STATEMENT OF NON-FINANCIAL INFORMATION (FINANCIAL YEAR 2025)

Sustainability · People · Environment · Corporate Governance

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Voluntary corporate document.

About this statement

This Statement of Non-Financial Information presents the main environmental, social, employment, governance and community-related results of BRAHM PRECISION PRODUCTS CORPORATION SPAIN, S.A. (BPPCS) for financial year 2025, covering its activities at the Manzanares facility (Ciudad Real).

This statement is a voluntary corporate document. The information has been organised around the matters commonly associated with non-financial information: business model, policies, risks, environment, people, human rights, ethics, society and the value chain. It does not include a declaration of conformity with any specific international standard and has not been subject to independent external verification.

Data criteria Indicators refer to financial year 2025 unless expressly stated otherwise. Where intensity indicators are used, finished product output of 7,264 tonnes is used as the reference. For social data, records validated by Human Resources and Occupational Health and Safety are prioritised.

Contents

1. Executive summary

The 2025 financial year reflects an industrial organisation with a strong international orientation, a certified management system and a consolidated set of indicators for monitoring quality, environmental performance, people and risks. BPPCS combines a production base specialised in component machining with a strategy focused on customer diversification, continuous improvement, training and reducing environmental impacts.

22.03 M€ **2025 revenue** -6.79 % vs. 2024	**159** **Average workforce** 150 people at year-end	**100 %** **Renewable electricity** Scope 2 market-based: 0 t CO_2e	**253.80 t CO_2e** **Controlled footprint** -73.2 % intensity vs. 2021
2,177 h **Training** 13.7 h per average employee	**60 %** **Satisfaction** 2.98/5 · participation 33 %	**16** **Lost-time accidents** 27 total accidents, all minor	**100 %** **Customer delivery** Customer PPM: 5

Overall review of the year

- Approximately 76.1 % of revenue was generated outside Spain, reinforcing the international nature of the business.
- Operating profitability improved: the operating margin increased from 18.28 % to 18.98 %, although revenue and net profit decreased compared with 2024.
- 100 % of the electricity consumed came from renewable sources, combining on-site photovoltaic generation with externally supplied electricity from 100 % renewable sources.
- GHG intensity increased by 11.6 % compared with 2024, but remained approximately 73.2 % below the 2021 level.
- Hazardous waste intensity decreased by 42.8 %, while the percentage of waste sent to landfill fell to 8.89 %.
- The workforce closed the year at 150 people, with an annual average of 159; 96 % of contracts at year-end were permanent and 98.7 % of the workforce was covered by the collective agreement.
- In occupational health and safety, 16 lost-time accidents and 11 non-lost-time accidents were recorded; all were classified as minor. Overexertion accounted for 88.4 % of the total days lost associated with accidents occurring in 2025.
- The employee satisfaction survey achieved 60 %, with strengths in social interaction and communication and opportunities for improvement in promotion and training.

Priority areas The 2025 information directs the main priorities towards energy efficiency and lower GHG intensity, ergonomics and prevention of overexertion, professional development and training, increased survey participation, and monitoring of liquidity and working capital.

2. BPPCS: business model and context

2.1. Activities and operational scope

BPPCS carries out machining and assembly of metal components for the automotive industry and other industrial sectors at its Manzanares plant. The operational scope includes receipt and storage of materials, CNC machining, washing, assembly, dimensional and quality controls, leak testing where applicable, maintenance, logistics and dispatch.

The organisation manufactures in accordance with drawings, specifications and requirements defined by its customers; product design and development are outside the certified scope. The activity combines serial production, metrological control and continuous improvement focused on quality, productivity and delivery performance.

2.2. Products and markets

The portfolio includes machined components in aluminium, cast iron and other alloys, including housings, covers, manifolds, oil pans and crankcases, transmission parts, engine components, steering and brake components, and parts for new mobility applications. Markets served include automotive, industrial vehicles, agricultural machinery, power generation and other industrial applications.

Commercial diversification is one of the strategic pillars. During 2025, the action plan recorded three new customer or plant additions, together with commercial activity related to new projects, including electric vehicles.

The following composition shows a representative selection of customers and industrial groups within the BPPCS commercial portfolio, illustrating the sectoral and international diversification of the business.

Key customers and industrial groups

Representative selection of BPPCS customers and industrial groups.

Visual panel. Key customers and industrial groups.

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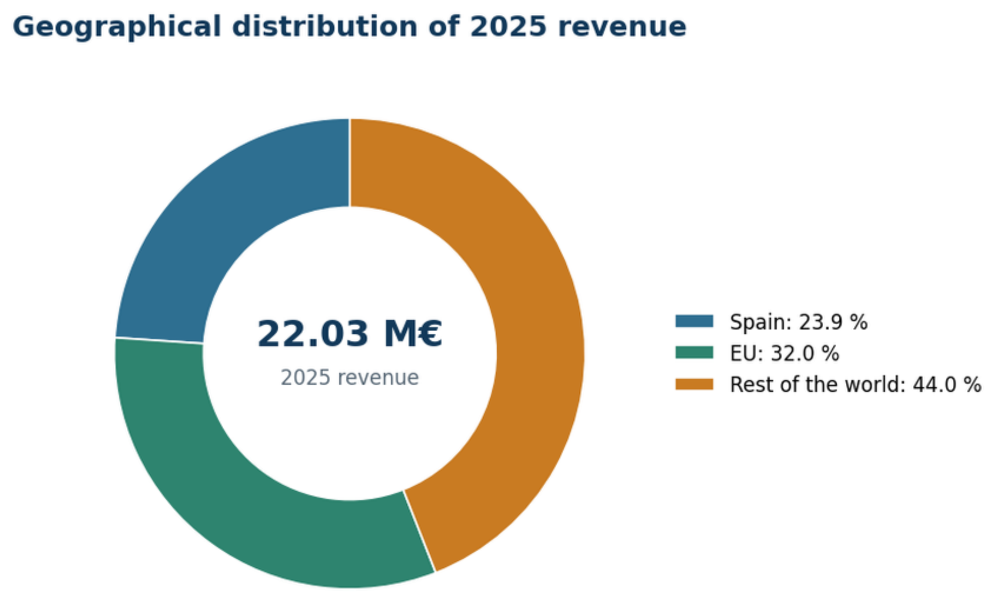

Figure 1. Approximate geographical distribution of revenue for financial year 2025.

2.3. Economic and operational context indicators

Indicator	2025	2024	Change
Revenue	22,029,019 €	23,633,615 €	-6.79 %
Operating profit	843,321 €	801,053 €	+5.28 %
Operating margin	3.83 %	3.39 %	+0.44 p.p.
Net profit	315,110 €	348,169 €	-9.50 %
OEE	70.33 %	70.48 %	Stable
Finished product output	7,264 t	7,286 t	-0.3 % approx.

2.4. Strategy and continuous improvement

The corporate strategy is structured around eight areas: financial strength, market diversification, continuous improvement, technical and environmental training, sustainability, quality excellence, human resources management, and commercial marketing/communications. Progress is monitored through indicators and action plans reviewed periodically.

In 2025, fortnightly meetings were held to review productivity deviations and improvement plans linked to the OEE system. Key investments and actions included the purchase of two PUMA lathes, laser marking machines with integrated touch-probe measurement, a special washing machine and tooling cost controls, together with occupational safety and environmental resources.

2.5. Organisational structure

BPPCS has an organisational structure designed to support integrated management of operations, quality, the environment, people and business development. Under the supervision of the Board of Directors and the Plant Manager, the organisation assigns its main responsibilities across specialised functional and operational areas.

The following figure summarises the internal structure in place at year-end, showing the main areas of responsibility for production, quality, management systems, sales, administration, prevention and human resources.

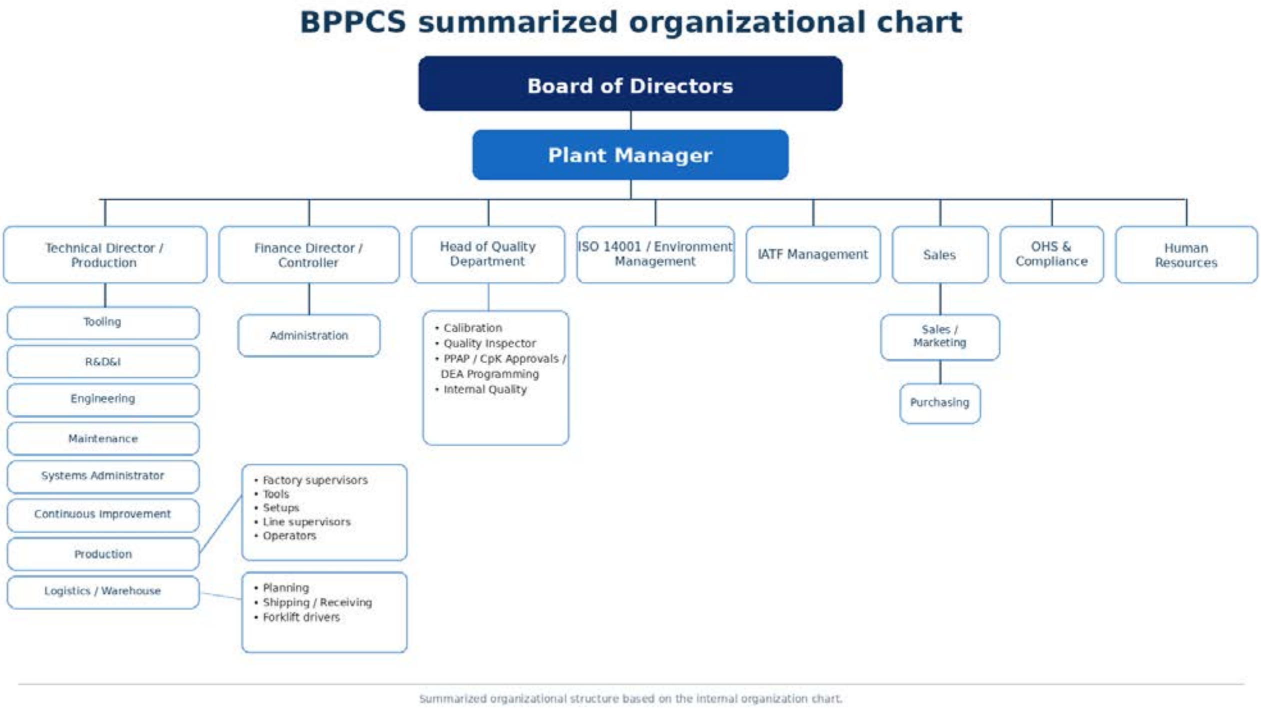

Figure 1 bis. BPPCS summarised organisational chart.

3. Governance, policies, stakeholders and risks

3.1. Governance system and policies

The management system is supported by periodic reviews, internal audits, dashboards, risk and opportunity matrices and contingency plans. During 2025, items reviewed included the Quality and Environmental Policy, Whistleblowing Policy, Corporate Responsibility Policy, organisation chart, 2025-2027 Business Plan, risk and opportunity matrix and Contingency Plan.

Area	Main instruments in force or reviewed in 2025
Quality and environment	Quality and Environmental Policy; ISO 9001, IATF 16949 and ISO 14001 systems.
Ethics and compliance	Corporate Responsibility Policy; code of conduct; anti-bribery, anti-fraud and human rights principles; whistleblowing channel.
People	2023-2025 Collective Agreement, Equality Plan, anti-harassment procedure, Working Conditions Policy, and recruitment/training processes.
Risks	Risk and opportunity matrix and Contingency Plan updated during 2025.
Information	Information Security Policy, confidentiality commitments and data protection measures.

3.2. Stakeholders and relevant matters

BPPCS reviews its context and the needs and expectations of internal and external stakeholders annually. The process integrates SWOT analysis, risks and opportunities, indicator monitoring, legal requirements, customer and supplier needs, and communications with public authorities and other stakeholders.

The matters of greatest relevance to 2025 management are: business continuity and commercial diversification; quality and delivery performance; health and safety; workforce stability and development; energy, emissions, water and waste; legal and ethical compliance; information security; and supply chain resilience.

3.3. Risks and business continuity

The Contingency Plan covers scenarios associated with supply and raw materials, markets and costs, energy, infrastructure, production, tooling, logistics, human resources, quality, cybersecurity and continuity of customer service. The approach is intended to maintain response capacity and reduce the impact of disruptions on production, people and service.

Management approach Non-financial risks are integrated into day-to-day management through assigned responsibilities, actions, effectiveness monitoring and management review. The organisation uses internal audits and dashboards as verification and improvement mechanisms.

4. Environmental performance

4.1. Management system and environmental aspects

BPPCS maintains an environmental management system certified to ISO 14001:2015 for the machining of mechanical components for the automotive sector. Environmental analysis considers energy consumption, the generation and management of metal and hazardous waste, the use and control of oils, lubricants, coolants and chemicals, water consumption, and climate-change-related matters.

The internal environmental audit carried out on 4 and 5 November 2025 concluded that the system was operationally implemented and at an acceptable level of maturity. One non-conformity relating to waste segregation was recorded; corrective actions and enhanced awareness measures were implemented.

4,209,191 kWh **Electricity** 100 % renewable	**545,100 kWh** **PV self-consumption** 13.0 % of electricity	**5,724,744 kWh** **Total energy** 73.53 % renewable	**6,926 m^3** **Water** 0.953 m^3/t FP
253.80 t CO_2e **Controlled footprint** 34.94 kg CO_2e/t FP	**14.48 t** **Hazardous waste** 1.99 kg/t FP	**762.9 t** **Recyclable non-hazardous waste** 105.03 kg/t FP	**8.89 %** **Landfill** 7.94 t

4.2. Energy and renewable electricity

Total electricity consumption reached 4,209,191 kWh. Of this, 545,100 kWh came from photovoltaic self-consumption and 3,664,091 kWh from external supply. 100 % of the electricity consumed was from renewable sources; therefore, Scope 2 emissions associated with electricity under the market-based approach were 0 t CO_2e.

Natural gas consumption was 1,495,553 kWh and diesel consumption was 2,000 litres. Including these fuels, total energy consumption was 5,724,744 kWh and the renewable share of total energy was 73.53 %.

4.3. Greenhouse gas emissions

The controlled footprint for 2025 was 253.80 t CO_2e, with an intensity of 34.94 kg CO_2e per tonne of finished product. Compared with 2024, intensity increased by 11.6 %, but remained approximately 73.2 % below the 2021 figure. The controlled boundary focuses on direct fuel sources and electricity under the applied calculation criterion; it is not presented as a complete corporate Scope 3 footprint.

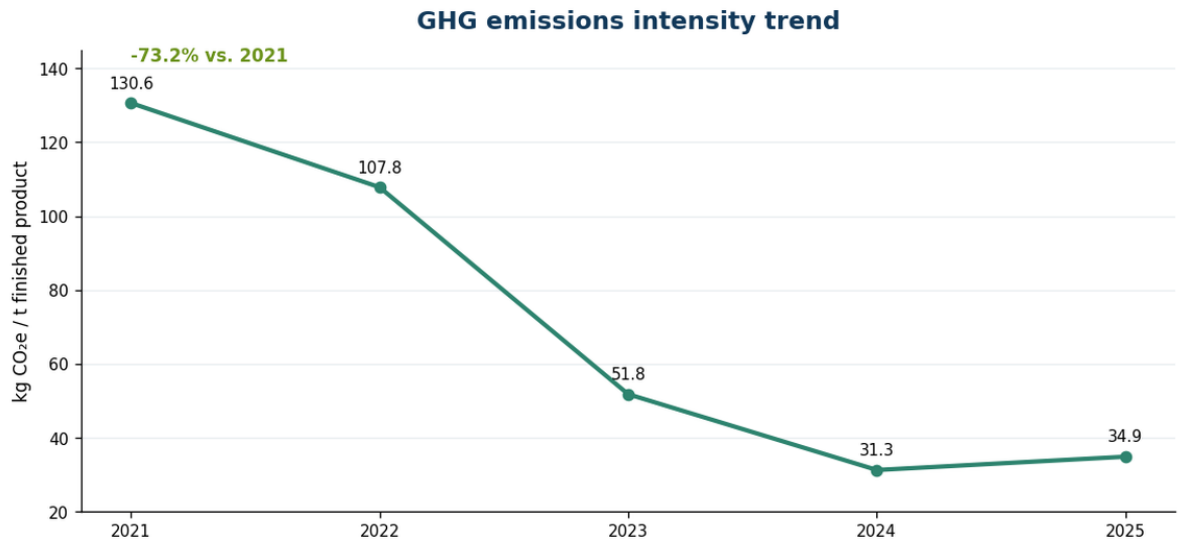

Figure 2. Trend in the emissions intensity of the controlled footprint, 2021-2025.

4.4. Water, waste and materials

Water consumption reached 6,926 m^3, equivalent to 0.953 m^3 per tonne of finished product. Water intensity increased slightly compared with 2024, so consumption optimisation remains among the environmental priorities.

Hazardous waste generation decreased to 14.48 t, with an intensity of 1.99 kg/t, 42.8 % lower than in 2024. Recyclable non-hazardous waste reached 762.9 t. Waste sent to landfill decreased to 7.94 t and the associated ratio fell from 12.92 % to 8.89 %.

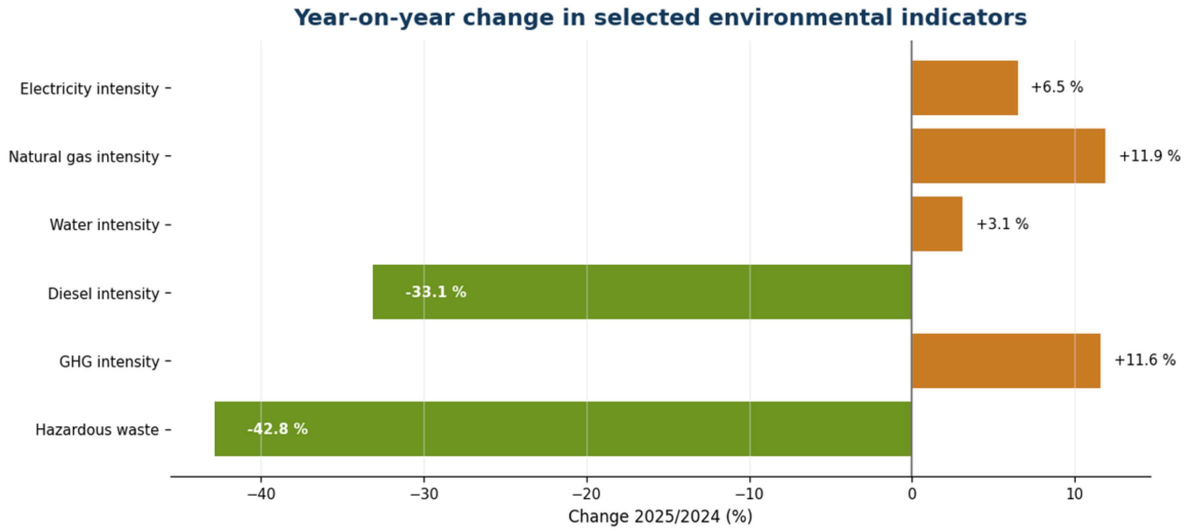

Figure 3. 2025/2024 change in selected environmental indicators. Negative values represent reductions.

4.5. Coolant and chemicals

In 2025, reductions were recorded across the main chemical and auxiliary product families analysed: coolant, oils, detergents, greases and other chemicals. Coolant filtration and cleaning actions form part of the measures to optimise resources and reduce waste.

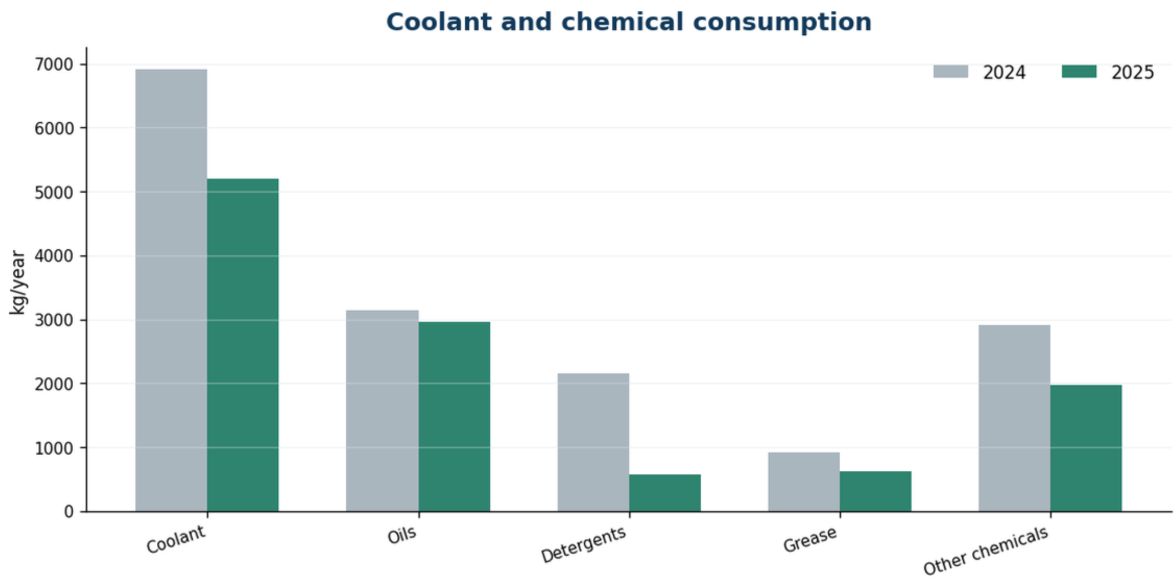

Figure 4. 2024-2025 trend in the consumption of selected chemicals.

4.6. Environmental compliance and improvement

The 2025 environmental legal compliance assessment achieved 95.82 % across 287 requirements met. The dashboard recorded 0 reports of irregularities and 0 detected corruption cases during the year.

Improvement priorities for the following years focus on reducing energy and natural gas intensity, improving emissions intensity, increasing waste recovery, optimising water consumption and continuing to reduce coolant use and the associated waste. Monitoring of renewable energy and renewal of cooling systems will also continue.

5. People, employment and development

5.1. Workforce and employment stability

At 31 December 2025, the workforce consisted of 150 people and the annual average workforce confirmed by Human Resources was 159. The year began with 147 people as the December 2024 year-end reference and ended with 150, after 33 hires, 30 departures for other reasons and 0 dismissals.

Figure 5. Monthly workforce trend during 2025.

150 **Year-end workforce** 31/12/2025	**159** **Average workforce** Financial year 2025	**144** **Permanent contracts** 96.0 % of year-end workforce	**0** **Dismissals** During 2025
98.7 % **Collective agreement coverage** 148 of 150 people	**2** **Disability >33 %** HR records	**141** **100 % working time** 9 with reduced %	**38.1 years** **Average age** Approximate

5.2. Workforce diversity and distribution

At year-end, the workforce comprised 124 men (82.7 %) and 26 women (17.3 %). The age distribution is concentrated mainly between 30 and 49 years, representing 68.0 % of the workforce.

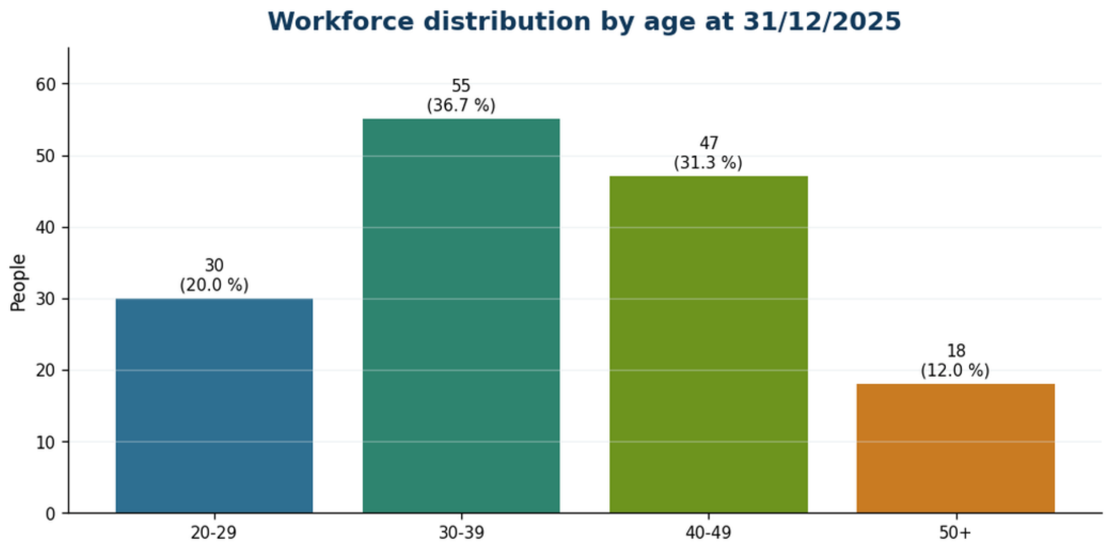

Figure 6. Workforce distribution by age group.

Human Resources records identify 2 people with a recognised disability above 33 %. BPPCS maintains policies and commitments focused on equal treatment, non-discrimination, work-life balance and prevention of harassment.

5.3. Labour relations and working conditions

The Third Collective Agreement 2023-2025 is the main framework governing labour relations. According to Human Resources confirmation, 148 of the 150 people at year-end were covered by the collective agreement, equivalent to 98.7 %, with only 2 people outside its scope.

The collective agreement regulates, among other matters, working time, leave, promotion and training, occupational risk prevention, benefits and collective relations. The Working Conditions Policy reinforces commitments regarding health and safety, equality, diversity, work-life balance, social dialogue and professional development.

5.4. Training and development

During 2025, 2,177 hours of training were delivered, equivalent to 13.7 hours per average employee.

Training activities included Core Tools, IATF 16949 auditing, ISO 14001, waste management, VDA 6.3, product safety and conformity (PSCR), cybersecurity, English and a back-care workshop, among other technical and preventive training activities.

2025 training indicator	Result
Total training hours	2,177 h
Hours per average employee	13.7 h/person
Available FUNDAE training credit	18,563.17 €
FUNDAE rebate applied	14,830.94 €
Credit utilisation	79.9 %

Training rebate The FUNDAE rebate of 14,830.94 € was effectively applied to Social Security contributions in 2025. Unused credit amounted to 3,732.23 €.

5.5. Employee satisfaction and experience

The 2025 Satisfaction Survey achieved an average score of 2.98 out of 5, equivalent to 60 % satisfaction. Participation was 33 % of the workforce. Social interaction and communication were the highest-rated areas, while promotion and training received the lowest scores.

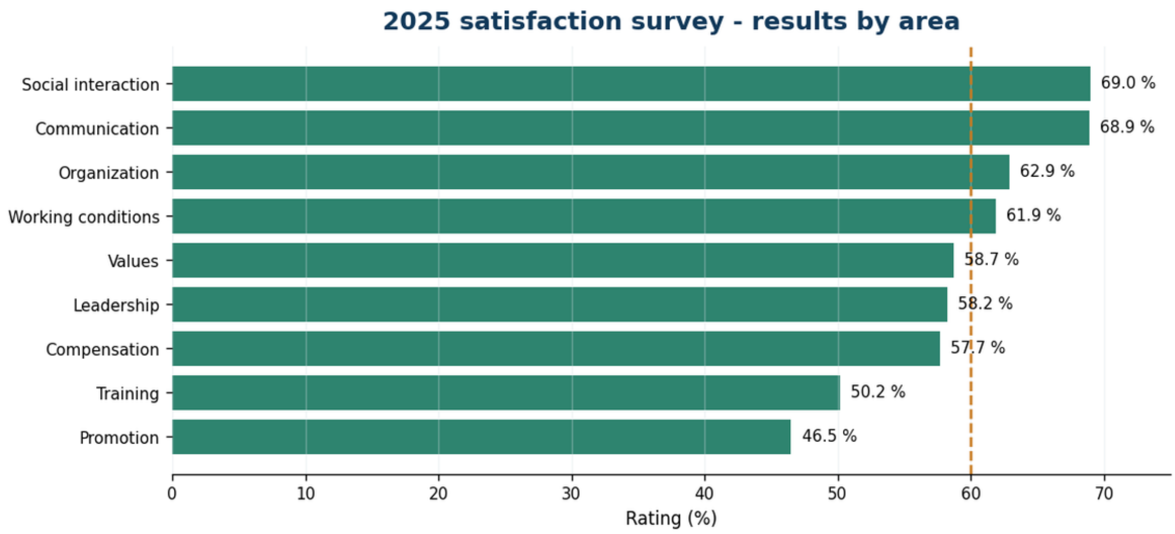

Figure 7. 2025 Satisfaction Survey results by area.

The associated action plan prioritises training-needs identification, management leadership and communication, performance appraisal, internal development and promotion, motivation, definition of professional groups, wellbeing and ergonomics, and greater autonomy for managers to address satisfaction within their teams.

6. Occupational health and safety

6.1. Accident indicators

Occupational risk prevention is integrated into operations management, training and improvement investments. In 2025, 27 accidents were recorded: 16 with lost time and 11 without lost time. All accidents were classified as minor, with no serious, very serious or fatal accidents.

243,441 h **Hours worked** Entire company	**16** **Lost-time accidents** Basis of accident rate	**11** **Non-lost-time accidents** Total accidents: 27	**65.72** **Accident rate** 16 / 243,441 h × 1,000,000
629 **Total lost days** Associated with 2025 accidents	**27** **Total accidents** 16 with lost time / 11 without lost time	**7.77 %** **Absenteeism** Corporate indicator	**100 % minor** **Severity** 0 serious / fatal

Definition of lost days The 629 days correspond to the total sum of absence periods associated with accidents occurring in 2025, classified by cause, including the full duration of the absences linked to those accidents.

6.2. Causes and preventive actions

Overexertion was the main cause of lost-time accidents and accounted for 556 of the 629 total associated lost days, approximately 88.4 %. Lost-time accidents were also recorded due to contact with cutting material, foreign bodies in the eyes, impacts and entrapment.

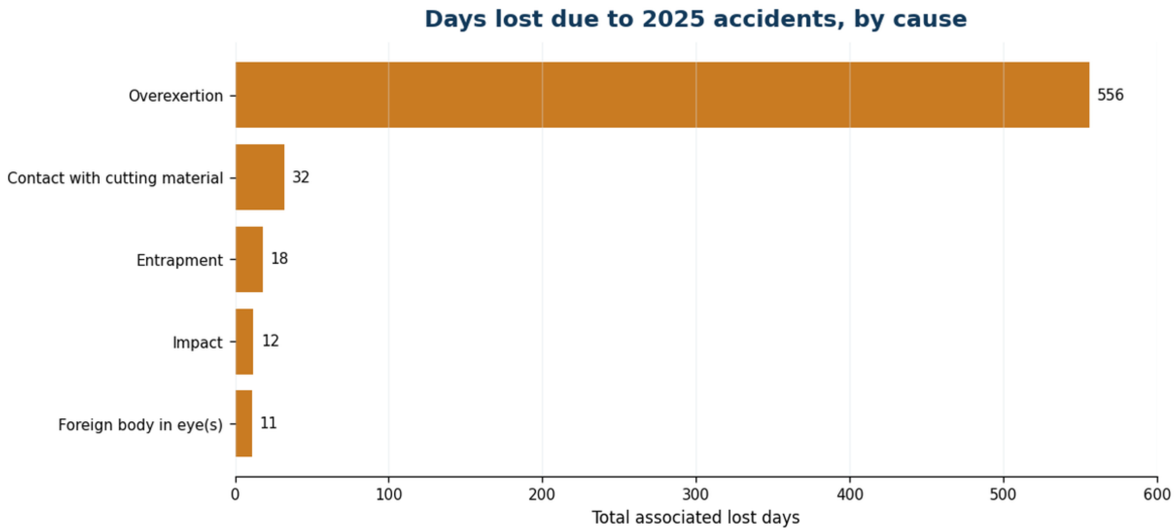

Figure 8. Total lost days associated with accidents occurring in 2025, by cause.

Preventive actions included awareness on the use of personal protective equipment, manual handling, high-visibility clothing and correct posture, together with investments and ergonomic measures. During 2025, resources included new gloves, PPE dispensing equipment, guarding and improvement actions at workstations and facilities.

7. Quality, customers and supply chain

7.1. Quality system and certifications

BPPCS maintains LRQA-certified management systems covering the machining of mechanical components: IATF 16949:2016 (excluding product design), ISO 9001:2015 and ISO 14001:2015. These certifications provide the control framework for quality, customer requirements, processes, audits and continuous improvement.

Certification	Summary scope	Validity shown on certificate
IATF 16949:2016	Machining of mechanical components; excludes product design	Until 25/07/2027
ISO 9001:2015	Machining of mechanical components	Until 25/07/2027
ISO 14001:2015	Machining of mechanical components for the automotive sector	Until 24/11/2026

7.2. Customer performance

Customer satisfaction and performance are managed through quality, delivery, complaint and specific evaluation indicators. In 2025, the Customer Quality PPM indicator was 5 and customer delivery performance reached 100 %.

The quality strategy remains focused on prevention, process control, Core Tools methodologies, root-cause analysis and 8D actions when required. During 2025, the production equipment base and continuous improvement monitoring were strengthened, helping to maintain OEE at 70.33 %.

> **2025 recognition** During 2025, BRAHM announced its recertification under Caterpillar's Supplier Excellence Recognition process, reinforcing the company's position as a high-performing industrial supplier.

7.3. Suppliers and purchasing

The supply chain is managed through supplier evaluation, quality and delivery indicators, payment terms and the search for alternatives. In 2025, supplier delivery performance was 100 % and compliance with supplier payment terms also reached 100 %.

The average number of suppliers invited to requests for quotation was 3.75, supporting comparison of alternatives and competitiveness. The Corporate Responsibility Policy establishes impartiality and objectivity criteria for supplier selection and provides for audits to verify applicable requirements.

8. Ethics, human rights and information security

8.1. Ethical conduct and anti-corruption

The Corporate Responsibility Policy in force during 2025 includes commitments on integrity, ethical conduct, prevention of bribery, tax fraud, fair competition, asset protection, transparency and reporting irregularities. Facilitation payments are prohibited and guidelines are established for gifts, hospitality and conflicts of interest.

The whistleblowing channel and escalation procedures allow suspected issues to be reported to managers, Human Resources or employee representatives. The 2025 dashboard recorded 0 reports of irregularities and 0 detected corruption cases.

8.2. Human rights and equal treatment

Corporate principles include respect for human and labour rights, freedom of association, collective bargaining, rejection of child and forced labour, non-discrimination and prevention of any form of harassment or abuse. These commitments are complemented by the Equality Plan, the collective agreement and the working conditions and recruitment policies.

8.3. Information, privacy and cybersecurity

BPPCS has an information security policy, confidentiality commitments and data protection documentation. The management of confidential information is also integrated into the Corporate Responsibility Policy. Specific cybersecurity training activities were included during 2025, including Chief Information Security Officer training.

9. Society and community engagement

BPPCS maintains close ties with the industrial and social environment of Manzanares and Castilla-La Mancha. Collaboration focuses primarily on employability, training, knowledge transfer and integration into the regional industrial ecosystem.

9.1. Employability and inclusion

In 2025, BPPCS participated as a partner company in the Youth Logistics Employment School promoted by Manzanares Town Council and Action Against Hunger. The programme trained 21 young people and concluded with 40 hours of placements at participating companies, including BPPCS. The initiative strengthened skills in warehousing, warehouse management, forklift operation, mobile elevated work platforms, working at height and other employability skills.

9.2. Innovation and industrial cooperation

BPPCS participated in the 8th Castilla-La Mancha B2B Industrial Meeting organised by ITECAM and Fundación ITECAM, where it was listed among the major anchor companies and organisations. The event brought together more than 320 companies, 460 professionals and research groups, promoting business cooperation, innovation and links between industry and knowledge.

The company also has an established track record of cooperation with educational and technology centres in the region through visits, placements, academic projects and knowledge-transfer activities. These initiatives help bring industry closer to technical profiles and future professionals.

10. Taxation, public support and economic context

10.1. Economic and financial context

The 2025 financial year closed with revenue of 22.03 M€, 6.79 % lower than in 2024. Nevertheless, operating profit increased by 5.28 % to 843,321 € and the final result improved by 3.83 %. Net profit was 315,110 €.

Equity reached 14.97 M€, equivalent to approximately 51.8 % of total liabilities. The short-term position requires monitoring: working capital stood at -922,551 €, while cash increased to 962,579 €. This is due to the significant CAPEX investment during 2024 and 2025, which resulted in a higher financial burden and greater reliance on short-term financing products. Liquidity, inventory and short-term debt management remain areas of attention for Management.

10.2. Taxation and public support

The Corporate Income Tax assessment for financial year 2025 did not result in a final effective tax payable due to the offsetting of tax loss carryforwards accumulated in previous periods (originating from the period in which the company was acquired by the current ownership). During 2025, an instalment payment of 6,059.99 € was made and was subsequently refunded by the tax authority in August 2026. The company's tax jurisdiction is national, in Spain.

Concept	2025 treatment	Amount
Corporate Income Tax	Final effective tax after offsetting tax loss carryforwards	0.00 €
Model 202 instalment payment	Payment on account made in 2025; subsequently refunded in 2026	6,059.99 €
JCCM grant	Operating grant for production-line guarding for occupational safety purposes	6,308.13 €
FUNDAE	Rebate effectively applied to social security contributions for training	14,830.94 €

Nature of support The 6,308.13 € grant and the 14,830.94 € FUNDAE rebate are presented separately because they are mechanisms of a different nature; they are not aggregated into a single figure for grants received.

11. Improvement priorities

The combined analysis of the 2025 indicators supports a balanced improvement agenda covering industrial performance, sustainability, people and financial resilience.

Priority	2025 basis	Lines of action
Energy efficiency and GHG	Increase in electricity, natural gas and GHG intensities compared with 2024.	Consumption optimisation; gas monitoring; maintenance of renewable electricity; improvement in GHG intensity.
Water and materials	Slight increase in water intensity; need to continue optimising coolant and chemicals.	Leak/consumption control; coolant filtration and cleaning; monitoring of auxiliary products.
Circular economy	Strong reduction in hazardous waste and landfill disposal, with scope to increase recovery.	Segregation, awareness, new containers, improved recovery and traceability.
Safety and ergonomics	Overexertion accounts for 88.4 % of associated lost days.	Ergonomics, manual handling, mechanical aids, posture training and monitoring of recurring causes.
People development	Satisfaction 60 %; promotion and training are the lowest-rated areas.	Performance appraisal, internal promotion, training-needs identification, leadership and communication.
Participation	Satisfaction survey with 33 % participation.	Improve communication, accessibility and participation in future surveys.
Financial resilience	Revenue -6.79 % and negative working capital.	Working capital, inventory and short-term debt management, and conversion of operating profit into cash.
Diversification and quality	3 new commercial additions; customer PPM 5 and 100 % delivery performance.	Consolidate new projects, maintain quality and service, and diversify markets and applications.

Closing remarks

BPPCS has a mature non-financial management foundation for its size and activity: certified systems, periodic monitoring of indicators, risk integration and action plans. The challenge for the coming years is to consolidate the good results achieved in waste, renewable electricity, quality and employment stability, while taking action on energy intensity, prevention of overexertion, professional development and financial resilience.

Appendix. Master table of 2025 indicators

Area	Indicator	2025 result
Economic	Revenue	22,029,019 €
Economic	Operating profit	843,321 €
Economic	Result for the year	3.83 %
Economic	Net profit	315,110 €
Operations	OEE	70.33 %
Operations	Finished product output	7,264 t
Quality	Customer PPM	5
Quality	Customer delivery	100 %
Environment	Electricity	4,209,191 kWh
Environment	Renewable electricity	100 %
Environment	Photovoltaic self-consumption	545,100 kWh
Environment	Total energy	5,724,744 kWh
Environment	Renewable energy / total	73.53 %
Environment	Natural gas	1,495,553 kWh
Environment	Diesel	2,000 L
Environment	Controlled footprint	253.80 t CO_2e
Environment	GHG intensity	34.94 kg CO_2e/t FP
Environment	Scope 2 electricity (market-based)	0 t CO_2e
Environment	Water	6,926 m^3
Environment	Water intensity	0.953 m^3/t FP
Environment	Hazardous waste	14.48 t
Environment	Hazardous waste intensity	1.99 kg/t FP
Environment	Recyclable non-hazardous waste	762.9 t
Environment	Waste sent to landfill	7.94 t / 8.89 %
Environment	Legal compliance	95.82 %
People	Year-end workforce	150
People	Annual average workforce	159
People	Men / Women	124 / 26
People	Permanent contracts	144 (96.0 %)
People	Temporary contracts	6 (4.0 %)
People	People at 100 % working time	141
People	Collective agreement coverage	148 (98.7 %)
People	Training hours	2,177 h
People	Training per average employee	13.7 h
People	Overall satisfaction	60 % (2.98/5)
People	Survey participation	33 %
OHS	Hours worked	243,441 h

Area	Indicator	2025 result
OHS	Lost-time accidents	16
OHS	Non-lost-time accidents	11
OHS	Serious/fatal accidents	0 / 0
OHS	Accident rate	65.72
OHS	Total associated lost days	629
OHS	Absenteeism	7.77 %
Value chain	Supplier delivery	100 %
Value chain	On-time supplier payment	100 %
Value chain	Suppliers invited to RFQ	3.75
Taxation and public support	Final 2025 corporate income tax	0 € (tax loss carryforward offset)
Taxation and public support	JCCM grant	6,308.13 €
Taxation and public support	FUNDAE rebate	14,830.94 €
Ethics	Reports of irregularities	0
Ethics	Detected corruption cases	0

Methodological notes to the appendix

- Annual average workforce: 159 people, confirmed by Human Resources for financial year 2025.
- Training per average employee: 2,177 h / 159 = 13.7 h/person.
- Accident rate: 16 lost-time accidents / 243,441 hours worked × 1,000,000 = 65.72.
- The 629 lost days represent the total sum of the periods of absence associated with accidents occurring in 2025, according to the investigation records.
- The controlled footprint does not include a statement of Scope 3 coverage. Scope 2 electricity emissions under the market-based approach are 0 t CO_2e due to the contractual renewable origin of the supply and photovoltaic self-consumption.
- The FUNDAE training rebate is reported separately from direct public grants.