary actions to support this approach are identified by analysing matters raised via communication channels, assessing social risks, monitoring legal requirements and periodically reviewing internal processes. The effectiveness of these actions is assessed by following up occurrences and the results of compliance monitoring and audits, as well as management reviews, with the support of the relevant internal functions.

In addition to preventing negative impacts, the company strives to achieve positive outcomes for the communities in which it operates. This is done through local employment, hosting university and vocational trainees, developing suppliers and participating in local economic activity. These efforts are complemented by a range of community initiatives and social partnerships developed at unit level. These collaborations, which include those established with universities, research centres, and other external entities, are identified and reported at unit level. The HR teams act as the main point of contact for these collaborations.

- **SPCZ**: collaboration with a local community centre that supports individuals, including those from abroad, in their job search and integration, with a personalised approach.
- **SPMK**: local recruitment from the Kenitra region, hosting university and vocational training placements, blood donation and health awareness campaigns, employee sports events, and environmental awareness activities on recycling and waste management. This is supported by institutional partnerships with the Atlantic Free Zone Administration, local universities and technical schools, the vocational training office, occupational health services, and local emergency services, among others.
- **SPI – Curitiba**: in-kind donations to community solidarity initiatives in partnership with Lar Vicentino, a charitable residential institution supporting elderly people in vulnerable situations, and Casa Rosa, a non-governmental organisation supporting women and children undergoing cancer treatment.
- **SPI – São José dos Pinhais**: clothing and toy donations to social solidarity initiatives in partnership with the non-profit organisation, the Association Padre João Roberto Ceconello, which provides social assistance, shelter and rehabilitation to vulnerable people.

Simoldes Plastics has not set any specific quantitative targets or metrics relating to affected communities. As no material negative impacts on communities have been identified, no community-related metrics have been developed to date and the current objectives in this area remain qualitative. This includes maintaining safe and legally compliant operations, sustaining local employment, and preserving positive relationships with communities and stakeholders in the areas where Simoldes Plastics operates, which it is pursuing through the continuous improvement of internal processes.

ESRS S4 CONSUMERS AND END-USERS



Simoldes Plastics operates exclusively within a business-to-business (B2B) context, meaning it has no direct commercial relationship with end-users. Instead, the company supplies products to original equipment manufacturers (OEMs), who incorporate them into their own production processes. Therefore, in this chapter, Simoldes Plastics' direct clients will be considered.

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities

Within the scope of ESRS S4 – Consumers and end-users, Simoldes Plastics identified a set of material IROs relating to the clarity of information provided regarding the final product, the health and safety of those products, the protection of consumer data, accessibility and inclusion, and the responsible commercial practices we uphold.

Regarding **positive impacts**, compliance with client requirements, validation plans and regulatory frameworks such as IMDS and REACH ensures that accurate and transparent product information reaches the market. High safety standards protect clients and their end-users and sustain long-term commercial relationships, whilst TISAX certification aligns data management with the demands of the automotive sector. Accessibility and inclusion requirements, together with transparent and ethical commercial practices, improve the client experience, reduce complaints and lower exposure to litigation.

The reverse is equally true and can lead to **negative impacts**. Falling short of client requirements or conditional validations can trigger rework, recalls and quality issues, and external cyberattacks may expose clients to data breaches that erode trust. Weak safety standards open the door to discrimination claims and other commercial disputes, whilst inadequate accessibility forces late and costly product reformulations.

These shortcomings translate directly into **risk**. Product safety failures, unclear information and data protection breaches can lead to legal proceedings, reputational damage and significant remediation costs, with material alterations potentially compromising compliance with mandatory requirements. Loss of client trust, whether driven by privacy incidents, defective products or deceptive practices, places market share at risk, and non-compliance with accessibility standards adds further legal and financial exposure.

Managed well, however, these same topics bring **opportunities** for lasting competitive advantage. Robust safety, transparent communication and strong data protection set Simoldes Plastics apart in a demanding client base, whilst TISAX, IMDS and REACH compliance reinforce its credibility and ESG positioning within the automotive sector. Inclusive design broadens market reach and responsible commercial practices lower post-sale costs, consolidating the company's position as a trusted, ethical and client-oriented partner.

Policies related to clients

ESRS S4-1 | Policies related to consumers and end-users

Simoldes Plastics has established a structured set of policies, systems and procedures to manage the IROs associated with its clients, which include the Code of Ethics and Conduct, the Management Systems & Sustainability Policy, as well as other specific policies covering information security, product safety and regulatory compliance. These commitments are also reinforced by Simoldes Plastics' diverse certified management systems, which entail mandatory requirements in the commercial relationship with OEMs. No significant changes were made to these policies during the reporting period.

These policies are communicated to different stakeholders through channels tailored to each audience and delivered in the languages agreed with each client or supplier to ensure full understanding.

Simoldes Plastics is committed to upholding human rights principles with all stakeholders, including clients, which in practice translates into:

- The supply of products that comply with all applicable legal and contractual requirements
- Providing clear, complete and accurate technical information
- Maintaining fair, transparent and non-discriminatory commercial relationships
- Safeguarding the confidentiality, intellectual property and data of clients
- Ensuring the availability of formal communication and complaint channels
- Identifying risks linked to conflict minerals in the upstream value chain

These commitments align with applicable European legislation on product safety, producer responsibility and commercial relations. The commitments are embedded in the company's day-to-day operations through systematic integration into continuous improvement processes, as well as into the management of product quality, safety, and technical compliance. The continuous training of teams involved in product development, engineering, quality, production and customer care ensures that these standards are upheld at every stage.

Notably, **no incidents of non-compliance with international standards in the downstream value chain were identified during the reporting period**.

Client engagement and communication

ESRS S4-2 | Processes for engaging with consumers and end-users about impacts

ESRS S4-3 | Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Simoldes Plastics maintains structured and ongoing engagement with clients through formal communication processes that are integrated into the quality and client management systems. This engagement is supported by regular technical and commercial meetings, final product approval and validation processes, client audits based on multiple reference frameworks and formal channels for reporting incidents, complaints, alterations to products or processes and changes to specific requirements. Client expectations are systematically incorporated into the company's risk analysis processes, and the feedback gathered through these channels directly informs continuous improvement initiatives.

Responsibility for engaging with clients and integrating the resulting insights into the Simoldes Plastics' operations is distributed throughout the organisation. The Quality team, present in all plants and at the headquarters, primarily manages client-related information and acts as the main point of contact for technical and quality matters. Teams across the organisation receive ongoing training on client-specific requirements and the proprietary platforms used by each OEM, ensuring consistent engagement at every stage. The effectiveness of this engagement is assessed by compliance with the communication plan.

Simoldes Plastics also strives to prevent, identify and address negative impacts on clients through formal processes fully integrated into its management systems. Prevention is based on:

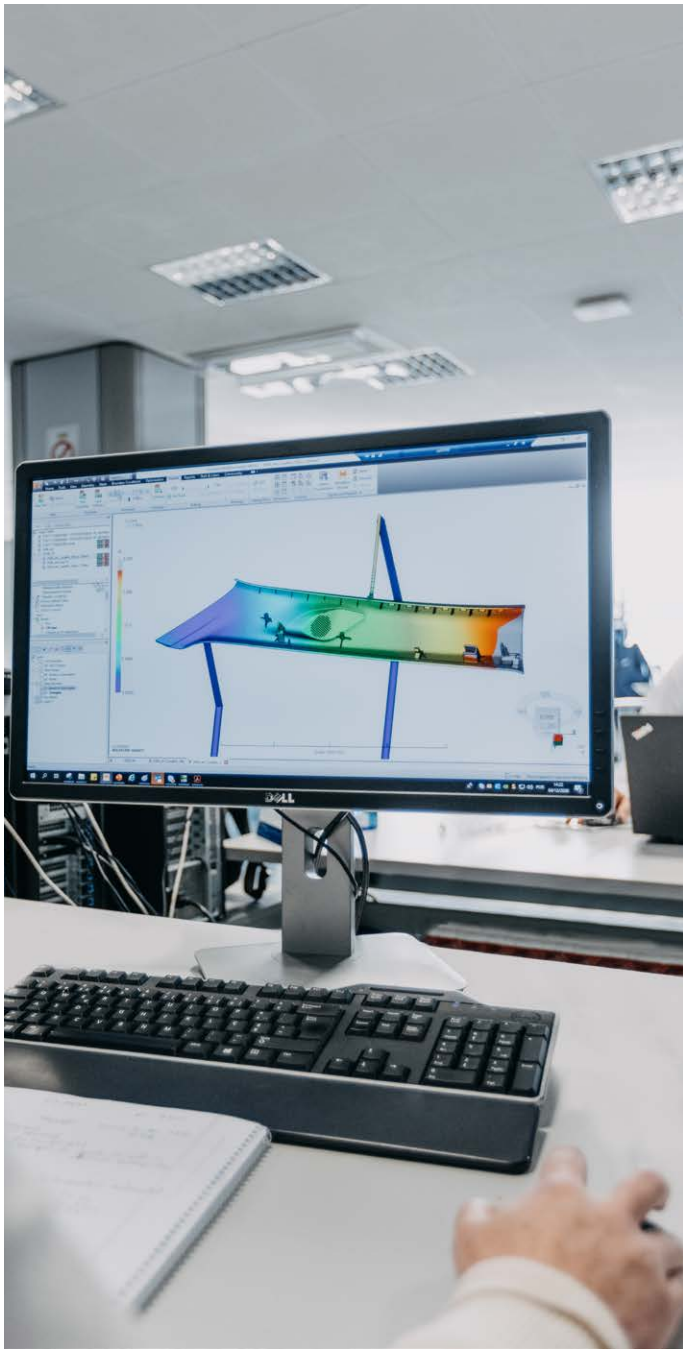
- Full compliance with legal, contractual and normative requirements relating to product safety, quality and conformity
- The systematic management of product, process and client risks
- Continuous training of relevant teams

Should any impacts or potential risks materialise, actions to mitigate them are taken, including managing complaints, incidents and non-conformities, implementing corrective and preventive actions, and taking immediate containment measures such as repair or product replacement, in line with the client's requirements. The company also reviews internal processes, reinforces final controls and communicates transparently with the OEM regarding root causes and the measures adopted.

A formal reporting mechanism is in place and open to all stakeholders, including clients, for matters relating to the company's ethical conduct, such as illegal acts, non-conformities, situations of abuse, human rights violations, environmental issues or unethical business practices. As set out in the Code of Ethics and Conduct, concerns can be raised throw the whistleblowing channel accessible via the Simoldes Plastics website. Confidential treatment of all communications and protection against retaliation is guaranteed in line with the GDPR, and there is the option to report anonymously. Complaints from end-users are handled by the OEM through their dealer network. If necessary, Simoldes Plastics will also engage in the procedure.

Complaints and concerns are systematically recorded, monitored and analysed. During the reporting period, a total of 540 customer complaints were registered throughout all sites. The main KPIs tracked include the number of customer complaints, external PPM and delivery rate. Client awareness of, and confidence in, the available channels is evaluated through an internal process indicator that measures how quickly the company responds to client complaints. The overall effectiveness of these processes is also assessed through internal, external and OEM audits, root cause analyses, response times and incident recurrence rates. All of these factors then feed back into the continuous improvement cycle.

CLIENT COMPLAINTS IN 2025	
SP	9,72%
INP	22%
PLT	23%
SPF	22,6%
SPP	30%
SPPz	32%
SPCZ	68,14%
SPMK	33,95%
SPI Curitiba	33,69%
Total	**26,8%**



Actions and targets related to clients

ESRS S4-4 | Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

ESRS S4-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

To ensure that internal practices, including those relating to design, marketing, sales and data use, do not negatively impact clients, Simoldes Plastics systematically reviews information and communication associated with its products and services, maintaining clarity and accuracy. The company also applies principles of transparency, security and responsible data use that are consistent with data protection and privacy requirements. End user protection requirements are incorporated into relevant internal processes, including quality control and product change approval. Where commercial objectives conflict with the prevention of impacts, the company resolves the conflict based on legal compliance with product safety requirements, adherence to client requirements, and validation plans.

The impacts, risks and opportunities that inform these decisions are identified using Simoldes Plastics' risk assessment matrix, which considers the reputational, legal and operational risks associated with the activity and its stakeholders. This assessment is informed by feedback from clients, commercial partners and end-users, analysis of complaints, incidents and returns, and internal and third-party audits as well as applicable legal, normative and contractual requirements.

Client expectations and perspectives are incorporated directly into product and process development and improvement initiatives, the lessons-learned process, and responses to non-conformities. The Code of Ethics and Conduct sets out the company's expectations regarding stakeholder good practices, and responsibility for managing these impacts is distributed across various teams, including Quality, Product Development and Commercial.

The effectiveness of the actions is monitored against defined targets, with all relevant KPIs carrying associated objectives. The results achieved during the reporting period remained within these objectives. The setting and monitoring of these targets is informed directly by product quality performance data, such as the number of complaints and incidents recorded, through which the client's experience feeds into the objectives.

Through these targets, Simoldes Plastics aims to minimise negative impacts related to product and service quality, ensure clear and transparent communication, and maintain and strengthen its reputation. Consistency and comparability over time are ensured through consistent KPI measurement and periodic review of the targets and methodology. The targets are grounded in:

- OEM-specific requirements, including client reference audits and ISO and IATF standards.
- Mandatory regulations, such as product safety requirements (PSCR).
- The company's quality, ethics and data protection (GDPR) policies, covering human rights, labour rights, the environment and anti-corruption.

Clients' satisfaction

Client satisfaction is managed through a formal, standardised process that is applied individually at each production unit and aligned with the requirements of IATF 16949. Based on the engagement and communication channels mentioned above, this process transforms client feedback into a structured cycle of measurement, corrective action and verification. This ensures that satisfaction is not only recorded, but also actively managed in accordance with the quality and logistics requirements set by each client. Where operational indicators or the results of satisfaction questionnaires suggest client dissatisfaction, a structured corrective response is initiated:

- Firstly, the underlying causes are isolated using established root-cause techniques, such as the cause-and-effect (Ishikawa) method, the Pareto method and the histogram method.
- Then, improvement measures are defined. The proposed measures are then assessed for economic viability at company level, and those selected are implemented at the affected production unit. If the initial response proves insufficient, a further set of actions is defined, and the cycle continues until the requirement is met. Rather than assuming the effectiveness of these actions, they are verified.
- Following implementation, the relevant indicators are re-monitored and new questionnaires are issued to clients, enabling the revised level of satisfaction to be measured against previous results and any shortfall to be identified.
- Progress is reviewed monthly at the Total Quality Meeting, where the global and partial client indicators for quality and logistics, the status of internal and customer audits, and continuous improvement activity are examined. The consolidated results are reported to and discussed by management.

Currently, the process operates on a unit-by-unit basis, with each unit assessing the satisfaction of its own clients. The results are not yet consolidated into a single, group-level view. Simoldes Plastics recognises this as an area for improvement and intends to establish a mechanism to consolidate and analyse satisfaction results across the company, thereby strengthening its capacity to monitor performance and inform decision-making at a corporate level.

GOVERNANCE



ESRS G1 BUSINESS CONDUCT

Material impacts, risks and opportunities

ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities

Within the scope of ESRS G1 – Business Conduct, Simoldes Plastics has identified a set of material impacts, risks, and opportunities relating to its governance structure, organisational culture, risk management policies and practices, board oversight of ESG matters, corruption and bribery prevention, whistleblowing mechanisms, and supplier relationship management.

In terms of **positive impacts**, a structured governance framework underpinned by the Code of Ethics and Conduct, defined values, and certified management systems supports transparent decision-making and reinforces credibility. Anti-corruption training, a whistleblowing channel, and assessing suppliers against ESG criteria promote ethical conduct, accountability, and supply chain resilience.

Negative impacts may arise from weak or overly centralised governance, leading to internal conflicts, limited accountability and constrained innovation. Gaps in risk management, ineffective whistleblowing mechanisms and insufficient ESG monitoring of suppliers can allow risks and irregularities to persist, creating indirect exposure for the company.

Poor governance increase exposure to **risks** and strategic errors, compliance failures and financial losses. Meanwhile, ESG misalignment with customer criteria, supply chain disruptions and cybersecurity vulnerabilities in whistleblowing systems may threaten contracts, revenue and investment capacity.

Opportunities include strengthening reputation, consolidating the trust of customers and investors, and improving access to sustainable financing through ethical and well-governed conduct. Effective whistleblowing mechanisms and ESG monitoring of suppliers protect the company's integrity and reinforce the resilience and competitiveness of its supply chain.



Corporate culture

ESRS G1-1 | Business conduct policies and corporate culture

Simoldes Plastics' corporate culture is founded on the belief that economic value should be created based on ethical principles and sustainable development, pursued in the long term and built on relationships of trust. Shaped by the Simoldes Group principle of **"one team, one mission, one Simoldes"**, culture is shaped by professionalism, respect, loyalty and meritocracy, placing people at the heart of its success.

This culture is rooted in Simoldes Plastics' mission to be the preferred choice of customers, employees and suppliers, contributing to sustained growth and the satisfaction of all stakeholders, and in two core values: delivering on commitments and trusting one another.

Such values are actively promoted and embedded in day-to-day practice. They are shared with new employees during onboarding and reinforced through internal communication, team meetings and awareness-raising initiatives. The strength of the corporate culture is monitored on an ongoing basis through the follow-up of reported occurrences, employee feedback and internal indicators relating to organisational behaviour, allowing the company to assess how effectively its principles are understood and applied.

Code of Ethics and Conduct

The values and rules of conduct that give this culture practical expression are set out in the Code of Ethics and Conduct, which is the central reference for the Simoldes Plastics' corporate culture and the principal instrument through which its values are made operational. It is therefore reviewed at least every three years, and whenever relevant legislative or organisational changes justify it.

Establishing the principles that govern the activities of the Simoldes Plastics universe, the Code of Ethics and Conduct also sets out the ethical conduct rules to be observed by all members of the administration, employees, service providers and partners when dealing with customers, suppliers, shareholders and public authorities.

The code is structured around the company's values and principles of action, as well as a set of individual rules of conduct. It was created to share the principles that guide Simoldes Plastics' activities and to promote their adoption in relationships among employees, as well as in relationships with shareholders, customers, suppliers, and public authorities, in order to consolidate an institutional image characterised by excellence, rigour, responsibility, and discipline.

In defining these principles, the code aligns the company with the **Ten Principles of the United Nations Global Compact** relating to human rights, labour, the environment and anti-corruption, adapted to the company's production reality. Respect for the fundamental human rights set out in the core conventions of the **International Labour Organisation** is reaffirmed, including the right to freedom of association and collective bargaining, and the effective abolition of child labour. All forms of corruption, including extortion and bribery, whether direct or indirect, are expressly prohibited, and accurate and transparent financial and accounting records are required.

These provisions are mandatory and it is the responsibility of managers at all levels to ensure they are implemented and respected. Each new employee receives a copy of the document, which is also made available on the company intranet, the official Simoldes website, and its electronic compliance platforms.

Policy framework

The Code of Ethics and Conduct is complemented by a set of topic-specific policies that extend Simoldes Plastics' commitments into the environmental, social and supply chain dimensions of its activity. The following table summarises the policies currently in place:

CLIMATE CHANGE
Sets out the principles and to mitigate and adapt to climate change, in line with the Paris Agreement and the UN Sustainable Development Goals.
SUSTAINABLE PROCUREMENT
Embeds environmental, social, ethical and governance criteria into purchasing decisions and strengthens supply chain resilience.
CERTIFIED MANAGEMENT SYSTEMS
Provide a structured framework for quality (ISO 9001 and IATF 16949), environmental (ISO 14001), occupational health and safety (ISO 45001) and information security (TISAX) management, supporting continuous improvement, compliance and effective risk control.
RESPONSIBLE MINERALS
Commits the company to responsible sourcing of minerals (3TG), ensuring procurement does not contribute to conflict, human rights abuses or corruption.
WATER MANAGEMENT
Promotes efficient water use, pollution prevention and compliance with international standards, with particular attention to high water stress regions.
BIODIVERSITY
Supports the protection of ecosystems by minimising environmental impacts and integrating biodiversity considerations into operations.
OCCUPATIONAL HEALTH AND SAFETY PRINCIPLES
Reinforces the health and safety of employees, integrated into the company's sustainability policy.



Whistleblowing and grievance system

Simoldes Plastics provides clear and accessible mechanisms through which employees and partners can raise concerns about conduct that may be unethical, unlawful or otherwise in breach of the Code of Ethics and Conduct.

REPORTING CHANNELS
Reports can be submitted freely, either anonymously or with identification, in written or oral form, through multiple channels: **• Standard mail, addressed to the Whistleblowing Officer** **• Dedicated digital platform accessible through the Website** **• Email: compliance@simoldes.com** **• Telephone (with voice message outside business hours): (+351) 911 879 229** **• Dedicated digital platform** **• In-person meetings, scheduled on request through any of the channels above**
INDEPENDENT MANAGEMENT AND INTERNAL TEAM
To reinforce neutrality and confidentiality, the digital reporting platform is operated by an external provider. Internally, a dedicated team exclusively handles whistleblowing reports in accordance with the Simoldes Group's whistleblower protection procedure, independently of the operational management structure. The Compliance Office, appointed by the administrative council of Simoldes, comprising the Responsible for Regulatory Compliance and the report-handling team, investigates reported irregularities and ensures that the necessary disciplinary measures are taken.
CONFIDENTIAL ADVISORY
Those who need assistance or further clarification, or are considering submitting a report, can request confidential advice from the whistleblowing team through any of the available channels.
TRANSPARENCY AND ACCESSIBILITY
All rules, policies, information sheets and forms relating to the whistleblower protection system are publicly available in the regulatory section of the digital platform, together with a set of frequently asked questions.
WHISTLEBLOWER PROTECTION
Whistleblower protection is governed by a dedicated Whistleblower Protection Policy, aligned with the applicable legal regime and the General Data Protection Regulation, ensuring: **• Confidentiality of the whistleblower's identity, and of any information that could reveal it** **• Protection against retaliation** **• Personal data is handled securely and processed solely for the purpose of following up reports, with no disclosure to third parties. Personal data is retained for a default period of five years.**

Compliance Office

The administrative council of Simoldes Group established the Compliance Office to safeguard and monitor the implementation of the Code of Ethics and Conduct, and to uphold the highest standards of business practice.

The office is responsible for clarifying any doubts regarding the interpretation or application of the code, keeping it up to date after consultation with the steering board and approval by the board of directors, as well as receiving, investigating and following up reports submitted through the company's channels. Where an irregularity is confirmed, the Compliance Office will initiate and supervise the corresponding investigation, ensuring that the necessary disciplinary measures are taken.

The Compliance Office consists of a Responsible for Regulatory Compliance function, and a dedicated internal team of two members, responsible for handling whistleblowing reports. This team exclusively manages the reporting mailbox and all reporting channels in accordance with the Group's Whistleblower Protection Procedure, ensuring the confidentiality of communications and the transparency of all procedures.

They can be contacted at compliance@simoldes.com.

Responsible supplier relationships

ESRS G1-2 | Management of relationships with suppliers

ESRS G1-6 | Payment practices

Simoldes Plastics manages its supplier relationships within the ethical framework set out in the Code of Ethics and Business Conduct described above, which extends explicitly to suppliers and other business partners. That framework is given effect through three purchasing instruments:

- The General Terms and Conditions of Purchase, which are publicly available and apply to all agreements concluded, set the binding contractual baseline, including requirements on quality, confidentiality, data protection, information security and social and environmental responsibility.
- The Supplier Quality Manual, which operationalises these requirements in the qualification, evaluation and monitoring of suppliers.
- The Sustainable Procurement Policy, approved in 2025, establishes the environmental, social, ethical and governance criteria to be integrated into purchasing decisions and sets the direction of travel for the coming years.

The social dimensions of these instruments and the processes through which supplier performance is assessed are disclosed under ESRS S2 – Workers in the value chain.

The Sustainable Procurement Policy governs how the company manages and develops its supply chain across the following dimensions:

Purpose and scope

The policy establishes the principles, responsibilities and processes for integrating ESG criteria into purchasing decisions. The aim is to strengthen resilience, reduce risks (including scope 3 GHG emissions) and create sustainable value across the supply chain. The policy applies to all purchasing categories.

Guiding principles

The policy rests on principles of legality and compliance, respect for human rights, decarbonisation and eco-efficiency, circularity, ethics and integrity.

ESG criteria in supplier selection

ESG criteria are integrated into the selection of suppliers. This covers compliance with applicable legislation, responsible labour practices, environmental requirements and principles of ethical conduct.

Risk management and due diligence

Higher-risk suppliers are subject to in-depth assessment, audits and corrective action plans, with disengagement provided for where serious non-conformities persist. These processes are operationalised through the company's Supplier Quality Manual, which embeds quality, environmental, occupational health and safety, social and ethical requirements into supplier qualification, evaluation and monitoring (see ESRS S2 – Workers in the value chain). Together, these criteria contribute to a more responsible supply chain, aligned with the company's sustainability values and commitments.

Responsible minerals

Simoldes Plastics integrates responsible minerals clauses into supplier contracts, collects and reviews Conflict Minerals Reporting Templates (CMRTs) annually, gives preference to validated smelters and refiners, and expects suppliers to apply equivalent due diligence across their own supply chains.

Grievance mechanism

Suppliers and other stakeholders across the supply chain may also raise concerns through the reporting channels described earlier (see Corporate Culture).

At present, the systematic and comprehensive integration of non-financial risks and sustainability impacts into supplier management is still being developed and will be embedded progressively as Simoldes Plastics' approach matures.

Payment practices

Simoldes Plastics manages its payment terms in accordance with the contractual conditions agreed with each supplier and with applicable legislation, supported by financial and internal control procedures designed to ensure timely payment. These procedures include regular monitoring of payment terms, timely validation of invoices, and prioritisation of payments to small and medium-sized enterprises where applicable, in order to mitigate financial risk for suppliers and promote responsible commercial relationships.

For the main purchasing categories of goods, services and raw materials, the standard payment term is 60 days at the end of the month. Payments are made within the agreed terms in all cases. There are currently no legal proceedings relating to late payments to suppliers.

Simoldes Plastics does not yet have a consolidated, reportable figure for the average number of days taken to pay supplier invoices. However, it recognises the importance of this metric and is developing internal mechanisms for collecting, monitoring and reporting it, in line with the requirements of the ESRS.

Anti-corruption and bribery

ESRS G1-3 | Prevention and detection of corruption and bribery

ESRS G1-4 | Incidents of corruption or bribery

Corruption and bribery in any form are expressly prohibited under the Code of Ethics and Conduct, and Simoldes Plastics has formal procedures in place to prevent, detect and deal with any allegation or incident that may arise. Concerns can be raised through the dedicated whistleblowing channels, and each report is examined and followed up according to defined internal procedures, so that the response is always proportionate, confidential and in line with the applicable law.

As previously detailed, when an allegation is received, the investigation falls under the remit of the Compliance Office and is carried out by team that has no direct involvement in the matter, ensuring that the enquiry remains impartial and is kept separate from the relevant area. More serious cases are escalated within the organisation as required. Conclusions are then reported to the relevant administrative, management or supervisory bodies in a way that respects confidentiality and data protection so that corrective or preventive action can be taken based on a full understanding of the facts.

The greatest exposure to corruption and bribery is found in roles that deal most closely with external parties, particularly in Purchasing, Commercial Relations, and Supplier Management. Other high-risk areas include senior management, HR, R&I and IT. Tighter internal controls therefore apply to these areas.

Simoldes Plastics' expectations on this front are set out in the Code of Ethics and Conduct and shared not only internally, through regular communication and training, but also with suppliers and business partners as part of their contractual relationship. Awareness and training initiatives on ethics, integrity and legal compliance, including the prevention of corruption and bribery, are directed in particular at the roles most exposed to these risks, and extend to the members of the management bodies. One such session was held during 2025, with the Portuguese units. These initiatives are still maturing, and their reach varies from one unit to another, so the company does not yet report a consolidated figure for the share of at-risk roles they cover.

The table below outlines the indicators related to corruption and bribery, in line with ESRS G1-4 requirements, and shows the results of monitoring these topics for 2025.

ESRS REF.	CORRUPTION AND BRIBERY INDICATORS	
G1-4, 24(a)	No. of convictions for violating anti-corruption and anti-bribery laws	0
G1-4, 24(a)	Amount of fines for violating anti-corruption and anti-bribery laws (euro)	0
G1-4, 25(a)	Total no. of confirmed incidents of corruption/bribery	0
G1-4, 25(a)	Nature of confirmed incidents of corruption/bribery	N/A
G1-4, 25(b)	No. of employees dismissed or penalised for related incidents	0
G1-4, 25(c)	No. of contracts with partners terminated/not renewed due to corruption/bribery violations	0
G1-4, 25(d)	Details of public legal proceedings for corruption/ bribery and their outcomes	N/A

Political influence and ethics

ESRS G1-5 | Political influence and lobbying activities

Simoldes Plastics does not engage in political activity. No financial or in-kind support was provided to political parties, candidates or political causes during 2025, nor were any political contributions made. The company also does not engage in lobbying, and any interaction with public institutions is conducted transparently and in accordance with applicable legislation, rather than to advance particular interests on its behalf. The table below presents the relevant indicators for 2025, in accordance with ESRS G1-5.

ESRS REF.	POLITICAL INFLUENCE AND LOBBYING ACTIVITIES INDICATORS	2025
G1-5, 29(a)	Identification of individuals responsible for supervising political influence activities	0
G1-5, 29(b)i	Total value of financial and in-kind political contributions by geographical area	N/A
G1-5, 29(b)ii	Description of methodology used to estimate value of contributions in-kind	N/A
G1-5, 29(c)	Description of key lobbying topics, company positions, and link to material impacts	N/A
G1-5, 29(d)	Declaration on whether the company is registered in the EU Transparency Register	N/A
G1-5, 30	Disclose recent nominations of members of administrative bodies from the public administration	N/A

DISCLOSURE REQUIREMENTS INDEX



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ESRS 2 BP-1	General basis for preparation of sustainability statements	Basis for preparation
ESRS 2 BP-2	Disclosures in relation to specific circumstances	Basis for preparation
ESRS 2 GOV-1	The role of the administrative, management and supervisory	Governance Overview
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance Overview
ESRS 2 GOV-3	Integration of sustainability-related performance incentive schemes	Governance Overview
ESRS 2 GOV-4	Statement on due diligence	Governance Overview
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	Governance Overview
ESRS 2 SBM-1	Strategy, business model and value chain	Business model, strategy and value chain
ESRS 2 SBM-2	Interests and views of stakeholders	Stakeholder engagement
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double materiality
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Double materiality
ESRS 2 IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Double materiality
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ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	ESRS E1 – Climate Change
ESRS E1-1	Transition plan for climate change mitigation	ESRS E1 – Climate Change
ESRS E1-2	Policies related to climate change mitigation and adaptation	ESRS E1 – Climate Change
ESRS E1-3	Actions and resources in relation to climate change policies	ESRS E1 – Climate Change
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ESRS E1-5	Energy consumption and mix	ESRS E1 – Climate Change
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ESRS E1-7	GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 – Climate Change
ESRS E1-8	Internal carbon pricing	ESRS E1 – Climate Change
ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	ESRS E1 – Climate Change

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ESRS E2-1	Policies related to pollution	ESRS E2 – Pollution
ESRS E2-2	Actions and resources related to pollution	ESRS E2 – Pollution
ESRS E2-3	Targets related to pollution	ESRS E2 – Pollution
ESRS E2-4	Pollution of air, water and soil	ESRS E2 – Pollution
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS E3 – Water and marine resources
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	ESRS E3 – Water and marine resources
ESRS E3-1	Policies related to water and marine resources	ESRS E3 – Water and marine resources
ESRS E3-2	Actions and resources related to water and marine resources	ESRS E3 – Water and marine resources
ESRS E3-3	Targets related to water and marine resources	ESRS E3 – Water and marine resources
ESRS E3-4	Water consumption	ESRS E3 – Water and marine resources
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ESRS E5-1	Policies related to resource use and circular economy	ESRS E5 – Resource use and circular economy
ESRS E5-2	Actions and resources related to resource use and circular economy	ESRS E5 – Resource use and circular economy
ESRS E5-3	Targets related to resource use and circular economy	ESRS E5 – Resource use and circular economy
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ESRS S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	ESRS S1 – Own Workforce
ESRS S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	ESRS S1 – Own Workforce
ESRS S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S1 – Own Workforce

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ESRS S1-7	Characteristics of non-employee workers in the undertaking's own workforce	ESRS S1 – Own Workforce
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ESRS S1-9	Diversity indicators	ESRS S1 – Own Workforce
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ESRS S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	ESRS S4 – Consumers and end-users
ESRS S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S4 – Consumers and end-users
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ESRS G1-4	Incidents of corruption or bribery	ESRS G1 – Business Conduct
ESRS G1-5	Political influence and lobbying activities	ESRS G1 – Business Conduct
ESRS G1-6	Payment practices	ESRS G1 – Business Conduct



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