



2025 Sustainability Report

EU Taxonomy

Disclosures in Accordance with the EU Taxonomy Regulation

The EU Taxonomy is a classification system for determining economic activities that qualify as environmentally sustainable. The following disclosures are the mandatory disclosures of AUMOVIO in accordance with Art. 8 of the EU Taxonomy Regulation (EU) 2020/852.

Specific Information on the Implementation of Disclosure Requirements in Accordance with the EU Taxonomy Regulation (EU) 2020/854

In line with the EU Taxonomy Regulation (EU) 2020/852, the Climate Delegated Act (EU) 2021/2139 and Environmental Delegated Act (EU) 2023/2486, companies must provide information on the eligibility and alignment of their activities with the EU Taxonomy with regard to the following 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)

The Commission Delegated Regulation (EU) 2023/2485 amending the Climate Delegated Act, which was published at the same time as the Environmental Delegated Act (EU) 2023/2486, amended the Climate Delegated Act. Besides amendments related to the existing activities for the two climate objectives, new economic activities were also included. This affects, among others, economic activity 3.18 (Manufacture of automotive and mobility components).

In 2025, the Commission Delegated Regulation (EU) 2025/4568 introduced simplifications in two key areas:

1. Amendments to the EU Taxonomy Regulation and its supplementing Regulation (EU) 2021/2178 to simplify the content and presentation of disclosures related to environmentally sustainable activities.
2. Amendments to both the Climate Delegated Act and Environmental Delegated Act to simplify certain technical screening criteria, particularly those assessing whether economic activities cause no significant harm to environmental objectives.

The Regulation was published on January 8, 2026, enters into force after 20 days and is applicable on a voluntary basis for fiscal 2025. However, AUMOVIO decided against application for the past fiscal year.

Despite the publication of FAQs by the European Commission, reporting under the EU Taxonomy continues to involve a degree of uncertainty for AUMOVIO.

This uncertainty stems largely from unclear and imprecise wording used in the regulations and notes related to the assessment of Taxonomy eligibility and especially Taxonomy alignment for economic activities relevant for AUMOVIO as well as to the calculation of key performance indicators for turnover, capital expenditure and operating expenditure.

As a result, these directives and instructions still leave room for interpretation from AUMOVIO's perspective.

In forming its interpretations, AUMOVIO takes into consideration – besides officially published documents – statements from industry associations in the supplier and automotive industries.

Taxonomy-Eligible Economic Activities

In the 2025 reporting year, AUMOVIO followed the same methodology for assessing Taxonomy eligibility as was used by the former parent company Continental AG.

All economic activities involved in the manufacture of automotive and mobility systems and components for road vehicles, including those beyond components for zero-tailpipe-emission vehicles, were allocated to category 3.18. AUMOVIO is of the opinion that the manufacture of all components, irrespective of the drive system, is Taxonomy-eligible for all vehicles belonging to the vehicle classes listed in the category. This classification is based on the fact that, from AUMOVIO's perspective, the activity designation does not entail any restrictions in terms of components, for example in relation to function or drive system, and the corresponding components, parts and systems are intended for use in road vehicles. While the qualification characteristic (criterion) contained in the description of activity 3.18 "essential contribution to environmental performance" is not exhaustively defined, it is, in AUMOVIO's view and based on the supporting documents of the European Commission (e.g. "A User Guide to Navigate the EU Taxonomy for Sustainable Activities" published in June 2023), part of the assessment of Taxonomy alignment and not Taxonomy eligibility.

The activities mentioned are not identified as Taxonomy-eligible under Annex II to the Climate Delegated Act (EU) 2021/2139 ("climate change adaptation" environmental target).

All other economic activities of AUMOVIO that are not included in the aforementioned economic activities have been classified as Taxonomy-non-eligible for the reporting year. Accordingly, AUMOVIO has not allocated any economic activities to the other environmental objectives under Annex I: Sustainable use and protection of water and marine resources, Annex II: Transition to a circular economy, Annex III: Pollution prevention and control or Annex IV: Protection and restoration of biodiversity and ecosystems of Commission Delegated Regulation (EU) 2023/2486.

We base the classification on the information publicly available at the time the report was prepared.

Taxonomy-eligible turnover

The information on turnover is prepared in accordance with section 1.1.1 of Annex 1 to the Delegated Regulation on Disclosure Obligations (EU) 2021/2178 and in compliance with IFRS accounting regulations (see tables at the end of this non-financial statement). The method of determination selected by AUMOVIO ensures that double counting is avoided.

A total sum of €17.7 billion was reported as Taxonomy-eligible turnover in the reporting year, which is equivalent to a 95.2% share of consolidated sales. The breakdown of Taxonomy-eligible turnover by category is shown in the tables at the end of this section.

Information on AUMOVIO's total sales (the denominator of the group calculation metric) can be found in the [Consolidated Statement of Income](#) in the Consolidated Financial Statements under Sales.

Taxonomy-eligible capital expenditure and operating expenditure

Taxonomy-eligible capital expenditure and operating expenditure have been compiled in accordance with the Delegated Regulation on Disclosure Obligations (EU) 2021/2178, taking into account the clarifications made by the European Commission in October 2022.

The figures for Taxonomy-eligible capital expenditure and operating expenditure under category a are allocations based on the proportion of Taxonomy-eligible turnover. For reasons connected to the business model, the equipment, machinery and buildings of AUMOVIO are thus used both for Taxonomy-eligible activities and for other activities.

The allocation takes place at business area level, and not at the level of individual locations, in order to avoid double counting, to take into account intercompany business and consolidation effects as well as to reflect the matrix structure of AUMOVIO. This allocation of turnover thus reflects the distribution of AUMOVIO's production. The Platform on Sustainable Finance also recommends such an approach to allocation in its report to the European Commission dated October 2022. For enabling activities, it states that capital expenditure and operating expenditure should be reported on the basis of their proportion of sales provided the activities are Taxonomy-eligible and that they do not include non-Taxonomy-eligible activities.

A total sum of €640 million was reported as Taxonomy-eligible capital expenditure in the reporting year, which is equivalent to a 95.2% share of total capital expenditure. The breakdown of Taxonomy-eligible capital expenditure by category is shown in the tables at the end of this sub-chapter.

The information on capital expenditure is prepared in accordance with section 1.1.2 of Annex 1 to the Delegated Regulation on Disclosure Obligations (EU) 2021/2178 and in compliance with IFRS accounting regulations. Information on AUMOVIO's

total capital expenditure can be found in [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.

Operating expenditure is defined in accordance with section 1.1.3 of Annex 1 to the Delegated Regulation on Disclosure Obligations (EU) 2021/2178 and has been calculated on an imputed basis as described above. For the denominator of the metric calculation for operating expenditure, AUMOVIO takes into account direct, non-capitalized costs incurred in the reporting year as a result of research and development (net), building renovation measures, short-term leasing, and maintenance and repairs.

A total sum of €2,403 million was reported as Taxonomy-eligible operating expenditure in the reporting year, which is equivalent to a 95.2% share of total operating expenditure. The breakdown of Taxonomy-eligible operating expenditure by category is shown in the tables at the end of this section.

AUMOVIO notes that, from its perspective, various interpretations with respect to the requirements concerning capital expenditure and operating expenditure, particularly for category c and for operating expenditure more generally, continue to result in uncertainty when determining Taxonomy-related information.

Taxonomy-Aligned Economic Activities

AUMOVIO evaluated the compliance of its Taxonomy-eligible activities under category 3.18 with the qualification characteristics and the fulfillment of additional criteria set out with regard to substantial contribution to climate change mitigation. From AUMOVIO's perspective, the qualification characteristic (criterion) in the description of activity 3.18 in the existing regulation leaves room for interpretation and therefore creates relevant uncertainty regarding the appropriate methodology for assessing whether a product is essential to delivering and improving the environmental performance of the vehicle. In view of this fact, AUMOVIO considers its products listed in European Commission Delegated Regulation (EU) 2023/2485 in recital 9 to be in line with the description of activity 3.18 and the qualification characteristic included in it. These products were taken into account in the further course of the Taxonomy alignment assessment.

However, consideration of the technical screening criteria for substantial contribution to climate change mitigation for activity 3.18 narrows the scope of products eligible for more in-depth analysis on the fulfillment of DNSH criteria to products to zero-tailpipe-emission vehicles.

According to the EU Taxonomy Regulation, only activities that fulfill the DNSH criteria relevant for their respective category can be classified as Taxonomy-aligned. The DNSH criteria for category 3.18 contain a pollution prevention and control criterion, which is explained in more detail in Annex C of European Commission Delegated Regulation (EU) 2023/2485.

The requirements of the EU Taxonomy for fulfilling the DNSH criterion mentioned above require the execution and documentation of substitution tests for some substances and thus go beyond the currently applicable framework provisions. At present, AUMOVIO's management systems do not provide sufficient information to fulfill these additional requirements of the EU Taxonomy with regard to monitoring the substances used and conducting substitution tests for the substances listed in Annex C. Therefore, these requirements cannot be substantiated by AUMOVIO. Following an internal analysis of the technical screening criteria and in view of the uncertainties related to their interpretation, AUMOVIO does not currently classify any activities in category 3.18 as Taxonomy-aligned.

Taxonomy-aligned turnover, capital expenditure and operating expenditure

Since AUMOVIO does not currently report any activities as Taxonomy-aligned, no Taxonomy-aligned capital expenditure or operating expenditure according to categories a and b are reported. Since no Taxonomy-eligible capital expenditure or operating expenditure under category c were identified, no Taxonomy-aligned capital expenditure or operating expenditure under category c are reported.

Information to Be Disclosed in Accordance with the EU Taxonomy Regulation

For the following overviews of Taxonomy information, it should be noted that these were prepared in accordance with the guidelines for the templates in Annex 2 to the Delegated Regulation on Disclosure Obligations (EU) 2021/2178. Given the uncertainties and interpretations of the Taxonomy Regulation, this note is relevant since it means, for example, that the designations as environmentally sustainable or non-environmentally sustainable activities only relate to the assessment as per the EU Taxonomy Regulation and not more generally.

Templates in Accordance with the EU Taxonomy Regulation

Nuclear energy related activities		Yes/No
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Fossil gas related activities		Yes/No
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Proportion of turnover from products or services associated with Taxonomy-eligible and Taxonomy-aligned economic activities – disclosure covering 2025

Financial year	2025		Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)							Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) turnover 2024	Category enabling activity	Category transitional activity	
	Code ¹	Turnover	Proportion of turnover 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards				%
Economic activities		€ millions	%	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE-ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1.)																				
		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											-
	of which enabling	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											-
	of which transitional	0	0.0%	0.0%																-
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Manufacture of automotive and mobility components	CCM 3.18	17,660	95.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											-
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)																				
		17,660	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%											-
A. Turnover of Taxonomy-eligible activities (A.1.+A.2.)																				
		17,660	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%											-
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities (B)																				
		890	4.8%																	
TOTAL (A + B)																				
		18,550	100.0%																	

The tables listed here are the “templates for KPIs of non-financial undertakings” as required by Annex V of Delegated Regulation 2023/2486 of the EU Commission of June 27, 2023. For the sake of simplicity, AUMOVIO uses the following terms synonymously outside of these tables: “economic activities” and “business activities”, “environmentally sustainable activities (Taxonomy-aligned)” and “Taxonomy-aligned economic activities”, “Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)” and “Taxonomy-eligible economic activities”.

1 The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant annex covering the objective, i.e. here: climate change mitigation (CCM).

2 EL: Taxonomy-eligible activity for the relevant environmental objective; N/EL: Taxonomy-non-eligible activity for the relevant environmental objective.

Proportion of capital expenditure for products or services associated with Taxonomy-eligible and Taxonomy-aligned economic activities – disclosure covering 2025

Financial year	2025		Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2024	Category enabling activity	Category transitional activity
	Code ¹	CapEx	Proportion of CapEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards			
Economic activities		€ millions	%	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (taxonomiekonform) (A.1.)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
of which enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
of which transitional		0	0.0%	0.0%															
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of automotive and mobility components	CCM 3.18	640	95.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		640	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
A. CapEx of Taxonomy-eligible activities (A.1.+A.2.)		640	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)		32	4.8%																
TOTAL (A + B)		672	100.0%																

The tables listed here are the “templates for KPIs of non-financial undertakings” as required by Annex V of Delegated Regulation 2023/2486 of the EU Commission of June 27, 2023. For the sake of simplicity, AUMOVIO uses the following terms synonymously outside of these tables: “economic activities” and “business activities”, “environmentally sustainable activities (Taxonomy-aligned)” and “Taxonomy-aligned economic activities”, “Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)” and “Taxonomy-eligible economic activities”.

- The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant annex covering the objective, i.e. here: climate change mitigation (CCM).
- EL: Taxonomy-eligible activity for the relevant environmental objective; N/EL: Taxonomy-non-eligible activity for the relevant environmental objective.

Proportion of operating expenditure for products or services associated with Taxonomy-eligible and Taxonomy-aligned economic activities – disclosure covering 2025

Financial year	2025		Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, 2024	Category enabling activity	Category transitional activity
	Code ¹	OpEx	Proportion of OpEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards			
Economic activities	€ millions	%	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	EL; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (taxonomiekonform) (A.1.)	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
of which enabling	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
of which transitional	0	0.0%	0.0%																
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of automotive and mobility components CCM 3.18	2,403	95.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	2,403	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
A. OpEx of Taxonomy-eligible activities (A.1.+A.2.)	2,403	95.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities (B)	121	4.8%																	
TOTAL (A + B)	2,525	100.0%																	

The tables listed here are the “templates for KPIs of non-financial undertakings” as required by Annex V of Delegated Regulation 2023/2486 of the EU Commission of June 27, 2023. For the sake of simplicity, AUMOVIO uses the following terms synonymously outside of these tables: “economic activities” and “business activities”, “environmentally sustainable activities (Taxonomy-aligned)” and “Taxonomy-aligned economic activities”, “Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)” and “Taxonomy-eligible economic activities”.

1 The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant annex covering the objective, i.e. here: climate change mitigation (CCM).

2 EL: Taxonomy-eligible activity for the relevant environmental objective; N/EL: Taxonomy-non-eligible activity for the relevant environmental objective.

