



2025 Sustainability Report

ESRS E1

Sustainability Report - Environmental Information

Climate Change (ESRS E1)

Material Impacts, Risks and Opportunities Related to Climate Change

AUMOVIO has assessed its potential and actual negative and positive impacts as well as risks and opportunities related to sustainability in accordance with the regulatory requirements and as described in the [General Disclosures \(ESRS 2\)](#) sub-chapter. The general disclosures include an overview of the assessment of all identified impacts, risks and opportunities (IROs), including the time horizons considered. In this IRO assessment, the following material potential and actual negative and positive impacts, risks and opportunities related to climate change were identified. They have been grouped into IRO clusters for easier understanding and reading. The descriptions of the potential negative impacts and risks are presented from a gross perspective which, on the basis of the applied methodology, does not take into account mitigation through the management approaches of AUMOVIO as described in the respective IRO cluster. This perspective is used to determine where appropriate management approaches are relevant and corresponding reporting is required. As actual impacts, positive impacts and opportunities are reinforced by AUMOVIO's management approaches, the descriptions take into account the results of the measures currently in place.

The descriptions of the IROs are each to be considered separately, which can result in repetitions.

Risks E1.13, E1.14, E1.17 and E1.18 represent climate-related physical risks. The remaining identified risks are transition risks.

IROs and Management Approaches to Climate Change Mitigation, Climate Change Adaptation, Energy Efficiency and Renewable Energy

Regarding climate change, AUMOVIO has implemented management approaches that include the following IRO clusters: Scope 1 and Scope 2 emissions, Scope 3 emissions, portfolio resilience and transition, climate change adaptation, and supply chain resilience and transition. The following table illustrates the topic areas that are addressed by the specific management approaches.

	Climate change mitigation	Climate change adaptation	Energy efficiency	Renewable energy deployment
Scope 1 and Scope 2 emissions	X		X	X
Scope 3 emissions, portfolio resilience and transition	X		X	X
Climate change adaptation		X		
Supply chain resilience and transition	X	X		

Scope 1 and Scope 2 emissions

Scope 1&2 Emissions	Description	Type of IRO	Value Chain	Time Horizon
	E1.1 AUMOVIO has Scope 1 and Scope 2 greenhouse gas emissions related to processes in own operations, which contribute to climate change.	Actual negative impact	Own operations	•
	E1.2 AUMOVIO consumes energy from fossil fuels in own operations, which contributes to global Scope 1 emissions.	Actual negative impact	Own operations	•
	E1.3 If AUMOVIO's business becomes exposed to climate change mitigation regulations, requirements or market trends targeted at no or only limited overshoot of a 1.5°C temperature increase, transformation will be necessary. If businesses and production facilities are non-transformable, AUMOVIO may face devaluation of real estate assets or stranded assets.	Risk	Own operations	••
	E1.4 If AUMOVIO becomes exposed to climate change mitigation requirements or regulations targeted at no or only limited overshoot of a 1.5°C temperature increase, transformation will be necessary, which could lead to higher operating costs and/or investments.	Risk	Own operations	•••
	E1.5 AUMOVIO's business is exposed to climate change mitigation requirements or regulatory costs (e.g. for trading schemes or for the transformation of production facilities), which could lead to higher operating costs and/or investments.	Risk	Own operations	••
	E1.6 AUMOVIO's business is exposed to increasingly strict and rapidly evolving regulations on regenerative energy use, aggressive taxes on fossil fuel use and other regulatory measures and market trends. This could lead to higher operating costs and/or investments for energy and utilities.	Risk	Own operations	••

• short-term; •• medium-term; ••• long-term

AUMOVIO is focused on driving climate action across its value chain, including in its own operations, for a low-emission future. To support this, AUMOVIO has implemented a management approach that focuses on minimizing negative environmental impacts and risks in relation to Scope 1 and Scope 2 GHG emissions. The management approach also addresses the mitigation of transition risks related to Scope 1 and Scope 2. This approach supports the achievement of AUMOVIO's target to reduce Scope 1 and market-based Scope 2 emissions by 95% by 2040, based on the 2019 baseline.

The management approach for Scope 1 and Scope 2 GHG emissions covers AUMOVIO as a whole and includes all subsidiaries under management control. While all sites are included in the calculation of emissions, the approach focuses on production sites due to their higher emission intensity compared with office or non-production locations.

Responsibility for operational implementation of the management approach to reduce GHG emissions lies with the respective legal entities. The local management is supported by various functions in the organization, including departments such as operations, infrastructure, real estate management and Procurement & SQM. The internal governance framework for the management approach is defined by the responsible departments (e.g. Environmental management and Operations) within AUMOVIO and is monitored by the Executive Board.

AUMOVIO has established several processes to continuously reduce Scope 1 and Scope 2 emissions and support the transition toward a low-emission future, as well as to create a framework for specific quantified targets and actions.

AUMOVIO pursues a GHG reduction target covering Scope 1 and market-based Scope 2 GHG emissions. Progress is monitored using regularly reported emission values (see the [Targets Related to Climate Change](#) section). The process includes dedicated GHG data analyses at location level and at central level and – where necessary – reevaluations of the target pathways. GHG emissions data serves as the basis for AUMOVIO's climate-related action planning, which provides a framework for identifying levers, planning measures and monitoring progress toward achieving climate-related targets. If necessary, the action plan is regularly reassessed based on actual energy and emissions data.

The actions to achieve the decarbonization of our own operations are primarily based on two key levers: the continued purchase of green electricity and the switch to low-carbon technology when replacing equipment. These actions are complemented by additional support processes such as the general increase in energy efficiency (e.g. through LED lighting), internal initiatives such the Green Plant Label and corresponding location roadmaps, strategy definition for emission reduction of refrigerants, and continuous improvement processes within locally implemented environmental and energy management systems. Further details are provided in the Key Actions for Target Achievement section.

The framework for the management approach for Scope 1 and Scope 2 emissions is set by internal climate change mitigation rules and AUMOVIO's Strategic Sustainability Focus Areas. Initiatives such as the Green Plant Label and the Green Electricity Program further support the implementation of related actions.

Within the management approach and local management systems, the standards ISO 14001 (Environmental management systems) and ISO 50001 (Energy management systems) are applied. The calculation and reporting of GHG emissions are

carried out in accordance with the standards set by the GHG Protocol. Furthermore, multiple climate change mitigation agreements (e.g. the Paris Agreement) as well as climate change related regulatory requirements (e.g. the EU Emissions Trading System) serve as references.

The management approach for Scope 1 and Scope 2 GHG emissions considers the global interest in climate change mitigation on the part of various stakeholders, with a focus on the expectations and requirements of customers and capital market participants to achieve decarbonization through their value chains.

The management approach is communicated internally via conferences and publications on the AUMOVIO intranet. External communication is conducted by means of the AUMOVIO Annual Report, dialogues with customers and investors, and participation in trade fairs.

Scope 3 emissions, portfolio resilience and transition

Scope 3, Portfolio resilience & transition	Description	Type of IRO	Value Chain	Time Horizon
	E1.7 AUMOVIO has Scope 3 greenhouse gas emissions related to its CO ₂ backpack, especially through purchased goods and services, which contribute to climate change.	Actual negative impact	Upstream	●
	E1.8 AUMOVIO hat direkte und indirekte globale nachgelagerte Scope-3-Treibhausgasemissionen aus der Nutzungsphase ihrer Produkte, die zum Klimawandel beitragen.	Actual negative impact	Downstream	●
	E1.9 By developing and producing components and systems for zero-tailpipe-emission vehicles (ZTEVs) and low-carbon industries, AUMOVIO is potentially supporting the industry transition to a low-emission future.	Potential positive impact	Entire value chain	●
	E1.10 AUMOVIO's business is exposed to climate change mitigation-related regulations, requirements and market trends (e.g. the gradually enforced transition to ZTEVs and the phase-out of fossil fuels). If its portfolio is not sufficiently transformable or resilient, AUMOVIO may face a loss in sales in the respective businesses.	Risk	Downstream	●●●
	E1.11 AUMOVIO's business is exposed to climate change mitigation requirements, market trends and regulations targeted at no or only limited overshoot of a 1.5°C temperature increase (e.g. the abrupt phase-out of combustion engines and fossil fuels). If its portfolio is not sufficiently transformable or resilient, AUMOVIO may face a loss in sales in the respective businesses.	Risk	Downstream	●●
	E1.12 AUMOVIO serves markets exposed to climate change mitigation-related regulations, requirements and market trends (e.g. a faster shift to ZTEVs) that could create direct and indirect opportunities for business growth and/or the development of new business areas.	Opportunity	Downstream	●●

● short-term; ●● medium-term; ●●● long-term

The management approach for Scope 3 emissions, portfolio resilience and transition aims to support AUMOVIO's Strategic Sustainability Focus Area "Driving Climate Action" for achieving a low-emission future. As described in the IROs (see the Material impacts, risks and opportunities related to climate change subsection), AUMOVIO is subject to climate change mitigation-related regulations, requirements and market trends that are continuously evolving. The main objective of the management approach is to successfully navigate its own business through the transformation, thereby helping to reduce negative impacts and associated risks from GHG emissions while at the same time strengthening the resilience of its own operations.

The management approach encompasses the AUMOVIO Group as a whole as well as the global portfolio, and covers all 15 categories of Scope 3 GHG emissions as defined by the GHG Protocol. The focus is on the most relevant categories associated with the use phase of the products sold (category 11) and goods and services purchased (category 1).

Steering and adaptation of the respective portfolio falls to the responsible business areas, such as the strategy, sales and research and development (R&D) departments, considering product design, supply chain and procurement. These are supported by the sustainability departments. Oversight for portfolio management is exercised by the Executive Board as part of the strategy process.

The management approach comprises processes to create transparency, identify levers and implement relevant measures. The basis for the management of Scope 3 emissions, portfolio resilience and transition is transparency with regard to the 15 categories of Scope 3 GHG emissions and our portfolio of zero-tailpipe-emission vehicles.

For purchased goods and services (category 1), relevant processes include the distribution of supplier-related requirements such as the General Sustainability Requirements (GSR) and the Low-Carbon Electricity (LCE) guidance document, requests to selected suppliers to submit their company carbon footprint, further development of the supplier selection criteria to include emissions data, and regular review of the methodologies applied in the calculation.

The mitigation of material risks and impacts related to the use phase of products (category 11) takes place within the responsible business areas through market monitoring, R&D optimization, active portfolio steering and close dialogue with customers. These processes support the assessment of portfolio resilience and its alignment with evolving customer requirements and technological developments.

In the upstream processes, the focus is currently on creating transparency. The carbon footprints of supplier-specific products are not taken into account at this stage, as there are uncertainties regarding the maturity and availability of some of the underlying primary data. Primary data is only included in the calculations if it has been externally verified. No appropriately verified information was included in the methodology for the reporting year (see also the Scope 3 emissions indicator using primary data in the [Metrics Related to Climate Change](#) section).

AUMOVIO's Strategic Sustainability Focus Areas set the overarching framework for the definition and implementation of actions. For the different business processes, further internal rules apply that directly or indirectly address climate change mitigation.

In addition, the management approach is based on the GHG Protocol and related standards (e.g. Corporate Value Chain (Scope 3) Accounting and Reporting Standard) as external frameworks for carbon emissions accounting. The results of this accounting framework are used to identify emission hotspots, prioritize actions and support related actions.

The management approach and the related measures take into particular consideration the requirements of customers and requests from investors. Dialogue with suppliers is a key element in implementing levers related to the purchasing of goods and services. This is conducted primarily through SupplyOn, which is used to share sustainability-related requirements and can be used to collect information about carbon footprints. Additional insight into supplier perspectives is gained through participation in selected industry events and forums for dialogue with stakeholders, such as the AUMOVIO Supplier Days and sector-specific roundtables.

AUMOVIO communicates its approach to managing Scope 3 emissions, portfolio resilience and transition primarily through its annual report and dialogue with investors and customers. Engagement with suppliers is conducted through SupplyOn, where sustainability-related requirements and information requests are shared. Internal communication takes place via various internal dialogue platforms, mainly the AUMOVIO intranet.

Climate change adaptation

Climate change adaptation	Description	Type of IRO	Value Chain	Time Horizon
	E1.13 AUMOVIO operates in regions exposed to physical climate change, including increased exposure to extreme climate hazards, which could lead to the devaluation of real estate assets or stranded assets.	Risk	Own operations	●●●
	E1.14 AUMOVIO operates in regions exposed to physical climate change, including increased exposure to extreme climate hazards, which could lead to business interruptions driven by a lack of long-term planning.	Risk	Own operations	●●●

● short-term; ●● medium-term; ●●● long-term

To mitigate the potential risks of physical climate change related to potential impairment risks in the real estate portfolio and possible increases in operating and investment costs, AUMOVIO has defined management approaches aimed at systematically taking climate-related aspects into account in real estate and location-related decision-making processes. These include procedures for selecting and evaluating properties and locations as well as technical and organizational measures that are geared toward the adaptability of existing and new production facilities. In addition, initiatives have been developed to help employees calibrate their attitudes and mindsets.

These approaches cover AUMOVIO’s own operations. The focus is on physical assets such as production buildings, warehouses and offices that may exhibit certain limitations in terms of their adaptability, and on potential new locations.

Primary responsibility for implementing risk mitigation actions lies with the operational business, supported by various functions within the organization, such as real estate management, AUMOVIO insurance services as well as technical departments specialized in buildings and infrastructure.

When evaluating new operating sites, AUMOVIO considers environmental and risk-related aspects as part of its real estate and investment assessment processes. Corporate Real Estate Management is involved in the evaluation of prospective locations, and relevant risk related information is taken into account in the overall assessment. The aim of these evaluation is to gain knowledge about whether and to what extent the assets considered are exposed to various weather events and other natural disasters, and to incorporate the results of the assessment in the final decision.

In the existing real estate portfolio, the climate conditions are monitored at the respective locations. As part of the improvement and optimization of production processes and working conditions, the sites assess cost-efficient options for heating, cooling and ventilation on a case-by-case basis, considering the potential for reducing energy costs and other operating costs, which is particularly relevant in relation to risks associated with long-term climate change (such as rises in temperature). Respective actions are implemented locally within regular site management processes and in alignment with the central supporting departments.

An additional lever for curbing increasing operating costs is to raise employees’ awareness of the impact that individual behavior patterns have on the development of overall energy demand.

This is supported by local training sessions and communication initiatives promoting the responsible use of energy to reduce costs related to heating, cooling and ventilation.

Risk reduction regarding certain natural hazards and extreme weather events also forms part of the location-related actuarial risk management process. This process is supported by assessments conducted by an external service provider, which evaluate site-specific physical climate risks (e.g. storms, flooding, freezing temperatures) and provide organizational and technical recommendations to the respective locations. Responsibility for implementing these actions lies with the operating business.

The selection process for new locations and management of the real estate portfolio follows the general internal rules. AUMOVIO also has its own requirements for building construction and operation, which consider factors such as the mitigation and assessment of location-specific physical climate risks (e.g. flooding, storms, temperature increases). These internal requirements help to reduce heating, cooling and ventilation needs, thereby indirectly contributing to climate-related adaptation in AUMOVIO’s real estate portfolio.

The management approach relies on the international standards ISO 14001 and ISO 50001 related to energy management and the technical requirements of buildings, including the consideration of local regulatory requirements.

In the implementation processes of the management approach related to climate change adaptation, particular consideration is given to the interests of AUMOVIO’s employees with respect to working conditions, which are related to activities for adapting the real estate portfolio to climate change (e.g. temperature and fresh air).

Communication with employees generally takes place at the location level. Detailed information on the general forms of engagement and communication with employees is included in the [Own Workforce \(ESRS S1\)](#) subchapter.

Supply chain resilience and transition

Supply chain resilience & transition	Description	Type of IRO	Value Chain	Time Horizon
	E1.15 AUMOVIO’s business is exposed to climate change mitigation requirements, regulatory costs (e.g. for trading schemes or for the transformation of suppliers’ production facilities) and demand for goods with a significantly lower carbon footprint. This could lead to higher costs for materials, components and/or services.	Risk	Upstream	●●
	E1.16 If AUMOVIO’s direct and indirect suppliers become exposed to climate change mitigation requirements or regulations targeted at no or only limited overshoot of a 1.5°C temperature increase, transformation will be required. Additionally, demand for products and services with a lower carbon footprint may increase faster than supply. Both aspects could lead to higher costs for materials, components and/or services.	Risk	Upstream	●●
	E1.17 AUMOVIO operates and has suppliers in regions which might be affected by physical climate change. This could lead to supply chain interruptions or material shortages driven by a lack of coordinated global climate responses.	Risk	Upstream	●●●
	E1.18 AUMOVIO operates in and has suppliers in regions which might be affected by physical climate change. This could lead to supply chain interruptions or material shortage, driven by a lack of long-term planning.	Risk	Upstream	●●●

● short-term; ●● medium-term; ●●● long-term

With its management approach for supply chain resilience and transition, AUMOVIO aims to ensure supply chain continuity, prevent interruptions and successfully reduce the cost pressure associated with the transition. In this connection, AUMOVIO strives to strengthen the overall resilience of the supply chain and thus to prepare itself to manage the risks that arise in certain supply chains in the medium and long term.

The management approach for supply chain resilience and transition focuses on AUMOVIO’s upstream value chain and particularly on its direct supplier base.

Responsibility for compliance with the relevant processes lies with AUMOVIO’s purchasing and supply chain management functions, which are supported by internal risk management. The processes are monitored as part of general corporate supervision at various organizational levels.

Management of the climate-related aspects of supply chain resilience and transition is integrated into the general processes for managing supply chain resilience. These processes are handled in close proximity to the operational business and are integrated into the general practices regarding purchasing, supply chain management and risk management at different levels of the organization. Various aspects are considered during the procurement process, including strategic factors such as security of supply in the event of extreme weather events, which could be exacerbated by climate change.

The processes are guided by a set of general rules for the related functions at different levels of the organization.

The management approach is not based on a specific external set of rules.

Close dialogue with customers and suppliers is a key element of the management approach.

As the processes are implemented in close proximity to the operational business, communication with internal stakeholders takes place mainly within the respective business areas. The primary form of external communication is close dialogue with customers and suppliers.

Resilience Analysis

The analysis of the resilience of AUMOVIO's strategy and business model to climate change along the entire value chain is integrated into the general IRO assessment (see the [Overview of material impacts, risks and opportunities](#) subsection in the General Disclosures (ESRS 2) subchapter).

In the process of identifying and assessing risks and opportunities as part of the general IRO assessment, AUMOVIO took into consideration several factors and scenarios, considering short-, medium- and long-term time horizons. The scenarios are described in the [Specifics of the IRO assessment in relation to climate change](#) subsection in the [General Disclosures \(ESRS 2\)](#) subchapter. The use of scenarios and assumptions by definition leads to uncertainties in the outcome of the analysis. Further factors considered included the following: reduced overall emissions of greenhouse gases (GHG) and reduced energy consumption due to a switch to low-carbon fuels, enhanced energy efficiency, increased use of renewable energy, a higher production share of zero-tailpipe-emission vehicles as well as different speeds of transition to low-carbon technologies. These factors were considered qualitatively, meaning that they served as general context when interpreting the scenario outcomes (e.g. whether a risk or opportunity is likely to increase, decrease or remain stable). Climate-related physical factors were not included in this specific climate-related transition analysis because they are assessed separately through AUMOVIO's climate-related physical risk assessment. To assess the resilience of the business model in relation to the identified risks and opportunities, AUMOVIO also took into account the existing management approaches and strategic focus areas related to climate change.

Based on the IRO assessment, considering the associated limitations, uncertainties, time horizons and assumptions as outlined in the subsection on the [Process for Identifying and Assessing Material IROs](#) in the [General Disclosures \(ESRS 2\)](#) subchapter, as well as taking into account the management approaches, AUMOVIO considers its business model and strategy to be resilient. The management approaches, targets and key actions laid out in this section for achieving the targets describe AUMOVIO's capability to reduce its material negative impacts, increase positive impacts, manage risks and seize opportunities over the short, medium and long term. AUMOVIO also assumes that these capacities will continue to develop over time.

Targets Related to Climate Change

In line with its Strategic Sustainability Focus Areas, AUMOVIO has set a public sustainability target (PST) related to climate change that aims to reduce Scope 1 and market-based Scope 2 greenhouse gas emissions (GHG emissions) by 95% by 2040 compared to the 2019 baseline value. This corresponds to a target value of 22,570 tCO₂e.

The interim target for 2030 is to achieve a 90% reduction in Scope 1 and market-based Scope 2 GHG emissions compared to the 2019 baseline value (45,140 tCO₂e). A further interim target for 2035 has been set at a 92.5% reduction (33,850 tCO₂e).

Both the main and the interim targets are set as an absolute percentage reduction and measured in metric tons of CO₂ equivalent (tCO₂e).

The formalized target commitment to reduce Scope 1 and market-based Scope 2 GHG emissions is a key element of the corresponding management approach to Scope 1 and Scope 2 emissions and the subsequent key actions. The transition towards and ultimate achievement of the target will enable AUMOVIO to mitigate negative impacts and risks connected with Scope 1 and Scope 2 GHG emissions.

The target covers the combined own Scope 1 and market-based Scope 2 GHG emissions. In view of the relatively low amount of remaining market-based Scope 2 GHG emissions (see the Key Actions for Target Achievement section), the reduction of Scope 1 GHG emissions is a particular focus and will make the largest contribution to reducing GHG emissions. The target value was defined in alignment with the current guidance of the GHG Protocol on calculating Scope 1 and market-based Scope-2 GHG emissions, and includes the greenhouse gases described in the "Combined own Scope 1 and market-based Scope 2 GHG emissions" metric. Consequently, the greenhouse gases covered by the target and considered in the metrics are consistent with the limits of the greenhouse gas inventory.

The scope of the main and interim targets extends to AUMOVIO's own operations.

In 2025, the original target set by the former parent company was reassessed by order of the Executive Board and, for the first time, established exclusively for AUMOVIO as an independent entity.

The baseline value for the baseline year of 2019 amounts to 451,381 tCO₂e for Scope 1 and location-based Scope 2 emissions, which was the methodological approach applied at that time.

AUMOVIO points out that there are uncertainties connected with the data model.

The reference value for the target can be found under Scope 1 and market-based Scope 2 GHG reduction achieved. The metric complies with the ESRS requirements for calculating Scope 1 and Scope 2 GHG emissions.

No anticipated external developments or their impact on greenhouse gas emissions were explicitly considered when setting the target. Any significant changes to AUMOVIO's organizational structure, product portfolio or production volumes may in future lead to adjustments to the target values.

The target pathway was adjusted to the transition pathway for the "Industry – Other" sector published in November 2025 by the EU Commission and aligned to the European Climate Law. It outlines the process toward a relative reduction in Scope 1 GHG emissions by 40-80% by 2040. 2015 is taken as the base year. With the additionally outlined decarbonization lever pathway, which address the increased share of electricity in final energy consumption, AUMOVIO also considers the emission pathway as applicable for market-based Scope 2 GHG emissions.

The sector emission pathway refers the internationally recognized initiatives and standards such as the Science Based Targets initiative (SBTi) 1.5°C pathways, the SBTi Corporate Net-Zero Standard and the IEA Below 2 degrees. By applying this sector pathway and the underlying initiatives and standards, AUMOVIO is of the opinion that the Scope 1 and Scope 2 target is scientifically well-founded. AUMOVIO's target and transition plan have not been externally validated.

AUMOVIO therefore believes that its pathway for Scope 1 and Scope 2 GHG emissions is fundamentally commensurate with the Paris Agreement and its goal of limiting global warming to 1.5°C by 2050. This assessment is based on the fact that the pathway envisages a 95% reduction in Scope 1 and market-based Scope 2 GHG emissions by 2040 and is therefore aligned with the underlying sector emissions pathway.

It should be noted that there is still uncertainty regarding the breakdown of the global reduction pathway in line with the 1.5°C scenario down to the company level. Greater uncertainties are also associated with the allocation of CO₂ budgets to the various industrial sectors and the extent to which so-called "negative emissions" (carbon removals) can be used if the 1.5°C path is exceeded to a limited extent. Due to these uncertainties, there are currently no ambitions to utilize carbon removals and, consequently, no activities aimed at achieving net-zero.

Once the resolution had been adopted, the target was not changed during the year.

When setting the target, AUMOVIO considered the interests of various stakeholders (such as customers and regulatory authorities), for example by applying the sector emissions pathway.

To reach the target level of GHG emissions, AUMOVIO identified two primary decarbonization levers:

- **Continued purchase of green electricity:** AUMOVIO purchases electricity exclusively from renewable energy sources. Various contractual instruments are used for this purpose, which are listed in the corresponding metrics. Continuing this approach allows the company to avoid market-based Scope 2 GHG emissions from electricity consumption.
- **Technological transformation:** This lever is closely linked to operational processes and is considered in location footprint planning. It consists primarily of switching plants to low carbon technologies, specifically in the areas of heating, electricity generation and production processes that were previously powered by fossil fuels.

According to AUMOVIO’s assessment, the targeted GHG reductions will be fully (i.e. 100%) achieved through a combination of the two aforementioned decarbonization levers. The two levers are inextricably linked, and both have a simultaneous effect on Scope 1 and Scope 2 emissions. Any further breakdown of the contributions or into Scope 1 and Scope 2 is therefore not meaningful.

AUMOVIO sees this increased energy efficiency and expanded capacities for self-generation of electricity from renewable sources not as direct, but mainly as supporting levers for target achievement.

AUMOVIO is of the opinion that implementation of the described levers in terms of speed and ambition level is fundamentally commensurate with the 1.5°C pathway used in the original target, and supports target achievement as defined by the Paris Agreement.

AUMOVIO’s progress regarding the emissions reduction target set can be derived from the “Scope 1 and market-based Scope 2 GHG reduction achieved” metric.

Key Actions for Target Achievement

AUMOVIO has defined concrete key actions to achieve its Scope 1 and market-based Scope 2 GHG emissions reduction target set for 2040 and foster the transition to a low-emission future. Corresponding decarbonization actions are embedded in operational activities and are gradually being developed and implemented by the individual legal entities. The decentralized approach pursued leads to a large number of actions that are completed through specific projects with individual completion timelines ranging from short-term to long-term.

AUMOVIO’s climate change mitigation actions cover all activities in the company’s own operations.

The key actions required to achieve the emissions reduction target are defined internally and focus on the most important levers (see the [Targets Related to Climate Change](#) section), which are further operationalized through concrete actions.

Continued purchase of green electricity: AUMOVIO purchases electricity solely from renewable energy sources. In doing so, AUMOVIO makes use of green electricity contracts, power purchase agreements and other contractual instruments. For volumes of purchased electricity that are not directly procured as green electricity, AUMOVIO purchases energy attribute certificates that comply with the RE100 technical quality criteria. This key action is implemented by the respective legal entities in close cooperation with the central purchasing and environmental departments, which ensure a holistic approach and full coverage of the externally purchased electricity volumes through corresponding instruments.

Technological transformation: Technological transformation takes place within the responsible legal entities supported by central functions (e.g. operations or infrastructure). Suitable concrete actions for the respective locations and production processes, as well as the sequence of their implementation at the level of the locations, are analyzed and adopted in line with AUMOVIO’s long-term transition planning. These actions focus mainly on replacing fossil fuel-based equipment with low-carbon technologies when end-of-life replacement becomes necessary and on reducing emissions from refrigerants through operational measures.

Projects relating to the levers identified for target achievement are carried out at various locations provided such action is technically and economically feasible.

The projects are selected as part of the general investment process, applying generally applicable criteria for decision-making as well as the allocation of capital. The investment budget is determined as part of financial planning. In the event of a positive investment decision, the necessary financial resources are thus made available for the project.

The metrics for the achieved and expected GHG emissions reductions as a result of the implementation of such projects are set out in the tables below.

Achieved GHG reduction	2025
Scope 1 and market-based Scope 2 GHG reduction achieved, in million tCO ₂ e	0.392
Scope 1 and market-based Scope 2 GHG reduction achieved, in %	86.7

Definitions, assumptions and calculation methods:

- The metric is calculated as the difference between Scope 1 and market-based Scope 2 greenhouse gas (GHG) emissions in the base year 2019 and Scope 1 and market-based Scope 2 GHG emissions at the end of the reporting year.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Expected GHG reduction	2025
Expected Scope 1 and market-based Scope 2 GHG reduction, in million tCO ₂ e	0.037

Definitions, assumptions and calculation methods:

- The metric is calculated as the difference between Scope 1 and market-based Scope 2 GHG emissions at the end of the reporting year and the target value for Scope 1 and market-based Scope 2 GHG emissions in 2040 (see the Targets related to climate change subsection).
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Capital expenditures and operating expenditures for key actions to implement the targets related to climate change

OpEx for key actions	2025
OpEx for key actions to implement the targets related to climate change, in € millions	1

Definitions, assumptions and calculation methods:

- The targets related to climate change covers Scope 1 and market-based Scope 2 GHG emissions.
- Data is collected at the level of the key actions. Operating expenditures (OpEx) for key actions to implement the targets related to climate change are considered.

Planned OpEx for key actions	Next 5 years
Planned OpEx for key actions to implement the targets related to climate change, in € millions	4

Definitions, assumptions and calculation methods:

- The targets related to climate change covers Scope 1 and market-based Scope 2 GHG emissions.
- The time horizon applied is in line with the approved long-term planning.
- Data is collected at the level of the key actions. Operating expenditures (OpEx) for key actions to implement the targets related to climate change are considered.

CapEx for key actions	2025
CapEx for key actions to implement the targets related to climate change, in € millions	0

Definitions, assumptions and calculation methods:

- The targets related to climate change covers Scope 1 and market-based Scope 2 GHG emissions.
- Data is collected at the level of the key actions. Investments (CapEx) for key actions to implement the targets related to climate change are considered.

Planned CapEx for key actions	Next 5 years
Planned CapEx key actions to implement the targets related to climate change, in € millions	0

Definitions, assumptions and calculation methods:

- The targets related to climate change covers Scope 1 and market-based Scope 2 GHG emissions.
- The time horizon applied is in line with the approved long-term planning.
- Data is collected at the level of the key actions. Investments (CapEx) for key actions to implement the targets related to climate change are considered.

Interrelationship between CapEx and OpEx

Information on capital expenditure (CapEx) can be found in the [Consolidated financial statements](#) under Note 1 of the notes to the consolidated financial statements. The information refers to capital expenditure in the intangible assets (Note 13), property, plant and equipment (Note 14), and leasing (Note 15) presented in the notes to the consolidated financial statements.

AUMOVIO does not report any Taxonomy-aligned economic activities and consequently no capital expenditure plan in accordance with the European Commission Delegated Regulation (EU) 2021/2178.

The CapEx for key actions to implement the targets related to climate change mitigation mainly fall under Taxonomy-eligible capital expenditure.

Operating expenditure in accordance with the Commission Delegated Regulation (EU) 2021/2178 relates to the total of maintenance costs, building refurbishment measures, and research and development costs. The key actions for implementing the targets related to climate change are defined differently.

Transition Plan for Climate Change Mitigation

AUMOVIO’s transition plan covers all relevant impacts, risks and opportunities and consists of a combination of management approaches, targets and key actions. AUMOVIO’s management approach to Scope 1 and Scope 2 emissions and the corresponding target for reducing emissions by 2040 form the basis for the transition plan for climate change mitigation in own operations. Furthermore, the management approaches to Scope 3 emissions, portfolio resilience and transition are highly important for AUMOVIO’s transition to a low-emission future. A Scope 3 emission reduction target has not been set.

The key elements of the transition plan, such as the emission reduction target (see the [Targets Related to Climate Change](#) section), the key actions (see the [Key Actions for Target Achievement](#) section) and the management approaches (see the [Management Approaches to Climate Change Mitigation, Climate Change Adaptation, Energy Efficiency and Renewable Energy](#) section) have been approved by the Executive Board of AUMOVIO SE.

AUMOVIO is of the opinion that the reduction target for Scope 1 and market-based Scope 2 GHG emissions as one of the key elements of the transition plan is compatible with the objective of limiting global warming to 1.5°C in line with the Paris Agreement.

AUMOVIO has no knowledge of being exempt from the EU Paris-aligned benchmarks.

To achieve the set GHG emission reduction target, AUMOVIO identified two primary decarbonization levers (see the [Targets Related to Climate Change](#) section), which are addressed by the defined actions (see the [Key Actions for Target Achievement](#) section). Furthermore, levers for Scope 3 emissions are operationalized by the described management approaches, which currently focus on supplier engagement, transparency and data collection as enablers for future reduction measures, as well as portfolio steering and customer dialogue related to the use phase of products.

For a detailed description of the actions and associated metrics that provide information regarding the progress of the implementation of the transition plan, see the [Key Actions for Target Achievement](#) section.

As part of the IRO assessment (see the [Overview of Material Impacts, Risks and Opportunities](#) subsection in the General Disclosures (ESRS 2) section), AUMOVIO analyzed the potential locked-in GHG emissions in the key assets. The conclusion from the analysis was that, due to their insignificance, they do not jeopardize the achievement of the defined GHG emissions reduction target and do not exacerbate any transition risks. The identified levers for achieving the emissions reduction target are applicable to all assets and are in line with the overarching strategic sustainability focus areas of transitioning to a low-emission future.

The sustainability strategy and its climate-related action planning are integral parts of the overall business strategy and play a key role in transitioning to a more sustainable business model. Whenever implementation of the corresponding actions requires substantial financial funding, it is reflected in the financial planning and budgeting processes accordingly.

CapEx and OpEx for key actions

2025

Total amount of CapEx and OpEx for key actions to implement the targets related to climate change, in € millions

5

Definitions, assumptions and calculation methods:

- This metric only covers the key actions and no other elements of the transition plan.
- The climate-related action planning covers Scope 1 and market-based Scope 2 GHG emissions.
- Data is collected at the level of the key actions. Capital expenditure (CapEx) and operating expenditure (OpEx) for key actions to implement targets related to climate change are included.

Currently, AUMOVIO’s transition plan does not provide for a portfolio transition with the aim of meeting the criteria set out in Commission Delegated Regulation (EU) 2021/2139 regarding Taxonomy-aligned economic activities. In addition, AUMOVIO has not reported any Taxonomy-aligned economic activities for 2025.

Internal CO2 Pricing System

According to AUMOVIO’s interpretation of the regulatory requirements outlined in the ESRS regarding internal carbon pricing systems, such a mechanism is not used at AUMOVIO. To incentivize the transition to a low-emission future, AUMOVIO has created the option for its legal entities to take internal carbon shadow prices into account as a supporting factor in investment decision-making processes. The system has a non-binding character. The companies decide independently whether to include the optional carbon shadow price for certain investment projects as an additional factor for calculating the internal rate of return (IRR), which is the steering-relevant metric (key performance indicator). The optional shadow price is determined based on AUMOVIO’s expectations regarding the future development of external carbon prices. Given the specifics of the non-binding character and, consequently, the limited scope of application, estimates of the share of GHG emissions covered by the carbon pricing system are not representative.

Metrics Related to Climate Change

Gross Scope 1, 2 and 3 emissions and total GHG emissions



The metric Combined own Scope 1 and market-based Scope 2 GHG emissions of 0.060 million tons of CO₂e has been audited with reasonable assurance. The Share of market-based Scope 2 emissions from electricity consumption is zero, as AUMOVIO obtains electricity exclusively from renewable energy sources using contractual instruments (energy attribute certificates).



Combined own Scope 1 and market-based Scope 2 GHG emissions	Retrospective				Milestones and target years			Calculated linear reduction rate per year, in %
	Base year (2019)	2024	2025	Δ PY in %	2030	2035	2040	
Combined own Scope 1 and market-based Scope 2 GHG emissions, in million tCO ₂ e	0.451	–	0.060	–	0.045	0.035	0.023	4.5
Achieved GHG reduction, in %	0.0	–	86.7	–	90.0	92.5	95.0	4.5

Definitions, assumptions and calculation methods:

- Gross GHG emissions from Scope 1 and market-based Scope 2 as shown in the following table are considered.
- Reduction achieved compared with base year (%) is calculated as: $(\text{Scope 1} + \text{market-based Scope 2 emissions in 2019} - \text{Scope 1} + \text{market-based Scope 2 emissions in the reporting year}) / (\text{Scope 1} + \text{market-based Scope 2 emissions in base year 2019}) \times 100$.
- The following greenhouse gases are covered: carbon dioxide (CO₂); methane (CH₄); nitrous oxide (N₂O); sulfur hexafluoride (SF₆); nitrogen trifluoride (NF₃); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs).
- The calculation is performed in accordance with the assumptions and methodologies set out in the corresponding tables for Scope 1 and Scope 2 GHG emissions.
- The emissions from the base year 2019 were recalculated based on organizational changes and adjustments to the definition of the indicator. These do not include the emissions from modelled locations, that are representing less than 4% of combined Scope 1 and 2 emissions, and from refrigerants.
- The metric is entity-specific.

Scope 1 and Scope 2 GHG emissions	Retrospective			Milestones and target years				Reduction rate (Annual % target / Base year)
	Base year	2024	2025	D PY in %	2030	2035	2040	
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions, in tCO₂e	-	-	59,233	-	-	-	-	-
Consolidated accounting group, in tCO ₂ e	-	-	59,233	-	-	-	-	-
Investees, in tCO ₂ e	-	-	0	-	-	-	-	-
Percentage of Scope 1 GHG emissions from regulated emissions trading systems, in %	-	-	0,4	-	-	-	-	-
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions, in tCO₂e	-	-	391,537	-	-	-	-	-
Consolidated accounting group, in tCO ₂ e	-	-	391,537	-	-	-	-	-
Investees, in tCO ₂ e	-	-	0	-	-	-	-	-
Gross market-based Scope 2 GHG emissions, in tCO₂e	-	-	382	-	-	-	-	-
Consolidated accounting group, in tCO ₂ e	-	-	382	-	-	-	-	-
Investees, in tCO ₂ e	-	-	0	-	-	-	-	-
Percentage of energy purchased with contractual instruments, in %	-	-	99,4	-	-	-	-	-

Definitions, assumptions and calculation methods:
Gross Scope 1 GHG emissions

- Definitions and calculations according to GHG Protocol Corporate Standard (version 2004).
- Emissions factors for refrigerants in accordance with Regulation (EU) 2024/573 of the European Parliament and of the Council of February 7, 2024, on fluorinated greenhouse gases are considered. These are based on the IPCC 4 and not on the more recent IPCC 6, which does not result in any significant effects.
- Scope 1 comprises emissions from the combustion of energy sources in own processes. Emission factors of IEA Statistics, the GHG Protocol and DEFRA are applied.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Gross Scope 1 GHG emissions – consolidated accounting group

- AUMOVIO considers Scope 1 emissions of the relevant fully consolidated companies.

Gross Scope 1 GHG emissions – investees

- AUMOVIO has no operational control of investees; therefore, they are not relevant for Scope 1 emissions. Relevant emissions from investees are included in Scope 3.

Percentage of Scope 1 GHG emissions from regulated emissions trading systems

- AUMOVIO falls under the EU Emissions Trading System (EU ETS) and the Shanghai Pilot ETS.
- Scope 1 GHG emissions from the entire location that fall under these emissions trading systems are considered.

Gross Scope 2 location-based GHG emissions

- Definitions and calculations according to GHG Protocol Corporate Standard (version 2004).
- Average electricity grid emissions factors by country are applied. These come from IEA Statistics, the GHG Protocol and DEFRA.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Gross Scope 2 location-based GHG emissions – consolidated accounting group

- AUMOVIO considers Scope 2 location-based emissions of its relevant fully consolidated companies.

Scope 2 location-based GHG emissions – investees

- AUMOVIO has no operational control of investees; therefore, they are not relevant for Scope 2 emissions. Relevant emissions from investees are included in Scope 3.

Gross Scope 2 market-based GHG emissions

- Definitions and calculations according to GHG Protocol Corporate Standard (version 2004).
- Contract-specific emission factors are applied.
- Emissions from steam and district heat are calculated using confirmed emission factors from local energy suppliers. If these factors are not available, location-based emission factors (see gross Scope 2 location-based GHG emissions) are used.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Scope 2 market-based GHG emissions – consolidated accounting group

- AUMOVIO considers Scope 2 market-based emissions of its relevant fully consolidated companies.

Scope 2 market-based GHG emissions – investees

- AUMOVIO has no operational control of investees; therefore, they are not relevant for Scope 2 emissions. Relevant emissions from investees are included in Scope 3.

Percentage of energy purchased with contractual instruments

- Energy purchased using contractual instruments (on-site PPAs, off-site PPAs, green tariffs, energy attribute certificates) is considered.
- The specification represents the share of energy purchased with contractual instruments in relation to the total amount of purchased energy with relevance for Scope 2.
- The data is collected by the individual company locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Significant Scope 3 GHG emissions in tCO ₂ e	Retrospective					Milestones and target years		
	Base year	2024	2025	D PY in %	2030	2035	2040	Reduction rate (Annual % target / Base year)
Total gross indirect (Scope 3) GHG emissions	–	–	11,739,283	–	–	–	–	–
1. Purchased goods and services	–	–	4,930,079	–	–	–	–	–
2. Capital goods	–	–	364,789	–	–	–	–	–
3. Energy and fuel-related activities (not included in Scope 1 or Scope 2)	–	–	107,927	–	–	–	–	–
4. Upstream transportation and distribution	–	–	304,128	–	–	–	–	–
5. Waste generated in operations	–	–	4,519	–	–	–	–	–
6. Business travel	–	–	21,685	–	–	–	–	–
7. Employee commuting	–	–	94,653	–	–	–	–	–
8. Upstream leased assets	–	–	0	–	–	–	–	–
9. Downstream transportation and distribution	–	–	261,098	–	–	–	–	–
10. Processing of sold products	–	–	17,411	–	–	–	–	–
11. Use of sold products	–	–	5,547,555	–	–	–	–	–
12. End-of-life treatment of sold products	–	–	73,605	–	–	–	–	–
13. Downstream leased assets	–	–	0	–	–	–	–	–
14. Franchises	–	–	0	–	–	–	–	–
15. Investments	–	–	11,833	–	–	–	–	–

Overarching definitions and assumptions:

- Scope 3 GHG emissions are calculated in alignment with the Corporate Value Chain (Scope 3) Accounting and Reporting Standard 2011 and the supplementary standards.
- The calculation methods are being further developed as part of a continuous improvement process and may lead to greater deviations between reporting years.

Definitions, assumptions and calculation methods

Total calculated gross indirect (Scope 3) GHG emissions

- Total of categories (1) to (15).

Calculated indirect Scope 3 GHG emissions – purchased goods and services

- Purchased goods and services relate to the extraction, production and transportation of goods purchased by the company in the reporting year. Only the goods and services relevant for category 1 according to the GHG Protocol are considered, including all upstream emissions (cradle-to-gate).
- Emissions for goods are calculated on a weight basis and for services on a cost basis. The emission factors of Sphera Solutions GmbH or internally determined business area-specific GHG factors are used to calculate the emissions.
- For purchased product groups for which not all weight data is available, the missing proportion is extrapolated using the average method. The expenditures for services are multiplied either by the specific emission factors from DEFRA or by an internally determined emission factor. Within this expenditure-based method, the data is extrapolated for a small share.

Calculated indirect Scope 3 GHG emissions – capital goods

- Capital goods that are purchased in the reporting year are considered.
- The expenditures for capital goods are multiplied either by the specific emission factors from DEFRA or by an internally determined emission factor. As part of this expenditure-based method, the data for a small share is extrapolated.
- Calculated indirect Scope 3 GHG emissions – fuel and energy-related activities (not included in Scopes 1 and 2).
- Fuel and energy-related activities are defined as extraction, production, transportation and transportation losses of purchased fuels and energy that are not covered by Scope 1 or Scope 2.
- For energy consumption, the specific emission factors from DEFRA are used within the framework of an average data method.
- The country-specific power grid emission factors are calculated based on the DEFRA calculation method. For this category, well-to-tank emission factors are considered.
- An average transmission loss of 5% as recommended by DEFRA for steam and district heat is applied.
- In the case of renewable electricity, it is assumed that the mix consists of 50% photovoltaics and 50% wind power.

Calculated indirect Scope 3 GHG emissions – upstream transportation and distribution

- Upstream transportation and distribution are defined as the transportation of goods from direct suppliers to the company as well as within the company and to the customer, if paid for by the company and using third-party vehicles and facilities, including emissions from transportation services.
- For this category, transport emissions are calculated using a spend-based method. Transport spend is combined with average freight rates to calculate metric ton-kilometers. Emissions are then determined by multiplying metric ton-kilometers with DEFRA well-to-wheel (WTW) emission factors. The calculation covers all relevant transport modes (road, sea, air, parcel and premium freight), with a small share estimated where data is missing.

Calculated indirect Scope 3 GHG emissions – waste generated in operations

- Waste generation is multiplied by specific emission factors from DEFRA using an average data method for different waste categories, only considering emissions associated with landfill sites and incinerators.

Calculated indirect Scope 3 GHG emissions – business travel

- Travel booking service providers report GHG emissions for business trips. Hotel overnight stays are included as optional data. The various travel options are also considered and calculated.
- Some of this external primary data refers to emission factors from DEFRA or vehicle manufacturers.
- Business travel that may not have been booked through these service providers is considered by an estimate based on an expert assumption.

Calculated indirect Scope 3 GHG emissions – employee commuting

- Daily commuting time and modes of transport are based on an external global survey.
- For this average-data method, the emissions are calculated on the basis of the estimated commuting distance, effective number of working days and the number of employees together with the DEFRA emission factors.

Calculated indirect Scope 3 GHG emissions – upstream leased assets

- AUMOVIO uses management control as a consolidation approach. Therefore, there are no Scope 3 emissions allocated to leased assets. These are only reported under Scopes 1 and 2.

Calculated indirect Scope 3 GHG emissions – downstream transportation and distribution

- Downstream transportation and distribution are defined as emissions from the transportation and distribution of products after the point of sale, including retail and storage.
- The logistics paid for by the customers are extrapolated from AUMOVIO's own outbound logistics emissions from "Upstream transportation and distribution," based on the share of self-pickers determined by total sales or product weight.
- The emission factors from the "Upstream transportation and distribution" category are applied.

Calculated indirect Scope 3 GHG emissions – processing of products sold

- Processing of sold products covers the processing of intermediate products sold in the reporting year to downstream companies.
- The calculation only considers emissions that are related to the material handling and general assembly stages of AUMOVIO. Taking the product weight sold and the average vehicle weight based on market data, a virtual vehicle quantity is modeled in this average-data method. This virtual vehicle quantity is multiplied by the Scope 1 and Scope 2 GHG emissions per vehicle manufactured by selected automotive manufacturers.

Calculated indirect Scope 3 GHG emissions – use of sold products

- Emissions are calculated using a mass-induced approach. Only the additional energy consumption caused by the weight and movement of the AUMOVIO components during the use phase of the vehicle is considered. The average total fuel consumption of the vehicle is not included in the calculation.
- Well to Wheel (WTW) emission factors from ICCT and DEFRA are used to quantify the associated emissions. The method includes both direct and indirect emissions resulting from additional, mass-induced energy consumption during the use phase.
- Assumptions for the distribution of drivetrain types (e.g. gasoline, diesel, ZTEV) are considered in the calculation. These are based on the internal ZTEV metric and relevant market share information. The total quantity of products placed on the market in the reporting year is considered.
- For aftermarket products, emissions are calculated based on assumptions about durability and expected mileage when used for the first time. In addition, assumptions about the lifetime of the components and the frequency and timing of their replacement over the entire life of the vehicle are included.

Calculated indirect Scope 3 GHG emissions – end-of-life treatment of sold products

- Waste disposal and treatment of sold products at the end of their life cycle are considered.
- The weight of the sold products is multiplied by the specific emission factors from Sphera Solutions GmbH in accordance with the disposal and recycling type.

Calculated indirect Scope 3 GHG emissions – downstream leased assets

- Downstream leased assets are defined as the operation of assets owned by AUMOVIO that are leased to other companies during the reporting year, excluding those that are included in the Scope 1 and Scope 2 GHG emissions reported by the lessor.

Calculated indirect Scope 3 GHG emissions – franchises

- AUMOVIO does not operate franchise business models. Consequently, no Scope 3 GHG emissions are reported under this category and the value is zero.

Calculated indirect Scope 3 GHG emissions – investments

- For this category, emissions are calculated using an average-data method.
- The sales of at-equity-accounted investees in financial reporting are multiplied by the portion of AUMOVIO's financial contribution with own GHG emissions (calculated based on AUMOVIO's Scope 1 and Scope 2 emissions) per euro of sales.
- In cases where sales figures are not available, GHG emissions are extrapolated based on the number of reporting companies.

Scope 3 emissions using primary data	2025
Share of Scope 3 GHG emissions calculated using primary data, in %	0.0

Definitions, assumptions and calculation methods:

- Only emissions for which primary data was available in the form of an externally verified product carbon footprint are considered. Since no externally verified product carbon footprints were available, the reported share is 0 %.

Total GHG emissions, in t CO _{2e}	Base year	Retrospective			Milestones and target years				Reduction rate (Annual % target / Base year)
		2024	2025	D PY in %	2030	2035	2040		
Total location-based GHG emissions	–	–	12,190,053	–	–	–	–	–	
Total market-based GHG emissions	–	–	11,798,898	–	–	–	–	–	

Definitions, assumptions and calculation methods:

- The total location-based GHG emissions include the GHG emissions from Scope 1, location-based Scope 2 and Scope 3.
- The total market-based GHG emissions are composed of Scope 1, market-based Scope 2 and Scope 3 GHG emissions.
- The figures are calculated in accordance with the assumptions and methods lined out in the corresponding tables for Scope 1 and Scope 2 as well as Scope 3 GHG emissions.

Biogenic CO ₂ emissions	2025
Biogenic direct emissions not included in Scope 1, in million t CO ₂ e	0.001
Biogenic location-based indirect emissions not included in Scope 2, in million t CO ₂ e	0.012
Biogenic market-based indirect emissions not included in Scope 2, in million t CO ₂ e	0.006
Biogenic indirect emissions not included in Scope 3, in million t CO ₂ e	0.271

Definitions, assumptions and calculation methods:
Biogenic direct CO₂ emissions (reported outside Scope 1)

- Emissions from the combustion or biodegradation of biomass, including solid biomass, biomethane, liquid biofuels, and green hydrogen, are included.
- The baseline data for calculating biogenic scope 1 emissions are considered in accordance with the assumptions and methods set out in the corresponding table for scope 1 and scope 2 GHG emissions. In contrast, this metric only considers CO₂ emissions that are not included in Scope 1 GHG emissions.
- DEFRA emission factors are used for the calculation.

Biogenic emissions based on location-based and market-based Scope 2 emissions

- AUMOVIO regards emissions from electricity and district heating as biogenic under market-based Scope 2 emissions only with sufficient evidence.
- Biogenic location-based Scope 2 emissions are modelled and extrapolated for the specific share of biomass and biogas in the electricity mix based on electricity purchases and external data sources (German Association of the Automotive Industry, VDA).
- Biogenic market-based Scope 2 emissions are calculated based on purchased energy attribute certificates (EACs), which are used as an approximation of the biomass content of the purchased electricity.
- The figures were calculated in accordance with the assumptions and methodologies set out in the corresponding table for Scope 1 and Scope 2 GHG emissions.
- DEFRA emission factors are used for the calculation.

Biogenic scope 3 emissions

- Biogenic emissions resulting from the incineration or biodegradation of biomass, including organic non-fossil material of biological origin, biofuels, biogenic gases, and biogenic waste, are included. This also includes biogenic components in fuel or electricity consumption. Emissions from Scope 3 categories (4), (6), (9) and (11) are therefore taken into account.
- All other Scope 3 categories in accordance with the GHG Protocol are not included in the calculation for biogenic Scope 3 emissions.
- The biogenic share of relevant fuel consumption is estimated using DEFRA emission factors for average biofuel blends.
- The figures have been calculated in accordance with the assumptions and methodologies set out in the relevant Scope 3 GHG emissions table and are subject to material considerations.

GHG emissions intensity

Location-based GHG emissions intensity	2025
Intensity of location-based GHG emissions, in million tCO ₂ e / € millions	0.001

Definitions, assumptions and calculation methods:

- The total location-based GHG emissions are divided by the sales revenue presented in the consolidated financial statements.
- The calculation of total GHG emissions is performed in accordance with the assumptions and methodologies set out in the corresponding tables for Scope 1 and Scope 2 as well as Scope 3 GHG emissions.

Market-based GHG emissions intensity	2025
Intensity of market-based GHG emissions, in million tCO ₂ e / € millions	0.001

Definitions, assumptions and calculation methods:

- The total market-based GHG emissions are divided by the sales revenue presented in the consolidated financial statements.
- The calculation of total GHG emissions is performed in accordance with the assumptions and methodologies set out in the corresponding tables for Scope 1 and Scope 2 as well as Scope 3 GHG emissions.

Information on sales (denominator in the calculation of the intensity of GHG emissions) can be found in the consolidated financial statements in the consolidated statement of income and in **Note 1** of the notes to the consolidated financial statements.

Energy consumption and mix

Energy consumption and mix	2025
(1) Fuel consumption from coal and coal products, in MWh	0
(2) Fuel consumption from crude oil and petroleum products, in MWh	31,131
(3) Fuel consumption from natural gas, in MWh	196,568
(4) Fuel consumption from other fossil sources, in MWh	8,979
(5) Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources, in MWh	6,284
(6) Total energy consumption from fossil sources, in MWh	242,962
(7) Total energy consumption from nuclear sources, in MWh	0
(8) Fuel consumption from renewable sources, in MWh	6,114
(9) Energy consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources, in MWh	1,024,199
(10) Consumption of self-generated non-fuel renewable energy, in MWh	5,740
(11) Total energy consumption from renewable sources, in MWh	1,036,052
(12) Total energy consumption, in MWh	1,279,014

Definitions, assumptions and calculation methods:
Overarching information for positions (1) – (11)

- If required, conversion factors are used to convert fuel consumption into MWh.
- The data is collected by the individual company locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

- In addition, the December consumption is calculated for individual locations if the necessary data or receipts were not yet available at the time of reporting.

(1) Fuel consumption from crude oil and petroleum products

- Includes the consumption of diesel, gas oil, gasoline and heating oil.
- The energy consumption of company vehicles worldwide is modeled and uses the energy consumption of German company vehicles as a benchmark.

(2) Fuel consumption from natural gas

- Includes the consumption of natural gas.

(3) Consumption of fuels from other fossil sources

- Includes the consumption of liquefied petroleum gas (LPG), propane and liquid butane.
- The energy consumption of company vehicles worldwide is modeled and uses the energy consumption of German company vehicles as a benchmark.

(4) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources

- Includes the consumption of purchased district heat and steam from fossil sources.
- Energy sources are allocated using the market-based method.
- The energy consumption of company vehicles worldwide is modeled and uses the energy consumption of German company vehicles as a benchmark.

(5) Total energy consumption from fossil sources

- Total of positions (1) to (4).

(6) Total energy consumption from nuclear sources

- Includes energy consumption from nuclear sources.
- The energy source is allocated using the market-based method.

(7) Fuel consumption from renewable sources

- Includes the consumption of biomass, biofuels, biomethane and green hydrogen.

(8) Energy consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources

- Contains the purchased electricity mix, electricity from renewable sources with energy attribute certificates (off-site PPA, on-site PPA, green tariff), purchased steam and district heat from renewable sources.
- The calculation is made using the market-based method.

(9) Consumption of self-generated non-fuel renewable energy

- Includes the consumption of self-generated electricity from renewable sources.

(10) Total energy consumption from renewable sources

- Total of positions (7) to (9).

(11) Total energy consumption

- Calculated as the total of positions (5), (6) and (10).

Coverage of energy management systems

2025

Energy management system certification (ISO 50001)

Employee coverage (as at December 31), in %

65

Definitions, assumptions and calculation methods:

- Includes employees of AUMOVIO with a valid and active employment contract as well as non-employees as at December 31, 2025. Interns and apprentices are not considered.
- Valid certifications and concluded recertifications are considered, as well as ongoing recertifications, if the achievement of recertification is considered highly probable.
- The data is collected by the individual locations. A small number of employees who could not be assigned are excluded from coverage. The metric is calculated from the ratio of own employees working at a certified location to the total number of AUMOVIO's own employees.
- The metric is entity-specific.

Non-renewable energy production

2025

Non-renewable energy production, in MWh

209,808

Definitions, assumptions and calculation methods:

- Includes the generation of steam from non-renewable sources in boiler houses as well as self-generated electricity from fossil sources.
- The amount of steam produced in boiler houses is calculated based on the total consumption of natural gas at the respective location minus the direct combustion of natural gas based on annual average values.
- If required, conversion factors are used to convert energy production into MWh.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Renewable energy production

2025

Renewable energy production, in MWh

5,740

Definitions, assumptions and calculation methods:

- Includes the production of electricity from renewable sources such as photovoltaics.
- If required, conversion factors are used to convert energy production into MWh.
- The data is collected by the individual locations.

Disclosures relating to activities in high climate impact sectors

Energy intensity from activities in high climate impact sectors	2025
Energy intensity from activities in high climate impact sectors, in MWh / € millions	69

Definitions, assumptions and calculation methods:

- The metric is defined as the total energy consumption from activities in high climate impact sectors divided by the sales from activities in high climate impact sectors.
- Data on energy consumption is collected in accordance with the information in the table on energy consumption and energy mix.

Total energy consumption from activities in high climate impact sectors	2025
Total energy consumption from activities in high climate impact sectors, in MWh	1,268,793

Definitions, assumptions and calculation methods:

- Activities in the NACE code sectors A to H and L that generate sales are considered activities in high climate impact sectors.
- Includes total energy consumption from fossil and renewable sources attributable to activities in high climate impact sectors.
- The data is collected by the individual locations. For certain locations, modeled calculations are used considering the number of employees and the type of operation.

Net revenue from activities in high climate impact sectors	2025
Net revenue from activities in high climate impact sectors, in € millions	18,364

Definitions, assumptions and calculation methods:

- Net revenue is derived from consolidated sales and adjusted by excluding revenue from activities not in high climate impact sectors.

Activities in the NACE code sectors A to H and L that result in sales are considered to be activities in high climate impact sectors and are used for the calculation.

Information on sales (denominator in the calculation of the intensity of GHG emissions) can be found in the consolidated financial statements in the consolidated statement of income and in **Note 6** of the notes to the consolidated financial statements.

Emission-free mobility and industries

Allocated business with zero-tailpipe-emission vehicles	2025
Allocated business with zero-tailpipe-emission vehicles, in € millions	1,617

Definitions, assumptions and calculation methods:

- The allocated business with zero-tailpipe-emission vehicles comprises all business with products for vehicles transporting goods and people that are classified as zero-tailpipe emission vehicles.
 - The business can be allocated via the vehicle manufacturer, the vehicle platform or the product specification.
 - The calculation was carried out using internal planning data for sales, external data for production quantities and engine type from IHS and S&P as well as experts' assessments when necessary.
- The metric is entity-specific.

