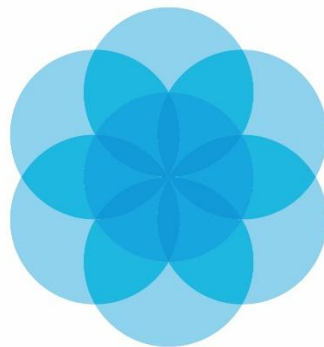




B R A H M
PRECISION

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

Brahm Precision Corporation Spain, S.A.

Manzanares (Ciudad Real)

Scope: Period 01/01/2025 - 31/12/2025

1. Introduction, Corporate Context and Purpose

Brahm Precision Corporation Spain, S.A. reaffirms its commitment to sustainable development, operational excellence and corporate social responsibility. This report consolidates the key data for the year ended 31 December 2025, serving as a basis for performance assessment and alignment with international sustainability standards.

- **Net turnover:** 22.029.019,46 €
- **Result for the year:** Net profit of 315.109,65 €
- **Geographical distribution of sales:** Spain (5.270.260,73 €), European Union (7.060.878,76 €), Rest of the world (9.697.879,97 €).

1.1. Preparation and Monitoring Methodology

This sustainability report has been prepared using BPPCS internal information for the 2025 financial year, supplemented with comparative 2024 data. The scope covers the activity carried out at the Manzanares site (Ciudad Real).

Environmental indicators are obtained from internal consumption records, energy invoices, photovoltaic self-consumption data, waste management records, certificates from authorised waste managers, water and discharge controls, and greenhouse-gas emission calculations. Indicators are reviewed annually and, where applicable, every six months, in order to assess trends, identify deviations and establish improvement actions.

To facilitate comparison between years, the main consumption figures and impacts are presented both as absolute values and as intensity indicators related to tonnes of finished product. This criterion makes it possible to analyse environmental performance independently of variations in production levels.

For waste, classification between recovery and disposal is carried out according to the final treatment certified by authorised waste managers and the applicable R and D operation codes. Recovery and disposal percentages are calculated over the total annual waste generated.

Social and governance data are obtained from human resources records, legal compliance, the whistleblowing channel, internal controls and other available corporate documentation.

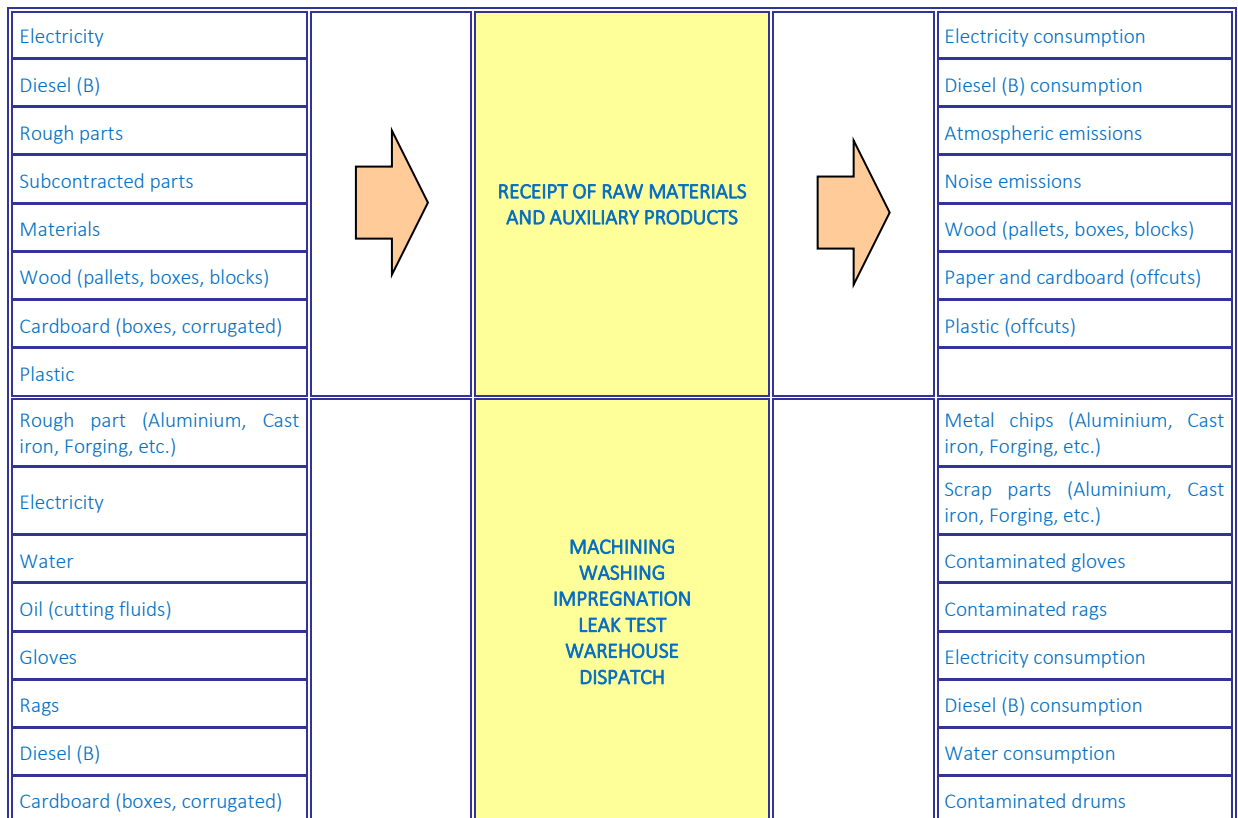
2. Environment (Environmental Pillar)

The company maintains a firm commitment to minimising its environmental impact and to the circular economy at its production plant:

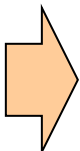
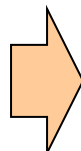
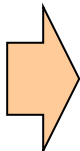
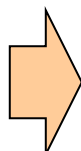
- **Environmental Assets:** The company has its own wastewater treatment facility aimed at minimising the impact of its industrial processes, with an initial acquisition value of **1.624.296,20 €**, which is fully depreciated at year-end.
- **Environmental Improvement Investments and Expenditure:** During 2025, **24.678 €** was allocated to expenditure aimed at environmental improvement and protection (compared with 26.345,87 € in 2024). A further **58.160€** was allocated to investments aimed at environmental improvements and reductions in environmental resource consumption.
- **Waste and By-product Management:** Industrial activity creates value through efficient by-product management, with sales of by-products and waste amounting to **245.942,29 €** in 2025, encouraging industrial reuse and recycling.
- **Greenhouse Gas Emissions:** The company's activity is not subject to the greenhouse-gas emission allowance trading scheme (Law 1/2005). Nevertheless, emissions and greenhouse gases generated are measured through calculation of the BPPCS Carbon Footprint.

2.1. Environmental Aspects

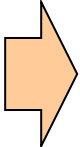
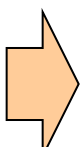
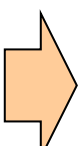
The different environmental aspects generated by Brahm Precision's activities and products can be grouped according to their characteristics into the areas described below. The following diagram shows the relationship between these aspects and the impacts they generate.



SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

Cleaning paper				Noise emissions
Plastic				Wood (pallets, boxes, blocks)
Wood (pallets, boxes, blocks)				Paper and cardboard (offcuts)
Gas (cylinders)				Atmospheric emissions (suspended solids)
Detergents				Plastic (packaging, offcuts)
Salt				Contaminated paper
Stones and grinding wheels				Used cutting fluids (discharge to WWTP)
Alcohol				Contaminated metal packaging
Batteries				Aerosols (containers)
				Contaminated plastic packaging
				Grinding sludge
				Used stones and grinding wheels
				Batteries
				Vibrations
				Emissions
Discharge to WWTP		WASTEWATER TREATMENT PLANT AND COOLING POOL		Discharge to sewer (water)
Treatment chemicals				Contaminated plastic packaging (containers and bags)
Water				Decanted oil
Sodium hypochlorite				WWTP sludge
Electricity				Noise emissions
				Vibrations
General spare parts		FACILITY, TRANSPORT AND TOOLING MAINTENANCE		Electricity consumption
Lubricating oils				Diesel (B) consumption
Aerosols (cleaning, lubrication, painting)				Electrical/electronic devices or components
Electricity				Contaminated gloves
Diesel (B)				Contaminated rags
Gloves				Used oil
Rags				Fluorescent tubes, lamps
Solvents				Batteries
Cleaning paper				Batteries
Various chemicals				Button cells
Oil filters				Atmospheric emissions
				Contaminated drums
				Contaminated metal packaging

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

				Aerosols (containers)
				Contaminated paper
				Metal scrap (spare parts)
				Used oil filters
				Contaminated plastic packaging
				Noise emissions
				Vibrations
				Dirty solvent (discharge to WWTP)
Detergents		SITE CLEANING		Paper and cardboard
Bleach				Contaminated plastic packaging
Cleaning paper				Water consumption
Brushes, cloths, mops, gloves				Electricity consumption
Electricity				Plastic (packaging, offcuts)
Water				Waste
Rags				
Office materials		OFFICES, FACILITIES		Paper and cardboard
Paper				Electricity consumption
Electricity				Used toner cartridges
Water				Water consumption
Toner cartridges				Atmospheric emissions
Natural gas				Emissions
First-aid materials				
Air-conditioning units				



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SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

Environmental aspects assessment:

	ENVIRONMENTAL ASPECTS ASSESSMENT ACCORDING TO PGE-20 (21-01-2026)					Costs		Sustainability / Final Treatment	
	Occurrence [O]	Quantity [C]	Hazard [P]	Handling [M]	Result [F S] OxCxP	2024	2025	2024	2025
Contaminated metal packaging	3	2	4	3	72	992,10 €	1.207,20 €	Melting and drum recovery	Melting and drum recovery
Noise emissions	4	2	2	4	64	Not relevant	Not relevant		
Natural gas	3	5	3	1	45	90.197,74 €	107.369,26 €		
Electricity consumption	5	2	2	1	20	471.590,01 €	436.633,55 €	Current bill tariff change	Retailer's electricity source is 100% renewable
Used cutting fluid (discharge to WWTP)	4	1	4	3	48	Not relevant	Not relevant	WWTP and subsequent public sewer	WWTP and subsequent public sewer
Metallic sludge	3	1	4	4	48	1.586,40 €	231,00 €	WWTP and subsequent public sewer	WWTP and subsequent public sewer
Diesel consumption (B)	4	1	4	2	32	4.237,00 €	2.271,08 €	Electric forklifts	Electric forklifts
Contaminated gloves	4	1	4	2	32	6.674,00 €	6.358,00 €	Washing and reuse of rags	Washing and reuse of rags
Contaminated rags	4	1	4	2	32	6.674,00 €	6.358,00 €	Washing and reuse of rags	Washing and reuse of rags
Air filters (absorbents)	4	1	4	2		Not relevant	300,00 €	Washing and reuse	Washing and reuse
Contaminated paper	4	1	4	2	32	Not relevant	Not relevant		
Used / decanted oil and water with hydrocarbons	4	1	4	2	32	1.892,00 €	1.367,00 €	Future reuse as fuel	Future reuse as fuel
Metal chips (Aluminium, Cast iron, Forging, etc.)	4	2	2	2	32	227.295,54 €	182.913,68 €	Melting for new uses	Melting for new uses
Scrap parts (Aluminium, Cast iron, Forging, etc.)	4	2	2	2	32	21.473,84 €	25.908,66 €	Melting for new uses	Melting for new uses
Contaminated Seipol	3	1	4	2	24	360,00 €	Not relevant		

2.2. Environmental Objectives

The 2025 environmental objectives are to continue improving the cooling of the production hall using evaporative air-renewal coolers, in order to reduce energy consumption and improve the comfort of the working environment, including the installation of an additional evaporative cooler; and to incorporate cutting-fluid filtration and cleaning equipment to reduce cutting-fluid consumption and waste, costs and associated time. The 2025 environmental objective sheets currently implemented are shown below.

 OBJECTIVE SHEET (Environmental)			
OBJECTIVE DATA			
No.	OBJECTIVE TITLE	YEAR	
1	GENERAL	2025	
OBJECTIVE		STARTING VALUE	OBJECTIVE COMPLETION TIME
Continue improving the cooling of the production hall through an advanced evaporative cooler system, incorporating 2 new units for continuous air renewal in the facilities, reducing energy consumption and improving employees' thermal comfort conditions. Installation of an additional evaporative cooler.		1.- Air renewal. 2.- Current energy consumption. 3.- Employee satisfaction and thermal comfort.	Installation of 2 units per year until all old units are replaced (14 old units)
CALCULATION FORMULA		COMPLIANCE ASSESSMENT	RESPONSIBLE
Energy consumption savings Energy payback time Increase in staff comfort		ANNUAL	MAINTENANCE
TARGETS / OBJECTIVE PLANNING			
ACTION OR RESOURCE		RESPONSIBLE	DEADLINE
Project to install a continuous air-renewal system using evaporative coolers. - Study - Budget - Financing ✓ - Approval - Replacement of 14 evaporative coolers - Installation of an additional evaporative cooler - Maintenance		MAINTENANCE	3 Years (remaining)
OBJECTIVE FOLLOW-UP			
DATE	FINAL VALUE	CONCLUSIONS	
16/04/2025	15475 € / evaporative cooler	The installation of evaporative air coolers improves indoor environmental quality (eco-cooling and air renewal), reduces energy consumption associated with climate control, and increases operational efficiency and well-being in the company's working environment.	



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 BPPCS A BRAHM CORPORATION				OBJECTIVE SHEET (Environmental)	
OBJECTIVE DATA					
No.	OBJECTIVE TITLE				YEAR
2	GENERAL				2025
OBJECTIVE				STARTING VALUE	OBJECTIVE COMPLETION TIME
Improve the management and use of cutting fluid by acquiring and installing a filtration and cleaning machine, with the aim of extending its useful life, reducing the consumption of new cutting fluid and consequently reducing the generation of this waste. In addition, reduce the associated costs and the time required for cleaning, emptying, refilling and changing cutting fluid.				1.- Annual cutting-fluid consumption 2.- Cutting-fluid waste ratio (sludge) 3.- Cost.	1. Equipment acquisition and installation. 2. Commissioning and stabilisation. 3. Monitoring.
CALCULATION FORMULA				COMPLIANCE ASSESSMENT	RESPONSIBLE
Reduction in specific cutting-fluid consumption Reduction in used cutting-fluid waste (and sludge) Economic and time savings				ANNUAL	Kaizen and Maintenance
TARGETS / OBJECTIVE PLANNING					
ACTION OR RESOURCE				RESPONSIBLE	DEADLINE
✓	Acquisition and installation of cutting-fluid filtration and cleaning machine: - Study - Budget - Approval - Acquisition - Installation - Awareness raising			Kaizen and Maintenance	1 Year
OBJECTIVE FOLLOW-UP					
DATE	FINAL VALUE		CONCLUSIONS		
14/11/2025	27.210 €		<i>By replacing the glove model, the aim is to reduce glove consumption and waste, optimise personnel protection and promote responsible and controlled use.</i>		

2.3. Nonconformities and Corrective Actions

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

During 2025, one minor Nonconformity was documented during the internal audit carried out. Corrective actions were implemented within the established deadline and the nonconformity is currently closed.

		ACTION REPORT Nonconformities / Corrective / Preventive Actions	
ACTION TITLE			Report No.
Incorrect segregation of domestic and organic waste in containers intended for plastics used exclusively for production			BRAHM 01/25
ACTION TYPE	ORIGIN OR SOURCE	START DATE	
Corrective Action	Environment / Production	5-nov.-25	
TEAM / PERSONNEL			
ENVIRONMENT / PRODUCTION / PURCHASING			
DESCRIPTION OF THE PREVENTIVE ACTION			
During the internal waste-segregation inspection, domestic packaging and organic waste were detected in containers intended for plastic waste for production use only. This contaminates the plastic fraction, hinders correct recovery and may cause management incidents for the authorised waste manager.			
IMMEDIATE OR CONTAINMENT ACTIONS		RESPONSIBLE	DATE
Staff are informed of the detected deviation and awareness of correct waste segregation is reinforced. Affected points and correct segregation are reviewed and the detected deviation is incorporated into the corporate channel.		J.A. López	Week 40
		J.A. Díaz-Pavón	Week 40
ROOT CAUSE OF THE NONCONFORMITY (CA and PA only)			
Lack of awareness and occasional attention in waste segregation by some operators. Insufficient availability and/or proximity of containers intended for domestic waste in the production area. Need to reinforce waste-segregation criteria visually.			
CORRECTIVE / PREVENTIVE ACTIONS (CA and PA only)		RESPONSIBLE	DATE
Information posters are added at different points in the factory indicating correct waste segregation. The deviation and information posters are shared with staff by email and through the corporate channel. New domestic-waste container points are installed to facilitate correct disposal.		G. Pérez	Week 41
		D. Martínez	Week 41
REVIEW AND EFFECTIVENESS OF ACTIONS (CA and PA only)			
Following implementation of the measures, periodic inspections of clean points will be carried out and effectiveness will be shared through the corporate channel so that it is available to all staff.			
EXTENSION OF ACTIONS TO OTHER PRODUCTS OR SIMILAR PROCESSES			CLOSURE
Posters, communications and segregation criteria are extended to the rest of the production areas and waste-generation points of the plant and offices, in order to prevent similar deviations.			 SIGNATURE

3. Efficient Use of Resources

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

During 2025, BPPCS continued to monitor its main environmental indicators, including energy, water and fuel consumption, waste generation and destination, and greenhouse-gas emissions. Results are analysed both as absolute values and through ratios normalised against production, making it possible to assess environmental performance independently of variations in activity level.

The electricity used by BPPCS comes from renewable sources: part is generated through the site's photovoltaic self-consumption installations and the remainder is supplied by an electricity retailer with 100 % renewable electricity origin. Consequently, Scope 2 emissions associated with electricity consumption are 0 t CO₂e.

KPI	2024	2025	Unit
Total electricity	3.966,021	4.209,191	MWh/year
Electricity intensity	544,3	579,5	kWh/t FP
Electricity supplied by retailer	3.628,421	3.664,091	MWh/year
Self-consumption	337,600	545,100	MWh/year
Electricity from renewable sources	100	100	% of electricity consumed
Scope 2 emissions associated with electricity	0	0	t CO ₂ e/year

3.1 Carbon Footprint

BPPCS monitors CO₂-equivalent emissions and intensity per tonne of finished product. The main direct sources associated with the activity include natural gas and diesel. Monitoring renewable electricity and photovoltaic self-consumption complements the analysis of indirect emissions, which, because they come from renewable sources, are 0 t CO₂e. In 2025, the carbon footprint is 253,80 t CO₂e and the intensity is 34,94 kg CO₂e/t FP. Compared with 2021, an approximate reduction of 73,2 % is maintained.

Year	Monitored footprint (t CO ₂ e)	Intensity (kg CO ₂ e/t FP)
2021	491,04	130,58
2022	403,37	107,76
2023	202,03	51,77
2024	228,28	31,31
2025	253,80	34,94

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

3.2 Indicators (KPIs) and Environmental Consumption Control

Controlled consumption figures and ratios are shown in the following charts, evidencing the monitoring of environmental actions.

NATURAL RESOURCES	CUMULATIVE			2023			2024			2025		
	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total
Electricity Consumption (kWh)	2.164.421	2.023.567	4.187.988	2.242.380	1.815.342	4.057.722	2.136.857	1.829.164	3.966.021	1.961.648	2.247.543	4.209.191
Natural Gas Consumption (MWh)	1.116	424	1.540	1.029	723	1.752	793	548	1.341	880	615	1.495,553
Water Consumption (m3)	3.405	4.617	8.022	3.278	4.503	7.781	2.656	4.077	6.733	2.764	4.162	6.926
Diesel Consumption (C) (L)	6.575	5.431	12.007	2.000	1.000	3.000	2.000	1.000	3.000	1.000	1.000	2.000
WASTE	CUMULATIVE			2023			2024			2025		
	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total
Used and decanted oil (kg) 130205/130208	2.164	2.696	4.860	500	500	1.000	4.458	4.458	8.915	2.128	2.128	4.255
Contaminated gloves, rags, paper, sawdust and absorbents (kg) 150202	1.172	1.189	2.362	2.000	2.000	4.000	3.981	3.981	7.961	1.485	1.485	2.970
Contaminated metal drums/packaging (kg) 150110	1.091	1.091	2.181	1.250	1.250	2.500	865	865	1.730	1.370	1.370	2.740
Contaminated plastic packaging (kg) 150110	396	396	791	80	80	160	565	565	1.130	110	110	220
Metallic sludge (kg) 120118	4.024	4.024	8.048	8.440	8.440	16.880	2.810	2.810	5.620	800	800	1.600
TAR metallic sludge (WWTP) (kg) 120118	346	346	692	190	190	380	0	0	0	330	330	660
Wood (pallets, blocks, etc.) (kg)	30.410	19.811	50.221	29.120	29.040	58.160	26.760	9.500	36.260	19.560	10.580	30.140
Metal scrap (t)	525	441	966	606	421	1.028	483	248	731	354	346	700
Plastic (packaging and offcuts) (kg) Mixed municipal waste	16.772	15.174	31.946	13.160	14.880	28.040	11.440	9.080	20.520	13.861	8.900	22.761
Paper and cardboard (kg)	16.778	13.196	29.974	23.353	13.640	36.993	17.500	7.500	25.000	10.160	13.160	23.320
Contaminated soil	746	746	1.492	0	0	0	2.270	2.270	4.540	0	0	0
Pressurised gases	0	0	0	0	0	0	20	2	22	0	0	0
Electrical/electronic devices or components 200123/2013541	119	119	239	93	93	186	0	0	0	0	0	0

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GENERAL DATA	CUMULATIVE			2023			2024			2025		
	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total
Parts manufactured	2.319.565	2.197.444	4.517.009	3.720.382	2.992.305	6.712.687	3.614.753	2.994.489	6.609.242	3.157.797	2.921.378	6.079.175
Tonnes of finished product	5.096	3.817	8.913	4.678	14.850	19.528	4.046	3.240	7.286	3.743	3.520	7.264
TONNES CO2 EQUIVALENT	634	514	1.185	563	456	1.019	150	78	228	163	90	254
Employees (average)	159	163	161	173	173	173	163	157	160	150	157	154
Reports of irregularities (no.)	0	0	0	0	0	0	0	0	0	0	0	0
Confirmed corruption incidents (no.)	0	0	0	0	0	0	0	0	0	0	0	0
Waste ending in landfill	7.363	7.166	14.528	NA	NA	NA	7362,5	7.166	14.528	3895,25	4.045	7.941
Legal compliance	284	283	284	NA	NA	NA	284	283	284	287	286	287
RATIO CALCULATION	CUMULATIVE			2023			2024			2025		
	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total	1st	2nd	Total
Hazardous waste ratio (kg/t FP)	1,8	2,6	2,1	2,7	0,8	1	3,1	3,9	3	1,7	1,8	2
Recyclable non-hazardous waste ratio (kg/t FP)	115,6	128,1	118,6	143,7	32,3	59	133,1	198,5	109	106,3	107,5	105
INDICATOR Electricity consumption ratio (kWh/t FP)	424,8	530,1	469,9	479,3	122,2	208	528,1	564,6	544	524,0	638,4	579
INDICATOR Natural gas ratio (kWh/t FP)	219,0	111,2	172,8	220,0	48,7	90	196,0	169,0	184	235,1	174,8	206
INDICATOR Water consumption ratio (m3/t FP)	0,7	1,2	0,9	0,7	0,3	0	0,7	1,3	1	0,7	1,2	1
INDICATOR Diesel consumption ratio (L/t FP)	1,3	1,4	1,3	0,4	0,1	0	0,5	0,3	0	0,3	0,3	0
INDICATOR CO2 equivalent ratio (t CO2/t FP)	0,124	0,135	0,133	0,120	0,031	0,052	0,037	0,024	0,031	0,044	0,026	0,035



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CONTROL RATIO	Used/decanted oil and water with hydrocarbons waste ratio (kg/t FP)	0,4	0,7	0,5	0,1	0,0	0	1,1	1,4	1	0,6	0,6	1
CONTROL RATIO	Contaminated gloves, rags, paper and sawdust waste ratio (kg/t FP)	0,23	0,31	0,26	0,4	0,1	0	1,0	1,2	1	0,4	0,4	0
CONTROL RATIO	Contaminated metal drums/packaging waste ratio (kg/t FP)	0,21	0,29	0,24	0,3	0,1	0	0,2	0,3	0	0,4	0,4	0
CONTROL RATIO	Contaminated plastic packaging waste ratio (kg/t FP)	0,08	0,10	0,09	0,0	0,0	0	0,1	0,2	0	0,0	0,0	0
CONTROL RATIO	Metallic sludge waste ratio (kg/t FP)	0,8	1,1	0,9	1,8	0,6	1	0,7	0,9	1	0,2	0,2	0
CONTROL RATIO	TAR metallic sludge (WWTP) waste ratio (kg/t FP)	0,1	0,1	0,1	0,0	0,0	0	0,0	0,0	0	0,1	0,1	0
CONTROL RATIO	Wood waste ratio (kg/t FP)	6,0	5,2	5,6	6,2	2,0	3	6,6	2,9	5	5,2	3,0	4
CONTROL RATIO	Metal scrap ratio (kg/t FP)	103,0	115,5	108,4	129,6	28,4	53	119,3	76,5	100	94,7	98,2	96
CONTROL RATIO	Plastic waste ratio (kg/t FP)	3,3	4,0	3,6	2,8	1,0	1	2,8	116,2	3	3,7	2,5	3
CONTROL RATIO	Paper and cardboard waste ratio (kg/t FP)	3,3	3,5	3,4	5,0	0,9	2	4,3	2,8	3	2,7	3,7	3
CONTROL RATIO	Waste to landfill ratio (%)	10,35%	17,36%	12,92%	NA	NA	NA	10,35%	17,36%	12,92%	7,77%	10,32%	8,89%
CONTROL RATIO	Legal compliance ratio (%)	96,27%	95,29%	95,78%	NA	NA	NA	96,27%	95,29%	95,78%	95,99%	95,65%	95,82%

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ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	470
Year 2021	507
Year 2022	429
Year 2023	208
Year 2024	498
Year 2025	504

ELECTRICITY CONSUMPTION RATIO



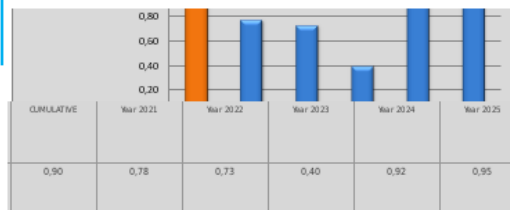
ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	173
Year 2021	182
Year 2022	128
Year 2023	90
Year 2024	184
Year 2025	206

NATURAL GAS RATIO



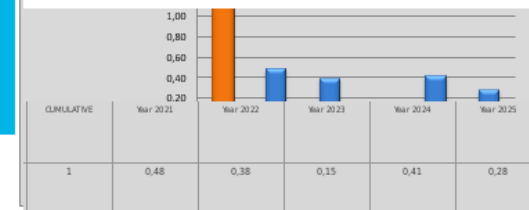
ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	0,90
Year 2021	0,78
Year 2022	0,73
Year 2023	0,40
Year 2024	0,92
Year 2025	0,95

WATER CONSUMPTION RATIO



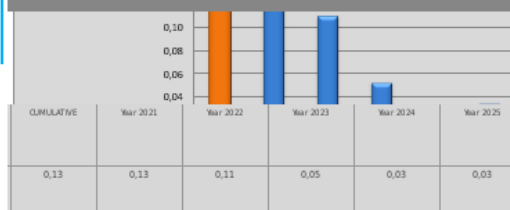
ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	1
Year 2021	0,48
Year 2022	0,38
Year 2023	0,15
Year 2024	0,41
Year 2025	0,38

DIESEL CONSUMPTION RATIO



ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	0,13
Year 2021	0,13
Year 2022	0,11
Year 2023	0,05
Year 2024	0,03
Year 2025	0,03

CO2 EQUIVALENT RATIO

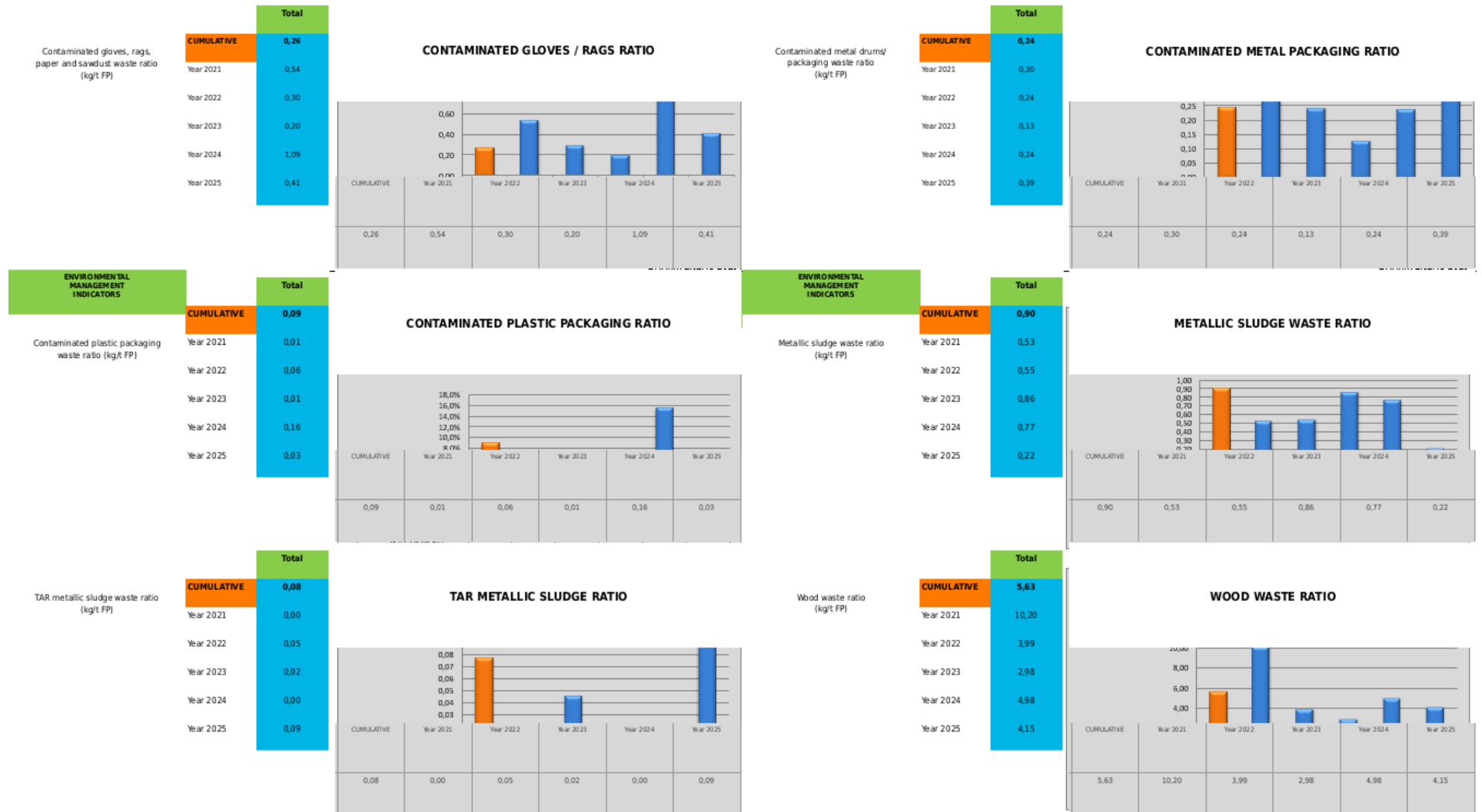


ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	0,55
Year 2021	0,39
Year 2022	0,17
Year 2023	0,05
Year 2024	1,22
Year 2025	0,59

USED / DECANTED OIL WASTE RATIO



SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)





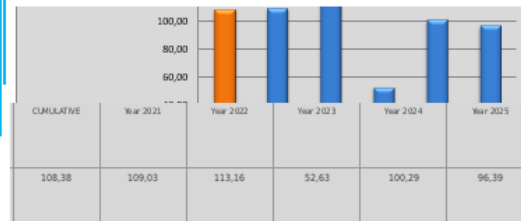
BRAHM
PRECISION

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

	Total
CUMULATIVE	108,38
Year 2021	109,03
Year 2022	113,16
Year 2023	52,63
Year 2024	100,29
Year 2025	96,39

Metal scrap ratio
(kg/t FP)

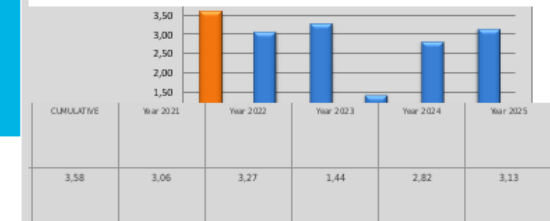
METAL SCRAP RATIO



	Total
CUMULATIVE	3,58
Year 2021	3,06
Year 2022	3,27
Year 2023	1,44
Year 2024	2,82
Year 2025	3,13

Plastic waste ratio
(kg/t FP)

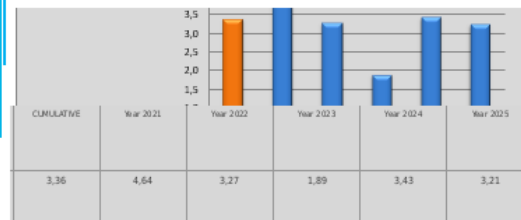
PLASTIC WASTE RATIO



	Total
CUMULATIVE	3,36
Year 2021	4,64
Year 2022	3,27
Year 2023	1,89
Year 2024	3,43
Year 2025	3,21

Paper and cardboard waste ratio
(kg/t FP)

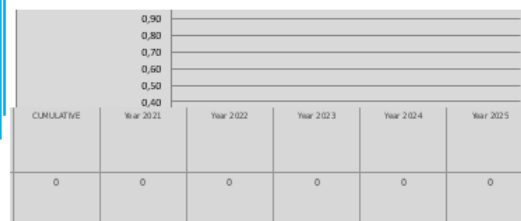
PAPER AND CARDBOARD RATIO



ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	0
Year 2021	0
Year 2022	0
Year 2023	0
Year 2024	0
Year 2025	0

Reports of irregularities (no.)

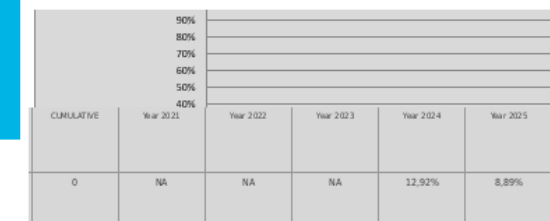
REPORTS OF IRREGULARITIES



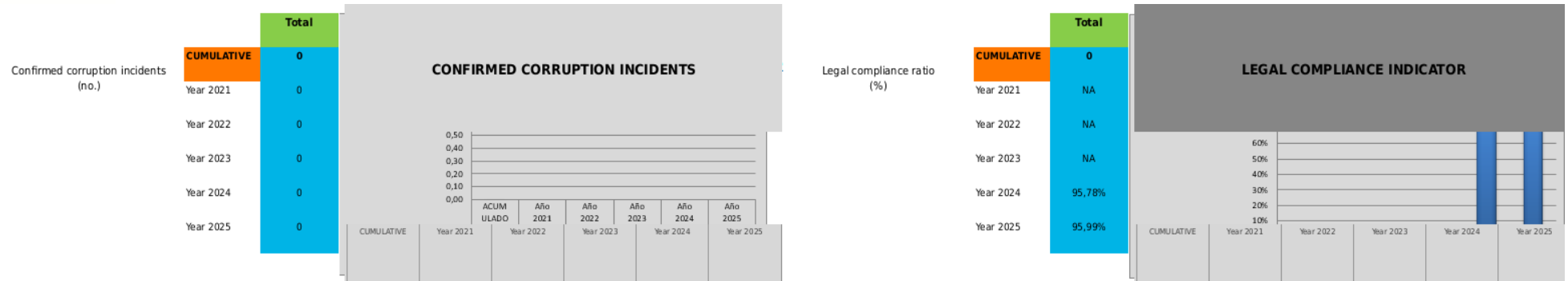
ENVIRONMENTAL MANAGEMENT INDICATORS	Total
CUMULATIVE	0
Year 2021	NA
Year 2022	NA
Year 2023	NA
Year 2024	12,92%
Year 2025	8,89%

Waste to landfill ratio
(%)

WASTE TO LANDFILL INDICATOR



SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)



4. Circular Economy and Waste

The business accounts identify **245.942,29 € of by-product and waste sales** in 2025, compared with 275.206,36 € in 2024.

For waste managers, the administration uses the INDA platform, through which all collections and authorised managers are controlled. The 2025 collections are detailed below:

	D.I. Code	Producer	Manager	EWC	R/D	Acceptance Date	Accepted Qty.
e3l 3.0	DCS00132000710820250204143	BRAHM PRECISION..	METAL COLOMER, ..	150110*	R13	23/04/2025	1600.00
e3l 3.0	DCS00133001241220250456927	BRAHM PRECISION..	RECUPERACIONES ..	190811*	D09	19/09/2025	660.00
e3l 3.0	DCS00133001241220250456946	BRAHM PRECISION..	RECUPERACIONES ..	120118*	D09	19/09/2025	1600.00
e3l 3.0	DCS00138000181720250009387	BRAHM PRECISION..	METAL COLOMER, ..	150110*	R13	03/10/2025	1140.00
e3l 3.0	DCS00138000181720250009388	BRAHM PRECISION..	METAL COLOMER, ..	150110*	R13	03/10/2025	220.00
e3l 3.0	DCS30134000291720250000345	BRAHM PRECISION..	J. TOLDOS RECIC..	150202*	R13	15/01/2025	250.00
e3l 3.0	DCS30134000291720250013772	BRAHM PRECISION..	J. TOLDOS RECIC..	150202*	R13	16/06/2025	2180.00
e3l 3.0	DCS30134000291720250013776	BRAHM PRECISION..	J. TOLDOS RECIC..	130205*	R13	06/06/2025	1000.00
e3l 3.0	DCS30134000291720250016030	BRAHM PRECISION..	J. TOLDOS RECIC..	160708*	R13	14/07/2025	3255.00
e3l 3.0	DCS30134000291720250023797	BRAHM PRECISION..	J. TOLDOS RECIC..	150202*	R13	17/10/2025	390.00
e3l 3.0	DCS30134000291720250023798	BRAHM PRECISION..	J. TOLDOS RECIC..	150202*	R13	17/10/2025	150.00

The mandatory platform for submitting waste transfer documentation is the Ministry's eSIR system.

SUSTAINABILITY AND ESG PERFORMANCE REPORT (FY 2025)

During 2025, a total of 89.366 kg of waste was generated, of which **81.425 kg was recovered and reused by authorised waste managers**, representing a **recovery rate of 91,11 %**. The remaining 8,89% was sent to landfill. This result represents an improvement compared with 2024, when the recovery rate was **87,08 %**, and reflects the positive evolution of waste management.

Waste	Total 2025 (kg)	% R	Destination treatment	kg R	% D	kg D
Water with hydrocarbons	3.255	10 %	R03	325,5	90 %	2.929,5
Used oil	1.000	90 %	R09	900	10 %	100
Contaminated gloves, rags, paper, sawdust and absorbents	2.970	50 %	R12 / R01	1.485	50 %	1.485
Contaminated metal drums/packaging	2.740	100 %	R3	2.740	0 %	0
Contaminated plastic packaging	220	100 %	R3	220	0 %	0
Metallic sludge	1.600	0 %	D09	0	100 %	1.600
TAR metallic sludge (WWTP)	660	0 %	D09	0	100 %	660
Wood (pallets, blocks, etc.)	30.140	100 %	R4	30.140	0 %	0
Metal scrap	700	100 %	R3	700	0 %	0
Plastic (packaging and offcuts)	22.761	100 %	R3	22.761	0 %	0
Paper and cardboard	23.320	95 %	R4	22.154	5 %	1.166
TOTAL	89.366	91,11 %	—	81.425,5	8,89 %	7.940,5

5. Labour Practices and Health & Safety (Social Pillar)

The human factor and operational safety are essential pillars of Brahm's corporate strategy:

- **Investment in Human Capital:** Personnel expenses amounted to **5.413.809,94 €**, of which **3.997.531,32 €** corresponds to wages and salaries and **1.416.278,62 €** to social security costs for the workforce.
- **Occupational Health and Safety:**
 - Strict occupational risk-prevention protocols are implemented, adapted to regulatory and seasonal requirements (such as plans addressing exposure to high temperatures, rigorous control of technical PPE and automated distribution systems).
 - Continuous internal training programmes and plant safety communication (prevention of hygiene-related risks, control of chemical agents and protocols for handling loads and machinery).

6. Business Ethics and Supply Chain (Sustainable Procurement)

Corporate governance and integrity throughout the value chain ensure the transparency required by global markets and sustainability assessments.

- **Supplier Management and Responsible Payments:**

- The average payment period to suppliers was **43,89 days** in 2025 (improving on 45,69 days in the previous year).
- Payment compliance remained high: **90% of total invoices** (4.462 invoices) were paid within a period below the established legal limit, representing **77% of the total monetary value of payments** (20.068.462,98 €).
- The corporate code of ethical conduct provides guidance on the principles governing the ethical behaviour of all BRAHM SPAIN employees in relation to their daily work, the resources used and the business environment in which they operate. It therefore applies to employees, customers, all suppliers, public and private institutions and society in general.

- **Sustainable Procurement and Materials:**

- Inventories at year-end amounted to **4.239.544,18 €**, managed through strict quality controls and responsible procurement of raw materials and critical components.

- **Legal compliance**

- In 2025, the legal compliance result improved, with 287 legal requirements met compared with 284 in 2024. No reports of irregularities or detected corruption cases were recorded during the year, with both indicators remaining at zero.

Indicator	2024	2025	Change	Interpretation
Legal compliance (no. of requirements met)	284	287	+3	Improvement
Legal compliance ratio (%)	95,78%	95,82%	+0,04%	Improvement
Reports of irregularities (no. of reports)	0	0	0	No incidents
Detected corruption cases (no. of cases)	0	0	0	No incidents

7. Financial Solvency and Transparency

- **Equity:** The company's financial strength is reflected in total equity of **14.969.703,49 €**, with share capital of **6.143.062,50 €** and reserves of **7.033.224,89 €**.

- **Allocation of Results:** The directors' proposal is to allocate the profit for the year (315.109,65 €) to reinforce financial strength through an allocation to the Legal Reserve (31.510,96 €) and Voluntary Reserves (283.598,69 €).

8. Conclusions

During 2025, BPPCS continued to make progress in integrating environmental, social and governance criteria into its business management. The information analysed shows positive evolution in several areas, particularly in the control of environmental impacts, waste management, monitoring of consumption and improvement in legal compliance.

In the environmental area, the company has specific infrastructure and mechanisms to reduce its impact, including the industrial wastewater treatment plant and environmental improvement actions. Monitoring through absolute indicators and intensity ratios makes it possible to compare performance between years and identify opportunities for improvement.

In the social area, the workforce reaches 162 people, showing a positive evolution compared with the previous year. In governance, the organisation maintains control mechanisms related to directors' actions, conflicts of interest and supplier relationships.

For 2026, Brahm will continue improving and advancing its environmental performance by optimising resource consumption and pursuing continual improvement. To achieve this, work on the Ecovadis platform will continue with the aim of increasing the score obtained, together with the ongoing training and awareness-raising of employees developed continuously at Brahm.

Manzanares, 31 August 2026