

UNIVERSAL REGISTRATION DOCUMENT 2025

INCLUDING THE INTEGRATED REPORT,
THE ANNUAL FINANCIAL REPORT,
THE CORPORATE GOVERNANCE REPORT,
THE SUSTAINABILITY STATEMENT



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The items in the Annual Financial Report are identified in the summary using this pictogram /AFR/

The Sustainability Statement is identified in the summary using this pictogram /SST/



Universal Registration Document 2025

Including the integrated report, the annual financial report,
the corporate governance report, the sustainability statement.

OPmobility is a global leader in sustainable mobility, and a technology partner for all mobility players worldwide.

Driven by innovation since its creation, the Group designs and produces lighting and exterior systems, complex modules, energy storage systems and battery and hydrogen electrification solutions for all actors in the mobility sectors.

€11.5BN

economic revenues

38,100

employees

152

plants

40

R&D centers



This Universal Registration Document was filed on March 13th, 2026 with the French Financial Markets Authority (AMF - Autorité des Marchés Financiers), as the competent authority under Regulation (EU) no. 2017/1129, without prior approval pursuant to Article 9 of said Regulation.

The Universal Registration Document may be used for the purposes of an offering of securities to the public or the admission of securities for trading on a regulated market if accompanied by a transaction memorandum and, where applicable, a summary and all changes made to the Universal Registration Document. This set of documents is then approved by the AMF in accordance with Regulation (EU) no. 2017/1129.

Pursuant to Article 19 of Regulation (EU) 2017/1129, the following information is incorporated by reference in this Universal Registration Document:

- the consolidated financial statements and statutory financial statements for the fiscal year ended December 31, 2024 and the corresponding audit reports appearing on pages 322 to 418 of the 2024 Universal Registration Document filed with the AMF on March 14, 2025 under reference number D.25-0095;
- the consolidated financial statements and statutory financial statements for the fiscal year ended December 31, 2023 and the corresponding audit reports appearing on pages 278 to 391 of the 2023 Universal Registration Document filed with the AMF on March 15, 2024 under reference number D.24-0120;

This is a translation into English of the Universal Registration Document of the company issued in French and it is available on the website of the company: www.opmobility.com



1. For you, we're transforming mobility

Integrated report

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"Independence, majority control, and long-term management form the basis of OPmobility's identity."

— **Laurent Burelle**

Chairman of the Board of Directors

2025 was a good year for OPmobility in a turbulent geopolitical climate and a volatile automotive market.

Once again, our fundamentals of regional globalization, selective investments, and technological innovation enabled us to improve our results, supported by a Group which will celebrate its 80th anniversary in 2026.

Our extensive international footprint, the constant development of our customer portfolio, the addition of new technologies to improve mobility, and the "OPway" of managing our growth are the cornerstones of a Group worth more than €11 billion.

Independence, majority control, and long-term management form the basis of OPmobility's identity.

Félicie Burelle is the third generation of the family to take the helm of the company and is now its Chief Executive Officer, after Pierre Burelle, Jean Burelle, and myself, with the unanimous support of the Board of Directors.

At a time when the spectacular growth in automotive production in China and technological innovation in America will bring about profound changes in mobility in the coming years, OPmobility is looking ahead with a sense of confidence and anticipation.

A portrait of Félicie Burelle, Chief Executive Officer of OPmobility, smiling and looking slightly to the right. She has blonde hair and is wearing a dark red blazer over a white top. The background is a solid blue color.

"OPmobility has established itself as a player which can transform every industry change into an opportunity by leveraging technological innovation, its proximity to its customers around the world, and its agile teams."

— Félicie Burelle

Chief Executive Officer

In 2025, OPmobility evolved in a rapidly changing economic and political landscape.

The automotive market has entered a new phase, with volumes stabilizing in Europe and North America, and the emergence of overcapacity, particularly in China. Market regionalization, supported by pricing and regulatory policies, is accelerating the growth of hybrids, along with the development of the electric vehicles market, which will continue to grow between now and 2030. In this context, innovation is being leveraged to further accessibility, a true driver of growth. Chinese manufacturers are becoming increasingly competitive. At the same time, European and American stakeholders are consolidating their positions, while also looking to differentiate themselves in key technologies: electrification strategy, autonomous driving, connectivity, and Artificial Intelligence (AI).

Building on this momentum, OPmobility is fully committed to the market's transformation and has demonstrated its resilience, underpinned by rigorous financial discipline, cost optimization, and enhanced industrial efficiency. Thanks to our portfolio

and our diverse offerings, we can respond to new market needs and establish a unique position. Today, we provide pressurized tanks and battery packs which optimize the energy architecture of hybrid vehicles. Having won a major contract in 2025, the Group will supply a long-standing global manufacturer with more than one million 350V battery packs for its future hybrid models in North America. The launch of One4you, a cross-functional offering which was presented at CES in Las Vegas in January 2025, has enabled us to deliver on our strategy of providing more and more integrated external solutions, with the signature of ten contracts in our three key regions (Europe, United States, and China).

Thanks to our global and agile industrial presence, we have been able to capitalize on growth wherever it has developed, highlighting the strength of a model based on innovation and regionalization. In the United States, the opening of the Austin plant in Texas and the head office in Troy, Michigan further strengthened our presence there, supporting our aim of doubling our turnover in the country in 2030. In China, we are expanding the portfolio of our joint venture YFPO, drawing on our expertise in exterior systems, lighting, modules, and software. In addition, we are supporting Chery's international expansion, thanks to our industrial presence. In India, where we already equip one in three vehicles, the opening of the Badhalwadi plant in the state of Maharashtra and the development of new production capacity in 2026 exemplify our ambition to double our sales here by 2030.

In view of the sector's sustainability challenges, innovation continues to be a major strategic asset for reinventing mobility, with the development of alternative energy solutions and smarter vehicles. Having first invested in hydrogen in 2015, we now have a comprehensive certified portfolio of tanks for all forms of mobility. In 2025, we won two new H₂-Power contracts in China: one for a car manufacturer and the other for commercial vehicles. As a long-standing provider of solutions for hybrid vehicles,

we provide all the solutions which will accelerate the decarbonization of mobility. We also incorporate Life Cycle Assessment (LCA) and eco-design into our development processes and include more recycled and bio-based materials. Lastly, our purpose and the ACT FOR ALL™ program put a more intuitive, safer, and comfortable user experience at the heart of a sustainable mobility which is accessible to all.

AI and data are also improving our operational efficiency, optimizing industrial flows, production, and anticipation of industry trends, particularly with the roll-out of Product Life Management (PLM) infrastructure across our 40 R&D centers. To accelerate this dynamic, we have created an open innovation ecosystem, working with start-ups, laboratories, and multi-sector experts, and we are developing major partnerships, including with the Massachusetts Institute of Technology (MIT). This combined approach enables us to anticipate emerging technologies and accelerate the transition to more sustainable mobility.

2025 was testament to a robust strategy, positioning, and business model. With 152 plants in 28 countries and a diverse technology portfolio, we can meet the needs of all manufacturers and all forms of mobility. The strength of our performance reinforces the trust our partners have in us. Driven by the dedication of our teams and the synergies between business lines, we have demonstrated agility and innovation to support a shared vision of sustainable, collective mobility.

Driving a new generation of mobility

All around us, change is accelerating. Climate-related issues are altering the ways in which we live and travel. As a major player in our market, we want to be a driving force of this unprecedented revolution. As a sustainable and responsible company, we are ready to challenge the status quo and explore new opportunities.

As a family-run company for four generations, we uphold a vision of mobility which we continue to pass on, year after year. Committed to people and aware of our responsibility towards the planet, we want to leave a positive legacy for future generations.

Because preferences and expectations around mobility are constantly changing, we capitalize on our close relationships to forge new paths which deliver on the challenges of the energy transition. We are developing new partnerships, expanding to new markets, and growing alongside all our stakeholders.

For you, we are committed to designing, investing in, and delivering the next generation of smart and sustainable mobility, along with related solutions and services.





A year of transformation...

... in which we...

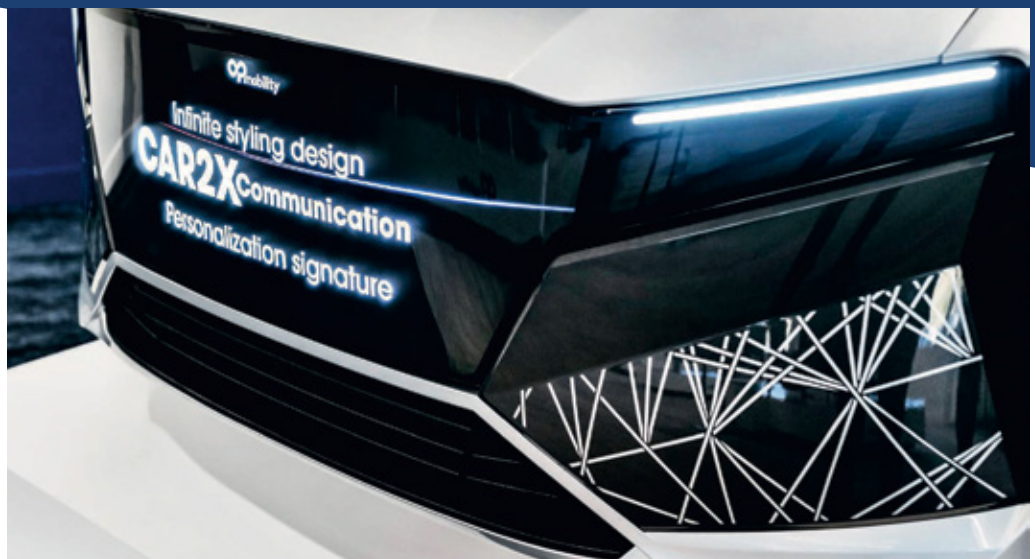
Dared

to create the smart, sustainable, and accessible mobility solutions for tomorrow.

As a partner of the Massachusetts Institute of Technology (MIT), we support our long-standing stakeholders in a spirit of open innovation, as well as the most promising start-ups, such as AIRY Automotive. We are innovating to improve road safety for everyone by turning bumpers into visual and audible communication tools with our Digital Front Fascia. We are strengthening our internal synergies and encouraging new innovations with dedicated events, including our Innovation Days.

See our innovations, page 32

Presenting the Digital Front Fascia at VivaTech in June 2025





Opening of the
Badhalwadi
plant in India in
October 2025

Worked closely

with our customers
to respond better and
faster to their needs
and support their
strategy in every region.

Regional automotive markets have distinctive characteristics. In North America, we have established a presence in the heart of major mobility hubs, particularly in the United States with our new headquarters in Troy, Michigan, to provide the most effective support for local needs as they evolve. In India, we continue to expand our industrial footprint, with new production capacity in Badhalwadi, in the state of Maharashtra.

Find out more about
our local presence,
page 34

Learn about
our solutions
for all forms
of mobility,
page 44

Expanded

into new markets
to better support
the transition to
sustainable mobility,
all over the world.

Today, beyond the automotive industry as we know it, we are also supporting the decarbonization of mobility by working both with long-standing manufacturers and new players: from expanding the portfolio of our Chinese partners, such as Chery, and our international presence to developing solutions for all forms of mobility, including hydrogen and electrification systems for heavy mobility (buses, trams, trucks, and trains), with HESS, in Europe.

In 2025,
OPmobility and
Yanfeng Group
strengthened their
YFPO joint
venture in China





For you,
we're driving
the **future** future
of mobility future
future
future



01

Global mobility has entered a new era. Markets are fragmenting, consumer habits are changing, and technology is accelerating transformation. In light of these changes, OPmobility is committed to anticipating, innovating, and supporting its partners, customers, and stakeholders to develop more sustainable, accessible, and connected mobility.

A fast-changing market



Trend 1

Regionalization

Local presence: a strategic advantage

After several decades of economic interconnection, rapid regionalization is reshaping every aspect of the automotive sector, beginning with consumer preferences. In China, connected urban vehicles are increasingly popular with users. In North America, SUVs and pick-ups are still the norm. New customs and trade restrictions and differences in regulations are prompting manufacturers and equipment suppliers to invest in production facilities closer to their markets. Europe continues to implement strong regulations, while the United States and China are accelerating their technological transition, with increasingly innovative local production. Regionalization has also led to changes in supply chains. For automotive manufacturers and their ecosystem, this new environment presents both challenges and opportunities: they must capitalize on growth wherever it occurs and create more personalized offerings which are tailored to local specificities, all while maintaining the competitive performance of their industrial model and ensuring innovation. Consequently, tomorrow's mobility will be closer to markets, more agile, and more focused on consumers' expectations.

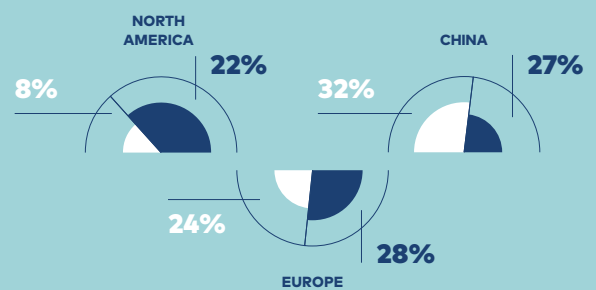
Trend 2

Accessibility

Decarbonized mobility: a matter of accessibility

The transition to a decarbonized economy is accelerating. The large-scale roll-out of electric vehicles continues to grow, while hybrid solutions are becoming more popular. To meet demand, new players in the mobility sector are developing more affordable offerings. Long-standing manufacturers, meanwhile, are tailoring their production strategy and their portfolio of car models. In Europe, governments are actively supporting this transformation through measures such as social leasing, retrofitting subsidies in France, and the reintroduction of subsidies for vehicle purchases in Germany in 2026. In China, the end of substantial state support for the electric car industry in 2025 has led to a new chapter, with Chinese manufacturers now looking to conquer the global market. The future of mobility will be more diverse. All over the world, it is becoming more sustainable, innovative, and inclusive, offering everyone the opportunity to enjoy freedom of movement.

MARKET OUTLOOK FOR HYBRID AND ELECTRIC VEHICLES BY 2027⁽¹⁾



■ BEV
■ Hybrid and plug-in hybrid

(1) Source: S&P Global Mobility LV Powertrain Forecast, February 2026.



Half the volume produced, but **30%** more models on the market, leading to a decrease in sales volumes of flagship products



Trend3

Connectivity

When technology reinvents road travel

Multiple technologies which originated outside the automotive industry are currently redefining the mobility ecosystem. Connected objects and 5G are developing rapidly, as are applications of Artificial Intelligence (AI) and Big Data. This technological acceleration is having an impact on the way in which vehicles are manufactured and used. It is transforming and improving the safety of road travel by enabling interactions between road users, connected vehicles, and smart infrastructure. It also lays the groundwork for innovative solutions: robotaxis, micro-mobility, advanced air mobility, and more. The mobility of the future is developing at varying speeds, shaped by regional expectations and regulations. While autonomous vehicles are already a reality for certain purposes in China and the United States, the European Union wants to establish robust legislation and is preparing a regulatory framework to guarantee user safety and trust. This technological progress is paving the way for a future in which mobility will be smarter and safer, providing innovative solutions to meet everyone's needs.

Advisory board

Making sense of complexity

The World Advisory Board provides the Executive Committee with a comprehensive, cross-sectoral perspective on major structural transformations taking place around the world. Twice a year, it meets with the Executive Committee and brings together world-class leaders from the strategic sectors of finance, technology, and energy.

► **Antoine Pouillieute, France**

Ambassador, Councilor of State, Chair and Facilitator of the Opmobility World Advisory Group

► **Frank Baasner, Germany**

Professor and Co-Director of the Franco-German Forum for the Future

► **Peter Collecott, United Kingdom**

Ambassador, Co-Chairman of The Ambassador Partnership LLP

► **Chloe Demrovsky, United States**

President and Chief Executive Officer of Disaster Recovery Institute International

► **Hiroaki Kitano, Japan**

Executive Senior Vice President and Chief Technology Officer (CTO) of Sony Group

► **Mohan Kumar, India**

Ambassador, Dean of International Affairs and Global Initiatives at O.P. Jindal Global University

► **Nicholas Papanicolaou, United States**

Entrepreneurial finance specialist and founder of the No Sleep Beverage investment structure

► **Ángeles Santamaría Martín, Spain**

Former Chief Executive Officer of Iberdrola Spain (renewable energy)

► **Alejandro Valenzuela del Río, Mexico**

Chief Executive Officer of Banco Azteca

► **Bo Wang, China**

Former executive at CEL Partners and the Bank of China

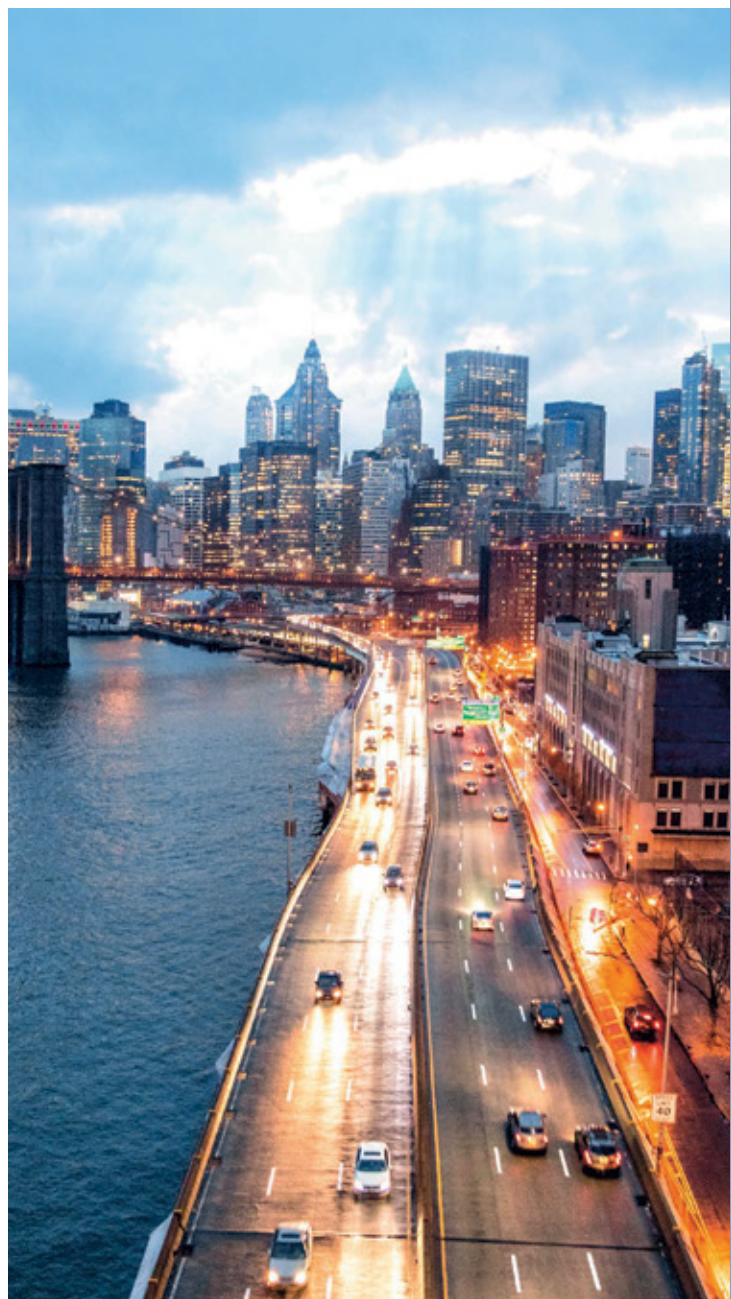


A global leader in technological solutions for sustainable and accessible mobility

As the leader in a market undergoing rapid change, OPmobility is innovating to bring about a safer, more sustainable, and more accessible mobility. Guided by its purpose of "Driving a new generation of mobility", the Group challenges the status quo by exploring new opportunities: hydrogen, modular systems, connected safety, and more.

A family-owned group, a clear vision, and sustained growth

As a family business for four generations, OPmobility upholds a sustainable vision of mobility which has led to its profound strategic transformation. The Group has begun diversifying its activities, expanding its customer portfolio, rebalancing its geographical presence, and committing to all forms of mobility. This strategy is behind the Group's rapid development, driven by organic growth and strong partnerships and joint ventures.



A wide-ranging and innovative technology portfolio

As a leading technology partner for all forms of mobility around the world, OPmobility has structured its technology offerings into two key segments: exterior solutions (Exterior & Lighting, Modules) and powertrain solutions (C-Power, H₂-Power). In addition, OP'nSoft provides software development activities for the Group's mobility products and services.

EXTERIOR SOLUTIONS



EXTERIOR & LIGHTING

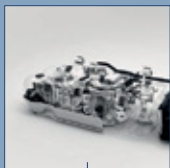
Exterior systems and lighting systems



MODULES

Module design, development, and assembly

POWERTRAIN SOLUTIONS



C-POWER

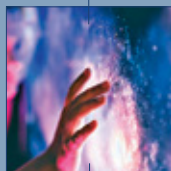
Energy storage, emissions control, and electrification systems



H₂-POWER

Hydrogen solutions

DIGITAL SOLUTIONS



OP'nSoft

Cross-functional entity which brings together software development activities for the Group's mobility products and services

A diverse customer portfolio, reflecting the mobility of today and tomorrow

Over the last few years, OPmobility has strengthened the development of its activities all over the world to meet local needs and has expanded its customer portfolio, particularly with new players in electric and heavy mobility. OPmobility is able to meet the needs of all forms of mobility, confirming its position as a key technology partner for the mobility of tomorrow.

LONG-STANDING CAR MANUFACTURERS

Volkswagen Group, Stellantis, Mercedes-Benz Group, General Motors Group, BMW Group, Ford, etc.

MORE RECENT PLAYERS IN ELECTRIC MOBILITY

Rivian, Chery, Geely, BYD, NIO, etc.

LEADERS IN HEAVY AND COLLECTIVE MOBILITY

CRRC (China Railway Rolling Stock Corp.), Stadler, Alstom, HESS AG, Siemens, Hyliko, etc.



Chevrolet Blazer EV
Front & rear bumpers

Photo credits: Chevrolet.

Committed governance



THE BOARD OF DIRECTORS

The Board of Directors brings together expertise from a variety of backgrounds and complementary skills: management, industry, sustainable development, finance. It is made up of 15 members, 45% of whom are independent directors and 55% of whom are women. Its role is to protect the interests of the Group, its shareholders, and its stakeholders in an ethical and transparent manner. The Board establishes OPmobility's strategic priorities and ensures their implementation with the support of three specialized committees: the Audit Committee, the Appointments and CSR Committee, and the Compensation Committee.

55%

women

45%

independent
directors



1. Laurent Burelle, Chairman of the Board of Directors of OPmobility SE, Director since 1981 **2. Félicie Burelle**, Chief Executive Officer of OPmobility SE, Director since 2017 **3. Gonzalve Bich***, Member of the Compensation Committee, Director since 2023 **4. Amandine Chaffois**, Member of the Compensation Committee, Director representing Group employees since 2019 **5. Anne-Marie Couderc**, Member of the Appointments and CSR Committee, Member of the Compensation Committee, Director since 2010 **6. Virginie Fauvel***, Member of the Appointments and CSR Committee, Director since 2023 **7. Martin Krivan**, Director representing Group employees since 2024 **8. Vincent Labruyère**, Member of the Audit Committee, Director since 2002 **9. Paul Henry Lemarié**, Chairman of the Board of Directors of Burelle Participations, Director since 1987 **10. Lucie Maurel Aubert***, Chairwoman of the Appointments and CSR Committee, Member of the Audit Committee, Director since 2015 **11. Alexandre Mérieux***, Chairman of the Compensation Committee, Director since 2018 **12. Cécile Moutet**, Director since 2017 **13. Elisabeth Ourliac***, Member of the Audit Committee, Director since 2022 **14. Jean Burelle**, Non-voting board member since 2021, Honorary Chairman of Burelle SA, Honorary Chairman of OPmobility SE, Director from 1970 to 2021 **15. Prof. Dr. Bernd Gottschalk**, Non-voting board member since 2023, Director from 2009 to 2023.

*Independent directors.



THE EXECUTIVE COMMITTEE

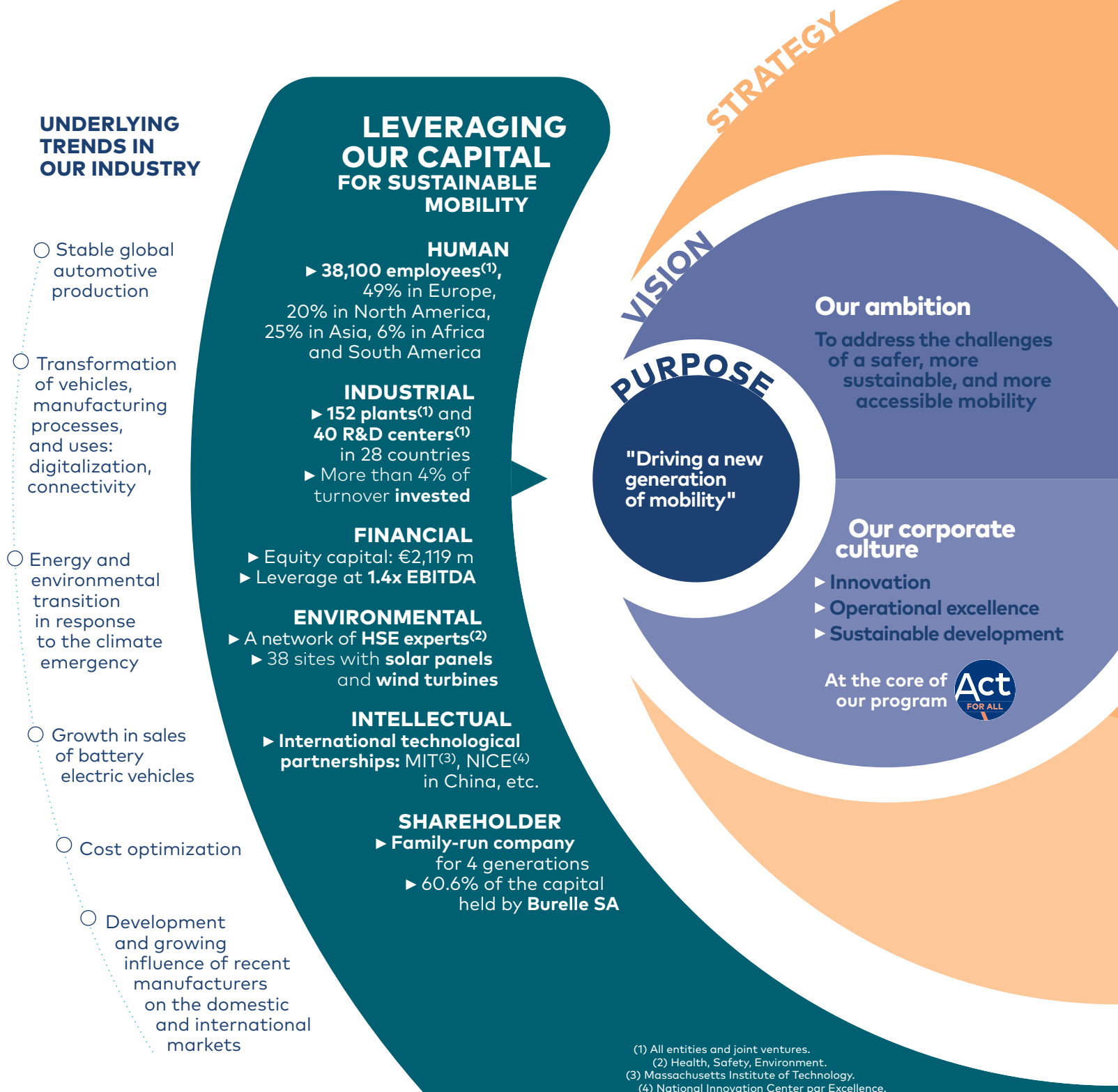
As the guarantor of OPmobility's strategy, the Executive Committee contributes to its implementation, identifies its areas of development and transformation, and oversees its performance. It meets once a month to review the Group's activities, anticipate and evaluate risks, and assess its outlook.



1. **Félicie Burelle**, Chief Executive Officer 2. **Olivier Dabi**, Executive Vice President, Chief Financial Officer 3. **Youssef Souiba**, Executive Vice President, President C-Power Business Group 4. **Gérald Mentil**, Executive Vice President, Chief Performance Officer 5. **Marissa West**, Executive Vice President, Chairperson North America 6. **David Meneses**, Executive Vice President People & Sustainability 7. **Christian Kopp**, Senior Executive Vice President, Chief Operating Officer 8. **Abdul Khaliq**, Executive Vice President Innovation & Software 9. **Guillaume Ebner**, Executive Vice President, President Modules Business Group 10. **Hélène Dantoine**, Executive Vice President, General Counsel & Chief Compliance Officer 11. **Christophe Marceau**, Executive Vice President, President Exterior & Lighting Business Group 12. **Marc Perraudin**, Executive Vice President Engineering & Programs, President H₂-Power Business Group 13. **Sandrine Ledru**, Executive Vice President, Chief Digital & Information Officer.

As of March 2, 2026.

Our business model



CREATING VALUE

MEETING
**ALL POWERTRAIN
REQUIREMENTS
WITH OUR TECHNOLOGY
PORTFOLIO**

UNDERSTANDING
AND CAPITALIZING
**ON REGIONAL
DYNAMICS**

DIVERSIFYING OUR
PORTFOLIO ACROSS
**LONG-STANDING
CLIENTS AND
NEW MARKET
ENTRANTS**

GOING BEYOND
THE AUTOMOTIVE
INDUSTRY TO ADDRESS
**SUSTAINABLE
MOBILITY**

FOR OUR CUSTOMERS

- ▶ ~ 2 in 3 orders received **outside Europe in 2025**
- ▶ Customers in the **rail industry**: Stadler, CRRC, etc.
- ▶ 1 in 3 vehicles **produced globally** is equipped by OPmobility

FOR OUR SHAREHOLDERS & INVESTORS

- ▶ **Dividend**: €0.49 per share⁽⁵⁾
- ▶ **Recognition for ESG⁽⁶⁾**:
CDP Climate: **A**
EcoVadis: **80/100, top 5%**
MSCI ESG Ratings: **AA, top 10%**
- ▶ **Revenue**:
€11.5 bn, +1.7% vs. 2024⁽⁷⁾
- ▶ **Operating margin**: +11.4% vs. 2024
- ▶ **Free cash flow**: +20.7% vs. 2024

SUPPORTING OUR EMPLOYEES

- ▶ **Fr2⁽⁸⁾**: 0.43⁽¹⁾
- ▶ **Senior manager turnover rate**: 6%
- ▶ **31% women**
- ▶ **17% of young people under 30**
- ▶ **Average of 13 hours of training, per year and per employee**

OUR SUPPLIERS

- ▶ **95% of purchasing spend** as part of our sustainable purchasing program "Know Your Suppliers"

PROTECTING THE ENVIRONMENT

- ▶ **Scopes 1 and 2**: achieved target of carbon neutrality in 2025⁽⁹⁾
- ▶ **Scope 3**: -36.7% CO₂ emissions vs. 2019
- ▶ **88% of waste recycled or recovered**

(5) Subject to approval at the Annual General Meeting on April 23, 2026.

(6) Environmental, social, and governance criteria.

(7) At constant scope and exchange rates.

(8) Work-related accident frequency rate with and without lost time.

In number of accidents per million hours worked over 12 rolling months.

(9) Emissions were reduced by approximately 83% compared to 2019, complemented by the offsetting of the residual emissions associated with natural gas consumption.

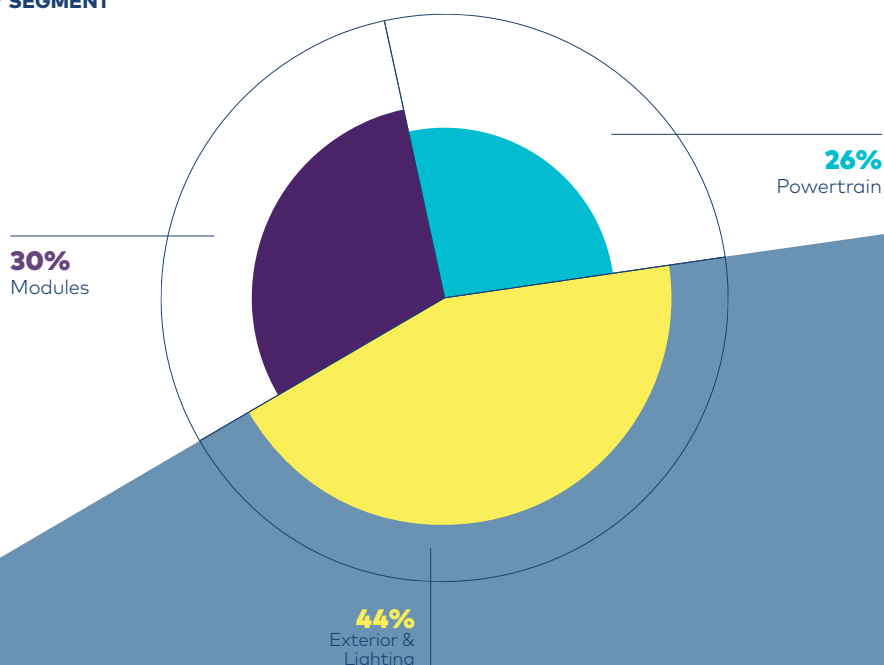
OUR PERFORMANCE

In 2025, OPmobility's performance was solid, once again demonstrating its ability to successfully navigate a rapidly changing sector. The Group reported turnover of €11.5 billion. The Group's profitability continued its positive momentum, with an operating margin rising by 11.4% and an increase of 8.9% in net income, Group share. In terms of non-financial performance, OPmobility reached a major milestone by achieving carbon neutrality in its scopes 1 and 2, confirming its commitment to decarbonization, and is mobilizing its entire value chain to achieve net zero by 2050.

Financial indicators

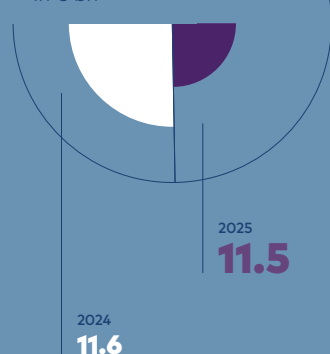
BREAKDOWN OF 2025 CONSOLIDATED TURNOVER BY SEGMENT

— In %



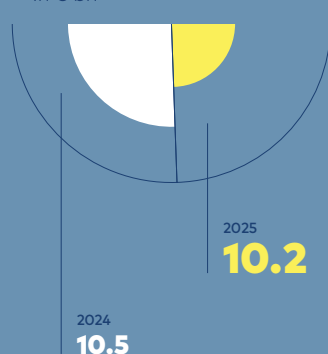
ECONOMIC REVENUE

— In € bn



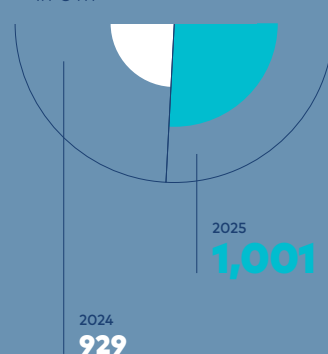
CONSOLIDATED TURNOVER

— In € bn



EBITDA

— In € m



FREE CASH FLOW

— In € m

2025	297	2024	246

NET INCOME, GROUP SHARE

— In € m

2025	185	2024	170

OPERATING MARGIN

— In € m

2025	490	2024	440

NET DEBT

— In € m

2025	1,409	2024	1,577

NET DEBT/EBITDA

2025

2025	1.4x	2024	1.7x

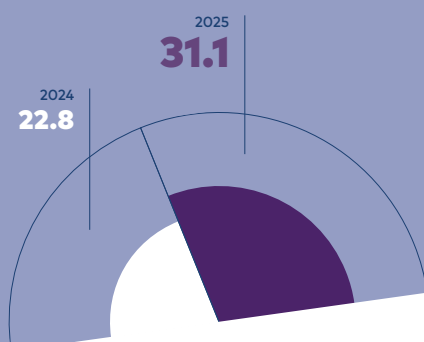
LIQUIDITY

— In € bn

2025	2.5	2024	2.4

Environmental and social indicators

RENEWABLE ENERGY PRODUCED ON SITES — In GWh



SUSTAINABLE PURCHASING Purchasing spend as part of the "Know Your Suppliers" program⁽¹⁾ — In %

2025 **95** 2024 **95**

CARBON NEUTRALITY PLAN CO₂ emissions — In %

2025 **-82.7** vs. 2019
Achieved target of carbon neutrality in 2025
Scopes 1 & 2

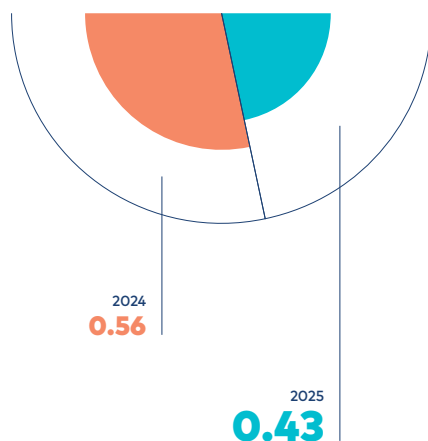
2025 **-36.7** vs. 2019
Scope 3

WASTE TREATMENT Recycled or recovered waste — In %

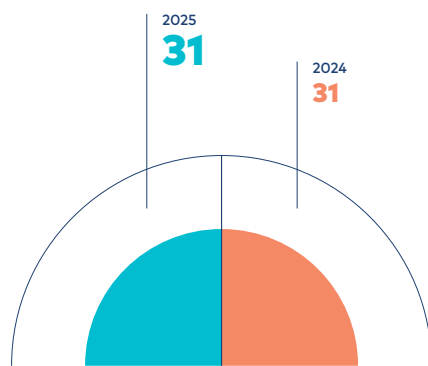
2025 **88** 2024 **88**

Non-financial indicators

SAFETY Accident frequency rate with and without lost time (Fr2)⁽²⁾



DIVERSITY Women in the Group — In %



TRAINING Average hours of training, per year and per employee

2025 **13**

Employees who completed ACT FOR ALL™ TRAINING⁽³⁾

2025 **1,250**

CYBERSECURITY Employees who completed cybersecurity training — In %

2025 **94**

WOMEN ENGINEERS AND MANAGERS — In %

2025 **26** 2024 **25**

WOMEN ON THE BOARD OF DIRECTORS — In %

2025 **55** 2024 **50**

EMPLOYEES WITH DISABILITIES

2025 **419** 2024 **413**

INTERNS AND APPRENTICES

2025 **1,248** 2024 **1,288**

(1) Program to assess and support suppliers in improving their sustainability approach.
(2) In number of accidents per million hours worked. Economic scope.
(3) Training providing the necessary knowledge and tools to have a positive impact on the environment.

RISK MANAGEMENT

In an industrial, economic, political, and regulatory environment which is continuously evolving, OPmobility conducts a thorough review and assessment of the risks which may affect its activities. The network and accountability of each department and business line enable the Group to focus on compliance and implement stringent internal controls to guard against these risks and limit their potential consequences.

Main risk factors

OPmobility's main risk factors are assessed based on their probability of occurrence and the estimated magnitude of their impact.

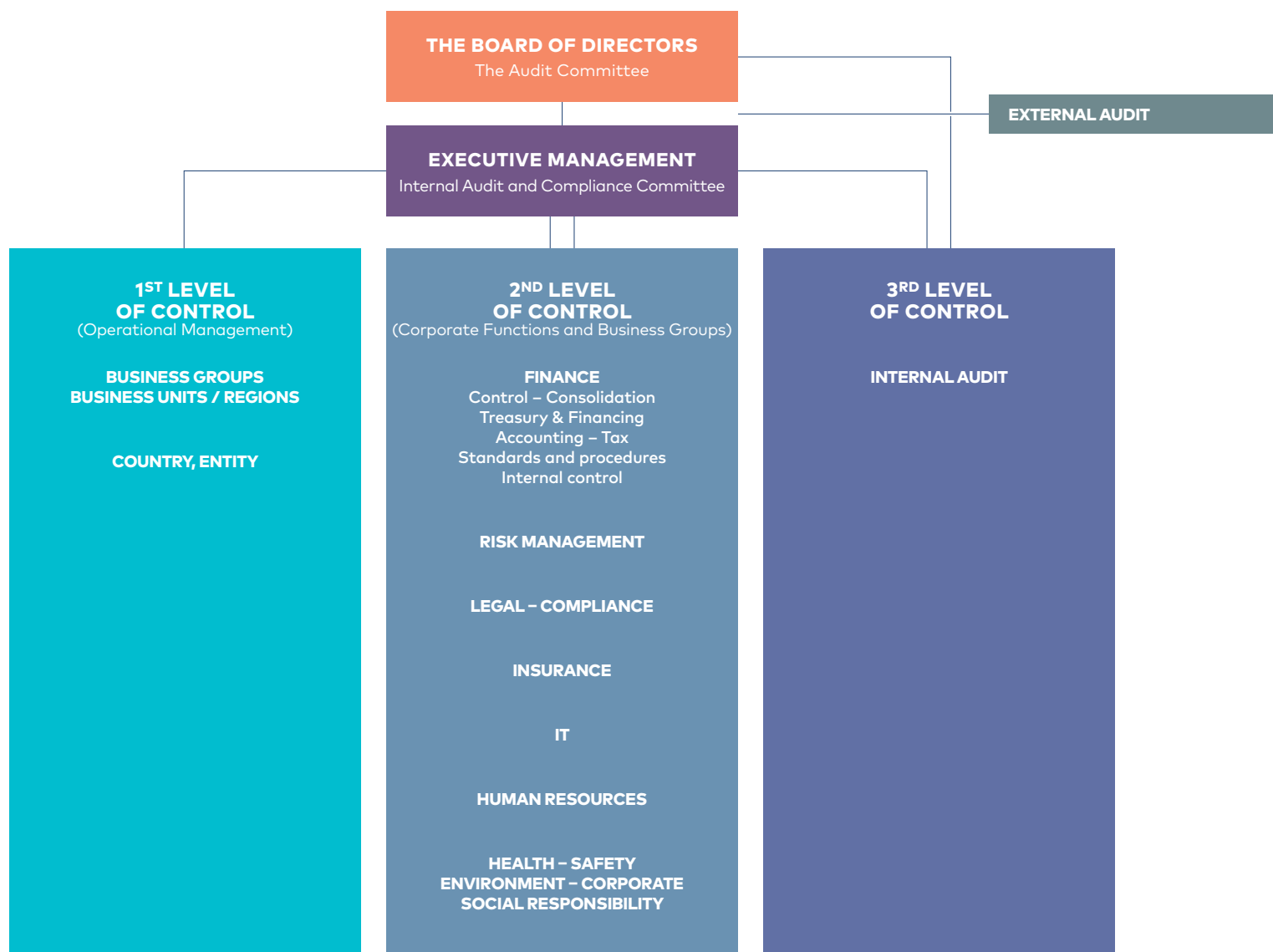
Risk categories	Risk factors	Importance	Non-financial risk
OPERATIONAL RISKS	Automotive programs	○○○	
	Quality of products and services sold	○○○	✓
	Shortages of raw materials or components	○○○	✓
	Health, safety, and environment	○○	✓
	IT	○○	
STRATEGIC RISKS	Impact of climate change on the business model	○○○	✓
	Innovation	○○○	✓
	Acquisitions	○○○	
CREDIT AND/OR COUNTERPARTY RISKS	Customers	○○○	
	Suppliers	○○	✓
MARKET RISKS	Inflation	○○	
LEGAL RISKS	Business ethics	○○	✓
	Intellectual property	○○	

○○○ High
 ○○ Moderate
 ○ Low



Controls

OPmobility balances responsibility and independent judgement with three levels of stakeholders who oversee its operations and risk management procedures: Operational Management, Corporate Functions, and Internal Audit.

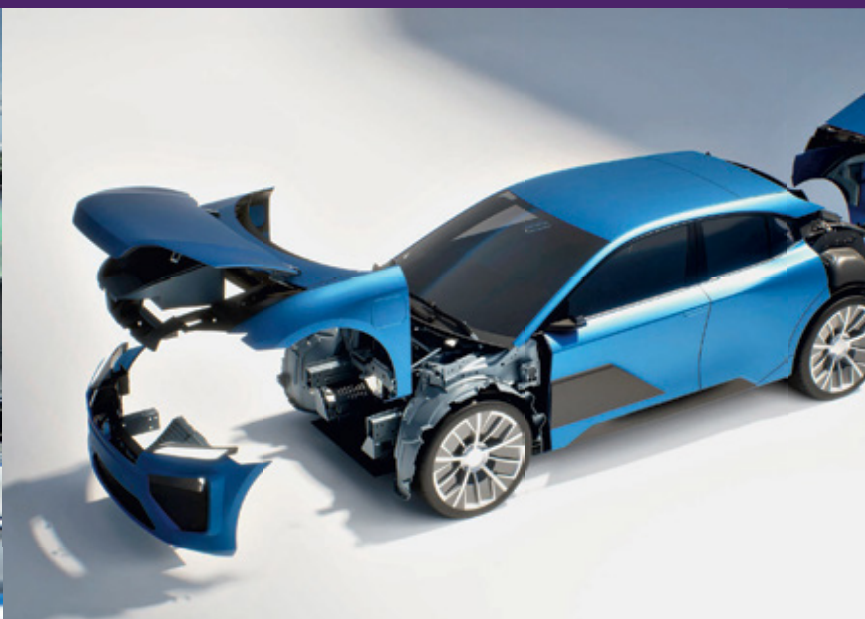




For you,
we're operating
wherever wherever who
you need us

All over the world, mobility is changing. It's becoming more sustainable and smarter. OPmobility is one of the drivers of this transformation. From Detroit to Pune, from Shanghai to Tangier, our teams work every day to innovate, adapt, and reinvent the solutions which are shaping the future. Because mobility transcends borders, we leverage our expertise, our partnerships, and our technologies to overcome local and global challenges, with a shared ambition to create a safer, more sustainable, and more accessible mobility.

everywhere wherever wherever



All techno- logies

We firmly believe that every new technology, every partnership, and every continuous improvement initiative we undertake must contribute to enhancing the safety, competitiveness, and sustainability of OPmobility's portfolio of solutions. From developing decarbonized systems to revamping vehicle safety and optimizing industrial processes, the objective remains the same: creating mobility which is efficient, sustainable, and accessible.

Key take-away

As a leading technology partner for major mobility players around the world, innovation is an integral part of OPmobility's DNA and a key factor in its competitive edge. Today, more than ever, the Group is stepping up its efforts to combine cutting-edge technologies which address the challenges of more sustainable, safer, and smarter mobility. With its four business groups, OPmobility continues to develop high value-added solutions for both its customers and partners, thanks to its 40 R&D centers and its open innovation approach.

Three major areas of focus underpin this process. The first is safety: OPmobility provides technologies which adapt to all environments and conditions, optimizing driving for safer journeys thanks to its expertise in Exterior & Lighting and its smart,

integrated solutions. The second is sustainability: the Group's innovations in recycled materials, energy storage and hydrogen management systems are ushering in a new generation of solutions for more environmentally friendly vehicles. Thirdly, OPmobility is part of today's vehicle customization movement. Unique designs, light patterns, and customizable colors reinforce the brand's signature and create a distinctive visual identity, using technologies which integrate optics, electronics, and software for intelligent functionality.

Today, 1 in 3 vehicles produced worldwide is equipped with OPmobility technologies⁽¹⁾

More than 75% of economic revenue generated by the Exterior & Lighting and Modules Business Groups

(1) Source: S&P Global Mobility LV LCV [0-3.5T] January 2026 Forecast.



Working together to deliver the very best of innovation

347

employees from
OPmobility's 4 business
groups took part in the
2025 Innovation Days

20 months

The average time
saved per vehicle by
companies which
integrate AI into their
production processes

Transforming mobility is, first and foremost, a collective endeavor.

At OPmobility, innovation is the result of internal expertise, advances in research, and technological and academic partnerships.

By making it possible for OPmobility's experts to work with external specialists, particularly mobility and Artificial Intelligence (AI) start-ups, and share their ideas within an open ecosystem during its Innovation Days, the Group encourages innovation within the company. In doing so, it can explore new opportunities, combining its industrial expertise and entrepreneurial agility to create lighter, more efficient, safer, and more sustainable technologies.

USING AI AS A TOOL TO ENHANCE INDUSTRIAL EFFICIENCY

In partnership with start-ups including Dessia, Neural Concept, and Innodura, OPmobility uses AI, a powerful boost to efficiency and speed, to strengthen its testing, prototyping, and certification processes. The Group can thus accelerate the design, simulation, and validation of its products, while also improving accuracy, quality, and safety. In a sector in which manufacturers' needs are constantly evolving, new smart solutions and tools which use AI can halve vehicle development time, depending on the region. This reduction in lead times is made possible by an ecosystem focused on open innovation. For example, in 2025, the Group's partnership with the start-up AIRY Automotive led to the development of a new generation of lightweight battery chassis which were 3D printed using composite materials. Offering up to a 50% reduction in the weight of the mechanical part of the battery, up to 30% fewer manufacturing-related CO₂ emissions, a 10% lower cost, and a 10% improvement in vehicle range, it received Plug and Play's Global Innovation Award in 2025.



Presenting
our solutions
at CES in
Las Vegas,
January 2025



"The fast-changing mobility market is increasingly reliant on technological advances. Innovation is part of OPmobility's history and plays an undeniably strategic role in enabling mobility to become safer, more sustainable, and increasingly autonomous."

Abdul Khaliq,
Executive Vice President
Innovation & Software,
and member of the
Executive Committee

AT THE HEART OF THE NORTH AMERICAN ECOSYSTEM

Since 2023, the OPmobility x MIT Symposium has established itself as a key annual event. Held for the first time at NewLab Detroit in the United States, renowned for its iconic innovation, the aim of the 2025 edition was to bring the Group's innovation ecosystems closer to those of the United States, one of the countries which contributes most significantly to its turnover. This event brought together leaders from industry, academia, research, government, venture capital, and start-ups, focused on a common goal: accelerating innovation across all forms of mobility – from road to rail, from micro-mobility to self-driving solutions.

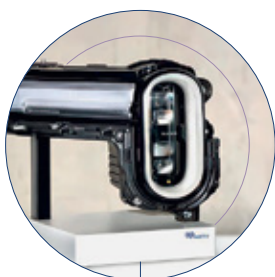
INNOVATING TO CREATE VALUE FOR ALL

This progress reflects OPmobility's firmly held belief that innovation is only effective when it creates value for all stakeholders (customers, users, employees, and the planet) and involves the entire mobility ecosystem in its transformation. Because of this dynamic approach, the Group is able to capitalize on its expertise to continuously refine its solutions: not only from a technological standpoint to pave the way for safer and more sustainable mobility, but also from a social and urban perspective to make it more accessible and accommodate new uses and new forms of mobility around the world. Its aim is to enable everyone to travel, no matter what their needs might be, and enjoy the freedom which mobility brings, while also being environmentally friendly.





Improving the driving experience



Safety has always been at the heart of OPmobility's design principles; its pioneering technologies include the first adaptive headlight (ADB) approved in the United States and the first exterior RGB lighting system in the world to enable vehicles to communicate through color. From red for emergency braking to green for recharging, this system improves interaction with pedestrians and emergency services

On the roads, innovation actively contributes to user safety, connectivity solutions, and customized design.

With its cutting-edge, forward-looking technological solutions, OPmobility is making it possible for vehicles to take an active role in road safety and prevention, while also offering smarter, more connected, and customizable experiences.

VEHICLES DESIGNED FOR USERS

As mobility becomes more connected and autonomous, exterior lighting has an increasingly important role to play. OPmobility is therefore developing smart solutions which combine innovative design and embedded electronics to improve communication between vehicles and with their environment. These innovations include the Digital Front Fascia, which was presented at CES Las Vegas (United States) in January and at VivaTech (France) in June. This technological breakthrough transforms the bumper into a visual and audio communication tool, with a front-end system incorporating a curved mini-LED screen which improves road safety in urban areas through dynamic messages and alerts.

SAFETY AT THE HEART OF SYSTEM CONNECTIVITY

Technological progress and the integration of Artificial Intelligence (AI) also require enhanced system connectivity to ensure both the effective functioning of modules manufactured by OPmobility and user safety. In an environment in which autonomous, connected, and traditional vehicles interact, cybersecurity and software protection have become vital. This entails the ability to detect and respond to incidents, protect user data, and provide safe and secure software updates throughout a vehicle's entire life cycle. In 2025, in keeping with the Group's principles of open innovation, OP'nSoft, the cross-functional entity which brings together software development activities for OPmobility's mobility products and services, signed a partnership with WedoLow, a company specializing in optimizing the performance and efficiency of embedded and hosted applications for the automotive industry. The aim is to reduce the energy consumption of integrated vehicle software while enhancing system security.

Providing manufacturers with decarbonization solutions

Delivering strong performance means rethinking our business model to protect the environment by reducing our carbon footprint.

Today, OPmobility's portfolio of solutions encompasses all energy transition needs, from conventional energy storage for combustion engine vehicles to hybrids, from battery electric to hydrogen fuel cell vehicles. Behind these innovations lie the collective efforts of the Group's R&D teams who work closely with technology partners and specialist start-ups. They bring together their expertise to improve energy efficiency and accelerate the transition to low-carbon mobility.



MODULAR HYDROGEN STORAGE

system for light commercial vehicles with fuel cells; a capacity of between 5.6 kg and 7.6 kg of hydrogen provides a range of around 500 km.

COMPREHENSIVE RANGE

for light commercial vehicles in which the high-pressure hydrogen storage system and the fuel cell are combined with a battery to increase the vehicle's range.



48V BATTERY PACK

with NMC cells for mild hybrid applications, which can reduce CO₂ emissions by up to 15% by assisting the combustion engine during certain phases (acceleration, starting) and recharging during braking phases.



REDUCED MATERIAL USE

and greater integration of recycled content, supported by Life Cycle Assessment (LCA) and closed-loop recycling; for example, on the Renault 5 E-Tech electric vehicle, OPmobility components (bumpers, wheel arches, rocker panels) contain an average of 25% recycled material. Visible grained parts include 15% recycled content in the front and rear lower bumpers and 20% in the wheel arches and rocker panels, while hidden brackets incorporate over 50% recycled materials.

Source: OPmobility internal data.
Photo credits: Renault.



All around the world

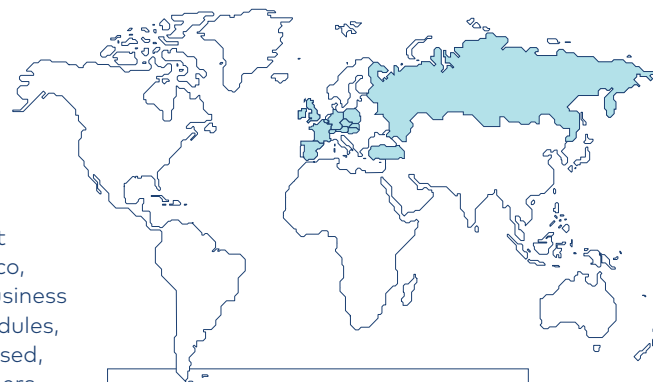
While demonstrating the agility required in today's rapidly changing mobility sector, OPmobility continues with its long-term and strategic vision of geographic diversification. As a result of its teams' constant commitment to efficiency, competitiveness, and operational excellence, the Group aims to capitalize on growth where it occurs in different regions, working closely with its customers, from long-standing automakers to new players, to anticipate their needs and support their transformation.

To cater to all sustainable mobility stakeholders around the world, in line with the demands of manufacturers and consumers, OPmobility has been strengthening its presence in key regional mobility hubs for several years (North America, Asia). Its long-term strategy aims to establish a local industrial presence to support the automotive markets' growing regionalization. To capitalize on growth in regional markets where technological and commercial expectations may vary, the Group invested in new plants in India and China in 2025 and opened new headquarters in the United States, bringing together all its expertise and technologies under one roof.



A winning formula: a long-standing international footprint, multi-technology expertise, and a strong ability to adapt in our key markets (United States, India, and China)

By establishing hubs in different regions around the world (Mexico, Poland, India), where its four business groups (Exterior & Lighting, Modules, C-Power, and H₂-Power) are based, and by producing for its customers, wherever they are located, OPmobility responds effectively and quickly to their changing needs. This regionalized approach also makes it possible to decarbonize its logistics chain, with supplies closer to its production centers. This strategy of geographical rebalancing proved its worth once again in 2025, with OPmobility reporting strong momentum in Asia and North America, two regions which have accounted for a growing share of the Group's turnover since 2024.



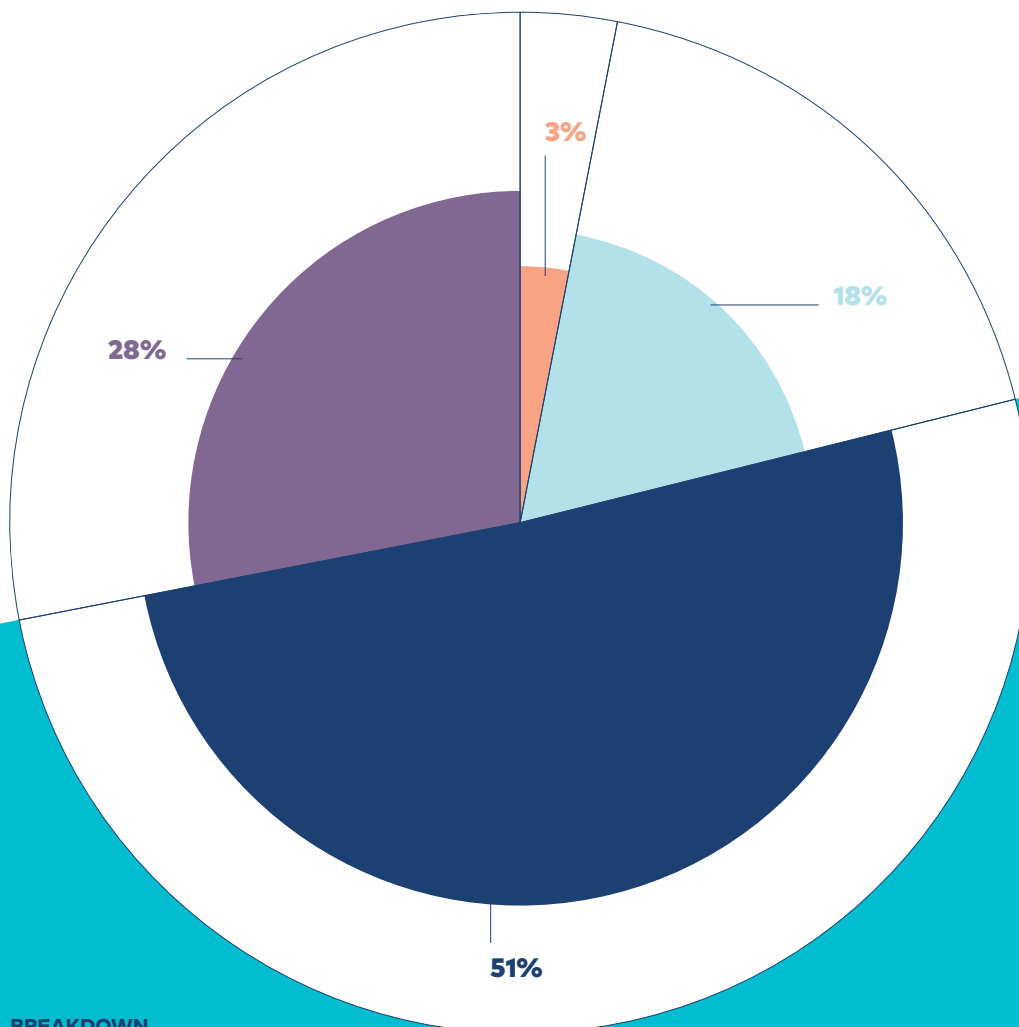
CONSOLIDATION IN EUROPE

With 20 R&D centers and 60 plants, OPmobility generates half its turnover in Europe, with the support from the Exterior & Lighting and Modules Business Groups. In an uncertain regulatory environment, the Group is consolidating its long-standing presence and its close customer relationships. OPmobility is reinforcing its diversification strategy; for instance, it is providing HESS with modular battery packs for electric buses and trolley buses. The Group also continues to adapt its hydrogen solutions to meet the needs of automotive manufacturers and rail mobility operators.



A GLOBAL PRESENCE ACROSS LEADING MARKETS

Operating in 28 countries and in major mobility hubs, OPmobility has a network of 152 plants and 40 R&D centers to support regional dynamics. This geographical proximity makes it possible for the Group to provide an agile response to each market's technological needs.



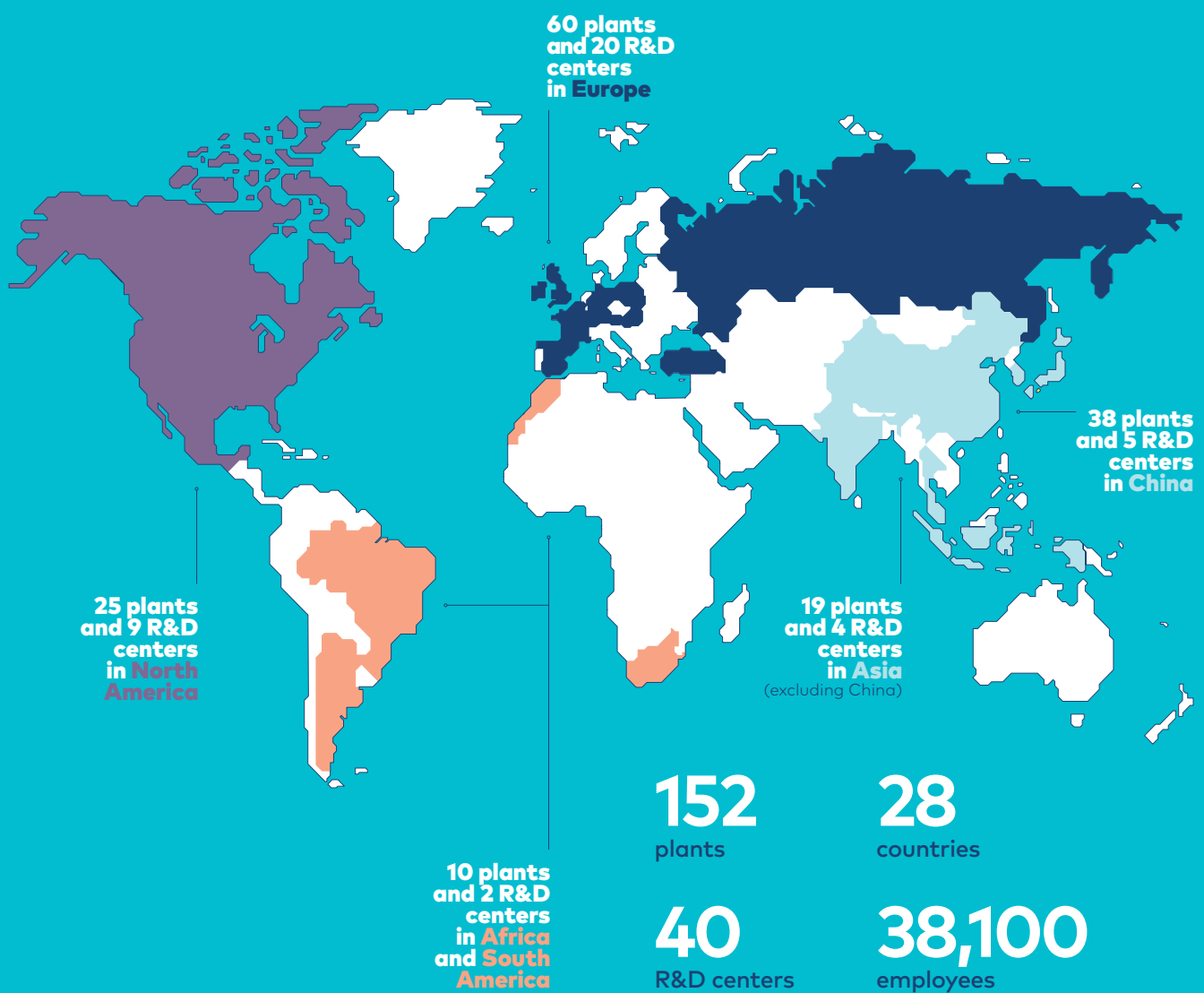
**BREAKDOWN
OF ECONOMIC
REVENUE BY REGION**
— In %

28
in North America

3
in Africa and
South America

18
in Asia

51
in Europe



Expansion in the United States

For the second year in a row, the United States was the leading contributor to OPmobility's turnover⁽¹⁾. The Group aims to double its country turnover between 2024 and 2030 and is strengthening its position as a leader in the United States by working with iconic American manufacturers, European brands operating in the United States, and new mobility players. OPmobility is a long-standing partner of Ford, General Motors, and Stellantis, particularly for the supply of fuel tanks with an established relationship of trust, built on decades of partnership and product excellence, demonstrating its pivotal role in the American automotive industry. As the Group strives to support its customers to better meet the needs of American consumers, it also works with iconic manufacturers, European brands operating in the United States, and new mobility players.

The 2025 opening of its new North American headquarters in Troy, Michigan, the heartland of mobility, marks a milestone in the Group's commitment to this region, where an average of 10 million vehicles will be produced annually⁽²⁾. These headquarters bring together OPmobility's four business groups, providing manufacturers with access to a unique and complementary range of solutions: from exterior and lighting systems to complex modules and energy storage systems, including battery electrification and hydrogen technologies.

OPmobility
assembly plant
in Austin, Texas



11
plants
6

R&D centers
3,300
employees

"The American market remains one of the most dynamic in the world.

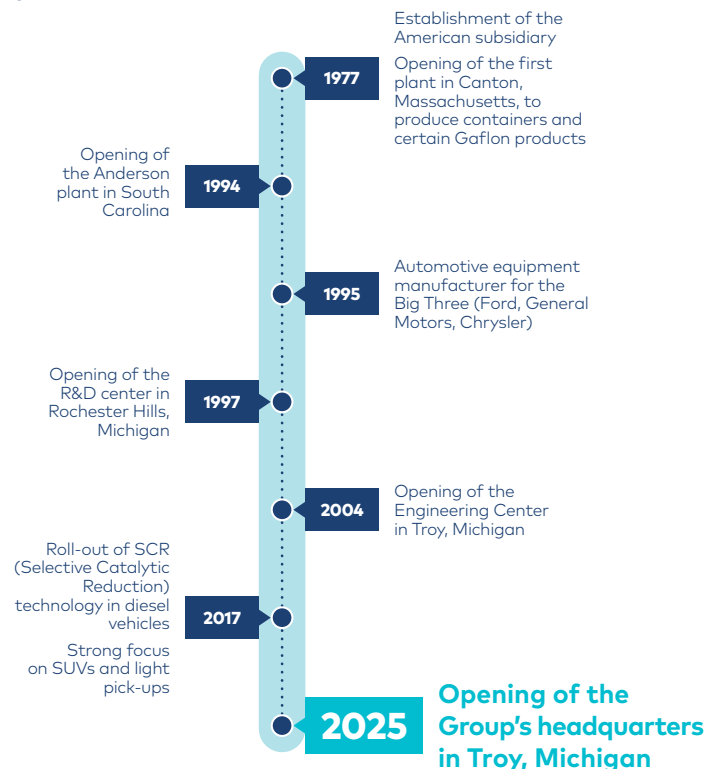
Across the value chain, stakeholders are making major industrial investments in the United States to strengthen their position, expand local production, and adapt to a rapidly evolving global trade environment."

Marissa West,
Executive Vice President,
Chairperson North America,
and member of the
Executive Committee



In 2024, OPmobility opened a new plant to assemble modules in Austin, Texas, to fulfil a landmark order from a major American player in electric mobility. Over the next five years, the Group plans to build at least two additional plants in the United States to meet growing demand for mobility solutions. This growth is underpinned by a strong diversification strategy: OPmobility continues to invest in innovation and expand its customer portfolio with new players in the mobility sector, such as manufacturers of recreational vehicles and robotaxis. Today, OPmobility relies on its long-standing partnerships and is working with newer customers, thereby ensuring a forward-looking portfolio which includes traditional mobility and hybrid, connected, and autonomous mobility.

Headquartered in the automotive industry's heartland



(1) Excluding the impact of foreign exchange rates.
(2) Source: Trading Economics Data on motor vehicle assembly in the United States in 2025.



Acceleration in India

As the world's third-largest automotive market and a rapidly expanding industrial powerhouse, India is a strategic country; as such, it is vital to strengthen capabilities there. Producing 2.6 million vehicles⁽¹⁾ in 2025, India is a major player in the global mobility market, both as a growing domestic market and as a global manufacturing hub. Having operated in the country since 2007, OPmobility is now stepping up its investments to capitalize on this potential as effectively as possible.

With a presence in India's major automotive hubs, including Pune in the state of Maharashtra, OPmobility opened its fifth plant in India in October 2025: spanning 40,000 m², the Badhalwadi site is the Group's first plant in the country to combine production of exterior systems and energy storage systems within a single facility. To continue to strengthen its local presence, a new plant which will support the Group's C-Power activities is also under construction in Kharkhoda, in the state of Haryana, with a planned opening in 2026. Lastly, to continue improving its performance and meet growing demand in the Indian market, OPmobility announced that the Group will strengthen its industrial capacity by 2030.

5.6%
average annual
growth for the Indian
market between 2025
and 2030⁽²⁾



In 2025, OPMobility built a new plant in Badhalwadi for Exterior & Lighting and C-Power



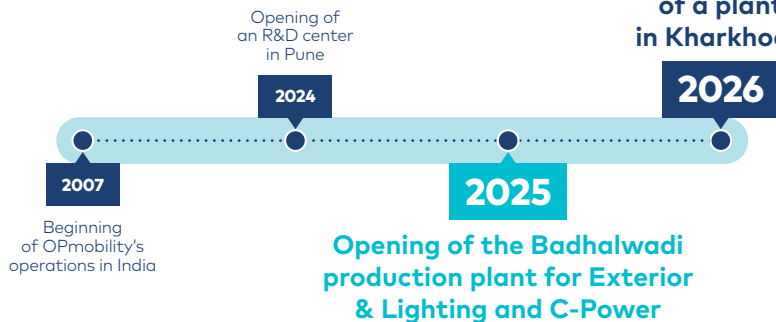
4
R&D centers,
including
1
OP'nSoft center
in Bangalore
5
plants
More than **1,800**
employees



In a rapidly growing and promising environment which demands speed, adaptability, and innovation, OPMobility has risen to the challenge and established itself in India. The Group secured a key contract with an Indian manufacturer in 2025, having developed a bumper and a grille shutter in record time for one of its customers' lightweight truck models. In competitive conditions, its teams delivered a prototype and a product ready for mass production in under 15 months, compared to an Indian average of 26 months. OPMobility, which already equips 1 in 3 vehicles produced in India, is thus positioning itself as a leader in a high-potential market, where car ownership is still low, with a ratio of 34 cars per 1,000 inhabitants⁽³⁾. The Group expects to see average annual growth in vehicle production in India of 5.6% between 2025 and 2030, with turnover expected to double in 2030 in comparison to 2025.

Producing in the heart of the Indian market

Construction
of a plant
in Kharkhoda



(1) Source: Trading Economics data on the Indian automotive market in 2025.
(2) Source: S&P Global Mobility LV LCV [0-3.5T] January 2026 Forecast.
(3) Source: OICA (International Organization of Motor Vehicle Manufacturers) data.

Dynamic in China

China is the world's largest automotive manufacturer and the global leader in the production of new energy vehicles, exporting its products to all markets. Operating in China since the early 2000s, OPmobility currently generates 8% of its sales in this extremely dynamic market, with growth driven by strong demand for new energy vehicles. Its customer portfolio in China includes long-standing manufacturers and players such as BYD, currently the world's largest electric carmaker.

YFPO, a joint venture between OPmobility and Yanfeng Group, is the leading company in China for exterior body parts and continues to secure orders with key players in the Chinese market. OPmobility and Yanfeng Group also announced their intention to strengthen their joint venture to include module assembly activities, as well as signature lighting and decorative solutions, from 2026. Building on China's technological leadership, the C-Power Business Group is benefiting from rapid growth

Developing major partnerships in China

Beginning of OPmobility's operations in China and creation of YFPO

2007

2014

Launch of 4 new plants in China, bringing the total number to 21

Opening of the R&D center w-Omegatech

2019

2024

Construction of a hydrogen tank mega plant in Jiading, Shanghai

Strengthening of the joint venture YFPO and expansion into new areas of activity

2025

Collaboration with the Chinese manufacturer NIO on the ES6 electric SUV model





in the hybrid vehicle segment. At the same time, OPmobility is preparing to meet growing demand for hydrogen solutions in the Chinese commercial vehicle market with its joint venture PO-Rein.

Over the last few years, OPmobility has also formed long-term partnerships with key Chinese car manufacturers, including Chery. As part of its ongoing strategy to diversify and support its customers internationally, OPmobility has recently signed two contracts with the manufacturer to supply bumpers in Brazil and Spain from 2026.



38
plants
5
R&D centers



Photo credits: NIO.



All forms of mobility

As a long-standing technological leader in the production of exterior systems and fuel tanks, the assembly of complex modules, and a key player in hydrogen and electrification, OPmobility is capitalizing on geographical and technological diversification to anticipate market shifts, support the energy transition, contribute to new modes of transport, such as robotaxis, and accelerate innovation for all forms of mobility.

Key take-aways

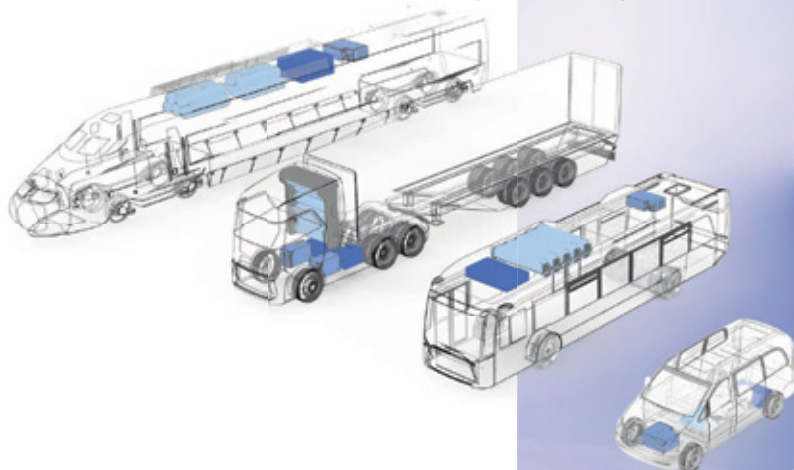
Mobility is changing rapidly all over the world: it's increasingly connected, assisted, and will soon be autonomous. At the same time, efforts to decarbonize are also accelerating; this challenge affects all modes of transport, from privately owned cars to public transport.

OPmobility is supporting this dual transformation every step of the way. The Group is strengthening its technological capabilities, in partnership with European, North American, and Chinese start-ups, to make mobility even safer and more accessible. In parallel, OPmobility is also expanding its energy storage

innovations beyond the automotive sector. Strategic acquisitions and partnerships have made it possible for the Group to provide hydrogen and battery solutions which are tailored to the specific decarbonization needs of heavy and commercial mobility, including buses, trams, commercial vehicles, trucks, and trains. By addressing all forms of mobility, OPmobility is consolidating its strategic transformation and diversifying its customer portfolio to become a key partner for leaders in road and rail travel, and urban transport.

A portfolio tailored to heavy mobility which is increasingly environmentally conscious (trucks, buses, and trains)

Accelerated customer diversification, particularly among vehicle manufacturers





250,000 paid robotaxi rides were made in the United States every week by Waymo, Alphabet's start-up, in 2025⁽¹⁾.

More than 500,000 robotaxis are expected to be on the roads in China by 2030, 15 times more than in the United States⁽²⁾.

A remote operator will be able to manage up to 35 vehicles in 2040, compared to 3 today⁽³⁾.

Towards an entirely autonomous vehicle

Technology and the advent of Artificial Intelligence (AI) are transforming both the way in which we interact with vehicles and the way in which vehicles interact with each other and their environment. Although autonomous vehicles are still in their infancy, with just 2,500 to 3,000 vehicles on the road worldwide, this disruptive technology is already raising important questions about cybersecurity and software protection.

LEVEL 4 AUTONOMY: A REALITY IN CHINA AND THE UNITED STATES

The adoption of autonomous mobility varies significantly from one region to another. Autonomous mobility is already an everyday reality in 19 cities in China, with an operating area of 600 km². The country is further accelerating its roll-out to both light and heavy mobility. In the United States, five cities, including San Francisco, Phoenix and Austin, have approved the use of robotaxis, and the market leader, Waymo, has announced plans to expand its service to five new cities.

A PORTFOLIO OF INNOVATIONS FOR AUTONOMOUS DRIVING

All over the world, the continued growth of autonomous vehicles depends on manufacturers' ability to overcome a major challenge: ensuring safe coexistence with pedestrians and other vehicles on open roads. OPmobility's portfolio of products is well placed to address this requirement and ensure smooth, safe, and effective communication between different road users.

The Group has developed recognized expertise in advanced lighting, which is crucial in an environment in which humans and machines interact, and in the integration of embedded equipment (radar and lidar). Moreover, with OP'nSoft, OPmobility is redefining software intelligence and embedded software, thereby improving safety and connectivity at all levels.

(1) Source: figure published by Waymo.

(2) Source: Goldman Sachs Research Report on China's Robotaxi market in 2025.

(3) Source: Goldman Sachs Research Report on the autonomous vehicle market in 2025.

Decarbonizing heavy, commercial, and collective mobility

OPmobility contributes to the development of more diverse, sustainable, and safer mobility.

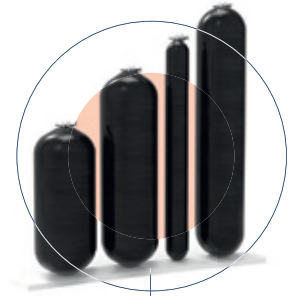
To make this mobility accessible to as many people as possible, the Group is exploring every avenue for the future. OPmobility is strengthening its technological diversification, particularly in Europe and Asia, developing solutions for trucks, buses, commercial vehicles, trams, and trains. This approach goes beyond the automotive sector, in response to the broader challenges of decarbonizing cities and regions.

TRUCKS, BUSES, TRAMS: DRIVING DECARBONIZATION

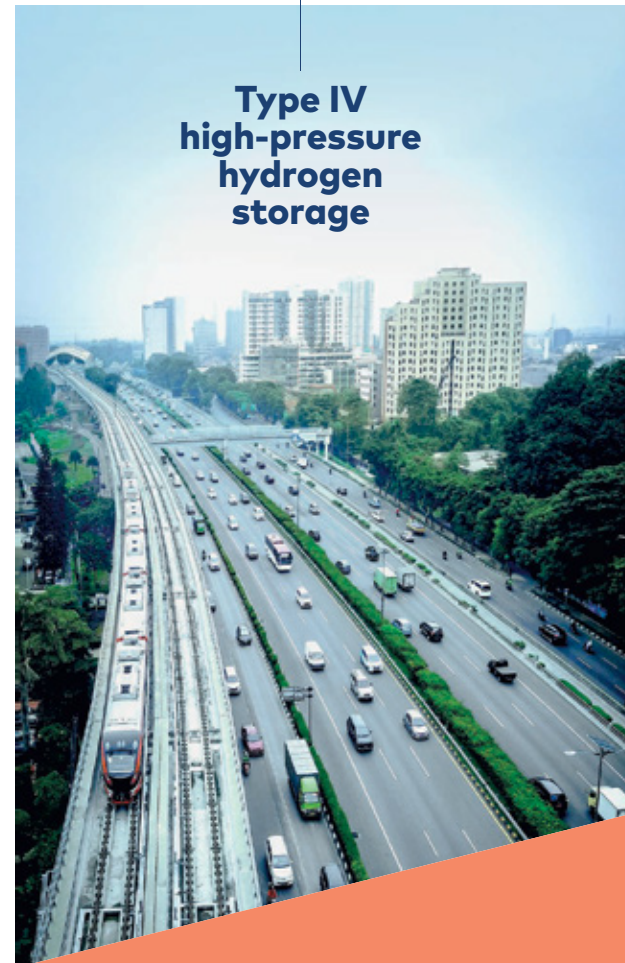
To win over heavy mobility operators, OPmobility is leveraging its leadership and key partners in hydrogen storage and its expertise in electric mobility to develop tailored solutions for this demanding market. These include the Group's 415L type IV high-pressure hydrogen tanks, designed for fuel cell trucks and combining durability, improved safety, and performance. The Group's 150 kW fuel cell system is another example and was developed specifically for heavy goods vehicles weighing 16 tons or more, marking a major breakthrough in fuel cell technology.

TRAINS: ON TRACK WITH HYDROGEN

OPmobility's expertise in hydrogen also paves the way for new opportunities in the railway sector, which is actively seeking decarbonized technologies. In 2024, the Group won a major contract with Stadler to equip hydrogen-powered regional trains in Italy with high-pressure hydrogen storage systems and 150 kW fuel cell systems. The Chinese company CRRC (China Railway Rolling Stock Corp.) awarded a contract to PO-Rein, a joint venture between OPmobility and Rein Hytech, a subsidiary of Shenergy Group, to supply high-pressure hydrogen storage systems.



**Type IV
high-pressure
hydrogen
storage**





For you,
we're building
a more **sustainable**
future **sustainable**
sustainable
sustainable
sustainable



03

Putting sustainable development at the heart of our strategy involves every OPmobility employee. Our ACT FOR ALL™ program sets ambitious and transparent targets. Our progress is measurable. We owe this progress to our teams, who contribute to our three key areas of focus: Act for People, Act Responsibly, and Act for Planet.



Act for People

STAY ALERT, TOGETHER

To achieve its target of zero accidents, OPmobility fosters a shared safety culture. Its new campaign was inspired by proverbs from all over the world which remind us that although there are thousands of ways to discuss safety, there is one way to do it right: "Stay alert, together".



小心駛得万年船

Beet warns about road safety for motorists.

Countless
ways to say
"stay safe".
One way
to do it right:
stay alert, together.

OPmobility

From safety, a truly shared culture, to skills development and promoting diversity, the Group acts to provide its employees with a safe, inclusive environment offering myriad opportunities.

HEALTH AND SAFETY: A CULTURE AND AN AWARENESS

In 2025, OPmobility reached a significant milestone in safety, with an accident frequency rate below 0.5, surpassing the ambitious target which was set 10 years ago. This success demonstrates the firmly established role of safety in the Group's culture, something which continues today within recently acquired entities, such as those in Lighting. To involve all stakeholders, OPmobility focuses on prevention, ergonomics, working conditions, and industrial relations, and trains its employees with dedicated outreach campaigns.

A GROUP WHICH PRIORITIZES CAREER AND SKILLS DEVELOPMENT

Mobility is at the heart of the challenges of the 21st century and is undergoing rapid transformation which reflects the experience of employees within the company. Improving this experience is a priority for OPmobility. In particular, the Group is working to strengthen the onboarding process for new employees, provide more career development opportunities, and support atypical career paths, through Mobility University programs. For David Meneses, Executive Vice President People & Sustainability at OPmobility, the Group's philosophy is clear: "We want to become a company where every

employee has the means to develop and progress, from their first day to the end of their career. This involves structured support, bold and unique career paths, and a willingness to take risks to ensure our employees' career development. Our credo: trust in people."

A COMMITMENT TO DIVERSITY AND INCLUSION

OPmobility's diverse talents are one of its strengths. Organized around four key areas of focus (gender, intergenerational, intercultural, and disability), the Group's strategy is now being driven forward at the highest level by two executive sponsors for diversity: Christophe Marceau, Executive Vice President and President Exterior & Lighting Business Group, and Marissa West, Executive Vice President and Chairperson North America. The company's compensation policy has included diversity targets in the criteria for executive bonuses for several years now. OPmobility can also rely on the dedication of its employees with the Group's WoMen on the Move network. Launched in France in 2018 before its international expansion in 2021, this network now includes 750 employees in 30 countries. It is supported by organizations including "Elles Bougent" to combat gender stereotypes. Raising awareness also involves providing internal staff training. As part of its ongoing efforts, in 2025, the Group launched a Graduate Program in 5 key countries (USA, Mexico, Slovakia, Poland, India), designed to attract, develop, and retain young talents within its main areas of activity, particularly engineering and industry, where women are under-represented. This is a key part of its commitment to building diverse, inclusive teams which are ready for the future.

KEY DATA

31%
of employees
are women

26%
are Engineers
and Managers



**The Group
is committed
to promoting
diversity
and equal
opportunities
within its teams,
as reflected
in its new site
in Badhalwadi
(India), where
women make up
the majority of
the workforce**

**Women
on the
Move**



Act Responsibly



2025 was characterized by major advances in compliance, sustainable purchasing, and cybersecurity, to build long-term growth, underpinned by integrity and transparency.

BUSINESS ETHICS, A CORNERSTONE OF RESPONSIBLE PERFORMANCE

OPmobility puts ethics at the heart of its responsible growth model. Ethics guide every decision, every partnership, and every project. The fundamentals, including a Code of Conduct, sustainable purchasing, and transparency, ensure exemplary governance and proactive anti-corruption controls and awareness initiatives. In 2025, the Compliance team, including Region Leaders in Mexico, Poland, and China as well as the members of its network, was reinforced and restructured; it now includes nearly 60 employees across all activities in more than 18 countries. To build on this momentum, all policies, procedures, training programs, and controls have been updated. An ethical culture is also developed through an original approach using videos, podcasts, and poster campaigns, rolled out simultaneously across all sites. This well-structured organization demonstrates the governing body's commitment to conveying the importance of high ethical standards to our employees. In addition to this acceleration, the Group has taken other vital initiatives in a constantly changing environment, including strengthening third-party assessment and first-, second-, and third-level controls, and building on relationships with intermediaries, as discussed during OPmobility's Compliance Day.

PURCHASING, A KEY ROLE IN THE VALUE CHAIN

The Group continually monitors the quality and reliability of its suppliers of goods and services to ensure that they adopt ethical practices in line with those described in its Supplier Charter, that they comply with applicable national and international laws, standards,

and regulations, and that they are vigilant about the social and environmental impacts of their activities throughout the value chain. In addition, the business groups' Purchasing and Quality teams conduct audits, particularly during supplier approval processes and when onboarding new suppliers to its approved vendor panel. As part of its search for partners which share its values, OPmobility developed a Sustainable Purchasing Guide in 2024. Having signed the United Nations Global Compact in 2003, the Group is also committed to promoting and supporting the fundamental principles of corporate social responsibility (CSR). Working with EcoVadis, and in line with its Supplier Charter, OPmobility emphasizes the obligations of regulatory compliance, integrity and business ethics, respect for human rights and working conditions, and the protection of health and safety. This approach to sustainable purchasing is described in the Group's Vigilance Plan.

ADDRESSING THE CHALLENGES OF CYBERSECURITY

The mobility sector's rapid digital transformation calls for stronger risk management measures and cybersecurity: protecting the data of the Group, its employees, partners, and suppliers. This also applies to user data, given the ultra-connectivity of vehicles and the evolution of standards and regulations, which vary from country to country. In light of these growing challenges, OPmobility, which established a Cybersecurity and Compliance department to protect its assets in 2018, is strengthening its ability to counter threats and cyberattacks. It uses cutting-edge technologies, such as post-quantum cryptography, and is raising employee awareness with the "Be Security Smart" program, launched in 2025.

KEY DATA

100%

of our 38,100 employees around the world are set to receive training in ethics and anti-corruption

98%

of the Group's employees took an online training module on the Code of Conduct



Act for Planet



Installation of the first OPmobility wind turbine on the Herentals site in Belgium in 2022.

CDP'S HIGHEST SCORE

For the third year in a row, OPmobility received an A score in 2025, the highest possible score from CDP, for its climate-related initiatives and a B score for water conservation. This score is recognition of the Group's ambitious roadmap, its carbon neutrality targets across its entire value chain, and the quality of its environmental reporting.



In 2025, OPmobility achieved carbon neutrality in its scopes 1 and 2 operations. This is a major step forward, underpinned by powerful initiatives: reducing energy consumption, green energy contracts, solar panels, and sustainable purchasing.

2025: THE FIRST MILESTONE ON THE ROAD TO CARBON NEUTRALITY

OPmobility aims to achieve carbon neutrality across all its activities by 2050. In 2025, the Group reached another milestone, further strengthening its commitment to and involvement in these matters: it achieved carbon neutrality across all its scopes 1 and 2 operations, emissions were reduced by approximately 83% compared to 2019, supplemented by the offsetting of residual emissions associated with natural gas consumption. With regards to scope 2 emissions, which include a reduction in its electricity consumption, in addition to the installation of solar panels and wind turbines on 38 sites, all teams were actively involved, as part of the Group's Reduce, Replace & Compensate approach. The Purchasing Department, which oversees the transition from short-term green energy certificates to long-term supply agreements, such as PPA⁽¹⁾ and VPPA⁽²⁾, also contributed to this performance.

CONTINUED EFFORTS TO ACHIEVE SCOPE 3 TARGETS

Building on this result, the Group is now looking ahead to 2030, with the aim of reducing CO₂ emissions across its value chain by 30% compared to 2019. Downstream, equipping electric and hybrid vehicles to achieve net zero remains central to its ambitions. Upstream, the Group is gradually moving towards more responsible production, particularly by focusing on the life cycle of its products. For instance, the Exterior & Lighting Business Group is actively studying the reuse of plastics from end-of-life vehicles during its production process, as part of a closed-loop recycling initiative which involves sorting and recovering end-of-life bumpers which are 10 to 20 years old. In line with European regulations

requiring the inclusion of 25% recycled plastic by 2030, the C-Power Business Group recently announced a program which aims to use 40% recycled materials in the inner layer of fuel tanks. In addition, the Group is implementing a responsible purchasing process with its suppliers, providing educational initiatives, and integrating decarbonization criteria into its selection process.

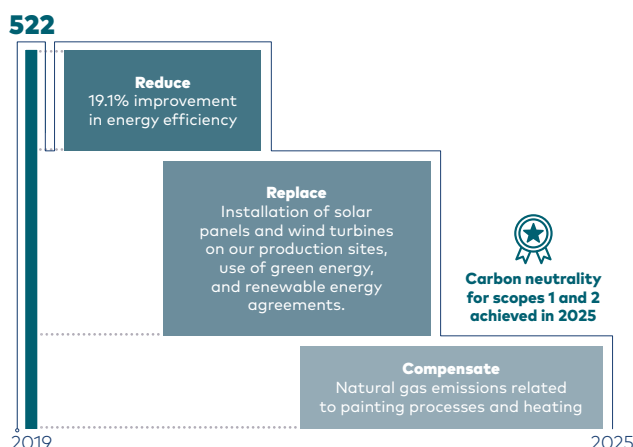
CONTINUING TO ENGAGE THE GROUP'S TEAMS

Operational staff are becoming increasingly engaged with environmental issues: today, the Sustainability Ambassadors network has more than 550 volunteers in 21 countries. The ACT FOR ALL™ Climate School continues to provide employee training. Local biodiversity projects, led by dedicated ambassadors and focused on climate, resources, water conservation, circularity, and recyclability issues, have been launched on sites identified as critical, with a particular focus on the protection of endangered species.

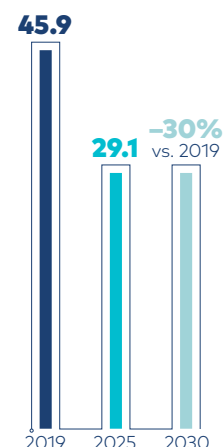
(1) Power Purchase Agreement: agreement to purchase electricity from renewable energy.

(2) Virtual Purchase Agreement: financial agreement between a purchaser and a renewable energy project.

Scopes 1 and 2 Implementation of the 2019-2025 roadmap to reduce CO₂ emissions — In ktCO₂e



Scope 3 Implementation of the 2019-2030 roadmap — In MtCO₂e



KEY DATA

1,250
people completed the ACT FOR ALL™ Climate School awareness modules

+40
Climate Fresh workshops held to date

CDP A

For the third time in a row for the Climate questionnaire



80/100
Among the top 5% of assessed companies

MSCI ESG RATINGS

AA

Among the industry's top 10%

ISS ESG B-

Among industry leaders

2. Risk factors and management

AFR

2.1	MAIN RISK FACTORS	60
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2.1 Main risk factors

OPmobility SE has reviewed and assessed the risks that could have an adverse effect on its business, financial position, results or reputation. These risks have been assessed based on the probability of occurrence and their estimated impact (after taking into account the mitigation measures implemented by OPmobility SE for these

risks). In accordance with regulations, only those risks that are both significant and specific to OPmobility SE are described below. The table below classifies these risks by category and indicates their importance (high or moderate) based on their assessment.

Risk categories	Risk factors	Importance	Non-financial risk
Operational risks	Automotive programs	●●●	
	Quality of products and services sold	●●●	✓
	Shortage of raw materials or components	●●●	✓
	Health, Safety and Environment	●●	✓
	Information Technology	●●	
Strategic risks	Impact of climate change on the business model	●●●	✓
	Innovation	●●●	✓
	External growth transactions	●●●	
Credit and/or Counterparty risks	Customers	●●●	
	Trade payables	●●	✓
Market risks	Inflation	●●	
Legal risks	Business ethics	●●	✓
	Intellectual property	●●	

●●● High ●● Moderate ● Low

Non-financial risks are also described in chapter 4 "Sustainability Statement." An identical structure is used to describe each risk: description of the risk, policies and procedures put in place to mitigate the risk and publication of key performance indicators.

Operational risks

Risk related to automotive programs ●●●

Identification of risk

Each automotive program has risks which could reduce its profitability from that initially expected. The risk relates particularly to programs that incorporate product innovations or which implement new industrial processes. This risk is increased for programs whose launch coincides with the start of a new plant. These uncertainties may require OPmobility SE to invest and/or spend more than initially forecast in order to reach the rates and quality levels required by the customer.

In addition, each automotive program is subject to risks in terms of manufacturing volumes, which depend on a wide range of factors, some of which are regional in nature, such as economic activity, carmaker production strategy, consumer access to credit and the regulatory environment, but also on factors specific to each vehicle, such as the attractiveness of their design.

Ultimately, every automotive program is exposed to the risk of disruption of carmaker's demand, of variable duration. This disruption may be the result of hazards specific to the carmaker (fire in one of its plants, shutdown of the carmaker's plant due to a

strike, etc.) or external hazards (pandemic or natural disaster affecting one or more plants of a carmaker). This disruption can also result from a similar hazard that would impact a supplier of components used in the manufacture of a vehicle, which could thus force the carmaker to permanently stop its production line for lack of components.

Risk management

OPmobility SE's commitment to diversifying its operations and increasing the number of automotive programs represents a key component of its strategic vision that significantly reduces exposure to geographic and other risks.

OPmobility SE has four main distinct product families and serves the majority of global carmakers. Its customer portfolio is diversifying, with new players in heavy and industrial (off-road) mobility. It continues to diversify its exposure to worldwide automotive production markets, with its activities spread across 28 countries globally and with the production launch of a large number of new programs each year (144 in 2025).

In terms of commitments, all new projects are subject to a highly detailed approval process. The largest projects must be authorized by OPmobility SE's Senior Executives. Once a project has been accepted, a structured operational and financial monitoring system is set up to track it.

Risks related to the quality of products and services sold ●●●

Identification of risks

OPmobility SE is exposed to the risk of warranty and liability claims from customers in respect of the products and services sold. This is particularly the case for the C-Power business group and the Lighting activity, most of whose products are sold to carmakers in the "safety parts" category. OPmobility SE is also exposed to the risk of third-party product and service liability claims. In terms of risk related to the quality of the products and services sold, OPmobility SE implements a policy described in chapter 4 "Sustainability Statement."

Risk management

In terms of product and process quality, the Group's activities have set up dedicated organizations and processes according to models that have been prevalent for many years in the automotive industry. These organizations and processes aim to prevent, identify and correct quality problems as soon as they occur. The robustness and efficiency of these organizations and processes are checked by annual internal audits and regular customer audits. They are also covered by a certification IATF 16949 certification procedure for all of the Group's plants and development centers.

These risks are subject to contractual civil liability and are covered by dedicated insurance policy.

Risk of shortage of raw materials or components ●●●

Identification of risk

The global automotive industry may be impacted by a long-term shortage of certain raw materials or components that are widely used for the production of sub-assemblies required for vehicle assembly by carmakers. This shortage, like that affecting semiconductors from the second quarter of 2021, may lead to a significant and lasting decline in the activity of carmakers on a large number of vehicle models, and consequently, in the activity of equipment manufacturers. This decline in activity may have a significant impact on OPmobility SE's revenue, results and cash position.

Risk management

Faced with this type of situation, the Group is able to immediately implement significant expenditure reduction plans in order to limit the impact on its results and cash position. These plans are based in particular on the partial unemployment schemes that exist in most of the countries where the Group operates and on the non-renewal of temporary employees' contracts. However, these workforce adjustments may be hampered by a lack of visibility on the short-term business of customers following any production stoppages (stop & go). In addition to reducing expenses, the Group is in a position to enter into commercial negotiations with manufacturers in order to obtain financial compensation, at least in part.

Risks related to health, safety and the environment ●●

Identification of risks

In the areas of health, safety and the environment, OPmobility SE's sites are exposed to risks:

- related to working conditions;
- health;
- related to environmental damage;
- related to the strengthening or changes in regulatory requirements.

A lack of anticipation to mitigate these risks could result in harm to individuals, the Group's image, or additional costs, and lead to possible sanctions.

Risk management

In terms of health, safety and the environment, OPmobility SE implements a policy described in chapter 4 "Sustainability Statement." Rolled out worldwide, this policy is based on a shared vision, a structured management system, regular reporting and an ongoing certification program.

This policy is overseen by OPmobility SE's Executive Committee, based on specific monthly reporting that shows the performance of each subsidiary. A dedicated organization comprised of front-line health, safety and environment (HSE) managers is responsible for supporting and coordinating its deployment.

This network of experts is led by OPmobility SE's People and Sustainability Department, backed functionally by central HSE Directors at business group level. However, it is ultimately the responsibility of the CEOs of the business groups to manage and monitor risks related to health, safety and the environment.

Ongoing corrective and improvement action plans have been introduced and included in the programs to obtain ISO 14001 and ISO 45001 certification for industrial facilities. These action plans encourage the widespread sharing of best practices within the Group's activities. They also include training on ergonomics, the man-machine interface and the tools of the in-house Top Safety program and bringing machinery and equipment into compliance.

Risks related to information technology ●●

Identification of risk

The day-to-day activity of OPmobility SE's operational functions (Research and Development, Production, Purchasing, Logistics, Commercial, etc.) and support functions (Finance, Human Resources, Legal, etc.) is highly dependent on the smooth running of the information systems used in these functions. This activity could be affected by the unavailability of critical information systems, mainly due to system breakdown, communication networks failure, damage to infrastructure or malicious actions carried out internally or externally.

Risk management

The Information Systems Department has implemented a systems standardization and consolidation approach, and is constantly upgrading IT and network production infrastructures, business applications and workstation services. Management pays special attention to the incorporation of new technologies and to the availability and integrity of Company data.

The security of technical systems, applications and networks is addressed at the outset of projects. It is constantly monitored and regularly audited.

Strategic risks

Risk related to the impact of climate change on the Company's business model (no mitigation of climate change) ●●●

Identification of risk

OPmobility SE, as an industrial group operating in the automotive sector, is strongly impacted by the challenges of climate change. In accordance with the expectations of all stakeholders and in order to preserve and develop its business model, the Group must drastically reduce its environmental impact across its entire value chain by aiming for a long-term objective of carbon neutrality. Failure to meet these objectives would expose the Group to consequences such as the loss of customers and markets, difficulties in obtaining financing for the development of its projects, and a significant increase in taxes linked to carbon emissions.

This topic is described in more detail in chapter 4 "Sustainability Statement."

Risk management

The Group has set itself the objective of carbon neutrality for its own activities (scope 1 and 2) by 2025 and a target of 30% reduction (vs. 2019) in all its scope 3 CO₂ emissions by 2030 (including those related to the use of products sold), as well as the objective of carbon neutrality across its entire value chain (scopes 1, 2 and 3) by 2050.

To achieve these goals, OPmobility is rolling out its roadmap operationally through its ACT FOR ALL™ program. This includes:

- development of solutions and products to support the energy transition and the reduction of the carbon footprint of manufacturers (weight reduction, aerodynamics and electrification of vehicles, in particular through the development of the hydrogen sector);
- optimization of the carbon footprint of OPmobility sites (energy efficiency program and use of renewable energy);
- the integration of a growing share of recycled materials in the Group's production;
- collaboration with stakeholders to reduce the carbon impact of products across the entire value chain by prioritizing the circular economy and eco-design.

The Risk related to the "Impact of climate change on the Company's business model," together with the policies and procedures put in place to mitigate it, are described in chapter 4 "Sustainability Statement." This description is accompanied by the publication of key performance indicators.

Risk related to innovation and change in the technological environment ●●●

Identification of risk

The Company's development is based on its ability to anticipate technological and regulatory developments, as well as to adjust its strategy in the face of significant changes and disruptions in the automotive sector. This highly competitive industrial sector is marked by rapid technological change. The occurrence of technological acceleration in the market or difficulties encountered in the internal development of new technologies could hinder OPmobility SE's ability to seize opportunities related to technological breakthroughs, thus impacting its competitive position, growth and profitability.

Risk management

To meet customer demand and maintain its technological advantage, OPmobility SE is continually adjusting its product and system offering. Its Research and Development policy is based on anticipation, integration, localization, collaboration and focus on customer needs. It leverages a technological development process based on the analysis of major societal trends and long-term market expectations. Technological development areas are integrated into innovation roadmaps reviewed by the Group's Executive Committee and the Board of Directors.

OPmobility SE's open innovation approach builds on the creation of an ecosystem with numerous collaborations, particularly with the academic world, laboratories, start-ups and other major industrial groups. Strategic operations were carried out to support this value creation model. The order intake recorded in recent years confirms the success of the Group's innovations.

Risk related to external growth transactions ●●●

Identification of risk

OPmobility SE periodically carries out external growth transactions through acquisitions or partnerships that may be of a significant size across the Group.

These transactions are decided on the basis of assumptions, notably, objectives of market growth, synergies and future results, which may not be achieved in the timescales or to the extent initially expected.

In particular, OPmobility SE could encounter difficulties in integrating the companies acquired, their technologies and product ranges, as well as integrating and retaining their employees. It may also be unable to retain or develop strategic clients of the acquired companies.

In 2025, OPmobility SE did not carry out any major partnership transactions.

Risk management

OPmobility SE takes great care to put dedicated resources in place to oversee partnerships or integrate acquired companies and sets detailed objectives for these, broken down into action plans. Particular attention is given to the swift implementation of OPmobility's systems in acquired entities, in order to effectively manage these action plans and measure the achievement of objectives.

Credit and/or counterparty risks

Customer risk ●●●

Identification of risk

OPmobility SE cannot rule out the possibility that one of its customers might find itself in financial difficulty, thus preventing it from respecting certain commitments.

Risk management

The balanced division of revenue by carmaker has improved in recent years.

In all the Group's businesses, review procedures are carried out before any response to calls for tender, in particular to ensure a balanced portfolio of customer receivables, in line with a target profile defined and continually monitored by OPmobility SE's Senior Executives.

In terms of risk management, the Group's activities have set up structured customer risk monitoring and debt collection processes.

As of December 31, 2025 the risk of non-recovery was low and involved only a non-material amount of receivables more than twelve months past due (see chapter 5.3 "Consolidated financial statements at December 31, 2025" of this document – Note 6.3.1.1 to the consolidated financial statements).

Risks related to suppliers ●●

Identification of risk

Default by a major supplier, in particular a supplier of specific components for which rapid substitution is difficult, given the work and time necessary to approve a new supplier, could disrupt OPmobility SE's production. This default could also generate additional investments or costs impacting OPmobility SE's operating margin. The principal default scenarios are a supplier's bankruptcy, a supplier's failure to meet quality specifications, a raw material or component shortage, or even a fire, natural disaster, strike or pandemic, which could impact a supplier's plant, causing reductions or disruption to its production over the long term.

Risk management

With a view to reducing these risks, all suppliers of specific automotive components must be accredited according to meticulously defined operational, financial and non-financial criteria. The "Responsible purchasing/supplier" risk is described in chapter 4 "Sustainability Statement." It contains the various policies and procedures put in place to mitigate this risk as well as the publication of key performance indicators.

For approved suppliers, these criteria are then regularly monitored by the Purchasing and Quality Departments. At-risk suppliers are subject to special monitoring and, when necessary, safety stocks are put in place.

Lastly, Operational departments are especially vigilant in this area. They focus on effectively anticipating and managing breakdowns in the supply chain that, while infrequent, can ultimately develop rapidly.

In 2025, OPmobility SE had no major supplier failures that had a significant impact on its own operations or those of its customers.

Market risks

Disclosures about market risks are also provided in the notes to the consolidated financial statements.

Inflation risk ●●●

Identification of risk

OPmobility SE's business requires the purchase of large quantities of raw materials (plastics and paints), the purchase of energy (electricity and gas) and the purchase of logistics services (often indexed to the price of petroleum). These purchases are subject to market price fluctuations and could impact the Group's operating margin and cash position.

OPmobility SE's production activity requires a high level of industrial labor in its plants and could face significant wage increases in countries where wages are indexed to inflation.

Risk management

To limit the impact of price fluctuations, OPmobility SE has implemented at least partial price indexation clauses with most of its customers or, failing that, regularly renegotiates selling prices. In addition, OPmobility SE has set up, at the level of its Senior Executives and its Finance Department, a detailed and comprehensive monitoring of price changes so that the sales and purchasing teams of the business groups carry out regular negotiations with customers and suppliers.

Legal risks

OPmobility SE's central Legal Affairs Department is supported, as needed, by local advisors and a network of correspondents in the main countries. This Department helps Operational and Functional departments, in all their on-going and exceptional operations, to prevent, anticipate and manage legal risks relating to the activities, as well as being responsible for claims and litigation.

Ongoing litigation and proceedings involving the Group or any of its subsidiaries were reviewed at the reporting date on the basis of available information and, where appropriate, after consulting legal counsel. The provisions considered necessary to cover estimated risks are established and presented in Chapter 5, paragraph 5.2.4 of the consolidated financial statements.

Risk related to business ethics ●●

Identification of risk

This risk covers several topics such as fraud, corruption, conflicts of interest, insider trading or anticompetitive practices. It may concern isolated acts that do not comply with the regulations in force or the Company's internal policies and procedures, which could then see the Company exposed to financial sanctions by the authorities and its image tarnished. Although the Group has established bodies, codes, policies and procedures, training and controls, it cannot guarantee that standards are not violated.

Risk management

OPmobility SE's ethics commitments are formalized in a detailed Code of Conduct, applicable to all Company employees, illustrated with concrete examples. Each new employee is made aware of this Code, which is accessible on the Group's intranet and websites. All employees must respect the Code of Conduct and contribute to its dissemination. The Group also has a risk mapping, a Code of Conduct relating to compliance with the rules of competition law, a stock market ethics charter, a set of policies and procedures, and online and in-person training programs, in particular for the most exposed people according to the risk mapping, and a whistleblowing system. First, second and third level controls ensure compliance with the system. The Company's management bodies and a network of compliance correspondents help to raise awareness among all employees.

The "Business ethics and tax avoidance" risk is described in chapter 4 "Sustainability Statement."

Risks related to intellectual property ●●●**Identification of risk**

OPmobility SE's growth mainly depends on its capacity for innovation. OPmobility SE is exposed to a risk of misappropriation of know-how, as both a victim and an offender, which may be challenged.

Risk management

In the areas of Research and Development, OPmobility SE has implemented a structured approach of monitoring and investigating prior claims, enabling it to manage and protect its intellectual property rights. Extensive policies have been established in respect of patent filings for the innovations that result from Research and Development. Despite the measures taken, including research into prior claims, OPmobility SE cannot rule out the possibility of prior intellectual property claims and of the risks of litigation that might result.

Insurance and risk coverage

OPmobility SE has put in place a global program of insurance benefiting all the subsidiaries in which it has a majority interest. This program is coupled with local coverage in all countries where the Company is located. The program is intended to cover the main risks that can affect its activities, results or assets and includes:

- property, casualty and business interruption insurance;
- operating and product liability insurance;
- environmental liability insurance; and
- insurance against specific risks such as shipping, travel, vehicles, etc.

The levels of coverage and the insured amounts are appropriate for the types of risk insured and take into account conditions in the insurance market.

2.2 Internal control procedures and risk management

Objectives of the Company concerning internal control and risk management

Definition and objectives of internal control and risk management

Internal control and risk management are the responsibility of Senior Executives and require the involvement of all stakeholders in the Company, in accordance with the tasks assigned to them. OPmobility SE's internal control and risk management systems are designed to ensure:

- compliance with applicable laws and regulations;
- effective and controlled implementation of guidelines and objectives set by Senior Executives, particularly with regard to risk;
- the smooth running of OPmobility SE's internal processes, particularly those relating to the safeguarding of the Group's assets in the broadest sense;
- the reliability of financial information;
- the commitment of Company employees to shared values and a shared vision of the risks they are helping to control.

Internal control and risk management systems play a critical role in the management of OPmobility SE's activities. However, they cannot provide an absolute assurance that the Company's objectives will be achieved or that all risks will be eliminated.

OPmobility SE works to strengthen its internal control and risk management systems as part of a continuous improvement process that relies in particular on the Implementation Guide to the Reference Framework of the French Financial Markets Authority (AMF - Autorité des Marchés Financiers).

The organization of the system involves all Company employees. However, its oversight and controls are performed by the following 7 key functions:



Scope of this report

This report describes OPmobility SE's internal control system. It describes in particular the procedures intended to guarantee the reliability of the consolidated financial statements and the Company's control over entities in which it has a majority interest.

OPmobility SE regularly reviews and assesses the operations of significant investments over which it exercises joint control, and uses all of its influence to ensure that these entities comply with its internal control requirements.

Summary description of the internal control and risk management system

General organization

OPmobility SE is made up of four business groups: Exterior & Lighting, C-Power, Modules, H₂-Power.

Under the supervision and control of OPmobility SE's Senior Executives, these four business groups have independent responsibility for implementing the means and resources necessary to achieve the targets set in their annual budgets validated by Senior Executives.

Organization of the internal control and risk management system

The internal control and risk management system within the Group is based partly upon compliance with the rules and principles of its Internal Control Framework. This system is also based on the use of procedures enabling it to continuously improve the management of the main risks it may face.

- the Senior Executives, the Risk Management Department and the Internal Control and Compliance Committee, which monitor the system;
- the Operational departments of each activity, the central functional departments and the Internal Audit Department, which represent three distinct levels of control;
- the Board of Directors.

The Senior Executives of OPmobility SE set the guidelines for organizing and running the internal control and risk management system.

They are assisted in this task by the Executive Committee, which has management and decision-making powers with regard to the Company's business. It is composed of the Chief Executive Officer, Chief Financial Officer, Corporate Secretary and Legal Director, Chairwoman of the Internal Control and Compliance Committee, Human Resources and Sustainability Director, Innovation Director, Performance Director, Information Systems Director and the Chief Executive Officers of the business groups. It meets once a month to review the Group's business performance and recent developments, analyze the Group's position and to discuss its outlook. It addresses cross-business issues such as Group sales and marketing, organization, investment, legal and human resources issues, health, safety and the environment, Research and Development, mergers and acquisitions, and financing. Each month, it analyzes the results and balance sheets of all activities and subsidiaries, including trends in respect of capital expenditure and working capital compared with the prior year's position and monthly budget projections. It also reviews three-month forecasts for the consolidated income statement and balance sheet and plays a proactive role in steering the Group's management. It also validates updates of current-year forecasts. It analyzes the multi-year strategic plans for the business groups and the Group annually. These plans are then used in preparing the budget, which is definitively adopted in November each year.

The internal control framework

The cornerstone of OPmobility SE's internal control system is its Internal Control Framework, which sets out the rules and principles applicable to the companies it controls. It comprises a Code of Conduct, the Group's Internal Control Rules and Procedures and an Accounting and Financial Procedures Handbook.

- **The Code of Conduct:** in addition to its economic responsibilities, OPmobility SE attaches great importance to Human Rights and rules conducive to Sustainability. OPmobility SE is a signatory of the UN Global Compact, a set of principles that stand alongside OPmobility SE's Code of Conduct, exemplifying the spirit of responsible commitment that has always driven it. They set out the values that govern the individual and collective behavior that OPmobility SE aims to promote, and which determine the fundamental principles underpinning its internal control rules and procedures. Since 2010, OPmobility SE has had a Code of Conduct on practices governed by competition law, which has been rolled out across the Group as part of a compliance program.

The Code of Conduct applies to OPmobility SE and to all the affiliates in which it holds a majority stake. OPmobility SE does everything in its power to encourage other affiliates to establish rules of conduct consistent with the provisions of the Code. It is the responsibility of executive corporate officers, members of the Executive Committee, business group Directors and site managers to ensure that all employees are aware of the contents of the Code, and that they have sufficient resources to comply with its provisions. In return, the Code requires individual employees to behave in a way that demonstrates a personal and ongoing commitment to complying with the prevailing laws and regulations, and with the ethical rules it lays down.

- **Group Internal Control Rules and Procedures:** OPmobility SE has Rules that define the roles and responsibilities of Senior Executives, OPmobility SE's central departments and the Operational departments of its activities and subsidiaries in the following areas:

- Legal Affairs and Corporate Governance;
- Health, Safety and Environment;
- Human Resources;
- Treasury (financing and routine transactions);
- Sales;
- Purchasing (operations and capital expenditure);
- Inventory and Supply Chain;
- Accounting and Taxation;
- Real Estate;
- Information Systems.

The rules cover routine and non-routine business operations alike. They are a single and comprehensive reference framework designed to ensure that the internal control procedures implemented by the Group are both consistent and appropriate. In a number of cases, they include procedures that describe their application.

- **The Accounting and Financial Procedures Handbook:** OPmobility SE has an Accounting and Financial Procedures Handbook prepared in accordance with IFRS standards. These accounting procedures are applicable to all consolidated companies.

As part of a process of continuous improvement in terms of internal control, the Internal Control Framework is subject to additions, and regular updates to reflect established practices, as well as changes in organization and the applicable regulations.

Risk management

The main risks to which OPmobility SE is exposed are described in chapter 2.1 "Main Risk Factors." This section also describes the key measures and processes used to effectively prevent and manage these risks.

The risk management system incorporates, as part of the organizational framework presented in this report, a process of mapping and analyzing the main risks facing the Company. The purpose of this is to verify the pertinence of approaches implemented at Group level and to take action to strengthen or complement existing approaches. At Group level, this process is led by the Risk Management Department in conjunction with the Operational departments and Functional departments.

The system is overseen by the Senior Executives.

Control activities

OPmobility SE seeks to combine the responsibility and independence of judgment of the three levels of control over its operations and its risk-control procedures: the Operational departments, central Functional departments and Internal Audit.

The Operational departments implement the structures and resources necessary for the satisfactory implementation of the rules and principles governing internal control in their respective activities. In particular, they include dedicated Internal Control resources in charge of independent reviews of Internal Control in the entities (Level 2 controls) and monitoring the relevance of the corrective actions implemented following the assignments carried out by internal audit. The Operational departments are also responsible for identifying the risks inherent to their own activity and for taking reasonable steps to control them.

The central Functional departments, namely Human Resources and Sustainability, Finance, Information Systems, Legal, and Performance, have the broadest powers in their areas of expertise, and under the supervision of Senior Executives, to establish rules and procedures applying within OPmobility SE. They are tasked with coordinating and monitoring the activities of their functional networks with a view to protecting the interests of the Group and all its stakeholders.

In the field of internal control and risk management in particular, they are responsible for analyzing the risks specific to their functions and producing the plans required for their smooth running. They produce and update the Internal Control Framework and the cross-company procedures for risk control. In doing so, they are required to ensure the adequacy of the Internal Control Framework in respect of prevailing standards, regulations and laws, and to implement the appropriate means for relaying the information they produce.

OPmobility SE has a centralized Internal Audit Department, which is part of Group Risk Management Department, and reports to the General Secretary of OPmobility SE. It also reports regularly on its work to the Internal Control and Compliance Committee, which is responsible for overseeing internal control procedures. It conducts assessments of the general system and ensures the efficiency of its implementation.

The Internal Audit Department conducts audits on a scope covering all OPmobility subsidiaries, whether or not OPmobility SE exercises control. At the conclusion of each audit, Internal Audit makes recommendations to the audited entities, which respond with appropriate action plans subject to systematic monitoring by the management teams of the Group's activities. The annual internal audit plan is based on criteria relating to how often audits are performed and to each entity's risk and control environment. Each new entity is audited within one year following its formation or acquisition. None of the audits performed in 2025 revealed any serious weaknesses in the internal control and risk management systems.

Lastly, the application of international safety, environmental and quality assurance standards, in addition to the audit of our insurance companies and our customers, gives rise to regular specialized audits conducted by independent bodies.

Information and communication

The Internal Control Rules and Procedures are available to employees on the homepage of the Group's intranet portal. However, the internal control system is deployed largely through formal documents, awareness raising, training programs and reporting processes conducted by the central Functional departments. These activities demonstrate to local management the importance that Senior Executives attach to control processes.

Finally, the relaying of information on the preparation of financial and accounting data is subject to specific processes described later in this report.

Oversight

The Senior Executives, assisted by the Risk Management Department, are responsible for the overall oversight of the Company's internal control and risk management processes.

The Risk Management Department exercises a critical oversight role concerning the internal control system as part of its specific remit. It reports its analyses and recommendations to the Senior Executives, as well as the Internal Control and Compliance Committee.

The Internal Control and Compliance Committee coordinates and oversees the internal control system, and ensures that it runs smoothly. The Internal Control and Compliance Committee is chaired by the Corporate Secretary of OPmobility SE. Its members include the Human Resources and Sustainability Director, the Performance Director, Chief Financial Officer, Internal Control Director, Internal Audit and Risk Management Director, Compliance Director, Internal Audit Manager and the Chief Executive Officers and Chief Financial Officers of the Group's business groups. It is tasked with ensuring the quality and effectiveness of the system. It relays its recommendations to the Chief Executive Officer, to whom it reports its findings. Its composition gives it the authority to coordinate the efforts of all actors involved in internal control and risk management in each business line or corporate function.

Finally, the Board of Directors determines OPmobility SE's orientations and oversees their implementation. It is informed of the internal audit program and receives a periodic summary of internal audit reports. It reviews the risks and the measures taken accordingly. In particular, it hears from the Internal Audit and Risk Management Director. In particular, it notes the main characteristics of the internal control system. It acquires an understanding of the procedures relating to the preparation and processing of overall and financial information. It ensures the quality of the information provided to shareholders and the markets.

Internal control relating to the preparation of the Company's financial and accounting information

Basis of preparation of the Group's financial information

Concerning the preparation of the Group's financial information and its consistency, the Finance Department has the following tasks:

- laying down financial and accounting standards for the Group, in accordance with international standards;
- determining the policy in respect of the preparation of financial information;
- coordinating information systems used for the preparation of financial and accounting data;
- reviewing subsidiaries' financial information;
- preparing financial information for the Group's consolidated financial statements.

The consistency of the Group's financial statements is guaranteed by the use of the same accounting standards and a single chart of accounts by all Group entities. These standards and this chart of accounts take into account the specific characteristics of the subsidiaries' various businesses. They are defined by the Group Accounting and Standards Department, which has sole authority to modify them.

This consistency is then ensured by the coordinated management of the information systems which combine to produce the financial information for each subsidiary of the Group. The reporting and accounts consolidation processes are standardized and unified by the use of a single software program. Also, based on a software package recommended by the Group, the activities have developed integrated management systems, deployed at almost all of their industrial, Research and Development and administrative sites, thus contributing to the control of information necessary to prepare the financial statements.

Consolidated Group financial information is prepared for the following key processes:

- weekly cash reporting;
- monthly reporting;
- interim consolidated reporting;
- annual budget.

These four processes apply to all subsidiaries controlled by OPmobility SE.

Financial reporting and control procedures

The accounting function in the OPmobility group, historically decentralized in subsidiaries, is currently structured around Country Clusters for the production of statutory financial statements and Group reporting. These Clusters, placed under the authority of a Country Accounting Manager, are responsible for the quality, compliance and consistency of the accounts. They are supported by regional hubs that are gradually taking over transactional accounting. The first level of control and analysis of the financial statements is thus the responsibility of the Clusters that have already been deployed, and if not, of each subsidiary in countries where the new organization is not yet in place. It is supplemented by a second one at the central level in each activity. Third-tier controls are performed by the Finance Department.

Reporting is done on a monthly basis. It is submitted to the Senior Executives eight business days after the close of the monthly accounts and is reviewed at the Executive Committee meeting. The reporting package comprises in particular an income statement broken down by function, with an analysis of production costs, overheads, and Research and Development expenditure. It also includes a full cash flow statement, business forecasts for the subsequent three months and a set of environmental and safety indicators. The information is prepared at Group, activity and subsidiary level. The reporting provides comparisons between the various items: monthly actual, year-to-date actual compared with prior-year actual and current year budget. It provides an analysis of material differences.

The budget process begins in September each year. Prepared by each subsidiary and consolidated at the Group Activities level, it is submitted to the Senior Executives in November and validated by end-November before being presented to the Board of Directors of OPmobility SE. The budget comprises an income statement, cash flow statement and data concerning capital employed by subsidiary and by activity for the year N+1.

"Revised" forecasts are regularly produced to allow remedial measures to be made with a view to ensuring that initial budget targets are met. They also allow the Senior Executives to report reliably on changes in the situation.

The budget is based on the rolling strategic and financial plan, approved each year by the Senior Executives. It includes income statement and balance sheet projections for the four years following the fiscal year in progress. It also takes into account the sales, industrial and financial strategies of the Group and its activities.

Regarding cash management, OPmobility SE is responsible for managing the medium-term financing requirements of all the subsidiaries controlled by the Group. OPmobility Finance covers short-term financing needs. Through the latter, the Group centralizes its cash management and has set up a daily cash-pooling and netting system for all Group subsidiaries in all countries where local rules allow this practice. In addition, intragroup receivables and payables are netted monthly. In this way, it manages funding streams and verifies cash positions on a daily basis.

In general, subsidiaries cannot negotiate external financing arrangements without the prior authorization of the Group's Central Treasury.

OPmobility SE is also responsible for controlling all foreign exchange risk and interest rate hedging transactions.

Cash reports are sent to the Senior Executives on a weekly basis. They include an analysis of the cash position of each activity, and of the Group, together with comparisons with the prior year and the budget for the current year.

No material incidents or significant changes occurred in 2025 that could have compromised the effectiveness of the internal control system described above.

Work planned in 2026

Committed to a process of continuous improvement of its internal control system, OPmobility SE will supplement certain procedures in order to make them more relevant, on the one hand, and to facilitate their appropriation by operational staff, on the other. This approach, in which the Risk Management Department and Internal Control Department are fully involved, covers our internal control procedures, accounting and financial procedures, and risk management procedures.

The Internal Audit Department plans to carry out 25 assignments in 2026.

To improve the internal control and risk management system, the Company will continue to apply the procedure for tracking progress on implementing recommendations from the internal audit assignments. In all of its segments, the Company will supplement the Internal Control review process (level 2 controls) introduced in 2023 with new controls. These reviews are undertaken using dedicated Internal Control resources in the business groups and at Group level.

3. Corporate governance

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The information presented in this section constitutes the report of the Board of Directors on corporate governance prepared in accordance with the provisions of Articles L. 225-37 et seq., L. 22-10-9 and L. 22-10-10 of French Commercial Code. This report was presented to the Audit Committee, the Appointments and CSR Committee and the Compensation Committee for the sections that fall under their areas of responsibility. Thereafter it was approved by the Board of Directors at its meeting of February 24, 2026.

It describes in particular the conditions for the preparation and organization of the work of the Board of Directors, including in particular the organizational principles guaranteeing a balance of powers. It also includes the Board's diversity policy. The components of the compensation of directors are also specified there, as well as the transactions in OPmobility shares declared by the directors in 2025 and the compensation policy pursuant to the aforementioned provisions of the French Commercial Code.

3.1 Composition and conditions for the preparation and organization of the work of the Board of Directors

3.1.1 Composition of the Board of Directors

3.1.1.1 Main rules relating to the composition of the Board of Directors

Directors appointed by the General Meeting of Shareholders

Pursuant to article 11 of the Company's bylaws and in accordance with the provisions of Articles L. 225-17 and L. 22-10-6 of the French Commercial Code, the OPmobility SE Board of Directors is composed of three to eighteen members, it being specified that the directors representing the employees are not taken into account when determining the minimum and maximum number of directors.

Directors are appointed by the General Meeting of Shareholders on the proposal of the Board of Directors, which in turn receives recommendations from the Appointments and CSR Committee. Directors are appointed by the General Meeting for three-year terms expiring at the close of the General Meeting called during the year in which their term expires to approve the accounts for the previous fiscal year. They may be re-elected and may be dismissed at any time by the General Meeting.

In the event of one or more seats becoming vacant due to death or resignation, the Board of Directors may, between two General Meetings, make provisional appointments in accordance with the legal provisions in force.

The directors proposed by the Board of Directors on the recommendation of the Appointments and CSR Committee and appointed by the General Meeting are selected in accordance with the balance and diversity policy as described in this section, and, in the case of independent directors, in accordance with the selection process described in section 3.1.1.3 below.

Directors representing employees

In accordance with applicable legal provisions, directors representing employees are appointed in accordance with the terms and conditions pursuant to Article 11 bis of the Company's bylaws. When the number of directors is equal to or less than eight, the Board includes one director representing employees appointed by the Group Works Council and, when the number of directors is greater than eight, a second director representing employees is appointed by the European Works Council, the latter appointment being made within six months of exceeding the eight-director threshold.

The rules applicable to directors appointed by the General Meeting of Shareholders described above relating to their term of office and its renewable nature apply to directors representing employees, it being specified that their term of office ends after three years.

In the event of a vacancy in the seat of a director representing employees for any reason whatsoever, the vacant seat shall be filled in accordance with the same procedure that led to the appointment of the director representing employees whose seat is vacant.

Should the number of directors appointed by the General Meeting of Shareholders fall to eight or less, the term of office of the second director representing employees appointed by the European Works Council will be maintained until its expiry.

3.1.1.2 Balance of the composition of the Board of Directors

The balance of powers within the Board of Directors is based mainly on its consistent composition, the role of its Chairman and the qualities of its directors.

A balanced composition is also ensured by the presence of newly appointed members and more senior members, bringing fresh perspectives to the Board's discussions while ensuring consistency in long-term decision-making.

Each member of the Board of Directors of OPmobility SE is involved in the discussions and is a source of proposals. The diversity and complementarity of the directors' experience (managerial, financial, non-financial including ESG, digital, industrial, etc.) enables a rapid and in-depth understanding of OPmobility's development challenges.

At December 31, 2025, the Company's Board of Directors was composed of thirteen members, including two directors representing the employees and a panel of two censors:

- 11 directors elected by the General Meeting of Shareholders in accordance with the provisions of the French Commercial Code, including the Chairman of the Board of Directors (Mr. Laurent Burelle) and the Chief Executive Officer (Ms. Félicie Burelle);
- 2 directors representing employees appointed in accordance with the provisions of Articles L. 22-10-6 et seq. of the French Commercial Code.

The General Meeting of April 24, 2025 renewed the term of office of Ms. Elisabeth Ourliac.

At December 31, 2025, the Board of Directors comprised five independent directors (see section 3.1.1.5); the percentage of independent directors was 45%. These independent directors fulfill their role well, given their profile and experience. They hold high-level responsibilities in international groups, which enables them to understand all aspects of the OPmobility Group's activities, to inform discussions and to interact effectively with Senior Executives. It is specified here that, in accordance with the AFEP-MEDEF Code, the number of directors representing employees is not included in the calculation of the percentage of independent directors.

In accordance with the provisions of Article L. 225-17 of the French Commercial Code, which establishes a principle of balanced representation of women and men on Boards of Directors, the Board of Directors of OPmobility SE comprises seven female directors out of thirteen. For the assessment of the proportion of women and men on the Boards of Directors, Order no. 2024-934 of October 15, 2024 on a better balance between women and men among the directors of listed companies provides that directors representing employees who are not elected by the General Meeting are not taken into account. As the Board of Directors of OPmobility SE includes two directors representing employees at December 31, 2025, the assessment is made on the basis of eleven directors, of whom six are women, i.e. 55%.

Furthermore, OPmobility SE complies with the principle of balanced representation of women and men among directors representing employees, established by Order no. 2024-934 of October 15, 2024.

3.1.1.3 Diversity policy applied to the Board of Directors: profiles, experience and expertise of current directors

The Board of Directors is committed to promoting diversity in its composition and within its Committees regarding gender, nationality, qualifications, professional experience and age of its members. OPmobility sees diversity as a lever for improving the Group's performance. This diversity policy is also integrated, more generally, into the Group's management bodies (see chapter 4, section 4.3 "Social Information").

The diversity policy described below is the one adopted by OPmobility SE within its Board of Directors.

The Board of Directors of OPmobility SE is committed to diversifying the profiles of its directors in order to ensure its proper functioning and the quality of its discussions, to protect the interests of the Company, its shareholders and, more generally, its stakeholders, and to address the challenges facing the Group.

Diversity within the Board is also a key factor in ensuring the necessary objectivity and independence from Senior Executives and from any particular shareholder or group of shareholders.

The directors making up the Board of Directors at December 31, 2025 come from different backgrounds and bring to the Group their experience and skills in various economic, industrial, technological and financial fields as well as in sustainability.

SUMMARY TABLE OF THE DIVERSITY POLICY APPLIED TO THE BOARD OF DIRECTORS

Criteria	Policy and target objectives	Implementation methods and position at December 31, 2025
Age and length of service of directors	Seeking a generational balance in compliance with the Internal Rules of the Board and the Company's bylaws: Limitation of the number of directors over the age of 75 to half of the directors.	The directors of OPmobility SE are between 43 and 78 years old, with an average age of 59. The Board considers that its composition is balanced, with directors having a historical knowledge of OPmobility and directors who have joined the Board more recently.
Gender parity	- Compliance with the French "Copé-Zimmermann" law of January 27, 2011 on gender balance on boards of directors and supervisory boards, imposes a minimum quota of 40% of directors of the same gender in these bodies. - Compliance with the order of October 15, 2024 transposing the "Women on Boards" directive, which extends the gender balance mechanism to directors representing employees. - Respect for gender balance on the Committees.	The Board of Directors of OPmobility SE has a gender ratio of 55% women and 45% men. The obligation to comply with gender balance in the composition of the panel of employee directors has been met. Two Committees out of three are chaired by a woman (Audit Committee and the Appointments and CSR Committee).
Nationality	Recruitment of international profiles: - Seeking directors of foreign nationality or international culture. - Seeking directors with international experience.	The Board has four different nationalities (Germany, United States, France, Slovakia) and the majority of Board members have an international background and/or responsibilities.
Qualifications and professional experience	- Seeking complementary directors' experiences. - Definition of a core of skills and expertise shared by all directors. - Highly sought-after skills in line with OPmobility's strategy and development objectives.	The Appointments and CSR Committee has identified a set of skills and expertise within the Board.

PROCESS FOR SELECTING DIRECTORS

The Board of Directors regularly reviews its composition, particularly in the context of the appointment (or co-option) or renewal of the terms of office of directors, as well as during the annual assessment process relating to its operating procedures, composition and organization.

The appointment of directors, put to the vote of the General Meeting, is subject to a transparent selection process.

When one or more directors' seats become vacant, and after considering the size of the Board of Directors, the Appointments and CSR Committee, together with the Chairman of the Board of Directors, defines the profile(s) sought, having regard in particular to the diversity policy and to ensure that the composition of the Board of Directors is in line with the Group's activities, challenges and strategic orientations, as well as with the rule of gender balance.

The skills matrix includes in particular the following criteria:

- management skills acquired in large French or foreign international companies;
- knowledge of the Group or its division sector;
- professional experience;
- financial and accounting expertise;
- CSR, R&D and digital skills;
- availability and commitment to perform their office.

Based on these profiles, the Chairwoman of the Appointments and CSR Committee, together with the Chairman of the Board of Directors, organizes the search and selection process for new independent directors, with, where appropriate, assistance from an external firm. Candidates are interviewed at the end of the process with a view to making a recommendation to the Board. During these interviews, the Appointments and CSR Committee ensures in particular the independence, availability and motivation of the prospective candidate(s) and their adherence to the Group's values.

Composition and conditions for the preparation and organization of the work of the Board of Directors

The replacement of directors appointed by the General Meeting whose position has become vacant during their term of office due to death or resignation is subject to the legal and regulatory provisions in force, it being specified that these provisions are not applicable in the event of a vacancy for any reason whatsoever of the seat of a director elected by the employees.

Thanks to the selection work by the Appointments and CSR Committee and the Board of Directors, the General Meeting can appoint responsible directors, able to exercise their total freedom of judgment and participate independently in the work and the collegial decisions of the Board as well as the activities of the Committees. The balance of powers put in place within the Board allows its members to exercise independent judgment with the presence of:

- the Chief Executive Officer, who enhances the work and discussions of the Board;
- the Chairman of the Board, who is responsible for developing a regular and trusting relationship between the Board and Senior Executives, particularly given his expertise in governance issues and the quality of his exchanges with the Chief Executive Officer, based on a relationship of trust;
- directors who are particularly concerned about the long-term interests of the Company;
- five independent directors with a high level of experience, independence of mind, perspective and freedom of speech;
- two directors representing employees who have in-depth knowledge of the Company.

3

1	2	3	4	5
Profile	Applications: Work of the Appointments and CSR Committee	Selection: Recommendations of the Appointments and CSR Committee	Proposed appointments: Decision of the Board of Directors	Appointments: Vote at the General Meeting
• Review of expiring terms of office or resignations • Definition of the profile sought, with regard to: • skills and expertise ensuring the complementarity of directors • professional and personal qualities • laws establishing gender parity • Analysis, where applicable, of the profiles of the candidates presented by a member of the Board of Directors representing a significant portion of the Company's share capital and/or voting rights	• Proposed reappointments • Proposal for external recruitment • Selection of a recruitment firm if necessary • Discussions and debate within the Appointments and CSR Committee • Establishment of a list of candidates to be submitted	• Discussion of proposed profiles: suitability for identified needs, verification of compliance with AFEP-MEDEF Code recommendations (multiple offices, independence criteria, skills) • Individual interviews with the Chairman of the Board of Directors and the members of the Appointments and CSR Committee • Discussions at committee meetings with a view to making a recommendation to the Board of Directors, the Chairman of the Board of Directors may participate in meetings of the Appointments and CSR Committee, in accordance with the AFEP-MEDEF Code	• Proposed reappointments • Proposed appointments of new directors • Decisions to co-opt new directors • Drafting of the draft resolutions to be submitted to the General Shareholders' Meeting	• Appointment of new directors • Renewal of the terms of office of directors • Ratifications of the co-option of new directors decided by the Board of Directors

When joining the Board of Directors, each director receives a copy of the Board's Internal Rules, the bylaws of OPmobility SE, the Stock Market Ethics Charter and the Charter on identification and assessment of related-party agreements and unrestricted agreements. This corpus of rules adopted by the Company serves as a reference for the directors regarding the level of requirements

expected by OPmobility SE. As soon as they take office, directors also receive support in the form of personalized discussions with the Chairman of the Board of Directors, the Chief Executive Officer, the Chairmen of the Committees and the Board Secretary. Training is also offered to directors, particularly in terms of CSR, and directors who so wish can benefit from personalized support.

At December 31, 2025, the main characteristics of the composition of the Board of Directors were as follows:

59 years
average age of
directors



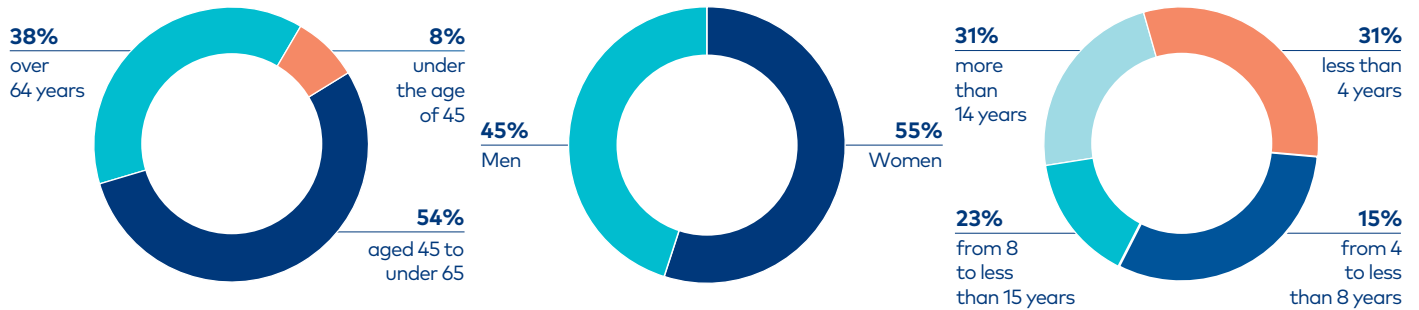
55%
women directors



45%
independent
directors



BREAKDOWN BY AGE – GENDER BREAKDOWN – LENGTH OF SERVICE



Qualifications and professional experience of the directors in office

The Board of Directors is committed to promoting gender equality and diversity in its composition regarding the qualifications, professional experience, nationality and age of its members. All directors bring the following qualities to the Board of Directors:

Strategic vision	Sense of innovation and entrepreneurial dimension
Quality of judgment	International openness
Ethics	Defense of the Group's interests

The directors have additional experience (international, financial, industrial, commercial expertise, etc.), with some having past in-depth knowledge of OPmobility SE and its environment.

Regarding directors' professional qualifications and experience, the Board's objective is to ensure that its composition is appropriate to the activities of OPmobility SE, the challenges raised and its strategic orientations, thus contributing to the quality of the Board's decisions. The subjects dealt with by the Board of Directors are becoming more complex, such as ESG issues, which are part of OPmobility's strategy. It is therefore essential for the Board to continue to rely on competent directors who are committed to sustainability challenges.

The wide range of directors' experiences should enable the Board to address ESG issues in a collegial manner and to analyze them with

the help of internal and external experts. Thus, the Group's climate strategy requires the support of experts in the climate science field to be able to examine the strategic implications of the main decarbonization levers identified, such as the supply chain strategy with regard to supplier commitment.

The matrix below summarizes the diversity and complementarity of the skills available on the date of publication of this Universal Registration Document. This matrix is monitored and reviewed by the Appointments and CSR Committee and the Board of Directors, in particular to determine the profiles to be identified in the context of changes in Board composition. In this context, the Committee ensures that it incorporates a forward-looking vision, from short- to medium- and long-term in the development of skills, in line with the Company's strategic orientations, by complementing or strengthening those already present on the Board.

List of skills	Senior Executives	Digital, Innovation, New technologies	Industry sector	International profile	CSR	Finance, Audit	Automotive sector	Human Resources	Knowledge of the Group
Laurent Burelle	✓		✓	✓	✓	✓	✓	✓	
Félicie Burelle	✓	✓	✓	✓		✓	✓	✓	
Gonzalve Bich	✓	✓	✓	✓		✓		✓	
Anne-Marie Couderc	✓		✓		✓			✓	
Virginie Fauvel	✓	✓			✓	✓			
Vincent Labruyère	✓	✓		✓		✓			✓
Paul Henry Lemarié	✓		✓			✓	✓		✓
Lucie Maurel Aubert	✓				✓	✓			
Alexandre Mérieux	✓	✓	✓	✓	✓			✓	
Cécile Moutet				✓					✓
Élisabeth Ourliac			✓	✓		✓			
Amandine Chaffois			✓		✓		✓		✓
Martin Krivan			✓	✓			✓		✓
Percentage of directors with the skills	77%	38%	77%	62%	54%	62%	38%	31%	54%

SUMMARY PRESENTATION OF THE BOARD OF DIRECTORS AT DECEMBER 31, 2025

									Study committees		
First and last name	Age	Male/ Female	Nationality	No. of offices and positions in listed companies ⁽¹⁾	Date of initial appointment	End of current term	Length of service on the Board as a director	Audit	Appointments and CSR	Compensation	
Chairman of the Board of Directors											
 Laurent Burelle	76	M		1	06/18/1981	2027	44				
Senior Executives											
 Félicie Burelle	46	F		2	04/27/2017	2026	8				
Independent directors ⁽²⁾											
 Gonzalve Bich	46	M		1	12/06/2023	2027	2			•	
 Virginie Fauvel	51	F		1	04/26/2023	2026	3		•		
 Lucie Maurel Aubert	63	F		1	12/15/2015	2027	10	•	★		
 Alexandre Mérieux	51	M		1	04/26/2018	2027	7			★	
 Élisabeth Ourliac	66	F		0	12/07/2022	2028	3	★			
Non-independent directors											
 Anne-Marie Couderc	75	F		2	07/20/2010	2027	15		•	•	
 Vincent Labruyère	75	M		0	05/16/2002	2026	23	•			
 Paul Henry Lemarié	78	M		1	06/26/1987	2027	38				
 Cécile Moutet	52	F		0	04/27/2017	2026	8				
Directors representing employees											
 Amandine Chaffois	45	F		0	07/04/2019	2028	6			•	
 Martin Krivan	43	M		0	06/20/2024	2028	1				
Censors and Honorary Chairman											
 Jean Burelle, Censor and Honorary Chairman	86	M		1	02/17/2021	2027	5				
 Prof. Dr. Bernd Gottschalk, Censor	82	M		0	07/24/2023	2027	2				

(1) Number of offices, excluding OPmobility SE, held in listed companies.

(2) Independence within the meaning of the AFEP-MEDEF Code criteria

• Member of the Committee ★ Chairman of the Committee

CHANGES IN THE COMPOSITION OF THE BOARD OF DIRECTORS AND ITS SPECIALIZED COMMITTEES IN 2025

	Departure	Appointments/Co-options/ Ratifications of co-options	Renewal
Board of Directors	Laurent Favre (11/6/2025)	Félicie Burelle (Chief Executive Officer - 11/07/2025)	Élisabeth Ourliac (04/24/2025)
Audit Committee			Élisabeth Ourliac (02/19/2025)

Two directors representing employees

Two directors representing employees have been members of the Board of Directors since 2019. With a particular viewpoint linked to their knowledge of the business, they provide additional insight and enhance the quality of the Board's discussions through their ability to understand the Group's interests and define its risks in their capacity as employees. The directors representing the employees enrich the discussions of the Board of Directors in the service of a sustainable and long-term governance of the Company.

Amandine Chaffois, appointed by the France Group Works Council, is the Group's Global Vice President of Research and Software Innovation

Martin Krivan, appointed by the European Works Council, serves as Manufacturing Manager for the Exterior & Lighting business group in Slovakia, the Czech Republic and Poland.

Directors representing OPmobility employees are entitled to training and are offered an individualized program to enhance their knowledge of the company, understand their rights and obligations as directors and, if necessary, prepare them for membership on a specialized Board committee.

The terms of office of Amandine Chaffois and Martin Krivan were renewed in 2025 for a new three-year term. Amandine Chaffois and Martin Krivan receive compensation as members of the Board of Directors in accordance with the same distribution rules as the other directors and censors. The components of their compensation as employees are not published.

LIST OF OFFICES AND POSITIONS OF DIRECTORS AND CENSORS HELD DURING THE FISCAL YEAR ENDED DECEMBER 31, 2025

**Laurent Burelle**

Chairman of the Board of Directors of OPmobility SE and Chairman
Chief Executive Officer of Burelle SA

BIOGRAPHY

Laurent Burelle is a graduate of the Federal Institute of Technology (ETH) in Zurich, and holds a Master of Science Degree in Chemical Engineering from the Massachusetts Institute of Technology (MIT).

He began his career with the Plastic Omnium Group, now named OPmobility, as a production engineer and assistant to the director of the Langres plant.

In 1977, he was appointed Chief Executive Officer of Plastic Omnium SA in Valencia (Spain). He was Director of the Environment Division from 1981 to 1988 before becoming Vice-Chairman and Chief Executive Officer of Compagnie Plastic Omnium, since renamed OPmobility SE, in 1988, and then Chairman and CEO in 2001, a position he held until December 31, 2019. On this date, the functions of Chairman of the Board of Directors and Chief Executive Officer were separated. Laurent Burelle has been Chairman of the Board of Directors of OPmobility SE since January 1, 2020, and Chairman and CEO of Burelle SA since January 1, 2019.

Laurent Burelle has been Chairman of AFEP (Association Française des Entreprises Privées) from 2017 to 2023. Laurent Burelle is also a director-founder of the Jacques Chirac Foundation.

Laurent Burelle is a Grand Officier de l'Ordre National du Mérite and Commandeur de la Légion d'Honneur.

Nationality: French

Business address:

OPmobility
1, allée Pierre Burelle
92300 Levallois-Perret

First appointment:

06/18/1981

End of current term:

2027

Shares held at 12/31/2025:

164,000

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND ASSOCIATIONS			
Burelle SA	Chairman and CEO	●	●
Sofiparc	Chairman and Chief Executive Officer (until June 2025) Chairman of the Board of Directors (since April 2025)		●
Sofiparc Hotels	Chairman		●
Burelle Participations	Director		●
Jacques Chirac Foundation (association)	Director – Founder		
INTERNATIONAL COMPANIES			
Plastic Omnium Holding (Shanghai) Co. Ltd (China)	Director		●
Sogec 2 (Belgium)	Managing Director		
Compagnie Financière de la Cascade SA (Belgium)	Chairman of the Board of Directors Managing Director		
Skills related to OPmobility SE's strategy and development objectives			
• Knowledge of the OPmobility Group • General management experience	• Knowledge of the automotive industry • International profile	• Financial expertise • Industrial expertise • ESG expertise, of which Governance	



Félicie Burelle

Chief Executive Officer of OPmobility SE

BIOGRAPHY

Félicie Burelle graduated from the ESCE Business School and holds a graduate degree in Business-Finance from South Bank University of London and an MBA from the Instituto de Empresa (IE) Business School of Madrid.

After beginning her career in 2001 within the Plastic Omnium Group, since renamed OPmobility, as Accounting Manager of a subsidiary of the Auto Exteriors Division in Spain (Madrid), Félicie Burelle joined the Mergers & Acquisitions Department of Ernst & Young Transaction Services in 2005. In 2010, she rejoined Compagnie Plastic Omnium, since renamed OPmobility SE, and took over the Strategic Planning and Commercial Coordination Department of the Auto Exteriors Division. She also became member of the Executive Committee of this Division.

Félicie Burelle has been a member of the Burelle SA Board of Directors since 2013.

In 2015, she was appointed Strategy and Development Director of OPmobility SE and has been member of the Executive Committee since then.

Appointed Managing Director of OPmobility SE on January 1, 2020, Félicie Burelle has been Chief Executive Officer since November 2025.

Félicie Burelle is a Chevalier de l'Ordre National du Mérite and a Chevalier de la Légion d'Honneur.

Nationality: French

Business address:
OPmobility
1, allée Pierre Burelle
92300 Levallois-Perret

First appointment:
04/27/2017

End of current term:
2026

Shares held at 12/31/2025:
43,366

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES			
Burelle SA	Director	●	●
Burelle Participations	Director		●
OPmobility Exterior Holding	Chairwoman and Chief Executive Officer (since November 2025) Director		●
OPmobility Lighting Holding	Chairwoman (since November 2025)		●
OPmobility C-Power Holding	Chairwoman (since November 2025)		●
CIC Lyonnaise de Banque	Director		
OPmobility Software House	Chairwoman (since November 2025) Member of the Supervisory Committee (until May 2025)		●
OPmobility Finance	Co-Manager (since November 2025)		●
OPmobility Ventures	Chief Executive Officer (since July 2025)		●
Bouygues S.A.	Director	●	
Caisse Fédérale de Crédit Mutuel	Director		
Perspective and Innovation Foundation	Director (since November 2025)		
INTERNATIONAL COMPANIES			
Compagnie Financière de la Cascade SA (Belgium)	Director		
OPmobility H2-Power Holding Belgium	Director		●
Plastic Omnium Holding (Shanghai) Co. Ltd	Vice-Chairwoman of the Board of Directors (until December 2025) Chairwoman of the Board of Directors (since December 2025)		●
Plastic Omnium Re. AG (Switzerland)	Chairwoman of the Board of Directors		●
OPmobility Holding Germany GmbH	Manager (since November 2025)		●
OPmobility Holding USA, Inc.	Director, President & CEO (since November 2025)		●
Yangfeng Plastic Omnium Automotive Exterior Systems Co., Ltd.	Director (since November 2025)		●
Skills related to OPmobility SE's strategy and development objectives			
- General management experience - Knowledge of the OPmobility Group		- Knowledge of the automotive industry - Financial expertise - International profile	- CSR expertise - Digital/New technologies - Industrial expertise



Gonzalve Bich

Company Director

BIOGRAPHY

Gonzalve Bich is a graduate of Harvard University, where he obtained a Bachelor of Arts in History in 2001.

He began his career in management consulting at Deloitte, before joining the BIC group in 2003. Over the following years, he held various operational and management positions in several geographic regions and business lines within the group. In 2018, he became manager of the BIC family business, a position he held until the end of 2025. Today, he advises several large international private equity funds on their investments in the consumer and manufacturing sectors.

Until March 2024, Gonzalve Bich was also Chairman of Enactus, an international organization that encourages tomorrow's leaders to use innovation and business to build a more sustainable world.

He also sits on the International Advisory Board of EDHEC Business School.

Nationalities:

American & French

Business address:

BIC Way Shelton CT, USA

First appointment:

12/06/2023

End of current term:

2027

Shares held at 12/31/2025:

900

Companies and associations	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES			
BIC SA	Chief Executive Officer (until end 2025), Director	●	
BIC International Development SAS	Chairman		
EDHEC Business School	Director (International Advisory Board)		
FOREIGN COMPANIES AND ASSOCIATIONS			
Cello Writing Instruments & Containers Pvt Ltd (India)	Director		
Cello Pens Pvt Ltd (India)	Director		
Pentek Pens & Stationery Pvt Ltd (India)	Director		
BIC - Cello Exports Pvt Ltd (India)	Director		
BIC U.K. Ltd (Great Britain)	Director		
Weber LLC (USA)	Director		
BIC International Co. (USA)	Chairman Chief Operating Officer and Director		
Stewardship Foundation (USA)	Director		
Skills related to OPmobility SE's strategy and development objectives			
• General management experience	• Financial expertise	• Digital/New technologies	
• Human Resources/Labor relations	• International profile	• Industrial expertise	



Anne-Marie Couderc

Director and Chairwoman of the Appointments and Compensation Committee of Ipsos

BIOGRAPHY

After starting her professional career in 1973 as an attorney in Paris, Anne-Marie Couderc joined the Hachette Group in 1982 as Deputy Corporate Secretary. She then became the Group's Deputy Chief Executive Officer in 1993.

A Paris city councilor, then Deputy Mayor and member of Parliament for Paris, she was appointed Secretary of State for Employment in the office of the Prime Minister in 1995, then Minister attached to the Ministry of Labor and Social Affairs with responsibility for employment until 1997.

At the end of 1997, Anne-Marie Couderc was appointed Chief Executive Officer of Hachette Filipacchi Associés and, from 2006 to 2010, General Secretary of Lagardère Active (press and audiovisual activities). From 2011 to 2017, she was Chairwoman of the Presstalis group (press distribution business). Anne-Marie Couderc was Chairwoman of the Board of Directors of Air France-KLM from 2018 to 2025, when she was appointed Honorary Chairwoman.

Since 2025, Anne-Marie Couderc has been a Director and Chairwoman of the Appointments and Compensation Committee of Ipsos.

Anne-Marie Couderc is an Officier de la Légion d'Honneur and a Commandeur de l'Ordre National du Mérite.

Nationality: French

Business address:

Air France KLM
7 rue du Cirque
75008 Paris

First appointment:

07/20/2010

End of current term:

2027

Shares held at 12/31/2025:

1,350

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND FOUNDATIONS			
Ipsos	Director and Chairwoman of the Appointments and Compensation Committee	●	
Transdev	Director Member of the Audit Committee Member of the CSR Committee		
Ramsay – Générale de Santé	Director Chairwoman of the Compensation Committee Member of the Audit and Risk Committee	●	
C.E.S.E	Member		
Veolia Foundation	Director		
Air France KLM	Chairwoman of the Board of Directors (until June 2025)	●	
Skills related to OPmobility SE's strategy and development objectives			
• General management experience • Industrial expertise		• CSR expertise • Human Resources/Labor relations	



Virginie Fauvel

Chairwoman and Chief Executive Officer of the Harvest Group

BIOGRAPHY

An engineer by training, a graduate of the École des Mines de Nancy, Virginie Fauvel began her career at Cetelem in 1997, where she worked in risk forecasting. There, she discovered the world of digital technology and its ability to change industry and the economy.

In 2008, Virginie Fauvel took over management of online banking and created Hellobank!

In 2013, she joined Allianz as a member of the Management Committee, where she led a digital transformation, before joining the Management Board of Euler Hermes in 2018.

In 2020, she became Chairwoman of the Board of Directors of Harvest SAS, a software publisher specializing in financial and wealth advisory activities. She has co-chaired the Digital and Innovation Commission of MEDEF since 2023.

Nationality: French

Business address:
Harvest
5 rue de la Baume
75008 Paris

First appointment:
04/26/2023

End of current term:
2026

Shares held at 12/31/2025:
900

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES			
Harvest SAS	Chairwoman and CEO		
Pernod Ricard	Director Member of the Appointments and Governance Committee (since December 2025) Member of the Strategy Committee (until December 2025)	●	
CERES	Chairwoman and CEO		
Medef	Co-Chairwoman of the Innovation and Digital Commission		
Numeum	Director		
Les Transformers	Vice-Chairwoman (until December 2025)		
Skills related to OPmobility SE's strategy and development objectives			
- General management experience - Digital/New technologies - Financial expertise - CSR expertise			



Vincent Labruière

Chairman of the Labruière Group

BIOGRAPHY

An engineering graduate of ETH Zurich (Swiss Federal Institute of Technology), Vincent Labruière started his career in 1976 with Établissements Bergeaud Mâcon, a subsidiary of Rexnord Inc. (USA), manufacturer of equipment for the preparation of materials.

In 1981, he became head of Imprimerie Perroux, a printer of checkbooks and bank forms, which he diversified in 1985 by creating DCP Technologies, a subsidiary specializing in credit card manufacture and encoding.

In 1989, he founded the SPEOS Group, specialized in desktop publishing and electronic archiving of management documents and the manufacture of means of payment, which he sold to the Belgian Post Office in 2001.

Vincent Labruière then became Chief Executive Officer and later Chairman of the Management Board, and subsequently Chairman of the Supervisory Board of the Labruière Group, a family-owned company operating vineyards in France and the USA, which also operates in commercial real estate, hotels and growth capital in France and abroad.

Nationality: French

Business address:

Labruière Group
70, avenue Édouard-Herriot
71009 Mâcon

First appointment:

05/16/2002

End of current term:

2026

Shares held at 12/31/2025:

8,532

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES			
Groupe Labruière	Chairman of the Supervisory Board		
Société Financière du Centre	Chairman		
SC Domaine Jacques Prieur Meursault	Manager		
Skills related to OPmobility SE's strategy and development objectives			
• Knowledge of the OPmobility Group • General management experience • Digital/New technologies	• Financial expertise • Industrial expertise	• International profile	



Paul Henry Lemarié

Chairman of the Board of Directors of Burelle Participations

BIOGRAPHY

Paul Henry Lemarié holds a doctorate in physics from University of Paris-Orsay and a post-graduate degree (Diplôme d'Études Approfondies [DEA]) in Management and Finance from University of Paris-Dauphine.

After completing a doctorate in physics at CEA, he began his career in the Finance Department of Paribas bank in 1973. He then joined Sofresid, an engineering group (steel, mining, offshore), before moving to the Plastic Omnium Group in 1980 as Head of the 3P (Performance Plastics Products) Division. In 1985, he became Chairman of the Automotive Division. In 1987, he was appointed Chief Operating Officer of Compagnie Plastic Omnium SE (since renamed OPmobility SE), then Chief Executive Officer in 1988 and Managing Director from 2001 to December 31, 2019. He was appointed Chief Executive Officer of Burelle SA in April 1989, then Managing Director from 2011 until December 31, 2020.

Paul Henry Lemarié was Chairman and Chief Executive Officer of Burelle Participations from 2021 to 2023, then became Chairman of the Board of Directors in 2024.

Nationality: French

Business address:
Burelle Participations
42, rue Paul-Vaillant Couturier
92300 Levallois-Perret

First appointment:
06/26/1987

End of current term:
2027

Shares held at 12/31/2025:
315,900

Companies	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES		
Burelle Participations	Chairman of the Board of Directors	●
Burelle SA	Director	●
Sofiparc	Director	●
INTERNATIONAL COMPANY		
Garamond (Belgium)	Director	
Skills related to OPmobility SE's strategy and development objectives		
• Knowledge of the OPmobility Group • General management experience	• Knowledge of the automotive industry • Financial expertise	• Industrial expertise



Lucie Maurel Aubert

Chairwoman of the Board of Directors of Rothschild Martin Maurel

Vice-Chairwoman of the Supervisory Board of Rothschild & Co

BIOGRAPHY

After starting her career in 1985 as a business attorney in the law firm Gide Loyrette Nouel, Lucie Maurel Aubert joined, in 2002, the family bank Martin Maurel, of which she has been a director since 1999.

In 2007, Lucie Maurel Aubert was appointed Managing Director of Compagnie Financière Martin Maurel, followed by Vice-Chairwoman and Managing Director in 2011. In 2013, she was appointed Chief Executive Officer of Banque Martin Maurel.

Since 2020, Lucie Maurel Aubert has been Vice-Chairwoman of the Supervisory Board of Rothschild & Co and Chairwoman of the CSR Committee.

Since 2023, Lucie Maurel Aubert has been Chairwoman of the Board of Directors of Rothschild Martin Maurel.

Lucie Maurel Aubert is a Chevalier de la Légion d'Honneur and Officier de l'Ordre National du Mérite.

Nationality: French

Business address:
Rothschild Martin Maurel
29, avenue de Messine
75008 Paris

First appointment:
12/15/2015

End of current term:
2027

Shares held at 12/31/2025:
910

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND ASSOCIATIONS			
Rothschild Martin Maurel	Chairwoman of the Board of Directors		
Rothschild & Co	Vice-Chairwoman of the Supervisory Board		
Association Française des Banques	Vice-Chairwoman		
SNEF	Director		
Robertet	Director	●	
Foundation for the Festival d'Aix en Provence - Academy of Fine Arts	Member of the Board of Directors		
Skills related to OPmobility SE's strategy and development objectives			
- General management experience - CSR expertise		Financial expertise	



Alexandre Mérieux

Executive Chairman and Director of bioMérieux

BIOGRAPHY

Alexandre Mérieux graduated from the University of Lyon-I with a degree in biology and from HEC Montreal Business School.

From 1999 to 2004, Alexandre Mérieux was responsible for marketing in the United States and Europe at Silliker Group Corporation, then Director of Marketing and Business Unit Head.

He has held various operational positions within bioMérieux. Managing Director in 2014 after having headed the Industrial Microbiology unit between 2005 and 2011, and then the Microbiology unit between 2011 and 2014.

He was Chairman and Chief Executive Officer of bioMérieux from 2017 to 2023. On July 1, 2023, he passed on the General Management of bioMérieux and remained Executive Chairman of the company.

Alexandre Mérieux is also Vice-Chairman of the Institut Mérieux and Chairman of Mérieux Développement. He also chairs the Board of Directors at Mérieux NutriSciences Holding.

Nationality: French

Business address:
bioMérieux
376, chemin de l'Orme
69280 Marcy l'Étoile

First appointment:
04/26/2018

End of current term:
2027

Shares held at 12/31/2025:
1,000

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND FOUNDATIONS			
bioMérieux SA	Executive Chairman and Director	●	
Institut Mérieux	Vice-Chairman, Managing Director and director		
Financière Senior Cinqus SAS (formerly Finance Senior Mendel SAS)	Representative of Mérieux Participation 2, director		
Financière Senior Gallus SAS	Director		
Christophe et Rodolphe Mérieux Foundation	Director (until March 2025)		
Mérieux Foundation	Director		
Mérieux Développement SAS	Chairman		
Mérieux Equity Partners	Chairman		
Compagnie Mérieux Alliance	Chief Executive Officer		
Mérieux NutriSciences Holding	Chairman of the Board of Directors		
SCI ACCRA	Manager		
Jacques Chirac Foundation	Director		
Pierre Fabre Foundation	Director		
INTERNATIONAL COMPANY			
bioMérieux Italia Spa (Italy)	Director		
Skills related to OPmobility SE's strategy and development objectives			
- General management experience - Digital/New technologies	- CSR expertise - Human Resources/Labor relations	- Industrial expertise - International profile	



Cécile Moutet

Director of OPmobility SE

BIOGRAPHY

Cécile Moutet has a Specialized Master's degree in Market Research and Marketing Management from NEOMA Business School (formerly ESC Rouen) and from the Institut Européen des Affaires.

She started her career as a communication consultant in the IRMA Communication agency, where she assumed the responsibility of the Client Division, designed press relations campaigns of various groups and organized public relations events.

Between 2006 and 2008, Cécile Moutet was self-employed in Spain as a communications consultant.

In 2009 and 2010, Cécile Moutet worked at IRMA Communication (which became Cap & Cime PR) and coordinated various consulting assignments.

Nationality: French

Business address:

OPmobility
1, allée Pierre Burelle
92300 Levallois-Perret

First appointment:

04/27/2017

End of current term:

2026

Shares held at 12/31/2025:

8,160

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
INTERNATIONAL COMPANY			
Financière Protea SA (Belgium)	Director		
Skills related to OPmobility SE's strategy and development objectives			
• Knowledge of the OPmobility Group • International profile			



Élisabeth Ourliac

Chairwoman of the International Women's Forum France

BIOGRAPHY

Élisabeth Ourliac is a graduate of the Grande Ecole Program of Toulouse Business School, has a law degree from the University of Toulouse and holds a diploma from the Franco-German Chamber of Commerce and the Executive Program from Stanford University School of Business.

Élisabeth Ourliac started her career in an audit firm and then joined Airbus in 1983. After holding several positions of responsibility within the Finance Department, she became Director of Audit in 2000 and then Director of Audit and Risk Management until 2007. In 2008, Élisabeth Ourliac became Director of Commercial Aircraft Business Strategy, where she participated in the establishment of the Airbus final assembly plant on the American continent. From 2016 to 2022, Élisabeth Ourliac has been Vice-President Strategy at Airbus.

Élisabeth Ourliac was Chairwoman of the Board of Directors of the Toulouse School of Management until September 2025 and became Chairwoman of the International Women's Forum France.

Élisabeth Ourliac is a Chevalier de la Légion d'Honneur and an Officier de l'Ordre National du Mérite.

Nationality: French

Business address:

International Women's Forum France
229 rue Saint-Honoré
75001 Paris

First appointment:

12/07/2022

End of current term:

2028

Shares held at 12/31/2025:

900

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES			
International Women's Forum France	Chairwoman		
Toulouse School of Management	Chairwoman of the Board of Directors (until September 2025)		
EO Advisory	Chairwoman		
INTERNATIONAL ASSOCIATION			
International Women Forum (USA)	Vice Chairwoman of the Board of Directors and Director		
Skills related to OPmobility SE's strategy and development objectives			
- Expertise of the Senior Executives - Financial expertise		- Industrial knowledge - International profile	



Nationality: French

Business address:
OPmobility
1, allée Pierre Burelle
92300 Levallois-Perret

First appointment:
07/04/2019

End of current term:
2028

Amandine Chaffois

Director representing the employees of OPmobility SE

BIOGRAPHY

Amandine Chaffois is a graduate engineer from the Institut National des Sciences Appliquées in Lyon and holds a Diploma of Higher Specialized Studies in Purchasing from the Institut d'Administration des Entreprises de Lyon, from which she graduated at the top of her class.

She joined the Plastic Omnium Group (since renamed OPmobility) in 2004 as part of her end-of-studies internship in the Exterior Systems segment in the Plastic Omnium Industries activity. She then held various positions in the purchasing departments in France, Brazil and the USA.

Appointed Director of Launches for Europe in 2018, then Innovation Director for the Exterior Systems segment, Amandine Chaffois has been Group VP Environmental Sustainability since 2021.

Amandine Chaffois was appointed Group VP OP'nsoft in March 2024.

Amandine Chaffois was appointed as an employee director of OPmobility SE by the France Group Works Council. The term of office was renewed for a further three years in 2025.

Skills related to OPmobility SE's strategy and development objectives

- Knowledge of the OPmobility Group
- Industrial expertise
- Knowledge of the automotive industry
- CSR expertise



Nationality: Slovakian

Business address:
OPmobility
Lozorno 995,
SK -900 55 Lozorno, Slovakia

First appointment:
06/20/2024

End of current term:
2028

Martin Krivan

Director representing the employees of OPmobility SE

BIOGRAPHY

Martin Krivan is a graduate engineer of the University of Matěj Bel in Slovakia and holds a Master's degree in International Industrial Project Management from the École Nationale des Arts et Métiers in Cluny, France.

His studies in France led him to integrate French companies with international activities, first within the Dirickx Group, where he was in charge of production performance projects and the restructuring of the administration of the sites located in France, Slovakia and the Czech Republic. He then became Purchasing Manager for the Beijing site in China.

In 2011, Martin Krivan joined OPmobility, and more specifically the Exterior & Lighting business group, in the heart of the R&D center in Bratislava, Slovakia, where he carried out project management assignments, then managed the Manufacturing Process Development team. In 2014, he left for China and OPmobility's R&D sites for the manufacture of composite products, where he spent two years. Since 2021, he has been a member of the Operations Management team, as Deputy Industrial Director for the Czech Republic, Poland and Slovakia Region.

Martin Krivan has been appointed as an employee director of OPmobility SE by the European Works Council. The term of office was renewed for a further three years in 2025.

Skills related to OPmobility SE's strategy and development objectives

- Knowledge of the OPmobility Group
- International profile
- Knowledge of the automotive industry
- Industrial expertise

DIRECTORS' TERMS OF OFFICE AND FUNCTIONS FOR WHICH THE TERM OF OFFICE EXPIRED DURING FISCAL YEAR 2025

Nationality: French

First appointment:
01/01/2020End of term of office:
11/06/2025**Laurent Favre**

Chief Executive Officer of OPmobility SE until November 6, 2025

Companies	Positions and offices	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND ASSOCIATIONS			
OPmobility Exterior Holding	Chairman and CEO (until November 2025)		●
OPmobility C-Power Holding	Chairman (until November 2025)		●
OPmobility Finance	Manager (until November 2025)		●
OPmobility Lighting Holding	Chairman and Chairman of the Supervisory Committee (until November 2025)		●
OPmobility Software House	Chairman and Chairman of the Supervisory Committee (until November 2025)		●
Imerys	Independent director	●	
Franco-German Economic Club (association)	Chairman		
INTERNATIONAL COMPANIES			
OPmobility Holding Germany GmbH	Manager (until November 2025)		●
OPmobility H ₂ -Power Holding Belgium	Director (until November 2025)		●
Yanfeng Plastic Omnium Automotive Exterior Systems Co. Ltd (China)	Director (until November 2025)		●
Plastic Omnium Holding (Shanghai) Co. Ltd (China)	Chairman of the Board of Directors (until November 2025)		●
OPmobility Holding USA Inc.	Chairman (until November 2025)		●

INFORMATION ABOUT THE HONORARY CHAIRMAN AND THE PANEL OF CENSORS

Honorary Chairman

The Honorary Chairman is appointed on an honorary basis on the proposal of the Chairman of the Board of Directors. Unless otherwise decided by the Board, this appointment is made for an indefinite period.

The Honorary Chairman is invited to attend Board meetings without voting rights. He participates in the Group's major events.

The Honorary Chairman does not receive any compensation for his position. Travel expenses incurred by the Honorary Chairman are reimbursed upon presentation of the corresponding receipts.

Panel of censors

Pursuant to Article 17 of the bylaws, the Board of Directors may appoint one or more censors. Their term of office is three years and renewable.

Censors are invited to the meetings of the Board of Directors and take part in the deliberations in an advisory capacity. They may be consulted by the Chairman of the Board of Directors on the Group's strategic orientations and, more generally, on all subjects

concerning the organization or development of the Company. Committee Chairmen may also request their opinions on subjects falling within their respective areas of responsibility.

Their absence does not affect the validity of the deliberations of the Board of Directors.

OPmobility SE currently has two Censors: Mr. Jean Burelle, director of OPmobility SE from 1970 to 2021, who brings to the Board of Directors his in-depth knowledge of the Group and the international environment, and Prof. Dr. Bernd Gottschalk, director of OPmobility SE from 2009 to 2023, who contributes in particular to the Board of Directors' discussions on the changing automotive market as well as on environmental challenges related to the Group's activities.

Mr. Jean Burelle's term of office as a censor was renewed by decision of the Board of Directors on February 21, 2024 for a further period of three years, and Prof. Dr. Bernd Gottschalk was appointed censor by decision of the Board of Directors on July 21, 2023 for a period of three years, i.e. both until the end of the Board of Directors' meeting called to approve the financial statements for the 2026 fiscal year.



Jean Burelle

Censor and Honorary Chairman of OPmobility SE

BIOGRAPHY

Jean Burelle is a graduate of the Federal Institute of Technology (ETH) in Zurich, and holds an MBA from Harvard Business School.

He started his career in 1966 with L'Oréal and left for the Plastic Omnium Group in 1967 as Department Director. In 1986, he was appointed Executive Vice-President, and in 1987 became Chairman and Chief Executive Officer, a position that he occupied until 2001. Jean Burelle was a director of Compagnie Plastic Omnium SE (since renamed OPmobility SE) from 1970 to 2021. He has been Honorary Chairman since 2001.

From 2001 to 2018, Jean Burelle was Chairman and CEO of Burelle SA, of which he was a director until 2023. He was also a member of the Supervisory Board of Soparexo SCA until June 2023. Since 2023, Jean Burelle has been Honorary Chairman of Burelle SA.

Jean Burelle was the Chairman of MEDEF International from 2005 until 2016, when he became Honorary Chairman and director. From 1977 to 2009, he was a director of Essilor International and Chairman of the Directors Committee.

Jean Burelle is an Officier of the Légion d'Honneur and an Officier de l'Ordre National du Mérite.

Nationality: French

Business address:

Burelle SA
1, allée Pierre Burelle
92300 Levallois-Perret

First appointment:

02/17/2021

End of current term:

2027

Shares held at 12/31/2025:

416,378

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
FRENCH COMPANIES AND FOUNDATIONS			
Burelle SA	Honorary Chairman	●	●
Burelle Participations	Director		●
Sofiparc	Director		●
MEDEF International	Honorary Chairman Director		
Association pour le Rayonnement de l'Opéra National de Paris (AROP)	Director		
INTERNATIONAL COMPANIES			
Sogec 2 SA (Belgium)	Chairman of the Board of Directors Managing Director		
Financière Protea SA (Belgium)	Chairman of the Board of Directors Managing Director		



Prof. Dr. Bernd Gottschalk

Founder and Chairman of AutoValue GmbH

BIOGRAPHY

Holder of a doctorate in economics, Prof. Dr. Bernd Gottschalk studied economics at the University of Hamburg and the University of Saarbrücken, then at Stanford (California). He began his career in Finance at Daimler Benz AG Group, and then became Plant Manager, before being appointed Chairman of Mercedes-Benz Brasil.

In 1992, he was appointed to the Executive Committee of the Daimler Benz AG Group, Global Vice-President of the Commercial Vehicles Division.

In 1997, Prof. Dr. Bernd Gottschalk was appointed Chairman of the Federation of German Automotive Industry (VDA) and, in 2007, created AutoValue GmbH, an automotive consultancy that he has headed since that date.

Nationality: German

Business address:
AutoValue GmbH
Feldbergstraße 51
60323 Frankfurt-am-Main

First appointment:
07/21/2023

End of current term:
2027

Shares held at 12/31/2025:
2,400

Companies	Positions and offices held	Listed company	Group company OPmobility/Burelle SA
INTERNATIONAL COMPANIES			
AutoValue GmbH (Germany)	Chairman		
Schaeffler AG (Germany)	Director (until 2025)		
Benteler International Austria GmbH (Austria)	Director		
Aeye Inc. (USA)	Director Member of the Audit Committee Chairman of the Appointments and Governance Committee		

3.1.1.4 Changes in the terms of office and positions of the Board of Directors

Changes in 2025

RENEWAL OF THE TERM OF OFFICE OF MS. ÉLISABETH OURLIAC

The General Meeting of April 24, 2025 renewed the term of office of Ms. Elisabeth Ourliac, Director of OPmobility SE since 2022, for three years.

END OF THE TERM OF OFFICE AS DIRECTOR AND AS CHIEF EXECUTIVE OFFICER OF MR. LAURENT FAVRE

The Board of Directors, at its meeting of November 6, 2025, acknowledged the resignation of Mr. Laurent Favre from his terms of office as a director and as Chief Executive Officer of OPmobility SE as of the same date.

Mr. Laurent Burelle, on behalf of the Board of Directors of OPmobility SE, thanked Mr. Laurent Favre for his contribution to the development of OPmobility.

APPOINTMENT OF MS. FÉLICIE BURELLE AS CHIEF EXECUTIVE OFFICER

To replace Mr. Laurent Favre as Chief Executive Officer, the Board of Directors, on the recommendation of the Appointments and CSR Committee, proposed the appointment of Ms. Félicie Burelle as Chief Executive Officer from November 7, 2025 and unanimously approved it at its meeting of November 6, 2025. As a result, since November 7, 2025, the position of Managing Director, previously held by Ms. Félicie Burelle, has not been filled.

Changes to the composition of the Board of Directors and Committees in 2026

RENEWAL OF THE TERMS OF OFFICE OF FOUR DIRECTORS: MS. FÉLICIE BURELLE, MS. CÉCILE MOUTET, MR. VINCENT LABRUYÈRE AND MS. VIRGINIE FAUVEL

The terms of office of Ms. Félicie Burelle, Ms. Cécile Moutet, Mr. Vincent Labruyère and Ms. Virginie Fauvel will expire at the close of the General Meeting of April 23, 2026. The Appointments and CSR Committee recommends that their terms of office as directors be renewed for a further period of three years.

Renewal of the term of office as director of Ms. Félicie Burelle

Ms. Félicie Burelle has been a director of OPmobility SE since April 2017. After beginning her career in 2001 within the Plastic Omnium Group, since renamed OPmobility, as Accounting Manager of a subsidiary of the Auto Exteriors Division in Spain. She then joined the Mergers & Acquisitions Department of Ernst & Young Transaction Services in 2005. In 2010, she rejoined Compagnie Plastic Omnium, since renamed OPmobility SE, and took over the Strategic Planning and Commercial Coordination Department of the Auto Exteriors Division, where she was also a member of the Executive Committee before being appointed Director of Strategy and Development at OPmobility SE and member of the Executive Committee.

Appointed Managing Director of OPmobility SE in January 2020, Ms. Félicie Burelle has been Chief Executive Officer since November 2025.

The Board of Directors considers the presence of the Chief Executive Officer at the Board of Directors' discussions to be essential. Ms. Félicie Burelle brings her experience of the automotive market, her intimate knowledge of the OPmobility Group and her vision of the future of the mobility market. She also brings to the Board her experience in governance, the development of an ESG strategy and her in-depth knowledge of digital and new technologies.

Over the eight years of her term of office as a director, Ms. Félicie Burelle attended 97% of meetings of the Board of Directors.

Renewal of the term of office as director of Ms. Cécile Moutet

Ms. Cécile Moutet has been a director of OPmobility SE since April 2017. She started her career as a communication consultant in the IRMA Communication agency, where she assumed the responsibility of the Client Division, designed press relations campaigns of various groups and organized public relations events.

Between 2006 and 2008, Cécile Moutet was self-employed in Spain as a communications consultant.

In 2009 and 2010, Cécile Moutet worked at IRMA Communication (which became Cap & Cime PR) and coordinated various consulting assignments.

Ms. Cécile Moutet brings to the Board her knowledge of the OPmobility Group, her multicultural approach and her taste for innovation, which are valuable assets in developing OPmobility's strategy.

Over the eight years of her term of office as a director, Ms. Cécile Moutet attended 90% of meetings of the Board of Directors.

Renewal of the term of office as director of Mr. Vincent Labruyère

Mr. Vincent Labruyère has been a director of OPmobility SE since 2002. He has also been a member of the Audit Committee since 2002. He began his career in 1976 at Établissements Bergeaud Mâcon, a subsidiary of Rexnord Inc. USA, manufacturer of equipment for the preparation of materials.

In 1981, he became head of Imprimerie Perroux, a printer of checkbooks and bank forms, which he diversified in 1985 by creating DCP Technologies, a subsidiary specializing in credit card manufacture and encoding.

In 1989, he founded the SPEOS Group, specialized in desktop publishing and electronic archiving of management documents and the manufacture of means of payment, which he sold to the Belgian Post Office in 2001.

Mr. Vincent Labruyère then became Chief Executive Officer and later Chairman of the Management Board, and subsequently Chairman of the Supervisory Board of the Labruyère Group, a family-owned company operating vineyards in France and the USA, which also operates in commercial real estate, hotels and growth capital in France and abroad.

Mr. Vincent Labruyère brings to the Board his experience as a business executive, his strategic vision and his entrepreneurial spirit. He also brings his knowledge of financial issues as well as his digital expertise, particularly in the American and European markets.

Over the twenty-three years of his term of office as a director and as a member of the Audit Committee, Mr. Vincent Labruyère has attended 98% of the Board of Directors' meetings and 100% for those of the Audit Committee.

Renewal of the term of office as a director of Ms. Virginie Fauvel

Ms. Virginie Fauvel has been a member of the Board of Directors of OPmobility SE and a member of the Appointments and CSR Committee since 20. She began her career at Cetelem in 1997 in the field of risk forecasting. There, she discovered the world of digital technology and its ability to change industry and the economy. In 2008, Ms. Virginie Fauvel took over the management of online banking and created Hellobank!

In 2013, she joined Allianz as a member of the Management Committee, where she led a digital transformation, before joining the Management Board of Euler Hermes in 2018.

In 2020, she became Chairwoman of the Board of Directors of Harvest SAS, a software publisher specializing in financial and wealth advisory activities. She has co-chaired the Digital and Innovation Commission of MEDEF since 2023.

Ms. Virginie Fauvel brings to the Board her experience as a business executive, her strategic vision and her entrepreneurial spirit. She also brings to the Board her recognized experience in digital and new technologies, in particular artificial intelligence.

Over the three years of her term of office as a director, including two years as a member of the Appointments and CSR Committee, Ms. Virginie Fauvel's attendance was 91% at meetings of the Board of Directors and 100% at meetings of the Appointments and CSR Committee.

COMPOSITION OF THE BOARD OF DIRECTORS AND COMMITTEES FOLLOWING THE GENERAL MEETING OF APRIL 23, 2026

Subject to the approval of the resolutions submitted to the vote of the General Meeting to be held on April 23, 2026, at the end of this General Meeting, the Board of Directors of OPmobility SE would be composed of thirteen members. The percentage of independent directors will be 45% and the percentage of women at 55%, with directors representing the employees not being taken into account in calculating these rates.

The composition of the Committees of the Board of Directors will be as follows:

- the Audit Committee is chaired by Ms. Élisabeth Ourliac. Ms. Lucie Maurel Aubert and Mr. Vincent Labruyère are members;

- the Compensation Committee is chaired by Mr. Alexandre Mérieux. Ms. Anne-Marie Couderc, Ms. Amandine Chaffois, director representing employees, and Mr. Gonzalve Bich are members;
- the Appointments and CSR Committee is chaired by Ms. Lucie Maurel Aubert. Ms. Anne-Marie Couderc and Ms. Virginie Fauvel are members.

	Independent director	Audit Committee	Compensation Committee	Appointments and CSR Committee
Laurent Burelle				
Félicie Burelle				
Gonzalve Bich	✓		●	
Amandine Chaffois			●	
Anne-Marie Couderc			●	●
Virginie Fauvel	✓			●
Martin Krivan				
Vincent Labruyère		●		
Paul Henry Lemarié				
Lucie Maurel Aubert	✓	●		★
Alexandre Mérieux	✓		★	
Cécile Moutet				
Élisabeth Ourliac	✓	★		

✓ Independence within the meaning of the AFEP-MEDEF Code criteria

● Member of the Committee ★ Chairman of the Committee

3.1.1.5 Responsible Directors

Within the scope of the law and the rights and duties of directors as defined in the Internal Rules of the Board of Directors of OPmobility SE and in accordance with the AFEP-MEDEF Code, directors and censors are subject to compliance with the rules applicable to the situation of conflict of interest and stock exchange Code of Ethics.

Statements on the position of directors**EXISTING FAMILY TIES BETWEEN DIRECTORS**

Mr. Laurent Burelle and Mr. Jean Burelle are brothers, Mr. Paul Henry Lemarié is brother-in-law of Mr. Laurent Burelle and Mr. Jean Burelle.

Ms. Félicie Burelle is the daughter of Mr. Laurent Burelle.

Ms. Cécile Moutet is the daughter of Mr. Jean Burelle.

There are no family ties between the other directors of OPmobility SE.

NO CONVICTION OR INCRIMINATION OF DIRECTORS

Each director has declared, as they do every year, that he/she:

- has not been convicted of fraud in the last five fiscal years;
- has not been involved as a director in a bankruptcy, receivership or liquidation during the last five years;

- is not the subject of an official public offense and/or sanction pronounced by a statutory or regulatory authority;
- has not been prevented by a court from acting as a member of a management, administrative or supervisory body of an issuer, nor from participating in the management or conduct of the affairs of an issuer during the last five years.

MANAGEMENT OF CONFLICTS OF INTEREST

Directors are required to act in the interests of the Company in all circumstances.

Each year, the Board of Directors examines potential situations of conflicts of interest and the agreements reported to it pursuant to Article 6.2 of its Internal Rules.

The Appointments and CSR Committee conducts an annual review of the summary table, prepared by the Company, of financial flows during the fiscal year between OPmobility SE and interested parties within the meaning of the regulations to report to the Board of Directors as part of the regular assessment procedure for current agreements entered into under normal conditions pursuant to Article L. 22-10-12 of the French Commercial Code. If there is any doubt as to whether an agreement qualifies as a related-party agreement, the Committee verifies that it is of an ordinary nature and complies with normal conditions, so that the Board can apply the procedure applicable to related-party agreements. In this case, the persons directly or indirectly concerned in this agreement do not take part in this assessment.

In addition to the provisions of the French Commercial Code applicable to related-party agreements, the Internal Rules of the Board of Directors set out the specific rules for preventing conflicts of interest applicable to directors in the following terms:

"6.2 Duty of loyalty, non-competition and disclosure of conflicts of interest"

Directors undertake to act in good faith in all circumstances and in the interests of the Company. They also undertake to ensure that the decisions of the Board of Directors do not favor one category of shareholders to the detriment of another.

This duty of loyalty obliges directors to comply with a non-competition commitment. Throughout their term of office, each member of the Board of Directors is prohibited from holding any position whatsoever in a company that competes with OPmobility SE and the companies it controls.

In a situation that gives rise to or could give rise to a conflict between the interests of the Company and a director's direct or indirect personal interests or the interests of the shareholder or group of shareholders he or she represents, the director concerned must:

- inform the Board of Directors as soon as he or she becomes aware of such conflict,
- and draw any appropriate conclusions therefrom for the exercise of his or her office. Thus, depending on the case, directors must:
 - abstain from participating in the discussions and voting on the corresponding resolutions, or
 - not attend the meetings of the Board of Directors during the period in which he or she is in a situation of conflict of interest, or
 - resign from his or her duties as a director.

Failure to comply with these abstention or withdrawal rules could result in the director being held liable.

In addition, the Chairman of the Board of Directors will not be required to provide any information or documents relating to the subject at issue to the director(s) if he has serious grounds for believing that said director is in a situation of conflict of interest, and will inform the Board of Directors that such documents have not been provided."

On the basis of the declarations prepared by each director in application of the Delegated Regulation (EU) no. 2019/980 supplementing regulation (EU) no. 2017/1129 called "Prospectus 3," the Board of Directors has not identified any potential conflict of interest between the duties of the directors with respect to OPmobility SE and their private interests and/or other duties. In particular, based on the work of the Appointments and CSR Committee, the Board of Directors found no business relationships of any nature between the OPmobility Group and any of its directors which could lead to conflicts of interest.

INFORMATION ON SERVICE CONTRACTS BINDING MEMBERS OF THE ADMINISTRATIVE BODIES

No director is bound either to the Company or to its subsidiaries through service contracts providing benefits of any kind.

Stock Exchange ethics

The Board of Directors is aware of the applicable rules on the prevention of insider misconduct, in particular the periods during which trading in securities of the Company is prohibited. It ensures that its Internal Rules and the Stock Exchange Ethics Charter are regularly updated. The stock exchange ethics charter was amended and reviewed by the Board of Directors on February 19, 2025, specifying certain wordings to make the charter more explicit.

On the basis of laws, regulations and market recommendations, OPmobility SE's Stock Market Ethics Charter sets out the legal and regulatory framework applicable to insider information in order to enable each director to avoid breaching these rules.

Insider information is specific non-public information which, if it were to be made public, could have an appreciable influence on the share price. This insider information can be of three main types in particular: strategic, linked to the definition and implementation of the Group's development policy; recurring, linked to the annual calendar for the production and publication of annual and interim financial statements, regular communications or periodic meetings dedicated to financial information; or ad hoc, linked to a given project or financial transaction.

This Charter explains what is prohibited when holding inside information, in particular when it involves carrying out or having carried out financial transactions in OPmobility SE shares on the stock market. It reiterates that misconduct in this area is subject to criminal penalties.

Directors with permanent insider status are particularly requested not to carry out transactions on the securities of OPmobility during certain periods if they have insider information. The Internal Rules of the Board of Directors mention the obligation for all members of the Board of Directors and all censors of OPmobility SE to comply with the terms of the Charter. Members are periodically reminded of these obligations by the Company.

In the meeting of the Board of Directors of December 10, 2025, each director and censor received the schedule of closed periods for 2026 outside of which they may trade in OPmobility SE shares.

The confidentiality obligations for inside information are also defined in the Internal Rules of the Board of Directors of OPmobility SE.

Furthermore, the directors notify the French Financial Markets Authority (AMF – Autorité des Marchés Financiers) of each transaction carried out by themselves, or by persons closely related to them, involving OPmobility securities (see section 3.2.5 "Summary of transactions reported by executive corporate officers and directors during fiscal year 2025").

3.1.1.6 Independent directors

Directors who exercise their judgment freely

All the directors of OPmobility SE have access to permanent information and resources adapted to the performance of their duties. Each has a duty of care and participates independently in the work and decisions of the Board and, where applicable, its review Committees. Each director is subject to compliance with the rules in force on conflicts of interest.

Directors qualified as independent according to the criteria defined by the AFEP-MEDEF Code

Article 6.6 of the Internal Rules provides that the Board of Directors must carry out an annual assessment of the independence of each director with regard to the criteria of the AFEP-MEDEF Code to which it refers, *i.e.*:

Criterion 1: Employee or director during the past five years

Is not or has not been during the past five years:

- employee or executive corporate officer of the Company;
- employee, executive corporate officer or director of a company consolidated by the Company;
- employee, executive corporate officer or director of the Company's parent company or of a company consolidated by this parent company.

Criterion 2: Cross-directorships

Is not an executive corporate officer of a company in which the Company directly or indirectly holds an office of director or in which an employee designated as such or an executive corporate officer of the Company (at present or having been at any time in the past five years) holds an office of director.

Criterion 3: Significant business relations

Is not a significant customer, supplier, investment banker, corporate banker or adviser:

- of the Company or its Group;
- or for which the Company or its Group represents a significant part of its activity.

The assessment as to whether or not the relationship with the Company or its Group is significant is discussed by the Board, and the quantitative and qualitative criteria leading to this assessment (continuity, economic dependence, exclusivity, etc.) are explained in the annual report.

Criterion 4: Family ties

Does not have close family ties with a director.

Criterion 5: Statutory Auditors

Has not been Statutory Auditor of the Company during the past five years.

Criterion 6: Term of office over twelve years

Has not been a director of the Company for more than twelve years. Loss of status as independent director occurs on the twelfth anniversary of the start of the term of office.

Criterion 7: Status of non-executive corporate officer

A non-executive corporate officer cannot be considered independent if he or she receives variable compensation in cash or shares, or any compensation linked to the performance of the Company or of the Group.

Criterion 8: Status of major shareholder

Directors representing major shareholders in the Company or its parent company may be considered as independent providing these shareholders do not participate in the control of the Company. However, above a threshold of 10% of the capital or voting rights, the Board, based on a report by the Appointments Committee, systematically reviews the classification as independent, taking account of the composition of the Company's capital and the existence of any potential conflict of interest.

INDEPENDENCE OF DIRECTORS AT DECEMBER 31, 2025 WITH REGARD TO THE AFEP-MEDEF CODE INDEPENDENCE CRITERIA

At its meeting of February 24, 2026, the Board of Directors, on the proposal of the Appointments and CSR Committee, examined the independence of the directors at December 31, 2025. On the proposal of this committee, the Board considered, in accordance with the AFEP-MEDEF Code to which the Company refers, that a director is independent when "he or she has no relationship of any kind with the Company, its Group or its management that could compromise the exercise of his or her freedom of judgment."

At December 31, 2025, other than Ms. Félicie Burelle, executive corporate officer, it is specified that the following directors cannot be considered as independent:

- Mr. Laurent Burelle, Mr. Paul Henry Lemarié and Ms. Cécile Moutet are related to at least one of the executive corporate officers;

- Mr. Vincent Labruyère and Ms. Anne-Marie Couderc, by virtue of their length of service as directors of OPmobility SE, which amounts respectively to 23 years and 15 years;
- Ms. Amandine Chaffois and Mr. Martin Krivan, the directors representing employees appointed in accordance with the provisions of Articles L. 22-10-6 et seq. of the French Commercial Code.

	Employee/director in the previous five years	Cross -directorships	Significant business relations	Family ties	Statutory Auditor	Term of office over 12 years	Status of non-executive corporate officer	Status of major shareholder
Gonzalve Bich	✓	✓	✓	✓	✓	✓ (2 years)	✓	✓
Virginie Fauvel	✓	✓	✓	✓	✓	✓ (3 years)	✓	✓
Lucie Maurel Aubert	✓	✓	✓	✓	✓	✓ (10 years)	✓	✓
Alexandre Mérieux	✓	✓	✓	✓	✓	✓ (7 years)	✓	✓
Élisabeth Ourliac	✓	✓	✓	✓	✓	✓ (3 years)	✓	✓

✓ Criterion for independence met

This results in 45% independent directors, in accordance with the provisions of the AFEP-MEDEF Code recommending, for controlled listed companies, a minimum of one-third independent directors, the number of directors representing employees not being included in establishing the percentage of independent directors.

3.1.1.7 Multiple directorships held by directors

The number of corporate offices held by directors in companies outside the Group, including international companies, was assessed at February 24, 2026 in accordance with the recommendations of the AFEP-MEDEF Code, according to which "executive corporate officers must not hold more than two other directorships in listed companies outside their Group, including international companies [...]. Directors must not hold more than four other corporate offices in listed companies outside their Group, including international companies."

SUMMARY OF MULTIPLE DIRECTORSHIPS HELD BY MEMBERS OF THE BOARD OF DIRECTORS

At February 24, 2026	Number of offices in listed companies external to the OPmobility Group	Compliance with the AFEF-MEDEF Code criteria
Laurent Burelle	1	✓
Félicie Burelle	2	✓
Gonzalve Bich	1	✓
Anne-Marie Couderc	2	✓
Virginie Fauvel	1	✓
Vincent Labruyère	0	✓
Paul Henry Lemarié	1	✓
Lucie Maurel Aubert	1	✓
Alexandre Mérieux	1	✓
Cécile Moutet	0	✓
Élisabeth Ourliac	0	✓
Amandine Chaffois	0	✓
Martin Krivan	0	✓

3.1.2 Operation and organization of the Board of Directors

3.1.2.1 Main operating rules of the Board of Directors

Internal Rules

The rules governing the operation of the Board of Directors are set in its Internal Rules, which set out the tasks of the Board of Directors and the rules for organizing its work, in addition to the applicable legal and regulatory provisions and the Company's bylaws. The Internal Rules of the Board of Directors also set out the obligations of each director as well as the role and powers of the Chairman of the Board of Directors and the Chief Executive Officer.

The Internal Rules of the Board of Directors are regularly updated in order to adapt them to legislative changes. The last update of the Internal Rules was made by the Board of Directors on July 23, 2025 to take into account the provisions of the French law of June 13, 2024 aimed at increasing corporate financing and the attractiveness of France (known as the "Attractiveness Act").

The Internal Rules are available on the Company's website (www.opmobility.com).

Specific operating rules of the Board of Directors of OPmobility SE

Modalities, Frequency and Executive session

The functioning of the Board is set out in Article 12 of the bylaws, and its organization is described in Article 3 of the Internal Rules of the Board of Directors.

In accordance with its Internal Rules, the Board of Directors meets at least four times a year on dates to be communicated to each director at the latest at the beginning of each fiscal year and as often as the interests of the Company require. Board meetings may be held by any means of videoconferencing or telecommunication allowing the identification of directors and ensuring their effective participation in accordance with the terms and conditions laid down in the Internal Rules.

The directors meet at least once a year without the presence of executive corporate officers, to conduct an overview of the functioning of governance and to assess the performance of the executive corporate officers. The Chairwoman of the Appointments and CSR Committee chairs this meeting. She informs the members of the Board of Directors of the holding of these meetings and of their main conclusions. An *executive session* was held on December 10, 2025.

Directors' rights and obligations

The Internal Rules of the Board of Directors provide that its members are subject to obligations such as to:

- act in the corporate interest;
- inform the Chairman of the Board and the Board of any situation of conflict of interest, even a potential one, and refrain from voting on any deliberation for which such a situation of conflict of interest exists;
- perform their duties in compliance with legal provisions, in particular those relating to limits on the number of terms of office, and attend Board and Committee meetings;
- be informed so that they can make a useful contribution to the topics on the agenda;
- consider themselves bound by true professional secrecy and be bound by an obligation of loyalty;
- comply with the Company's Stock Exchange Ethics Charter, in particular with regard to securities transactions;
- inform the Chairman of the Board of Directors without delay of any agreement entered into by the Company in which they are directly or indirectly interested or which has been entered into by an intermediary.

The Chairman of the Board of Directors shall provide the directors with sufficient time to enable them to fully perform their duties. In addition, the Chairman of the Board of Directors constantly communicates to the members of the Board any material information concerning the Company. Each director receives and may request all information necessary for the performance of their duties. For this purpose, the directors may meet with the key executive corporate officers of the Company and the Group as soon as the Chairman of the Board of Directors has been informed in advance.

At the request of the Chairman of the Board of Directors or a director, an operational director may be invited to any meeting of the Board devoted to the prospects and strategies of their sphere of business.

A digital platform is available to directors to assist them in carrying out their duties. This tool is accessible via a tablet application provided by the Company to all members of the Board of Directors and allows in particular documents to be securely provided relating to the meetings of the Board of Directors and Committees.

Representation of directors and decisions of the Board of Directors

Directors may choose to be represented by another director at meetings of the Board of Directors, it being specified that each director may only have one representation mandate during the same meeting. During the 2025 fiscal year, no director made use of this representation option.

Except in the case of a written consultation under the conditions provided for by law and the provisions of the bylaws, the Board of Directors may only validly deliberate if at least half its members are present or represented. Decisions are made by majority vote of the members in attendance or represented. In the event of an equal division of votes, the Chairman of the Board of Directors has the casting vote.

Holding of OPmobility shares by directors

Although French law no longer requires directors to hold a minimum number of shares, OPmobility SE's bylaws require that each director (except directors representing employees) hold a minimum number of shares, i.e. 900 OPmobility SE shares. This provision complies with the AFEF-MEDEF Code, which recommends that directors be shareholders in a personal capacity and that they own a minimum number of shares that is significant in relation to the compensation allocated to them. As stipulated in the Board's Internal Rules, each director has three months from their appointment to hold the required 900 shares.

Senior Executive procedures

OPmobility SE has a corporate governance method adapted to its specificities and which is part of a constant process of progress. The procedures used by the Senior Executives to manage OPmobility SE have always been decided in the best interest of the Company and with the constant concern to enable the corporate governance method chosen to optimize the economic and financial performance of the Group and create the most favorable conditions for its long-term development.

At its meeting of September 24, 2019, the Board of Directors resolved to split the positions of Chairman of the Board of Directors and Chief Executive Officer. This split of positions took effect on January 1, 2020. Following the resignation of Mr. Laurent Favre on November 6, 2025, the Chairmanship of the Board of Directors remained held by Mr. Laurent Burelle and Ms. Félicie Burelle was unanimously appointed by the Board of Directors as Chief Executive Officer of the Company as of November 7, 2025.

The organization of the Senior Executives guarantees the sustainability of the Group's performance and commitments, as well as the quality of its governance.

Mr. Laurent Burelle brings to the Board of Directors and the Chief Executive Officer his successful and recognized experience in both positions. The Board can count on its expertise in governance matters to meet the expectations of stakeholders.

Roles and powers of the Chairman of the Board of Directors

Roles of the Chairman of the Board of Directors

Mr. Laurent Burelle, as Chairman of the Board of Directors, organizes and directs the work of the Board, on which he reports to the General Meeting. He chairs Board meetings, directs the discussions and ensures compliance with the provisions of the Internal Rules. In this respect, the Chairman:

- convenes meetings of the Board according to a schedule of meetings communicated to the directors and decides whether to convene the Board at any other time, if necessary;
- prepares the agenda, supervises the creation of the Board file and ensures the completeness of the information contained therein;
- ensures that certain topics are discussed by the committees in preparation for Board meetings and ensures that they have the power to make proposals to the Board;
- chairs Board meetings, leads and directs the discussions;
- seeks to ensure the quality of discussions and to promote collective Board decision-making;
- ensures that the questions asked in line with the agenda receive appropriate answers;
- ensures that directors comply with the provisions of the Board's Internal Rules;
- prepares and organizes, in conjunction with the Appointments and CSR Committee, the periodic assessment of the Board;
- ensures the application of the principles of good governance, in particular by providing the directors with the information they require to carry out their duties, in a timely manner and in a clear and appropriate form;
- ensures the smooth organization of the General Shareholders' Meeting, which he chairs.

The Chairman also ensures that the Board devotes sufficient time to its discussions, giving each item on the agenda time proportionate to the importance it represents for the Company.

The directors collectively ensure that there is a correct balance in the speaking time of each one of them.

The Chairman of the Board takes care to develop and maintain a relationship of trust between the Board and the Chief Executive Officer in order to guarantee the permanence and continuity of the implementation of the orientations defined by the Board.

In consultation with the Chief Executive Officer, the Chairman of the Board is also responsible for:

- organizing the Board's strategic work;
- monitoring the preparation and implementation of succession plans for the members of the Executive Committee;
- representing the Group at a high level before national and international bodies and institutions in the Group's interest.

In addition, the Chairman:

- actively participates in promoting the Group's values and image;
- if necessary, informs members of the Board in between meetings;
- is solely authorized to act on behalf of the Board;
- draws the Board's attention to potential situations of conflicts of interest that it may have identified or that have been brought to their attention.

The Board may entrust the Chairman with fact-finding or consulting missions on specific subjects falling within the Board's remit.

Should the Chairman be unable to attend, he is replaced by the Chief Executive Officer or, in their absence, by another director chosen by the Board at the beginning of the meeting.

Powers of the Chairman of the Board of Directors of OPmobility SE

Taking into account the experience and expertise of Mr. Laurent Burelle, as well as his in-depth knowledge of the Group and automotive industry markets, the Chairman coordinates with the Chief Executive Officer, who is responsible for the steering and operational management of the Group.

The Board of Directors decided to extend the missions entrusted to the Chairman. At its meeting on December 10, 2025, on the recommendation of the Appointments and CSR Committee, the Board of Directors defined the organization of relations between the Chairman and Chief Executive Officer as follows for 2026, thus confirming decisions made previously. The Chairman of the Board of Directors approves:

- the annual budget and the five-year strategic plan, after being regularly informed by the Chief Executive Officer of the progress of its preparation;
- proposed disposals and acquisitions with a value of more than €50 million or revenue exceeding €100 million;
- structuring projects of the Group's organization;
- movements within the Executive Committee;
- the raising or cancellation of loans and banking agreements;
- strategic changes related to the Corporate Social Responsibility (CSR) policy.

In close collaboration with the Chief Executive Officer, he is also responsible for banking relations with the Senior Executives of banking institutions and choices in relation to tax matters for the OPmobility Group and its subsidiaries.

He is kept regularly informed by the Chief Executive Officer of significant events in the life of the Group, particularly with regard to strategy, organization, investments and divestments.

The Board of Directors considers that this organization guarantees the sustainability of the Group's performance, values and commitments as well as the quality of its governance.

Relations between the Board of Directors and the Chief Executive Officer

The Board has the means to deal freely with issues that concern it, in particular the Company's strategic orientations, to monitor and ensure their implementation and to control their proper management.

The Chief Executive Officer communicates transparently with the directors and keeps them regularly informed of the Company's operations and its performance. She is vested with the broadest powers to act in all circumstances on behalf of the Company in its relations with third parties. However, certain major transactions are subject to prior authorization by the Board of Directors such as:

- acquiring or selling all direct or indirect interests of the Company in any companies created or to be created, participation in the creation of any companies, joint ventures, groupings and organizations, subscriptions to any issues of shares, cooperative shares or bonds, when the financial exposure of the Company or the Group is likely to be significantly modified by the completion of the transaction in question,
- contributions and exchanges, with or without monetary consideration, of assets, shares or securities, resulting in a significant change in the financial structure of the Company or the Group,
- significant transactions that fall outside the strategy announced by the Company,
- approval of the Company's budget.

Each year, the Board of Directors also authorizes the Chief Executive Officer to issue sureties, endorsements and guarantees for amounts for which the Board determines the overall sum.

3.1.2.2 Responsibilities and powers of the Board of Directors

Responsibilities of the Board

By virtue of the legal and regulatory provisions and of Article 11 of the bylaws, the Board of Directors sets the Group's strategies and ensures their implementation in accordance with its corporate interest, taking into consideration social and environmental challenges. It also exercises the following powers:

Strategy	• reviews, at least once a year, the Group's industrial and financial strategy • determines the strategy, development model and long-term outlook, ensures that shareholders and investors receive relevant, balanced and informative information on the strategy, including the way significant non-financial challenges facing the Company are taken into account
CSR	• promotes long-term value creation by the Company by taking into consideration the social and environmental challenges facing its activities • ensures compliance with strategic climate guidelines and the achievement of objectives set in a specific timetable
Governance	• selects the method of exercising Senior Executive procedures
Appointments and compensation	• appoints the executive corporate officers and sets their compensation • reviews, at least once a year, the policy on equal pay and equal opportunity in the workplace

Subject to the powers expressly conferred on Shareholders' Meetings and within the limits of the Company's purpose, the Board examines any question in connection with the smooth running of the Company and, through its deliberations, settles matters concerning it. It is committed to promoting the long-term creation of value by the business.

The Board ensures that shareholders receive relevant and informative information on the Company's strategy, development model and the account taken of the significant non-financial challenges facing the Company as well as its long-term outlook.

The Board of Directors carries out the controls and verifications that it deems necessary. The directors control the Company's economic and financial management, and they review and approve the broad lines of actions considered by the Senior Executives, who implement them.

To this end, the Board constantly seeks a working method which, while strictly complying with the law and regulations, is conducive to the conditions of good corporate governance.

The work of the Board of Directors is based on its Internal Rules, which are intended to supplement the legal, regulatory and statutory rules and the market recommendations to which the Board refers.

Powers of the Board of Directors

The balance of powers within the Board of Directors is based mainly on its consistent and harmonious composition and on the qualities of its members. The diversity and complementarity of the directors' experiences and expertise (entrepreneurial, international, financial, industrial, digital, etc.) enable quick and in-depth understanding of the challenges associated with the OPmobility Group's development.

Senior Executives have the broadest powers to act under any circumstances in the name of the Company, within the limits of the corporate purpose and subject to the powers that the law expressly grants to Shareholders' Meetings and to the Board of Directors. The Internal Rules of the Board of Directors contain limits on their powers to make certain decisions which, on account of their purpose or their amount, are notably subject to the prior approval of the Board of Directors.

Thus, the Board of Directors must approve material transactions likely to affect the Group's strategy or significantly change its financial structure or scope of businesses. These transactions are defined in article 5 of the Board of Directors' Internal Rules. These limitations on powers are detailed above.

"5. Senior Executive Powers

Either by the Chairman of the Board who holds the title of Chairman and Chief Executive Officer or another natural person holding the title of Chief Executive Officer is responsible for running the Company.

Whether this function is assumed by a Chairman and Chief Executive Officer or by a Chief Executive Officer, he or she is vested with the broadest powers to act in all circumstances on behalf of the Company. He or she exercises these powers within the limits of the corporate purpose and subject to the powers expressly granted by French law to General Meetings of Shareholders and to the Board.

The Chief Executive Officer also exercises these prerogatives within the framework established, where applicable, in application of Article 4 of the Internal Rules.

At least once a year, the Senior Executives submit to the Board of Directors the forecasts for the income statement, investments, changes in debt and working capital requirements, as well as significant transactions, the draft management report, the financial statements and the report on the composition of the Board of Directors and conditions for the preparation and organization of its work and internal control and risk management procedures, as well as the status of the bank credit lines available to the Company.

The members of the Board of Directors are also informed of changes in the markets, the competitive environment and the main challenges, including in the area of the Company's corporate social and environmental responsibility.

Material transactions likely to affect the strategy of the Company or the Group or significantly modify its financial structure or its scope of activity or consolidation are subject to prior approval by the Board of Directors, such as:

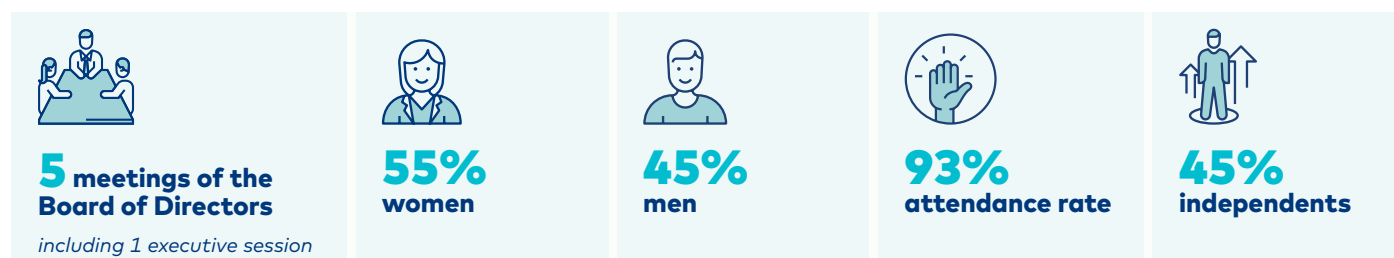
- acquisitions, mergers, disposals, equity investments and withdrawals likely to significantly change the financial structure;
- global investments;
- any significant transactions that fall outside the strategy announced by the Company;
- approval of the OPmobility SE budget.

The Board of Directors is responsible for assessing the material nature of a transaction.

Senior Executives represent the Company in its relations with third parties. On the proposal of the Chief Executive Officer, the Board may appoint one or more natural persons to assist the Chief Executive Officer, with the title of Managing Director.

Notwithstanding the foregoing, when a sale is planned, in one or more transactions, involving at least half of the Company's assets over the last two fiscal years, the Board of Directors must, prior to the completion of this disposal, present a report on the context and process for such transactions to the General Meeting. This presentation is followed by an advisory vote of shareholders under the conditions of quorum and majority for the Ordinary General Meeting. If the Meeting issues a negative opinion, the Board of Directors must meet as soon as possible and immediately publish a release on the Company's website on the follow-up it intends to give to the transaction."

3.1.3 Activities of the Board of Directors



The Board of Directors met five times in 2025. A meeting was organized on October 21, 2025, at the new Troy site (USA), which houses the administrative headquarters of the Exterior & Lighting and C-Power activities in the United States. The directors had the opportunity to visit the Greer plant in South Carolina.

Three Committees prepare the Board's discussions and deliberations, and eight meetings were organized in 2025:

- three meetings of the Audit Committee,
- three meetings of the Appointments and CSR Committee, and
- two meetings of the Compensation Committee.

The attendance rate at Board meetings was 93%. The attendance rate at the meetings of the Committees of the Board of Directors was 100%. The average individual attendance rate for Board of Directors' and Committee meetings for 2025 is shown, for each director, in section 3.1.6.

The agenda of the Board of Directors is drawn up by the Chairman of the Board of Directors in consultation with the Chief Executive Officer.

The Board is regularly informed of the work of the various Committees by their Chairman and makes its decisions based on their recommendations.

In 2025, the Board's activity mainly focused on the following topics:

Group strategic orientations and monitoring of its divisions

- operational implementation of new strategic orientations;
- the strategy for the development of electric and hybrid mobility;
- the outlook for worldwide automotive production, trends in the various regions and the Group's adaptation to these changes;
- the impact of international geopolitical events on the Group's activities;
- the impact of export control measures and US customs duties;
- the presentation of the changes in the Group's organization resulting from the grouping of the Lighting and Exterior activities within the same Business Group;
- research and innovation;
- the review of the various issues relating to the Group's industrial activities, its geographical and commercial diversification.

Investments and asset sales

- monitoring the acquisitions, their integration into the Group, the synergies developed, the implementation of the business plan and the value created for the OPmobility Group;
- other investments, particularly in the Exterior & Lighting business group and in operations;
- progress reports on ongoing projects.

Finance, audit and risks

- approval of the statutory and consolidated financial statements, the proposed appropriation of net income and draft press releases;
- approval of management planning documents;
- approval of the 2026 budget and medium-term business plan;
- analysis of the annual review of the Group's risks and the assessment of internal control, as well as the operations put in place to combat cyberattacks and associated risks;
- renewal of the annual authorizations granted to Senior Executives to issue bonds and to issue sureties, endorsements and guarantees;
- analysis of financial studies and analysts' notes;
- bond issue;
- analysis of current agreements entered into during the year or in previous years, but which remained in force during the fiscal year;
- analysis of related-party agreements entered into and authorized during the fiscal year or during previous fiscal years, but which continued to be executed during the last fiscal year, or whose execution has not yet taken place at the time of the review;

- reclassification or downgrading of any related-party agreement to a regulated agreement or a current agreement, as the case may be, in view of the qualification criteria defined by law, case law and professional organizations and used by the Group;
- the organization of the Group's compliance and internal control;
- the study of risk mapping.

Governance, appointments and compensation

- assessment by the Board of its own functioning and its development (without the presence of the executive corporate officers and directors belonging to the family group);
- the compensation policy for directors for 2026;
- setting the compensation of the directors for 2024 and assessment of the performance of the Senior Executives;
- the effective grant of performance shares to executive corporate officers;
- the adoption of a free performance share plan 2025;
- the breakdown of powers between the Chairman of the Board of Directors and the Chief Executive Officer;
- the review of directors qualified as independent according to the criteria defined by the AFEF-MEDEF Code;
- the setting of gender diversity objectives in strategic positions;
- the preparation of the Combined General Meeting of Shareholders;
- the competence and independence of the directors in office;
- the appointment of the Chief Executive Officer;
- the reappointment of a member of the Board of Directors;
- the adoption of the Stock Market Ethics Charter and update of the Internal Rules of the Board of Directors.

Corporate social responsibility

- regular monitoring of CSR objectives for 2050: net zero emissions and climate strategy, analysis of the Group's environmental and social performance;
- review of the adequacy of proposed investment with each of the Group's CSR criteria, taking into consideration social, ethical and climate challenges;
- analysis of CSR progress and key indicators;
- review of the new Vigilance Plan drawn up by the operational departments;
- the presentation of the reporting set up by the Company in the context of CSRD reporting obligations;
- Information on the Group's Human Resources policy, including the compensation policy, the diversity and gender equality policy, equal opportunity policy, the attractiveness of OPmobility and talent retention;
- professional and salary policy;
- annual "health and safety" at work review.

3.1.4 Activities of the Board of Directors' Committees

Discussions and decisions of the Board of Directors are assisted by the work of its specialized Committees, which report to it after each of their meetings. The details of the missions of each committee are given in the Internal Rules of the Board of Directors.

The Board of Directors' Committees are responsible for studying all matters relating to the Company that the Board or its Chairman submits for them to examine and issue an opinion, preparing the tasks and decisions of the Board relating to these subjects or projects and reporting their conclusions to the Board in the form of minutes, proposals, opinions, information memorandums or recommendations. The Committees carry out their duties under the responsibility of the Board of Directors, and in their own domain. Committees do not have decision-making power.

The Board of Directors, on the proposal of its Chairman, and following the recommendation of the Appointments and CSR Committee, appoints members of the committees as well as the committees' Chairpersons, taking into account the skills and experience of the directors.

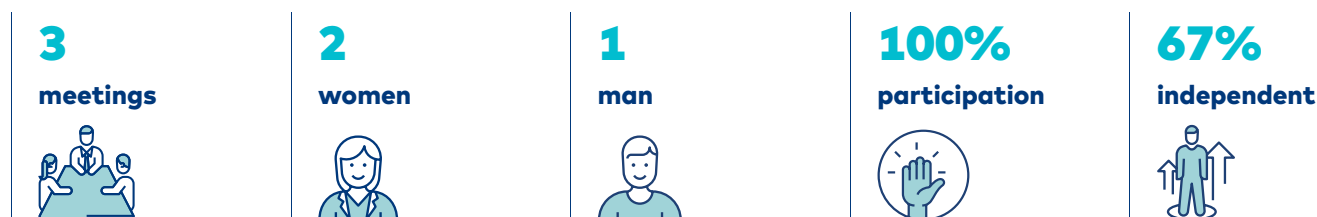
To carry out their work, after having informed the Chairman of the Board of Directors and subject to reporting to the Board of Directors, the committees may hear any responsible person within the Group and/or request technical studies on subjects falling within their areas of responsibility, at the expense of the Company. In the event of recourse by the Committees to the services of external consultants, the committees must ensure the objectivity of the consultant concerned.

Three Committees support the Board of Directors: the Audit Committee, the Appointments and CSR Committee and the Compensation Committee. Secretarial services for Board committees are provided by the Corporate Secretary.

Audit Committee

Chairwoman: **Ms. Élisabeth Ourliac**

The Audit Committee is composed of three members: **Élisabeth Ourliac**, **Lucie Maurel Aubert** and **Vincent Labruyère**.



The Audit Committee met three times during fiscal year 2025 with an attendance rate of 100%. The Statutory Auditors attended all meetings, as did the Group's Chief Financial Officer and the Group Compliance Director and Corporate Secretary. The Group's Information and Digital Systems Director and the Audit and Risk Management Director participated in one meeting.

Principal missions

The principal missions of the Audit Committee are:

- monitoring the basis of preparation for the Group's financial information;
- monitoring the legal audit of the annual financial statements and consolidated financial statements by the Statutory Auditors;
- reviewing the Statutory Auditors' audit plans and engagement program and the outcome of their verifications;
- monitoring the independence of the Statutory Auditors;
- monitoring the effectiveness of internal control and risk management systems and internal audit concerning the procedures relating to the preparation and processing of financial and non-financial accounting information put in place by Senior Executives that may have an impact on the financial statements;
- monitoring the Group's major exposures and sensitivity to risks;
- monitoring and approval of the Group's compliance program;
- warning the Chairman of the Board in the event of detection of a major risk, which the Committee believes has not been treated appropriately;
- reviewing the program and objectives of the Internal Audit Department, as well as the methods and procedures of the internal control systems used;
- reviewing the scope of consolidation and reasons why some companies would not be included;
- reviewing the main accounting options used, the significant off-balance sheet commitments as well as the financial position and the cash position;
- reviewing any proposed change in accounting standards or changes in accounting policies;
- reviewing matters likely to have a significant impact on the Group's financial situation.
- review of interim statutory and consolidated financial statements at June 30, 2025;
- review of the Statutory Auditors' reports on the statutory and consolidated financial statements;
- review of the Statutory Auditors' 2025 audit plan and the results of the audits carried out, their recommendations as well as the actions to be taken as part of the statutory audit;
- estimates and forecasts at 2025 year-end;
- implementation of the regular assessment procedure for current agreements entered into under normal conditions;
- review of the methods used and the results of asset impairment tests carried out in 2025;
- review of the audits carried out with regard to social, environmental and societal information;
- review of the Group's organization, compliance and internal audit;
- review of the 2025 sustainability information and review of the sustainability auditors' report;
- study and validation of the risk mapping and associated action plans, in particular environmental and IT risks, including the priority risk of cyberattacks as well as the risk related to the CSRD obligations, focus on "anti-corruption" risk and review of anti-fraud and anti-corruption measures in place, which were reviewed on several occasions;
- review of the information systems security system deployed within the Group, review of the 2023-2025 cybersecurity roadmap;
- monitoring of the business plan of the main acquisitions, goodwill and impairment;
- review of significant off-balance sheet commitments;
- review of the report of the Board of Directors on corporate governance;
- information on legal and tax risks and potential disputes and major facts that are likely to have a significant impact on the financial position of the OPmobility Group.

Main activities in 2025

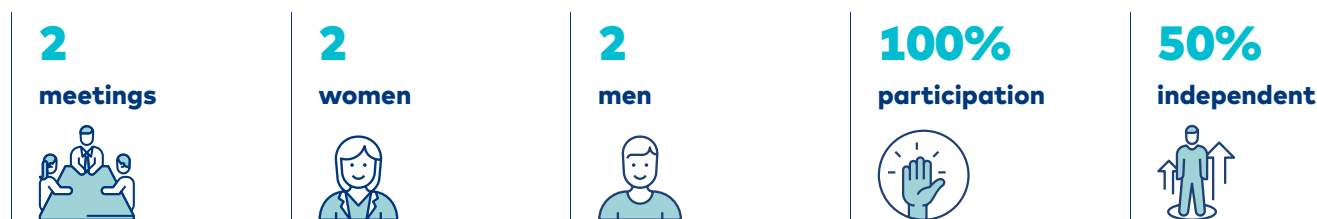
The activities of the Audit Committee focused on the following topics:

- approval of the 2024 statutory and consolidated financial statements;

Compensation Committee

Chairman: **Mr. Alexandre Mérieux**

The Compensation Committee is composed of four members: **Alexandre Mérieux**, **Anne-Marie Couderc**, **Amandine Chaffois** (director representing employees) and **Gonzalve Bich**.



3

The Compensation Committee met twice during fiscal year 2025 with an attendance rate of 100%.

Principal missions

- drafting proposals for the compensation of the Chairman of the Board of Directors and executive corporate officers and conditions for the grant thereof;
- proposals for setting the variable portion for the executive corporate officers;
- proposals relating to the pension and insurance plans;
- fixing the overall amount of the compensation of directors to be submitted to the General Meeting and the distribution method;
- determining the incentive plan policy, mainly including free share award plans.

Main activities in 2025

- reviewing the fixed compensation and variable components of executive corporate officers and recommendations to the Board;
- analyzing the performance of executive corporate officers in 2024 and communicating to the Board a recommendation for annual variable compensation for 2024;
- reviewing the compensation policy applicable to the Chairman of the Board of Directors and the Chief Executive Officer for the 2026 fiscal year;
- proposed amendment to the 2025 compensation policy for the fixed portion of the Chief Executive Officer's compensation;

- reviewing the structure of the Chief Executive Officer's annual variable compensation and the targets set for 2026;
- analyzing and proposals regarding the allocation of free shares for 2025;
- analysis of deliveries made in 2025 relating to the 2020 and 2021 free share award plans;
- proposal to grant exceptional compensation to executive corporate officers, principle and amount;
- proposal to remove the severance payment to executive corporate officers in the event of departure at the Company's initiative;
- approval of the information given to shareholders in the annual report on the compensation of directors;
- preparing the draft resolutions presented to the General Shareholders' Meeting of April 24, 2025 (*ex-ante* vote on the compensation policy for 2025 and *ex-post* vote on the components of compensation paid to executive corporate officers in respect of 2024) and presentation of the criteria for the variable portion of compensation;
- executive corporate officers' pension: review of the situation of each executive corporate officer;
- breakdown of the amount allocated to directors and censors as compensation for their work on the Board of Directors and its committees: recommendation for the breakdown for 2025.

Appointments and CSR Committee

Chairwoman: **Ms. Lucie Maurel Aubert**

The Appointments and CSR Committee is composed of three members: **Lucie Maurel Aubert, Anne-Marie Couderc and Virginie Fauvel.**



The Appointments and CSR Committee met three times in fiscal year 2025, with an attendance rate of 100%.

Principal missions

- consideration and recommendations to the Board regarding procedures for the exercise of powers by Senior Executives;
- opinion on the proposal of the Chief Executive Officer for the appointment of Managing Directors;
- recommendation for new directors to the Board;
- examination of the qualification of independent directors, reviewed by the Board of Directors every year;
- verification of the proper application of the Corporate Governance Code referred to by the Company;
- discussion on issues pertaining to the governance related to the working and organization of the Board;
- preparation of succession plans for executive corporate officers in the event of unforeseen vacancies;
- assessment of risks and opportunities in terms of societal and environmental performance;
- the integration of the Group's commitments in terms of sustainability, with regard to the challenges specific to its activities and its objectives;
- analysis of non-financial information reporting;
- review of the non-financial reporting disclosure;
- review of risks and opportunities related to climate change, monitoring of the Group's consideration of non-financial challenges and long-term outlook, in particular through the setting of non-financial objectives;
- monitoring of the Group's level with respect to non-financial compliance and corporate social responsibility.
- proposal for the appointment of the Chief Executive Officer;
- review of the status of each director with regard to conflict of interest obligations;
- review of the independence of each director with respect to the criteria listed in the AFEP-MEDEF Code;
- review of the report of the Board of Directors on corporate governance;
- determination of the methods for the Board of Director's annual assessment;
- review of the latest initiatives in terms of sustainable development and the Sustainability Statement, impacts of the Taxonomy;
- monitoring of CSR objectives and their deployment, in particular the roadmap for carbon neutrality presented by Senior Executives and validated by the Board of Directors, and the use of green electricity;
- analysis of the Sustainability Statement;
- analysis of the actions taken to ensure gender balance, diversity and inclusion.

3.1.5 Assessment of the functioning of the Board of Directors

- **Annual assessment** process for the Board of Directors within the framework of the AFEP-MEDEF Code, to which the Company refers, and market recommendations such as those of the AMF (French Financial Markets Authority).

The Board of Directors also conducts a formal assessment of its own operations at regular intervals, not exceeding three years. This assessment is carried out under the direction of the Chairman of the Appointments and CSR Committee, with or without the assistance of an external consultant. The last formalized assessment was organized in 2024 with the assistance of an external consultant, under the direction of the Chairwoman of the Appointments and CSR Committee. It took the form of a detailed questionnaire, which all directors completed.

- **Main objectives:**

- verify that important issues are properly prepared and discussed within the Board; measure the contribution of each member to the work of the Board;
- make suggestions for improvements;
- improve the effectiveness of the Board of Directors.

- **Support and procedure:**

- steering of the assessment process by the Chairwoman of the Appointments and CSR Committee;
- reminder of the principles set out by the AFEP-MEDEF Code and stock market expectations so that each director analyzes the proper functioning of the Board and his or her personal contribution to its work and decisions;
- questionnaire prepared with the assistance of an external consultant and reviewed annually;
- annual individual meetings between the directors and the Board Secretary;
- feedback on the responses provided at the Appointments and CSR Committee meeting, followed by a discussion between directors, and decisions made for 2026.

- **Main themes of the assessment:**

- composition of the Board of Directors, its organization and functioning;
- quality and relevance of the information provided and the agendas;
- Board of Directors' commitment to defining the Group's strategy;
- activity of the Committees, in particular the procedure for assessing current agreements, analysis of the independence of directors and any conflicts of interest;
- main governance issues.

Concerning **the composition of the Board**, the directors consider that it is satisfactory and balanced. The diversity in terms of profiles, age, gender and expertise makes it possible to actively discuss the strategic challenges facing the Group with the Chief Executive Officer and to make independent decisions. The number of independent directors is appropriate given their profile and the shareholding structure. The expected skills are well represented in relation to the needs defined by the Board, particularly the experience of directors in international companies. The **composition of Committees** is also considered appropriate, with competent directors within each of them.

Concerning **the organization of Board discussions**, it was stressed that each director fully plays his or her role. Discussions are open, and the directors express themselves in a positive climate of trust. The Chairman of the Board of Directors promotes exchanges and the quality of debates. The Chief Executive Officer communicates transparently and responds in detail to all questions.

Directors considered that **Board of Directors' meeting agendas** are adapted to the economic situation and cover all subjects. The in-depth presentation of revenue, the automotive market and new technologies allow directors to be immersed in OPmobility's operational business.

The **frequency and duration of meetings** was deemed sufficient, the time set aside for debates quite satisfactory.

Directors emphasized the **quality of information**, which is provided in full and is detailed, and which is communicated to them before each meeting of the Board and committees and which promotes the

quality of discussions. The digital platform is well used. The topics addressed in 2025 were very diverse and aligned with the Group's issues. The managers' presentations provided a good understanding of the challenges. Information on changes in the market and the competitive environment was of good quality. The directors also noted a good level of information on the main strategic challenges, including those related to CSR. Concerning **acquisitions and restructuring**, the directors are satisfied with the way in which the discussions are presented and discussed in the Board. They are in line with the Group's strategy.

The directors also believe that the attention paid to conflicts of interest is well managed by the rules in force. The confidentiality of the discussions is well respected.

The current holding of one **executive session** per year is considered appropriate.

The dynamics of the Board are quite satisfactory, with excellent interaction between the various directors. Regarding **governance issues**, the procedures for S, in particular the separation of the functions of Chairman and Chief Executive Officer, work very satisfactorily, with the complementarity of the Chairman of the Board of Directors and the Chief Executive Officer being considered a particular asset. Furthermore, regarding the **Chairman of the Board and the Chief Executive Officer** individually, the transparency of the Chief Executive Officer, her competence and her knowledge of projects were highlighted, and the way discussions are led by the Chairman of the Board of Directors and the operating procedures used by the Chief Executive Officer were also singled out in particular. The balance of powers is well ensured. The directors do not consider it necessary to appoint a **lead director**, in light of the composition and functioning of the Board. This appointment would be of limited interest, as the directors wished to maintain a direct relationship with the Chairman and with the Chief Executive Officer.

The **panel of Censors** was also assessed by the Board of Directors. The expertise of the censors, in particular in terms of knowledge of the Group and the international context in which it operates, exercised within the Board in order to protect the interests of the Company and the Group, were considered very positive. Without being able to take part in votes on decisions, their freedom of speech and judgment contributes to enriching the discussions within the Board.

Concerning **the work of the Committees**, their operation is satisfactory, the projects are well constructed. The directors, members of these committees, believe that the subjects are dealt with in a serious and solid manner. The Board of Directors can make its decisions with complete confidence on the basis of the recommendations of the Committees.

The **Audit Committee** fulfills its missions precisely, with work based on the detailed information provided by the Company's management. The balance between compliance and business issues is particularly appreciated. CSR topics and the monitoring of non-financial data are well addressed. Particular attention has been paid to risk issues. The monitoring of acquisitions and the integration of acquired companies processed by the Audit Committee was greatly appreciated.

The **Compensation Committee** is well prepared and the work is well anticipated. The alignment of compensation with the strategic objectives pursued is verified.

The quality of the **work of the Appointments and CSR Committee** is highlighted. CSR issues are now widely addressed and include the Company's Climate and carbon neutrality strategy, the CSRD review, the Group's Health and Safety policy, gender balance within management bodies and diversity within the Group.

In addition, **points for improvement** identified by the Board of Directors concern the composition of the Board of Directors to maintain and strengthen the level and diversity of skills, in particular on sustainability issues as well as international experience. Discussions with the members of the Executive Committee and the Group's key managers deserve to be developed.

3.1.6 Attendance of directors and censors at meetings of the Board of Directors and its Committees in 2025

The preparation and holding of Board meetings require significant investment and availability on the part of the directors. In 2025, the average attendance rate at Board meetings was 93%. The individual rate at Board and Committee meetings is detailed below. The breakdown of the compensation awarded to the directors, established according to the attendance of each of them at the meetings of the Board and the various Committees, is detailed in section 3.2.1 "Compensation of directors in 2025" of this report.

INDIVIDUAL ATTENDANCE OF DIRECTORS AND CENSORS AT BOARD AND COMMITTEE MEETINGS IN 2025

Directors	Board of Directors		Audit Committee		Compensation Committee		Appointments and CSR Committee	
	Number of meetings	Attendance rate	Number of meetings	Attendance rate	Number of meetings	Attendance rate	Number of meetings	Attendance rate
Laurent Burelle	5/5	100%	–	–	–	–	–	–
Félicie Burelle	5/5	100%	–	–	–	–	–	–
Gonzalve Bich	4/5	80%	–	–	2/2	100%	–	–
Amandine Chaffois	5/5	100%	–	–	2/2	100%	–	–
Anne-Marie Couderc	5/5	100%	–	–	2/2	100%	3/3	100%
Virginie Fauvel	4/5	80%	–	–	–	–	3/3	100%
Martin Krivan	5/5	100%						
Vincent Labruyère	5/5	100%	3/3	100%	–	–	–	–
Paul Henry Lemarié	5/5	100%	–	–	–	–	–	–
Lucie Maurel Aubert	5/5	100%	3/3	100%	–	–	3/3	100%
Alexandre Mérieux	5/5	100%	–	–	2/2	100%	–	–
Cécile Moutet	4/5	80%	–	–	–	–	–	–
Élisabeth Ourliac	4/5	80%	3/3	100%	–	–	–	–
Laurent Favre ⁽¹⁾	3/4	80%	–	–	–	–	–	–
Censors								
Jean Burelle	4/5	80%	–	–	–	–	–	–
Prof. Dr. Bernd Gottschalk	5/5	100%	–	–			–	–
OVERALL ATTENDANCE RATE		93 %	100%		100%		100%	

(1) Director until November 6, 2025.

3.2 Compensation of members of the Board of Directors and executive corporate officers

3.2.1 Compensation of directors in 2025

The information in this paragraph relating to the compensation of the directors of OPmobility SE (directors and executive corporate officers), required by Articles L. 22-10-9 and L. 22-10-34 II and III of the French Commercial Code, is submitted for approval to the General Meeting of April 23, 2026.

3.2.1.1 Compensation paid or awarded to directors and censors in respect of their term of office during fiscal year 2025

The rules for distributing the compensation of directors and censors and the terms of payment applicable in 2025 were defined by the Board of Directors at its meeting on February 19, 2025. The compensation due to directors and censors in respect of their office

is allocated on the basis of the actual participation of each director and censor in the work of the Board of Directors and its Committees, under the conditions indicated below:

Board of Directors	Per Board meeting
Chairman of the Board	€8,000
Director	€3,000
Censor	€3,000
Specialized committees	Per meeting of each committee
Chairman	€5,000
Member	€4,000

A total amount of €936,308, within the limits of the budget of €1,000,000 approved by the General Meeting of April 24, 2025, was distributed to directors and the censors in respect of fiscal year 2025, for a total of five meetings of the Board of Directors and eight Committee meetings.

The attendance rate at meetings for 2025 was 93% for the Board of Directors and 100% for each of the Committees.

AMOUNT OF COMPENSATION PAID (IN EUROS)

Directors	2025 Fiscal year (5 Board meetings and 8 Committee meetings)	2024 Fiscal year (4 Board meetings and 9 Committee meetings)
Laurent Burelle	79,808	64,154
Félicie Burelle	54,808	44,154
Lucie Maurel Aubert	76,808	71,154
Gonzalve Bich	51,846	33,116
Martina Buchhauser ⁽¹⁾	0	35,000
Anne-Marie Couderc	70,808	71,154
Virginie Fauvel	51,846	56,154
Vincent Labruyère	66,808	56,154
Éliane Lemarié, permanent representative of Burelle SA ⁽¹⁾	0	18,766
Paul Henry Lemarié	54,808	44,154
Alexandre Mérieux	64,808	48,116
Cécile Moutet	43,846	33,116
Élisabeth Ourliac	58,846	56,154
Amandine Chaffois	62,808	56,154
Ireneusz Karolak ⁽²⁾	0	14,766
Martin Krivan ⁽³⁾	54,808	22,078
Laurent Favre ⁽⁴⁾	45,000	44,154
SUB-TOTAL	837,656	768,498

	2025 Fiscal year (5 Board meetings and 8 Committee meetings)	2024 Fiscal year (4 Board meetings and 9 Committee meetings)
Censors		
Jean Burelle	43,846	33,116
Prof. Dr. Bernd Gottschalk	54,808	44,154
TOTAL	936,308	845,768

(1) Directors until April 24, 2024.

(2) Director representing employees until June 20, 2024.

(3) Director representing employees since June 20, 2024.

(4) Director until November 6, 2025.

3.2.1.2 Compensation paid or awarded to executive corporate officers in respect of fiscal year 2025

This report, prepared by the Board of Directors, upon the proposal of the Compensation Committee, in accordance with the provisions of Article L. 22-10-8 of the French Commercial Code, presents the total compensation and all benefits in kind paid during fiscal year 2025 to executive corporate officers. It describes and distinguishes between the fixed, variable and exceptional elements that make up that compensation and those benefits as well as the criteria used to calculate them or the circumstances giving rise to them.

In accordance with the provisions of the AFEP-MEDEF Code, compensation paid to executive corporate officers is established by the Board of Directors based on the proposal of the Compensation Committee. It is presented at the Annual General Meeting of Shareholders and subject to a binding vote in accordance with Articles L. 22-10-8 and L. 22-10-34 of the French Commercial Code. The compensation policy is reviewed every year by the Compensation Committee. In its recommendations to the Board of Directors, it proposes a compensation policy in line with the corporate interest and the practices of comparable international groups for similar positions based on a benchmark including SBF 120 companies. In addition, variable and long-term compensation, when it applies, depends predominantly on quantitative criteria, including for climate-related criteria or, more broadly, on ESG ambitions, which form a significant part of the criteria for these two types of compensation.

In accordance with the recommendations of Article 26.2 of the AFEP-MEDEF Code, the Chairman of the Board of Directors, who is a non-executive corporate officer, does not receive any variable compensation linked to the Company's performance.

The compensation of other executive corporate officers includes:

- a fixed annual compensation;
- a variable portion balanced in relation to total compensation, the purpose of which is to reflect the personal contribution of the executive corporate officer to the development of the Group and the improvement of its results;

- a long-term incentive portion subject to performance conditions.

Strict performance criteria are set for both the variable portion and the long-term incentive portion and maintain a link between the Group's sustainable performance and executive compensation, thus contributing to the Company's strategy and sustainability.

The compensation policy for executive corporate officers for the 2025 fiscal year was determined, on the recommendation of the Compensation Committee, by the Board of Directors on December 11, 2024, and then approved by the General Shareholders' Meeting on April 24, 2025 in accordance with the provisions of Article L. 22-10-8 II of the French Commercial Code (11th resolution)

3.2.1.2.1 Compensation of Mr. Laurent Favre, Chief Executive Officer from January 1, 2025 to November 6, 2025

The compensation policy for the Chief Executive Officer for fiscal year 2025, as approved by the General Meeting of April 24, 2025, consists of the following elements:

- fixed compensation of €1,300,000
- variable compensation of €1,600,000 if 100% of the objectives defined in the compensation policy are achieved
- the grant of performance shares of a maximum value of €1,000,000, subject to performance criteria and presence in the workforce at the time of the grant
- the provision of a company car, tax assistance, a medical check-up, the cost of a sports club subscription and the benefit of the supplementary pension plan open to members of the Executive Committee.

The Board of Directors, at its meeting of November 6, 2025, approved the terms of a memorandum of understanding concerning the departure of the Company's Chief Executive Officer, Mr. Laurent Favre having resigned from his terms of office as Chief Executive Officer and director at the same date. This agreement was signed on November 7, 2025 between OPmobility SE, OPmobility Gestion and Mr. Laurent Favre (below "the Memorandum of November 7, 2025").

The table below summarizes the components of compensation resulting from the Memorandum of November 7, 2025.

Nature	Reference	Amounts awarded
Compensation allocated on account of his term of office as a director	2025 compensation policy: Compensation for the exercise of his term of office as a director, i.e. €3,000 per meeting of the Board of Directors plus the balance distributed to each member, based on actual attendance at Board meetings	€45,000 gross
Variable compensation for 2025	2025 compensation policy: €1,600,000 in the event of 100% achievement of the objectives	€1,270,000 gross calculated on the basis of 100% achievement of objectives and adjusted <i>pro rata temporis</i>
Non-competition clause	Work contract suspended: Allocation of a non-competition indemnity paid for 2 years from the effective date of departure of Mr. Laurent Favre, subject to compliance with the terms and conditions of his non-competition obligation.	€520,000 gross per year, for 2 years, subject to compliance with the terms and conditions of its non-compete obligation
Other items	Memorandum of November 7, 2025 Order No. 2019-697 of July 3, 2019 on occupational supplementary pension plans	Award of an amount of €775,000 gross Portability of supplementary pension rights

Pursuant to Article L. 22-10-34 II of the French Commercial Code, the General Meeting of April 23, 2026 will be called to vote on a specific draft resolution on the total compensation and benefits of any kind paid during or awarded in respect of fiscal year 2025 to Mr. Laurent Favre in respect of his term of office as Chief Executive Officer from January 1 to November 6, 2025.

3.2.1.2.2 Compensation of Mr. Laurent Burelle, Chairman of the Board of Directors, in respect of fiscal year 2025

The compensation policy for the Chairman of the Board of Directors consists of fixed compensation, compensation for the term of office as a Director and benefits in kind, excluding any other variable or exceptional compensation and any allocation of shares.

On December 11, 2024, the Board of Directors, on the proposal of the Compensation Committee, decided to maintain the fixed annual compensation of Mr. Laurent Burelle, Chairman of the Board of Directors, at €950,000. In addition to this fixed compensation, a company car and the services of a driver is provided, as well as the benefit of close personal protection.

Pursuant to Article L. 22-10-34 II of the French Commercial Code, the General Meeting of April 23, 2026 will be called to vote on a specific draft resolution on the total compensation and benefits of any kind paid during or awarded in respect of fiscal year 2025 to Mr. Laurent Burelle in respect of his term of office as Chairman of the Board of Directors.

3.2.1.2.3 Compensation of Ms. Félicie Burelle, Managing Director from January 1, 2025 to November 7, 2025 and Chief Executive Officer from November 7, 2025 to December 31, 2025

Concerning **the fixed annual compensation** of Ms. Félicie Burelle, on the recommendation of the Compensation Committee, the Board of Directors, at its meeting of December 10, 2025, decided to adjust the 2025 compensation policy approved by the General Shareholders' Meeting of April 24, 2025 and to use the option to derogate from this in the event of exceptional circumstances, as provided for in this same compensation policy. The appointment of Ms. Félicie Burelle as Chief Executive Officer on November 7, 2025 constitutes an unforeseen event and requires the adaptation of the components of compensation as defined in the 2025 compensation policy.

As a result, the fixed annual compensation of Ms. Félicie Burelle, which had been set at €800,000 for her office as Managing Director, was increased in order to award Ms. Félicie Burelle, *pro rata temporis* the amount of the fixed compensation that would have been allocated to the Chief Executive Officer for the period from November 7 to December 31, 2025. As a result, the total of her annual fixed compensation amounts to €904,746, as detailed below, plus an annual benefit in kind valued at an amount of €11,901:

- an amount of €786,153.85 in fixed compensation for her term of office as Managing Director for the period from January 1 to November 7, 2025;
- fixed compensation of €217,692.31 in respect of her term of office as Chief Executive Officer for the period from November 7, 2025 to December 31, 2025.

The modified compensation policy will be submitted for approval to the General Shareholders' Meeting convened for April 23, 2026.

Concerning **the annual variable compensation** for Ms. Félicie Burelle, the Board of Directors, at its meeting of December 10, 2024, decided not to modify it compared to the compensation policy adopted by the General Shareholders' Meeting of April 24, 2025.

The structure of the annual variable compensation of Ms. Félicie Burelle paid in 2026 in respect of 2025 was set at €1,050,000 if the objectives are achieved at 100%. It can vary between 80% and 150% of this amount, depending on the achievement of the objectives set by the Board of Directors. The variable compensation can thus vary between €840,000 if the criteria are 80% achieved and €1,575,000 if the criteria are 150% achieved.

On December 11, 2024, the Board of Directors had set the variable compensation criteria applicable for 2025 and their respective weightings. Financial criteria represent 70% of the variable compensation and non-financial criteria 30%. The financial criteria are directly correlated with the Company's economic performance indicators: the change in cash flow, net earnings per share, operating profit and debt reduction.

On February 24, 2026, the Board of Directors assessed the performance of Ms. Félicie Burelle, based on the recommendations of the Compensation Committee. The achievement rate is 119.16%, i.e. an achievement rate of 114.55% for financial criteria and 129.90% for non-financial and qualitative criteria.

It was therefore decided to allocate to Ms. Félicie Burelle an amount of €1,251,180 in respect of the annual variable compensation for 2025.

2025 FINANCIAL OBJECTIVES (70% OF TOTAL ANNUAL VARIABLE COMPENSATION)

Financial criteria	Weighting	2025 results	Assessment of the Board of Directors
Cash flow	15%	€297 million	109.90%
Net result Group share ⁽¹⁾	25%	€185 million	102.77%
Debt reduction	15%	€1,409 million	135.48%
Operating margin	15%	€490 million	109.09%
ACHIEVEMENT RATE OF FINANCIAL OBJECTIVES FOR 2025			114.55%

(1) Diluted per share, Group share, excluding non-recurring items

2025 NON-FINANCIAL OBJECTIVES (30% OF TOTAL ANNUAL VARIABLE COMPENSATION)

Non-financial and qualitative criteria	Weighting	2025 performance indicators	Assessment of the Board of Directors
Development and implementation of the strategy	15%	See indicators below	127.5%
ESG criteria	15%	See indicators below	132.5%
ACHIEVEMENT RATE OF NON-FINANCIAL AND QUALITATIVE OBJECTIVES FOR 2025			129.90%

TABLE OF PERFORMANCE INDICATORS FOR NON-FINANCIAL OBJECTIVES FOR 2025

The Board of Directors' meeting of February 24, 2026 used the following indicators and achievements, examined by the Compensation Committee, to determine the level of achievement by Ms. Félicie Burelle of the non-financial and qualitative objectives for 2025.

Development and implementation of the strategy	Weighting: 15%	Assessment of the Board	Applicable rate at Maximum compensation 150%
Growth plan for acquisitions completed in 2022	3.75%	Performance below target	80%
Operational excellence and project start-ups	3.75%	Outperformance Maximum achieved	150%
Long-term value creation	3.75%	Outperformance	130%
Optimized CapEx management, qualified and independent of financing	3.75%	Outperformance Maximum achieved	150%
ESG criteria	Weighting: 15%	Assessment of the Board	Applicable rate at Maximum compensation 150%
Workplace safety objective	3.75%	Outperformance Maximum achieved	150 %
Sustainability commitment	3.75%	Outperformance Maximum achieved	150 %
Gender balance, particularly in management positions	3.75%	Objective achieved	100 %
Compliance	3.75%	Outperformance	130 %

The quantifiable part of the criteria therefore represents 81% and the qualitative part 19%.

The amount of the variable portion for fiscal year 2025 is therefore €1,251,180. It will only be paid to Ms. Félicie Burelle subject to a favorable vote of the shareholders at the General Meeting of April 23, 2026.

Performance Share Award Plan

In accordance with Articles L. 225-197-1 and L. 22-10-8 of the French Commercial Code and the authorization of the General Shareholders' Meeting of April 24, 2024, the Board of Directors of December 11, 2024, taking into account the performance of Ms. Félicie Burelle, decided to grant her the equivalent in performance shares of €750,000, i.e. 84,555 shares valued on the day they were

awarded by the Board, in accordance with the compensation policy. The fair value of one performance share under the April 24, 2025 plan of which Ms. Félicie Burelle is a beneficiary, calculated on the basis of the price of the 20 trading sessions preceding the Combined General Meeting of April 24, 2025, is €8. The value of the 84,555 performance shares granted to Ms. Félicie Burelle is therefore €676,440.

These shares will only be definitively vested, in whole or in part, subject to achievement of the performance levels described below and to presence in the workforce on the delivery date.

The vesting of shares is subject to the achievement of performance conditions that will be recognized at the end of a vesting period of 3 years from the grant date.

Vesting period	From April 25, 2025 to the date of the General Meeting in 2028
Presence conditions (contract in force with a Group company on these dates, except for retirement, death, disability or exceptional decision)	On the date of the 2028 General Meeting called to approve the financial statements for the 2027 fiscal year
Final vesting date	As of the date of the 2028 General Meeting called to approve the financial statements for the 2027 fiscal year
Holding period	No holding period except for a minimum of 10% of the performance shares allocated to executive corporate officers, which must be held until the end of their term of office
End of vesting period	As of the date of the 2028 General Meeting called to approve the financial statements for the 2027 fiscal year
Performance conditions	- Cumulative free cash flow level for 2025, 2026, 2027: 25% of the rights granted; - Level of net profit (loss) (Group share): 25% of rights granted; - Debt/Ebitda: 25% of the rights granted; - Percentage of women, progress in reducing CO₂ emissions and workplace safety as of December 31, 2027: 25% of rights granted.

The threshold for achieving each of the objectives defined above is set at a minimum of 80% and a maximum of 100%.

Regarding the criterion of the level of free cash flow and the level of net profit attributable to the owners of the parent to be vested, a level of growth defined by the Board of Directors, not made public for reasons of confidentiality, must be achieved or exceeded. Below this level, the grant is degressive. If the defined levels do not increase in absolute value over the period, no shares will vest based on these criteria.

Regarding the criterion of feminization to be definitively vested at the end of the vesting period, the average proportion of female managers and/or engineers must reach at least 27% in 2027.

Regarding the criterion linked to the reduction of CO₂ emissions to be definitively vested at the end of the vesting period, the reduction of said CO₂ emissions must be in line with the CO₂ emissions objective aiming for carbon neutrality on cope 3 in 2030.

Regarding the criterion related to workplace safety to be definitively vested at the end of the vesting period, the average FR2 indicator over the vesting period must be less than 0.5. Below this level, the grant is degressive.

The performance of the three ESG objectives defined above is assessed separately.

The conditional grant of performance shares to Ms. Félicie Burelle represented 0.06% of the share capital as of December 11, 2024.

Ms. Félicie Burelle has undertaken not to use risk hedging instruments.

Compensation as a director

The compensation of Ms. Félicie Burelle for her term of office as a director, for the 2025 fiscal year, amounts to €54,808. Details of the compensation paid or awarded to all members of the Board of Directors are provided in Section 3.2.1.1 of this document.

Supplementary social protection schemes

Ms. Félicie Burelle continues to benefit from supplementary social protection schemes and in particular the defined contribution pension plan, welfare insurance and healthcare cost plans.

Details of the supplementary social protection schemes from which Ms. Félicie Burelle benefits are presented below.

Pursuant to Article L. 22-10-34 II of the French Commercial Code, the General Meeting of April 23, 2026 will be called to vote on a specific draft resolution on the total compensation and benefits of any kind paid during or awarded in respect of fiscal year 2025 to Ms. Félicie Burelle in respect of her term of office as Managing Director from January 1 to November 7, 2025, and in respect of her office as Chief Executive Officer from November 7, 2025.

3.2.1.2.4 Pension plan

Burelle SA and OPmobility Gestion (formerly Plastic Omnium Gestion), a subsidiary of OPmobility SE, have set up supplementary pension plans for some of their employees and executive corporate officers.

Plans implemented in December 2003

These are defined-benefit plans (Article 39 of the French General Tax Code), the rights of which are subject to the completion of the career of each participant in the Group. These plans fall under Article L. 137-11 of the French Social Security Code and have been declared to the URSSAF under the option Tax at 24% on contributions to the insurance contract.

In accordance with the provisions of Order no. 2019-697 of July 3, 2019, these plans were closed to new members as of July 4, 2019 and frozen from January 1, 2020. In December 2021, new plans in accordance with Article L. 137-11-2 of the French Social Security Code, described below, were set up. The Board of Directors had authorized these plans.

Plans implemented in December 2021

Following the closure and freezing of the defined-benefit plans described above (Article L. 137-11), defined-benefit pension plans were put in place by Burelle SA and OPmobility Gestion at the end of 2021 with a retroactive effective date of January 1, 2020.

These pension plans, which fall under the certain rights regimes, in which pension rights are not conditional upon the completion of the employee's career with the Group, are covered by Article L. 137-11-2 of the French Social Security Code.

The beneficiaries of these plans are employees of Burelle SA and OPmobility Gestion, whose employment corresponds to coefficient 940 of the National Collective Agreement for the Plastics Industry, subject to being under the age of 60 on January 1, 2020 and being more than two years from the minimum retirement age for social security pensions referred to in Article L. 161-17-2 of the French Social Security Code (i.e. 62 years old as at this date). Directors may benefit from this supplementary pension plan provided they comply with the provisions of Articles L. 22-10-8 and R. 22-10-14, II of the French Commercial Code.

For directors and employees whose compensation, within the meaning of Article L. 242-1 of the French Social Security Code, is greater than eight times the amount of the social security ceiling, the acquisition of annual rights is subject to compliance with performance conditions as defined in the regulations of the said plan.

The plans are fully funded by Burelle SA and OPmobility Gestion, which took out an insurance policy on December 1, 2021, meeting the requirements of securing, on the one hand, rights currently vesting, and on the other hand, annuities paid out, under European Union law.

The main features of these two plans are presented in the table below.

	2003 Plan	2021 Plan	AFEP-MEDEF Code Recommendations
	Under the defined-benefit plan with uncertain rights L. 137-11 ⁽¹⁾	Under the new defined-benefit plan with certain rights L. 137-11-2	
Required length of service	7 years	3 years	At least 2 years
Actual length of service of executive corporate officers:			
Laurent Burelle ⁽⁴⁾	48 years	N/A	
Félicie Burelle	15 years	4 years	
Laurent Favre ⁽⁵⁾	N/A	4 years	
Reference compensation	Average of total annual compensation for the 5 years prior to retirement	Annual compensation	Several years
Annuity guarantee (as a % of reference compensation)	1% ⁽²⁾	1% ⁽²⁾	5% maximum
Ceilings ⁽³⁾	10% of the reference compensation, or 8 times the Social Security ceiling	13% of the reference compensation	45% of compensation
Rights financing conditions	Outsourced	Outsourced	
Estimated amount of the annuity which would be paid to the executive corporate officers ⁽²⁾ :			
Laurent Burelle ⁽⁴⁾	384,480	Not eligible	
Félicie Burelle	47,817	90,151	
Laurent Favre ⁽⁵⁾	Not eligible	145,587	
Reversion annuity	Spouse, yes 60%	Spouse, yes 60%	
Related tax and social charges	Taxes on contributions 24%	Taxes 29.7%	

(1) For Plan L. 137-11, the rights under the defined-benefit plan are "uncertain" to the extent they are subject to the beneficiary's employment within the Group at the time of the liquidation of his or her pension under a legally compulsory old-age insurance scheme.

(2) This rate may be revised depending on the economic situation of the company and will be 0% if free cash flow and a net profit (loss) - Group share are negative.

(3) The cumulative benefits under the two plans may not exceed the more favorable ceiling.

(4) Burelle SA supplementary pension plan.

(5) Executive corporate officer until November 6, 2025.

3.2.1.2.5 Employment contract, specific pensions, end-of-service indemnities and non-competition clause

Non-competition clause

In the event of termination of the employment contract, the monetary consideration for the non-competition clause would be paid for two years under the employment contract, in accordance with the provisions of the Plastics Processing Agreement, unless the executive corporate officer was released from the application of the clause. As this clause is due under the suspended employment contract, it is not submitted for approval to the General Shareholders' Meeting.

End-of-service indemnity

The executive corporate officers are covered by a commitment to pay an indemnity equal to two years' gross compensation in the event of involuntary departure. The reference basis for this indemnity is the gross compensation (fixed and variable) for the last 12 months prior to the date of the dismissal or non-renewal of the corporate office.

It will not be due in the event of serious misconduct or gross negligence, or if the executive corporate officer leaves the Company on his or her own initiative, changes his or her position within the Group or will soon be entitled to a full pension.

The end-of-service indemnity is subject to the following conditions related to the performance of the beneficiary:

- achievement of a positive operating margin during each of the three financial years preceding the termination of the term of office;
- achievement of a positive net cash flow during each of the three financial years preceding the termination of the term of office.

The end-of-service indemnity commitment made to the executive corporate officers was authorized by the Board of Directors on July 22, 2024, on the recommendation of the Compensation Committee. The shareholders approved the end-of-service indemnity for the executive corporate officers at the General Shareholders' Meeting of April 24, 2025.

Position as of January 1, 2026

On December 10, 2025, the Board of Directors, on the recommendation of the Compensation Committee, decided to end this end-of-service indemnity as of January 1, 2026 and to terminate the employment contract of Ms. Félicie Burelle, up to now suspended, at the same date.

	Employment contract	Supplementary pension plans	Compensation or benefits due or likely to be due for loss or change of office	Non-competition indemnities
Laurent Burelle <i>Chairman of the Board of Directors</i>	No	See above	No	No
Félicie Burelle <i>Chief Executive Officer</i>	No	See above	No	No

3.2.1.2.6 Summary of the compensation of each executive corporate officer

	2025		2024	
	Amounts due in respect of 2025	Amounts paid in 2025	Amounts due in respect of 2024	Amounts paid in 2024
<i>In euros</i>				
Laurent Burelle <i>Chairman of the Board of Directors</i>				
Fixed compensation	950,000	950,000	950,000	950,000
Annual variable compensation				
Exceptional compensation				
Director's compensation	79,808	79,808	64,154	64,154
Benefits in kind (accounting valuation)				
TOTAL	1,029,808	1,029,808	1,014,154	1,014,154
Félicie Burelle <i>Chief Executive Officer</i>				
Fixed compensation:				
- in respect of the term of office as Managing Director ⁽¹⁾	687,054	687,054	750,900	750,900
- in respect of the term of office as Chief Executive Officer ⁽²⁾	217,692	217,692		
Variable compensation	1,251,180	1,045,000	1,045,000	825,000
Exceptional compensation	-	-	200,000	200,000
Director's compensation	54,808	54,808	44,154	44,154
Benefits in kind (accounting valuation)	11,901	11,901	12,075	12,075
TOTAL	2,222,635	2,016,455	2,052,129	1,832,129

In euros	2025		2024	
	Amounts due in respect of 2025	Amounts paid in 2025	Amounts due in respect of 2024	Amounts paid in 2024
Laurent Favre⁽³⁾				
Fixed compensation	1,114,325	1,114,325	1,100,900	1,100,900
Annual variable compensation	1,270,000	1,540,000	1,540,000	1,320,000
Amount due under the Memorandum of November 7, 2025 ^(4 and 5)	775,000		300,000	300,000
Non-competition indemnities ⁽⁵⁾	78,000	78,000		
Director's compensation	45,000	45,000	44,154	44,154
Benefits in kind (accounting valuation)	14,265	14,265	14,613	14,613
TOTAL	3,296,590	2,791,590	2,999,667	2,779,667

(1) from January 1 to November 7, 2025.

(2) from November 7 to December 31, 2025.

(3) Chief Executive Officer until November 6, 2025.

(4) See contract details Section 3.2.1.2.1.

(5) Not submitted to a shareholder vote.

3.2.1.2.7 Summary of compensation, stock options and shares awarded to each executive corporate officer

In euros	2025	2024
Laurent Burelle		
Chairman of the Board of Directors		
Compensation due in respect of the year (see details in section 3.2.1.2)	1,029,808	1,014,154
Value of stock options awarded during the year		
Value of performance shares awarded during the year		
Valuation of other long-term compensation plans		
TOTAL	1,029,808	1,014,154
Félicie Burelle		
Chief Executive Officer		
Compensation due in respect of the fiscal year (see details Section 3.2.1.2)	2,222,635	2,052,129
Value of stock options awarded during the year		
Value of performance shares awarded during the year	676,440	569,330
Valuation of other long-term compensation plans		
TOTAL	2,899,075	2,621,459
Laurent Favre⁽¹⁾		
Compensation due in respect of the year (see details in section 3.2.1.2)	3,296,590	2,999,667
Value of stock options awarded during the year		
Value of performance shares awarded during the year	0	853,995
Valuation of other long-term compensation plans		
TOTAL	3,296,590	3,853,662

(1) Chief Executive Officer until November 6, 2025.

3.2.1.2.8 Summary of the components of the compensation paid during fiscal year 2025 or granted for the same fiscal year to each executive corporate officer of the Company, subject to the vote of the shareholders

In accordance with Article L.22-10-34 II of the French Commercial Code, the General Meeting of Shareholders of April 23, 2026 will approve the fixed, variable and exceptional components of the total compensation and benefits of any kind paid during or allocated in respect of the 2025 fiscal year to Mr. Laurent Burelle, Chairman of the Board of Directors, Ms. Félicie Burelle, Managing Director until November 7, 2025 and Chief Executive Officer as of the same date, and Mr. Laurent Favre, Chief Executive Officer until November 6, 2025.

The exceptional components of the compensation paid during 2025 or granted for the same fiscal year are decided by the Board of Directors and will be ratified by the General Shareholders' Meeting.

**COMPONENTS OF COMPENSATION PAID DURING FISCAL YEAR 2025 OR GRANTED IN RESPECT TO FISCAL YEAR 2025
TO MR. LAURENT BURELLE, CHAIRMAN OF THE BOARD OF DIRECTORS**

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation	€950,000	€950,000	Laurent Burelle's annual fixed compensation has stood at €950,000 since January 1, 2023, unchanged in fiscal year 2025.
Annual variable compensation	€0	€0	Laurent Burelle does not receive any annual variable compensation.
Multi-year variable compensation	€0	€0	Laurent Burelle does not receive any multi-year variable compensation.
Exceptional compensation	€0	€0	Laurent Burelle does not receive any exceptional compensation.
Director's compensation	€79,808	€79,808	Laurent Burelle received compensation of €79,808 in respect of his offices as a director and Chairman of the Board of Directors for fiscal year 2025.
Grant of stock options, performance shares or other long-term compensation	€0	€0	Laurent Burelle does not receive any stock options, performance shares or other long-term compensation.
Joining or severance compensation	€0	€0	Laurent Burelle does not receive any compensation for taking up or leaving office.
Supplementary pension plans	€0	€0	In addition to the pension rights in the mandatory plan, Laurent Burelle benefits from the supplementary pension plan provided by Burelle SA (OPmobility SE's parent company)
Benefits in kind	€0	€0	Mr. Laurent Burelle benefits from close personal protection

**COMPONENTS OF COMPENSATION PAID DURING FISCAL YEAR 2025 OR GRANTED IN RESPECT OF FISCAL YEAR 2025
TO MS. FÉLICIE BURELLE, CHIEF EXECUTIVE OFFICER**

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation: - in respect of the term of office as Managing Director, until November 7, 2025	€687,054	€800,000	On the recommendation of the Compensation Committee, the Board of Directors' meeting of December 10, 2025 adapted the compensation policy to the new situation of the Senior Executives following the departure of Mr. Laurent Favre and the appointment of Ms. Félicie Burelle as Chief Executive Officer as of November 7, 2025: The annual fixed compensation of Ms. Félicie Burelle, covering the period from January 1, 2025 to November 7, 2025, as Managing Director amounts to €687,054.
- in respect of the term of office as Chief Executive Officer from November 7, 2025	€217,692	€217,692 awarded to the Chief Executive Officer, <i>prorata temporis</i>	The annual fixed compensation of Ms. Félicie Burelle amounts to €217,692 from November 7, 2025 as Chief Executive Officer.

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Annual variable compensation	€1,045,000 (variable compensation granted for fiscal year 2024)	€1,251,180	During the meeting of February 24, 2026, the Board of Directors, on the recommendation of the Compensation Committee, determined and set the amount of the variable compensation (quantifiable and qualitative parts) of Ms. Félicie Burelle in respect of fiscal year 2025 at €1,251,180. The Board of Directors meeting of December 11, 2024, on the recommendation of the Compensation Committee, had decided to define the methods for calculating the variable compensation as follows: • weighting of 70% for the quantifiable part and 30% for the qualitative part; • target variable part for 2025 (in the event of achievement of the objectives set by the Board of Directors) set at €1,050,000, with a trigger threshold set at 80% of achievement rate and capped at 150%. In application of these methods and the achievement of the criteria used to calculate the variable portion, the amount of the variable portion for 2025 was determined as follows: • For the financial part, the criteria used are: • change in <i>free cash flow</i> (15%), • change in operating margin (15%), • change in net profit (loss) - Group share (25%), • change in the Group's debt reduction (15%). The financial targets for 2025 had been set in relation to the Group's provisional budget as approved by the Board of Directors on December 11, 2024. • The non-financial portion includes: • efficiency in the implementation of the strategy: acquisition plan completed in 2022, operational excellence and project start-ups, long-term value creation and deployment of the Hydrogen strategy (15%), • ESG criteria, safety performance: compliance with sustainability commitments for 2030; the implementation of a Human Resources policy ensuring gender balance, talent development and access to training; the deployment of the compliance program (15%). The proportion of quantitative elements included in the composition of the ESG criterion represents 53% of the total weighting defined at 15%, i.e. a sub-weighting of 8% out of the total 15% thus defined. The quantifiable part of the criteria therefore represents 78% and the qualitative part 22%. At its meeting of February 24, 2026, the Board of Directors, on the recommendation of the Compensation Committee: • noted that the achievement rate of the financial criteria was 114.55%, broken down as follows: • free cash flow: 109.9%, • net profit (loss) - Group share: 102.77%, • debt reduction: 135.48%, • operating margin: 109.09%; • decided that the achievement rate for the non-financial criteria achieved xx% of the expectations and targets: • strategy and development: 132.5%, • ESG: xx%. Overall achievement rate taking into account the weighting of the various criteria: 119.16%. The variable portion for 2025 thus amounts to €1,251,180 and will only be paid to Ms. Félicie Burelle subject to the favorable vote of shareholders at the General Meeting of April 23, 2026. This annual variable compensation represents 56.6% of the total cash compensation granted in respect of fiscal year 2025 (excluding performance shares, pension plans and benefits in kind).

Compensation of members of the Board of Directors and executive corporate officers

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Multi-year variable compensation	None	None	Félicie Burelle does not receive any multi-year compensation.
Exceptional premium for taking up a position	None	None	Félicie Burelle does not receive any compensation for taking up or leaving office.
Director's compensation	€54,808	€54,808	Félicie Burelle was paid €54,808 as compensation for her office as director in respect of fiscal year 2025.
Grant of stock options, performance shares or other long-term compensation	23,240 performance shares (valuation: €425,866): - 7,179 shares delivered in 2025 under the 2021 performance share plan (valuation: €201,012) - 16,061 shares delivered in 2025 under the 2022 performance share plan (valuation: €224,854)	84,555 shares granted under the 2025 share plan (valuation: €676,440)	At its meeting of December 11, 2024, the Board of Directors decided to grant free shares to Ms. Félicie Burelle, for a maximum total value of €750,000. The grant value of the 84,555 performance shares granted to Ms. Félicie Burelle is €676,440. The vesting of these shares is subject to the fulfillment of performance conditions which will be noted at the end of the vesting period and since the grant date. These performance conditions are based on four criteria, assessed over the years 2025, 2026 and 2027, and in line with the Company's strategic plan: • the level of free cash flow • earnings per share - Group share • the pace of debt reduction • as well as an ESG criteria, targeting gender diversity in management bodies, the other the achievement of the CO₂ emission target, aiming for carbon neutrality on scope 3, in line with the climate roadmap adopted by the Board of Directors and presented in 2021, and finally Workplace Safety in relation to the FR2 target For the first two criteria, an achievement rate of 80% triggers the allocation of shares, which increases linearly to a ceiling of 100%. For the last two criteria, the achievement of the objective triggers the allocation of shares. The achievement of each objective would trigger the allocation of 25% of the allocation in shares.
End-of-service indemnity	None	None	The Chief Executive Officer benefitted from a commitment to pay an indemnity equal to two years of gross compensation in the event of an involuntary departure. This end-of-service indemnity was cancelled, as of January 1, 2026, by decision of the Board of Directors on December 10, 2025.
Supplementary pension plans	€0	• €47,817 (under the defined-benefit pension plan with certain rights under Article L. 137-11-2 of the French Social Security Code) • €90,151 (under the defined-benefit pension plan with uncertain rights under Article L. 137-11 of the French Social Security Code)	In addition to the pension rights of the mandatory plan, Ms. Félicie Burelle benefits from the OPmobility SE supplementary defined-benefit pension plans with uncertain rights and the new plan with certain rights.
Benefits in kind	Valuation: €11,901	Valuation: €11,901	Félicie Burelle has a company car. Ms. Félicie Burelle benefits from supplementary social protection schemes, in particular the welfare and health insurance scheme for Group employees in accordance with the decision of the Board of Directors of September 24, 2019.

COMPONENTS OF COMPENSATION PAID DURING FISCAL YEAR 2025 OR GRANTED IN RESPECT OF FISCAL YEAR 2025 TO MR. LAURENT FAVRE, CHIEF EXECUTIVE OFFICER UNTIL NOVEMBER 6, 2025

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation	€1,114,325	€1,300,000	The amount granted for fiscal year 2025 by the Combined General Meeting of April 24, 2025 was €1,300,000. The annual fixed compensation of Laurent Favre therefore amounts to €1,114,325, prorata temporis for the period from January 1, 2025 to November 6, 2025 and includes the final payment balance in the amount of €63,773.50.
Annual variable compensation	€1,540,000 (variable compensation granted for fiscal year 2024)	€1,270,000	On November 6, 2025, the Board of Directors approved the terms of a memorandum of understanding signed on November 7, 2025 between OPmobility SE, OPmobility Gestion and Mr. Laurent Favre (the Memorandum of November 7, 2025), providing for the payment to Mr. Laurent Favre of a variable compensation amount based on performance for the year in 2025, totaling €1,600,000 gross, reduced pro rata temporis to €1,270,000 gross.
Multi-year variable compensation	None	None	Laurent Favre does not receive any multi-year compensation.
Director's compensation	€45,000	€45,000	Laurent Favre received compensation of €45,000 in respect of fiscal year 2025, in respect of his office as director until November 6, 2025.
Other amount	€775,000	None	On November 6, 2025, the Board of Directors approved the terms of a memorandum of understanding signed on November 7, 2025 between OPmobility SE, OPmobility Gestion and Mr. Laurent Favre (the Memorandum of November 7, 2025), considering that the conclusion of the latter enables the Company to preserve its interests in the context of the departure of its executive. The Memorandum of November 7, 2025 provides for the payment of €775,000 gross to Mr. Laurent Favre.
Non-competition indemnity	€78,000	None	The compensation reduced to the period covering the 2025 fiscal year, i.e. from November 7 to December 31, 2025, amounts to €78,000. Mr. Laurent Favre's employment contract provides for the granting of a non-competition indemnity of €520,000 per year for two years from the effective date of Mr. Laurent Favre's departure, subject to compliance with the terms and conditions of his non-competition obligation.
Grant of stock options, performance shares or other long-term compensation	12,922 shares delivered on 04/23/2025 under the 2021 performance share plan (Valuation: €361,816) 24,091 shares delivered on 04/21/2025 under the 2022 performance share plan (Valuation: €337,274)	Loss of rights to the allocation of free shares equivalent to €1,000,000, decided by the Board of Directors on December 11, 2024 following his resignation on November 6, 2025	As the bonus shares granted for the 2025 fiscal year are subject to the condition of presence in the workforce on the day of delivery, Mr. Laurent Favre will not be able to benefit from their definitive allocation, the rights being lost.
Supplementary pension plans	€0	€145,587	Following his resignation, Mr. Laurent Favre benefits from the portability of pension rights under the mandatory plan, in accordance with Order No. 2019-697 of July 3, 2019 on occupational supplementary pension plans. These rights were valued at €112,572 as of December 31, 2025.
Benefits in kind	Valuation: €14,265	Valuation: €14,265	Mr. Laurent Favre benefited, until November 6, 2025, from a company car whose total value is estimated at €14,265. Mr. Laurent Favre benefited from supplementary social protection schemes, in particular the welfare and health insurance scheme for Group employees.

3.2.1.2.9 Compensation of executive corporate officers in comparison to the average and median compensation of Opmobility Group employees in France

In accordance with Article L. 22-10-9 of the French Commercial Code, the following table presents the changes, starting in 2021, in the equity ratio between the compensation paid to executive corporate officers and the average and median compensation paid to Opmobility employees in France.

The ratios are usually compared to the Group's performance. However, the impact of the Covid-19 health crisis on the Group's performance makes the change in the equity ratio difficult to compare.

The payroll taken into account increased by 29.6% during the same period of comparison.

The average compensation of employees located in France and taken into account to produce this equity ratio rose from €59,256 in 2021 to €73,648 in 2025, an increase of 24.3%.

METHODOLOGY FOR CALCULATING THE RATIO

The ratios were calculated using the following methodology:

- As Opmobility SE is a company with no employees, the scope taken into account is all legal entities in France;

- fixed and variable compensation paid during the year in question;
- LTI plans, including performance shares recognized at IFRS value at the grant date (2021, 2022, 2023, 2024 and 2025 plans);
- all full-time employees in France on fixed-term or permanent contracts, excluding work-study students, interns, temporary employees, expatriates and part-time employees due to their low representation;
- takes into account the total gross amount of compensation paid during the fiscal year reconstructed as a full-time equivalent over the reference year;
- takes into account, for each fiscal year concerned, employees present throughout the year;
- for periods of partial employment and for temporary salary reductions, the salary is recalculated.

Mr. Laurent Favre was Chief Executive Officer until November 6, 2025, Ms. Félicie Burelle has been Chief Executive Officer since November 7, 2025.

CHANGE IN THE EQUITY RATIO BETWEEN THE LEVEL OF COMPENSATION OF EXECUTIVE CORPORATE OFFICERS AND THE AVERAGE AND MEDIAN COMPENSATION OF EMPLOYEES LOCATED IN FRANCE PAID BY THE OPMOBILITY GROUP

	Equity ratio	2021	2022	2023	2024	2025
Laurent Burelle <i>Chairman of the Board of Directors</i>	Individual compensation/ Average compensation of other employees	17	15.9	15.0	14.2	14
	Individual compensation/ Median compensation of other employees	21.9	20.8	19.6	18.5	18.5
Laurent Favre <i>Chief Executive Officer until November 6, 2025</i>	Individual compensation/ Average compensation of other employees	43.3	48.1	47.9	51.0	51.5
	Individual compensation/ Median compensation of other employees	55.8	63	62.6	66.3	68.2
Félicie Burelle <i>Managing Director until November 7, 2025, Chief Executive Officer since November 7, 2025</i>	Individual compensation/ Average compensation of other employees	21.4	29	30.0	33.7	37.6
	Individual compensation/ Median compensation of other employees	27.5	37.9	39.2	43.8	49.8

CHANGE IN THE OPMOBILITY GROUP'S CONSOLIDATED NET PROFIT (LOSS) BETWEEN 2021 AND 2025 (IN MILLIONS OF EUROS)

The Group reports below the indicators usually monitored:

	2021	2022	2023	2024	2025
Net result Group share	126.3	167.6	163	170	185
Change	+150%	+33%	- 3%	+4%	+9%

3.2.2 Directors' compensation policy

The 2026 compensation policy for the directors (executive corporate officers, directors and censors) presented below will be subject to approval at the General Shareholders' Meeting to be held on April 23, 2026, in accordance with Article L. 22-10-8 of the French Commercial Code. It will take effect upon its approval by the shareholders. The 2025 compensation policy approved by the 2025 General Shareholders' Meeting remains applicable until this date.

3.2.2.1 Compensation policy for directors and censors

Upon a proposal from the Board of Directors, the General Meeting sets the overall annual budget for the compensation of directors and censors for their work on the Board of Directors and the Committees, to be distributed amongst them.

In its meeting on February 19, 2025, the Board of Directors established the compensation distribution for directors which remained unchanged as follows:

Board of Directors	Per Board meeting
Chairman of the Board	€8,000
Director	€3,000
Censor	€3,000
Specialized committees	Per meeting of each committee
Chairman	€5,000
Member	€4,000

The balance is shared between the directors and censors based on their attendance at meetings of the Board of Directors and each Committee.

Directors representing employees receive compensation for their directorship under the same terms and conditions as any other director.

3.2.2.2 Compensation policy of executive corporate officers

Fundamental principles for determining the compensation of executive corporate officers

COMPETITIVE COMPENSATION COMPARED TO A CONSISTENT AND STABLE REFERENCE PANEL

The compensation of executive corporate officers must reflect the Company's strategy and be competitive in order to attract, motivate and retain the best talents in the highest positions of the Company.

This compensation is assessed on an overall basis, by taking into account all of its components.

The fixed portion is established according to the role, experience and reference market of the executive corporate officer, having regard in particular to the compensation granted to executive corporate officers of groups similar in size and development to that of the OPmobility Group. It is set by the Board of Directors, on the proposal of the Appointments Committee.

The annual variable compensation is intended to reflect the executive corporate officer's personal contribution to the development of the Group and the improvement of its results. It is balanced in respect of the fixed portion decided by the Board of Directors and is between 80% and 150% of the fixed portion, depending on whether or not previously set targets have been achieved or exceeded.

On the recommendation of the Compensation Committee, the Board of Directors decided not to modify the rules for distributing the annual budget according to the individual compensation distribution system based on effective participation by directors and censors at meetings of the Board of Directors and those of its Committees, in accordance with Article 22.1 of the AFEP-MEDEF Code. The distribution rules are set out below.

The Board of Directors decided to maintain, for 2026, the overall amount of compensation allocated to directors and censors for the exercise of their office at €1,000,000, as approved by the General Shareholders' Meeting of April 24, 2025.

To assess the competitiveness of this compensation, a consistent and stable reference panel is established by the Compensation Committee. It is made up of French and international companies with a significant global position. These companies are located in comparable markets, being, within the automotive sector, direct competitors of the OPmobility Group, or operate in the broader automotive industry, for all or part of their business. It is reviewed each year by the Compensation Committee in order to verify its relevance and is subject to change, in particular to take into account changes in the structure or business of the companies selected.

The variable compensation of executive corporate officers must include a predominant quantitative part subject to performance conditions with assessment periods adapted to the horizon of each of these objectives.

COMPENSATION IN LINE WITH CORPORATE INTERESTS

The Board of Directors has established the compensation policy applicable to executive corporate officers in the interests of the Company in order to ensure the Company's long-term sustainability and development.

The compensation policy applied to executive corporate officers is directly linked to the Group's strategy. It promotes harmonious, regular and sustainable growth, both in the short and long term. The aim of the Board of Directors is to encourage Senior Executives to maximize the performance of each fiscal year, and also ensure its repetition and regularity.

The Board of Directors chooses to directly correlate the performance of the executive corporate officer with that of the Company. These performance criteria make it possible to assess the OPmobility Group's performance through internal performance indicators and external growth indicators. The objectives selected generate long-term value. The choice of various operational financial criteria aims to encourage balanced and sustainable growth. The ESG criteria are an integral part of this analysis, and include quantitative criteria related to climate objectives (see below).

These objectives must also encourage the executive corporate officer to adapt the Group's strategy to the transformations of the automotive industry, in particular the digital transformation and the shift towards less carbon-intensive mobility.

COMPENSATION INCLUDING CLIMATE, GOVERNANCE AND SOCIETAL COMMITMENTS

Compensation must promote a long-term development approach, in line with the Group's permanent values, reflected in its purpose. For many years, the OPmobility Group, as part of its CSR ambitions, set out in the "Act for All" program, has permanently linked the issues of sustainable performance, safety and well-being at work to the compensation of its executive corporate officers. As a company committed over the long term to innovative and sustainable mobility, with a majority family shareholder, OPmobility SE intends to maintain this link between the annual variable compensation and the long-term compensation of its executive corporate officers and the ESG objectives, namely:

- the fight against global warming;
- workplace safety;
- gender equality in the Company;
- ethics.

In this context, ambitious and quantified objectives guide the definition of the variable and long-term compensation of executive corporate officers, in particular:

- quantifiable targets for reducing CO₂ emissions;
- identified and quantified workplace safety objectives, through the official frequency rate indicator;
- objectives relating to the number of women in governing bodies;
- quantifiable and qualitative objectives relating to ethics in the conduct of our operations. For the quantifiable part, the metric refers, in particular, to the training program set up and effectively followed by each Group employee concerned; for the qualitative part, the Board of Directors monitors and assesses the implementation of the Group's compliance program on the basis of a review and conclusions from the Audit Committee

In addition to these elements having a significant impact on the Company's executive compensation, OPmobility pays particular attention to the well-being at work and the employment of seniors.

With regard to the compensation of the Chief Executive Officer, in accordance with the AFEP-MEDEF code to which OPmobility refers, the objectives and the degree of achievement of each one are assessed each year by the Compensation Committee.

For 2026, the weighting of ESG criteria in establishing compensation has been set at 15% of the variable compensation. Within these criteria, the share of quantifiable criteria continues to be the much larger part. Thus, 53% of the ESG criteria are quantifiable: the "climate" criterion only includes quantifiable objectives, in application of OPmobility's "carbon neutrality" roadmap.

Similarly, the allocation of performance shares to the Chief Executive Officer is subject to compliance with two ESG criteria. The performance shares, whose final grant would take place in 2027, are thus subject, in addition to the applicable quantifiable financial objectives, to the achievement in 2026 of the carbon neutrality objective and the gender diversity targets in governing bodies, i.e. reaching 25% women on the governing bodies by 2026.

Process for decision-making, reviewing and implementing the compensation of executive corporate officers

To determine the compensation and benefits granted to executive corporate officers, the Board of Directors refers in particular to the recommendations of the AFEP-MEDEF Code.

According to this Code, the executive corporate officers are the Chairman and Chief Executive Officer, the Chief Executive Officer, the Managing Director(s) (executive corporate officers) and the Chairman of the Board of Directors who does not assume a Senior Executive function (non-executive corporate officer).

The compensation policies defined below are intended to apply to:

- Mr. Laurent Burelle, in his capacity as Chairman of the Board of Directors
- Ms. Félicie Burelle, in her capacity as Chief Executive Officer

Compensation is established annually in such a way as to ensure the proper application of the policy and rules set by the Board of Directors. The latter is based on the work and recommendations of the Compensation Committee, which at December 31, 2025 was composed of four directors, including one director representing the employees and chaired by an independent director. The Committee has the information it needs to prepare its recommendations and, in particular, to assess the performance of the Chief Executive Officer with regard to the short-, medium- and long-term objectives.

INFORMATION GIVEN TO THE COMPENSATION COMMITTEE

The Compensation Committee has all the internal information it needs to perform its duties. This information enables it to assess the performance of the Group and of its executive corporate officers, both economically and in non-financial matters. The annual, economic and financial results of the Group are presented each year to the Compensation Committee in the month of February and serve as a basis to assess the financial performance criteria for the variable compensation of executive corporate officer.

The principles of the Human Resources policy are regularly presented to the members of this Committee or at Board meetings. The directors are able to verify the consistency between the compensation of the executive corporate officers and the compensation and employment conditions of the Group's employees.

The Committee and the Board may also deepen their assessment of the Company's performance by any means they choose, for example by calling upon the Group's main executive corporate officers to provide information, in conjunction with the Chief Executive Officer.

Recommendations are made to the Board of Directors on the basis of this work, which then collectively makes decisions relating to the determination of the compensation of executive corporate officers.

When a new member of the Board of Directors is appointed or co-opted during the fiscal year, the Board discusses the elements of compensation to be granted, in accordance with the compensation policy previously voted by the General Shareholders' Meeting.

ANALYSIS OF THE RECOMMENDATIONS OF THE REGULATORY AUTHORITIES AND THE CORPORATE GOVERNANCE CODE FOR LISTED COMPANIES

The Compensation Committee carefully analyzes the texts and reports on the compensation of executive corporate officers, in particular the report on corporate governance and the compensation of the executives of listed companies of the French Financial Markets Authority, as well as the report of the High Authority on Corporate Governance. It complies with the recommendations of the AFEP-MEDEF Corporate Governance Code for listed companies, to which OPmobility SE refers.

It is attentive to the observations of investors and strives to take them into account, while maintaining the consistency of the compensation policy decided by the Board of Directors and subject to the constraints related to the confidentiality of information.

RECOMMENDATIONS TO THE BOARD OF DIRECTORS

It is on this basis that recommendations are made to the Board of Directors, which then collectively makes its decisions concerning the compensation of executive corporate officers, in accordance with the compensation policy approved by the General Shareholders' Meeting, with the executive corporate officers concerned not taking part in the discussions or the vote.

2025 SCHEDULE OF THE WORK OF THE COMPENSATION COMMITTEE ON THE COMPENSATION OF EXECUTIVE CORPORATE OFFICERS

December 2024	- Recommendations on the compensation of executive corporate officers in 2025: - Determination of fixed compensation - Assessment of variable compensation and criteria for assessing this compensation - Compensation policies for 2025 - analysis of the panel of companies, review of the compensation structure, link between performance and compensation - review of share holding periods
February 2025	- Recommendations on the compensation of executive corporate officers in 2024: - assessment of the 2024 annual variable compensation of the executive corporate officers, after review of the financial and non-financial criteria 2021 and 2022 performance share plans - review of the achievement of the performance criteria of the 2021 and 2022 plans for which the shares were delivered in 2025 2025 Performance Share Plan - review of the criteria and conditions for the allocation of the 2025 Performance Share Plan - Review of the draft resolutions to be submitted to the General Shareholders' Meeting
November 2025	- Recommendations on adjustment of the compensation policy - analysis of the exceptional circumstances and adjustment of the compensation policy adopted by the General Shareholders' Meeting of April 24, 2025 following the resignation of Mr. Laurent Favre and the subsequent appointment of Ms. Félicie Burelle as Chief Executive Officer
December 2025	- Compensation policies for 2026 - analysis of the panel of companies, review of the compensation structure, link between performance and compensation - recommendation regarding the removal of the deferred compensation initially granted to executive corporate officers - recommendations on the compensation structure for executive corporate officers in 2026

ADJUSTMENT TO THE COMPENSATION POLICY IN THE EVENT OF EXCEPTIONAL CIRCUMSTANCES

Article L.22-10-8 of the French Commercial Code allows for exceptions to be made in the compensation policy in the event of exceptional circumstances. Failing this, the Board of Directors would be unable to grant an element of compensation not provided for in the compensation policy previously approved by the General Meeting, even though this decision could be necessary in view of these exceptional circumstances. It is specified that this exemption can only be temporary while awaiting the approval of the modified compensation policy by the next General Meeting; it would be duly justified and in accordance with the Company's interests.

If necessary, modification of the compensation policy in light of exceptional circumstances would be decided by the Board of Directors on the recommendation of the Compensation Committee and in accordance with the provisions of the AFEP-MEDEF Code. Thus, for example, the recruitment of a new executive corporate officer under unforeseen conditions could require the temporary modification of certain existing compensation elements or the proposal of new compensation elements.

Furthermore, the Board of Directors may allocate, on the recommendation of the Compensation Committee, indemnities or benefits when executive corporate officers take up, terminate or change their office.

It could also be necessary to modify the performance conditions governing the acquisition of all or part of the existing compensation components in the event of exceptional circumstances resulting in particular from a significant change in the scope of the Group following a merger transaction, a sale, acquisition, or creation of a significant new business, a change in accounting method or a major event affecting the markets or the Group's business segment.

Adjustment to the 2025 compensation policy during the fiscal year

Following the resignation of Mr. Laurent Favre from his terms of office as Chief Executive Officer and director of OPmobility SE on November 6, 2025 and the subsequent appointment of Ms. Félicie Burelle as Chief Executive Officer from November 7, 2025 (and Managing Director until November 7, 2025), the Board of Directors, on the recommendation of the Compensation Committee, met on December 10, 2025 and decided, in particular, to adjust the compensation policy approved by the General Shareholders' Meeting on April 24, 2025. This adjustment is justified by exceptional and unforeseeable circumstances following the resignation of Mr. Laurent Favre.

The details of the fixed compensation of Ms. Félicie Burelle, subject to the adjustment of the 2025 compensation policy, are specified in Section 3.2.1.2.3.

Fixed and variable compensation policy and the grant of performance shares

COMPENSATION POLICY FOR MR. LAURENT BURELLE, CHAIRMAN OF THE BOARD OF DIRECTORS IN RESPECT OF 2026

The Board of Directors of February 24, 2026, in accordance with the recommendation of the AFEF-MEDEF Code, proposed to the General Meeting of April 23, 2026 that the compensation of the Chairman of the Board of Directors, who is not the Chief Executive Officer, be a fixed annual amount, excluding all variable compensation and allocation of performance shares.

Mr. Laurent Burelle benefits from coverage of welfare insurance and healthcare costs.

The compensation of the Chairman of the Board of Directors is determined on the basis of the following items:

- expectations of the Board of Directors of OPmobility SE regarding the performance of the legal duties of the Chairman of the Board of Directors;
- experience, skills and reputation of the Chairman of the Board of Directors in Corporate Governance and Sustainable Governance;

- specific tasks entrusted to the Chairman of the Board of Directors;
- competitiveness and comparability of compensation compared to a relevant reference panel including companies with comparable governance structures.

It is essential for the Board of Directors to be able to count on a committed, experienced and competent Chairman such as Mr. Laurent Burelle, recognized for his involvement in governance issues and relations with stakeholders. Mr. Laurent Burelle, who has chaired the Board of Directors since 2001, has already raised the governance of OPmobility SE to an exemplary level while serving as Chief Executive Officer until 2019. The Board wishes to highlight the expertise of Mr. Laurent Burelle, whose in-depth knowledge of the Company, its environment and its strategic challenges is a major asset.

The compensation of Mr. Laurent Burelle corresponds to the Board's ambition to ensure the continuity of its work and enable its development.

The Board of Directors also took into account the extensive missions that it decided to entrust to Mr. Laurent Burelle as Chairman of the Board of Directors.

DETAILS OF THE COMPONENTS OF COMPENSATION ATTRIBUTABLE TO MR. LAURENT BURELLE, CHAIRMAN OF THE BOARD OF DIRECTORS, OVER FISCAL YEAR 2026

	Amount	Presentation
Fixed compensation	€1,150,000	The Board of Directors' meeting of December 10, 2025, on the recommendation of the Compensation Committee, proposes that the General Shareholders' Meeting of April 23, 2026 increase the gross amount of compensation of Mr. Laurent Burelle to €1,150,000, i.e. an increase of 21%.
Benefits incidental to compensation		• Supplementary social protection schemes Mr. Laurent Burelle benefits from supplementary social protection schemes and in particular the defined contribution pension scheme and welfare insurance and healthcare cost schemes • Close personal protection Mr. Laurent Burelle benefits from close personal protection services

COMPENSATION POLICY FOR MS. FÉLICIE BURELLE, CHIEF EXECUTIVE OFFICER, IN RESPECT OF 2026

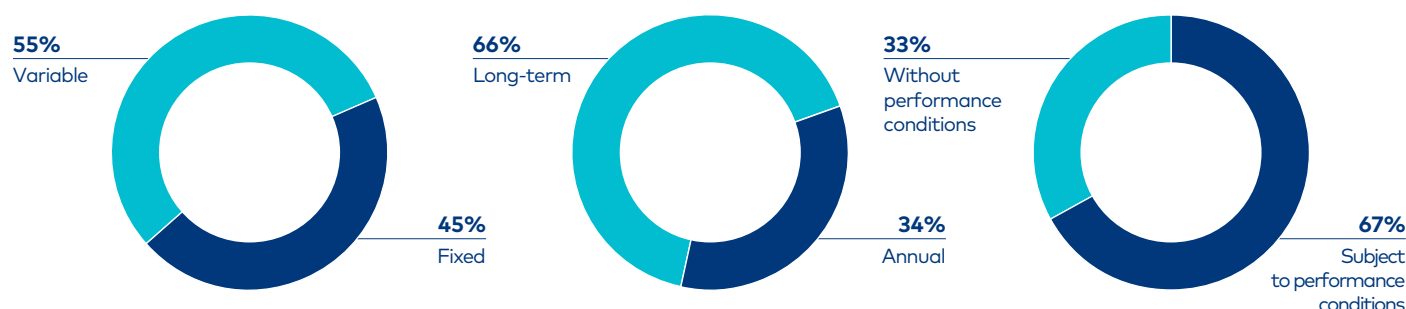
The compensation of the Chief Executive Officer consists of fixed compensation, variable compensation and the allocation of performance shares.

The Board of Directors determines the various components of this compensation, being attentive to the necessary balance between each of them. Each component of compensation corresponds to a

defined and clearly stated objective. The various components of compensation form a balanced package with a breakdown of approximately:

- 45/55 split between fixed and variable compensation;
- 34/66 between annual compensation and long-term compensation (performance shares);
- 67/33 between compensation subject to performance conditions and compensation without performance conditions.

GRAPHIC ILLUSTRATION OF THE BALANCE BETWEEN THE VARIOUS COMPONENTS OF THE TARGET TOTAL ANNUAL COMPENSATION



The **fixed compensation** should reflect the responsibilities of the executive corporate officer, his or her level of experience and skills.

The fixed compensation serves as the basis for determining the maximum percentage of the target variable compensation.

In accordance with the principles set out above, the fixed compensation of the Chief Executive Officer in respect of 2026 would amount to €1,300,000 for the full year, i.e. the maintained amount of fixed compensation awarded to the Chief Executive Officer in 2025 plus an increase of 62% compared to the compensation that Ms. Félicie Burelle received as Managing Director until November 7, 2025.

The **annual variable compensation** would amount to a target of €1,600,000 for 100% achievement of the objectives set for Ms. Félicie Burelle. It may vary between 80% and 150% of the target set, depending on the level of achievement of the objectives. If achievement is below 80%, no variable compensation is paid, the percentage of achievement being assessed for each criterion. The absolute maximum, for each criterion and for the total variable compensation, is 150%. Thus, if the objectives are more than 150% achieved, the achievement rate will be 150%, making it possible to compensate for outperformance while limiting the short-term incentive.

As the principle is not to encourage inappropriate risk-taking, the annual variable compensation remains reasonable compared to the fixed compensation.

Variable compensation is designed to align the compensation of the Chief Executive Officer, executive corporate officer, with the Group's annual performance and to promote the implementation of its strategy year after year.

It is determined according to specific performance assessment criteria determined by the Board of Directors, on the recommendation of the Compensation Committee.

These criteria are financial, non-financial and qualitative.

The financial and non-financial criteria are simple and quantifiable. They represent a predominant portion of the annual variable compensation.

The weighting of each criterion as well as the objectives to be achieved were defined by the Board of Directors on December 10, 2025, on the recommendation of the Compensation Committee and communicated to Ms. Félicie Burelle.

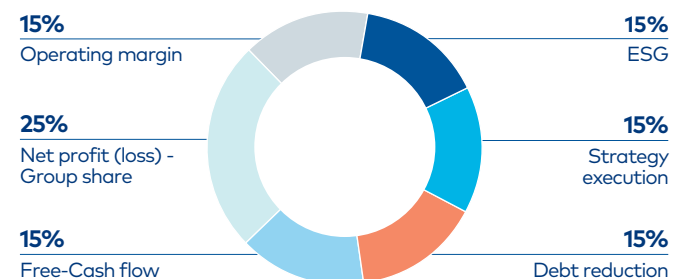
These criteria are as follows:

- for 70%, the annual variable compensation, financial criteria directly correlated with the Group's performance indicators:
 - change in free cash flow compared to budget (15%),

- change in net profit (loss) Group share compared to budget (25%),
- change in the Group's debt reduction compared to the target (15%),
- change in operating margin compared to revenue (15%);
- for 30% of the annual variable compensation, non-financial and qualitative criteria:
 - criteria related to the development and implementation of the strategy (15%)
 - in particular the organization of the business,
 - excellence in operations and
 - project start-ups and long-term value creation;
 - ESG criteria (environmental, social, and governance), two-thirds of which are quantifiable (15%):
 - workplace safety (FR2),
 - the environment (carbon neutrality roadmap)
 - compliance (according to compliance indicators),
 - diversity (according to objectives).

The quantifiable targets for determining the variable portion of the compensation due in respect of fiscal year 2026 were established in relation to the Group's target forecasts presented to the Board of Directors on December 10, 2025.

PRESENTATION OF THE WEIGHTING OF THE ANNUAL VARIABLE COMPENSATION OF MS. FÉLICIE BURELLE, CHIEF EXECUTIVE OFFICER, FOR 2026



DETAILS OF THE ESG CRITERIA USED TO ASSESS THE CHIEF EXECUTIVE OFFICER'S PERFORMANCE

Criteria	Presentation
Climate change	• Reduction in the carbon footprint of the Group's sites by improving energy efficiency and increasing the share of renewable energy, in line with the Group's carbon neutrality roadmap • Development of electricity production using solar panels to supply the Group's sites • Increase in the proportion of recycled or recovered waste in the industrial process • Increased commitments from suppliers and partners
Improvement in safety performance	• Decrease the frequency and severity rates compared to the previous year
Gender parity on governing bodies	• Achieve an average proportion of 40% of employees of each gender within the governing bodies by 2030, in accordance with the objectives defined by French law no. 2021-1774 of December 24, 2021 aimed at accelerating economic and professional equality, known as the "Rixain law"
Compliance	• Deployment of the Group's compliance plan

The **allocation of performance shares** is subject to quantifiable performance conditions. It aims to encourage the executive corporate officer to take action in the long term and to build loyalty and promote the alignment of their interests with the corporate interest and the interests of shareholders. To this end, the vesting of shares is subject to performance conditions that are recognized at the end of a vesting period of three years from the grant date.

The conditions for allocating performance shares are described below (section 3.2.3).

The value of these shares, estimated at the grant date in accordance with IFRS, used to prepare the consolidated financial statements, represents between 35% and 40% of the executive corporate officer's overall compensation, and may not exceed 100% of the fixed compensation.

Ms. Félicie Burelle has undertaken not to use performance share risk hedging transactions until the end of the holding period set by the Board of Directors and to retain at least 10% of the shares granted until the end of her term of office.

Vesting period	From 24, April, 2026 to the date of the General Meeting in 2029
Presence conditions (contract in force with a Group company on these dates, except for retirement, death, disability or exceptional decision)	On the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Final vesting date	As of the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Holding period	No holding period except for a minimum of 10% of the performance shares allocated to Chief Executive Officer, which must be held until the end of her term of office
End of vesting period	As of the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Performance conditions	• Cumulative free cash flow level for 2026, 2027, 2028: 25% of the rights granted; • Level of net profit (loss) (Group share): 25% of rights granted; • Debt/Ebitda: 25% of the rights granted; • Percentage of women, progress in reducing CO₂ emissions and workplace safety as of December 31, 2028: 25% of rights granted.

The threshold for achieving each of the objectives established above is set at a minimum of 80%.

The **other components of the compensation of Ms. Félicie Burelle, Chief Executive Officer**, are as follows:

Ms. Félicie Burelle will continue to benefit from the protection of the collective welfare and health care plans for Senior Executives in order to have market-compliant social provision.

The Chief Executive Officer, who is also a director, receives compensation for her participation on the Board of Directors.

On July 22, 2024, the Board of Directors approved the allocation of severance payments to executive corporate officers in the event of their departure from the Company, excluding serious misconduct or gross negligence. On December 10, 2025, the Board of Directors, on the recommendation of the Compensation Committee, decided to cancel this end-of-service indemnity as of January 1, 2026.

Note that the employment contract of Ms. Félicie Burelle with OPmobility Gestion (formerly Plastic Omnium Gestion), suspended since January 1, 2020, was terminated from January 1, 2026.

Free Share Award Plan 2026

Subject to the renewal by the General Meeting of April 23, 2026, of the authorization to grant free shares to employees or certain directors of the Company (resolution no. 19 submitted to the vote of the General Meeting), at its meeting of February 24, 2026, the Board of Directors decided to implement, from April 24, 2026, a free share allocation plan, known as performance shares, in favor of the Managing Director, who is not a director, and the Chief Executive Officer of OPmobility SE. (see section 3.2.3.2.).

The Board of Directors decided to limit the beneficiaries of this plan to the Chief Executive Officer and the Managing Director of the Company with the aim of mobilizing the Group's key players around its successful development.

The main features of this plan are as follows:

In addition, the Board of Directors has the option of negotiating a non-competition agreement with an executive corporate officer in the event of termination of the latter's duties within the Group when this would be in the Group's interests, and under financial conditions that comply with the principles set out by the AFEP-MEDEF Code to which OPmobility SE refers. As the employment contract of Ms. Félicie Burelle was terminated on January 1, 2026, no payment may be made unless this non-competition agreement has been approved by the General Shareholders' Meeting of OPmobility SE.

Lastly, Ms. Félicie Burelle benefits from close personal protection since January 1, 2026 as well as a company car.

The payment of variable and exceptional compensation in respect of fiscal year 2026 will be subject to the approval of the Annual General Meeting to be held in 2027.

DETAILS OF THE COMPONENTS OF COMPENSATION ATTRIBUTABLE TO MS. FÉLICIE BURELLE, CHIEF EXECUTIVE OFFICER, IN RESPECT OF FISCAL YEAR 2026

	Amount	Presentation										
Fixed compensation	€1,300,000	On December 10, 2025, the Board of Directors, on the recommendation of the Compensation Committee, proposes to the General Shareholders' Meeting of April 23, 2026, to set the amount of the fixed compensation of the Chief Executive Officer at €1,300,000, equivalent to the amount set for 2025 for the resigning Chief Executive Officer, Mr. Laurent Favre. In terms of the corporate office, this compensation is therefore unchanged from 2025.										
Change 2025-2026	- in terms of the corporate office: no change compared to 2025 - in financial terms: +62 %											
Annual variable compensation	€1,600,000 (target 123% of fixed) Maximum 150%, i.e. €2,240,000	The annual variable compensation is designed to align the compensation of executive corporate officers with the Group's annual performance and to promote the implementation of its strategy year after year. The aim of the Board of Directors is to encourage executive corporate officers to both maximize the performance of each fiscal year and ensure its repetition and regularity over the years. <table><tr><th>Performance assessment criteria for 2026</th><th>Weighting</th></tr><tr><td>Financial criteria</td><td>70%</td></tr><tr><td> - change in free cash flow compared to budget - change in net income Group share compared to budget - Group debt reduction as forecast - operating margin compared to budget </td><td> 15% 25% 15% 15% </td></tr><tr><td>Non-financial criteria</td><td>30%</td></tr><tr><td> - strategy execution - quantifiable (8%) and qualitative (7%) ESG criteria: - safety (FR2) - environment (Carbon neutrality roadmap) - compliance - diversity </td><td> 15% 15% </td></tr></table> Quantifiable, financial (70%) and non-financial (8%) criteria represent 78% of annual variable compensation. The weighting of each criterion, as well as the objectives to be achieved, were set at the end of 2025 and communicated to the executive corporate officers. The assessment is made without offsetting between criteria.	Performance assessment criteria for 2026	Weighting	Financial criteria	70%	- change in free cash flow compared to budget - change in net income Group share compared to budget - Group debt reduction as forecast - operating margin compared to budget	15% 25% 15% 15%	Non-financial criteria	30%	- strategy execution - quantifiable (8%) and qualitative (7%) ESG criteria: - safety (FR2) - environment (Carbon neutrality roadmap) - compliance - diversity	15% 15%
Performance assessment criteria for 2026	Weighting											
Financial criteria	70%											
- change in free cash flow compared to budget - change in net income Group share compared to budget - Group debt reduction as forecast - operating margin compared to budget	15% 25% 15% 15%											
Non-financial criteria	30%											
- strategy execution - quantifiable (8%) and qualitative (7%) ESG criteria: - safety (FR2) - environment (Carbon neutrality roadmap) - compliance - diversity	15% 15%											
Performance shares		The Board of Directors, at its meeting of February 24, 2026, decided on the implementation of a new plan subject to the renewal of the authorization by the General Meeting of April 23, 2025. The grant value set at €1,000,000; the equivalent in shares will be calculated on the basis of the price of the 20 trading sessions preceding the Combined General Meeting of April 23, 2026. Ms. Félicie Burelle is also required to hold 10% of the shares that would be vested to her at the end of the vesting period, until the end of her corporate office. The vesting of these shares is subject to the fulfillment of performance conditions which will be noted at the end of the vesting period and since the grant date. These performance conditions are based on four criteria, assessed over the years 2026, 2027 and 2028, and in line with the Company's strategic plan: - the level of cumulative free cash flow - earnings per share - Group share - the pace of debt reduction - as well as ESG criteria, targeting gender diversity in management bodies, the achievement of the CO₂ emission target, aiming for carbon neutrality on scope 3, in line with the climate roadmap adopted by the Board of Directors and presented in 2021, and finally Workplace Safety in relation to the FR2 target For the first two criteria, an achievement rate of 80% triggers the allocation of shares, which increases linearly to a ceiling of 100%. For the last two criteria, the achievement of the objective triggers the allocation of shares. The achievement of each objective would trigger the allocation of 25% of the allocation in shares.										

	Amount	Presentation
Compensation as director	€3,000 per meeting of the Board of Directors	Ms. Félicie Burelle will receive compensation in respect of her term of office as a director
Benefits incidental to compensation		• Benefits in kind Ms. Félicie Burelle will be provided with the material resources necessary for the performance of her duties, such as the provision of a company car. She will also benefit from tax assistance and an annual medical check-up. • Supplementary social protection scheme: defined-benefit pension, welfare insurance and healthcare costs Ms. Félicie Burelle will continue to benefit from defined-benefit pension plans as well as welfare insurance and healthcare cost plans. • Benefits in kind Ms. Félicie Burelle will benefit from close personal protection services

The components of the total compensation attributable to the General Management, executive corporate officer are presented below:

Fixed compensation components		Variable compensation component			
Annual fixed	Benefits in kind	Annual variable	Long-term	Exceptional compensation	Retirement system
Determined according to experience and level of responsibility	Determined according to the level of responsibility	Determined according to economic, social, societal and environmental conditions Conditions defined each year	Determined according to economic, social, societal and environmental conditions Performance conditions over three years Presence conditions over four years	Determined in the event of exceptional events Exceptional conditions	Determined according to the Group's results and performance Presence conditions
Cash	Vehicle	Cash	OPmobility shares	Cash	Contributions and cash



Corporate governance

Compensation of members of the Board of Directors and executive corporate officers

3.2.3 Information on the allocation of free shares or performance shares

3.2.3.1 OPmobility SE policy

Decisions relating to the allocation of shares are linked to performance and are intended to encourage the achievement of the Group's long-term objectives and the resulting value creation for shareholders. For this purpose, the vesting of the shares is subject to performance conditions that are recognized at the end of a vesting period of four years from the grant date.

The value of these shares, estimated at the grant date, may not exceed 100% of the annual compensation of the executive corporate officer.

If an event justifies it, the Board of Directors reserves the right to award an additional grant. This possible allocation to the executive corporate officer, duly justified by the Board of Directors, would be made in accordance with the annual ceiling authorized by the General Shareholders' Meeting.

The executive corporate officer is required to keep, in registered form and until the end of his or her duties, 10% of the performance shares granted and definitively vested at the end of the vesting period, after reviewing the performance conditions.

The executive corporate officer undertakes not to use performance share risk hedging transactions until the end of the holding period set by the Board of Directors.

Performance conditions

The performance criteria relate to all the shares allocated to an executive corporate officer.

These criteria, assessed over a period of three or four fiscal years preceding the grant date, are established for each plan decided and must be complementary and in line with the objectives and specificities of the Group while promoting balanced and steady long-term growth.

Performance shares in the event of departure

The right to performance shares is lost in the event of departure for reasons of resignation or for serious or gross misconduct. In the event of the dismissal of an executive corporate officer, the Board will decide on how any performance shares granted since their appointment as an executive corporate officer will be treated.

3.2.3.2 Free Share or Performance Share Award Plan for fiscal year 2026

Authorization submitted to the vote of the General Meeting of April 23, 2026

The Board of Directors of February 24, 2026 decided to propose to the Combined General Meeting of OPmobility SE of April 23, 2026 to renew the authorization which was granted during the General Meeting of April 24, 2024 to allocate free shares to certain employees and/or directors of Group companies, up to a limit of 0.2% of the Company's share capital on the date of the General Meeting, with an annual sub-ceiling of 0.1% of this same share capital.

Free Share Award Plans for 2026

Subject to the authorization by shareholders during the General Meeting of April 23, 2026, the Board of Directors, during its meeting of February 24, 2026, decided to implement, from April 24, 2026, a free share award plan in favor of executive corporate officers of OPmobility SE and employees of the Group (see section 3.2.3.3.1.).

The main features of this plan for the Chief Executive Officer and the Chief Operating Officer, who is not a director and is an employee of the Group, are as follows:

Vesting period	From April 24, 2026 to the date of the General Meeting in 2027
Presence conditions (contract in force with a Group company on these dates, except for retirement, death, disability or exceptional decision)	On the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Final vesting date	As of the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Holding period	No holding period except for a minimum of 10% of the performance shares allocated to executive corporate officers, which must be held until the end of their term of office
End of vesting period	As of the date of the 2029 General Meeting called to approve the financial statements for the 2028 fiscal year
Performance conditions	- Cumulative free cash flow level for 2026, 2027, 2028: 25% of the rights granted; - Level of net profit (loss): 25% of rights granted; - Debt/Ebitda: 25% of the rights granted; - Percentage of women, progress in reducing CO₂ emissions and workplace safety as of December 31, 2028: 25% of rights granted.

3.2.3.3 Performance shares allocated and available for each executive corporate officer - history of current plans

3.2.3.3.1 OPmobility performance shares allocated by OPmobility SE during the 2025 financial year to each executive corporate officer of OPmobility SE under the authorizations of April 21, 2022 and April 24, 2024

Name and positions of the director	plan date	Number of performance shares allocated during the fiscal year	Value of shares using the method applied in the consolidated financial statements (in euros)	Grant date	End of vesting period ⁽¹⁾	Performance conditions
Laurent Burelle Chairman of the Board of Directors	N/A	0	0	N/A	N/A	N/A
Félicie Burelle Chief Executive Officer ⁽¹⁾	04/25/2025	84,555	8	04/25/2025	date of the 2028 General Meeting called to approve the financial statements for the 2027 fiscal year	100% of the shares granted are subject to performance criteria
Laurent Favre ⁽²⁾	04/25/2025	112,740	N/A	04/25/2025	N/A – Resignation from his terms of office as Chief Executive Officer and director on November 6, 2025	

(1) Managing Director until November 7, 2025, Chief Executive Officer since November 7, 2025.

(2) Chief Executive Officer until November 6, 2025.

3.2.3.3.2 Performance shares that became available during fiscal year 2025 for each executive corporate officer

Name and position of the executive corporate officer	Plan date	Number of shares which became available during fiscal year 2025
Félicie Burelle	05/02/2019	0
<i>Managing Director until November 7, 2025</i>	04/23/2021 ⁽¹⁾	7,179
<i>Chief Executive Officer since November 7, 2025</i>	04/22/2022 ⁽²⁾	16,061
	04/27/2023	0
	04/25/2024	0
	07/22/2024	0
Laurent Favre	04/23/2021 ⁽¹⁾	12,922
<i>Chief Executive Officer until November 6, 2025</i>	04/22/2022 ⁽²⁾	24,091
	04/27/2023	0
	04/25/2024	0
	07/22/2024	0

(1) After a 56.25% allowance for non-achievement of performance conditions.

(2) After a 58% allowance for non-achievement of performance conditions.

3.2.3.4 History of OPmobility SE performance share plans in force

For the year	2021	2022
	Plan of April 23, 2021	April 22, 2022 plan
Date of the GM authorization	04/26/2018	04/21/2021
Board decision date	02/17/2021	02/17/2022
Share value in euros ⁽¹⁾	28	14
Start of vesting period	After the 2025 General Meeting of Shareholders	After the 2025 General Meeting of Shareholders
Start of holding period	No later than June 30, 2025 concerning the directors for a total of 10% of the shares	No later than June 30, 2025 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director	On the date of dismissal of the director
Related conditions	• 25% depending on the rate of return on capital employed in 2021, 2022, 2023 • 25% depending on the level of cumulative free cash flow in 2021, 2022, 2023 • 25% depending on the average annual growth rate of the Group's consolidated revenue for 2021, 2022, 2023 • 25% depending on the percentage of women and deployment of actions to reduce the carbon footprint in 2021, 2022, 2023	• 25% depending on the rate of return on capital employed in 2022, 2023, 2024 • 25% depending on the level of cumulative free cash flow in 2022, 2023, 2024 • 25% depending on the average annual growth rate of the Group's consolidated revenue for 2022, 2023, 2024 • 25% depending on the percentage of women and deployment of actions to reduce the carbon footprint in 2022, 2023, 2024
Number of performance shares awarded	45,947	95,602
Shares vested from 01/01/2025 to 12/31/2025	0	0
Rights canceled at 12/31/2025	25,846	55,450
Rights granted at 12/31/2025	20,101	40,152
Balance of rights at 12/31/2025	0	0

(1) Weighted average value (according to the method used for the consolidated financial statements).

For the year	2023
	Plan of April 27, 2023
Date of the GM authorization	04/21/2022
Board decision date	02/21/2023
Share value in euros ⁽¹⁾	14
Start of vesting period	After the 2026 General Meeting
Start of holding period	No later than June 30, 2026 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director
Related conditions	• 20% depending on the rate of return on capital employed in 2023, 2024, 2025 • 20% depending on the level of cumulative free cash flow in 2023, 2024, 2025 • 20% depending on the level of Debt/Ebitda for 2023, 2024, 2025 • 20% depending on the level of stock market performance over 2023, 2024, 2025 • 20% depending on the percentage of women and the deployment of actions to reduce the carbon footprint in 2023, 2024, 2025
Number of performance shares awarded	92,025
Shares vested from 01/01/2025 to 12/31/2025	0
Rights canceled at 12/31/2025	55,215
Rights granted at 12/31/2025	0
Balance of rights at 12/31/2025	36,810

(1) Weighted average value (according to the method used for the consolidated financial statements).

For the year	2024	2024
	Plan of April 25, 2024	Plan of July 22, 2024:
Date of the GM authorization	04/21/2022	04/24/2024
Board decision date	02/21/2024	07/22/2024
Share value in euros ⁽¹⁾	10	7.50
Start of vesting period	After the 2027 General Meeting	After the 2027 General Meeting
Start of holding period	No later than June 30, 2027 concerning the directors for a total of 10% of the shares	No later than June 30, 2027 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director	On the date of dismissal of the director
Related conditions	• 25% depending on the level of cumulative free cash flow in 2024, 2025, 2026 • 25% based on the level of net profit (loss) Group share for 2024, 2025, 2026 • 25% depending on the level of Debt/Ebitda for 2024, 2025, 2026 • 25% depending on the percentage of women, progress in reducing CO₂ emissions and workplace safety as of December 31, 2026	• 25% depending on the level of cumulative free cash flow in 2024, 2025, 2026 • 25% based on the level of net profit (loss) Group share for 2024, 2025, 2026 • 25% depending on the level of Debt/Ebitda for 2024, 2025, 2026 • 25% depending on the percentage of women, progress in reducing CO₂ emissions and workplace safety as of December 31, 2026
Number of performance shares awarded	153,909	26,910
Shares vested from 01/01/2025 to 12/31/2025	0	0
Rights canceled at 12/31/2025	73,290	16,146
Rights granted at 12/31/2025	0	0
Balance of rights at 12/31/2025	80,619	10,764

For the year	2025
	Plan of April 25, 2025
Date of the GM authorization	04/24/2024
Board decision date	02/19/2025
Share value in euros ⁽¹⁾	8
Start of vesting period	After the 2028 General Meeting
Start of holding period	No later than June 30, 2028 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director
Related conditions	• 25% depending on the level of cumulative free cash flow in 2025, 2026, 2027 • 25% depending on the level of net profit (loss) for 2025, 2026, 2027 • 25% depending on the level of Debt/Ebitda for 2025, 2026, 2027 • 25% depending on the percentage of women, the carbon footprint and the level of security at December 31, 2027
Number of performance shares awarded	241,263
Shares vested from 01/01/2025 to 12/31/2025	0
Rights canceled at 12/31/2025	112,740
Rights granted at 12/31/2025	0
Balance of rights at 12/31/2025	128,523

(1) Weighted average value (according to the method used for the consolidated financial statements).

3.2.3.6 History of performance shares granted to executive corporate officers at December 31, 2025

Plan	04/30/2020	04/23/2021	04/22/2022	04/27/2023
Total number of beneficiaries	55	2	2	1
Total number of performance shares awarded	228,373	45,947	95,602	36,810
<i>of which the number allocated to executive corporate officers:</i>				
Laurent Burelle	0	0	0	0
Félicie Burelle	8,726 ⁽²⁾	7,179 ⁽²⁾	16,061 ⁽²⁾	36,810
Laurent Favre ⁽⁴⁾	13,961 ⁽²⁾	12,922 ⁽²⁾	24,091 ⁽²⁾	0 ⁽⁴⁾
Grant date	04/30/2020	04/23/2021	04/22/2022	04/26/2023
Start of vesting period	04/30/2024 ⁽³⁾	As of the date of the 2025 General Shareholders' Meeting called to approve the financial statements for fiscal year 2024	As of the date of the 2025 General Shareholders' Meeting called to approve the financial statements for fiscal year 2024	As of the date of the 2026 General Shareholders' Meeting called to approve the financial statements for fiscal year 2025
Term	4 years	4 years	3 years	3 years
Holding period	Lock-up of 10% until the end of the term of office of the executive corporate officers	Lock-up of 10% until the end of the term of office of the executive corporate officers	Lock-up of 10% until the end of the term of office of the executive corporate officers	Lock-up of 10% until the end of the term of office of the executive corporate officers

(1) Performance shares granted under the employment contract. The definitive allocation amounts to 10,500 shares, which vested on May 2, 2023.

(2) After analysis of the achievement of the performance conditions attached to the plan.

(3) Subject to a dual condition of performance and presence.

(4) Loss of vesting rights due to his resignation on November 6, 2025.

Plan	04/25/2024	07/22/2024	04/25/2025
Total number of beneficiaries	2 ⁽²⁾	1 ⁽²⁾	2 ⁽²⁾
Total number of performance shares awarded	80,619 ⁽²⁾	10,764 ⁽²⁾	128,523 ⁽²⁾
<i>of which the number allocated to executive corporate officers:</i>			
Laurent Burelle			
Félicie Burelle	48,860	10,764	84,555
Laurent Favre ⁽¹⁾	0 ⁽¹⁾	0 ⁽¹⁾	0 ⁽¹⁾
Grant date	04/25/2024	07/22/2024	
Start of vesting period	As of the date of the 2027 General Shareholders' Meeting called to approve the financial statements for 2026 fiscal year	As of the date of the 2027 General Shareholders' Meeting called to approve the financial statements for 2026 fiscal year	As of the date of the 2028 General Shareholders' Meeting called to approve the financial statements for 2027 fiscal year
Term	3 years	3 years	3 years
Holding period	Lock-up of 10% until the end of the term of office of the executive corporate officers	Lock-up of 10% until the end of the term of office of the executive corporate officers	Lock-up of 10% until the end of the term of office of the executive corporate officers

(1) Loss of vesting rights due to his resignation on November 6, 2025.

(2) After the resignation of Mr Laurent Favre on November 6, 2025.

3.2.3.7 Summary of the performance shares granted during fiscal year 2025 to the top ten employees who are not directors and shares vested by them

Performance shares granted to the top 10 employees who are not directors and shares vested by them	Total number of shares awarded/shares vested	Value of shares using the method applied in the consolidated financial statements	Plan date
Shares granted during fiscal year 2025 by OPmobility SE to the 10 employees of any subsidiary within the scope of the share grant, with the highest number of shares thus granted	43,968	€351,744	04/25/2025
Shares vested during fiscal year 2025 by the 10 employees of any OPmobility SE subsidiary with the highest number of shares thus vested ⁽¹⁾	0	0	N/A

(1) Does not include shares acquired by employees who have left the Group.

3.2.4 Stock options

3.2.4.1 OPmobility SE Policy

OPmobility SE may set up long-term incentive plans for the benefit of its employees and executive corporate officers, in an international context.

These awards have a dual purpose:

- to motivate key staff members and give them a stake in the Group's future results;
- to strengthen teamwork and a sense of belonging among managers and thus encourage them to make their careers at the Company.

At the recommendation of the Compensation Committee, OPmobility SE's Board of Directors may grant stock options to managers and executive corporate officers whom the Company wishes to recognize for their performance and their important role in business development and the Group's current and future projects, wherever they may be based.

These stock options are granted after publication of the financial statements for the previous year, in accordance with the AFEP-MEDEF recommendation. In any case, stock options are granted on the basis of the performance of the individual in question at the time the plan is put in place.

Employees and directors who receive stock options thus have a stake along with shareholders in the Group's strong and consistent growth.

The last stock option plan (2017) matured in March 2024. There are no longer any stock option beneficiaries outstanding at December 31, 2025.

The Board of Directors reminds stock option beneficiaries of the regulations in force relating to people who possess inside information. They must familiarize themselves with and abide by the provisions of the Stock Exchange Ethics Charter accompanying the rules governing stock option plans.

3.2.4.2 Stock options granted to executive corporate officers and/or exercised during fiscal year 2025**STOCK OPTIONS GRANTED BY OPMOBILITY SE DURING THE FISCAL YEAR TO EACH EXECUTIVE CORPORATE OFFICER**

Not applicable

STOCK OPTIONS EXERCISED DURING THE FISCAL YEAR BY EACH EXECUTIVE CORPORATE OFFICER

Not applicable

3.2.4.3 History of stock options granted to executive corporate officers that may still be exercised at December 31, 2025

Not applicable

3.2.4.4 History of outstanding OPmobility stock options granted to directors at December 31, 2025

Not applicable

3.2.4.5 Stock options granted to the ten employee beneficiaries who are not directors and options exercised by them during fiscal year 2025

Stock options granted to the top ten employees who are not directors and options exercised by the latter	Total number of options granted/shares purchased	Weighted average price ⁽¹⁾	Plan date
Options granted by OPmobility SE in fiscal year 2025 to the 10 employees of any subsidiary within the scope of the share grant, with the highest number of shares thus granted	0	0	N/A
Options held on OPmobility SE, exercised during fiscal year 2025, by the 10 employees of any subsidiary of OPmobility SE, with the highest number of options thus exercised ⁽²⁾	0	0	N/A

⁽¹⁾ Exercise price after legal adjustments.⁽²⁾ Does not include options exercised by employees who have left the Group.**3.2.5 Summary of transactions carried out in OPmobility shares during fiscal year 2025 by the directors and persons closely related to them (referred to in Article L621-18-2 of the French Monetary and Financial Code) during fiscal year 2025**

Transactions carried out during fiscal year 2025 on the Company's shares, debt securities or financial instruments by directors and persons closely related to them, as referred to in Article L621-18-2 of the French Monetary and Financial Code, of which the Company is aware are as follows:

	Date of transaction	Type of transaction	Financial instrument	Quantity	Unit price (in euros)	Transaction price (in euros)
Laurent Burelle (*)	06/11/2025	Sale	Equities	388,000	11.31000	4,388,280.0000
	06/17/2025	Sale	Equities	54,000	11.20000	604,800.0000
	08/29/2025	Sale	Equities	3,142	13.73636	43,159.4546

(*) Including persons with close ties within the meaning of the provisions of Article R. 621-43-1 of the French Monetary and Financial Code.

3.3 Additional information on corporate governance

3.3.1 Information relating to current agreements entered into under arm's length conditions

3.3.1.1 Procedure implemented under Article L22-10-12 of the French Commercial Code

In accordance with the legal provisions and on the recommendation of the Audit Committee, the Board of Directors adopted a charter relating to the identification and evaluation of related-party agreements and free agreements whose purpose is to specify the methodology and criteria to be applied for the classification of related-party agreements and commitments relating to current agreements and entered into under arm's length conditions by the Company and fulfilling these conditions. It may be amended at any time by the Board of Directors, in particular to take into account any legislative and regulatory changes.

In accordance with French law, agreements entered into between the persons referred to in Article L225-38 of the French Commercial Code (agreement entered into directly or through an intermediary between the Company and its Chief Executive Officer, one of its Managing Directors, one of its directors, one of its shareholders holding a fraction of the voting rights greater than 10% or, in the case of a corporate shareholder, the Company controlling it within the meaning of Article L233-3 of the French Commercial Code), relating to current agreements and entered into under arm's length conditions, are not subject to prior authorization by the Board of Directors.

The charter provides for the following procedure: the Legal and Financial Departments, informed of any draft agreement that may be qualified as a related-party agreement or a current agreement, are responsible for analyzing the characteristics of said agreement and thus submitting it either to the authorization and control procedure provided for related-party agreements, or classifying it as an agreement relating to ordinary transactions concluded under arm's length conditions. This procedure also provides for an annual review by the Audit Committee of agreements classified as current transactions entered into under arm's length conditions based on the accounting entries recorded during the previous fiscal year. This review is carried out in the light of the criteria specified in the charter enabling a current agreement to be classified as under arm's length conditions.

Each year, the Audit Committee also examines the relevance of the criteria used to classify a current agreement entered into under arm's length conditions, specified in the charter.

The Audit Committee reports on its work to the Board of Directors, which ensures, on the basis of these reports, that the aforementioned agreements relating to day-to-day transactions and entered into under arm's length conditions meet these conditions. In this context, the Board of Directors may either confirm the classification as a current agreement entered into under arm's length conditions, or consider that the agreement in question must be subject to the related-party agreement procedure and therefore be subject to its ratification. In compliance with the regulations, the persons directly or indirectly interested in one of the aforementioned agreements do not take part in the discussions or in the decision-making relating to their assessment.

Pursuant to Article L22-10-10, 2° of the French Commercial Code, concerning fiscal year 2025, the work of the Audit Committee confirmed that all agreements entered into or renewed by the

signatories during this fiscal year related to current transactions and were concluded under arm's length conditions, or were duly authorized by the Board of Directors of the Company prior to their conclusion or renewal.

3.3.1.2 Agreements referred to in Article L22-10-10, 2° of the French Commercial Code

Pursuant to Article L22-10-10, 2° of the French Commercial Code, the renewal of an agreement previously entered into took place during the 2025 fiscal year:

• Royalty agreement for licensing and technical assistance

Agreement signed in 2001 between OPmobility SE and BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS. OPmobility SE holds 50% of the voting rights in BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS.

This agreement was first authorized by the Board of Directors on February 24, 2016 and ratified by the General Meeting of April 28, 2016. The automatic renewal, from January 1, 2025, was authorized by the Board of Directors on February 19, 2025 and will be ratified by the General Meeting of April 23, 2026.

Its purpose is to use the designs, models, industrial processes, know-how and related technical assistance services of OPmobility SE.

The agreement, for an initial period of five years, followed by tacit renewal for a period of one year, was renewed tacitly on January 1, 2024 for a further period of one year.

As of December 31, 2025, OPmobility SE recorded income in respect of the fee to be invoiced to BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS for an amount of €798,762.

3.3.1.3 Agreements referred to in Article L225-40-1 of the French Commercial Code previously approved by the General Meeting and whose execution continued during fiscal year 2025

The agreements listed below, previously authorized by the Board of Directors and approved by the General Shareholders' Meeting during previous fiscal years in accordance with Article L225-40-1 of the French Commercial Code, and of which the implementation continued during fiscal year 2025, were examined by the Board of Directors at its meeting of February 19, 2025.

• Supplementary pension plan agreement of the Group's Senior Executives

Agreement signed in 2003 between OPmobility SE and Burelle SA. Burelle SA holds 60.63% of the share capital of OPmobility SE.

This agreement was authorized by the Board of Directors on December 11, 2003 and ratified by the General Meeting of April 22, 2004.

Interested parties: Ms. Félicie Burelle, Mr. Laurent Burelle and Mr. Paul Henry Lemarié.

In 2025, no payments were made by Burelle SA under the supplementary pension plan. Consequently, Burelle SA did not invoice a share of expenses to OPmobility SE.

• Royalty agreement for trademark concession

Agreement entered into in 2007 between OPmobility SE and Yanfeng Plastic Omnium Automotive Exterior Systems Co., Ltd. OPmobility SE indirectly holds 49.95% of the share capital of Yanfeng Plastic Omnium Automotive Exterior Systems Co., Ltd.

This agreement was first authorized by the Board of Directors on February 26, 2013 and ratified by the General Meeting of April 25, 2013.

Its purpose is the use of trademarks owned by OPmobility SE.

The agreement has a duration of 30 years.

On December 31, 2025, OPmobility SE recognized income in the respect of royalties to be charged to Yanfeng Plastic Omnium Automotive Exterior Systems Co., Ltd for an amount of €2,524,302.

Person concerned: Mr. Laurent Favre (until November 6, 2025) and Ms. Félicie Burelle.

3.3.2 Related-party transactions

Details of transactions with related parties as covered by the standards adopted in accordance with European Regulation 1606/2002 are provided in Note 7.3 to the consolidated financial statements (chapter 5).

3.3.3 Service agreements between members of the Board of Directors or management

To the best of OPmobility SE's knowledge, there is no service agreement binding the members of the Board of Directors or management to the Company or any of its subsidiaries providing for the granting of benefits under such a contract.

3.3.4 Statutory provisions applicable to the participation of shareholders in General Meetings

3.3.4.1 Notice of meetings

The General Meetings are convened, meet and deliberate under conditions set forth by law. The agenda of the meetings is determined by the author of the notice; however, one or more shareholders may, under conditions set forth by law, require draft resolutions to be written into the agenda.

The meeting takes place at the registered office, or at any other place indicated in the notice.

The notice of meeting for the General Meeting is published in the Bulletin des Annonces Légales Obligatoires (BALO) under conditions set forth by law and regulations.

Meetings are chaired by the Chairman of the Board of Directors or, in his absence, by a director who is specially authorized for such purpose by the Board of Directors. Failing which, the meeting elects its own Chair.

The duties of the tellers shall be performed by the two members of the meeting who are present and accept such duty, and who have the greatest number of votes. The officers of the meeting shall appoint a Secretary, who may be chosen from outside of the shareholders.

There shall be an attendance list kept under conditions set forth by law. The minutes of the General Meetings shall be drawn up, and copies thereof shall be delivered and certified under conditions set forth by law.

3.3.4.2 Participation in General Meetings

Every shareholder has the right to participate in the meetings, provided that all payments due for such shares have been met in accordance with the applicable legislations and regulations and within the framework defined by these texts.

The right to participate in the General Meetings, or arrange to be represented, is subject to the accounting entry of the shares in the name of the shareholder by the fifth business day preceding the meeting at midnight, Paris time, either in registered share accounts kept by the Company, or in bearer share accounts kept by an authorized intermediary.

In accordance with Article 18 of the bylaws, any shareholder may participate in the General Meeting, if the Board of Directors so decides when the meeting is convened, by videoconference or other telecommunication means including the internet, under the conditions pursuant to the applicable regulation at the time of its use. Where applicable, this decision is sent with the notice of meeting published in the Bulletin des Annonces Légales Obligatoires (BALO).

The Board of Directors may, if it deems it useful, arrange for the delivery to the shareholders of admission cards with their names, and require the presentation of the same in order to access the General Meeting.

General Meeting of April 23, 2026

At its meeting of February 24, 2026, the Board of Directors decided to convene the Combined General Meeting of Shareholders on April 23, 2026.

The attention of shareholders is drawn to the fact that it is possible to vote at the General Meeting and to address written questions to the Board either by post or by electronic means, under the conditions provided for by the regulations.

The procedures for participating in the General Shareholders' Meeting of April 23, 2026 are detailed in the notice of meeting published in the BALO and on the Group's website (www.opmobility.com).

The preparatory documents for this General Meeting are available on the Group's website.

The General Meeting of OPmobility SE will be broadcast live and recorded on www.opmobility.com.

3.3.5 Information on elements that may have an impact in the event of a public takeover or exchange offer

None.

3.3.6 Terms of office of the Statutory Auditors

3.3.6.1 Statutory Auditors

PricewaterhouseCoopers Audit

Company represented by Mr. David Clairotte
63 rue de Villiers, 92200 Neuilly-sur-Seine

PricewaterhouseCoopers Audit was appointed Statutory Auditor of the Company by the Combined General Meeting of Shareholders of April 21, 2022 for a period of six fiscal years, i.e. until the close of the Annual Ordinary General Meeting in 2028 called to approve the financial statements for the fiscal year ended on December 31, 2027.

Ernst & Young et Autres

Company represented by Ms. May Kassis-Morin.

1-2, place des Saisons, 92400 Courbevoie-Paris La Défense 1

Ernst & Young et Autres, Statutory Auditors of the Company since April 29, 2010, was reappointed by the Combined General Meeting of Shareholders on April 21, 2022 for a further period of six fiscal years, i.e. until the close of the Annual Ordinary General Meeting in 2028 called to approve the financial statements for the fiscal year ended on December 31, 2027.

3.4 Corporate Governance Code

AFEP-MEDEF Code: the reference code

OPmobility SE remains committed to the application of rules of corporate governance laid down by AFEP-MEDEF by referring to the Corporate Governance Code of listed companies, available on the website <http://Afep.com>.

The table below provides the Company's explanations for the recommendations of the AFEP-MEDEF Code that are not applied.

AFEP-MEDEF Code Recommendations	OPmobility SE practices and justifications
Terms of office of directors must be staggered so as to prevent reappointment <i>en masse</i> (Article 13.2)	The renewal of the four terms of office of eleven members of the Board of Directors will be subject to the vote of the General Meeting of April 23, 2026; six members of the Board have terms of office expiring in 2027 and one in 2028. The Company wished to prioritize a frequent appointment principle for directors by stipulating a statutory three-year term of office.

3.5 Information on share capital

3.5.1 Share capital

Shares in OPmobility SE are listed on Euronext Paris (compartment A). OPmobility shares are included in the SBF 120 and CAC Mid-60 indices.

At December 31, 2025, OPmobility SE's share capital amounted to €8,641,329.18 divided into 144,022,153 fully paid-up shares with a par value of €0.06 each.

3.5.2 Voting rights

Shareholders have the right to vote and speak at General Meetings. Each shareholder has one vote per fully paid-up share he or she holds.

In accordance with Article 18-11 of the bylaws, all fully paid-up shares held on a registered basis in the name of the same shareholder for at least two years are entitled to a double voting right with the shareholder having either bought or inherited the shares under intestacy rules or being a spouse or a relative entitled to inherit the shares who received them as an *inter vivos* gift.

If the share capital is increased by incorporating reserves, profits or share premiums, the double voting right is also attached to the registered free shares linked to the shares with double voting rights already held by the shareholder.

A double voting right shall cease for any share which has been the subject of a conversion to bearer form or a transfer.

It may also be canceled by decision of an Extraordinary General Meeting.

As of December 31, 2025, excluding treasury shares, the Company had 142,891,618 shares with the same number of exercisable voting rights, of which 90,535,543 shares have double voting rights.

3.5.3 Potential capital and securities giving rights to capital

As of December 31, 2025, there were no securities or rights giving direct or indirect access to the share capital of OPmobility SE.

3.5.4 Current authorizations relating to capital and securities carrying rights to the allocation of debt securities – use of authorizations

The Company's shareholders have delegated the following powers and financial authorizations to the Board of Directors:

3.5.4.1 Use of authorizations and delegations given to the Board of Directors by the General Meeting of April 24, 2024

Resolution no.	Type of authorization and delegated power	Duration and expiry date	Maximum amount per authorization or delegated power	Use of the authorization or delegation of power	Amount of unused authorization
25	Authorization to grant stock options to directors and/or employees of the Company and/or Group companies	38 months until October 23, 2027	Maximum holding: 0.5% of the share capital and a sub-ceiling of 0.25% of the share capital for executive corporate officers, ceiling common to the 25 th and 26 th resolutions of 04/24/2024	None	In application of the ceiling common to the 25 th and 26 th resolutions and despite not using the authorization of the 25 th resolution: 0.482% of the share capital and 0.232% of the share capital for executive corporate officers
26	Authorization to allocate free shares to directors and/or employees of the Company and/or Group companies	38 months until October 23, 2027	Maximum holding: 0.2% of the share capital and a sub-ceiling of 0.1% of the share capital for executive corporate officers, ceiling common to the 25 th and 26 th resolutions of 04/24/2024	On July 22, 2024 (plan of July 22, 2024), allocation of 26,910 performance shares to executive corporate officers, i.e. 0.018% of the share capital at December 31, 2024	0.181% of the share capital and 0.082% of the share capital for executive corporate officers

3.5.4.2 Use of authorizations and delegations given to the Board of Directors by the General Meeting of April 24, 2024

Resolution no.	Type of authorization and delegated power	Duration and expiry date	Maximum amount per authorization or delegated power	Use of the authorization or delegation of power	Amount of unused authorization
5	Authorization for the Company to buy back its own shares	18 months until October 23, 2026	Maximum purchase price: €80 Maximum holding: 10% of share capital Accumulated value of acquisitions: €1,152,177,200	As of December 31, 2025, OPmobility SE held 0.78% of its share capital	As of December 31, 2025, 9.22% of the shares comprising the share capital of OPmobility SE
16	Authorization to reduce the capital by canceling treasury shares	26 months until June 23, 2027	10% of the share capital per 24-month period	Capital reduction by cancellation of 1,500,000 treasury shares decided by the Board of Directors on December 11, 2024 with an effective date of January 29, 2025	As of December 31, 2025, 8.96% of the shares comprising the share capital of OPmobility SE
17	Delegation of authority to the Board of Directors to issue ordinary shares and/or equity securities giving access to other equity securities, or granting entitlement to the allocation of debt securities and/or investment securities giving access to equity securities to be issued by the Company, with preferential subscription rights	26 months until June 23, 2027	€6 million in nominal for shares and €2 billion in value for debt securities	None	None
18	Delegation of authority to the Board of Directors to issue ordinary shares and/or equity securities giving access to other equity securities or entitling the allocation of debt securities and/or investment securities giving access to equity securities to be issued by the Company, without preferential subscription rights, through a public offer	26 months until June 23, 2027	€6 million in nominal for shares and €2 billion in value for debt securities	None	None
19	Delegation of authority to the Board of Directors to issue ordinary shares and/or equity securities giving access to other equity securities, or granting entitlement to the allocation of debt securities and/or investment securities giving access to equity securities to be issued by the Company, without preferential subscription rights by way of an offer referred to in 1° of Article L. 411-2 of the French Monetary and Financial Code	26 months until June 23, 2027	€2 million par value for the shares through an offer referred to in 1° of Article L. 411-2 of the French Monetary and Financial Code and €750 million in value for debt securities	None	None
20	Delegation of authority to increase the number of shares or securities to be issued when a share issue with or without preferential subscription rights is carried out under the 17th to 19th resolutions to a maximum of 15% of the initial issue	26 months until June 23, 2027	15% of the initial issue	None	None

Resolution no.	Type of authorization and delegated power	Duration and expiry date	Maximum amount per authorization or delegated power	Use of the authorization or delegation of power	Amount of unused authorization
21	Delegation of authority to the Board of Directors to issue ordinary shares and/or equity securities giving access to other equity securities, or granting entitlement to the allocation of debt securities and/or investment securities giving access to equity securities to be issued by the Company, without preferential subscription rights, as consideration for contributions in kind consisting of equity securities or investment securities giving access to the share capital	26 months until June 23, 2027	€2 million in nominal for shares and €750 million in value for debt securities	None	None
22	Delegation of authority to the Board of Directors to issue ordinary shares and/or equity securities giving access to other equity securities or granting entitlement to the allocation of debt securities and/or marketable securities giving access to equity securities to be issued by the Company, without preferential subscription rights, as consideration for securities as part of a public exchange offer during the delegation	26 months until June 23, 2027	€6 million in nominal for shares and €750 million in value for debt securities	None	None
23	Share capital increase reserved for employees	26 months until June 23, 2027	€259,239.90 in nominal, i.e. a maximum of 4,320,665 shares at January 29, 2025	None	None

3.5.4.3 Authorizations and delegations proposed to the General Meeting of April 23, 2026 relating to the capital and securities giving the right to the allocation of debt securities

Resolution no.	Type of authorization and delegated power	Duration and expiry date	Maximum amount per authorization or delegated power
5	Authorization for the Company to buy back its own shares	18 months until October 22, 2027	Maximum purchase price: €80 Maximum holding: 10% of share capital Accumulated value of acquisitions: €1,152,177,200
18	Authorization to grant stock options to directors and/or employees of the Company and/or Group companies	38 months until October 28, 2029	Maximum holding: 0.5% of the share capital and a sub-ceiling of 0.25% of the share capital for executive corporate officers, ceiling common to the 18 th and 19 th resolutions
19	Authorization to allocate free shares to directors and/or employees of the Company and/or Group companies	38 months until October 22, 2029	Maximum holding: 0.2% of the share capital and a sub-ceiling of 0.1% of the share capital for executive corporate officers, ceiling common to the 18 th and 19 th resolutions
20	Share capital increase reserved for employees	26 months until June 22, 2028	3% of the existing share capital as of April 23, 2026

3.5.5 Movements in capital over the past five fiscal years

Year and type of corporate transaction	Amount of capital increase/ reduction		Share capital (in euros)	Number of shares comprising the share capital	Par value of the share (in euros)
	Notional amount	Premium			
February 2021					
Capital reduction by canceling 1,443,954 treasury shares	86,637.24	32,928,875	8,827,329.18	147,122,153	0.06
September 2022					
Capital reduction by canceling 1,600,000 treasury shares	96,000	34,590,149	8,731,329.18	145,522,153	0.06
January 2025					
Capital reduction by canceling 1,500,000 treasury shares	90,000	13,813,112	8,641,329.18	144,022,153	0.06

Buyback by the Company of its own shares

Percentage of share capital held directly and indirectly by the Company at December 31, 2025, including those:	0.78
• backing existing stock option plans	0.00
• backing existing performance share plans	0.23
• backing liquidity contract	0.19
• shares allocated to employees or directors of the Company or of Group companies	0.36
• for the purpose of canceling treasury shares	0.00
Number of shares canceled over the past 24 months	1,500,000
Number of securities in the portfolio at December 31, 2025	1,130,535
Net carrying amount of portfolio at December 31, 2025	17,741,784
Market value of portfolio at December 31, 2025	18,054,644

Share buybacks during fiscal year 2025

	Aggregate gross movements		
	Purchases	Sales	Delivery of shares under the 2021 and 2022 Free Performance Share Award Plans
Number of securities	1,209,463	1,276,590	60,253
Average transaction price	12.86	11.36	20.89
Average exercise price	-	-	-
Totals	15,551,573	14,503,295	1,258,398

Trading fees of €48 thousand were incurred in buying back shares during fiscal year 2025.

The change in the number of outstanding shares between the opening date and the closing date of fiscal year 2025 is as follows:

	January 1, 2025	Movements for fiscal year 2025 ⁽¹⁾	December 31, 2025
Number of shares comprising the share capital	145,522,153	-1,500,000	144,022,153
Number of treasury shares	2,757,915	1,627,380	1,130,535
Number of outstanding shares	142,764,238	127,380	142,891,618

See purchase flows, sales flows and options exercised, indicated in the table above.

The fifth resolution of the Combined General Meeting of April 24, 2025 authorized the Company to buy back its own shares subject to the following conditions:

Maximum purchase price	€80 per share (excluding acquisition costs)
Maximum shares that may be held	10% of the share capital at the date of the Combined General Meeting of April 24, 2025
Maximum investment in the buyback program	€1,152,177,200

A new one-year, automatically renewable liquidity agreement signed with Kepler Capital Markets SA, in accordance with the Code of Ethics drawn up by AMAFI (Association Française des Marchés Financiers – the representative body for professionals working in the securities industry and financial markets in France) entered into force on January 1, 2015.

The primary purpose of this agreement is to reduce the volatility of the OPmobility share price, and thus the risk perceived by investors. The total budget allocated to this agreement is €6 million.

Information concerning share buybacks made since April 25, 2025

Between April 25, 2025 and January 31, 2026, the Company acquired 1,067,310 shares for a total value of €14,871,637 i.e. a value per share of €13.93, including under the liquidity agreement.

During the same period, the Company sold 1,275,583 shares under the liquidity agreement for total proceeds of €18,142,913, i.e. a unit value of €14.22.

Between April 25, 2025 and January 31, 2026, the Company did not acquire any shares to cover its commitments to beneficiaries of free share plans.

As of February 28, 2026, OPmobility SE held 928,687 treasury shares, representing 0.64% of the share capital, broken down as follows:

Number of shares	
77,402	AMAFI liquidity agreement
524,055	Shares allocated to employees or directors of the Company or of Group companies
327,230	Hedging of securities carrying rights to the allocation of shares

Description of the share buyback program submitted to the Combined General Meeting of April 23, 2026

Under Articles 241-1 to 241-6 of the AMF General Regulation, this description establishes the objectives, terms and conditions of the OPmobility SE treasury share buyback policy and how it will be implemented. The program will be submitted for approval to the Combined General Meeting of Shareholders convened for April 23, 2026.

OBJECTIVES OF THE SHARE BUYBACK PROGRAM

OPmobility SE intends to use the share buyback program to achieve the following objectives:

- to use an investment service provider to maintain the secondary market or the liquidity of OPmobility's shares via a liquidity agreement complying with the AMAFI Code of Ethics accepted by the AMF;
- to cancel the acquired shares, if appropriate, in accordance with the authorization granted by the General Shareholders' Meeting of April 24, 2025 in its 16th extraordinary resolution;
- to cover stock option and/or free share (or similar) plans allocated to OPmobility group employees and/or directors and all allocations of shares as part of a company or group savings (or similar) plan, or for purposes of Company profit-sharing and/or any other form of allocation of shares to Group employees and/or directors;
- to hold the shares acquired and use them at a later date for exchange or in payment for any external growth transactions, with the understanding that shares purchased for this purpose may not exceed 5% of the Company's capital;

- to implement all market practices currently accepted or accepted in the future by the market authorities.

TERMS AND CONDITIONS – THE MAXIMUM PROPORTION OF CAPITAL THAT MAY BE ACQUIRED AND THE MAXIMUM AMOUNT PAYABLE BY OPMOBILITY SE

OPmobility SE is authorized to acquire a maximum of up to 10% of its capital, i.e. as of the date of this document, 14,402,215 shares, each with a par value of €0.06.

Since the Company held 1,254,094 treasury shares at January 31, 2025, the maximum number of its shares it could purchase under the share buyback program is 13,148,121. In the event that these treasury shares were to be canceled or used, the maximum amount that the Company would have to pay out would be €1,152,177,200 for the purchase of 14,402,215 shares.

Thus, the cumulative amount of acquisitions (net of costs) may not exceed €1,152,177,200 based on the maximum purchase price of €80, as provided in the 5th resolution to be proposed to the Combined General Meeting of April 23, 2026.

Shares may be purchased, sold or transferred using any method, including by purchasing blocks of shares, on the stock market or over the counter. These means include the use of any derivatives, traded on a regulated market or over the counter, and the setting up of option operations such as the purchase and sale of call and put options. These transactions may be made at any time.

TERM OF THE BUYBACK PROGRAM

This buyback program may continue for a period of eighteen months from approval of the 5th resolution subject to a shareholders' vote at the Combined General Meeting of April 23, 2026, i.e. until October 22, 2027.

3.5.6 Bonds

Details of the outstanding bonds and private placements issued by the Company at December 31, 2025 are given below:

Issuer	Rate	Currency	Coupon	Initial issue date	Maturity date	Outstanding amount (in millions of euros)	Listing market
OPmobility SE	fixed	EUR	1.632%	12/21/2018	12/21/2025	300	
OPmobility SE	fixed	EUR	1.779%	05/23/2022	05/23/2025	15	
OPmobility SE	variable	EUR	3.478%	05/23/2022	05/23/2025	80	
OPmobility SE	fixed	EUR	2.355%	05/23/2022	05/23/2027	36	
OPmobility SE	variable	EUR	3.134%	05/23/2022	05/23/2027	139	
OPmobility SE	fixed	EUR	2.776%	05/23/2022	05/23/2029	108	
OPmobility SE	variable	EUR	3.384%	05/23/2022	05/23/2029	22	
OPmobility SE	fixed	EUR	4.875%	03/13/2024	03/13/2029	500	
OPmobility SE	variable	EUR	3.940%	12/17/2024	12/17/2028	40	
OPmobility SE	variable	EUR	4.250%	12/17/2024	01/17/2030	75	
OPmobility SE	fixed	EUR	3.891%	01/17/2025	01/17/2028	10	
OPmobility SE	variable	EUR	4.229%	01/17/2025	01/17/2030	80	
OPmobility SE	fixed	EUR	4.189%	01/17/2025	01/17/2030	95	
OPmobility SE	fixed	EUR	4.295%	07/29/2025	02/05/2031	300	

3.6 Breakdown of the shareholding structure of OPmobility SE

BREAKDOWN AT DECEMBER 31, 2025 OF THE SHARE CAPITAL OF OPMOBILITY SE

	December 31, 2025		January 31, 2025		December 31, 2024	
	% voting rights	% share capital	% voting rights	% share capital	% voting rights	% share capital
Burelle SA	74.92	60.63	74.75	60.63	74.36	60.01
Employee shareholders	0.64	1.04	0.66	1.06	0.66	1.06
Held by Company	-	0.78	-	0.87	-	1.89
Public	24.44	37.55	24.59	37.44	24.98	37.04
	100	100	100	100	100	100

At December 31, 2025, the share capital of OPmobility SE was comprised of 144,022,153 shares. At this date, Burelle SA held 60.63% of the capital of OPmobility SE.

In France, at December 31, 2025, the Group Savings Plan had 1,478 members, holding 1,493,636 shares in OPmobility, i.e. 1.04% of the share capital, purchased on the stock market.

To the Company's knowledge, no other shareholder owns 5% or more of the Company's share capital. The Company has not been informed of any shareholders' agreement.



Corporate governance

Breakdown of the shareholding structure of OPmobility SE

4. Sustainability

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Section 1: Sustainability Statement

4.1 General disclosures (ESRS 2)

4.1.1 Methodological note

This Sustainability Statement is prepared on a basis which is consistent with the scope of consolidation of the financial statements. Its scope excludes joint ventures (JVs), because it does not have operational control of them. These are notably YFPO (JV Exterior), BPO (JV Exterior), EKPO (JV H₂-Power) and BHS (JV Modules).

This Sustainability Statement is prepared and presented in accordance with ESRS standards and current legislation. Any uncertainty is indicated in the document. The explanations needed for the reader to have a proper understanding are provided. The estimates presented may be adjusted in future reporting periods as more relevant data becomes available, both at the regulatory and sectoral levels.

The internal control practices linked to the sustainability reports will be gradually strengthened. Comparisons available in stages will allow changes in performance to be followed up. The Sustainability Statement indicates the main judgments made and the thresholds used to assess materiality. This assessment may be updated in future years.

4.1.1.1 General basis for the preparation of the Sustainability Statements (BP-1)

The statement is prepared in accordance with the French provisions in force on sustainability reporting, resulting from the transposition of the CSRD directive, *i.e.* the application of the following texts:

- Directive CSRD 2022/2464;
- European Union Directive 2022/2464 of December 14, 2022 amending Regulation no. 537/2014;
- Directive 2004/109/EC;
- Directive 2006/43/EC; and
- Directive 2013/34/EU, on the Corporate Sustainability Reporting Directive (Corporate Sustainability Reporting Directive or CSRD), and Commission Delegated Regulation (EU) 2023/2772.

All OPmobility subsidiaries are subject to an individual or consolidated obligation to provide sustainability information, in accordance with the provisions of French law in force resulting from the transposition of Articles 19a(9) and 29a(9) of Directive 2013/34/EU, with the exception of entities which are not under operational control. This chapter provides general information about OPmobility on sustainability governance and strategy. It details the results of the double materiality analysis, *i.e.* the impact of OPmobility on the environment, social issues, governance, and vice versa.

This analysis, based on the identification and rating of the impacts, risks and opportunities associated with the Group's activities, was carried out by integrating the entire OPmobility value chain, in accordance with ESRS 1, section 5.1. The sustainability approach therefore goes beyond the Group's activities to also include upstream and downstream activities in the value chain, presenting a comprehensive view of OPmobility's issues.

OPmobility focuses on CSRD requirements so that it only publishes data of assured quality. The following indicators subject to Phased-In (transitional provision) are also included:

- S1-7 "Characteristics of non-employees": the data is published;
- S1-11 "Social protection": the data is published;
- S1-12 "Persons with disabilities": information mentioned;
- S1-13 "Training and skills development": Phased-In is partially applied, data on training is published, and data related to performance reviews is also published, for the M&E population only;
- S1-14 "Health and safety" (employees): information mentioned;
- S1-14 "Health and safety" (non-employees): Phased-In is partially applied; data on non-employees is published on certain indicators;
- S1-15 "Work-life balance": Phased-In is applied to PD S115.95 (a), as data on caregiver leave as well as gender repartition are not published.

OPmobility has not omitted any information relating to intellectual property, know-how or the results of innovation. The Group has chosen to disclose impending developments and issues under negotiation.

4.1.1.2 Disclosure in relation to specific circumstances (BP-2)

The Exterior and Lighting activities have been merged since 2025 to form a single "Exterior & Lighting" business group.

Some value chain metrics are based on estimates when data is not available. The estimation methods are documented in the methodological appendices, section 4.6.1. There is little uncertainty regarding the amounts of past investments or investments made during the financial year, and operating expenses related to the action plans. The forward-looking statements communicated are based on the most recent forecast data.

The calculation methods are the same as for the 2024 report. The metrics are defined in accordance with the ESRS requirements. Specifically:

- Environmental information:
 - ESRS E1 – Climate change: in 2025, OPmobility adjusted its carbon audit methodology in order to include emissions related to the Lighting business, acquired in 2022, in the 2019 baseline. The average of emissions from the Lighting business in 2023 and 2024 is compared to the Group's emissions, then extrapolated to 2019. This approach reflects the actual carbon intensity of the products of the Lighting business. Due to the partial availability of data from activities within the value chain, the absence of data quality certification and the need to make assumptions, the carbon footprint presented contains estimates. The carbon accounting performed by OPmobility complies with the GHG Protocol.

Since 2019, the Group has applied an assumption of 10 years of use and 15,000 kilometers traveled per year for the vehicle use phase. The calculation of scopes 1 and 2 emissions was carried out using a linear extrapolation based on data from the first 11 months of 2025 (as in previous years). Scope 1 emissions in 2024 included an inaccuracy concerning the conversion of CO₂ emissions associated with other gases (propane, butane, refrigerant gases). The Group has corrected it;

- ESRS E2 – Pollution: estimates have been made, as detailed in the methodology section. A correction was made in 2024 concerning microplastics, because microplastics generated in dust during injection processes at the Pilar site (Mexico) should not have been taken into account. The total number of microplastics in 2024 will therefore decrease from 10.7 metric tons to 9.8 metric tons;
- ESRS E5 – Sustainable use of resources and circular economy: the 2025 reporting exercise concerning incoming resource flows has certain methodological limitations, in particular on the calculation of the weight of intermediate and secondary products. In general, the reliability and maturity of data on the weights and quantities of products and materials remain limited at this stage across all business groups, due to a lack of comprehensiveness and harmonization of data collection method. The reporting scope is currently limited specifically for recycled products and materials: only the Exterior & Lighting business group monitors this indicator. The Group's other business groups do not report the metric relating to the weight of reused or recycled components, products and secondary materials at the present time. In addition, for Exterior & Lighting, the current categorization of products does not enable the origin of recycled materials (PIR, PCR, PCR-ELV) to be identified, which may lead to an underestimation of the total weight declared. In addition, data is unavailable for some products. Work to improve processes and data quality overall is underway, including harmonizing collection methods and strengthening the comprehensiveness of information, with the aim of deploying a more robust and harmonized declaration from the 2027 fiscal year. The methodology for calculating the recyclability of Exterior & Lighting products has been generalized across all business groups. This methodology is based on the theoretical recyclability of products leaving the factory using the ISO 22628 standard. Business groups perform this calculation using a sample of several representative products, then an extrapolation is done for the total.

OPmobility also includes the recyclability of packaging in its 2025 reporting. This year has enabled the Group to gain in maturity on

this metric, which was not tracked in 2024. Despite certain methodological limitations related to the estimations made using documentary resources this metric enables areas for improvement to be identified and to strengthen its environmental performance. The calculation is based on packaging purchases made in 2025, excluding inventories, by excluding the Modules and H₂-Power business groups. This sample covers a significant share of the packaging used by the Group.

- ESRS S1 – No metrics have been the subject of a validation by an outside organization apart from the statutory auditors

The time horizons used by OPmobility are those of the ESRS 1 standard: the short-term horizon corresponds to the current year, the medium-term horizon extends up to five years, with the long-term horizon being beyond this.

Regarding OPmobility's climate commitments, the Group's trajectory was SBTi certified in 2021 on the historical scope, excluding the Lighting acquisition, in line with the Paris Agreement:

- carbon neutrality on scopes 1 and 2 in 2025 (80% reduction and offsetting of the rest of the residual emissions);
- 30% reduction in scope 3 by 2030 compared to 2019 levels.

In addition, the Group is working on implementing Net Zero targets by 2050.

The "Carbon neutrality" terminology used in this document refers to these commitments. Some climate targets and metrics, such as those concerning the reduction of CO₂ emissions by 2025 then 2030 (on the historical scope excluding the Lighting acquisition), are certified by independent organizations (SBTi).

OPmobility updates its environmental calculations every year, taking changes in international standards into account, particularly for its carbon assessment. The Group uses recognized standards such as the GHG Protocol and ISO 14064, as well as on sector-specific benchmarks (e.g., ADEME's Carbon Database), supplier reports, and third-party assessment tools. These sources provide up-to-date data on emission factors, materials, industrial processes and logistics flows. They enable accurate estimates of environmental impacts throughout the value chain, particularly the greenhouse gas emissions associated with the activities of upstream suppliers and the use of products by downstream customers.

The substantial financial resources allocated to ESRS action plans are reported. OPmobility is strengthening its internal control to improve its Sustainability Statement.

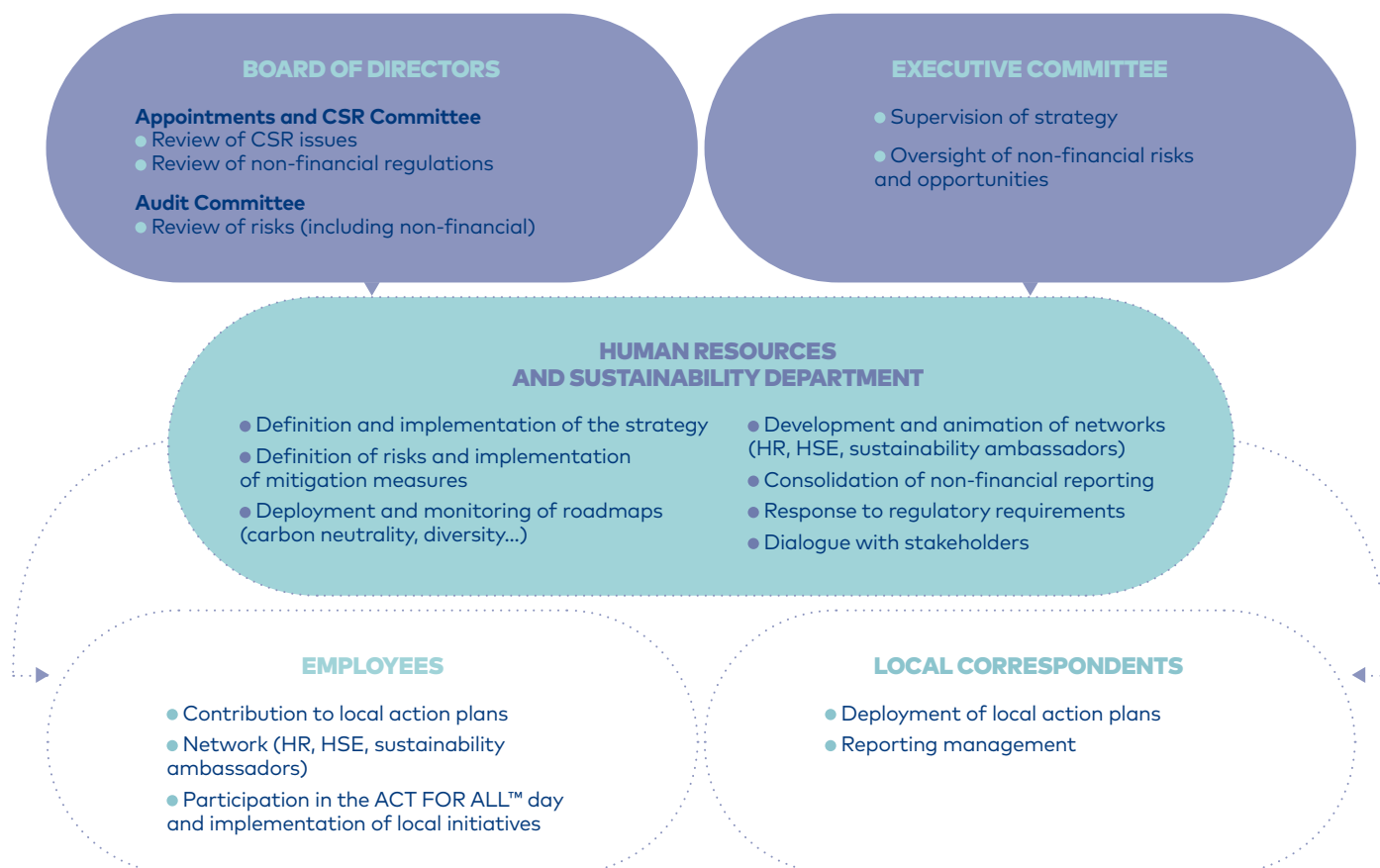
4.1.2 Sustainability governance

4.1.2.1 Functioning, roles and responsibilities of governance

The role of the administrative, management and supervisory bodies (GOV 1)

OPmobility's governance takes sustainability issues into account in its decisions. Chapter 3, Section 3.1 "Composition and conditions for the preparation and organization of the work of the Board of Directors" of the Universal Registration Document describes the corporate governance, composition and conditions for the preparation and organization of the work of the Board of Directors in detail.

NON-FINANCIAL GOVERNANCE OPERATIONS, ROLES AND RESPONSIBILITIES



The Board of Directors decides on the strategic direction of the Group's activities and ensures its implementation in accordance with its objects, taking social and environmental issues related to its activities into consideration. It determines, on the proposal of Senior Executives and the Chairman of the Board of Directors, the multi-year strategic guidelines in terms of social and environmental responsibility. On climate matters, this strategy is accompanied by specific objectives established for different time horizons.

On the date of this report, the Board is composed of fifteen members, including the Chief Executive Officer and a panel of two non-voting directors. The diversity and complementarity of the directors' experience enables the Group's challenges to be addressed quickly and thoroughly. Their skills are presented in section 3.1.1.3 "Diversity policy applied to the Board of Directors: profiles, experience and expertise of current directors" in this document.

Three committees support the Board of Directors: the Audit Committee, the Appointments and CSR Committee and the Compensation Committee. They examine issues submitted by the Board, prepare the work and decisions, and report their findings in the form of minutes, proposals, opinions, statements or recommendations. They may conduct studies in their area of expertise to inform the Board's decisions. The Committees have no decision-making power and each Chairperson freely draws up the agenda for their meetings.

The Appointments and CSR Committee is tasked, with regard to sustainability, with:

- assessing risks and opportunities in terms of societal and environmental performance;
- monitoring the implementation of the Group's commitments to sustainability in line with the challenges which are specific to its activities and with its objectives;
- analyzing non-financial information reporting;
- reviewing the Sustainability Statement;
- reviewing risks and opportunities related to climate change, monitoring of the Group's consideration of non-financial challenges and long-term outlook, in particular through the setting of non-financial objectives;
- monitoring that the Group maintains a high standard of non-financial compliance and social and environmental responsibility.

The department that brings together Human Resources and Sustainability helps align OPmobility's objectives with its ambitions for organizational transformation and positive impact.

The collaboration between the teams of the Human Resources and Sustainability, Financial, Legal and Risk Departments has enabled the financial and non-financial interests to be reconciled in the Group's reporting in order to meet the requirements of the CSRD. This collaboration strengthens the cross-functional and coherent management of ESG issues.

In order to support this organization, sustainability skills and expertise are aligned on the significant impacts, risks and opportunities identified by the Group. Once again this year, specific training programs, the integration of experts into strategic teams and the mobilization of specialized committees are ensuring that sustainability issues are effectively and systematically taken into account in all key decisions.

Information provided to the Group's administrative, management and supervisory bodies and the sustainability matters addressed by them (GOV 2)

The consideration of impacts, risks and opportunities by the governing bodies in strategy, major decisions and risk management is described in detail in chapter 3, "Corporate Governance," section 3.1.2, "Functioning and Organization of the Board of Directors."

This Sustainability Statement was presented to the Audit Committee and the Appointments and CSR Committee for aspects relating to their fields of activity. It was then approved by the Board of Directors at its meeting of February 24, 2026.

1) Frequency of information

- Annually: update and publication of the Vigilance Plan and the Sustainability Statement initiatives in the Universal Registration Document;
- Quarterly: meetings of the specialized committees to monitor the implementation of policies and actions;
- As needed: in the event of major risks or opportunities identified in critical areas (environment, human rights, etc.).

2) Responsibility for disclosure

Disclosures are presented by:

- management teams, that provide detailed analysis on policies and their effectiveness;
- external auditors who express a limited assurance opinion on the compliance and sincerity of the disclosures.

3) Implementation of Due Diligence

Due diligence processes are monitored by:

- an ESG risk mapping: updated annually and validated by the Board;
- monitoring of objectives and results, documented by sustainability performance metrics.

4) Assessment of results and effectiveness

The results are assessed by:

- the monitoring of specific metrics and the achievement of associated objectives;
- external audit reports that guarantee the objectivity and effectiveness of the policies implemented (excluding the mission of legal certification of the sustainability disclosures).

In 2024, OPmobility conducted its first double materiality exercise in accordance with the requirements of the CSRD. This helped identify material issues, impacts, risks and opportunities (IROs) while specifying the ESRS applicable to the Group. These results, as well as the methodology deployed, were presented in detail to the Executive Committee, the Audit Committee, the Appointments and CSR Committee, by also highlighting the strategic priorities identified. In 2025, this analysis was reviewed and updated with the contributors.

As part of this exercise, the administrative, management and supervisory bodies, as well as their competent committees, devoted in-depth discussions to the identification and monitoring of material IROs. They have been integrated into OPmobility's strategy and are closely monitored.

4.1.2.2 Sustainability-related compensation and incentive schemes (GOV-3)

Sustainability-related compensation and the integration of sustainability performance into incentive mechanisms are detailed in chapter 3 "Corporate Governance," section 3.2.1. "2025 compensation of directors."

4.1.2.3 Risk management and internal controls (GOV-5)

Risk management and internal controls relating to sustainability reporting are detailed in chapter 2 "Risk factors and management." The Group is progressively rolling out an internal control system for non-financial data, based on the same principles as the existing one for financial data. The lines of defense described in this chapter

also cover the non-financial scope. The reinforcement of the system also concerns the positions of controllers responsible for verifying this data.

In addition, the results of site audits conducted as part of CSRD compliance are systematically used, resulting in remediation plans. The observations and areas for improvement identified are analyzed by the sites and the Group to promote best practices and to continuously improve the quality of consolidated reporting. If certain comments recur, they are integrated into an overall improvement plan.

In addition, automated controls are carried out through the reporting platform, including consistency tests. Any significant year-on-year variation must be justified by the entities concerned, thereby ensuring the reliability and traceability of the published data.

4.1.3 Presentation of ESG activities and strategy

4.1.3.1 Reasonable vigilance practices (GOV-4)

The cross-reference table presents the information included in the Sustainability Statement and information relating to its reasonable vigilance process, in accordance with regulatory requirements and OPmobility's commitments.

REASONABLE VIGILANCE CROSS-REFERENCE TABLE

Core elements of due diligence	Paragraphs in the Sustainability Statement
Embedding due diligence in governance, strategy and business model	• ESRS 2 SBM-3 (section 4.1.4) • Analysis of double materiality and link with the Group's strategy and business model (chapter 1) • Vigilance Plan (section 4.8) • ESRS 2 - GOV-2 (section 4.1.2.1) • ESRS 2 - GOV-3 (section 4.1.2.2)
Engaging with affected stakeholders in all key steps of the due diligence	• ESRS 2 SBM-2 "Interests and views of stakeholders" (section 4.1.3.3)
Identifying and assessing adverse impacts	• ESRS 2 IRO-1 (section 4.1.5.1) • ESRS 2 SBM-3 (section 4.1.4)
Taking actions to address those adverse impacts	• ESRS E1 (section 4.2.1)/ESRS E2 (section 4.2.2)/ESRS E5 (section 4.2.3) • ESRS S1 (section 4.3.1)/ESRS S2 (section 4.3.2)/ESRS S4 (section 4.3.3) • Vigilance Plan (section 4.8)
Tracking the effectiveness of these efforts and communicating	• ESRS E1 (section 4.2.1)/ESRS E2 (section 4.2.2)/ESRS E5 (section 4.2.3) • ESRS S1 (section 4.3.1)/ESRS S2 (section 4.3.2)/ESRS S4 (section 4.3.3) • Vigilance Plan (section 4.8)

4.1.3.2 Strategy, business model and value chain (SBM-1)

In a world where change is accelerating, climate issues are changing the ways we consume and travel. As a major player in mobility, OPmobility wants to be a driving force in this unprecedented revolution. As a sustainable and responsible company, the Group is willing to challenge the *status quo* and explore new possibilities. OPmobility, a family business for four generations, which is committed to people and aware of its responsibility towards the planet, wants to leave a positive legacy for future generations.

Because preferences and expectations regarding mobility are constantly changing, the Group is developing close ties with its customers and all its stakeholders to open up new paths that are in line with the challenges of the energy transition.

As a leader in a market where change is accelerating, OPmobility innovates to deliver more sustainable, safer mobility that is accessible to all. Guided by its Purpose, "Driving a new generation of mobility", the Group is challenging the *status quo* by exploring new paths: hydrogen, electrification and artificial intelligence.

BUSINESS MODEL

OPmobility's business model is described in the Integrated Report (chapter 1, page 22 and 23).

THE GROUP'S ENTREPRENEURIAL CULTURE

Operational excellence

The capacity to manufacture on a large scale and in a very short time frame is one of the fundamentals of the Group's success. Supported on a daily basis by all its employees, its customers recognize its operational excellence.

Innovation

The Group's structured approach to innovation is based on time horizons ranging from fundamental research to pre-development, by ensuring consistency with customer expectations, market needs and major technological trends. Global partnerships have been established for these different time frames to accelerate product development and bringing them to market, particularly in the Group's new activities, such as:

- electrification (from fuel cells or batteries);

- advanced control electronics;
- automotive lighting, V2x (Vehicle-to-Everything) communication and security;
- new materials and their recycling within a circular economy framework;
- the development of embedded software, digital twins and related services.

OPmobility is accelerating its transformation to create more value for its customers and strengthen its internal competitiveness through innovation. This dynamic is underpinned by the Group's engagement in innovation ecosystems on a global scale and the establishment of strategic partnerships around advanced technologies, such as artificial intelligence.

Sustainability

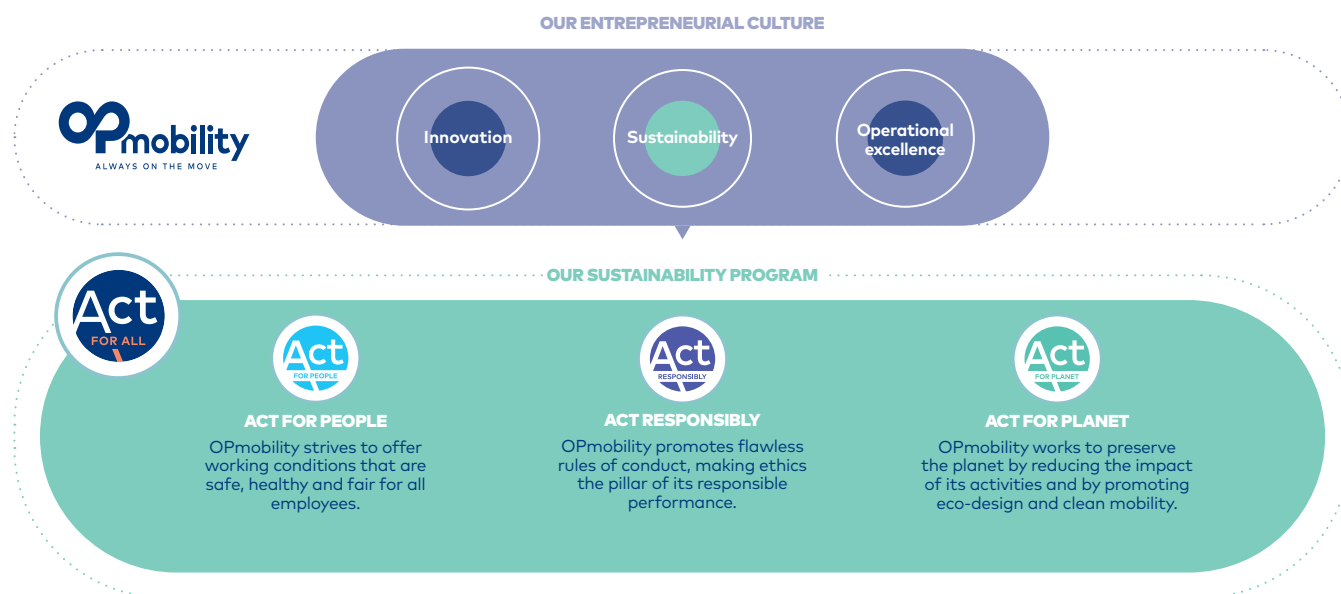
OPmobility has structured its commitments into a global ACT FOR ALL™ program. Designed to mobilize all its stakeholders, this program is based on three pillars: "Act for People," "Act Responsibly" and "Act for Planet."

	Markers	KPI	2024	2025	2026 objectives
PILLAR 1 ACT FOR PEOPLE	Health and safety	Accidents with and without lost time - FR2 (IFRS scope)	0.7	0.55	0.5
	Ergonomics	Number of workstations assessed	ND	ND ⁽¹⁾	15% of stations assessed, and at least 1 per site
	Diversity and Inclusion	Percentage of women in the organization - Women Senior Executives - Women in management roles - Women M&E	23.1% 21.4% 25%	27.7% 23.7% 26.2%	30% 26% 28%
	Promotion of youth employment	Number of trainees, apprentices, Graduate Program and VIE	1,288	1,248	1,300
PILLAR 2 ACT RESPONSIBLY	Business ethics	Number of employees trained in the Code of Conduct and/or Anti-Corruption Code	92%	98%	100%
	Responsible purchasing	Increase in the proportion of suppliers with an EcoVadis score	ND	Current coverage: 47%	+5% compared to 2025
PILLAR 3 ACT FOR PLANET	Energy efficiency	Improvement in the energy consumption-to-revenue ratio of the sites	22%	19.1%	At least 1% (for plants only)
	Biodiversity	Percentage of sites with a biodiversity action plan	8%	9%	40% of sites covered
	Water	Improvement in the water consumption-to-revenue ratio excluding components (compared to previous year)	- 8.6%	+ 6.6%	- 2.5% m ³ /€M

(1) No figures following implementation of a new methodology.

Employees, whose geographical locations are detailed in the ESRS S1 section, are engaged in the program that is a key driver of transformation and collective commitment. The three pillars of ACT FOR ALL™ are reflected by concrete initiatives deployed at all levels of the organization. Targeted actions translate these commitments into operational practices on a daily basis. The achievement of objectives is measured through a set of metrics.

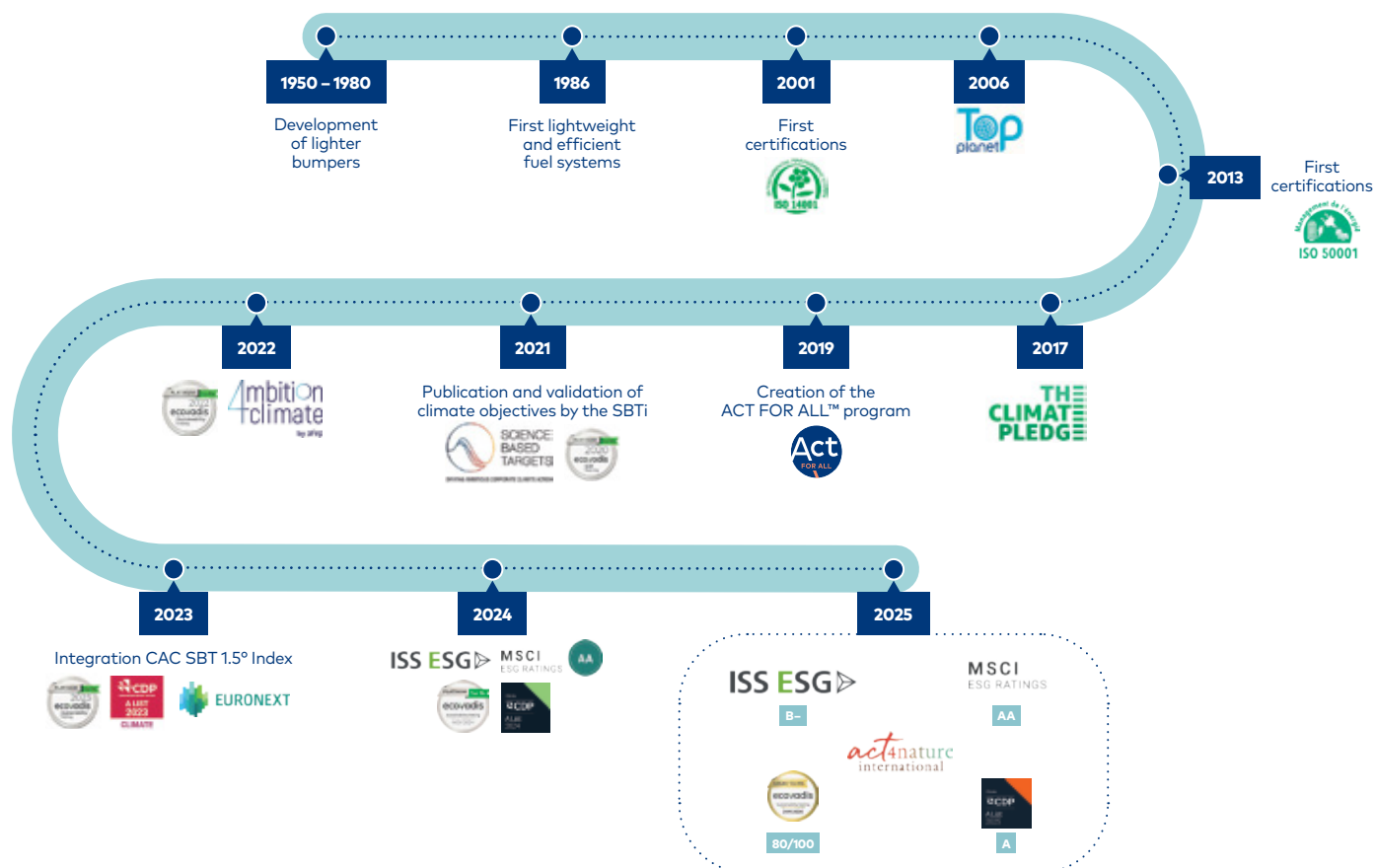
THE ACT FOR ALL™ SUSTAINABILITY PROGRAM



PROGRESS RECOGNIZED BY NON-FINANCIAL AGENCIES AND RENEWED IN 2025

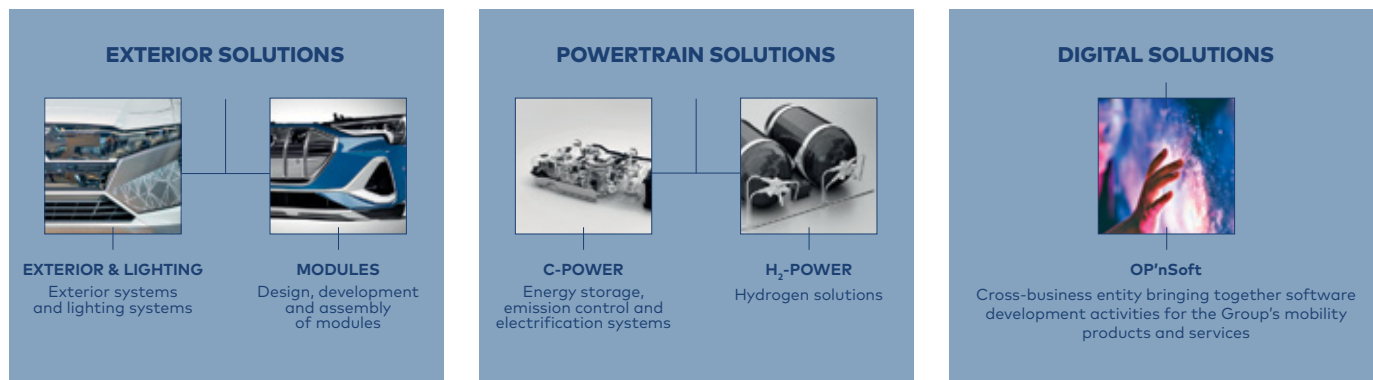
OPmobility has been a member of the CAC SBT 1.5° index, which highlights SBF 120 companies whose decarbonization trajectories are aligned with the Paris Climate Agreement, since Euronext created the index in 2023.

A PIONEERING COMMITMENT TO SUSTAINABILITY



A DIVERSIFIED AND COMPLEMENTARY TECHNOLOGICAL PORTFOLIO

The Group is positioned as the go-to technological partner for all types of mobility, everywhere in the world, thanks to a comprehensive technological offer, segmented into two major categories.



1/ Exterior solutions

- The Exterior & Lighting business group is dedicated to the development and production of exterior parts and lighting systems. By combining these two areas of expertise, OPmobility is responding to the growing demand for personalization, performance and seamless integration. The Group designs products which enhance the aesthetics, functionality, safety and durability of vehicles. The portfolio covers a wide range of solutions: bumpers, body panels, tailgates, as well as advanced lighting systems such as headlights, taillights, light panels, and expanded front and rear lighting devices.
- The Modules business group specializes in the development, assembly and logistics of front-end modules and extends its product offering to other parts of the vehicle, such as the cockpit and the center console. Modules is part of the Group's strategy to increase added value per vehicle by developing new modules and systems, while leveraging the growth of the electric vehicle market.

The Group is the world leader in its three historical activities (Exterior, C-Power and Modules) thanks to its capacity for innovation and its expertise in the integration of new functionalities into its products, thus improving the security, connectivity and environmental footprint of vehicles.

In 2025, there were no significant changes in the product groups and/or services.

2/ Powertrain technology solutions

- OPmobility is developing on-board energy storage and pollution control systems through its C-Power business group, contributing to the development of cleaner mobility. The Group offers solutions adapted to all powertrains, whether internal combustion, hybrid or plug-in electric hybrid, meeting the various needs of carmakers.
- A pioneer in clean technologies, the Group, through its business group H₂-Power, innovates in the design of hydrogen solutions for zero-emission electric mobility. By developing cutting-edge technologies, such as high-pressure storage in carbon fiber-reinforced vessels, fuel cell stacks and energy management, and control solutions, it actively contributes to emissions reduction and the promotion of sustainable and environmentally-friendly mobility.

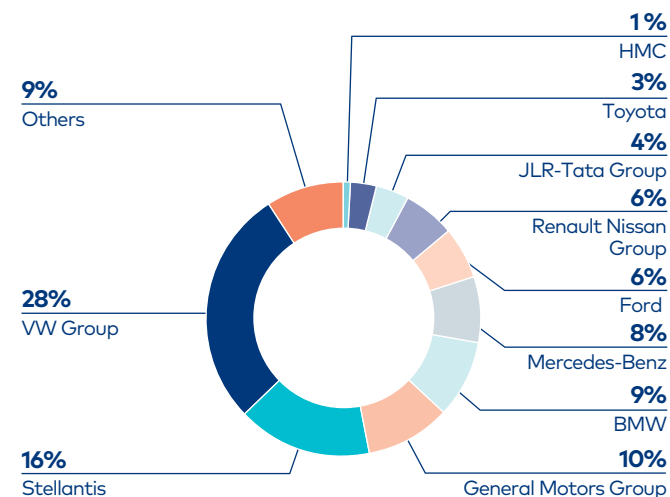
CUSTOMER SOLUTIONS ADAPTED TO TODAY'S MOBILITIES

The Group is expanding its activities on a global scale and diversifying its customer portfolio, including, notably, new players in electric mobility. OPmobility is open to all forms of mobility and is underlining its commitment to supporting its customers in their transition to carbon-free mobility.

OPmobility meets the specific needs of several customer categories:

- historical carmakers;
- new players in electric mobility;
- as well as, in addition to the automotive industry, collective and heavy mobility, in particular the rail sector.

BREAKDOWN OF GROUP REVENUE BY CUSTOMER



The Group generates approximately half of its revenue in Europe. OPmobility is preserving this historic foundation while accelerating its growth in North America and Asia. The objective is threefold:

- better serve customers thanks to the proximity of its industrial footprint and the pooling of its support functions;
- anticipate and integrate regional consumption trends more quickly with the appropriate technologies;
- best capture the growth of each market.

As a reminder, the Group is not active in the fossil fuel, chemical production, controversial weapons or tobacco sectors. The Group does not offer any prohibited products or services in the markets in which it operates.

For more information on the major markets and customer groups served, refer to chapter 1.

MOBILITY ON THE PATH TO DECARBONIZATION

The automotive sector is embracing technologies that reduce CO₂ emissions:

- European regulations are imposing a continuous reduction in CO₂ emissions from new private vehicles: 95g CO₂/km in 2020, then a successive reduction from 2021 of 15% in 2025 and 55% in 2030, before imposing zero exhaust emissions in 2035;

- China is regulating passenger car emissions, with a target of 117g CO₂/km from 2020 to 2024, followed by 93g CO₂/km thereafter;
- the United States is lowering its standards, from 166g CO₂/mile in 2023 to ~131g CO₂/mile in 2026 (i.e. ~83g CO₂/km);
- regarding heavy mobility, from 2025, European regulations will require a 15% reduction in CO₂ emissions compared to 2019 for all newly registered heavy goods vehicles. The revision of this regulation provides for CO₂ emission reductions of 90% compared to 2019 for heavy goods vehicles registered from 2040, with intermediate milestones of -45% in 2030 and -65% in 2035.

In 2030, zero-emission vehicles could represent 45% of worldwide sales according to the International Energy Agency (IEA).

A LONG-STANDING COMMITMENT TO SUSTAINABLE MOBILITY

OPmobility's strategy stems from its purpose, "Driving a New Generation of Mobility," which is rooted in the Group's foundations. OPmobility has made a significant contribution to improving the environmental footprint of vehicles since it was created in 1946. Pierre Burelle, the founder, considered that plastic should play an important role in the future of cars by replacing other materials to lighten vehicle weight, improve aerodynamics, improve energy consumption and ultimately reduce both fuel consumption and costs. This vision has been instrumental in shaping OPmobility's success, and the plastic content of cars has increased from 10 kg to 250 kg in 75 years.

A DRAWING BY PIERRE BURELLE IMAGINING PLASTIC CAR PARTS IN 1947

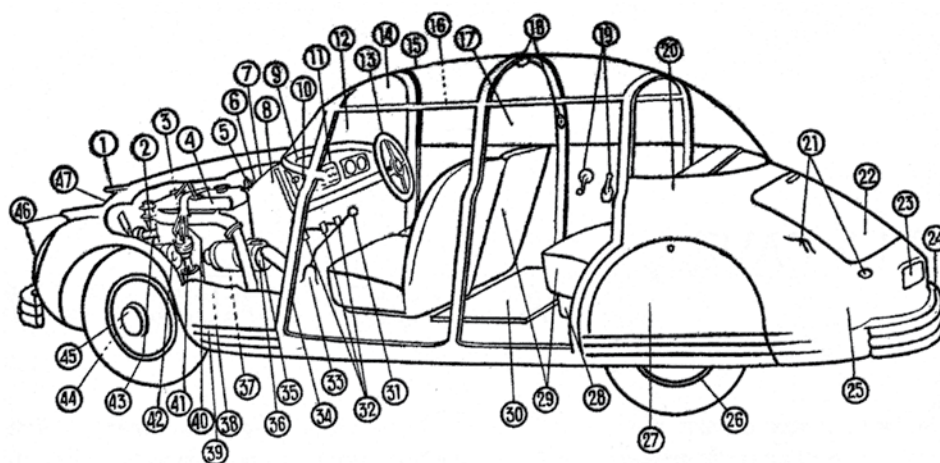


Figure 54 - Parts of a car that can be made of plastic

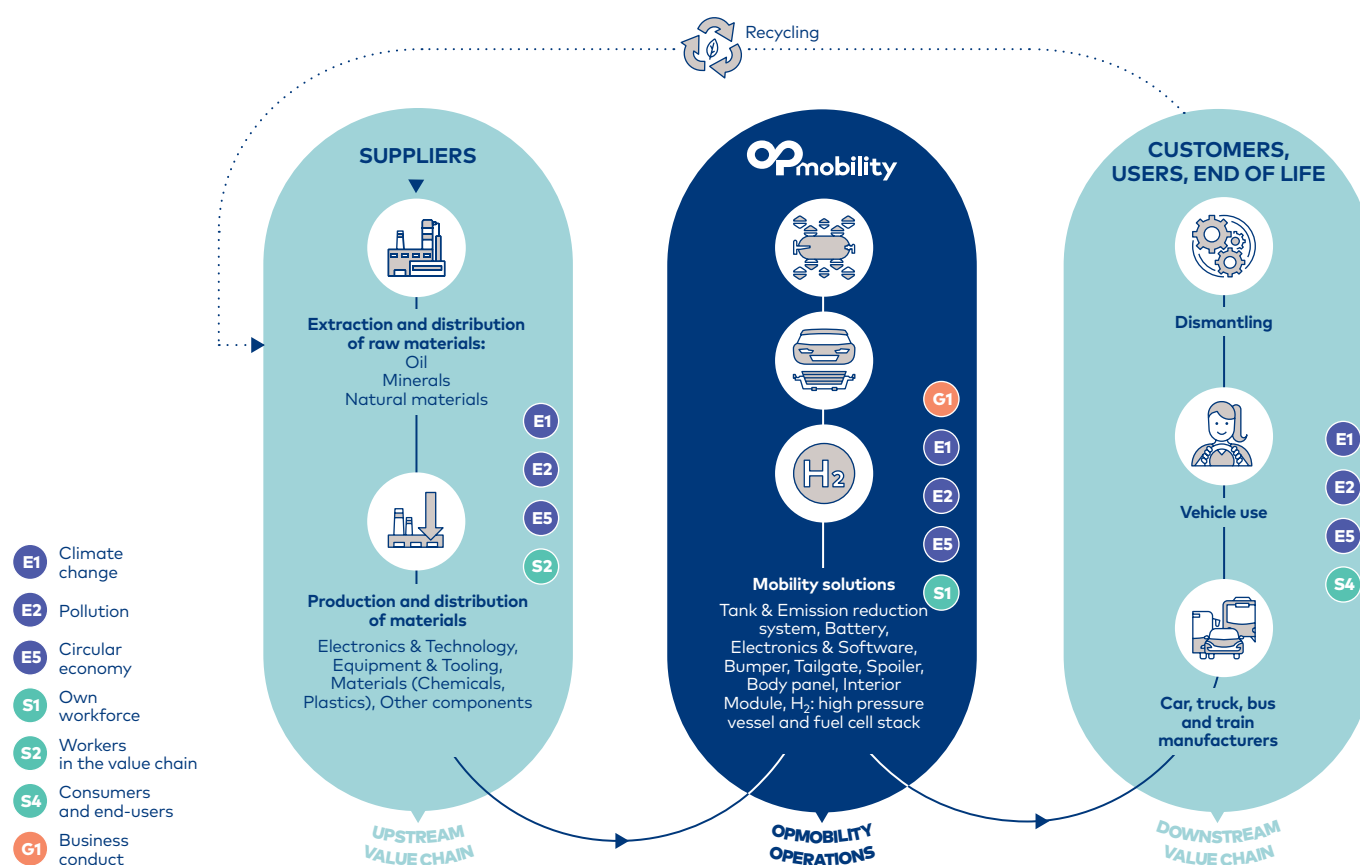
1. Radiator trim — 2. Water pump — 3. Carburetor and air filter — 4. Cylinder head cover — 5. Coil — 6. Circuit breaker — 7. Battery tray — 8. Partition panel — 9. Dashboard and glove box — 10. Dashboard instruments — 11. Radio — 12. Windshield — 13. Steering wheel — 14. Sun visor — 15. Transparent roof — 16. Frame — 17. Transparent windows and back panel and window trims — 18. Roof light and switch — 19. Window handles and levers — 20. Bodywork — 21. Tail light and direction indicator — 22. Luggage area — 23. License plate — 24. Soft bumper trim — 25. Fuel tank — 26. Tires — 27. Mudguard — 28. Seat frames — 29. Seat upholstery — 30. Heating mat — 31. Shift handle — 32. Pedal linings — 33. Gearbox cover — 34. Door stops — 35. Transmission seals — 36. Horn parts — 37. Camshaft gears — 38. Crankcase — 39. Decorative band — 40. Ignition cables — 41. Distributor — 42. Dynamo parts — 43. Fan — 44. Brake linings — 45. Hub cap and flange — 46. Headlights and position lamps — 47. Grill and radiator

VALUE CHAIN

The Group incorporates innovations at each stage of its value chain, from the selection of raw materials to the delivery of finished products to manufacturers. This approach enables it to optimize the environmental and industrial performance of its solutions while meeting the increasing demands of the market in terms of sustainability and efficiency.

The Group maximizes the value generated per vehicle for its customers, historical car manufacturers and new players who are redefining the industry's standards.

OPMOBILITY'S VALUE CHAIN AND PRODUCTION



INPUTS - A SUSTAINABLE MANAGEMENT APPROACH

OPmobility manages its inflows to guarantee the quality, sustainability and safety of its products, in accordance with environmental standards. The main inputs used by OPmobility include:

- **raw materials:** polypropylene, polyethylene, carbon fiber composites, recycled materials and electronic components;
- **energy:** electricity (increasingly from renewable sources) and natural gas for industrial processes;
- **energy vector:** hydrogen for industrial processes;
- **systems and technologies:** embedded software, connected sensors and specialized equipment for integration into sustainable mobility solutions;
- **financial resources:** mainly from the capital contributed by Burelle SA and the income accumulated and reinvested over the years;
- **human resources:** the Group's employees, whose expertise and commitment are essential for achieving the strategic objectives and sustainable value creation.

4.1.3.3 Interests and views of stakeholders (SBM-2)

The main objective of dialogue with the stakeholders is to ensure that the Group's actions are aligned with their expectations and contribute positively to its environment. This dialogue enables regulatory changes to be anticipated, customer needs to be met, ESG practices to be strengthened within the supply chain and improvements to transparency for the financial markets to be made.

RELATIONSHIP WITH SUPPLIERS AND STAKEHOLDERS

Stakeholders	Type of dialogue	Key actions in 2025
Employees/Candidates/Social and Economic Committee	In-house communication, video conferences, collaborative spaces, events, internal network, innovation competition, social networks and career website for future employees.	• ACT FOR ALL™ day on October 9. • <i>Vibes</i> internal and external magazine. • <i>Director's Webcast</i> and Top 50 <i>One-OP</i>. • PULSE engagement survey. • OP Move Challenge wellness app. • Organization of "lunch & learn" and round tables: disability, climate and diversity. • 3rd edition of the MIT Symposium. • Performance reviews. • Social networks.
Labor unions and local and European representative bodies	Meetings, consultations, negotiations.	• 35 representatives from 10 European countries present at the European Works Council (CEC).
Board of Directors (Appointments and CSR Committee)	Board meetings	• Meetings on sustainability topics. • Preparation of the CSRD.
Institutional investors and individual shareholders	General Meeting of Shareholders, meetings, financial publication letters, site visits and responses to rating agencies.	• See chapter 7 for key actions.
Banks	Annual reviews	• Regular meetings with international market players to analyze available sustainable finance tools.
Non-financial rating agencies	Responses to questionnaires	• CDP Climat: A (rating maintained for 3 years) - CDP water: B. • EcoVadis: 80/100 – Gold status. • MSCI ESG Ratings: AA. • ISS ESG: B-prime. • Ethifinance: 80/100. • Sustainalytics: Low risk.
Insurance companies	Site visits and ratings	• 69 site visits.
Customers	Meetings, contracts, annual reviews, innovation partnerships	• See integrated report for commercial successes (chapter 1).
Local communities	Initiatives with local communities	• 87% of sites have conducted at least one initiative.
Suppliers and workers in the value chain	Supplier Charter, visits, contracts, partnerships	• "Know Your Suppliers." • Over 5,000 suppliers assessed representing 95% of each business group's purchasing expenditure in euros. • ESG assessment of suppliers. • TEMPO tool. • Whistleblowing procedure.
Trade associations	Memberships	• Participation in the AFEP, MEDEF, PFA and CLEPA working groups ⁽¹⁾.
Standardization body	Working groups	• AFNOR Standardization Commission.
Research cluster	Participation in projects	• Renewal of membership in the MIT Industrial Liaison Program and holding of the 3rd edition of the MIT Symposium in Detroit (United States). • Collaboration with start-ups in strategic areas (Neural Concept for AI, Airy for advanced materials, etc.). • Research partnerships with laboratories (CEA, CNRS, TSARI, etc.) ⁽²⁾. • Engagement in local innovation ecosystems (North America, China, Europe). • Relations with start-up incubators (Plug and Play, MIT Startup Exchange, TusStar). • Climate scenario analysis with IF Initiative.

Stakeholders	Type of dialogue	Key actions in 2025
Schools/Universities	Partnerships, participation in events, site visits	- Numerous scientific partnerships with universities. - School forum. - Finance Graduate Program: 5 participants in 2024, 5 others in 2025.
Organizations promoting Societal Commitment and sustainability initiatives	Membership, participation in working groups, patronage and sponsorship	- Member of EpE ⁽³⁾. - Member of the Hydrogen Council. - Act4nature International commitments.

(1) AFEP: Association Française des Entreprises Privées. CLEPA: European Association of Automotive Suppliers. MEDEF: French Company Association. PFA: Platform for the Automotive Industry brings together the automotive industry in France.

(2) CEA: Atomic Energy Commission. CNRS: Centre National de la Recherche Scientifique. TSARI: Tsinghua University Suzhou Automotive Research Institute.

(3) EpE : Enterprises for the Environment.

OPmobility also includes the following stakeholders to reinforce its sustainability strategy:

- public authorities: they are strengthening requirements regarding transparency and commitments to reducing the environmental footprint;
- competitors: OPmobility pays attention to strategic changes and the practices of its competitors on ESG challenges. This helps to better understand market trends and identify the implicit expectations of the various stakeholders, while helping to strengthen industry standards;
- regulators and political decision-makers: they establish the climate and tax policies that impact the Group's activities (such as emissions standards, carbon taxation, ban on internal combustion engines);

The environment is also at the heart of the Group's commitments, which integrate the objectives of carbon neutrality, waste reduction, and the preservation of natural resources into all of its activities and innovation processes.

This global commitment is structured and monitored within the framework of rigorous governance, ensuring that all actions undertaken contribute to the Group's strategic objectives. The interests and views of OPmobility's main stakeholders described above have been included in the definition of its strategy and business model. This process adapts the Group's priorities to the expectations expressed, while strengthening the sustainability and resilience of its activities. The results of these commitments are directly reflected in strategic and operational decisions:

- the strategies of carmakers have guided investments in hydrogen and battery technologies to offer sustainable solutions that comply with regulations;
- contributions from investors helped to align the ESG roadmap with priorities such as transparency and sustainable innovation;

- employee feedback, notably from engagement surveys, has led to the strengthening of diversity and well-being initiatives;
- the ESG assessments of suppliers helped to adjust sustainable purchasing policies and to support partners in their energy transition.

The Group's strategy has changed in recent years, mainly due to:

- market and end-user expectations;
- carmakers that increasingly demand lightweight and integrated systems that comply with new environmental regulations;
- local communities that stress the need to reduce the environmental footprint of industrial activities;
- employees and investors that insist on the importance of integrating social and environmental responsibility objectives into the overall strategy.

OPmobility is committed to maintaining a regular dialogue with its stakeholders in order to continue adjusting its strategy and operational priorities in line with their changing needs and market dynamics.

Consequently, the inclusion of stakeholders' interests and perspectives in future analyzes will be based in large part on the materiality assessment and reasonable vigilance processes. At present, no measures are planned that could significantly alter these relationships with stakeholders.

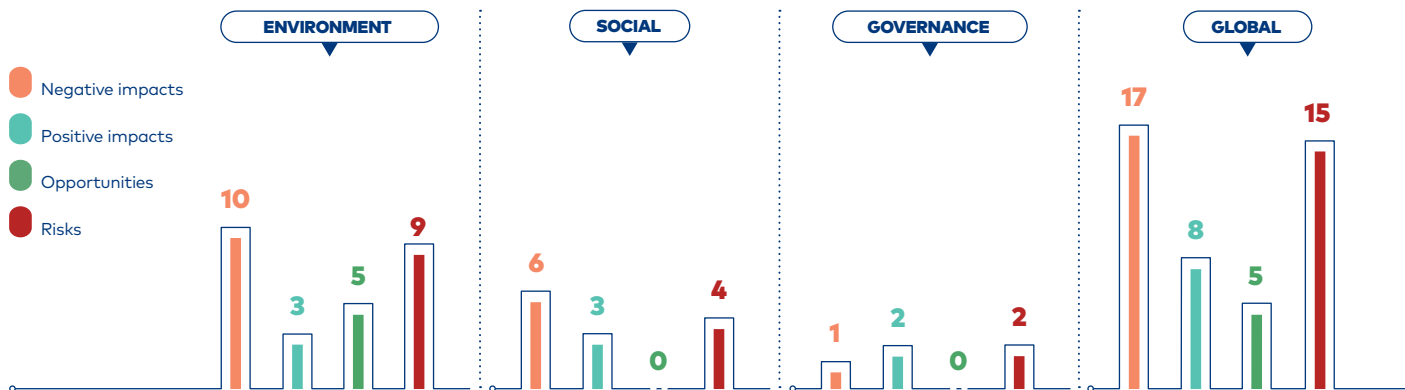
However, should new measures be identified, they would be formalized, along with a precise implementation schedule, and communicated as part of the Group's regular updates to its strategy.

4.1.4 Double materiality analysis (SBM-3)

The Group continuously monitors changes in the sustainable mobility market, regulations and societal expectations. This information is included in a continuous strategic review process. The business model incorporates significant impacts, risks and opportunities (IROs) by aligning them closely with its strategy and operations.

The relevance of OPmobility's business model was confirmed by the double materiality analysis conducted in 2024. No major adjustments were required after the review in 2025; it did, however, enable the Group to strengthen certain targeted actions in order to respond more effectively to the challenges identified. Several challenges were identified and analyzed, after taking the specificities and developments of the mobility sector into account. The impacts, risks and opportunities have been assessed for each one and are presented in detail in section 4.6 "Appendix to the Sustainability Statement." The Group confirms that all the impacts, risks and opportunities which have been identified are covered by the disclosure requirements of the ESRS standards. No additional impacts, risks or opportunities requiring entity-specific disclosures have been identified.

NUMBER OF IROS BY TOPIC



IROS SUMMARY TABLE

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons		Stakeholders impacted **		Link with strategy and the business model	Management of the IRO (Policies addressed)			
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term			Long-term	People	Environment
E1 - Climate change														
Climate Change Mitigation	Systemic negative impact +++	Climate change (Scopes 1, 2 and 3): contribution to climate change via the emission of greenhouse gases by the direct and indirect activities of the Group. • Reason: OPmobility is a leader in the production of automotive parts. • Consequence: OPmobility's industrial activities result in CO ₂ emissions from the purchase, transportation, production and use of equipped vehicles that consume fossil fuels.	X	X	X	X		X			Key strategic objective, requiring an evolution of the business model towards low-carbon solutions.	• Group environmental Policy • "Carbon neutrality" targets and roadmap aligned with the Paris Agreement and approved by the SBTi in 2021 • Sites' energy decarbonization policy (decarbonized energy, facilities to produce renewable energy, and PPA) • ISO 50001 certification • Scope 3 reduction policy by working on the value chain		
	Positive impact +++	Development of clean mobility (growth of low-carbon mobility (BEV, PHEV, hydrogen)). • Reason: mobility market dynamics strongly oriented towards decarbonization, driven by three major factors: growing customer expectations, regulatory incentives and the fiscal pressure related to carbon taxes. • Consequence: need to offer solutions that reduce CO ₂ emissions over the entire life cycle of the vehicle.	X	X	X	X			X		X	Innovation strategy with the transition to a sustainable and competitive offer in new forms of mobility.	• Group environmental Policy • R&D on materials, bio-sourcing and research into replacing materials with low-impact products • Life Cycle Assessments for OPmobility's projects and products and those of suppliers • Innovative partnerships • Development of hydrogen energy for clean mobility	
Climate change adaptation	Risk* +	An increase in the frequency of extreme or chronic weather events could disrupt or even interrupt certain operations at different levels of the value chains, and could also have a negative effect on employees' working conditions (water stress, heat, flood, wind, extreme rainfall). Consequence: deterioration of assets having an impact on the business.	X	X	X	X				X	X	X	• Group environmental Policy • Transition plan and resilience plan	
	Risk +++	Non-transition of the business model in a sluggish market with an attrition of the market share of internal combustion vehicles, which is pivoting towards cleaner mobility. • Consequence: loss of market share, leadership and customer confidence. The combustion engine business is exposed to various regulations in many regions.	X	X	X		X		X		X		Failure to convert the OPmobility business model to low-carbon would limit adaptation to market requirements and long-term competitiveness.	• Group environmental Policy • R&D on materials, bio-sourcing and research into replacing materials with low-impact products • Life cycle assessments for OPmobility's projects and products and those of suppliers • Innovative partnerships • Development of hydrogen energy for clean mobility
	Opportunity +++	Growth of the historical business and capture of new businesses by capitalizing on the Group's know-how, allowing the development or acquisition of new technologies related to clean mobility. • Reason: 75% of OPmobility's business is not exposed to the change of powertrain technology (bumpers, for example), proven technological expertise and balanced geographical coverage. Market recognition. • Consequence: OPmobility is developing new business lines and implementing a "Last Man Standing" strategy in this segment, taking market share from its competitors.	X	X	X	X			X		X			

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons		Stakeholders impacted **		Link with strategy and the business model	Management of the IRO (Policies addressed)			
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term			Long-term	People	Environment
Climate change adaptation	Opportunity +	Innovation for the development of low-carbon solutions (eco-design, recycled materials, new alternative and bio-sourced materials). - Reason: OPmobility wants to improve its impact on the environment by offering alternative solutions. - Consequence: Research and Development to use eco-designed solutions and recycled and bio-sourced materials.	X	X	X	X			X		X	X	Promotes revenue diversification and the integration of circular economy principles into the business model.	- Group Environmental Policy - R&D on materials, bio-sourcing and research into replacing materials with low-impact products - Life cycle assessments for OPmobility's projects and products and those of suppliers - Innovative partnerships - Development of hydrogen energy for clean mobility
E2 - Pollution														
Air pollution	Temporary negative impact +	Gaseous discharge of pollutants into the environment (VOC_{st}, SO_x, NO_x, etc.). - Reason: OPmobility emits pollutants into the environment through its industrial activities. - Consequence: OPmobility complies with the regulations in force in all the countries where it operates and emissions are controlled.		X		X		X			X	X	Part of a continuous improvement strategy to limit direct environmental impacts.	Group environmental Policy
	Risk ++	Rapid regulatory changes. Consequence: litigation and formal notice for non-compliance, failure to comply with the imposed air pollution limits for suppliers, limitation of the sale of certain vehicles related to tightened requirements of the specifications (e.g.: EURO 7 regulation).	X	X	X		X	X			X		Involves adjustments necessary to maintain compliance and avoid business losses.	
	Negative impact ++	Employee exposure to toxic gases (e.g. VOC_s). Consequence: OPmobility operators are exposed to toxic gases inherent in industrial activities. OPmobility complies with the regulations in force in all countries where it operates, and emissions are controlled to ensure the safety of employees.		X			X	X			X		Ensures that its operators work safely, under healthy conditions.	
	Opportunity ++	Production of anti-pollution systems and production of hydrogen tanks that will contribute to a greater use of hydrogen, reducing the impact of gaseous discharges into the atmosphere. - Reason: development of innovative products, enabling the Group to engage in the environmental transition. - Consequence: reduction of greenhouse gas emissions and other air pollutants, improving air quality.	X	X	X	X			X		X		Enables investment in products aligned with the growing demand for sustainable technologies.	
		Temporary negative impact ++	Gaseous discharges of pollutants by the upstream chain. - Reason: the industrial processes in the upstream value chain are specific and polluting (electroplating, paint lines cleaning with solvents, plastic manufacturing) - Consequence: OPmobility requires specific environmental performance from its suppliers in order to ensure a satisfactory working environment.	X			X		X			X	X	Establishes specifications with strict environmental requirements in order to green its value chain.

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons			Stakeholders impacted **		Link with strategy and the business model	Management of the IRO (Policies addressed)		
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term	Long-term			People	Environment
Air pollution	Temporary negative impact ++	Emissions of pollutants from vehicles (SO_x, NO_x, fine particles) • Reason: the use of vehicles emits pollutants into the environment (downstream chain). • Consequence: the use of vehicles emits pollutants into the environment (downstream chain).			X	X		X		X	X	Establishes specifications with strict environmental requirements in order to green its value chain.	• Supplier Charter • Specific customer specifications	
Substances of concern	Temporary negative impact +	Releases of chemical compounds that could impact the health of employees, end customers, local communities and the integrity of biodiversity (PFAS). • Reason: hazardous chemical compounds are involved in OPmobility's industrial value chain. • Consequence: potential carcinogenic disease.	X	X	X		X	X		X	X	Ensures that its operators work in safety, in healthy conditions, while respecting its value chain.	• Group environmental Policy • Traceability with Ecomundo report	
	Risk +	Rapid regulatory changes. • Consequences: loss of market if there is use of prohibited substances in certain products, increase in costs related to compliance with these new regulations, damage to reputation in the event of non-transparency and uncontrolled use of these substances, degradation of taxonomic ratios and loss of funding.	X	X	X		X	X		X		Anticipates regulatory changes, with a transition to alternative materials and increased transparency to protect reputation.		
Microplastics	Risk +	Rapid regulatory changes. • Consequence: increased costs related to the use of recycled materials or the collection of used parts.	X	X	X		X		X	X		Innovates with alternative materials and the development of collection and recycling channels to align with standards and reduce costs in the long term.	• Group environmental Policy	
	Temporary negative impact ++	Production of microplastics during product manufacturing or at the end of product life. • Reason: generation of fine plastic particles related to OPmobility's industrial processes and resulting from the wear of certain products. • Consequence: pollution of water (infiltration) and soil (in sand, for example) with health and environmental repercussions.	X	X	X	X		X		X	X	Monitors its industrial processes and reduces its environmental impacts by seeking alternative materials.		
E5 - Circular economy														
Use of raw materials	Temporary negative impact ++	Use of natural resources (rare or not) whose availability is limited (scarcity). • Reason: excessive exploitation of limited natural resources, such as rare metals or freshwater, to meet the growing demand from OPmobility's industrial activities. • Consequence: environmental degradation, including air pollution and biodiversity loss.	X	X	X		X		X		X	X	Strategy focused on innovation to reduce dependency and integrate alternative materials into the value chain.	• Group Environmental Policy • Development of solutions to integrate more recycled materials into products • R&D on materials, bio-sourcing and research into replacing materials with low-impact products

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons			Stakeholders impacted **	Link with strategy and the business model	Management of the IRO (Policies addressed)			
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term			Long-term	People	Environment
Use of raw materials	Positive impact +	Deployment of bio-sourced solutions and substitute materials, limiting the use of fossil or non-renewable materials in products and packaging. - Reason: strategy of integrating recycled materials or alternative materials into OPmobility's industrial production. - Consequence: reduction in the consumption of natural resources, reduction in greenhouse gas emissions and limitation of pollution.	X	X	X	X				X	X	X	Strengthens the differentiation and attractiveness of the model with a more sustainable and resilient offering.	- Group Environmental Policy - Development of solutions to integrate more recycled materials into products - R&D on materials, bio-sourcing and research into replacing materials with low-impact products
	Risk +	Scarcity of natural resources. Consequence: risk of disruption in the supply chain.	X	X	X		X			X	X		Strategy focused on innovation to reduce dependency and integrate alternative materials into the value chain.	
	Risk ++	Unavailability of alternative or recycled materials. Consequence: the shortage of these materials can disrupt production lines, raise production costs, and intensify pressure on virgin natural resources.	X	X	X		X			X			Ensures compliant supplies, aligned with a sustainable business model.	- Group Environmental Policy - Development of solutions to integrate more recycled materials into products - R&D on materials, bio-sourcing and research into replacing materials with low-impact products
	Risk +++	Business transformation: non-acceptance of recycled or bio-sourced materials from a safety point of view or non-adequacy/acceptance of the costs associated with the integration of these materials with manufacturers. Consequence: non-approval of production made from recycled or biosourced materials.	X	X	X		X			X			Strategy focused on innovation to reduce dependency and integrate alternative materials into the value chain.	
	Opportunity +	Development of new business models linked to the use of new materials, bio-sourced or lighter, and linked to eco-design (such as the production of reused spare parts). - Reason: consideration of new business models linked to automotive production and the circular economy. - Consequence: new business opportunities.	X	X	X		X			X	X		Innovates with the development of new business models by projecting into future scenarios.	
	Opportunity ++	- Optimization of the use of the material (reduction of material waste). - Use of alternative materials recycled by OPmobility or a third party	X	X	X	X		X			X			
Waste generation and management	Temporary negative impact ++	Production of non-recycled or non-recovered waste (landfill, incineration without energy recovery, etc.). - Reason: production of waste of all kinds due to inadequate industrial practices, insufficient regulations or a lack of infrastructure for waste treatment/recycling. - Consequence: severe pollution of soil, air and water, which could affect human health.		X		X		X		X	X		Accelerates the transition to a circular model, limiting landfill and maximizing internal reuse.	- Group Environmental Policy - Group Top Planet Program - Inter-business Group "Sustainable Materials" project

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons		Stakeholders impacted **		Link with strategy and the business model	Management of the IRO (Policies addressed)		
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term			Long-term	People
Waste generation and management	Temporary negative impact ++	Production of polluting hazardous waste (oils, paint sludge, solvents). • Reason: production of waste of all kinds due to inadequate industrial practices, insufficient regulations or a lack of infrastructure for waste treatment/recycling. • Consequence: severe pollution of soil, air and water, which could affect human health.		X		X		X		X	X	Accelerates the transition to a circular model, limiting landfill and maximizing internal reuse.	• Group Environmental Policy • Group Top Planet Program • Inter-business Group Sustainable Materials" project
	Positive impact ++	Presence of recoverable internal waste streams in production processes, likely to reduce the use of virgin raw materials. • Reason: motivated by sustainability and circular economy initiatives, the reintegration of production waste into OPmobility's industrial process is encouraged and monitored. • Consequence: reduction of waste, optimization of the use of resources and reduction in production costs. It also improves energy efficiency and reduces the Group's carbon footprint.	X	X	X	X		X		X	X	Accelerates the transition to a circular model, limiting landfill and maximizing internal reuse.	
	Risk +	Management of end-of-life vehicles (waste collection, disposal of end-of-life batteries, development of an Extended Producer Responsibility (EPR) network for vehicles). • Consequence: high waste collection and treatment costs, especially for hazardous waste management. Recycling electric vehicle batteries requires advanced and expensive technologies.	X	X	X	X		X		X			
S1 - Own workforce													
Skills development	Positive impact ++	Change in industrial activities, driven by the Group's innovation strategy, promoting the development of new skills of employees, thus strengthening their employability. • Reason: accelerate the environmental transition by developing its products and employees. Create a work environment that fosters innovation, collaboration and continuous learning. • Consequence: ensuring employees' long-term employability by providing training and career transition opportunities. This fosters progressive and fulfilling career paths, allowing employees to expand their skills and grow within the Group.	X			X		X			X	Supports employee skills development and ensures the future competitiveness of the business model.	• Talent identification process • Employee engagement and development
Working conditions	Systemic negative impact +	Impairment of professional and personal balance (work on weekends and nights at production sites). • Reason: weekend and night work may be due to high on-site work demands, tight deadlines or employees shortages. • Consequence: imbalance between professional and personal life, increasing stress and anxiety.	X			X		X			X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	• Human Resources policy • Talent identification process • Compensation policy • VIE contracts and partnerships with schools • Diversity program

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons		Stakeholders impacted **	Link with strategy and the business model	Management of the IRO (Policies addressed)		
			Upstream	Own operations	Downstream	Real	Potential	Short term			Medium term	Long-term
Working conditions	Temporary negative impact +++	Professional insecurity and precariousness of employees leading to financial difficulties, stress at work. - Reason: professional insecurity and precariousness of employees can be caused by short employment contracts, irregular working hours (such as night work) and unscheduled production stoppages by customers. - Consequence: financial difficulties for employees, increasing their stress and anxiety at work. This can affect their mental and physical health, reduce their productivity and increase the rate of absenteeism.	X				X	X		X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	- Human Resources policy - Talent identification process - Compensation policy - VIE contracts and partnerships with schools - Diversity program
	Temporary negative impact +	Insufficient compensation in relation to the local standard of living. Consequence: lack of employee attractiveness and retention due to insufficient compensation and social coverage.		X			X	X		X		
	Temporary negative impact +	Insufficient social security coverage, particularly with regard to local regulations/standard of living. Consequence: lack of employee attractiveness and retention due to insufficient compensation and social coverage.		X			X	X		X		
Health and safety	Temporary negative impact ++	Employee health. - Reason: deterioration of the physical and mental health of employees. - Consequence: workplace accidents, occupational illnesses and psychosocial risks (PSR).		X			X	X		X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	- Health and Safety policy - Top Safety training - ISO 45001 Health and Safety Management System - Workstation ergonomics procedures (assessment, anticipation, training, etc.)
	Risk +	Damage to property, equipment or infrastructure connected to incidents, extreme weather events or technical failures. Consequence: prolonged stoppage of the production line, which could lead to disruptions in work organization, such as production stoppages, unscheduled reassignments or increased workload for certain teams. This may affect employees' physical and mental health, compromise site safety, or create unstable employment conditions.		X			X	X		X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	- Health and Safety policy - Top Safety training - ISO 45001 Health and Safety Management System - Workstation ergonomics procedures (assessment, anticipation, training, etc.)
Human Rights and Diversity and inclusion	Positive impact ++	An ethical and responsible culture that values differences and encourages equity, inclusion and diversity. - Reason: respect for human rights through the ethics of Opmobility's practices, particularly on gender equality. - Consequence: increased engagement, enhanced creativity, and improved retention.		X		X		X		X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	- DEI policy - Diversity program - Mission for workers with disabilities in France - Code of Conduct - Human rights policy

Topics	IRO and criticality	Description of the IRO	Value chain			Possibility	Time horizons			Stakeholders impacted **	Link with strategy and the business model	Management of the IRO (Policies addressed)		
			Upstream	Own operations	Downstream		Real	Potential	Short term				Medium term	Long-term
Other human rights	Risk ++	Failure to respect the protection of employees' personal data. Consequence: reputational risk and financial penalties related to non-compliance with the law. Loss of employee trust.		X				X	X			X	Places the well-being of employees at the heart of the strategy to retain talent and improve productivity.	- Information Technology Security Policy - Cybersecurity and GDPR training
S2 - Workers in the value chain														
Working conditions in the value chain	Temporary negative impact +	Degradation of employees' working conditions in the value chain and non-respect of human rights and fundamental freedoms. - Reason: non-respect of human rights and fundamental freedoms in the upstream value chain. - Consequence: attrition and degradation in the mental and physical health of workers in the upstream value chain.		X				X	X			X	Commits to human rights and empowers its suppliers to preserve their reputation and secure supply chains.	- Signatory of United Nations Global Compact - Fundamental Conventions of the International Labour Organisation (ILO) - ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines - Vigilance Plan - ACT FOR ALL™ program - Conflict minerals policy - Initiatives in favor of local communities - Health campaigns - Human rights policy
	Positive impact +	Working conditions of suppliers that may impact the physical safety and health of workers in the value chain, and respect for human rights and fundamental freedoms. - Reason: commercial relations maintained by OPmobility based on concepts integrating ethics and safety. - Consequence: increased well-being and engagement, improved creativity and retention.		X		X			X		X	Integrates ESG criteria in supplier relationships to strengthen compliance, reduce risks and create a sustainable and responsible value chain.		
S4 - Consumers and end-users														
Product quality and safety	Risk ++	Discontinuation of activity if the dialogue modalities do not allow OPmobility to anticipate and adapt to market expectations. Consequence: loss of market share.		X	X			X		X		X	Maintains an ongoing dialogue with its customers to anticipate market expectations.	- Code of Conduct "Operational excellence" pillar in the Group strategy - Quality approach - Innovation approach - Implementation and monitoring of certifications - Internal audits and observations made by teams dedicated to compliance with quality protocols throughout the life of projects, at OPmobility plants and suppliers' sites
	Risk +	Accident related to a product defect. Consequence: significant financial losses due to product recalls, compensation for victims and the deterioration of its reputation.	X	X	X		X	X			X	Ensures the quality of products to preserve customer confidence and avoid financial or reputational losses.		
G1 - Business conduct														
Supplier relationships	Positive impact +	Business conduct that may have an impact on the social and environmental conditions of suppliers and subcontractors. - Reason: increasingly demanding expectations from OPmobility's customers, local communities and investors regarding sustainable practices. - Consequence: improvement of working conditions and employee safety at suppliers, increase in productivity and satisfaction.	X				X		X			X	Strengthens responsible collaborations to secure the supply chain and create shared value.	"Know Your Suppliers" approach - ACT FOR ALL™ program - Supplier mapping - EcoVadis assessment - Supplier visits and audits - Sustainable purchasing guide - Integration of CSR and business ethics clauses in supplier contracts - Whistleblowing procedure

Topics	IRO and criticality	Description of the IRO	Value chain		Possibility	Time horizons		Stakeholders impacted **		Link with strategy and the business model	Management of the IRO (Policies addressed)		
			Upstream	Own operations	Downstream	Real	Potential	Short term	Medium term			Long-term	People
Supplier relationships	Positive impact +	Participation in local socio-economic development and specific sectors. - Reason: increasingly demanding expectations from OPMobility's customers, local communities and investors regarding sustainable practices. - Consequence: improvement of working conditions and employee safety at suppliers, increase in productivity and satisfaction.	X				X			X		Guarantees compliant supply and avoids financial or reputational losses.	• "Know Your Suppliers" approach • ACT FOR ALL™ program • Supplier mapping • EcoVadis assessment • Supplier visits and audits • Sustainable purchasing guide • Integration of CSR and business ethics clauses in supplier contracts • Whistleblowing procedure
	Risk +	Financial sanctions related to non-responsible practices. Consequence: supply disruptions due to irresponsible practices (including late payments), resulting in financial difficulties for suppliers, financial penalties.	X				X	X			X		
Relationship with stakeholders	Risk +	Financial and reputational risks in the event of corruption cases, which may result in damage to the Group's image and adverse repercussions. Consequence: financial penalties.		X			X	X			X	Transparency and strengthening of governance practices to preserve trust and competitiveness.	
Business ethics	Temporary negative impact +	Insufficient protection systems for whistleblowers, limiting the detection of non-compliant practices or corruption. Consequence: situations of corruption not reported due to the risk of retaliation against whistleblowers.	X	X	X		X	X			X	Strengthens control mechanisms and ethics policies to protect organizational integrity.	

* IRO added during the 2025 review.

** Affected stakeholders are detailed in each ESRS.

FINANCIAL EFFECTS

As part of its transition plan, OPmobility is taking advantage of development opportunities in the following areas:

- hydrogen and fuel cell storage, through its H₂-Power business group;
- electrification systems, with the Battery Pack business;
- exterior systems and modules for electric vehicles (BEV) and hydrogen (FCEV).

The Powertrain operating segment, of which the C-Power business group is currently the main component, recorded economic revenue of €2,612 million in 2025, -2.1%, up +1.4% at constant scope and exchange rates compared to 2024.

C-Power is continuing to consolidate its position as the world leader in fuel tanks, against a backdrop of continued strong demand for internal combustion engines and renewed interest in hybrid powertrains. In parallel, OPmobility is accelerating its technological diversification and its customer base, by developing battery packs and hydrogen solutions for heavy and collective mobility players, while adapting its offering to market developments.

Driven by innovation and the broadening of its expertise, the Group is also intensifying its presence in heavy and collective mobility thanks to electric and hydrogen solutions. Its industrial ramp-up in hydrogen is based on three operational plants in France, South Korea and China, a panel of certified tanks and major partners, particularly in the rail sector.

OPmobility is strengthening its presence in electric collective mobility through a long-term partnership with HESS AG, the Swiss leader in buses, articulated buses and trolleybuses, supplying several hundred battery packs. Finally, the Group won a major contract in North America to equip vehicles of one of the world's largest carmakers with battery packs.

RESILIENCE OF STRATEGY AND BUSINESS MODEL

The resilience of OPmobility's business model is based on its ability to anticipate and adapt to significant risks while seizing opportunities related to the sustainable transition. In accordance with its non-financial performance approach, the Group has identified the main factors that could impact its strategy, in particular regulatory changes, supply chain disruptions and the effects of climate change on its activities.

OPmobility has not formalized a specific analysis of the resilience of its strategy and business model to all the material impacts, risks and opportunities identified. However, a resilience analysis was conducted for climate matters, as detailed in the "Environmental information" of this report.

OPmobility uses rigorous internal control processes to strengthen the resilience of its strategy and business model. These mechanisms cover all risks related to social, environmental and governance challenges, including the specific risks identified.

In the future, OPmobility plans to integrate a formalized resilience assessment into its reporting processes. This will complement the qualitative analyses and improve understanding of the Group's adaptability and sustainability in the face of strategic challenges.

4.1.5 Management of Impacts, Risks and Opportunities (IRO)

4.1.5.1 Description of the process for identifying and assessing material IROs (IRO 1)

The double materiality analysis covers the entire Group, its subsidiaries and its activities. It is part of the risk management system, with a methodology which is inspired by the Group risk mapping methodology (published in chapter 2). OPmobility did not identify any new material issues this year, but reformulated and adjusted existing topics.

This analysis, carried out in accordance with the requirements of the standard, covers direct and indirect impacts, as well as impacts related to business relationships, from raw material suppliers to end users. It takes the specific characteristics of the regions and markets in which OPmobility operates into account.

Dialogue with stakeholders enabled the strategic priorities to be adjusted, innovation opportunities to be identified and emerging risks to be anticipated, thus ensuring informed decision-making aligned with market expectations. The stakeholders concerned were identified in order to contribute to assessing the impacts, risks and opportunities, and their rating during consultations conducted as part of the double materiality analysis. This enabled their views to be taken into account when identifying and assessing these IROs.

Sustainability challenges were established based on Appendix A of ESRS 1. The assessment was based on:

- a comparison with other manufacturers;
- sector analyses carried out with professional associations;
- sector-specific Materiality Finders studies conducted by the Sustainability Accounting Standards Board (SASB);
- the Group risks matrix;
- the risks resulting from the mapping of non-financial risks carried out since 2017;
- the Vigilance Plan.

The Group:

- established one or more Impacts, Risks and Opportunities (IRO) for each issue;
- developed a rating methodology, in accordance with the ESRS;
- assessed the IROs during workshops with employees, experts in the fields or stakeholders;
- determined the material challenges;
- assessed the maturity of dialogue mechanisms with key external stakeholders.

The IROs were assessed in terms of materiality of impact and financial materiality.

Impact materiality assesses how OPmobility and its activities impact people and the environment through its own operations and value chain (inside-out approach). This materiality is measured by the following formula:

Severity (Magnitude score + extent score + irremediable character score) X probability of occurrence.

Severity is defined by aggregating the magnitude, range and irremediability score:

- the magnitude of the severity is rated from 1 to 4, from "low" to "critical";
- the scope is rated from 1 to 4, from "no scope" to "global scope";
- the irremediable nature of an impact is assessed on a scale of 1 to 4, from "no effect" to "irremediable effect."

The probability of occurrence is assessed on a scale ranging from "low" to "current or very probable impact."

Financial materiality assesses the impacts of sustainability issues affecting OPmobility's financial performance (Outside-in approach). Each sustainability risk and opportunity was assessed based on the potential severity of its short-, medium- and long-term financial effects, and its frequency of occurrence. The financial thresholds considered for the analysis were aligned with the financial impact scales used for the Group's risk mapping. Financial materiality results from the following formula:

Severity X probability of occurrence.

- when the financial effects are directly quantifiable, the materiality of the impact on the Group's EBITDA is rated 1 to 4: from "less than €2 million" to "more than €100 million";
- When the financial effects are not directly quantifiable, the severity of the reputational, legal and operational impact on human capital is rated from 1 to 4: from "limited reputational damage/improvement" to "profound, lasting and/or irreversible damage/improvement."

The probability of occurrence is measured from "low" to "current or very probable risk/opportunity."

The Compliance/Risk, Finance and Sustainability functions were involved in the process to ensure consistency between the double materiality results and the Group's other risk assessments.

The IROs will be reviewed regularly and during significant events that may affect the results of the double materiality analysis, such as:

- significant acquisitions, sales or site/subsidiary closures with a strong impact on OPmobility's business models and activities;
- significant controversies or material compliance issues;
- events with a significant impact on the Group (e.g. health crisis, war, etc.);
- a significant change in business model or strategy.

ISSUES DEEMED NON-MATERIAL

The following sustainability challenges were considered not to be material:

ESRS E3 - Water and marine resources

OPmobility has undertaken an assessment to identify actual and potential material impacts related to water and marine resources in its direct activities, and its upstream and downstream value chain.

The Group used water stress and water depletion indicators from the World Resources Institute (WRI), to study the impacts related to the use of freshwater. A mapping of water challenges was carried out to have a better understanding of the potential impacts on water resources using SBTN Water maps.

The impact of fresh water abstraction and consumption by industrial sites remains limited, as the majority of plants operate in closed loop system. Lastly, there is no impact from water discharges into the ocean at the level of the Group's industrial sites. OPmobility's direct and indirect activities are not associated with the exploitation of marine resources.

OPmobility has therefore not identified and assessed the actual and potential material impacts related to water and marine resources in its own activities and in its upstream and downstream value chain, and has not carried out consultations, including with affected communities.

Nevertheless, the Group wishes to set targets for reducing water consumption as part of a continuous improvement approach. In 2025, a reduction target was set in 2025: -2.5% of water

abstractions per million euros of revenue by the end of 2026 compared to the end of 2025.

ESRS E4 - Biodiversity

In 2022, the Group carried out an analysis of its biodiversity footprint covering scopes 1, 2 and 3, using the Corporate Biodiversity Footprint method. This analysis enabled impacts and dependencies to be mapped, notably through interviews with internal stakeholders and the study of any pressures that OPmobility has on biodiversity. Several databases and tools, including Aqeduct as well as Key Biodiversity Areas (KBAs), were used to complete the assessment.

The results show that OPmobility contributes to the five pressure factors identified by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), with particularly significant pressures related to climate change and air pollution.

In addition, a mapping of priority sites was carried out in order to identify potential impacts based on the local condition of ecosystems. Three OPmobility sites are located in key biodiversity areas. These sites, joined by other sites on a voluntary basis, have implemented action plans aimed at mitigating their impacts on biodiversity.

Biodiversity audits are also conducted each year to enrich the Group's thinking and promote the sharing of best practices between sites. OPmobility is supported by an external third party for deploying and consolidating its biodiversity action plan.

OPmobility has not, at this stage, identified and assessed actual and potential material impacts on biodiversity and ecosystems, as the direct impacts connected to climate change and air pollution are already covered by the ESRS E1 and ESRS E2 standards. In addition, OPmobility has not carried out an assessment of the physical and transition risks related to biodiversity.

In parallel, OPmobility is currently working on the definition of biodiversity objectives and monitoring indicators in order to reinforce its strategy and further structure its contribution to the preservation of ecosystems. The Group renews its commitments to Act4nature international every 3 years as part of a continuous improvement approach.

ESRS S3 - Local communities

Possible affected communities include those who live or work around the operating sites (nearby communities affected by downstream water pollution), communities along the value chain (populations living near extraction of metals, populations connected to the electricity grid by the Group) and indigenous communities.

OPmobility has not identified any actual and potential material impacts related to affected communities in its own activities or in its upstream and downstream value chain.

Indeed, the technological solutions offered by OPmobility do not require primary resources that could be found in isolated regions. In addition, the nuisances caused by OPmobility's direct and indirect activities are very limited. Its activities are at the heart of the industrial segment in a highly competitive automotive sector. Its historical sites, and also its new acquisitions, are located in existing industrial areas.

CONCLUSION OF THE DOUBLE MATERIALITY ANALYSIS

The results of the double materiality analysis were presented and approved by the Executive Committee and then by the Board of Directors. These findings feed into the Group's overall risk profile, ensuring that sustainability issues are integrated into strategic decisions.

4.1.5.1.1 Additional information on the determination of Climate-related Impacts, Risks and Opportunities (IRO.E1)

CLIMATE RISK ASSESSMENT

Description of the processes to identify and assess material impacts, risks and opportunities

Climate change is one of the most important and complex risks facing OPmobility today. The increasing frequency and severity of extreme weather events pose a significant threat to the Group's assets, operations and supply chains. To ensure that OPmobility is not only prepared for current risks, but also positioned to thrive in a future shaped by a changing climate, OPmobility assesses the acute and chronic climate risks to which its assets are exposed.

Several internal processes make it possible to identify current or potential climate-related impacts, risks and opportunities.

This assessment is based on:

- **the calculation of greenhouse gas (GHG) emissions (Scopes 1, 2 and 3)** with an analysis of emission sources and reduction trajectories throughout the value chain;
- **analysis of climate scenarios** based on international benchmarks (IPCC, IEA) and alignment with the GHG Protocol and Science-Based Targets (SBTi) standards.

INTEGRATION OF CLIMATE SCENARIOS IN THE RISK ASSESSMENT

OPmobility integrates climate scenario analysis into its prevention approach, in consultation with its insurer. Three IPCC scenarios are taken into account (RCP 2.6 low scenario, RCP 4.5 intermediate scenario and RCP 8.5 high scenario). This approach is based on the evolution of extreme climate events over two time horizons:

- 2030: intermediate period when regulations become stricter and industrial transformations accelerate;
- 2050: long-term horizon where the transition to a low-carbon model is fully achieved, with a complete overhaul of production and consumption models.

Secondly, regarding transition risks, OPmobility's climate strategy tests its economic model in two contrasting scenarios:

- high scenario, based on Standard & Poor's Global Mobility projections for worldwide automotive production;
- low scenario, taking into account scenarios respecting a carbon budget of less than 2°C ("Well Below 2°C" scenario of the International Energy Agency, closer to the SSP1-2.6 scenario of the latest IPCC report).

Analysis of the scenarios has enabled the physical and economic flows associated with production, consumption and logistics to be quantified. The objective is to have a better understanding of the changes in OPmobility's key markets and the future demands brought about by the energy transition. It follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and takes the various transition trajectories defined by the scenarios of the IPCC and the International Energy Agency (IEA).

RESILIENCE ANALYSIS

This approach aims to confirm the resilience of OPmobility's business model in an uncertain future and to identify the necessary strategic levers.

To anticipate the evolution of the Group's activities in a low-carbon world, two key areas are analyzed:

- the integration and penetration of low-carbon technologies;
- changes in lifestyles and consumer trends influenced by new regulations, the transformation of mobility uses and increased requirements in terms of sustainability.

Mindful of the diversity of economic, political and social pathways to achieving such a low-carbon system for organizing human activities, this forward-looking analysis aims to identify key trends to serve as a guide for corporate strategic planning. It is not a precise forecast, but a possible future.

Major results were achieved through the joint construction of four forward-looking scenarios depicting contrasting futures based on lifestyles, technologies and environmental constraints, ranging from a sober and resilient world (+1.5°C) to a scenario of severe climate stress (+3°C). This work has reinforced the partners' capacity for scenario planning and enabled the launch of a digital platform for visualizing scenarios (see ESRS E1, section "4.2.1.3.2 Scenarios and resilience of the economic model"). These results, which impact OPmobility's strategy, cannot be published without jeopardizing the competitive advantage. However, this work has enabled the challenges of the low-carbon transition to be fully integrated into the Group's strategic thinking.

CLIMATE-RELATED PHYSICAL RISKS

As part of its overall process of identifying impacts, risks and opportunities, OPmobility assesses in detail the climate-related physical risks affecting its own activities as well as its value chain. The climate events taken into account in the analyses are based on scientific models and insurance databases, and include in particular:

- extreme precipitation and flooding;
- strong winds and storms;
- heat waves and droughts;
- sea level rise and coastal submersion;
- forest fires and extreme weather conditions.

The Group assesses climate risks using a mutual insurance company's tools, such as the climate risk report and the climate declaration aid. These tools provide detailed information on the specific climate risks to which sites may be exposed, enabling them to prioritize measures to increase resilience (adaptation measures) and establish appropriate strategies to mitigate financial risks. These tools compare the technical data of the Group's sites with the latest scientific advances and modeling capabilities in order to establish a map of the sites most exposed to climate risks. This analysis, conducted in the short term (horizon 2030) and long term (horizon 2050), identifies the infrastructures most vulnerable to the amplified effects of climate change.

EXPOSURE OF ASSETS AND ACTIVITIES TO TRANSITION RISKS

The tightening of regulations aimed at reducing greenhouse gas emissions from vehicles, as well as the ban on the sale of combustion engine cars in Europe by 2035, are profoundly transforming the automotive market. In addition, consumers' growing awareness of global warming promotes a transition to more responsible consumption patterns, where reducing the environmental footprint is a key criterion in purchasing choices.

TRANSITION OPPORTUNITIES AND BUSINESS MODEL DIVERSIFICATION

- Diversification of revenues and integration of circularity in the business model
 - **Growth of the historical business:** Almost 75% of OPmobility's revenue is based on segments not directly exposed to changes in engine technology (bumpers, modules, lighting).
 - **Development of new segments:** The Group is capitalizing on its technological skills and balanced geographical coverage to strengthen its presence in low-carbon mobility solutions (hydrogen, battery, etc.).
 - OPmobility benefited from market consolidation by gaining market share left by certain competitors.
- Innovation for the development of low-carbon solutions
 - **Eco-design and recycled materials:** Investments in sustainable alternatives, including bio-sourced materials and innovative composites.
 - **Reduction of environmental impact:** Acceleration of Research and Development efforts to integrate its solutions into products and industrial processes.

IMPACT OF SCENARIOS AND CRITICAL ASSUMPTIONS MADE IN ITS FINANCIAL STATEMENTS

To date, OPmobility has not identified any significant financial impact directly related to the climate scenarios. However, the Group is continuing to gradually integrate these analyses into its financial forecasts and investment strategies, and intends to continue assessing these interactions as part of its continuous improvement process in climate reporting.

4.1.5.1.2 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities (IRO.E2)

OPmobility has identified material impacts, risks and opportunities for its activities. This approach included consultations with local authorities to ensure compliance with the regulations applicable to OPmobility sites, as well as discussions with third-party experts on chemical risks, atmospheric emissions and waste treatment. Agencies and associations representing manufacturers, the automotive sector, as well as the Research and Development teams of our customers and institutional investors were also consulted.

4.1.5.1.3 Description of the processes for identifying and assessing material impacts, risks and opportunities related to resource use and the circular economy (IRO.E5)

OPmobility has identified the material impacts, risks and opportunities for its activities through consultations with experts on the circular economy, public authorities (AGEC law), other manufacturers from all sectors and its customers.

4.1.5.2 ESRS disclosure requirements covered by the Group's Sustainability Statement (IRO 2)

Once the double materiality analysis was carried out, all the important information associated with material impacts, risks and opportunities was prepared. OPmobility focused on the mandatory information to be published, as well as certain information submitted in Phased-In, such as disability (S1-12), training hours (S1-13) or the number of days lost due to injuries, accidents, death and occupational illnesses (S1-14). With regards to other information, OPmobility prefers to use the extra time which is granted to all companies in order to guarantee the quality of the data for the indicators concerned.

4.2 Environmental information and commitments

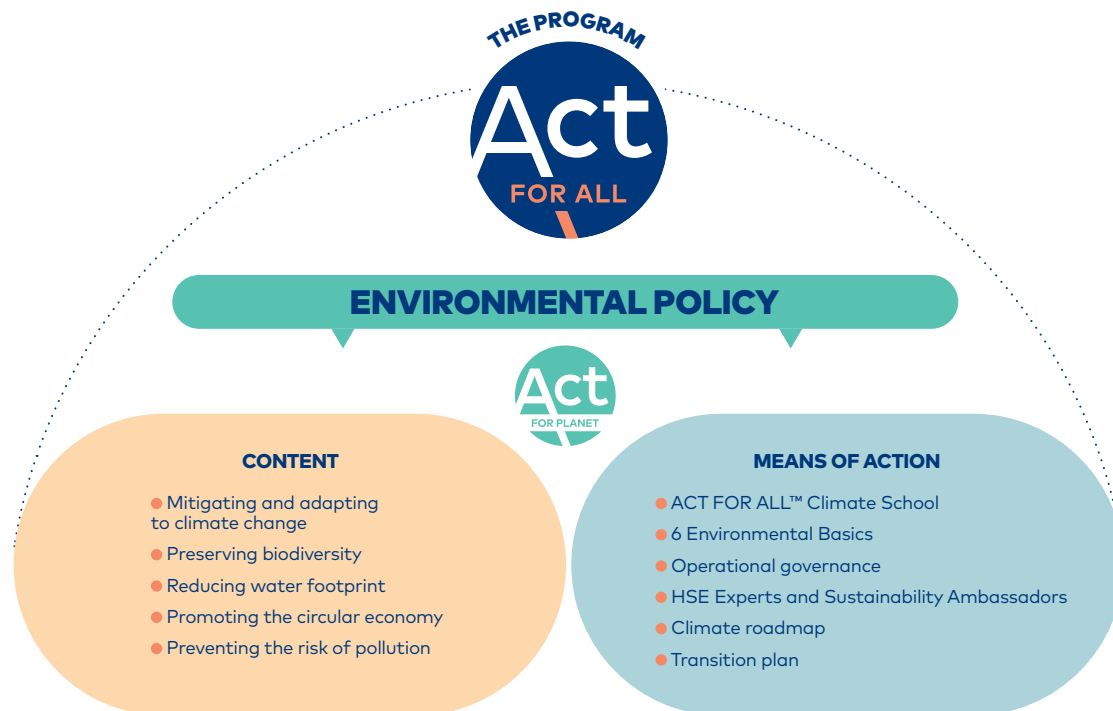
Sustainability is at the heart of OPmobility's strategy. The Group has, in the face of environmental and societal challenges, drawn up an ambitious Sustainability program ACT FOR ALL™ and an innovative organization by combining the Sustainability and Human Resources functions in the same department. The ACT FOR ALL™ program is designed to mobilize all the stakeholders, and is based on three main pillars: "Act for People," "Act Responsibly" and "Act for Planet."

With regard to environmental information, the ESRS E1 (climate change), E2 (pollution) and E5 (circular economy) described in this section were considered to be material. Non-material ESRS were described in section 4.1.5.

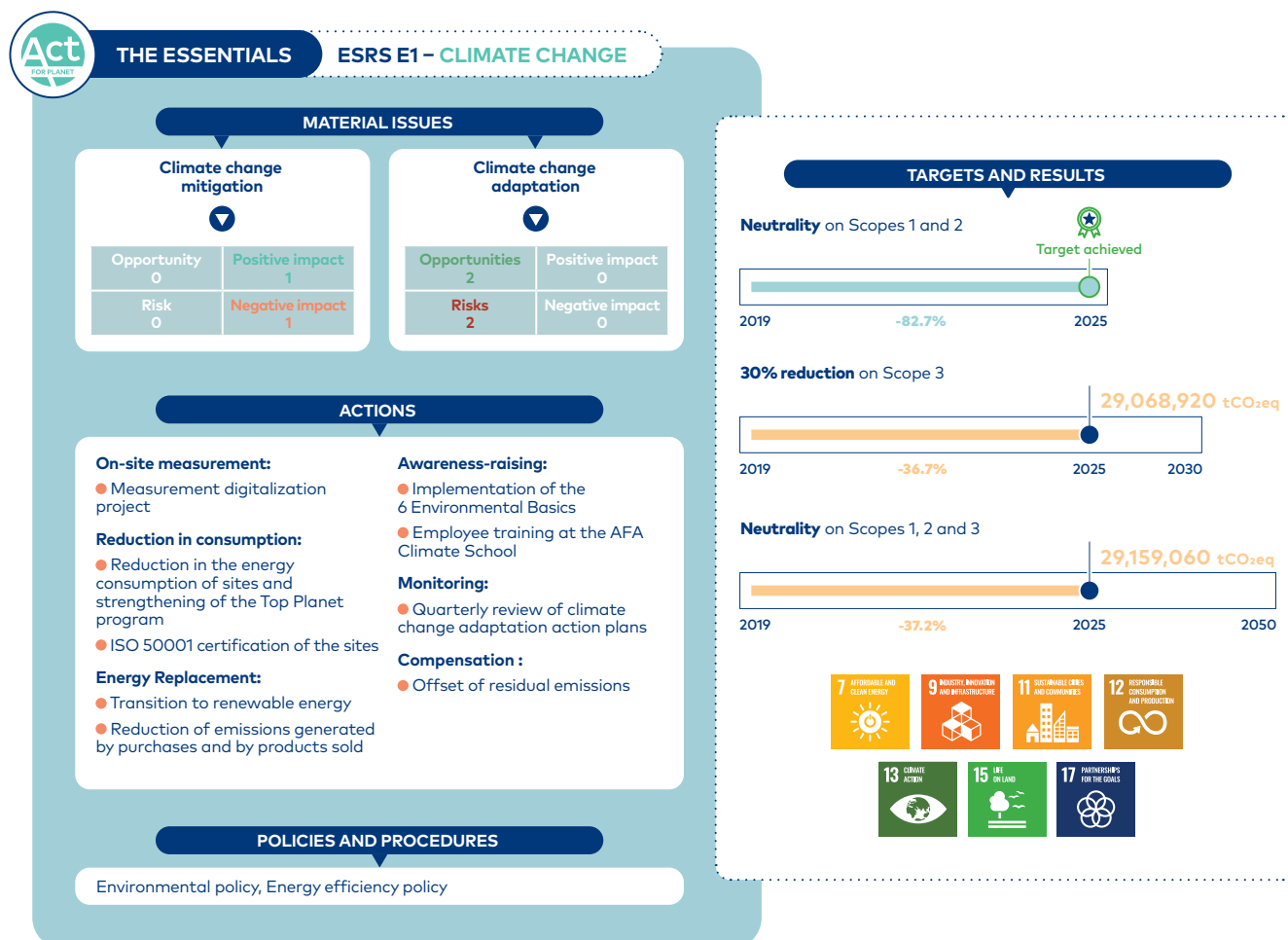
ENVIRONMENTAL POLICY

OPmobility conducts a responsible environmental Policy, based on compliance with international principles and regulatory requirements. This Policy is reflected in the Group's double materiality approach by responding to the environmental impacts, risks and opportunities identified throughout the value chain. It aims to reduce significant impacts, particularly in terms of greenhouse gas emissions, use of resources, pollution and waste management. The environmental Policy contributes to the control of physical and transition risks related to climate change, as well as regulatory and operational risks, by anticipating changes in the normative framework and the markets. It also seizes opportunities related to innovation, eco-design and the development of sustainable mobility solutions, thus strengthening OPmobility's resilience, compliance and long-term performance.

IMPLEMENTATION OF THE ENVIRONMENTAL POLICY



4.2.1 ESRS E1: Climate change



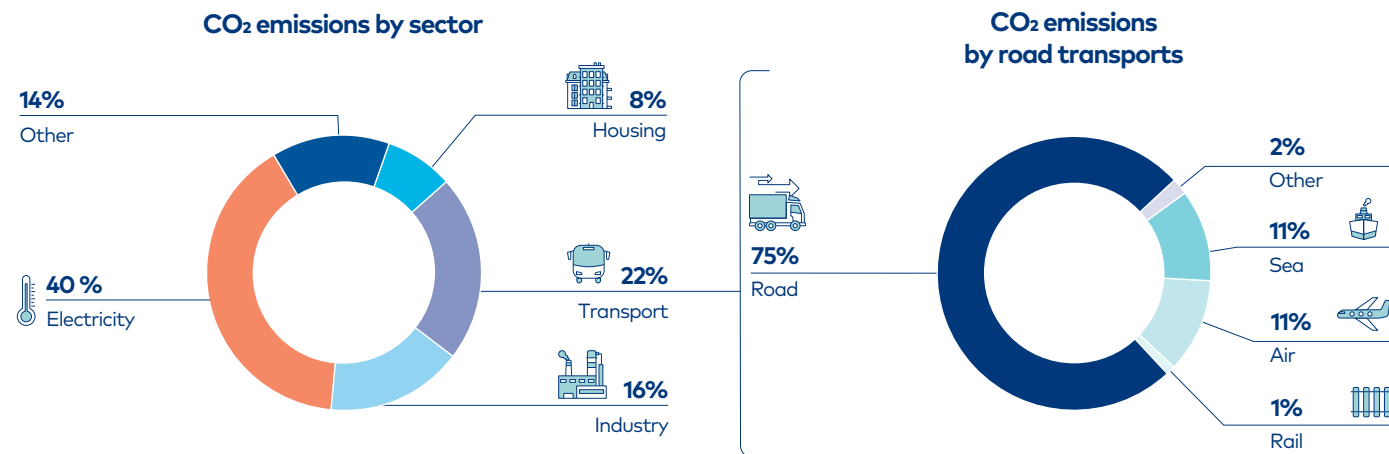
4.2.1.1 Governance and climate issues

Governance and management of climate challenges are detailed in chapter 3 "Corporate governance", section 3.1.4 "Activities of the Board of Directors' Committees."

4.2.1.2 Transition plan for climate change mitigation

Aware of the climate emergency and fully committed to sustainable mobility, OPmobility recognizes the scale of environmental challenges and takes concrete action to contribute to the objectives of the Paris Agreement. Through a proactive approach and tangible actions, the Group affirms its desire to accelerate the transition to more sustainable mobility. Since 2021 and the implementation of its decarbonization roadmap for climate change mitigation, the Group has affirmed its commitment to significantly reduce its carbon footprint and to officially incorporate climate challenges into its strategy.

GLOBAL CO₂ EMISSIONS BY SECTOR



Sources: Global GHG Emissions Overview / Climate Key Figures - 2025 Edition and Cars, planes, trains: where do CO₂ emissions from transport come from? - Our World in Data

Objectives

OPmobility has set itself ambitious targets to help limit global warming. The decarbonization roadmap, established in 2021, consists of three stages:

- 2025: OPmobility achieved its carbon neutrality objective for scopes 1 ⁽¹⁾ and 2 ⁽²⁾ for its entire scope, including the Lighting activities acquired in 2022. The reduction in emissions amounted to approximately 83% compared with 2019, complemented by the offsetting of residual emissions associated with natural gas consumption, in line with a 1.5°C trajectory for the sector;
- 2030: 30% reduction in scope 3 emissions (upstream and downstream) compared to 2019;
- 2050: carbon neutrality commitment for all the Group's sites.

CARBON NEUTRAL OBJECTIVES

The transition plan was drawn up and presented in October 2024 by the ACT FOR ALL™ Committee, and the Executive Committee is informed monthly of its progress. These elements are also reported to the Appointments and CSR Committee and the Audit Committee.

At the global level, carbon neutrality means balancing greenhouse gas emissions from human activities with reduction and capture mechanisms that keep equivalent amounts of CO₂ out of the atmosphere over the long term.

At the Group level, OPmobility considers that it is first and foremost a question of reducing the CO₂ emissions emitted by its activities as much as possible through a carbon emission reduction strategy as well as replacing fossil fuels and offsetting residual emissions through certified external CO₂ avoidance and capture projects.

The baseline year chosen is 2019 because it is a period without significant external influences, such as the Covid-19 pandemic or the war in Ukraine, thereby providing a representative basis for the activities covered. Emissions for the baseline year were revalued by 8.5% to include companies acquired in 2022. The methodology used to integrate Lighting into the 2019 baseline has been refined to take Lighting's contribution to the Group's total emissions in 2023 and 2024 into account, extrapolated in 2019.

In 2021, CO₂ emission reduction targets and milestones were established in collaboration with external third-party partners and the segment teams concerned. Workshops enabled:

- the sharing of general examples of reduction levers from other automotive equipment companies and observed best practices;
- collective reflection on the reduction actions that can be implemented by OPmobility over the next 5 to 10 years;
- quantification of the CO₂ gains from the actions selected and analysis of their other impacts when possible;
- structuring a macro action plan to achieve the fixed reduction targets.

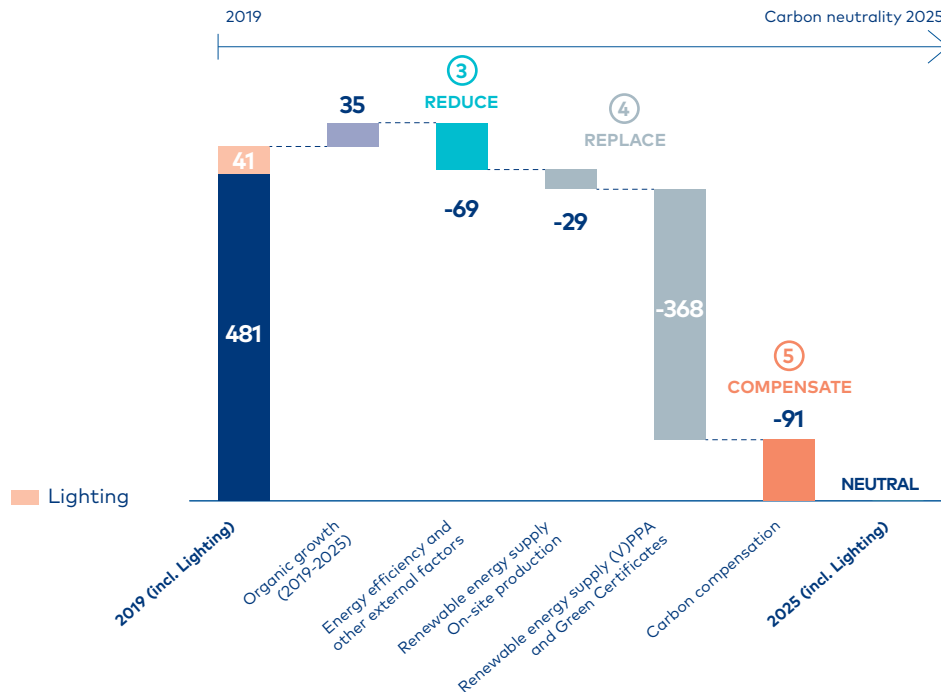
(1) Scope 1 includes all greenhouse gases emitted directly by the Group.

(2) Scope 2 includes greenhouse gas emissions related to the consumption of electricity, steam, compressed air and other energy sources.

DECARBONIZATION LEVERS AND KEY ACTIONS PLANNED TO ACHIEVE THE OBJECTIVES

OPmobility is distinguished by a pragmatic approach based on measurable and concrete actions. The Group aims to play a key role in the transition to low-carbon mobility by demonstrating that it is possible to combine economic performance and environmental responsibility. Its decarbonization roadmap is based on the following levers and actions:

Key levers and actions	Progress in 2025
1 Raising awareness of climate issues Raising awareness of climate challenges is an essential lever for decarbonization, which accelerates the transition to a low-carbon economy by influencing individual and collective behavior. It is based on several strategic and methodological areas aimed at informing, mobilizing and encouraging action.	• Campaign of the 6 Environmental Basics deployed; • AFA Climate School: 1,250 employees completed awareness-raising modules.
2. Measure The measurement of greenhouse gas (GHG) emissions is a fundamental lever for initiating an effective and structured decarbonization approach. Without an accurate assessment of emissions, it is impossible to identify the main emission items, set relevant targets and monitor progress. "Measure to decarbonize" is therefore based on a methodical approach combining data collection, analysis and management of reduction actions.	• Digitization of measurement systems: 52 sites equipped with an energy monitoring system, enabling reliable and harmonized collection of energy consumption data, facilitating real-time monitoring, analysis of discrepancies and identification of levers for improvement.
3. Reduce: reduce the carbon footprint of operations OPmobility is committed to reducing the carbon footprint of its sites by optimizing their energy consumption. The Group is digitizing its measurement tools for responsive real-time consumption monitoring, modernizing its infrastructure and replacing its equipment with more efficient and less energy-consuming solutions. Regular audits and a global library of best practices enable the most relevant efficiency levers to be identified and shared.	• ISO 50001 certification; • Energy efficiency was improved by 19.1% (vs. 2019); • Energy efficiency actions have enabled CO₂ emissions on scopes 1 and 2 to be reduced by 26.9% compared to 2019 (including acquisitions).
4. Replace: promote the supply of renewable energy OPmobility is increasing the integration of renewable energies in its operations in order to limit its use of fossil fuels. This transition involves the installation of photovoltaic panels and wind turbines on sites, but also other mechanisms such as PPAs (Power Purchase Agreements), VPPAs (Virtual Power Purchase Agreements) and renewable energy certificates, which guarantee a large-scale low-carbon energy supply. These devices are designed to compensate for the physical and regulatory limitations of local facilities.	• 38 sites equipped with solar panels or wind turbines; • In 2025, one new facility will be installed at the Monterrey site (Mexico), one in Brits (South Africa), two in Lozorno and one in Devinska (Slovakia), as well as one in Kulim (Malaysia). A total of 6 new facilities were commissioned this year; • Start of physical PPA production in France (18 GWh produced).
5. Offset: neutralizing residual emissions Because some CO ₂ emissions are difficult to eliminate entirely, particularly those associated with natural gas consumption, OPmobility offsets them by financing certified avoidance and capture projects. These initiatives, which are chosen to fit with its business, ensure a real environmental impact that is in line with its sustainability commitments. They include supporting reforestation and ecosystem conservation initiatives, and funding energy efficiency and renewable energy projects.	• Selection of 7 projects to offset CO₂ emissions of up to 91 kt, including the purchase of additional credits to cover the consumption of the Lighting business.
6. Collaborate: a collective approach for greater impact OPmobility is working with its stakeholders to accelerate the energy transition across its entire value chain. The Group encourages and supports its suppliers who are committed to reducing their carbon footprint. OPmobility integrates sustainability criteria into the design of products with its customers, in particular through eco-design, weight reduction and improved aerodynamics.	• Agnostic strategy with regard to powertrains and focus on carbon-free mobility to satisfy its long-standing customers and collaborate with new players; • Strengthening commitments to a more responsible supply chain by prioritizing the purchase of sustainable raw materials and developing eco-designs to optimize its scope 3; • Improvement of the supplier panel's EcoVadis score; • Organization of CO₂ Committees with buyers.
7. Eco-design: developing low-carbon solutions from the circular economy To reduce the environmental impact of its products, OPmobility incorporates new low-carbon materials and materials from the circular economy into its production processes. This approach is based on research and development on recycled and bio-sourced materials, the development of lightweight composites to reduce the energy consumption of vehicles, as well as the optimization of supply chains to limit the carbon footprint linked to transport.	• Studies on product reuse and recycling, integration of carbon footprint into life cycle assessment.
8. Innovate: accelerate the transformation towards sustainable mobility Innovation is at the heart of OPmobility's strategy, because it invests in research and development of technologies and solutions that reduce the environmental impact of its products and services. A specialist in exterior systems and energy storage, OPmobility puts its expertise at the service of all mobility players, from carmakers to new transportation operators. Its expertise enables it to support the transition to low-carbon mobility and increase its activity in this market. Thanks to this holistic and proactive approach, OPmobility is establishing itself as a key player in sustainable and responsible mobility.	• Development of hydrogen since 2015: hydrogen tanks, hydrogen systems and fuel cell stacks; • Strengthening of the battery business and the fitting of BEVs (battery electric vehicles).

OPMOBILITY IS PURSUING ITS COMMITMENT TO NEUTRALITY BY 2030 ON ITS SCOPES 1 & 2 (in ktCO₂eq)

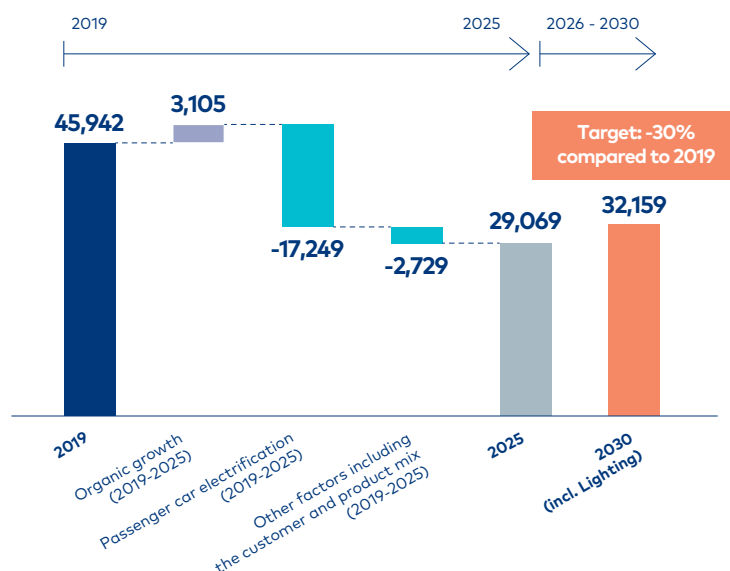
The Group is focusing on several operational decarbonization levers to reduce the coverage of Certificates of Guarantee of Origin over time:

- improving energy efficiency. OPmobility has made this decarbonization lever its priority, because it considers that the cleanest energy is that which is not consumed. It has a policy dedicated to energy sobriety and sets objectives every year in each of its business groups. OPmobility is aiming to improve energy efficiency by at least 1% in each business group by 2026 compared to 2025;
- Renewable energy production (on-site PPA) OPmobility is keen to secure its renewable energy supplies and is gradually increasing the number of sites with green energy production facilities, and

will examine the feasibility of continuing this trend in the coming years on a case-by-case basis;

- increase in the share of renewable energy provided by long-term supply contracts. The Group secures part of its energy consumption of renewable energy, using long-term PPA/vPPA contracts. It has projections for 2030 with an increase in their coverage in terms of energy produced (MWh).

In addition, CO₂ emissions linked to natural gas will gradually decrease by 2030, with a target of reducing natural gas consumption by -1% per year. Consumption related to paint processes in particular will be offset each year by rigorously selected carbon credits. As for other uses such as heating, economic viability studies for replacement by green energies will be assessed on a case-by-case basis.

OPMOBILITY IS MAINTAINING ITS GOAL OF REDUCING ITS SCOPE 3 BY 30% BY 2030 COMPARED TO 2019 (in ktCO₂eq)

Although the Group has already achieved its scope 3 reduction target for 2030 ahead of schedule, it confirms that it will remain committed to this goal, in line with its climate commitments and decarbonization trajectory. This decision reflects a desire to consolidate the achievements and take the uncertainties related to market dynamics in the automotive sector into account. Opmobility therefore is planning to focus more closely on upstream scope 3, which is the Group's principal lever for direct action due to its position in the value chain.

In particular, Opmobility's model incorporates organic growth, which is expected to generate an estimated increase of 1,320 ktCO₂ by 2030. In parallel, the Group is integrating the development of its hydrogen-related activities. However, this strategic choice will lead to an anticipated increase in scope 3 emissions over the period 2026–2030, mainly due to the use of carbon fiber, a material that emits particularly high levels of CO₂. This change represents an estimated increase of 463 ktCO₂.

Opmobility is focusing its efforts on three priority levers to ensure it achieves its 2030 target despite these upward pressures:

- **Cooperate:** strengthen cooperation with suppliers to reduce the carbon intensity of materials, processes, and technologies. Purchasing and supply chain objectives have been defined with the purchasing VPs of each business group to improve EcoVadis scores and to ensure that a roadmap compatible with Opmobility's trajectory is in place for key suppliers;
- **eco-design:** integrate more recycled materials, optimize masses and extend product life, in line with regulatory expectations and customer specifications;
- **innovate:** develop lower-emission solutions and processes, while supporting the technological transformation of the market.

All these levers should contribute to a reduction of around 113 ktCO₂ by 2030.

The scope 3 downstream trajectory is part of a context of profound industrial and geopolitical transformation in the global automotive sector. Electrification is progressing rapidly, but at very different rates depending on the region: China is adopting electric vehicles widely and quickly, while the European Union is maintaining ambitious climate targets despite debates over the regulatory timetable, and the United States is showing a dynamic that is more dependent on the political context. This geographical heterogeneity means that market projections are highly volatile, especially as tensions over critical raw materials, the relocation of supply chains, and increased competition between manufacturers are reshaping the competitive landscape.

Nevertheless, despite these cyclical uncertainties, the structural trend remains downward: as the share of electric vehicles in global sales increases and national electricity mixes gradually decarbonize, emissions from vehicle use are automatically reduced, leading to a continuous reduction in downstream scope 3 emissions in the long term, even if the speed of this decline is still closely correlated with geopolitical uncertainties around the world.

COMPATIBILITY OF GHG EMISSION REDUCTION TARGETS WITH THE 1.5°C LIMIT

The Group's trajectory to 2025 and 2030 was SBTi-certified on the historical scope excluding the Lighting acquisition, in line with the Paris Agreement. In addition, OPmobility is committed to setting up Net Zero targets for 2050, across all of its activities.

After having achieved carbon neutrality for scopes 1 and 2 in 2025, the Group is committed to sustaining this performance while amplifying its positive impact: increasing on-site renewable energy production and securing renewable energy supply.

The table below summarizes the allocation of resources to improving energy efficiency and renewable energy (investments) as well as to H₂-Power and e-Power activities, cumulatively for 2022-2025 and as a forecast for the period 2022-2026:

Decarbonization roadmap for scopes 1 and 2	Total resources forecast at the end of 2026	Resources committed 2022 - 2025
Energy efficiency and renewable energies (CapEx)	Between €30 and €35 million	€25 million
Green certificates and carbon offsets, PPAs, and vPPAs	Between €8 million and €10 million	Around €4 million
30% reduction in scope 3 emissions by 2030 (vs. 2019)	Total resources forecast at the end of 2026	Resources committed 2022 - 2025
Hydrogen mobility activity (downstream scope 3)	More than €900 million	Around €820 million
Battery activity and C-Power electrification systems (downstream scope 3)	Between €300 and €340 million	Around €250 million
Circular economy projects	Between €5 and €10 million	€4 million

In addition, in 2025, the Group allocated €62 million in CapEx for external systems and modules for 100% electric vehicles, included in CCM 3.18 and CCM 8.2 activities of deferred capital expenditures under the European taxonomy. The cumulative total for 2024 and 2025 amounts to €132 million.

The resources planned to implement the Group's transition plan are reassessed annually. OPmobility is committed to financing the resources necessary to implement the transition plan.

ALIGNMENT WITH THE GREEN TAXONOMY

OPmobility's transition plan is part of the delegated act related to climate change mitigation, in accordance with European regulations on the Taxonomy. This plan aligns with the European Union Taxonomy requirements, as defined in Delegated Regulation 2021/2139. It includes strategic investments to promote low-carbon mobility, focused on the development of electricity and hydrogen as energy sources.

OPmobility has not defined a specific target on the alignment rate of eligible activities for the European Taxonomy. Nevertheless, the objectives of its transition plan set out in this chapter are compatible and consistent with the requirements of this regulation.

See Section 4.2.4 "The European Taxonomy" for more details.

FINANCING THE TRANSITION PLAN

Under the transition plan, the Group allocated in 2025:

- approximately €99 million in financial resources for its H₂-Power activity;
- around €60 million in financial resources for its battery pack activity;
- €8 million for improving the efficiency of industrial equipment and renewable energy production;
- €1 million in investments for circular economy projects.

POTENTIAL LOCKED-IN GHG EMISSIONS

"Stranded assets" refer to OPmobility's key assets already in use or firmly planned (*i.e.* those that the Group intends to deploy most likely over the next five years) that generate significant GHG emissions throughout their operational lifetime. In particular, the value of these assets may be affected if restrictions are put in place by the public authorities before these assets have been fully depreciated.

At OPmobility, the C-Power business group designs, manufactures and sells fuel tanks initially intended for internal combustion vehicles. As the C-Power business group's contribution to scope 3 "Use of the products sold by the Group" is equal to 10% of the Group's overall contribution, maintaining this activity and its plants would not risk compromising OPmobility's attainment of its objectives. In addition, as the mobility market is moving towards low-carbon solutions, the business group will equip with hybrid vehicles or vehicles powered by e-fuels and thus reduce its scope 3 emissions. OPmobility therefore has no stranded assets to report.

CAPEX INVESTED IN COAL, OIL AND GAS

The Group did not make any significant CapEx in fossil fuels during the reporting period.

UNDERTAKINGS EXCLUDED FROM PARIS-ALIGNED BENCHMARKS

OPmobility is not excluded from the EU benchmarks aligned with those of Paris.

Integration of the transition plan into the strategy

The transition plan, the main principles of which were established in 2021, is fully in line with OPmobility's overall strategy, aimed at making the Group a leader in sustainable mobility. This plan was presented and approved by the Board of Directors, which provides strategic oversight. Sustainability topics are reviewed by the Group's general governance bodies such as the Board of Directors and the Executive Committees, and Committees are also specifically dedicated to it.

Highlighted by senior management in their presentations, it mobilizes all of the Group's stakeholders around its commitments, based on rigorous monitoring and robust transparency mechanisms. The progress made and resources committed are presented to shareholders and stakeholders at the General Meeting

each year. This process ensures the continuous evaluation of actions taken, the efficient allocation of resources, adaptation to regulatory and technological changes, and accountability of executive corporate officers and teams. Through this structured and ambitious approach, OPmobility confirms its leadership in the transformation of mobility and its commitment to sustainable and responsible growth.

Progress in implementing the plan

The Group carefully monitors the evolution of its non-financial performance by paying particular attention to its carbon neutrality roadmap and the key factors for success. This proactive approach allows for precise management, anticipation of challenges and adjustment to actions according to regulatory, technological, environmental and market trend changes.

In metric tons of CO ₂ -eq	2019	2022	2023	2024	2025	2025 vs. 2024	2025 vs. 2019
Scope 1	96,553	77,440	80,625	80,524 ⁽³⁾	82,078	1.9%	- 15.0%
Scope 2 (market-based)	425,267	308,650	396,505	367,069 ⁽⁴⁾	8,062	- 97.8%	- 98.1%
Scope 3	45,941,849	29,908,718	32,906,891	31,089,700	29,068,920	- 6.5%	- 36.7%
TOTAL CO₂ EMISSIONS (SCOPES 1, 2, 3)	46,463,669	30,294,808	33,384,021	31,537,293	29,159,060	- 7.5%	- 37.2%

⁽³⁾ Data modified following the inclusion of refrigerants and other gases in scope 1.

⁽⁴⁾ 2024 value modified following a recalculation of scope 2

4.2.1.3 Business model and climate resilience

OPmobility's business model is described in the integrated report included in chapter 1 (page 22 and 23).

4.2.1.3.1 Analysis of risks and opportunities

The Group's risk matrix presented in chapter 2 identifies the impact of climate change on the business model as a significant strategic risk.

CLIMATE CHANGE ADAPTATION - PHYSICAL RISKS

As an industrial company integrated in a complex supply chain, OPmobility is exposed to climate risks that could disrupt the supply of raw materials and components, affect production capacities and impact delivery to customers. These extreme events, such as intense rainfall, high winds, heat waves, droughts, rising sea and ocean levels, exacerbated by climate change, are a growing threat to business continuity.

In order to ensure rigorous monitoring and to continually adapt its strategy, OPmobility organizes quarterly reviews to update risk studies and adjust action plans, in cooperation with a mutual insurance company. To familiarize operational employees with these topics, analyses are carried out occasionally on site, and meetings are organized sporadically during the year. In addition to these quarterly meetings, climate risks (including future exposure) are taken into account in the mutual insurance company's recommendations as part of the RRP (Risk Reduction Plan).

In addition, climate-related criteria are considered at several levels for OPmobility's value chain:

- at the sites, environmental criteria are included in contracts with suppliers, in accordance with ISO 14001 certification;
- at Group level: all suppliers must sign the Suppliers' Charter, which in particular covers the reduction of CO₂ emissions and the management of energy and water consumption.

Finally, OPmobility is taking precautionary measures to limit the local impacts of climate change. Specific audits carried out by insurers assess exposure to natural disasters. These audits are the subject of recommendations followed up, where necessary, by the implementation of action plans monitored monthly by the HSE teams.

TRANSITION RISKS AND OPPORTUNITIES

In a sluggish automotive market marked by the gradual decline in internal combustion engines in favor of cleaner mobility solutions, the Group is exposed to several major risks without a proactive transition of its business model:

- loss of market share in the face of competition investing heavily in electrification and hydrogen;
- erosion of leadership in a rapidly changing sector;
- fall in the confidence of customers looking for sustainable solutions to match new societal and regulatory expectations.

In addition, the internal combustion engine segment is subject to increasingly stringent regulations that vary from region to region. This regulatory complexity increases production constraints, impacts competitiveness and accelerates the need for a business model transformation.

OPmobility is focusing on the growth of its historical business while capturing new market opportunities, drawing on its proven expertise. This strategic positioning enables the Group to develop or acquire innovative clean mobility technologies, thus strengthening its competitiveness and adaptability, based on the following success factors:

- resilience of the business portfolio: almost 75% of OPmobility's revenue is not directly impacted by the transition of powertrain technology, which ensures economic stability in the face of market changes;
- proven technological expertise in order to integrate strategic innovations and anticipate new trends;
- balanced geographical coverage, offering market diversification and resilience to regulatory and economic changes;

- market recognition and strong industrial credibility, attracting new partners and customers in a changing ecosystem.

Through this approach, OPmobility is:

- developing new segments by exploring technological solutions aligned with sustainable mobility;
- strengthening its competitive position by applying a "Last Man Standing" strategy, capturing market share left by competitors in decline or in difficulty in certain segments;
- accelerating its leadership in a changing market by establishing itself as a key player in the future of mobility.

This strategy enables OPmobility to reconcile growth, resilience and innovation, thus ensuring its sustainability and its driving role in the automotive industry of the future.

OPmobility is placing innovation at the heart of its environmental strategy by developing low-carbon solutions that combine eco-design, the use of recycled materials and the integration of alternative biosourced materials, with the goal of:

- integrating sustainable materials and optimized processes;
- meeting the expectations of the market and regulators, who demand more environmentally friendly solutions;
- anticipating regulations and requirements of carmakers, increasingly focused on lightweight and recyclable components;
- contributing to carbon neutrality objectives by accelerating the transition to a circular and responsible industry.

OPmobility is continuing its Research and Development and innovation strategy to achieve this ambition by:

- developing and integrating recycled and bio-sourced materials;
- optimizing manufacturing processes to limit energy consumption and reduce industrial waste;
- collaborating with scientific and industrial partners to explore new alternatives to conventional materials;
- implementing of responsible supply chains to guarantee the traceability and reduce the impact of the raw materials used.

4.2.1.3.2 Business model scenarios and resilience

In a context of profound transformation of the automotive sector, OPmobility conducted an in-depth scenario analysis to assess the risks and opportunities related to the low-carbon transition. This initiative aims to confirm the robustness of the Group's business model in the face of long-term uncertainties and to identify priority action levers.

As part of an approach aligned with the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures), this approach enables OPmobility to anticipate market changes, adapt its portfolio of activities and strengthen its capacity to innovate to remain competitive.

In order to explore the potential changes in its segments in a low-carbon world, OPmobility has built several contrasting scenarios based on two main areas:

- 1) the integration and penetration of low-carbon technologies;
- 2) changes in lifestyles and consumer trends influenced by new regulations, the transformation of mobility uses and increased requirements in terms of sustainability.

All the scenarios developed comply with a carbon budget of less than 2°C, in line with the "Well Below 2°C" scenario of the

International Energy Agency (IEA) and approach the SSP1-2.6 scenario of the last IPCC report.

Study of the scenarios quantified the physical and economic flows associated with production, consumption and logistics. The objective is to better understand the change in OPmobility's key markets and the future demands induced by the energy transition.

Given that GHG emissions are mainly related to energy consumption, this approach helped identify the business segments requiring strategic transformations and the most promising innovation opportunities.

Carried out in 2021, this analysis is based on two time horizons:

- 2030: intermediate period when regulations become stricter and industrial transformations accelerate;
- 2050: long-term horizon where the transition to a low-carbon model is fully achieved, with a complete overhaul of production and consumption models.

These scenarios are key assumptions used to guide the Group's strategy. They feed into the annual strategic plan, designed to support the challenges of transformation and growth at each stage of the value chain. This strategic process is carried out in collaboration with the members of the Executive Committee, ensuring an aligned vision and informed decision-making.

To further strengthen this transition risk analysis and develop robust forward-looking scenarios, OPmobility has also joined IF Initiative (www.ifinitiative.com), a collaborative strategic foresight initiative comprising more than 20 major companies and organizations from various sectors, as well as research institutions (ISterre laboratory of the University of Grenoble-Alpes, Cirad, EM Lyon, AFD, Strate School of Design, University of Paris). As a founding member of the initiative, the Group has actively contributed to the work carried out by mobilizing its teams within the various working groups organized, alongside representatives of the other companies involved in IF Initiative.

Coordinated by an expert firm (Carbone 4), the work carried out by this group of players aims to:

- build shared capabilities for the production of forward-looking scenarios: These scenarios will enable companies to explore several futures where different constraints related to changes in lifestyles, where technologies and environmental disruptions apply;
- operationalize the use of prospective scenarios (detection and anticipation of risks and opportunities), particularly in the construction of strategic plans, and train the teams responsible for corporate strategy.

All the results will be freely accessible to ensure their widespread distribution and use.

Significant results were obtained in 2025:

- the co-construction - with the partners of the IF Initiative - of four forward-looking "prototype" scenarios, each one describing different futures in terms of lifestyles, technologies used and environmental constraints;
- equilibrium scenario (+1.5°C by 2100): a world where the energy/material footprint has been halved. The sharp drop in demand is forcing traditional industrial sectors, particularly transport, to reinvent themselves. The construction sector is betting on renovation. Biodiversity ecosystem services are ensured and climate change feedbacks are controlled;

- Slowtech scenario (+2°C by 2100): a world that has reduced its GHG emissions by focusing on passive buildings, digital technology to reduce travel, and energy efficiency of industry and uses. Plant proteins and extensive agriculture are favored. Energy production is decarbonized and uses electrified;
- Skyrise scenario (+2°C by 2100): a world that has reduced its GHG emissions thanks to dense cities, active and electrified daily mobility, moderate growth in air transport, using bio & e-fuels. White meat is preferred because agriculture is intensive. Renewable energy production capacity and critical metal extraction are increasing rapidly;
- Terra Incognita scenario (+3°C by 2100): a world in which emission reduction technologies and renewable energies are highly developed, but coexist with the use of fossil fuels to meet growing demand and offset the consequences of climate change and the collapse of biodiversity;
- the continuous development of capabilities to build scenarios with partner companies;
- the launch of a digital platform for visualizing scenarios.

This work will continue in 2026, with, in particular, the direct use of the digital platform for visualizing scenarios, enabling certain problems of tomorrow's OPmobility to be simulated and answers given. IF Initiative will enter a new phase certain objectives, including:

- complete the methodological framework with the necessary developments to enable and facilitate the operationalization of this platform for the use cases identified;
- exploit the elements developed in the methodological framework and continuously improve them (scenarios, interface, methods of

use) through collective studies answering questions of shared interest;

- disseminate the methodological framework beyond the circle of members, even if enlarged, and internationally.

To ensure dynamic monitoring and adjust strategic orientations according to market trends, the Strategy Board Meeting meets every month. This body plays a central role in:

- monitoring the execution of its strategic roadmap;
- the reassessment of the strategic plan's assumptions based on operational performance and industry trends;
- continuous adaptation to business news and regulatory changes;
- anticipating challenges and opportunities related to industrial transformations and technological innovations.

The assessment showed that OPmobility's business model remains sensitive to changes in vehicle production volumes due to market changes and regulatory changes. However, several key factors ensure the Group's resilience regardless of the future scenarios:

- a diversification of the products and services proposed by the Group;
- recognized technological expertise, enabling rapid adaptation to new industrial and regulatory requirements;
- a balanced geographical footprint, limiting the risks related to regional changes and offering diversification opportunities;
- strategic assets and investments aligned with the low-carbon transition, ensuring a gradual and optimized transformation;
- a robust innovation model focused on eco-design, circularity and product and process energy optimization.

4.2.1.4 Policies, Actions and Resources

Policies

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Circulation
ENVIRONMENTAL POLICY - CLIMATE COMPONENT				
• Measuring, avoiding, reducing, replacing, offsetting greenhouse gas emissions; • Engage in: • neutrality of scopes 1 and 2 emissions by 2025 (emissions related to operations); • 30% reduction in upstream and downstream scope 3 emissions by 2030 compared to 2019; • neutrality of all scopes by 2050 (see "Objectives" paragraph in Section 4.2.1.2).	• Group; • Subcontractors.	• Board of Directors; • Executive Committee; • Business group; • Investment committees or other Dedicated committees.	• ISO 14001; • ISO 50001; • CDP questionnaires; • EcoVadis questionnaire; • TCFD and CSRD; • SBTi Net Zero emission standards; • GHG protocol.	• Website: www.opmobility.com; • Internal Communications.
ENERGY EFFICIENCY POLICY				
• Improve energy efficiency; • Promote sustainable mobility.	• Group.	• Executive Committee; • Business group.	• ISO 14001; • ISO 50001.	• Website: www.opmobility.com.

How the interests of key stakeholders are taken into account in policy-making is detailed in ESRS 2.

Action plans

SUMMARY TABLE OF ACTIONS IN PLACE

Publication of key actions	Description	Progress	Resources
Quarterly review of climate change adaptation action plans <i>Over 20 years</i>	List of recommendations drawn up by the Group's mutual insurance company for all sites exposed to climate change.	Implementation of biodiversity actions on sites.	• CSR Department of the Group and Operations; • Mutual insurance company support; • Dedicated budget for the actions concerned.
Rollout of the 6 Environmental Basics <i>Since 2022</i>	6 simple and practical instructions on the following topics: • reduction in electricity and gas consumption; • temperature control; • preservation of resources; • water and soil protection; • green IT; • low-carbon mobility. Details on the management of industrial equipment operating methods, room temperatures, unnecessary lighting, eco-responsible behavior.	New campaign launched at the sites.	• Group CSR Department responsible for building & monitoring the roadmap; • On-site teams.
AFA Climate School <i>Since 2024</i>	19 training modules accessible on the e-learning platform.	1,250 people trained.	• The Sustainability and Training teams; • Budget for the production of educational films for the Group and access to off-the-shelf modules.
Measurement digitization project <i>2022-2026</i>	Installation of sensors and software solutions to measure and manage consumption.	52 sites.	• HSE teams and operations; • Expenses for hardware, software licenses.
Strengthening Top Planet program implementation <i>Since 2006</i>	Reduce the Group's environmental impact by focusing mainly on improving its energy performance, but also on the management of its consumption and waste. It is based on several strategic areas and applies to all OPmobility sites, whether they are factories, offices or research and innovation centers, on a global scale. A Top Planet score makes it possible to measure and certify the energy and environmental performance of each site. Among the main priorities of this program are: • compliance with regulations in force; • raising awareness among teams; • transparent communication of energy performance; • rigorous management of energy consumption levels; • the development of innovative solutions to reduce waste production.	Top Planet Score: 44%.	• On-site teams.
Reduction in energy consumption <i>2025</i>	Reduction of energy consumption of the sites by 12% compared to the baseline year (2019).	In 2025 energy efficiency (vs. 2019): 19.1% improvement.	• Group CSR Department responsible for building & monitoring the roadmap; • On-site teams; • Investment for less energy-intensive means of production.
ISO 50001 certification <i>2025</i>	Deployment of ISO 50001 certification for sites and associated energy audits.	44% of sites certified ISO 50001.	• Group CSR Department responsible for building & monitoring the roadmap; • On-site teams.

Publication of key actions	Description	Progress	Resources
Replace fossil energy with renewable electricity <i>Since 2019</i>	Installation of photovoltaic panels or wind turbines on its sites. Signing of long-term contracts to build new production capacity by contributing to the principle of additionality. Purchase of renewable electricity guarantee of origin certificates.	In 2025: a new facility at the Monterrey site (Mexico), one in Brits (South Africa), two in Lozorno and one in Devinska (Slovakia), as well as one in Kulim (Malaysia).	- Group CSR Department responsible for building & monitoring the roadmap; - Purchasing contracts; - Financing; - Financial support provided to developers to install production systems and land investments; - Purchases of certificates planned for 2025.
Offset of residual emissions <i>2025-2026</i>	Selection of carbon credit projects.	7 projects selected.	- Group CSR Department responsible for building & monitoring the roadmap; - Purchasing contracts; - Purchases of carbon credits planned for 2025.
Life Cycle Assessments (LCA) <i>2022-2024</i>	Develop usage of the life cycle analysis.	100% of business groups equipped.	GaBi licenses.
Promote low-carbon inflows <i>Since 2021</i>	Engaging and training suppliers. Establishing progressive objectives. Creating partnerships to promote innovations.	Over 350 initiatives identified in 2025.	- CSR team, Purchasing; - Development of tools.
Developing low-carbon materials <i>Since 2022</i>	Creation of a dedicated team.	Pilot project launched to improve the environmental performance of a product under development.	- Dedicated team; - Laboratory expenses; - European projects.
Reducing emissions generated by purchases and by products sold <i>Since 2015</i>	Develop solutions and products to support the energy transition and reduce customers' carbon footprints in the usage phase of products sold.	H ₂ -Power and battery packs activities.	

The action plans concern all Exterior & Lighting, C-Power, H₂-Power and Modules business groups.

Resources

The Group's action plan, including CapEx and OpEx investments, does not receive dedicated resources, apart from subsidies obtained to develop activities related to hydrogen and electrification. It is mainly financed by positive operating cash flows and financial debt.

These resources are allocated to the following initiatives:

- maintaining the carbon neutrality achieved in 2025 for its operational activities (scopes 1 and 2), thanks to strategic investments in energy efficiency, the signing of Power Purchase Agreements (PPAs), the acquisition of renewable energy certificates, and the use of carbon offsetting mechanisms;
- reduce scope 3 GHG emissions by 30% by 2030 compared to 2019, by accelerating the development and financing of

low-carbon solutions, notably in the fields of hydrogen and electric batteries, and by committing Opmobility's suppliers to reducing their carbon footprint.

Opmobility ensures that the budgets allocated to these actions are consistent in order to guarantee effective implementation.

THE BUDGET PREPARATION PROCESS

The budget process begins in September each year, with an initial preparation phase by each subsidiary, which is then consolidated at Group level. This budget is presented to the Senior Executives, who approve it in November, before it is submitted for approval of the Board of Directors of Opmobility.

The budget includes CapEx and OpEx, income statement, cash flow statement, capital employed flows, analyzed by subsidiary and by activity for the year N + 1.

All quantified resources associated with environmental topics are described in ESRS 2, section 4.1.4 and in ESRS E1, section 4.2.1.2.2.

4.2.1.5 Mitigation and adaptation objectives and performance

At the heart of OPmobility's strategy, its roadmap to carbon neutrality is rolled out, mobilizing its stakeholders and establishing short-, medium- and long-term steps. This includes:

- the development of solutions and products to support the energy transition and the reduction of the carbon footprint of manufacturers notably through weight reduction, aerodynamics and the electrification of vehicles, in particular through the development of the hydrogen sector;
- the optimization of the carbon footprint of OPmobility's sites through energy efficiency programs and the use of renewable energy;
- increasing the amount of recycled materials in production processes;

- working with stakeholders to reduce the carbon impact of products across the entire value chain by prioritizing the circular economy and eco-design.

OPmobility's growth strategy is reflected in the development of electric mobility which aims to offer a complete range of energy management solutions and systems for all types of engines, including internal combustion, hybrid, battery electric and hydrogen electric.

The measurement of its CO₂ footprint is therefore a structuring element of the Group's action. The Group has measured it according to the GHG Protocol rules since 2017. Precise methodological support details the underlying measurement methods, assumptions, limitations and data sources. There was no major change in the corresponding targets or indicators. The Group has therefore used the two scenarios, 1.5°C and Well-below 2°C, to define its commitments, which are fully integrated into the Group's global environmental Policy.

SUMMARY TABLE OF OBJECTIVES

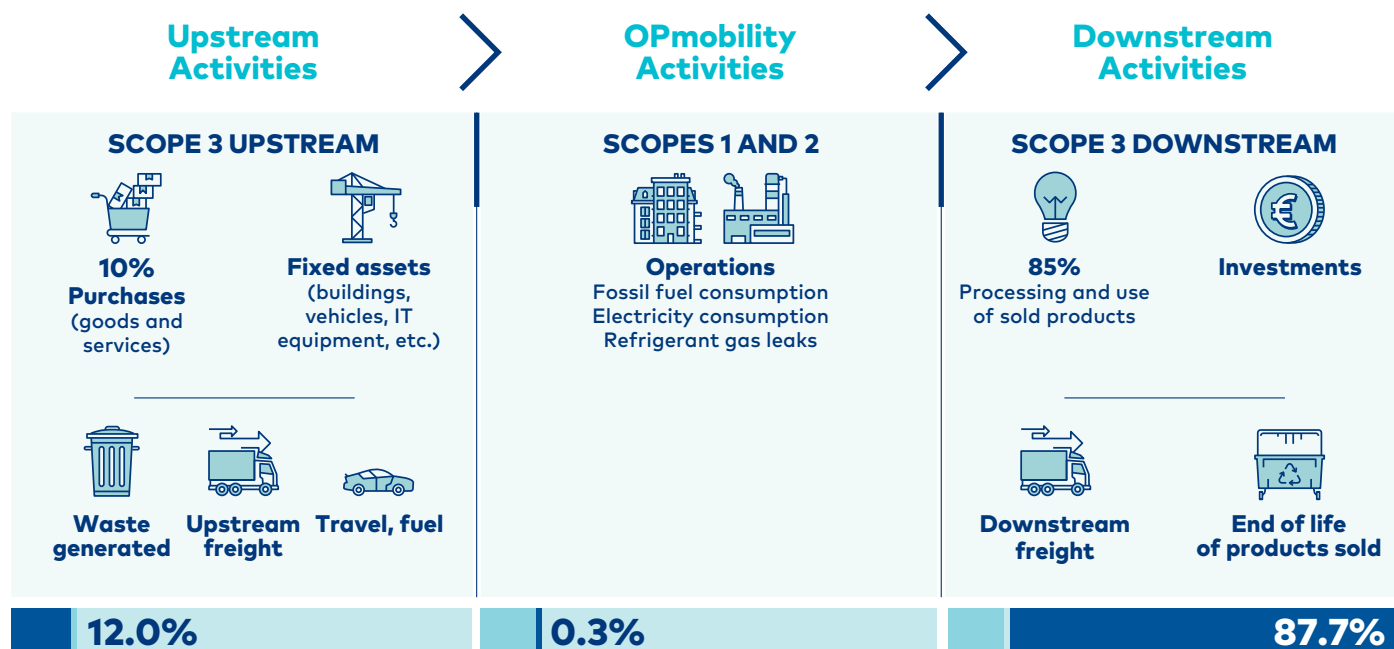
Objective	Reference value	Reference year	Ambition	Target year	Assumptions and methods	Scientific evidence	Stakeholders	Performance
Scopes 1 and 2* reduction objective	481 ktCO ₂ eq	2019	- 80%	2026	Excluding the Lighting acquisition	Approved by the SBTi 1.5°	Operations, HSE network, third-party expert companies, SBTi	In 2025: -82.9% vs. 2019, excluding Lighting
Scopes 1 and 2* reduction objective	522 ktCO ₂ eq**	2019	Carbon neutral	2025	With Lighting acquisition	No	Operations, HSE network, third-party expert companies	In 2025: - 82.7% vs. 2019 with Lighting
Scope 3 reduction objective	42,348 ktCO ₂ eq	2019	- 30%	2030	Excluding the Lighting acquisition	SBTi approved	Value chain (suppliers and customers) third-party expert companies, SBTi	In 2025: -39.0% vs. 2019, excluding Lighting
Scopes 1, 2 and 3* reduction objective	42,830 ktCO ₂ eq	2019	Neutrality	2050	Excluding the Lighting acquisition	No	Operations, HSE network, Purchasing, Value chain, third-party expert companies,	In 2025: -39.5% vs. 2019, excluding Lighting
Sub-objective								
Energy consumption of historical sites (electricity and gas)	1,339,261 MWh	2019	- 12%	2025	Excluding the Lighting acquisition	No	Operations, HSE network, third-party expert companies, SBTi	In 2025: -13.4% vs. 2019, excluding Lighting
Covering the energy consumption of historical sites with renewable energy	0%	2019	100%	2025	Excluding the Lighting acquisition	No	Operations, HSE network, SBTi, Purchasing	In 2025: 69.2% of energy consumption excluding Lighting
Offsetting residual emissions (linked to natural gas) with carbon credits	91 ktCO ₂ eq	Current year	100%	2025	Excluding the Lighting acquisition	No	Operations, HSE network, third-party expert companies, SBTi, Purchasing	In 2025: 100% carbon offsetting excluding Lighting

* Scope 2 market-based.

** Change in baseline value following the update of the methodology for integrating Lighting into the 2019 baseline.

2025 carbon footprint

Total emissions:

29.2 MtCO₂eq in 2025

4

In 2025, the Group's total emissions (IFRS scope) amounted to 29.2 MtCO₂e, down 7.5% compared to 2024, a faster decrease than that of consolidated revenue at equivalent scope, illustrating a real decoupling between growth and emissions. This performance is mainly due to the reduction in scope 3 emissions, and downstream in particular, where category 3.11 "use of products sold," which represents 85% of total emissions, is continuing to fall thanks to OPmobility's growth strategy in low-carbon mobility, the strengthening of its positions in electrification and a more favorable product mix. Emissions are also decreasing upstream, driven by improvements in the quality of emission factors related to purchases of goods and services thanks to more supplier data (category 3.1) and more accurate emission factors connected to indirect purchases (category 3.2). This momentum is in line with the solid performance recorded on scopes 1 and 2, made possible by the priority given to reducing energy consumption, a structured in-house energy efficiency program and a sobriety awareness campaign, which have contributed to a sustainable improvement in the Group's energy performance.

4.2.1.6 Environmental data

Energy consumption (E1-5)

Energy consumption and mix (in MWh)	2024	2025
Fuel consumption from coal and coal products (in MWh)	0	0
Fuel consumption from crude oil and petroleum products (in MWh)	15,698	18,299
Fuel consumption from natural gas (in MWh)	317,743	318,334
Fuel consumption from other fossil sources (in MWh)	49,203	53,156
Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources (in MWh)	488,222	488,677
Total fossil energy consumption (in MWh)	870,866	878,466
Share of fossil sources in total energy consumption (in %)	66.4%	67.4%
Consumption from nuclear sources (in MWh)	167,087	134,472
Share of consumption from nuclear sources in total energy consumption (in %)	12.7%	10.3%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (in MWh)	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (in MWh)	78,717	259,061
Consumption of self-generated non-fuel renewable energy (in MWh)	22,853	31,121
Total renewable energy consumption (in MWh) - location-based	274,425	290,182
Share of renewable sources in total energy consumption (in %) - location-based	20.9%	22.3%
Total renewable consumption (in MWh) - Market-based	101,569	912,216
Share of renewable sources in total energy consumption (in %) - market-based	7.7%	70%
TOTAL ENERGY CONSUMPTION (in MWh)	1,312,378	1,303,120

Energy production (in MWh)	2024	2025
Non-renewable energy production (internalized co-generation)	20,207	20,126
Renewable energy production (on-site PPA)	22,853	31,121

Contractual instruments (excluding carbon credits) (in MWh)	2024	2025
Electricity consumption from the grid + outsourced cogeneration	906,884	899,190
Electricity consumption covered by grouped instruments – bundled	78,717	103,573
Electricity consumption covered by non-grouped instruments – unbundled	0	777,521
Percentage of grouped contractual instruments – bundled	8.7 %	11.5 %
Percentage of non-grouped contractual instruments – unbundled	0 %	86.5 %
Percentage of contractual agreements, scope 2 GHG emissions	8.7 %	98.0 %

The methodology for categorizing bundled/unbundled certificates is detailed in the "Appendix" section.

According to Annex I of Regulation (EC) no. 1893/2006 of the European Parliament and of the Council, OPmobility forms part of a high climate impact sector. All turnover is therefore covered by the subject.

	2024	2025
Total energy consumption of activities in high climate impact sectors (in MWh)	1,312,378	1,303,120
Net revenue from activities in strong climate impact sectors (€M)	10,484	10,216
Energy intensity of activities in high climate impact sectors (total energy consumption by net revenue) (in MWh/€M)	125	128

Gross GHG emissions (E1-6)

In tCO ₂ eq	Annual milestones and targets						
	2019	2023	2024	2025	2024 vs. 2025	2019 vs. 2025	Annual target in %/2019
SCOPE 1 GHG EMISSIONS							
Gross scope 1 GHG emissions	96,553	80,625	80,524	82,078	1.93%	14.99%	
Percentage of scope 1 GHG emissions resulting from regulated emission trading schemes (in %)	0	0	0	0	-	-	N/A
SCOPE 2 GHG EMISSIONS							
Gross scope 2 location-based emissions	425,267	341,218	332,589	304,177	-8.54%	-28.47%	
Gross scope 2 market-based emissions	425,267	396,505	367,069	8,062	-97.80%	-98.10%	
SIGNIFICANT SCOPE 3 GHG EMISSIONS⁽⁵⁾							
Total gross indirect scope 3 GHG emissions	45,941,849	32,906,891	31,089,700	29,068,920	-6.50%	-36.73%	Objective to reduce emissions by 30% in 2030 compared to 2019.
Scope 3 - Upstream	2,823,903	4,069,219	3,750,700	3,457,720	-7.81%	22.44%	
3-1 Goods and services purchased	2,234,821	3,321,041	3,077,000	2,842,092	-7.63%	27.17%	
3-2 Capital goods	171,409	355,793	314,000	284,000	-9.55%	65.69%	
3-3 Activities in the fuel and energy sectors (not included in scopes 1 and 2)	113,911	96,103	94,500	100,908	6.78%	-11.41%	
3-4 Upstream transportation and distribution	139,948	155,743	148,000	131,000	-11.49%	-6.39%	
3-5 Waste generated during operations	106,317	70,135	58,900	56,100	-4.75%	-47.23%	
3-6 Business trips	19,528	27,117	22,500	8,720	-61.24%	-55.35%	
3-7 Employee commuting	37,970	43,287	35,800	34,900	-2.51%	-8.09%	
3-8 Upstream leased assets	-	-	-	-	-	-	
Scope 3 - Downstream	43,117,947	28,837,672	27,339,000	25,611,200	-6.32%	-40.60%	
3-9 Downstream transport	74,856	44,735	62,100	44,600	-28.18%	-40.42%	
3-10 Processing of sold products	253,858	228,407	234,000	145,000	-38.03%	-42.88%	
3-11 Use of sold products	42,190,387	28,003,613	26,430,000	24,850,000	-5.98%	-41.10%	
3-12 End-of-life treatment of products sold	499,038	477,917	534,000	495,000	-7.30%	-0.81%	
3-13 Downstream leased assets	-	-	-	-	-	-	
3-14 Franchises	-	-	-	-	-	-	
3-15 Investments	99,808	83,000	78,900	76,600	-2.92%	-23.25%	
TOTAL GHG EMISSIONS							
Total GHG emissions (location-based)	46,463,957	33,328,734	31,502,813	29,455,175	-6.50%	-36.61%	Commitment to carbon neutrality in 2050.
Total GHG emissions (market-based)	46,463,957	33,384,021	31,537,293	29,159,060	-7.54%	-37.24%	

(5) 0.6% of scope 3 CO₂ emissions are calculated using primary data.

GHG intensity by net revenue

	2024	2025
Total GHG emissions (location-based) by net revenue (tCO ₂ eq/€ million)	3,004.3	2,883
Total GHG emissions (market-based) by net revenue (tCO ₂ eq/€ million)	3,008.1	2,854.3
	2024	2025
Net revenue used to calculate GHG intensity (consolidated turnover) in €M	10,484	10,216
Net revenue (turnover excluding components) in €M	5,243	5,019

Greenhouse gas offset and absorption projects

The Group has selected seven projects to offset a portion of its CO₂ emissions related mainly to gas consumption, but also to electricity consumption in Korea for a total volume of 91 kt. Offsetting via carbon credits represents less than 20% of the carbon neutrality objective. The use of these carbon credits is not a substitute for reducing consumption and CO₂ emissions. This scope includes the acquisition of additional carbon credits intended to cover the greenhouse gas emissions generated by the Groupe's activities. The selection of these seven projects is based on qualitative criteria, including additionality, permanence and transparency, as well as their consistency with the Group's line of business. Particular attention has been paid to the geographical dimension, prioritizing projects located in areas where OPmobility emissions are generated, with an initial target of at least 50% of the projects concerned. The portfolio comprises projects which are all certified by renowned labels, and incorporating co-benefits in line with the Sustainable Development Goals (SDGs). The selected projects also have a strong link with mobility and industry issues, and around 20% of them concern capture projects.

Projects detail	
Green mobility project – India (VCS2708)	The BluSmart project involves using electric vehicles in place of vehicles powered by fossil fuels (gasoline, diesel and CNG) in the Delhi NCR region of India. The use of electric vehicles reduces greenhouse gas emissions per kilometer traveled.
Green mobility project – United Kingdom (VCS2348)	This project includes the installation of charging infrastructure for electric vehicles, avoiding the use of internal combustion vehicles and thus reducing greenhouse gas emissions.
HFC Reclaim project – USA (ACR1049)	The Summit HFC Reclaim 2022 project consists of the recovery and use of certified and regenerated HFC refrigerants in refrigeration or air conditioning equipment. The regeneration was done at Summit's facility in Humble, Texas, and the regenerated refrigerant was marketed throughout the reporting period, from June 1, 2022 to December 30, 2022.
Project Green Energy – South Korea (VCS1146)	The Hyundai Waste Energy Recovery Co-generation – Phase II project is a 400 MW cogeneration plant located at Hyundai Steel's Dangjin steel plant. Developed by Hyundai Green Power, it recovers steel waste gases (BFG, COG and LDG) to produce electricity, using surplus not consumed directly by the plant.
IFM Project – Mexico City (CAR1829)	The San Jerónimo Coatlán Forest Carbon Capture Project is a forest carbon capture project developed according to the Climate Action Reserve standard. Located in Oaxaca, Mexico, it is supported by the community of San Jerónimo Coatlán with the support of Yaax Carbon. The project aims to increase carbon storage through sustainable management, conservation and protection of community forests.
Reforestation Project – France (LBC)	This reforestation project is being developed within the framework of the Label Bas-Carbone (LBC), the French national carbon certification system led by the Ministry of Ecological Transition. Located in Belin-Béliet, in Gironde (Nouvelle-Aquitaine), it concerns about 73 hectares of degraded forest, heavily affected by fires and storms, previously dominated by maritime pine.
Project HFC Reclaim – USA (ACR992)	The Hudson HFC Reclaim 2023 project consists of recovering and reusing certified HFC refrigerants in refrigeration and air conditioning equipment. The recovery was done at Hudson Technologies' site in Champaign (Illinois, United States), and the regenerated fluids were marketed between January 3 and December 31, 2023.

Of the offset volumes, 17.4% comes from carbon capture projects, while the rest comes from emission avoidance projects. All projects have recognized labels guaranteeing their environmental quality.

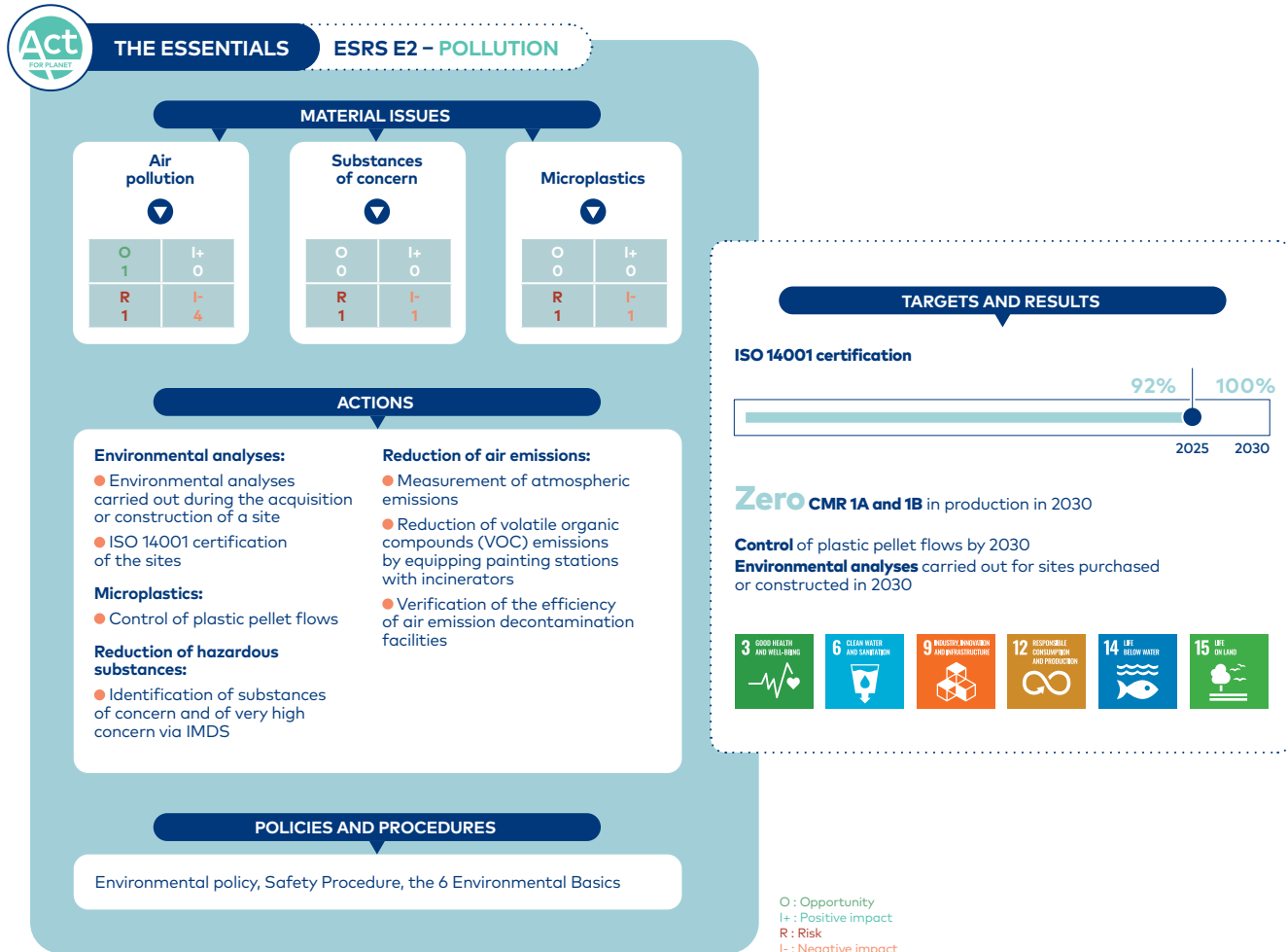
Carbon credits	2024	2025
Total carbon credits in the process of being cancelled during the year 2025 (in tCO₂eq)	0	91,053
Total carbon credits ordered in future years (in tCO₂eq)	0	212,258
Type of quality standard		
Total carbon credits recognized according to Quality Standard I (VERA) (%)	0	30.5
Total carbon credits recognized according to Quality Standard I (ACR) (%)	0	52.2
Total carbon credits recognized according to Quality Standard I (CAR) (%)	0	11.0
Total carbon credits recognized according to Quality Standard I (Low-Carbon Label) (%)	0	6.4
Type of project		
Total reduction projects (in %)	0	82.6
Total absorption/capture projects (in %) – biogenic capture	0	17.4
Origin and adjustment indicators		
Total projects carried out in the EU (as a %)	0	6.4
Total carbon credits that can be considered to be corresponding adjustments (in %)	0	0

The aim is to reduce the proportion of offsetting by prioritizing measures to avoid gas consumption and continuing energy efficiency initiatives in order to reduce consumption. For Korea, this will involve examining credible alternatives to offsetting.

Internal carbon pricing

In 2025, the Group does not apply carbon pricing.

4.2.2 ESRS E2: Pollution



4.2.2.1 Policies

To mitigate the negative impacts of pollution, OPmobility is committed to combating pollution and controlling the use of substances of concern, in accordance with the "Pollution" section of its environmental Policy. Three main areas have been established:

- reducing the use of chemicals of concern in the value chain;
- controlling the discharge of pollutants into the air;
- strictly controlling the substances used.

This approach is based in particular on the gradual reduction and substitution of substances of very high concern, in accordance with the European REACH regulation.

Eco-responsible practices are thus integrated into the design of the products, ensuring compliance with current environmental regulations and ensuring the traceability of components. Product conformity is guaranteed by a collaboration with an external expert organization. In addition, the Safety Data Sheets are regularly updated. This collaboration enables regulatory changes to be anticipated and to effectively monitor best practices. In addition, an action plan has been set to measure and control microplastic

discharges. Through its environmental Policy, OPmobility is committed to:

- adopting eco-responsible practices during product design;
- ensuring compliance with environmental regulations;
- managing the traceability of product composition.

The environmental Policy outlines the actions put in place at each key stage of product development to prevent and control the impacts associated with air pollution:

- carry out an environmental analysis in the context of any merger-acquisition or site construction;
- obtain ISO 14001 certification for industrial sites and control the risks of air pollution;
- integrate substance approval and control measures in production to control their use, and implement rigorous prevention, monitoring and control measures to prevent incidents as much as possible.

In addition, the safety Procedure requires the Group to store and handle substances of concern safely. The Group ensures that each site is able to deal with a risky situation. The use of less hazardous alternative substances is systematically preferred.

In the event of an incident, specific procedures are applied. The safety Procedure specifies the actions to be taken in the event of a serious accident, fatality or natural disaster. The main steps in the event of an incident are as follows:

- immediate notification: the incident must be reported within the hour to the managers of the plant, the business group and the HSE department;
- incident analysis: a detailed report is prepared and communicated to stakeholders;
- implementation of an action plan: corrective measures are applied to prevent a similar incident from recurring.

In addition, each site has specific protocols aimed at reducing the environmental impact and protecting the safety of people in the event of an unforeseen incident.

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Circulation
GROUP ENVIRONMENTAL POLICY - POLLUTION COMPONENT				
This Policy encompasses a multitude of major challenges: • comply with and anticipate legal requirements and other legislation; • adhere to major international principles; • minimize atmospheric emissions and air pollution; • control all plastic granule discharges. The Group exclusively uses authorized products, accompanied by safety data sheets, and prohibits CMR substances (1A and 1B) and SVHCs defined by REACH, except for specific exemptions and substances of concern.	• Group; • Subcontractors.	• Established at the level of the Executive Committee (CODIR); • Promoted by all business groups; • Supported by action plans and investment projects; • Managed by dedicated Committees in the presence of the CODIR; • Monitored several times a year by the Compensation Committee to monitor objectives and their implementation.	• REACH regulation; • Based on ISO 14001 standards; • EcoVadis questionnaire as part of the specifications of certain customers; • TCFD, CSRD and EU Taxonomy.	• Policy published on the website; • Distribution to employees through internal communications.
GROUP SAFETY PROCEDURE - CHEMICALS MANAGEMENT COMPONENT				
• Only products authorized by local legislation or by the Group and for which there is a safety data sheet (SDS) in accordance with the regulations in force and available to users are used; • The Group prohibits the use of SVHCs (substances of very high concern) as defined by the REACH regulation, unless otherwise exempted; • Drums and other containers are used to avoid soil pollution. The Group prohibits the use of CMR substances (1A and 1B) in its activities, except in cases of exemption in accordance with the Procedure relating to chemical management; • For their storage and handling, the manufacturers' safety instructions indicated in the SDS must be followed.	• Group.	• Established at the Human Resources & Sustainability Department level; • Promoted by all business groups.	• Based on ISO 14001 standards; • REACH regulation.	• Policy published on the intranet; • Internal distribution to employees via the HSE network; • Displayed on Opmobility production sites.
THE 6 ENVIRONMENTAL BASICS				
Water and soil protection • limit water consumption and report any leaks; • report and control any oil or chemical spill; • avoid any contamination of water and soil by plastic granules.	• Group.	• Established at the Human Resources & Sustainability Department level; • Promoted by all business groups.	• Based on ISO 14001 standards.	• Published on the website; • Internal distribution to employees via the HSE network; • Displayed at Opmobility sites.

How the interests of key stakeholders are taken into account in Policy-making is detailed in ESRS 2.

Governance aimed at guaranteeing the application and effectiveness of environmental policy is carried out at all levels of the organization. Actions relating to material impacts, risks and opportunities are monitored through performance indicators. Senior Executives receive monthly reports on safety performance,

the implementation of certifications, energy performance and CO₂ emissions. Each site must also report any environmental damage to Senior Executives on an annual basis. In addition to internal programs, Opmobility has the support of an external expert for questions relating to chemical products. Phase I and phase II environmental analyses are monitored on an *ad hoc* basis during the purchase or construction of a site.

4.2.2.2 Air pollution and microplastics

Actions

To support policy implementation, operational teams carry out actions to prevent pollution, reduce its impact and restore ecosystems. The Group integrates environmental considerations into its value chain through a risk analysis included in its Vigilance Plan. The environmental requirements of the upstream chain are stipulated in the Suppliers' Charter: compliance with approvals, avoidance of toxic products or, where necessary, limiting their use while guaranteeing the safety and traceability of raw materials and components. OPmobility also encourages the use of sustainable technologies and ISO 14001 certification. An external service provider carries out environmental due diligence on site acquisitions or disposals and environmental research (phases I and II). In addition, OPmobility has instituted a rigorous method of decontamination: clearing of the soil and regular sampling (monthly, half-yearly, then annually) to monitor decontamination over a long period of time. Environmental due diligence plays a key role in identifying these potential problems upstream, so they can be avoided.

One of the foundations of OPmobility's strategy is its desire to significantly reduce the emissions of pollutants from its products

throughout the value chain. For example, OPmobility has developed SCR technologies that effectively reduce NO_x emissions from diesel vehicles. By designing lighter components, such as plastic bumpers and fuel tank systems, OPmobility also helps reduce vehicle fuel consumption, and consequently SO_x, NO_x and fine particles emissions.

OPmobility implements specific measures to prevent and control negative material impacts related to potential employee exposure to toxic gases on its industrial sites. These measures are based on the identification and assessment of chemical risks, the implementation of collective prevention systems such as ventilation, containment of emission sources and detection systems, as well as the use of appropriate personal protective equipment. They are complemented by strict operational procedures, regular employee training and appropriate medical monitoring.

The financial resources related to the air pollution action plan are detailed in section 4.2.1.2 of ESRS E1 "Climate change." The actions concern all business groups (Exterior & Lighting, C-Power, H₂-Power, Modules), as well as the upstream and downstream value chain.

SUMMARY TABLE OF ACTIONS IN PLACE

Publication of key actions	Description	Progress	Resources allocated
Environmental analyses <i>Permanent action already in place.</i>	Conducting environmental due diligence during OPmobility's acquisitions and during the construction of their plants to understand their situation and impact.	Corrective and curative actions taken depending on the results of the analysis. Carried out for all new sites during the acquisition phase: • phase I: due diligence assessment, identification of areas of potential concern; • phase II: identification of responsibilities related to the potential impact on the soil of the various sites.	• HSE teams.
Reduction of air emissions <i>Permanent action already in place.</i>	Measurement of atmospheric emissions and compliance of facilities. Equipping incinerator paint stations at the end of the production line to reduce volatile organic compound (VOC) emissions, thus complying with current standards. Verification of the effectiveness of atmospheric emissions decontamination facilities to ensure the best performance.	Each site checks the proper functioning of the incinerators while maintaining optimal yield: in accordance with regulations.	• HSE teams.
Management of microplastics 2028	Control of all plastic granule discharges to avoid any water and soil contamination.	Each site must have cleaning equipment. An annual audit is carried out. Compliance criterion: discharge kit available outside to protect against pollution from rainwater drainage; no plastic granules near outdoor rainwater drainage channels.	• Material resources. • HSE teams.

Metrics and targets

OPmobility's objective concerning atmospheric pollutants is to ensure compliance with the regulations in force by respecting regulatory thresholds when measuring emissions. Regular verification measures are therefore carried out on a regular basis.

OPmobility has its sites ISO 14001 certified in order to ensure that these emissions and their impact on the environment are properly managed. This approach is a sign of rigorous monitoring of the impacts of air pollution. The number of sites certified in this way is counted every year.

Although there are no specific measurable objectives for the various atmospheric pollutants, the Group is implementing several concrete actions to limit their impact and involves substitute measurements. In its plants, OPmobility requires the exclusive use of authorized products, accompanied by safety data sheets, and prohibits CMR substances (categories 1A and 1B) as well as SVHCs defined by REACH. OPmobility also ensures the regulatory compliance of incinerators by maintaining optimal yield. These substitute measurements demonstrate the Group's commitment to reducing atmospheric pollutants.

In addition, concerning microplastics, the quantities of discharged plastic granules is also monitored in order to establish a specific action plan and to control their quantity.

SUMMARY TABLE OF OBJECTIVES

Objective	Scope	Baseline value and base year	Ambition and changes	Target year and intermediate milestones	Scientific hypotheses, methods and evidence	Stakeholders	Performances in 2025
ISO 14001 certification obtained (2 years after an SOP or after acquisition)	Group	No reference	100% No change to mention	2030 (no intermediate milestones)	Decision made by Senior Executives Customer request No link to scientific evidence	HSE network meeting Senior Executives	92% of sites certified
Completion of phase I and phase II environmental analyses (including an asbestos study) for sites purchased or built	Group	No reference	100% No change to mention	Permanent target (no intermediate milestones)	Decision made by Senior Executives Regulations	HSE network meeting Site management Human Resources and Sustainability Department Legal Director	100%
Avoid all discharges of plastic pellets to prevent water and soil contamination at all sites.	Exterior, Lighting and C-Power business groups	No reference	100% of sites had no water or soil contamination incidents. No change to mention	2028 (no intermediate milestones)	Regulations	HSE network meeting Site management Local management Human Resources and Sustainability Department	100%

Pollutants - Weight (in metric tons)	2024	2025
Carbon monoxide (CO)	146.0	60.0
Ammonia (NH ₃)	2.9	2.8
Nitrogen oxides (NO _x /NO ₂)	45.3	36.2
Sulfur oxides (SO _x /SO ₂)	3.2	2.9

Microplastics - Weight (in metric tons)	2024	2025
Microplastics generated	9.8	6.0
Microplastics used	309.9	302.4

4.2.2.3 Substances of concern and substances of very high concern

Actions

In order to support the policies implemented by the Group, operational teams monitor substances of concern and substances of very high concern to protect the health of Group employees, end customers, local communities, and the integrity of biodiversity. The objective is also to limit the placing of harmful substances on the market. OPmobility uses an IMDS (International Material Data System) sector database, which is commonly used in the automotive industry to report the detailed composition of components and materials supplied. All the materials used in the manufacture of vehicles are archived and tracked there.

OPmobility therefore identifies the quantities of substances generated or used *via* the IMDS and a third-party partner that helps list the substances of concern and of very high concern present on the sites. The large volume of parts processed means that there are certain methodological limitations inherent in its activities. The Group nevertheless strives to reduce the use of these substances, in accordance with applicable regulations, and to explore alternative solutions to improve its processes.

The financial resources related to the action plan associated with substances of very high concern are detailed in the section 4.2.1.2 of ESRS E1 "Climate change."

SUMMARY TABLE OF ACTIONS

Publication of key actions	Description	Progress	Resources allocated
ISO 14001 certification of the sites 2030	Certification aimed at improving environmental performance by adopting sustainable practices and pollution prevention measures.	92% of OPmobility's sites are ISO 14001 certified today.	• Certification bodies; • HSE teams.
Identification and reduction of substances of concern and of very high concern 2030	Use of IMDS (International Material Data System).	Each site provides: • data collected from the automotive sector in the context of regulations on end-of-life vehicles and REACH; • recording the composition of products in IMDS; • analysis with a third-party partner of substances in development or production to identify substances considered as CMR or SVHC; • quarterly monitoring in order to map the substances used and to implement corrective actions; • the completion of an update and a projected view taking into account changes in regulations, guaranteeing regulatory compliance of these substances.	• R&D team.

The action plans concern all business groups (Exterior & Lighting, C-Power, H₂-Power, Modules).

Metrics and targets

OPmobility works with a third party to manage these substances of concern and of very high concern, thus ensuring traceability and management throughout the value chain. These actions illustrate the Group's commitment to prevent pollution, reduce its environmental impact and promote sustainable practices.

SUMMARY TABLE OF OBJECTIVES

Objective	Scope	Baseline value and base year	Ambition and change	Target year and intermediate milestones	Scientific hypotheses, methods and evidence	Stakeholders	Performances in 2025
No CMR 1A and 1B in production, as long as possible alternatives approved by customers exist	Group	No reference value	0 metric tons. No changes to mention.	2030	Calculation methodologies established for each business group REACH regulations and scientific knowledge concerning chemicals	List defined by ECHA ⁽¹⁾ Ecomundo quarterly monitoring HSE Network People & Sustainability Department	See metrics below

(1) European Chemicals Agency.

Substances of concern – Weight (in metric tons)	2024	2025
Total quantity generated or used during production or purchased	13,261	11,949
That leave facilities as emissions (or waste)	2,318	1,165
That leave facilities as products or product components	10,943	10,784
That leave facilities as services	0	0
TOTAL QUANTITY OF SUBSTANCES OF CONCERN THAT LEAVE FACILITIES AS EMISSIONS, PRODUCTS OR COMPONENTS OF PRODUCTS OR SERVICES	13,261	11,949

Substances of Very High Concern – Weight (in metric tons)	2024	2025
Total quantity generated or used during production or purchased	134	116
That leave facilities as emissions (or waste)	19	0.7
That leave facilities as products or product components	115	115
That leave facilities as services	0	0
TOTAL AMOUNT OF SUBSTANCES OF VERY HIGH CONCERN THAT LEAVE FACILITIES AS EMISSIONS, PRODUCTS OR COMPONENTS OF PRODUCTS OR SERVICES	134	116

OPmobility uses some of the CMR-rated products currently authorized and available on the market, while applying a strict risk prevention and control policy. An active approach to replacing CMR products has been underway since 2003 in order to replace the most concerning substances with less hazardous alternatives as soon as possible.

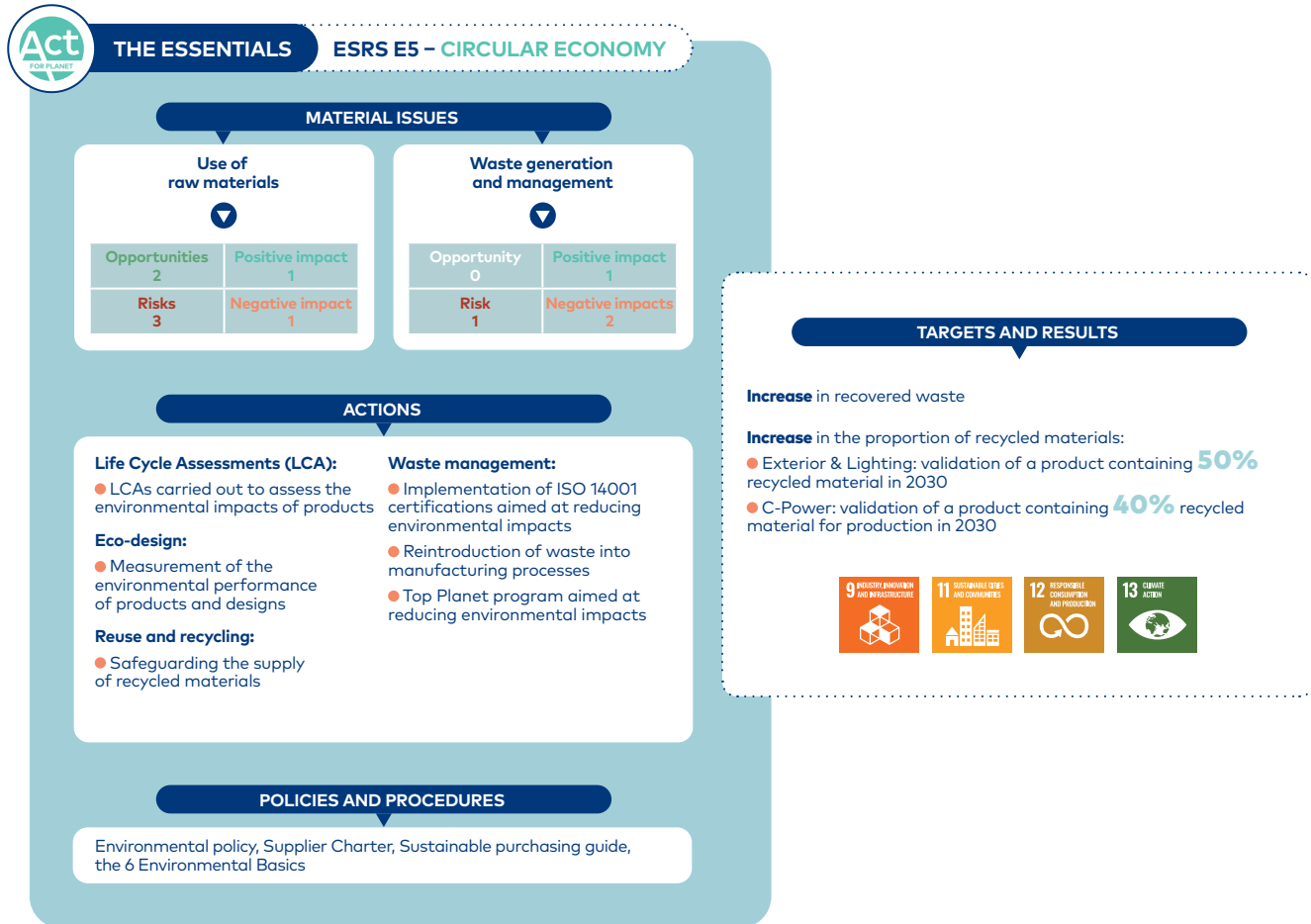
In addition, collective protection measures (CPM), such as suitable extraction and ventilation systems, as well as appropriate personal protection equipment (PPE), are systematically put in place to limit exposure. Knowing the quantities used enables strict monitoring and the implementation of corrective measures to reduce the volumes used.

SVHC/SOC and CMR substances – Weight (in metric tons)			2025
SVHC/SOC		SVHC	116.19
		SOC	11,971.51
		Total SVHC/SOC	12,087.70
CMR	Carcinogenic	C1A	5.75
		C1B	315.94
		C2	873.76
		Total	1,195.45
	Reprotoxic	R1A	10.88
		R1B	13.42
		R2	70.08
		Total	94.38
	Mutagenic	M1A	0.00
		M1B	29.89
		M2	6.79
		Total	39.69

4.2.2.4 Anticipated financial effects of impacts, risks, and opportunities related to pollution

No expenditure related to a major incident or a pollution deposit occurred in 2025.

4.2.3 ESRS E5: Circular economy



4.2.3.1 Policies

Developing a circular economy model is essential to meet the growing needs of mobility while reducing the environmental impact.

OPmobility is reinforcing this approach by increasing the use of recycled materials in order to limit its negative impacts related to the consumption of natural resources and the production of waste. This approach is integrated into all of OPmobility's activities, in particular through a rigorous selection of materials, in accordance with its environmental Policy presented in the "Circular economy" chapter. The Group's approach is based on four pillars:

1) Life Cycle Assessments (LCA)

Life cycle analyses aim to assess the environmental impacts of a product, from its design (extraction of raw materials) to its end-of-life (management of used vehicles and parts). They help guide choices towards more circular solutions. OPmobility uses specialized tools, such as GaBi software, and develops simplified solutions to encourage their use in its projects;

2) eco-design

Eco-design aims to optimize the environmental footprint of products throughout their life cycle. The objective is to:

- reduce the use of resources, by minimizing the consumption of raw materials and energy from the design phase;
- manage responsible end-of-life disposal of products by improving their recyclability and promoting their energy recovery.

The Group invests in innovative projects and collaborates with strategic partners to develop alternative materials with low environmental impact;

3) reuse of materials and recyclability of products

OPmobility is incorporating more recycled materials into its products and is anticipating European regulations that will impose a minimum threshold for recycled materials in vehicles by 2030.

The Group is conducting advanced research on recycled materials and their recycling processes. It works closely with its suppliers and leading research institutes, such as Carnot, to learn from their expertise and accelerate innovation. The Sustainable Materials project aims to increasingly integrate more sustainable materials into the design and manufacture of its products to reduce environmental impacts throughout the whole life cycle;

4) waste management

OPmobility is also committed to optimizing waste management, both internally and throughout its supply chain, through its Top Planet program, by:

- reintegrating production residues into manufacturing processes, where technically feasible;
- recycling waste according to environmental standards by improving sorting and recovery;
- reselling recoverable waste to reduce the volume of waste.

In addition to production, OPmobility also incorporates sustainability into its purchasing Policy. Suppliers are required to comply with a charter guaranteeing honesty, integrity, fairness, fundamental rights at work, and limited environmental impact. The Group is reinforcing its responsible purchasing requirements by publishing its sustainable purchasing guide, which sets out the following principles:

- reduction of carbon emissions: the suppliers must actively commit to reducing their carbon footprint;

- environmental protection: proactive management is required, including pollution prevention, waste reduction, recycling and reuse. Suppliers must have an environmental management system that complies with international standards, such as ISO 14001;
- sustainable resource management: this encompasses energy consumption, the use of chemicals, water management and the use of sustainable materials;
- responsible management of conflict minerals: the guide addresses this issue in accordance with the US SEC's rule 13P-1, which requires disclosure and due diligence on the sourcing of minerals such as gold, tantalum, tin, tungsten, cobalt and mica from conflict zones. OPmobility applies a strict policy to its suppliers, to guarantee responsible sourcing.

Despite these efforts, the transition to a circular economy remains a complex. The key challenges include:

- sustainable supply throughout the life cycle of a vehicle;
- the quality of recycled materials and controlling costs;
- the traceability and availability of the innovative materials required for eco-design;
- development lead times of up to 2 to 3 years, which requires anticipation of market expectations and securing supply chains.

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Circulation
GROUP ENVIRONMENTAL POLICY - CIRCULAR ECONOMY SECTION				
This Policy encompasses a multitude of major challenges:	• Group; • Subcontractors.	• Established at the level of the Executive Committee (CODIR); • Promoted by all business groups; • Supported by action plans and investment projects; • Managed by dedicated Committees in the presence of the CODIR; • Monitored several times a year by the Compensation Committee to monitor objectives and their implementation.	• Based on ISO 14001 standards; • TFCD, CSRD and EU Taxonomy; • SBTi net zero emissions standards.	• Website; • Internal Communications.
SUPPLIER CHARTER				
Engaging suppliers to:	• Suppliers	• Established at the level of the Executive Committee; • Managed by the Purchasing Department.	• United Nations Global Compact.	• Signature of the Charter by all suppliers; • Website; • Internal communications; • Translated into 19 languages.
SUSTAINABLE PURCHASING GUIDE				
This guide asks suppliers to:	• Suppliers	• Established at the level of the Executive Committee; • Managed by the Purchasing Department.	• United Nations Global Compact; • Customer Policies.	• Website; • Internal Communications.
THE 6 ENVIRONMENTAL BASICS				
Preservation of resources based on:	• Group	• Established at the Human Resources & Sustainability Department level; • Promoted by all business groups.	• Based on ISO 14001 standards.	• Intranet site; • Internal distribution to employees via the HSE network; • Displayed at OPmobility sites.

How the interests of key stakeholders are taken into account in policy-making is detailed in ESRS 2.



Sustainability

Environmental information and commitments

4.2.3.2 Resource use and the circular economy

Actions

MEASURE

OPmobility has been using life cycle assessments (LCA), which are considered to be strategic tools, for several years to illustrate its commitments to the sustainable use of resources and the circular economy. However, these analyses are only relevant if the data used to describe the main impacts (materials, processes, energy and logistics) are reliable and consistent, particularly data from the supply chain. This is why OPmobility is seeking to improve the quality of its LCAs by comparing the generic data currently used with the actual carbon footprints provided by its suppliers.

The Group therefore developed two internal bases in 2025:

- for scopes 1 and 2: ISO 50001 certification and the installation of dedicated meters, enabling accurate measurement of energy consumption by process;
- for scope 3 upstream: OPmobility collects environmental data from its suppliers via an internal portal, which makes it easier to share, check, and integrate data despite the variety of materials and the varying levels of maturity of its partners.

These tools enable OPmobility to ensure that its carbon neutrality trajectory is reliable, identify levers for energy optimization, and respond more specifically to customer requests thanks to improved control over environmental data.

Exterior & Lighting has dedicated a specific team to carrying out comprehensive LCAs for its customers and internal projects. This trend confirms the interest in this tool with a steady increase in requests for LCA from internal customers.

C-Power has provided several comprehensive LCAs to its customers this year. In addition, the business group requires a LCA request to be systematically sent to the majority of suppliers, so it is taken into account when awarding contracts. This requirement will also apply to the new Battery Pack product line.

ECO-DESIGN

Exterior & Lighting has carried out two structuring projects. The first is a collaborative project with Audi on the automotive recycling sector in Germany. The objective is to build realistic scenarios for the recycling of plastic parts, while identifying existing technologies to efficiently shred, separate, sort and clean these materials. The second project, performed with Texinov, aims to lighten the body panels by integrating technical textiles from recycled polypropylene. This approach reduces the carbon footprint of products by 20 to 30%, while reducing the mass of parts by 50% thanks to an optimized single-material design.

In addition, a major in-house project involves developing a new concept for a trunk lid made from 100% recyclable thermoplastic, which will be presented to customers in 2026. This innovative solution incorporates between 20% and 40% recycled material depending on the manufacturer's needs. It paves the way for a more sustainable and circular approach in the design of automotive parts.

In 2025, OPmobility initiated a strategic partnership with Mecaware, a French battery recycler specializing in hydrometallurgy, to strengthen its commitment to the circular economy. This cooperation aims to identify eco-design levers for Battery Packs, particularly in terms of reparability, and to guarantee regulatory compliance by maximizing recyclability rates. The innovative process developed by Mecaware, without effluents (without sulphates), significantly reduces CO₂ emissions compared to traditional processes.

DEVELOPING RECYCLED MATERIALS

Future European regulations will gradually impose increasing rates of recycling and incorporation of recycled plastics in new vehicles. OPmobility is therefore developing a high-performance recycled polypropylene sector, in collaboration with European partners, by combining sorting, decontamination and shredding of products. The initiative aims to secure the supply of end-of-life vehicles, industrialize a stable and high-performance recycled polypropylene, and offer solutions in line with manufacturers' requirements.

OPmobility is also committed to a proactive approach to circularity and sustainability for its Battery Packs produced in Europe. The Group deploys carbon footprint calculation tools, collects CO₂ data from suppliers and establishes decarbonization roadmaps. An eco-score has been introduced to manage this environmental performance. These initiatives are part of the European dynamic driven by the EU Battery Regulation 2023/1542. This regulation imposes, in particular, a requirement to report CO₂ emissions from 2026, CO₂ thresholds in 2028, the integration of recycled content, a duty of care for the extraction and refining of metals, and the introduction of a Battery Passport to accompany the sale of products from February 2027.

The reuse of materials from end-of-life tanks is progressing thanks to the production tests currently being conducted by C-Power, with the aim of integrating a percentage of recycled materials into the manufacture of new tanks. The aim of this circular economy approach is to offer customers a fully validated, efficient and compliant product, while reducing the environmental impact of the production chain.

REUSING AND MANAGING WASTE

OPmobility maximizes the recovery of industrial waste, through a strategy based on reduction, reuse and recycling implemented through its Top Planet program. The objective is twofold: to limit their upstream production through an eco-responsible design and to transform unavoidable waste into resources. The Group also draws on strategic partnerships with specialized players to develop innovative solutions such as advanced polymer recycling, energy recovery from non-recyclable waste and the optimization of collection and sorting circuits.

Integrated into the industrial strategy, these principles improve the environmental performance of sites, reduce the carbon footprint and support a more sustainable and circular industry.

The financial resources related to the air pollution action plan are detailed in the section 4.2.1.2 of ESRS E1 "Climate change."

SUMMARY TABLE OF ACTIONS

Publication of key actions	Description	Progress	Resources allocated
Life Cycle Assessments (LCA) 2025	LCAs are carried out for each business group, depending on the type of product and the manufacturer's project. After the data is collected (parts inventory, logistics, processes, energy consumption, etc.), they are integrated into the GaBi software for analysis. This approach enables the environmental impacts of products to be assessed and the priorities for action to be defined.	OPmobility has switched from generic market databases to internal databases dedicated to scopes 1 and 2, based on primary data that enable the environmental performance of each plant to be assessed in detail. Energy consumption is measured on a process-by-process basis, providing greater accuracy in terms of the energy required per product and a better ability to adapt to customer demands. In parallel, a specific database containing the Group's suppliers' own emissions provides reliable primary data, reinforcing the overall quality of environmental assessments.	Purchases of licenses for GaBi software.
Deploy eco-design <i>No time horizon established.</i>	For the teams concerned: - awareness-raising; - training; - provision of tools; - measuring the environmental performance of products and designs.	For bumpers, the actions carried out are reducing their carbon footprint by 30% to 40% between 2019 and 2025, thanks to the replacement of obsolete machines with less energy-consuming equipment, eco-design and business line actions aimed at saving energy. In 2025, a pilot project was launched to measure the ability to improve the environmental performance of a product throughout its development. Three indicators have been defined to monitor and optimize this performance during the various design phases.	- Innovation teams; - Sustainability Experts.
Increase the reuse of raw materials and the recyclability of products <i>Time horizon established for each business group.</i>	- Identify recycled materials to meet the needs of each business group; - Validate the quality of the materials; - Secure the Group's supply of recycled materials to meet the needs of each business group.	In 2025, the Exterior & Lighting business group continued its work on reusing end-of-life bumpers, identifying solutions for dissociating and recycling components while securing the supply of recycled materials. C-Power has selected HDPE suppliers committed to ambitious targets for reducing the carbon footprint of their materials, with goals of achieving gains of more than 40% compared to the European average by 2027, and has initiated work on hybrid compounds and bio-sourced HDPE. In addition, helium recovery systems have been installed at several sites, with a global deployment plan.	
Promote waste management <i>No time horizon established.</i>	Deployment of ISO 14001 certifications aimed at reducing the environmental impacts of production in its plants by making recycling more efficient. Reintegration of waste during the manufacturing process. Continuation of the Top Planet program aimed at reducing environmental impacts.	92% of OPmobility's sites are ISO 14001 certified today.	HSE teams.

The actions concern all business groups (Exterior & Lighting, C-Power, H₂-Power, Modules).

Metrics and targets

Eco-design at OPMobility is based on the use of innovative technologies and materials, combined with test and validation phases adapted to the industrialization of new products. By adopting a global product vision, OPMobility develops solutions to reduce the consumption of raw materials and energy while limiting the impact of end-of-life products, particularly in terms of recyclability and energy recovery. In addition, concerning the use of recycled materials, the European Commission currently proposes a threshold of 25% of recycled plastic (PCR - Post Consumer Recycling, recycled after a first domestic use) to be integrated into any new vehicle, of which a quarter must come from end-of-life

vehicles (ELVs). Other requirements must also be taken into consideration, such as the ease of dismantling parts, or the compatibility of materials to ensure a high rate of recyclability.

OPMobility's suppliers are developing technologies to use biosourced plastics, thus replacing oil with biomass, such as food materials or wood. These materials have a carbon impact close to zero, but are very expensive and still represent a very small market share in the plastics industry. Proposals have been submitted to manufacturers, and it is possible that bio-based plastic parts will be produced in the coming years. Nevertheless, the acceptability of these materials must still gain maturity before it becomes a priority.

SUMMARY TABLE OF OBJECTIVES

Objective	Scope	Baseline value and base year	Ambition and changes	Target year and intermediate milestones	Scientific hypotheses, methods and evidence	Stakeholders	Performances in 2025
Increase in recovered waste	Group	No reference value	The quantitative objectives will be established during 2026.	2030 (no milestone)	Management decision. No link to scientific evidence	HSE Network Site management	Specific objectives by business group
Performance of at least one LCA per business group	Group	No reference value	100% No change to mention	2025 (no milestone)	Based on LCA requests: customers, development and innovation, and the need for relevant indicators. No link to scientific evidence	HSE network meeting Site management	Objective achieved: 100% of business groups carried out at least one LCA. The target will therefore be abolished next year.
Increase in the proportion of recycled materials purchased	Exterior & Lighting, C-Power and H ₂ -Power	No reference value	Specific to each business group H ₂ -Power has extended the date for achieving the target.	2030 (no milestone)	Management decision No link to scientific evidence	HSE network meeting Site management	Specific objectives by business group: • Exterior & Lighting: validation of a product containing 50% recycled material in 2030; • C-Power: validation of a product containing 40% recycled material in 2030; • H₂-Power: gradual integration of recycled fiber in products for production in 2030.

These objectives are voluntary and not required by legislation, proof of OPMobility's commitment to these issues. They aim to improve waste management (increase in waste recovery), enhance circularity in product design (deployment of LCAs in each business group) and reduce primary raw materials (increase the proportion of recycled materials purchased).

Metrics – Resource inflows

OPMobility is committed to transparent and responsible management of its inflows of material resources. The following inflow information is disclosed for 2025:

- **types of resources:** OPMobility uses a wide range of material resources, including raw materials (metals, plastics, etc.), electronic components and chemical products. Certain business groups use rare earth elements such as cerium, lanthanum, neodymium and praseodymium to manufacture metal parts, electrical components and seals. The Group also uses critical materials such as copper, gold, lead, manganese, nickel, silicon, tin and zinc in various parts, including printed circuits, electrical cables and headlights. These resources are essential to manufacture its mobility products and solutions;
- **sources of resources:** they come from different regions of the world, from suppliers selected for their high standards in terms of sustainability and social responsibility;
- **quantities and volumes:** OPMobility publishes aggregated data on the volumes of the main hardware resources used, offering an overview of its needs;
- **supplier selection criteria:** suppliers are selected according to strict criteria including quality of materials, compliance with environmental and social standards, and the ability to supply the required volumes reliably;
- **inventory management:** advanced inventory management systems enable the use of material resources to be optimized, waste to be minimized and the continuous availability of materials needed for production to be ensured;
- **sustainability initiatives:** the Group engages in initiatives to reduce the environmental impact of its resources, such as the use of recycled materials, reducing packaging and improving production processes.

Concerning biological materials (including biofuels used for energy purposes) used to produce the Group's products and services (including packaging) that come from sustainable sources, as well as information on certification systems, OPmobility considers a value of 0%. Indeed, the biological materials processed by the Group are very negligible, with the exception of rubber seals and wooden pallets, and do not come from sustainable sources.

Finally, the Group reports the total weight of products and materials used, as well as the weight of components, products, and secondary materials reused or recycled in its products, taking into account the products made from 100% recycled materials and those containing a proportion of recycled materials.

This calculation methodology has several limitations. The reliability and maturity of the data remain limited at this stage, in particular due to a lack of completeness and robustness of certain data on weights and quantities relating to products and materials. The reporting scope is currently limited regarding recycled products and materials: only the Exterior & Lighting business group monitors the

proportion of recycled materials, with certain methodological limitations. The Group's other business groups do not currently report this metric, as their practices for using recycled materials or reintroducing materials into production processes vary according to industrial constraints and customer requirements.

Concerning the methodological limitations for the Exterior & Lighting business group, the current product categorization does not enable the origin of recycled materials (PIR, PCR, PCR-ELV), to be accurately identified which may result in the total weight declared being underestimated. In addition, data is not available for some products.

The Group wants to improve the maturity of these metrics, particularly by improving the completeness and reliability of data for certain products. A comprehensive improvement program is underway, including the systematic collection of data from suppliers on the percentage of recycled material per product in order to obtain more accurate information on compositions. This harmonized declaration will be deployed from the 2027 fiscal year.

Technical and biological products, materials – Weight (in metric tons)

	2024	2025
TOTAL	1,307,430	1,457,796

	2024		2025	
	Absolute weight (in metric tons)	% of total weight	Absolute weight (in metric tons)	% of total weight
Components, materials and products				
Reused or recycled secondary components	8,675	0.7	13,600	0.9
Secondary intermediate products and secondary materials	0	0	0	0

Metrics - Outflow of products and materials

The materials from OPmobility's production process mainly include virgin plastic, composites, paint products and recycled plastic. They are used in the manufacture of exterior body parts, lighting parts, modules, hydrogen and fuel storage systems, and batteries. These materials satisfy the sustainability requirements established in conjunction with customers through rigorous specifications. Plastic, metal and electronic components are also assembled into these parts.

The expected longevity of the products marketed by the Group varies between 15 and 20 years, depending on the customers. Indeed, OPmobility is committed to respecting the specifications of its customers, so it depends on the vehicle itself. This is not a discriminating factor compared to OPmobility's competitors. The Group also offers fuse parts to protect the chassis and vital parts of the vehicles it equips. As an equipment manufacturer, OPmobility guarantees that its parts can be dismantled, enabling their repeated assembly and disassembly without damage by plant operators at the manufacturers or by professionals such as garage owners.

Regarding the recyclability of OPmobility products, the Exterior & Lighting methodology has been extended to all business groups. The product recyclability rate for the Group is 86% in 2025.

The packaging used by OPmobility mainly consists of steel for the racks, foams and protective covers for the parts, Galia thermoplastic boxes for transporting parts, as well as cardboard and plastic films. They are predominantly reused in logistics flows. The Group calculated the recyclability rate of its packaging for the first time in 2025, despite certain methodological limitations related to the non-availability of material recyclability rates in certain countries where OPmobility operates. Although this indicator has certain methodological limitations, it is an essential tool for identifying areas for improvement and strengthening the Group's environmental performance. To establish this rate, OPmobility took packaging purchases made in 2025 into account, excluding inventories, and excluded the Modules and H₂-Power business groups. This sample is representative of the packaging used by the Group.

In 2025, 85% of the packaging purchased by OPmobility is theoretically recyclable.

This work marks an important milestone in OPmobility's circular economy journey and will serve as a foundation to improve packaging design and management in the years to come.



Sustainability

Environmental information and commitments

Metrics - Outgoing waste flows

OPmobility lists several types of waste:

- **non-hazardous waste:** plastic parts, non-hazardous industrial waste, metals, cardboard, wood, plastic packaging, glass, plant-based waste and other non-hazardous waste;
- **hazardous waste:** paint sludge, solvents, oils, batteries and other hazardous waste.

OPmobility's activity, which focuses on the transformation of plastics and the use of paints, mainly generates waste in the form of plastic parts and paint sludge.

	2024	2025
Waste generated <i>(in kilotons)</i>	93.9	85.2

Hazardous waste diverted from disposal <i>(in kilotons)</i>	2024	2025
TOTAL	9.4	8.5
Due to preparation for reuse	0.7	0.8
Due to recycling	4.2	3.6
Due to other recovery operations	4.5	4.1

Non-hazardous waste diverted from disposal <i>(in kilotons)</i>	2024	2025
TOTAL	63.2	57.5
Due to preparation for reuse	5.4	6.6
Due to recycling	48.6	44.2
Due to other recovery operations	9.2	6.7

Hazardous waste sent for disposal <i>(in kilotons)</i>	2024	2025
TOTAL	6.7	6.5
By incineration	4.8	4.7
By landfill	1.1	1.5
Through other disposal operations	0.8	0.3

Non-hazardous waste sent for disposal <i>(in kilotons)</i>	2024	2025
TOTAL	14.6	12.7
By incineration	5.1	4.5
By landfill	6.8	6.6
Through other disposal operations	2.7	1.6

<i>(in kilotons)</i>	2024		2025	
Recycled waste	58.9	62.7%	55.2	64.7 %
Waste recovered	23.6	25.1%	20	23.4 %
Recycled or recovered waste	82.5	87.9%	75.2	88.2 %
Non-recycled, non-recovered waste	11.4	12.1%	10.1	11.8 %

<i>(in kilotons)</i>	2024	2025
Total amount of hazardous waste	16.1	15.0
Total amount of radioactive waste	0	0

4.2.4 The European Taxonomy

4.2.4.1 The reporting framework

Taxonomy ⁽¹⁾ Regulation (EU) 2020/852, published on June 22, 2020, defines a classification of economic activities considered to be environmentally sustainable. In addition, Delegated Regulation (EU) 2026/73, published on January 8, 2026, introduces new reporting tables and a revised pollution DNSH, as part of the simplification of publication requirements. For the sake of consistency and transparency, the Group has decided not to apply the materiality thresholds set out in this regulation, in order to retain a comprehensive view.

The objective of this legislation is to redirect capital flows towards sustainable investments, integrate sustainability challenges into risk management and promote transparency in corporate reporting.

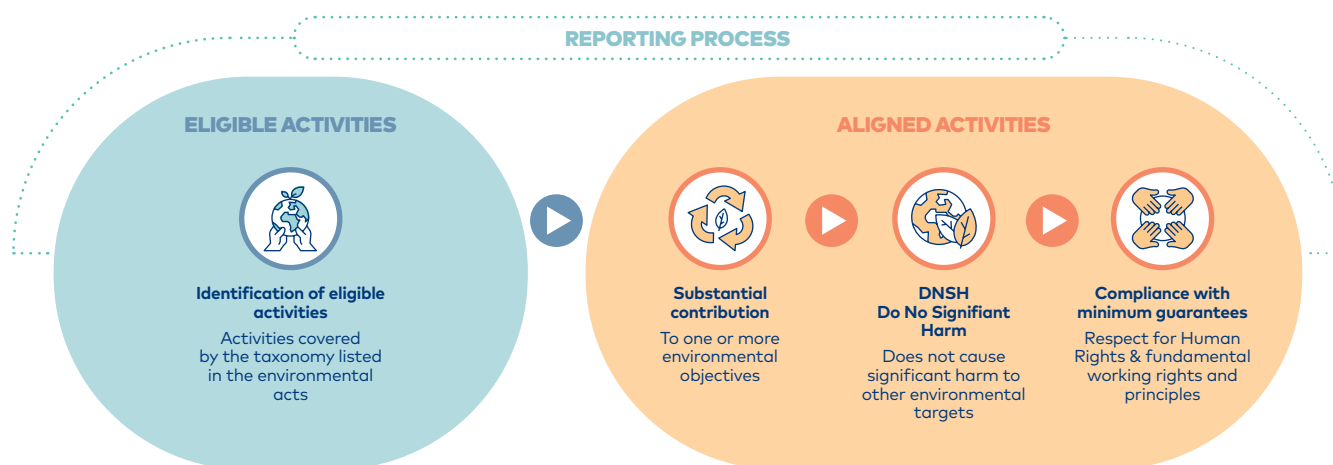
Only the economic activities that contribute to one of the following six environmental objectives it sets out can be considered sustainable.

The objectives are:

- climate change mitigation (CCM);
- climate change adaptation (CCA);
- sustainable use and protection of aquatic and marine resources (WTR);
- transition to a circular economy (CE);
- pollution prevention and reduction (PPC);
- protection and restoration of biodiversity and ecosystems (BIO).

The reporting framework consists of identifying the company's economic activities eligible for the European Taxonomy, then assessing their alignment with the established environmental criteria. This process involves the collection of financial and non-financial data, their analysis according to regulatory requirements, then the publication of the results in the sustainability report.

THE EUROPEAN TAXONOMY



(1) The European Taxonomy as defined by Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on establishing a framework to promote sustainable investments.

4.2.4.2 Eligibility analysis of OPmobility's activities

The economic activity of a company is eligible for the Taxonomy if it is listed in the activities described in the delegated acts relating to the six environmental objectives.

As part of a preliminary analysis, OPmobility studied all its activities with regard to the six environmental objectives of the Taxonomy regulation. This analysis was performed jointly by the

Sustainability and Finance departments, supported by Operations, and concluded that the Group contributed to two of the six environmental objectives as follows:

- climate change mitigation (CCM);
- transition to a circular economy (CE).

OPmobility has assessed the eligibility of its activities based on the analysis of financial flows, as follows:

Category	Description of OPmobility's economic activity	Reported indicators		
		Turnover	CapEx	OpEx
CCM 3.2	3.2 Manufacture of equipment for the production and use of hydrogen: Activities: Manufacture of hydrogen equipment: • hydrogen fuel tanks; • fuel cell stacks; • integrated hydrogen systems.	x	x	x
CCM 3.4	3.4 Manufacture of batteries: Activities: Manufacture of batteries for electric vehicles.	x	x	x
CCM 3.18	3.18 Manufacture of automotive and mobility components: Activities: Manufacture of equipment designed exclusively for 100% electric models and essential to improve environmental performance: bumpers, tailgates, front-end modularization.	x	x	x
CCM 8.2	8.2 Data-driven solutions for GHG emissions reductions*: Activities: Development of software related to sustainable mobility and greenhouse gas emissions reduction, optimization of energy performance.		x	x
CE 4.1	4.1 Provision of IT/operational solutions based on OpEx data: Activities: Software development for eco-design and Life Cycle Assessments.		x	

* Absence of revenue because, to date, the Group produces for its own needs.

During this assessment, OPmobility did not retain any financial metrics for the activity CE 1.2 "Manufacture of electrical and electronic equipment" under the "Transition to a circular economy" (CE) objective, considering that this category is not applicable to its equipment. The substantial contribution criteria refer mainly to the Directives 2011/65 and 2021/19, which do not cover equipment intended for the automotive sector. This position is adopted by several players in the sector.

The Group may have to revise this decision, depending on subsequent clarifications provided by the European Commission.

COMPLEMENTARY ACTIVITY ANALYZED

On June 27, 2023, an amendment to the Climate Delegated Act relating to the Taxonomy created the CCM 3.18 category "Manufacture of automotive and mobility components," in addition to the already existing CCM 3.3 activity "Manufacture of low carbon technologies for transport". Since the fiscal year 2023, the Group's activities meeting the criteria of this new category CCM 3.18 are excluded from the scope of the CCM 3.3. category. It

should be noted that the eligibility criteria for the CCM 3.18 category are more restrictive than those for the CCM 3.3 category, which leads to a smaller base of eligible activities for OPmobility (13.2% of consolidated turnover). By comparison, these same activities, if they were carried out for a car manufacturing customer, would have been fully eligible in the CCM 3.3 category (23.2% of consolidated turnover).

To be consistent, and to enable investors to have information that is comparable between different mobility players, OPmobility provides additional reporting. The Group uses the terms "Voluntary" and "Additional" interchangeably. This involves declaring the portion of the Group's activities which are not recognized because of the restrictions specific to the CCM 3.18 category in the CCM 3.3 category, in addition to the CCM 3.18 category. Analyses were carried out on both eligibility and alignment rates, applying the CCM 3.3 category criteria. The result of this additional analysis is presented in section 4.2.4.5 "Additional reporting" in accordance with the regulatory guidelines of December 6, 2022 and February 7, 2022.

Category	Description of OPmobility's economic activity	Additional reported indicators		
		Turnover	OpEx	CapEx
CCM 3.3	3.3 Manufacture of low carbon technologies for transport: Activity: Manufacture of equipment intended for electric, hydrogen and hybrid vehicle models not eligible for CCM 3.18 category: bumpers, tailgates, fuel tanks, front-end modules, interior modules: (cockpit and center console), headlights, taillights, auxiliary lighting.	x	x	x

OPMOBILITY'S SUPPORT ACTIVITIES LISTED IN DELEGATED ACTS

As part of its activity, OPmobility incurs investment expenses (CapEx) in eligible "Support Activities" to reduce its greenhouse gas emissions (GHG).

Category	Description of the OPmobility support activity	Reported indicators
		CapEx
CCM 6.5	6.5 Transport by motorbikes, passenger cars and commercial vehicles: Activities: Use of company vehicles	x
CCM 7.3	7.3 Installation, maintenance and repair of energy efficiency equipment: Activities: Energy improvement works	x
CCM 7.4	7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings): Activities: Investments related to the installation and maintenance of charging stations on sites	x
CCM 7.6	7.6 Installation, maintenance and repair of renewable energy technologies: Activities: Installation for the operation of renewable energies	x
CCM 7.7	7.7 Acquisition and ownership of buildings: Activities: Leasing or acquisition of buildings (administrative offices, commercial, industrial and warehouses)	x

4

4.2.4.3 Alignment of OPmobility activities

An activity is considered aligned with the Taxonomy regulations when it is eligible and meets all three of the following conditions:

- it contributes substantially to one of the six environmental objectives;
- it does not cause any significant harm to any of the other environmental objectives (DNSH principle: "Do No Significant Harm");
- it complies with minimum safeguards, particularly in terms of human rights, social rights and governance, etc.

4.2.4.3.1 Substantial contribution criteria

OPmobility has verified the substantial contribution criteria associated with each eligible activity. The table below summarizes their operational implementation.

Objective	Category	Substantial contribution criteria applied
Climate Change Mitigation	CCM 3.2	Equipment enabling the use of hydrogen.
	CCM 3.4	Manufacture of battery packs to reduce greenhouse gas emissions for transport.
	CCM 3.18	Equipment specifically designed for 100% electric models, allowing the reduction of energy consumption as well as the improvement in the environmental performance of the vehicle ⁽¹⁾ . At OPmobility, this concerns products intended exclusively for electric vehicles that do not exist on other engines and that contribute to the aerodynamics and weight reduction of vehicles, such as: • bumpers; • tailgates; • front-end modules. Reducing weight and improving the aerodynamics of parts, as well as reducing associated greenhouse gas emissions, lie at the heart of OPmobility's segments. Complex body part assemblies are made of injected polypropylene or composite materials: bumpers, energy absorption systems, tailgate modules, spoilers, fender supports and rocker panels. These systems enhance passenger safety and are designed with the objective of helping to reduce greenhouse gas emissions from vehicles thanks to aerodynamics improvement and weight reduction.
	CCM 8.2	Software to substantially reduce greenhouse gas emissions through energy optimization.
	CE 4.1	Software development for eco-design and Life Cycle Assessments.
Transition to a circular economy		

⁽¹⁾ Vehicles meeting this criterion and whose activity is reported in CCM 3.18 are excluded from the share of activities recognized in the Voluntary Reporting in CCM 3.3 "Low carbon activity".

COMPLEMENTARY ACTIVITY ANALYZED

Objective	Activity reference	Substantial contribution criteria applied
Climate Change Mitigation	CCM 3.3	Equipment assembled on a vehicle emitting less than 50g CO ₂ /km (electric, hydrogen or hybrid).

4.2.4.3.2 Verification of "Do No Significant Harm" (DNSH)

The DNSH criteria were analyzed for activities eligible for the "Climate change mitigation" and "Transition to a circular economy" objectives. The main verification procedures are described in the table below.

DNSH	Description of the verification procedures
Climate change adaptation	The vulnerability assessment of activities is performed as part of a continuous improvement process in collaboration with OPmobility's Internal Audit, Insurance and HSE departments, as well as with support from insurance providers. The tools used cross-reference site technical data with the latest scientific knowledge and modeling capabilities. They produce a short-term (2030) and long-term (2050) analysis. This approach makes it possible to identify the sites most exposed to climate change risks and to put action plans in place to mitigate major risks. All of the Group's production sites were covered, including the new sites. The value chain analysis will be gradually implemented. For more details, refer to the ESRS E1 "Climate change" section of the Sustainability Statement.
Transition to a circular economy	Convinced of the importance of developing a circular economy and preserving resources, OPmobility Group has been implementing procedures to integrate the use of recycled materials and design of sustainable products, waste management and traceability of substances of concern in its production processes for several years. This approach is being strengthened each year, in particular through the development of partnerships upstream and downstream of the value chain. Circular economy procedures and projects are described in section ESRS E5 "Circular economy" of the Sustainability Statement.
Pollution prevention and reduction	Approval and control measures for substances are conducted by expert organizations and integrated into the manufacturing, use, and marketing processes for OPmobility products. The Group's value chain is included in the monitoring and verification scope. OPmobility complies with applicable local and national regulations, including REACH and Restriction of Hazardous Substances (RoHS) regulations, as well as the criteria defined by the taxonomy. In addition, the Group has implemented a management approach for the use of chemical substances, presented in the ESRS E2 "Pollution" section of the Sustainability Statement. Substance traceability tools are regularly updated to meet taxonomy requirements. OPmobility is also investigating alternatives to substances of concern and substances of very high concern. The Group is gradually expanding its DNSH pollution analysis as part of its continuous improvement process, by applying it to a growing number of products, substances, and activities. A threshold of 0.1% has been applied in certain cases at this stage, while additional works are underway to fine-tune the analysis to a more granular level, substance by substance and component by component. Paragraph f) of Appendix C, based on the REACH Candidate List, is the subject of an in-depth analysis based on sampling that covers eligible products, listed substances, and activities identified within the taxonomy. OPmobility's products may contain substances listed in Article 57 of Regulation (EC) 1907/2006 (REACH) in concentrations exceeding 0.1%. Following these analyses, no solution was identified on the market that would offer an alternative to the use of these products, which are monitored and controlled in accordance with point (f) of Appendix C of the taxonomy. Finally, OPmobility monitors the evolution of the criteria in Appendix C in the Taxonomy Regulation in order to adjust its alignment criteria accordingly.
Sustainable use and protection of water and marine resources	An assessment was carried out on all the sites concerned, mainly based on annual environmental analyses and compliance with the local regulations in force. The results of these analyses contribute to a continuous improvement process.
Protection and restoration of biodiversity and ecosystems	To deepen its biodiversity approach, OPmobility conducted a study on the impacts and dependencies in order to identify the interactions between the Group's activities and ecosystems. Following this analysis, the Group wished to continue studying the direct materiality of biodiversity by cross-referencing biodiversity data (status of nature, water stress, land use) with site-specific data. The priority OPmobility sites were then identified and appropriate actions were rolled out based on each site's unique characteristics. OPmobility is also involved in the Act4Nature international initiative.

4.2.4.3.3 Minimum safeguards

OPmobility supports the highest Human Rights standards when conducting its operations by belonging to globally recognized organizations and initiatives:

- the United Nations Global Compact since 2003;
- the United Nations Universal Declaration of Human Rights and its two complementary covenants;
- the Fundamental Conventions of the International Labour Organization (ILO);
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the OECD Guidelines;
- the United Nations Sustainable Development Goals (SDGs).

The Group has a **Human Rights policy** that is published on its website and accessible to all employees. This Policy is in line with OPmobility's commitments in the area of human rights and established the way in which employees must interact with business partners, suppliers, communities and other stakeholders. The Human Rights policy is regularly reviewed to ensure that it is in line with regulatory changes.

The Group publishes its **Vigilance Plan** every year. It meets the minimum safeguards expected under the Taxonomy regulation. The Vigilance Plan applies to all the business groups and the subsidiaries of the Group, and those of the suppliers or

subcontractors with which the Group has an established commercial relationship. The Vigilance Plan is published in section 4.7 "Vigilance Plan" of this document.

In addition, to assess and support its suppliers as their sustainability approaches progress, OPmobility has set up the specific "Know Your Suppliers" action, which is based on the following prerequisite: the signing of the Suppliers' Charter, which specifies how suppliers must adhere to the Responsible Purchasing Initiative. OPmobility also carries out a general assessment of a panel of suppliers covering 95% of the Group's expenses using a risk assessment platform. This action is described in "Responsible Purchasing/Supplier Risk".

OPmobility's commitment to respecting the human rights of all its employees is enshrined in its Code of Conduct. The Code of Conduct sets out the Group's guideline to ensure good relations, both internally and with all its stakeholders. OPmobility strives to offer and guarantee safe and healthy working conditions, respect for fundamental freedoms, and is committed to promoting human rights, in accordance with the principles of the United Nations Global Compact, in all countries where it operates.

Finally, OPmobility applies strict anti-corruption policies, supported by a risk mapping covering all its entities and activities, including those recently acquired. Regular audits and awareness-raising actions strengthen the effectiveness of prevention systems. Policies and procedures addressing anti-corruption, taxation and fair competition are described in the ESRS G1 of this Sustainability Statement.

4.2.4.4 Results

METHODOLOGY FOR CALCULATING INDICATORS

Since 2021, the Group has integrated its taxonomy reporting into the process of collecting financial information for the annual closing of the consolidated financial statements. This organization ensures the consistency and reliability of the data. Each year, the data collection grids are adapted in the tools to respond to changes in regulations.

In the same way as for the statutory financial statements, the system for reporting Taxonomy information includes instructions, a timetable and workshops with all business groups, several information meetings and user guides to European taxonomy reporting.

The financial scope used complies with IFRS standards, excluding joint ventures. The three metrics published with reference to the Taxonomy are detailed as follows:

Metrics	Turnover	OpEx	CapEx
Eligibility			
Numerator - Application basis	This is the eligible portion of the Group's external revenue. This includes revenues from IFRS 15 and IFRS 16. This revenue corresponds to consolidated revenue, presented in accordance with the financial statements.	It is the eligible portion of the items described below in the denominator. In the specific case of innovation costs, subsidiaries are asked to provide related disclosures.	This refers to the eligible portion of investments made during the period in intangible assets excluding customer contracts and goodwill, property, plant and equipment excluding land (industrial assets and project developments), rights to use leased assets, and assets financed by operating leases (IAS 16 - IAS 38 - IFRS 16) excluding land, and the same assets contributed by companies acquired through external growth during the period. For the specific case of acquisitions of buildings, subsidiaries are asked to provide information on the year of construction, energy consumption and/or energy efficiency certificates.
Denominator - Application basis	This refers to the Group's external revenue. This includes revenues from IFRS 15 and IFRS 16. This revenue corresponds to consolidated revenue, presented in accordance with the financial statements.	These are direct non-capitalized costs related to maintenance, repair of property, plant and equipment (including building renovation) and Research and Development For each activity, this aggregate includes: • R&D-related expenses; • short-term leases; • repair and maintenance costs; • individual measures to promote energy efficiency.	This refers to all investments made during the period in intangible assets, including customer contracts, property, plant and equipment including land (industrial assets and project developments), rights to use leased assets, assets financed by finance leases (IAS 16 - IAS 38 - IFRS 16) and the same assets contributed by companies acquired through external growth during the period. Goodwill is excluded.
Alignment			
The reporting data served as a basis for the analysis and validation of each DNSH. The Group's Consolidation Department receives from the Sustainability teams the alignment coefficients (Substantial contribution criteria + DNSH + minimum guarantees) determined for each category. These coefficients are entered into the reporting system to create the data activity by activity, aggregate by aggregate, to determine the alignment.			

The presentation of the Taxonomy reporting is organized as follows:

- 1) the reporting tables, which comply strictly with the regulation and which present the results of eligibility and alignment with the Taxonomy of the OPmobility Group's activities, are presented below;
- 2) the eligibility and alignment results integrating additional activities are presented in section 4.2.4.5 "Additional reporting".

SUMMARY OF METRICS - REGULATORY REPORTING

Financial year (N)	2025														
KPI (1)	Total (2)	Share of activities eligible for the Taxonomy (3)	Taxonomy-aligned activities (4)	Share of activities aligned with the Taxonomy	Breakdown of taxonomy-aligned activities by environmental objective						Share of enabling activities (12)	Share of transitional activities (13)	Non-assessed activities considered non-material (14)	Activities aligned with the taxonomy in the previous financial year (N-1) (15)	Share of activities aligned with the taxonomy in the previous financial year (N-1) (16)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Protection of water resources (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)					
	In thousands of euros	%	In thousands of euros	%	%	%	%	%	%	%	%	%	In thousands of euros	%	
Consolidated turnover	10,215,505	13.97%	1,127,250	11.03%	11.03%						100	0	0	1,475,294	14.07%
CAPEX	591,400	30.47%	143,500	24.26%	24.25%		0.02%				100	0	0	212,557	30.95%
OPEX	(468,579)	4.18%	(17,300)	3.69%	3.69%						100	0	0	(16,181)	3.49%

In 2025, eligible consolidated turnover represented 14.0%, compared to 14.9% in 2024, reflecting continuity in the share of low-carbon vehicles equipped by OPmobility, in line with the market. Aligned consolidated turnover represented 11.0% in 2025, compared to 14.1% in 2024. This result is explained by the application of a stricter and more cautious approach in the analysis of the DNSH pollution.

In 2025, eligible CapEx amounted to 30.5%, compared to 34.7% in 2024. This change shows OPmobility's continued investments in activities contributing to the objectives established by the Taxonomy. These results are also reflected in the percentage of aligned CapEx, which went from 31.0% in 2024 to 24.3% in 2025.

The proportion of eligible and aligned OpEx remained broadly stable compared to the previous financial year.

4.2.4.4.1 Turnover

Taxonomy indicators for turnover should be read closely with Note 3 "Segment information" in the consolidated financial statements (chapter 5), namely:

In thousands of euros	Consolidated turnover
Group Total	10,215,505

In 2025, the activities identified as eligible represent 14.0% of the Group's total revenue.

4.2.4.4.2 CAPITAL EXPENDITURE (CapEx)

COMPONENTS OF THE "TAXONOMY CAPEX" (NUMERATOR)

The "Taxonomy CapEx" covers intangible and tangible investments for the period including, where applicable, those contributed during the period by new acquisitions in the opening balance sheets. Excluded from these investments are intangible assets such as goodwill, customer contracts, land, land improvements and improvements to buildings when the amounts are significant.

CONSOLIDATED FINANCIAL STATEMENT "CAPEX" (DENOMINATOR)

This covers all intangible and tangible investments for the period including, where applicable, those contributed during the period by new acquisitions in the opening balance sheets, with the sole exception of goodwill.

For 2025, the Group's CapEx expenses are summarized in the table below and refer to the consolidated financial statements (chapter 5), Notes 5.1.2 "Other intangible assets" and 5.1.3 "Property, plant, and equipment and Investment property".

Note 5.1.2 to the Consolidated Financial Statements

<i>In thousands of euros</i>	Patents and licenses	Software	Development assets	Customer contracts	Other	Total
Developments capitalized in FY 2025	-	-	197,400	-	-	197,400
Increases in intangible assets in FY 2025	-	1,600	-	-	12,800	14,400
TOTAL						211,800

Note 5.1.3 to the Consolidated Financial Statements

<i>In thousands of euros</i>	Land	Buildings	Tech. Ind. Mat. & tools	Property, plant and equipment under construction	Other property, plant and equipment	Total
Increases in fully owned property, plant and equipment in FY 2025	-	5,000	43,100	228,300	15,000	291,400
Non-current assets financed by leasing	-	6,800	-	-	-	6,800
Increases in rights-of-use of leased assets (IFRS 16) in FY 2025	2,000	53,300	15,100	-	11,000	81,400
TOTAL						379,600
GLOBAL TOTAL						591,400

4.2.4.4.3 Capital expenditure (OpEx)

The "OpEx" used in the Taxonomy ("Taxonomy OpEx") includes asset maintenance, repair and upkeep costs, and non-capitalized Research and Development expenses. In 2025, all of these items represented 4.8%, compared to 4.6% in 2024, of the Group's operating expenses (cost of goods and services sold, Research and Development

expenses, selling expenses, overheads and other operating expenses). See the relevant note in the consolidated financial statements (chapter 5 section "4.2 Cost of goods and services sold, development, selling and administration expenses").

Despite its non-materiality, the Group calculated the portion of eligibility and alignment for this indicator.

OPmobility group	Total		Total Eligible OpEx Group Proposal		Total activity		Total Eligible OpEx Activity CCM 3.2		Total activity		Total Eligible OpEx Activity CCM 3.4		Total activity		Total Eligible OpEx Activity CCM 3.18		Total activity		Total Eligible OpEx Activity CCM 8.2	
	Totals	%	CCM 3.2	Totals	%	CCM 3.4	Totals	%	CCM 3.18	Totals	%	CCM 8.2	Totals	%	CCM 8.2	Totals	%	CCM 8.2	Totals	%
Lease expenses other than IFRS 16	(20,726)	(3,502)	16.9%	(274)	(274)	100.0%	(246)	(246)	100.0%	(2,982)	(2,982)	100.0%	0	0	0.0%					
Costs of maintenance, repair and upkeep of assets	(190,422)	(3,544)	1.9%	(2,563)	(358)	14.0%	(396)	(55)	14.0%	(22,409)	(3,131)	14.0%	0	0	0.0%					
Non-capitalized Innovation and other Research and Development expenses	(257,431)	(12,553)	4.9%	(10,586)	(9,158)	86.5%	(26,556)	(1,544)	5.8%	(14,586)	(1,178)	8.1%	(910)	(673)	74.0%					
ITEMS RETAINED IN "OPEX TAXONOMY" (A)	(468,579)	(36,822)	7.9%	(13,423)	(9,790)	72.9%	(27,198)	(1,845)	6.8%	(39,977)	(7,290)	18.2%	(910)	(673)	74.0%					
TOTAL OPEX (B)	(9,749,782)			(59,195)			(100,801)			(1,279,768)			(2,418)							
PROPORTION % (A)/(B)	4.8%			22.7%			27.0%			3.1%			37.6%							

TABLE 1 - 2025 CONSOLIDATED TURNOVER

Reported indicators		Consolidated turnover											
Financial year (N)		2025											
Economic activities (1)	Code (2)	Taxonomy-eligible KPI (3)	Taxonomy-aligned KPI (4)	Taxonomy-aligned KPI (5)	Environmental objective of activities aligned with the taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the taxonomy (14)
					CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)			
		%	In thousands of euros	%	%	%	%	%	%	%	E	T	%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	0.18%	18,129	0.18%	0.18%								100%
Manufacture of batteries	CCM 3.4	0.62%	63,703	0.62%	0.62%						E		100%
Manufacture of automotive and mobility components	CCM 3.18	13.17%	1,045,418	10.23%	10.23%						E		78%
Sum of alignment per objective					11.03%								
Total KPI		13.97%	1,127,250	11.03%	11.03%						10.86%		79%

TABLE 2 - 2025 CAPITAL EXPENDITURE (CAPEX)

Reported indicators					CAPEX								
Financial year (N)					2025								
Economic activities (1)	Code (2)	Taxonomy-eligible KPI (3)	Taxonomy-aligned KPI (4)	Taxonomy-aligned KPI (5)	Environmental objective of activities aligned with the taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the taxonomy (14)
					CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)			
		%	In thousands of euros	%	%	%	%	%	%	%	E	T	%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	14.72%	87,048	14.72%	14.72%								100%
Manufacture of batteries	CCM 3.4	1.39%	8,217	1.39%	1.39%						E		100%
Manufacture of automotive and mobility components	CCM 3.18	9.61%	43,803	7.41%	7.41%						E		77%
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.01%	0	0.00%	0.00%							T	0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.63%	0	0.00%	0.00%						E		0%
Installation, maintenance and repair of charging stations for electric vehicles inside buildings	CCM 7.4	0.02%	100	0.02%	0.02%						E		100%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.72%	4,243	0.72%	0.72%						E		100%
Acquisition and ownership of buildings	CCM 7.7	2.55%	0	0.00%	0.00%								0%
Data-driven solutions for GHG emission reductions	CCM 8.2	0.81%	0	0.00%	0.00%						E		0%
Provision of IT/OT data-driven solutions	CE 4.1	0.02%	89	0.02%				0.02%					100%
Sum of alignment per objective													
Total KPI		30.47%	143,500	24.26%	24.25%				0.02%		9.53%	0.00%	80%

TABLE 3 - 2025 OPERATING EXPENDITURE (OPEX)

Reported indicators					OPEX								
Financial year (N)					2025								
	Code (2)	Taxonomy-eligible KPI (3)	Taxonomy-aligned KPI (4)	Taxonomy-aligned KPI (5)	Environmental objective of activities aligned with the taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the taxonomy (14)
Economic activities (1)					CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)			
		%	In thousands of euros	%	%	%	%	%	%	%	E	T	%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	2.09%	(9,790)	2.09%	2.09%								100%
Manufacture of batteries	CCM 3.4	0.39%	(1,845)	0.39%	0.39%						E		100%
Manufacture of automotive and mobility components	CCM 3.18	1.56%	(5,665)	1.21%	1.21%						E		78%
Data-driven solutions for GHG emission reductions	CCM 8.2	0.14%	0	0.00%	0.00%						E		0%
Sum of alignment per objective					3.69%								
Total KPI		4.18%	(17,300)	3.69%	3.69%						1.60%		88%

4.2.4.5 Additional reporting

European Taxonomy

The additional reporting tables, presenting the results of eligibility and alignment with the Taxonomy of OPmobility's activities, are presented below.

SUMMARY OF METRICS INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY CCM 3.3

Financial year (N)		2025													
KPI (1)	Total (2)	Share of activities eligible for the Taxonomy (3)	Taxonomy-aligned activities (4)	Share of activities aligned with the Taxonomy	Breakdown of taxonomy-aligned activities by environmental objective						Share of enabling activities (12)	Share of transitional activities (13)	Non-assessed activities considered non-material (14)	Activities aligned with the taxonomy in the previous financial year (N-1) (15)	Share of activities aligned with the taxonomy in the previous financial year (N-1) (16)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)					
	In thousands of euros	%	In thousands of euros	%	%	%	%	%	%	%	%	%	In thousands of euros	%	
Consolidated turnover	10,215,505	24.04	2,058,667	20.15	20.15						100	0	0	2,317,848	22.11
CAPEX	591,400	40.93	196,976	33.31	33.29			0.02			100	0	0	244,380	35.59
OPEX	(468,579)	17.40	(74,121)	15.82	15.82						100	0	0	(73,935)	15.94

In 2025, eligible consolidated turnover represented 24.0%, compared to 23.9% in 2024, reflecting continuity in the share of low-carbon vehicles equipped with OPmobility, in line with the market. Aligned consolidated turnover stood at 20.2% in 2025, compared to 22.1% in 2024. This result is explained by the application of a stricter and more cautious approach in the analysis of the DNSH pollution.

In 2025, eligible CapEx amounted to 40.9%, compared to 40.1% in 2024. This change shows OPmobility's continued investments in activities contributing to the objectives established by the Taxonomy. These results are also reflected in the percentage of aligned CapEx, which went from 35.6% in 2024 to 33.3% in 2025.

The proportion of eligible and aligned OpEx remained broadly stable compared to the previous financial year.

TURNOVER

Taxonomy indicators on turnover should be read closely with Note 3.1.1. "Income statement by operating segment" in the consolidated financial statements (chapter 5), namely:

In thousands of euros	Consolidated turnover
Group Total	10,215,505



Sustainability

Environmental information and commitments

OPERATING EXPENSES (OPEX) INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY CCM 3.3

The "Taxonomy OpEx," including low-carbon activities, accounted for 4.8% in 2025 compared to 4.6% in 2024 of the Group's operating expenses (cost of goods and services sold, research and development expenses, selling costs, overheads and other operating expenses). See the relevant note in the consolidated financial statements (chapter 5 section 4.2 Cost of goods and services sold, development, selling and administration expenses).

In the same way, despite its non-materiality, the Group calculated the portion of eligibility and alignment for this indicator.

	Total Eligible OpEx Group Proposal			Total Eligible OpEx Activity CCM 3.2			Total Eligible OpEx Activity CCM 3.3			Total Eligible OpEx Activity CCM 3.4			Total Eligible OpEx Activity CCM 3.18			Total Eligible OpEx Activity CCM 8.2		
	Total OpMobility Group	Totals	%	Total Activity CCM 3.2	Totals	%	Total Activity CCM 3.3	Totals	%	Total Activity CCM 3.4	Totals	%	Total Activity CCM 3.18	Totals	%	Total Activity CCM 8.2	Totals	%
Lease expenses other than IFRS 16	(20,726)	(20,726)	100.0	(274)	(274)	100.0	(17,224)	(17,224)	100.0	(246)	(246)	100.0	(2,982)	(2,982)	100.0	0	0	0
Costs of maintenance, repair and upkeep of assets	(190,422)	(45,777)	24.0	(2,563)	(616)	24.0	(165,054)	(39,679)	24.0	(396)	(95)	24.0	(22,409)	(5,387)	24.0	0	0	0
Innovation and other costs																		
Non-capitalized R&D	(257,431)	(15,032)	5.8	(10,586)	(9,158)	86.5	(204,793)	(2,479)	1.2	(26,556)	(1,544)	5.8	(14,586)	(1,178)	8.1	(910)	(673)	74.0
ELEMENTS RETAINED IN "OPEX TAXONOMY" (A)	(468,579)	(81,535)	17.4	(13,423)	(10,048)	74.9	(387,071)	(59,382)	15.3	(27,198)	(1,885)	6.9	(39,977)	(9,547)	23.9	(910)	(673)	74.0
TOTAL OPEX (B)	(9,749,782)			(59,195)			(8,307,600)			(100,801)			(1,279,768)			(2,418)		
PROPORTION % (A)/(B)	4.8%			22.7%			4.7%			27.0%			3.1%			37.6%		

TABLE 1 - 2025 CONSOLIDATED TURNOVER INCLUDING ADDITIONAL ANALYSIS OF ACTIVITY CCM 3.3

Reported indicators		Consolidated turnover											
Financial year (N)		2025											
	Code (2)	Taxonomy-eligible KPI (3)	Taxonomy-aligned KPI (4)	Taxonomy-aligned KPI (5)	Environmental objective of activities aligned with the taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the taxonomy (14)
Economic activities (1)					CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)			
		%	In thousands of euros	%	%	%	%	%	%	%	E	T	%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	0.18%	18,129	0.18%	0.18%								100%
Manufacture of low carbon technologies for transport	CCM 3.3	10.07%	931,417	9.12%	9.12%						E		91%
Manufacture of batteries	CCM 3.4	0.62%	63,703	0.62%	0.62%						E		100%
Manufacture of automotive and mobility components	CCM 3.18	13.17%	1,045,418	10.23%	10.23%						E		78%
Sum of alignment per objective					20.15%								
Total KPI		24.04%	2,058,667	20.15%	20.15%						19.97%		84%

TABLE 2 - 2025 CAPITAL EXPENDITURE (CAPEX) INCLUDING ADDITIONAL ANALYSIS OF ACTIVITY CCM 3.3

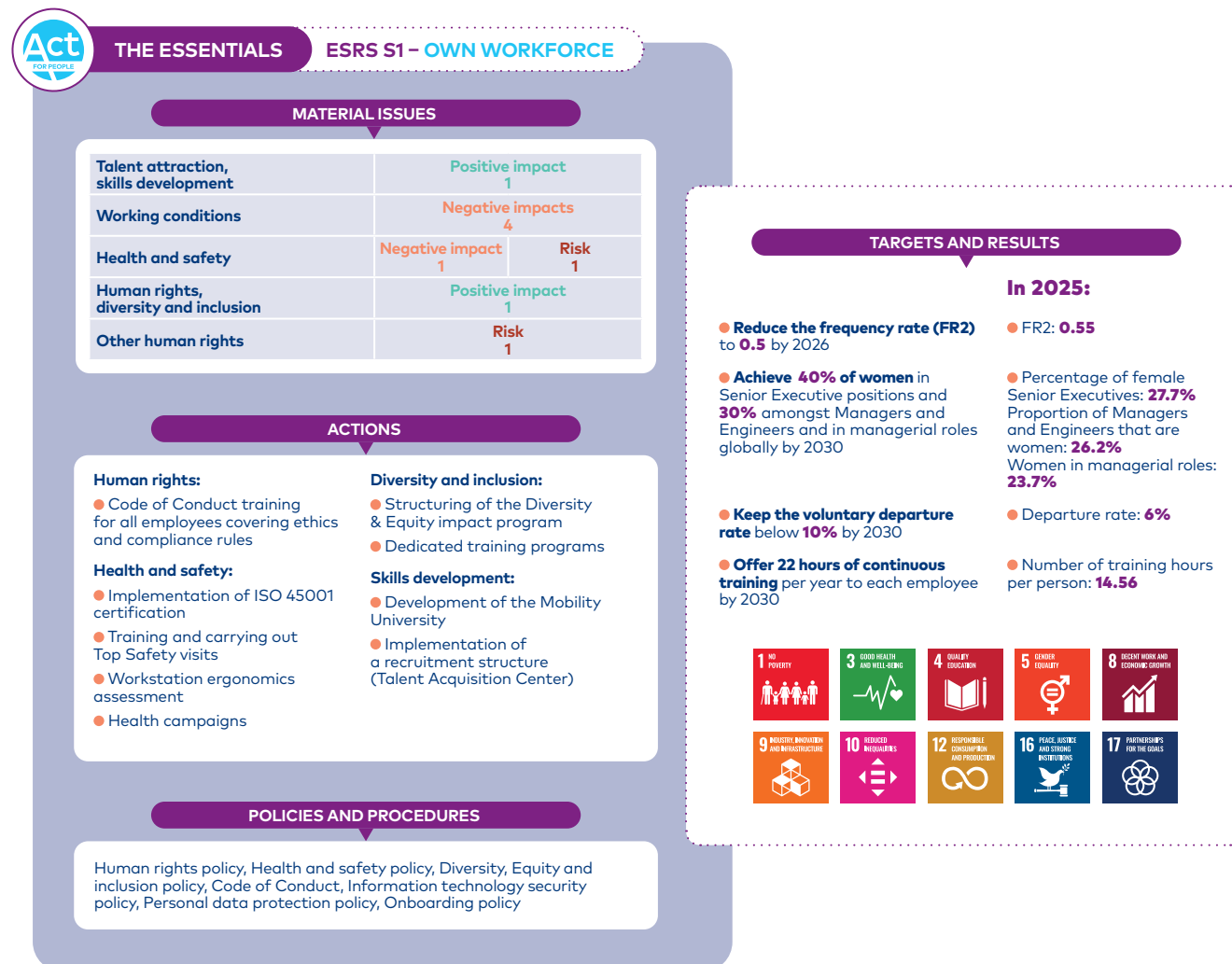
Reported indicators					CAPEX								
Financial year (N)					2025								
Economic activities (1)	Code (2)	Taxonomy-eligible KPI (3)	Taxonomy-aligned KPI (4)	Taxonomy-aligned KPI (5)	Environmental objective of activities aligned with the Taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the Taxonomy (14)
					CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)			
		%	In thousands of euros	%	%	%	%	%	%	%	E	T	%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	14.72%	87,048	14.72%	14.72%								100%
Manufacture of low carbon technologies for transport	CCM 3.3	10.46%	53,476	9.04%	9.04%						E		86%
Manufacture of batteries	CCM 3.4	1.39%	8,217	1.39%	1.39%						E		100%
Manufacture of automotive and mobility components	CCM 3.18	9.61%	43,803	7.41%	7.41%						E		77%
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.01%	0	0.00%	0.00%							T	0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.63%	0	0.00%	0.00%						E		0%
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	CCM 7.5	0.02 %	100.0	0.02%	0.02%						E		100%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.72%	4,243	0.72%	0.72%						E		100%
Acquisition and ownership of buildings	CCM 7.7	2.55%	0	0.00%	0.00%								0%
Data-driven solutions for GHG emission reductions	CCM 8.2	0.81%	0	0.00%	0.00%						E		0%
Provision of IT/OT data-driven solutions	CE 4.1	0.02%	89	0.02%				0.02%					100%
Sum of alignment per objective													
Total KPI		40.93 %	196,976	33.31%	33.29%			0.02%			18.57%	0.0%	81%

TABLE 3 - 2025 OPERATING EXPENDITURE (OPEX) INCLUDING ADDITIONAL ANALYSIS OF THE CCM 3.3 ACTIVITY

Reported indicators					OPEX									
Financial year (N)					2025									
Economic activities (1)	Code (2)	Taxonomy-eligible KPI	Taxonomy-aligned KPI	Taxonomy-aligned KPI	Environmental objective of activities aligned with the taxonomy						Enabling activity (12)	Transitional activity (13)	Proportion of aligned activities in the activities eligible for the taxonomy (14)	
		%	In thousands of euros	%	CCM (6)	CCA (7)	WTR (8)	CE (9)	PPC (10)	BIO (11)	E	T	%	
					%	%	%	%	%	%				%
Manufacture of equipment for the production and use of hydrogen	CCM 3.2	2.14%	(10,048)	2.14%	2.14%								100 %	
Manufacture of low carbon technologies for transport	CCM 3.3	12.67%	(54,770)	11.69%	11.69%						E		92 %	
Manufacture of batteries	CCM 3.4	0.40%	(1,885)	0.40%	0.40%						E		100%	
Manufacture of automotive and mobility components	CCM 3.18	2.04%	(7,418)	1.58%	1.58%						E		78 %	
Data-driven solutions for GHG emission reductions	CCM 8.2	0.14%	0	0.00%	0.00%						E		0%	
Sum of alignment per objective					15.82%									
Total KPI		17.40%	(74,121)	15.82%	15.82%							13.67%	91%	

4.3 Social information

4.3.1 ESRS S1: Own workforce



4.3.1.1 Strategy

As explained in ESRS 2, in particular in section 4.1.3.2 "Business model, strategy and value chain," OPmobility employees are an important asset. OPmobility has identified the impacts, risks and opportunities associated with them, including the potential risks related to working conditions in demanding environments (installation on sensitive sites, maintenance in dense or isolated urban areas) as well as commercial relations with partners located in regions presenting heightened risks (e.g. inadequate local social standards).

OPmobility has not identified specific material risks related to working conditions in certain geographical areas or types of activities, such as the risk of forced labor or child labor.

OPmobility is committed to protecting all its employees by making the following commitments:

- ensuring that the transition to more sustainable activities does not negatively impact its workforce;
- guaranteeing that no children⁽¹⁾ are employed within the Group;
- identifying employees who are potentially more exposed to the risk of harm by taking into account specific characteristics (young employees, expatriate or migrant workers, people with disabilities), particular contexts (high-risk geographical areas or difficult working conditions) and specific activities (installation, maintenance or work on sensitive sites), thanks to an analysis combining risk mapping, field audits, and internal data on safety and well-being;
- ensuring that freedom of expression and a fundamental social dialogue are respected in the Group. The quality of social dialogue is a factor in engagement, cohesion, and participation which contributes to implementation of the strategy.

⁽¹⁾ The United Nations Convention on the Rights of the Child, adopted on November 20, 1989, defines a child as any person under the age of 18, unless the age of majority is reached earlier under the applicable legislation.

An organization aligned with the Group's mission

The Human Resources Department and the Sustainability Department combine the Group's social and environmental functions to contribute to a sustainable growth strategy based on the commitment of employees and future talents. More than a question of organization, it is a vision aligned with OPmobility's purpose, combining individual talents, and collective interest, with sustainability integrating these two dimensions simultaneously.

This commitment is illustrated by the ACT FOR ALL™ sustainability program. Employees have the opportunity of working on innovative projects that serve a meaningful purpose: designing the mobility of tomorrow while reducing its environmental impact, particularly in terms of its CO₂ emissions.

The aim is to give everyone the means to develop their potential. Human Resources are therefore an essential pillar of the ACT FOR ALL™ program. The Group is transforming and adopting a new Human Resources strategy, to meet the changing expectations of employees, and to support its growth at the level of both the segments and the geographies.

Changes in the Human Resources organization

The Group's dimension requires acting locally and collectively. The One-OP HR Human Resources organization promotes proximity and expertise gradually implemented from 2024. It enables an increasing number of synergies and facilitates the support of OPmobility employees and customers by improving:

- employee experience by adapting HR business services;
- tools and processes for more added value;
- talent recruitment, development, and expertise;
- collaboration, innovation, and interactions thanks to a more cross-functional regional organization and cross-business groups.

This new cross-functional organization enables new talent to be developed, attracted, and retained through new learning and career paths and new skills by setting up five Global Centers of Expertise (CoEs) involving Talent Acquisition, Learning & Development, Compensation & Benefits, HR Solutions, Organizational Design & Change Management.

These CoEs, organized by region (EMEA, Americas and Asia), enable the Group's priorities to be deployed by providing expertise adapted to local characteristics.

In addition, the Human Resources Department has established an operating model comprising 11 "country/region" clusters that pool the administration of jobs, salaries and training. The global roll-out will take place until 2026. These HR expertise centers set up their own resources and take responsibility for HR services by digitizing and standardizing tools and processes in accordance with local legislation. This organization also accelerates data management.

The challenge for the Human Resources function is to make its own transformation successful while supporting the transformation of the Group's other functions (Finance, D&IS, Indirect Purchases, Supply Chain, Legal). Nearly 2,000 employees are involved in this organizational change, which is more cross-functional, more regional and offers more synergies in an environment where working methods are more collaborative. Particular emphasis has been placed on change management for employee engagement. A structured approach to change management is integrated by establishing a strategy based on five pillars: communication, commitment, training, impact management, and community coordination.

The actions undertaken have resulted in the launch of numerous initiatives such as:

- the appointment of regional Change Managers;
- a multi-channel communication strategy, based on strong sponsorship, targeted and adapted to different audiences (top management, middle management, all the employees);
- ongoing social dialogue: information provided to the Group Works Council, strategic dimension and then deployment at country level according to local legislation;
- the deployment of training and awareness-raising modules to support and equip operational managers in transformation contexts, with more than 350 managers trained in Leading Change;
- the design of interactive workshops to explain the new organization: deployment of Change Map, What If, Who's Who at each Group site, supplemented by in-house communication campaigns targeted at different populations.

This development offers new opportunities for employee career advancement: over 75% of vacancies advertised were filled internally. OPmobility also monitors the level of satisfaction with the new organization through Service Level Agreements and performance indicators established by stakeholders, as well as specific targeted surveys to collect employee feedback. The management of this transformation has been praised both in-house, with an award presented by the Group's Senior Executives to the One-OP HR pilots in the USA/Canada and Mexico, and externally, with the Gold Trophy for "HR Director of Reorganization" awarded at the Human Capital Awards (*Victoires du Capital Humain*).

The agility offered by the One-OP HR organization and the Human Resources strategy are levers to better understand the analysis of impacts, risks and opportunities, and to provide appropriate solutions. This organization reinforces the importance of proximity: local teams act as partners to meet the needs of business groups. This cross-functional organization, which spans all business groups, is developing new ways of working together and enabling the strategic priorities of the "People 2026" program to be deployed.

HUMAN RESOURCES STRATEGY



4

4.3.1.2 Policies

The Group's values deployed with its purpose help strengthen the culture and commitment of everyone. This commitment is also ensured by policies aimed at guaranteeing strong employee commitment, an inclusive and motivating work environment, as well as quality social dialogue. The governance of social policies and targets is based on a single Department bringing together Human Resources and Sustainability, thus aligning social and environmental priorities.

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Main stakeholders	Circulation
HUMAN RIGHTS					
Supervises the way in which its employees must interact with all stakeholders, in accordance with the Group's human rights commitments.	Group.	- Human Resources and Sustainability Department and Purchasing Department; - This Policy is public and is subject to regular review.	United Nations Guiding Principles, United Nations Global Compact, OECD Guidelines ⁽¹⁾ for Multinational Enterprises.	Internal surveys and discussions with employee representatives and employees to identify priority risks.	- OPmobility website communicated directly to key stakeholders and employees; Translations are available for local areas; - Specified in the Supplier Charter, including Mineral conflicts.
HEALTH AND SAFETY					
Committed to guaranteeing an accident-free work environment, with identification and correction of risks.	Group.	HSE Department.	ISO 45001 (Occupational Health and Safety) and other local regulations.	Internal surveys and discussions with employee representatives and employees to identify priority risks.	Mandatory training, Group intranet, mentioned in subcontractor contracts and specified in the Supplier Charter.
DIVERSITY, EQUITY, AND INCLUSION					
Commits to providing an inclusive and attractive workplace for all employees.	Group.	Human Resources and Sustainability Department.	Women Empowerment Principles (UN), GEEIS Label (Gender Equality European & International Standard).	Internal and external surveys, consultations with trade unions, watch, and benchmark on candidate expectations.	Intranet site, mentioned in the annual report and integrated into recruitment processes, internal communication, and Training policy.
CODE OF CONDUCT					
Outlines the internal and external relationships desired by OPmobility to ensure positive interactions with all stakeholders.	Group.	- Established at the level of the Executive Committee; - Promoted by all business groups; - Managed by dedicated Committees in the presence of the CODIR; - Monitoring objectives several times a year.	United Nations Global Compact.	- Development in collaboration with internal stakeholders (employees, management) and external stakeholders (customers, suppliers); - Customers, suppliers, other partners, government agencies, shareholders, and the financial community.	Group website and shared during onboarding sessions.
SKILLS DEVELOPMENT POLICY					
Committed to promoting the continuous learning and professional development of employees.	- Group. - Some initiatives may exclude contractual partners.	Group People and Sustainability Department.	ISO 10015 lifelong learning standards, OECD recommendations on education and training.	Consultation with managers, employees, and trade unions to assess training needs.	Internal training platforms, mentioned in individual employee career development plans.

Scope	Steering	Standards or initiatives	Main stakeholders	Circulation	
INFORMATION TECHNOLOGY SECURITY POLICY					
Committed to protecting data, applications, systems and networks against cyber threats and breaches.	Group.	Information Systems Department.	ISO/IEC 27001 standard, NIST ⁽²⁾, GDPR ⁽³⁾, and TISAX ⁽⁴⁾ framework for the automotive industry.	Collaboration with cybersecurity experts, commercial partners and specialized associations: CLUSIF⁽⁵⁾, CESIN⁽⁶⁾.	Intranet site; Communicated during training and onboarding.
PERSONAL DATA PROTECTION POLICY					
Committed to protecting the personal data of employees, customers, and partners.	Entities operating in the EU, whether the processing of personal data is carried out in the EU or not.	Information Systems Department.	GDPR.	Collaboration with the AFCDP (French Association of Correspondents for the Protection of Personal Data).	Intranet site; Communicated during training and onboarding.
INTEGRATION POLICY					
Offers a structured onboarding program for all new employees regardless of the OPmobility location.	Group.	Group People and Sustainability Department.	Surveys of Managers, HRBPs and new employees.	Intranet site open to all new hires, all management.	

(1) OECD: Organization for Economic Co-operation and Development.

(2) NIST: National Institute of Standards and Technology.

(3) GDPR: General Data Protection Regulation.

(4) TISAX: Trusted Information Security Assessment Exchange.

(5) CLUSIF: Association of reference for cybersecurity in France.

(6) CESIN: Information Security and Digital Experts Club.

Social data reporting process

Non-financial data is presented annually in this section and is monitored on a monthly, quarterly or annual basis using dedicated reporting tools to measure changes, improvements, and any discrepancies to be corrected. OPmobility is committed to monitoring and assessing the effectiveness of its actions and initiatives towards its employees through a structured approach integrated into its ACT FOR ALL™ program. The topics addressed by the ACT FOR ALL™ program are subject to specific monitoring within dedicated Committees. In addition, targets have been set for the main markers of this program for 2030 with annual intermediate milestones. To measure the impact of its social initiatives, OPmobility has implemented the following approaches:

1. establishing key performance indicators (KPIs): specific KPIs are established for each initiative, covering areas such as workplace safety, diversity, equal opportunities, and employee health. These indicators quantify the progress made and identify areas requiring improvement;
2. regular data collection and analysis: KPI data is collected periodically and analyzed to assess the effectiveness of the actions undertaken. This analysis helps understanding of the impact of initiatives on employees and adjustment of strategies accordingly;
3. employee satisfaction and feedback surveys: OPmobility regularly conducts employee surveys to collect their opinions on the initiatives implemented at least once a year through the Pulse Survey. These surveys provide essential qualitative information to assess the relevance and impact of actions and enable management to take appropriate measures;

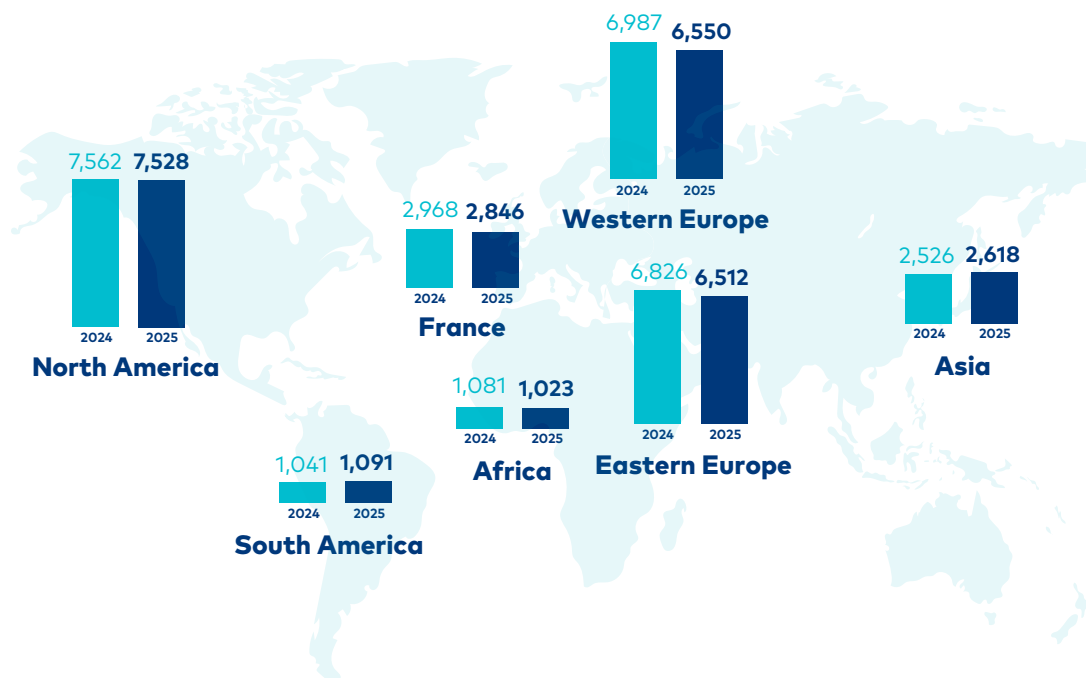
4. internal and external audits: audits are carried out to verify the compliance and effectiveness of the policies and programs in place. For example, in 2025, 61 sites were certified according to the TISAX standard, demonstrating the Group's commitment to information security;
5. participation in external initiatives and benchmarks: through its involvement in associations such as CLUSIF, AFEP, CESIN and CIGREF (Association of French public administrations and large corporations), OPmobility is able to compare its initiatives with those of other companies in the sector, which helps identify best practices and to adjust its own initiatives accordingly;
6. transparent communication of results: results of assessments are shared with all employees and stakeholders, ensuring a common understanding of performance and areas for improvement.

This holistic approach enables OPmobility to ensure that its actions for employees are effective, aligned with its strategic objectives and in line with international sustainability and social responsibility standards.

Breakdown of the Group's workforce

OPmobility sets up its factories and technical centers as close as possible to its customers. The breakdown of its workforce is directly related to the volume of activity for each of them. Given the fluctuations in workload according to periods and geographical areas, the use of temporary employees provides the necessary flexibility while maintaining the Group's competitiveness. A large number of temporary employees are directly involved in the production process.

BREAKDOWN OF THE GROUP'S WORKFORCE



Countries	Headcount 2023	Headcount 2024	Headcount 2025
South Africa	163	150	143
Germany	3,622	3,431	3,318
Argentina	458	421	410
Austria	62	69	61
Belgium	362	397	271
Brazil	668	620	681
Canada	130	127	156
China	1,013	940	998
South Korea	238	246	265
Spain	2,091	2,126	2,029
United States	3,056	3,086	3,089
France	3,016	2,968	2,846
Hungary	304	298	318
India	856	916	942
Indonesia	36	38	41
Italy	18	19	19
Japan	162	167	160
Malaysia	19	18	14
Morocco	1,056	931	880
Mexico	4,211	4,349	4,283

Countries	Headcount 2023	Headcount 2024	Headcount 2025
Poland	1,782	1,759	1,858
Romania	130	100	97
United Kingdom	981	1,001	905
Slovakia	1,727	1,735	1,748
Switzerland	18	13	8
Czechia	2,521	2,256	1,861
Thailand	229	201	198
Türkiye	759	609	569
Total employees	29,688	28,991	28,168

Region	Headcount 2023	Headcount 2024	Headcount 2025
France	3,016	2,968	2,846
Western Europe	7,092	6,987	6,550
Eastern Europe	7,285	6,826	6,512
North America	7,397	7,562	7,528
South America	1,126	1,041	1,091
Asia	2,553	2,526	2,618
Africa	1,219	1,081	1,023
Total employees	29,688	28,991	28,168

Gender	Headcount 2023	Average number of employees 2023	Headcount 2024	Average number of employees 2024	Headcount 2025 ⁽¹⁾	Average number of employees 2025
Male	20,484	20,543.83	20,002	20,426	19,399	19,602.25
Female	9,204	9,221.95	8,989	9,208.33	8,769	8,875.08
Other	0	0	0	0	0	0
Not declared	0	0	0	0	0	0
Total	29,688	29,765.78	28,991	29,634.33	28,168	28,477.33

Full-time equivalent	Number of permanent employees 2023	Number of permanent employees 2024	Number of permanent employees 2025	Number of temporary employees 2023	Number of temporary employees 2024	Number of temporary employees 2025	Number of non-guaranteed hours employees 2024	Number of non-guaranteed hours employees 2025
Male	ND	19,178	18,600	ND	824	835	N/A	N/A
Female	ND	8,426	8,232	ND	563	501	N/A	N/A
Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Not declared	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	28,241	27,604	26,832	1,447	1,387	1,336	N/A	N/A

	2023	2024	2025
Number of employees who left the Group (permanent + temporary)	6,518	7,595	6,313
Turnover	21.9%	25.6%	22.2%

(1) The workforce is in Note 7 in the consolidated financial statements. The difference observed is explained by the change in scope, as the CSRD scope does not take the Russia zone or Joint Ventures into account.

Characteristics of non-employees in the Group's workforce

	2023	2024	2025
Number of non-employees in the Group's workforce	4,088	3,731	4,259
Number of non-employees in the Group's workforce - people seconded by companies performing mainly employment-related activities	4,088	3,731	4,028
Number of independent workers treated as part of the Group's workforce	ND	ND	231

4.3.1.3 Human rights

The Group's commitments

OPmobility is committed to respecting and promoting human rights, in accordance with the United Nations Global Compact, in all countries where the Group operates. OPmobility guarantees its employees safe and healthy working conditions, respect for fundamental freedoms and decent level of compensation. The Human Rights Policy is in line with OPmobility's commitments and establishes how employees must interact with business partners, suppliers, communities, and other stakeholders. This Policy is public and is regularly reviewed by the Global HR Labor Relations Director.

Respect for Human Rights is a prerequisite to any action. The Group's presence in 28 countries means that it serves a wide audience. OPmobility ensures that the rights of its employees are recognized and respected. An oversight body was created at Group level in the first quarter of 2025 to identify, centralize, and analyze compliance risks, in particular through a network of local correspondents. This body, led by the Global HR Labor Relations Director, meets every month. It also ensures that corrective measures are quickly implemented when required. The OPmobility Code of Conduct and human rights legislation provide the framework for this risk analysis.

Any proven impact is subject to measures adapted to the degree of severity identified: training, instructions, corrective actions or even sanctions, which may go as far as dismissal.

The Ethics Manager is responsible for establishing and implementing Group policies within the business groups. The Human Rights Policy, available on the OPmobility website in the sustainability section, presents:

- OPmobility's commitments in the area of human rights;
- identified risks;
- the policies and procedures put in place to prevent or eliminate these risks;
- the associated responsibilities.

Ethics alerts are received via a website (OPmobility.ethicspoint.com), by email (opmobility@ethicspoint.com) or by mail (Compagnie OPmobility, Alerte Éthique, 1 allée Pierre Burelle, 92300 Levallois-Perret, France). This whistleblowing mechanism is available 24 hours a day, 7 days a week. It allows directors, former or current employees, interns, temporary or seconded workers, candidates for certain positions, shareholders, and all the stakeholders such as contractors, suppliers, subcontractors, customers, and their employees to report any irregularities. The use of the whistleblowing mechanism is optional, and no penalty is incurred by not using the mechanism to report a behavior, a complaint, or an alleged infringement.

This mechanism enables awareness to be raised of potential offenses or infractions, including administrative offenses, attempts to hide a violation, threat, or harm to the public interest, or behavior, or situations that are contrary to the Group's Code of Conduct. This insofar as they are likely to constitute a risk or a breach of human rights and fundamental freedoms, the health and safety of individuals, or the environment resulting from the activities of the Group or those of the companies under its control, or the activities of subcontractors or suppliers with whom there are established commercial relationships. The management of whistleblowing alerts is the responsibility of the *ad hoc* Committee, composed of the Group's Legal, Compliance, Human Resources, and Internal Audit Departments. The latter studies the alerts, the need to call on an internal or external third party to investigate, and decides on the response to be made to the alert.

OPmobility also complies with the highest human rights standards in conducting its operations by undertaking to respect the principles set by globally recognized organizations and initiatives:

- the United Nations Global Compact since 2003;
- the United Nations Universal Declaration of Human Rights and its two complementary covenants;
- the Fundamental Conventions of the International Labour Organization (ILO);
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the OECD Guidelines;
- the United Nations Sustainable Development Goals (SDGs).

Contributing to the Sustainable Development Goals (SDGs) is a real challenge for individuals, companies and organizations. Adopted by the United Nations in 2015, the SDGs aim to respond to the planet's major challenges, including poverty, inequality, climate change, health, and education.

One of the foundations of the Group's Code of Conduct is the prohibition of child labor. In accordance with the standards of the International Labour Organization (ILO), and subject to more protective local provisions, OPmobility does not hire anyone under the age of 15 ⁽¹⁾ for any type of work, and anyone under the age of 18 for work involving specific risks (such as handling hazardous products). Finally, human trafficking and forced labor are prohibited within OPmobility.

(1) The International Labour Organization (ILO) standards for children focus mainly on the elimination of child labor and the protection of young workers. Here are a few key points, Convention no. 138 on minimum age: This convention sets the minimum age to be employed as 15 (or 14 in some developing countries) and prohibits dangerous work for people under 18.

Actions

Publication of key actions	Description	Scope	Progress	Resources allocated
Code of Conduct training 2025-2026	Training and awareness-raising for all Group employees, covering ethics and compliance rules.	Group	Establishment of regular training sessions, monitoring of acquired knowledge and assessment of ethical behavior. Quarterly reports on the number of participants, the results of the assessments, and the improvements observed. At the end of 2025, 10,907 people had been trained in the Code of Conduct.	• Dedicated training team; • Educational tools; • Annual budget allocated for training and educational resources.
Whistleblowing mechanism Since 2018	Implementation of a dedicated multilingual website allowing employees and third parties to report any problematic situation concerning ethics, updating of the Whistleblowing Procedure, 24/7 hotlines in all countries, internal communication campaigns to inform employees about the tool and how to access it; Integration of an anti-corruption section in the Code of Conduct training.	Group	The update was completed in April 2024: new version of the whistleblowing mechanism with enhancements, update of its description and addition of new translations.	• N/A.
Initiatives in favor of local communities 2025	OPmobility involves its employees in concrete actions to support local communities, tailored to specific needs, and promotes sustainability and human rights across all its sites.	Group	87% of sites have proposed an action in favor of local communities.	• HSE Network.

Metrics and targets

OPmobility is working on a precise trajectory and has supplemented its strategy with ambitious targets, associated with the impacts, risks and opportunities identified in its double materiality analysis.

The target associated with the positive impact of an ethical and responsible culture that values differences, as used for the purposes of this report, is set out in section "4.3.1.5 Diversity and inclusion". Respecting human rights, through OPmobility's ethical practices, particularly concerning gender equality, increases commitment, improves creativity and boosts retention.

Incidents, complaints, and penalties are rigorously monitored and recorded in the table below.

<i>Incidents, Complaints and Penalties</i>	2024	2025
Number of incidents of discrimination/harassment	3	14
Number of complaints filed through channels for employees to raise their concerns ⁽¹⁾	48	126
Number of complaints lodged with the OECD National Contact Points for Multinational Enterprises	0	0
Amount of fines, penalties and compensation for damages resulting from incidents of discrimination, including harassment and complaints filed	0	0
Number of serious human rights issues and incidents affecting the Group's workforce	0	0
Number of serious human rights issues and personnel incidents that constitute non-compliance with the UN Guidelines and the OECD Guidelines for Multinational Enterprises	0	0
Amount of fines, penalties and compensation for serious human rights issues and incidents affecting personnel	0	0

(1) Number of internal alerts received via the whistleblowing system (NAVEX), enabling employees to report in complete confidentiality and anonymously, if they wish, situations and malfunctions relating to their working conditions and environment.

The increase in the number of alerts reflects the vitality and growing confidence in the whistleblowing system, boosted by a strengthened awareness-raising program in recent years and by extended accessibility to all stakeholders. This increase is also due to the professionalization of the system in 2025, thanks to the dedicated training of the Legal team and the complete update of procedures, investigation tools and management reporting.

OPmobility's Legal Department is systematically informed and consulted in the event of litigation or legal procedures. To date, OPmobility has not been convicted of any discrimination. Furthermore, this information will be centralized to a greater extent in 2025, with the establishment of a monthly social oversight body, in which correspondents from all the regions in which the Group operates will participate.

4.3.1.4 Health and safety

The Group's commitments

The Group health and safety Policy implemented to reduce risk has proven its effectiveness year after year, with steady improvement in the key performance indicators. It is based on the following elements:

ESTABLISHING AND DEPLOYING THE SAFETY MANAGEMENT SYSTEM

This pillar consists of:

- formalizing the commitment of the Senior Executives through a Charter;
- measuring performance in terms of safety;
- training all managers in behavioral safety tools, particularly through "Top Safety" visits;
- continuing to roll out ISO 45001 (health and safety) certification on all sites;
- structuring the regulatory compliance approach;
- establishing, through the analysis of accidents and risks, the actions to be taken to strengthen the Group's safety commitment;
- allocating the necessary resources.

IDENTIFYING, ANTICIPATING, MEASURING AND QUANTIFYING THE RISKS RELATED TO HEALTH AND SAFETY

This involves applying the 6 Non-Negotiable essential pillars of the health and safety Policy. These rules were established from an analysis of the causes of serious accidents and cover key aspects of safety, such as foot traffic, wearing PPE (Personal Protection Equipment), handling loads at height, using forklift trucks, consignment and maintenance operations, and working at height. Each of these measures aims to prevent the occurrence of serious accidents. A new communication campaign was displayed on all sites in 2025 following the update of the 6 Non-Negotiables visuals.

The objective is to strengthen the zero accident strategy by promoting risk analysis, the reporting of hazardous situations, and by taking preventive actions whenever possible. Sites that have identified and worked to prevent hazardous situations record fewer workplace accidents with or without lost time. Daily monitoring has also been implemented to report and analyze accidents (with and without lost time, first aid) and near misses in order to implement immediate corrective and preventive actions to avoid recurrence.

STEERING THE KEY HSE PROGRAMS AND PROVIDING METHODOLOGY SUPPORT TO THE ACTIVITIES (EQUIPMENT COMPLIANCE, FIELD VISITS, CHEMICAL RISKS, FIRE PREVENTION AND PROTECTION)

The sites fill out HSE data on a monthly basis, consolidated at Group level. The monitored indicators include: the number of workplace accidents (with and without lost time), first aid, the accident frequency and severity rates, the progress of ISO 45001 certification, and the deployment of safety training courses. All sites must engage their teams, in addition to the Top Safety program (internal training) aimed at improving safety awareness, leadership and personal behavior.

IMPLEMENTING COLLECTIVE AND INDIVIDUAL ACTIONS TO IMPROVE HYGIENE AND HEALTH

The ACT FOR ALL™ program has encouraged local initiatives aimed at preserving the health of employees. In this context, information and screening campaigns for various diseases are regularly organized, particularly during the ACT FOR ALL™ Day, which is held every year.

The sites also support local competitions in pursuit of public interest causes. Since 2022, the "Wings for Life" race has brought the employees together as part of a committed virtual team. In 2025, a global program to promote individual sports was launched, in partnership with the United Heroes platform. To date, around 5,000 employees from 73 sites regularly take part in sports or charity challenges. This program not only encouraged regular physical activity, but also strengthened the bonds between employees.

OPmobility set up the Employee Assistance Program (EAP) in 2020, in line with the "Care for People" pillar of the ACT FOR ALL™ program. This is a crisis line and psychological support for all Group employees and adult members of their families. This free, anonymous and confidential service is now available in 19 languages. It is provided by a specialized external service provider.

ORGANIZING AND PROVIDING HEALTH AND SAFETY TRAINING FOR EMPLOYEES

Safety training, designed and rolled out by the Group, aims to sustainably transform behavior. The Top Safety program, launched in 2004, aims to improve OPmobility's safety performance by influencing behavior and reinforcing the safety leadership of managers. Top Safety visits promote structured exchanges between management and employees on best practices, risky situations and compliance with health and safety requirements. 24 Top Safety training sessions were organized for all business groups in 2025. In total, 279 employees in 14 countries have been trained. The target of 2 visits per person per year in 2025 has been achieved, with an average of 4 visits. In 2026, this objective has been renewed.

The Stop 5 program, dedicated to maintenance teams who work on industrial machinery, provides them with the tools they need to assess risks and keep every operation on industrial equipment safe. The objective of this approach is to anticipate at-risk situations, particularly during maintenance operations, by carrying out a rapid risk analysis before working on any equipment. 24 Stop 5 training sessions were organized in 2025, i.e. 280 employees trained in 14 countries. The number of safety training sessions is monitored every month. A total of 559 employees were trained in 2025. In addition, in 2025, OPmobility rolled out its first Global Safety campaign, entitled Stay Alert Together, across the entire Group. This initiative, which is disseminated in several languages, represents a major step forward by introducing, for the first time, a joint information campaign on the same subject aimed at all employees.

The Group is developing 360° virtual reality training capsules to increase awareness of the risks involved during specific operations and to encourage best practices. After the acquisition of 40 computers and virtual reality headsets across all C-Power sites, over 4,200 employees (90%) have been trained in the 6 Non-Negotiables using virtual reality, to increase awareness of the risks during specific interventions and to encourage best practices.

Several other work training modules are available for support functions, such as:

- the Microtome Safety and Rotozip Safety modules for quality teams carrying out destructive tests;
- the Head Tool Safety and Grinder Intervention module for maintenance teams who change tooling and work on this equipment;
- the Stop 5 module for all employees carrying out technical operations;
- the Use a tool, not your hand module, rolled out to 95% of employees.

These modules are freely available on the training platform and have been translated into 18 languages.

WORKSTATION ERGONOMICS ASSESSMENT

The ergonomics of workstations is essential in reducing accidents and protecting the health of employees. It contributes to improving working conditions for employees and the well-being. The ergonomic analysis incorporates the cognitive factors related to the interactions of individuals with a system or product, such as perception, the complexity of tasks, stress and complex processes related to the diversity of products. It also takes the constraints related to workstations, whether postural or load-bearing, during repetitive actions into account.

Ergonomics is studied in two key areas:

- as a preventive measure, each new workstation is assessed according to ergonomic criteria before it is installed on site;
- as a corrective measure, when at-risk situations are detected on existing workstations, an ergonomic assessment is performed in order to propose appropriate improvements.

A network of ergonomics correspondents, including ergonomists, HSE managers, service managers and engineers, regularly exchange best practices.

In 2025, the business groups adopted a common methodology to obtain a homogeneous and cross-functional assessment. Based on a point system (one point = an identified ergonomic constraint), this new approach enables a more detailed result to be obtained and to highlight all the actions implemented by the sites. Each action is therefore recognized when it reduces the score by one or several points. Training sessions on deploying this new rating grid are organized to ensure that all sites are operational. The objective in 2026 will be to begin analyzing workstations using the new methodology and to improve the stations in all plants.

Two monitoring metrics related to this change have been established:

- the number of workstations improved: target of 2 workstations per site;
- the number of assessments carried out: target of 10 to 20% of stations assessed.

There are two training courses for ergonomics officers for the Exterior & Lighting business group that include practice and theory. They are in the process of being deployed to all sites. An initial training course focuses on a field assessment tool, where sites become familiar with the new assessment methodology. A second, offered in a video capsule form, supports the deployment of the Ergocheck tool for a better understanding of project ergonomics.

C-Power has two virtual reality rooms in its Research and Development centers, in France and China. The business group also uses digital workstation assessment kits, enabling a more objective ergonomic assessment to be issued. H₂-Power applies the principles developed by C-Power, particularly for the design phases of production resources.

C-Power and H₂-Power have invested in more efficient software, which consumes less energy, requires less hardware and offers better responsiveness in the development phases. This tool was successfully launched in 2025 in Europe and will be deployed in Asia and the Americas in 2026.

OPmobility takes a keen interest in innovations and actively stays up to date by participating in the AFNOR working group alongside INRS (the French National Research and Safety Institute), focused on exoskeletons. The Group participated in the X35800 standard, enabling smaller companies to benefit from the maturity of a manufacturer such as OPmobility. This standard is evolving into an ISO standard with an international scope this year, and the Group is part of the French group of experts responsible for its deployment.

Exoskeletons were tested on many OPmobility sites to assess their suitability to the constraints of operators, processes and products. Following these assessments, the Group embarked on an exoskeleton design project in collaboration with a consortium. The objective is to develop a solution specifically adapted to the needs of operators, particularly for the swing seat adjustment points, by incorporating feedback from the sites from the design phase. Tests

will be organized with the operators throughout development to refine the specifications and guarantee a suitable solution. The first phase of development was completed in 2025, and a first passive prototype is currently being tested at various sites. For 2026, an active prototype will be deployed for more assistance power as well as movement mobility.

Actions

Publication of key actions	Description	Scope	Progress	Resources allocated
Deployment of the ISO 45001 certification <i>2-year deadlines for new sites</i>	Ensures good involvement and good health and safety practices. It imposes employee training, accident and risk analysis, and the implementation of an action plan to prevent accidents.	Group	87% of sites were ISO 45001 certified in 2025.	• HSE network budget, local and central.
Implementation of the 6 Non Negotiables <i>Permanent action</i>	Management ensures that the 6 Non-Negotiables are strictly applied. Any breach is subject to sanctions.	Group	OPmobility monitors the causes of accidents due to non-compliance with the 6 Non-Negotiables. A new poster campaign was launched in 2025.	• HSE network budget, local and central.
Top Safety training <i>Permanent action</i>	All training courses result in the implementation of Top Safety inspections. The number of Top Safety visits is one of the key performance monitoring indicators reported monthly to Executive Management.	Group	Number of Top Safety visits: 4 on average, per person and per year. Number of Top Safety training courses: 24. Number of people trained in Top Safety in 2025: 279.	• Central budget.
Workstation ergonomics assessment <i>Permanent action</i>	All workstations are assessed to identify those at risk, with the aim of eliminating "red" workstations. Adjustments are proposed if necessary, and the rotation of workstations limits exposure to repetitive tasks.	Group	A common approach has been adopted for business groups.	• Local budget.
Health campaign <i>Permanent action</i>	The sites are encouraged by the Group to develop initiatives promoting health, beyond the occupational health aspect. The themes are left to the discretion of the sites according to their needs (nutrition, tobacco, diabetes, Pink October, etc.).	Group	94% of sites have conducted at least one health campaign.	• HSE on site.

Metrics and targets

The actions mentioned above are accompanied by targets and metrics in order to reduce the deterioration of the physical and mental health of employees and the deterioration of assets.

Negative impact: Employee health

Items	Details
Relationship between the target and the objectives of the Policy	Targets to reduce FR2 (IFRS scope)
Measurable target	Reduce FR2 to 0.5 by 2026 (IFRS scope)
Nature of the target	Quantitative
Description of the scope of the target	All Group employees
Reference value	Current FR2: 0.55 at the end of 2025
Reference year	2025
Period covered by the target	2026 - 2030
Indication of any milestones or intermediate targets	N/A
Indication of any milestones or intermediate targets - Year	N/A
Description of the methods and main assumptions used	• Analysis of current data on workplace accidents and workstation improvements; • Training of Research and Development and Industrial teams.
Relationship between targets and scientific evidence	The targets are based on studies showing that the prevention of accidents and occupational illnesses improves the health and well-being of employees.

Items	Details
Indicate if and how stakeholders are involved	Employees participate in the assessment of their workstations.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the annual Sustainability Statement.

FR2: workplace accident frequency rate, with and without lost time (in number of accidents per million hours worked).

Risk: Damage to property, equipment or infrastructure in the event of incidents, extreme weather events or technical failures

Prolonged interruptions in the value chain can harm the health and safety of employees by generating stress, work overload, urgent reorganizations and circumvention of Safety Procedures to make

up for delays. OPmobility does not have a metric to monitor long interruptions in the production chain because the causes are multiple. They may be related to a maintenance problem, like the lack of a spare part, an accident, a fire or a natural disaster. These issues are highly operational and are addressed by the management of the business groups.

The following metrics are also monitored:

	2024			2025		
	Employees	Non-employees	Total	Employees	Non-employees	Total
Fatalities - Own workers						
Work-related fatalities	0	0	0	0	0	0
Fatalities due to work-related health problems	0	0	0	0	0	0
TOTAL WORK-RELATED FATALITIES	0	0	0	0	0	0

	2024	2025
Fatalities - Other workers		
Work-related fatalities	0	0
Fatalities due to work-related health problems	0	0
TOTAL WORK-RELATED FATALITIES	0	0

	2024	2025
Accidentology		
Recordable work-related accidents - Employees	40	32
Recordable work-related accidents - Non-employees (temporary employees, excluding subcontractors)	5	11
Recorded workplace accident rate - Employees (Group FR2 only)	0.68	0.55
Recorded workplace accident rate - Non-employees (FR2 temporary employees, excluding subcontractors)	0.57	1.23
Number of declared recordable occupational disease cases - Employees	20	5
Number of days lost due to workplace accidents or fatalities due to workplace accidents, occupational illnesses or fatalities due to occupational diseases - Employees	1,349	935

	2024	2025
Health and safety management system		
Percentage of employees covered by the health and safety management system	100%	100%
Percentage of non-employees covered by the health and safety management system	100%	100%

4.3.1.5 Diversity and inclusion

The Group's commitments

DIVERSITY & EQUITY IMPACT (D&EI) POLICY: OPMOBILITY VALUES ALL DIFFERENCES

The Code of Conduct commits Opmobility and its employees not to carry out any form of discrimination or harassment related in particular to sex, gender identity, skin color, age, origin, social origin, sexual orientation, religion, political opinions, trade union activity, pregnancy, family situation or disability. This rule applies to all the stages of a career: to candidates, as part of a recruitment process or an internship application; during the career, with regard to an employee; during the performance of their contract (compensation, promotion, transfer, request for training, etc.). The D&EI Policy aims to engage all employees in four key areas: gender, intercultural issues, intergenerational issues, and disability.

The diversity of talents within the teams is an asset for the Group, which is committed to providing an inclusive work environment for all employees, with particular emphasis on promoting the employment of young people, developing careers for women and integrating people with disabilities. Opmobility also works to ensure that its teams reflect the local cultures in the markets where it operates, by incorporating cultural specificities into its organization.

Membership in the United Nations Global Compact in 2003 is, among other things, at the origin of its Diversity program. The fight against all forms of discrimination is regularly reaffirmed. It is incorporated into the Group's Code of Conduct. Initiatives for women and young people are also markers in the ACT FOR ALL™ program. The Group's ethical culture, based on diversity and inclusion, creates a respectful and stimulating work environment that fosters employee fulfillment, the development of all skills, and the emergence of innovative ideas that contribute to the Group's success. This is a major focus of its strategy, and is reflected in quantitative objectives throughout the organization and the implementation of an inclusive working environment.

DIVERSITY PROGRAM: D&EI

Diversity must be integrated into the corporate culture in order to have a real impact. This is why Opmobility has structured its approach in a D&EI Policy around 5 commitments:

- base employment decisions (hiring, training, compensation or benefits, promotions) on qualifications, experience and performance, with the principles of diversity and non-discrimination being a mandatory requirement;
- train employees and increase awareness at all levels of the organization with a dedicated global communication campaign throughout the year to promote diversity and increase employee buy-in to this Policy;
- adapt the policies and processes to ensure fairness in the opportunities offered to each candidate wishing to join the Group or develop within the organization;
- support employees with equal opportunities, without exclusion or restriction;
- communicate internally and externally about the openness, commitment, desire for diversity to have a lasting impact the Group by raising awareness of all stakeholders, as part of the ACT FOR ALL™ program.

Diversity extends across multiple dimensions, including race, ethnicity, culture, religion, gender, language, age, ability and many others. In line with Opmobility's strategy, four priority dimensions are to be developed:

GENDER: to achieve gender balance, Opmobility encourages a higher representation of women in leadership roles through recruitment, talent development programs, mentoring and sponsorship. The Group provides resources to develop the careers of women. Engagement and retention are promoted through more work flexibility and parental support.

CROSS-CULTURAL: Opmobility aims to have diverse teams that represent the diversity of the countries in which the Group operates and the communities that it serves. Equal opportunities are offered to all employees from diverse backgrounds to achieve this: individual development plans are supported by growth opportunities such as regional exchanges and international assignments. The representation of diverse nationalities is promoted on each management team.

INTERGENERATIONAL: Opmobility considers the value of teams composed of members of all ages who share varied life and work experiences. Multiple activities promote the preparation and interaction of these teams, such as tailored individual development plans, internal mentoring, networks of expertise and awareness sessions.

DISABILITY: providing accessible tools and an accessible workplace to ensure people with disabilities are treated fairly is in the DNA of Opmobility's D&EI program. Awareness sessions are organized to allow all employees to have a better understanding of the keys to effective interactions with people with disabilities.

Guaranteeing the diversity of our teams is one of Opmobility's strategic objectives. To ensure that it is effective, deployment levers are integrated into procedures to support and encourage employees and management to embrace greater diversity.

- 1) Recruitment:** to increase diversity within the talent pool, the Recruitment Process incorporates guidelines on job postings, interview panels and shortlists. Human Resources Business Partners (HRBPs) support managers in applying these principles, in particular by ensuring the operational implementation of an objective and an inclusive selection process. Training is provided to recruitment officers and managers to ensure that diversity is respected and promoted at all stages of the recruitment process.
- 2) Succession plans and promotions:** to ensure that there is a consistently high level of diversity throughout the Group, succession plans are developed with particular attention to gender and culture, thus ensuring equal opportunities during or talent development. The HRBPs ensure that no discrimination for any reason affects the selection of candidates and that the final assessment criteria are only based on experience and performance.
- 3) Training and education:** awareness is reinforced by the deployment of an "Unconscious bias" training course which began in 2024 for all executive corporate officers, and which is currently being extended to all Engineers and Managers until the end of 2026. To this end, it was decided to create a new internal training course on this topic. 23 sessions were held in 2025, when a new community of 34 in-house trainers trained 255 people. 2026 will be an opportunity to ramp up our efforts. In addition, 24 training modules are available on Mobility University, the digital content platform available to all Engineers and Managers. To effectively support the growth of female talent, dedicated training modules have been created for junior and senior women. To strengthen gender diversity in management teams, participation in qualifying training programs such as Starter, Charge, Booster, and also Mentoring and Coaching is ensured at a minimum of 30% for the female talents.

- 4) **Non-discrimination and equal opportunities:** a Whistleblowing Procedure enables each individual to report situations where discrimination is observed, with guaranteed confidentiality so that the Group can take effective measures in the event of non-compliance with Code of Conduct guidelines. To ensure equal opportunities regardless of local regulations, each employee benefits from a parental leave and maternity policy that guarantees minimum basic support after birth or adoption throughout the world.
- 5) **Incentives for executives:** the compensation of Group and business group executives includes an ACT FOR ALL™ target linked to promoting diversity, enabling the results achieved to be rewarded.
- 6) **Promotion and engagement of the social body:** a structured communication plan, supported by multiple global events, provides internal and external visibility and recognition. 4 dedicated events are organized on all sites every year combined with a global event organized by the Group:
 - a. gender diversity is the focus of attention on International Women's Day during the week of March 8. Each site will organize an event for young female students as part of the Equity Week initiative. The sites select the type of event, with a general theme around gender diversity awareness and promotion of industrial jobs for women. At the Group level, WoMen on the Move hosts an inspiring global webcast on gender diversity. All sites took part in this Equity Week in 2025, organizing visits, conferences, presentations, games and working sessions for a mainly female audience from local schools or universities;
 - b. interculturality is promoted during the week of May 21, for the World Day for Cultural Diversity. 80% of sites participated in 2025 via films, coffee-conference sessions or lunch-conferences celebrating interculturality. In support of this, the United Heroes platform, which groups nearly 5,000 employees, organized 4 global challenges over 4 weeks, highlighting the cultural characteristics of each country on a variety of themes such as music, monuments, gastronomy and famous people, with 4 prizes awarded for each activity;
 - c. intergenerationality is celebrated during the first week of October. In 2025, the sites took part in a quiz challenge supported by the United Heroes platform, in parallel to the annual global ACT FOR ALL™ event. The Mentoring Program amplifies the benefits of intergenerational teamwork, with nearly 700 participants in 2025;
 - d. disability is promoted during the week of December 3, on the International Day of Persons with Disabilities. In 2025, the sites organized a variety of activities, such as coffee conferences, lunch conferences, quizzes and competitive games. This event was coupled with a 2-week competition on the United Heroes platform, inviting community members to participate in games, training sessions and duo challenges (two people, one of whom has a disability), as part of an inter-Company competition.

GOVERNANCE

This Policy is translated into actions and is reflected by continuous improvement to a more diversified and efficient organization. These actions are combined into a 2028 roadmap as part of the three-year strategic plan. Governance is ensured by:

- the ACT FOR ALL™ Committee, which reviews the progress of diversity within the organization three times a year and validates the Policy's deployment strategy;
- the HR Board, which approves changes to the processes and policies proposed by the Diversity Steering Committee and monitors the progress of diversity;
- a Steering Committee, chaired by the Talent Vice-President, which is made up of regional diversity managers from all geographical areas and representatives of central functions. This Committee supervises the establishment of the areas to deploy the Policy, supports the regional committees, ensures the validation and cross-functionality of the actions and measures decided, coordinates internal and external communication on D&EI, and measures the progress of diversity in the organization;
- regional working committees involve local diversity ambassadors. These Committees ensure that the diversity policy and initiatives are implemented within their region, taking into account their local cultural specific features, and propose changes to the Steering Committee. They also participate in selected diversity networks to compare practices and provide feedback to the organization. The Group plans to recruit a D&EI Director in 2026 to achieve its objectives for more women. Their mission will be focused on establishing and implementing the Diversity strategy. They will be supported in this mission by two sponsors from the Group Executive Committee, reinforcing the Senior Executives' commitment to the employees. New reinforcement actions have been decided for 2026:
 - appointment of one ambassador per site to promote awareness and support the launch of actions and initiatives;
 - launch of two graduate programs (Industrial and Engineering) to increase the representation of women in technical segments in 5 countries with high development potential;
 - implementing annual diversity objectives for all managers.

PARTNERSHIPS AND NETWORKS

In addition, dedicated internal networks were created to further develop employee participation. The WoMen on the Move network, supported by three sponsors who are Executive Committee members, brought together nearly 750 members on all OPmobility sites at the end of 2025. Its objective is to promote dialogue and share best practices concerning equality between countries. The WoMen on the Move network regularly organized internal information sessions in 2025 and multiple events in different countries involving charities or local communities.

The Group participates in the French government association "Elles bougent", a network of mentors and sponsors that organizes relationships with women's communities in schools and universities to spark interest in industry among the next generation of women. Participation in external networks and partnerships with charities ensures benchmarked practices, feeds innovation into the organization and supports the Group's communication. These include government associations such as WAVE (in favor of gender diversity in the automotive industry) in France or industrial networks such as the General Motors Inclusion Board in the United States.

COMMUNICATION

The Communication teams relay information through articles and social media posts about world events. A Diversity page on the intranet is regularly updated with content and news on the D&EI Policy. The creation of a Diversity Channel on LinkedIn in 2026 will strengthen the promotion of OPmobility's commitment to Diversity in all its forms.

MISSION HANDICAP FRANCE, OPMOBILITY COMMITMENTS

OPmobility has been a signatory of the Manifesto for the inclusion of people with disabilities in economic life in France since 2019. In addition, the action plan is reinforced by the signature in 2024 of a 2nd Disability Agreement approved by the DRIEETS (Interdepartmental Regional Department for the Economy, Employment, Labor and Solidarity) for the period 2024-2026:

- to manage the disability Policy in France;
- to raise awareness among all teams to change the way people look at disability and train key contacts;
- to support employees with disabilities;
- to recruit and integrate employees with disabilities;
- to increase purchases from the sheltered and adapted work sector (STPA).

Mission Handicap in France is based on a structured network. A dedicated person within the Group's Human Resources and Sustainability Department oversees Mission Handicap and works with various contacts in the field to roll out the actions: one disability officer per site within the HR teams, HSE and Health relays (nurses, social workers), employee representative bodies and managers. A specific disability relay was appointed within the Social and Economic Committee (CSE) of each site in 2025. Two sponsors within the operational departments also promote the Group's commitments.

Training and raising awareness are key success factors in building a culture that promotes diversity. In 2025, certain actions were rolled out on all sites: "Crossing the disability threshold" online training course (mandatory for managers and engineers), broadcasting of a testimonial video of 3 employees with disabilities, support for an association fighting against Charcot's disease through the United Heroes mobile application, European Disability Employment Week (EDEW) on mental health, based on giant stickers on the floor, card games, animations and interventions by associations. Other initiatives have been added locally: collection of earplugs to finance adapted equipment, massages by blind practitioners, actions during "national days" (mismatched socks for trisomy 21, blue ribbons for autism, posters for endometriosis).

OPmobility seeks the most appropriate solutions, involving occupational health services, social workers, Cap Emploi or other external experts for each situation for employees who have declared a disability and require accommodations. The support in 2025 mainly focused on the provision of equipment.

In order to promote the recruitment of people with disabilities in France and participate in their professional integration, OPmobility has continued its partnerships with specialized structures such as specific recruitment agencies, or associations for young people with disabilities (job discovery, CV workshops, coaching). Purchases from the sheltered and adapted sector are also an essential means of supporting the employment of workers with disabilities. All the French sites work with ESATs - Établissement et Service d'Aide par le Travail [Work Assistance Establishment and Service] or EA - Adapted Companies for packaging services, logistics, maintenance of green spaces, etc.

In France, the employment rate of persons with disabilities in the Group exceeded the legal obligation of 6%, since it was 7.05% on December 31, 2024. It has steadily increased since the launch of the Mission Handicap in early 2018. The 2025 rate is not yet known for this publication since annual declarations are now made in May of year N+1.

The appointment of an HR project manager to roll out similar actions to all OPmobility sites completes the effort to ensure equitable access to sites and equipment and enable all employees with permanent or temporary disabilities to contribute to the best of their abilities. In particular, OPmobility is introducing a target of 100% of sites accessible to people with reduced mobility by 2030.

Actions

Publication of key actions	Description	Scope	Time horizons	Progress	Resources allocated
Structuring of the D&EI program with the implementation of 4 annual events on all sites on the 4 diversity dimensions addressed	Employee participation in conferences, events and training sessions with the aim of making associates actors in diversity.	Group	2024: on gender diversity; 2025: extension to the three other dimensions (intercultural, inter-generational, disability).	Communication orchestrated by ambassadors and the communication department, both internally and on social networks. Support provided by the United Heroes platform Participation of the sites in four annual events over the 4 Diversity weeks, activities available "off-the-shelf" at the choice of sites.	- Steering Committee with 10 members, regional Committees including 80 employees/ambassadors, involvement of the Talent Acquisition network in 2025, operating budget dedicated to the Group, operating budget of sites for local events; - For 2026, hiring of a D&EI Director, operating budget for 2 cohorts of 25 Women Graduates (industrial & engineering), operating budget for a validated overall amount. Appointment of two sponsors who are members of the Group Executive Committee.
Creation of dedicated training programs	Training for Managers and Engineers: - D&EI program: Unconscious Bias fully in-house; - Women Leadership Programs, Junior and Senior; - Mentoring involving 31% of women; - Coaching involving at least 30% of women.	Group	Budgetary priorities have forced the massive cancellation of planned programs.	Despite budget priorities: 23 internal D&EI sessions: Unconscious Bias (255 people trained); 2 Women Entry Level sessions (30 people); 1 session Women Senior Level (14); 115 coaching sessions conducted through the new online coaching program, of which 44 were for women (38.5%).	- Site training plan; - Central training budget.

Metrics and targets

OPmobility has set targets for valuing differences and encouraging equity, inclusion and diversity.

Positive impact: Ethical and responsible culture that values differences and encourages equity, inclusion and diversity

Item	Detail
Relationship between the target and the objectives of the Policy	The targets of promoting gender equality and strengthening fairness, inclusion and diversity support the goal of creating an inclusive and fair working environment for all employees.
Measurable target	Achieve 40% women in Senior Executive positions and 30% amongst Engineers and Managers and in managerial roles globally by 2030.
Nature of the target	Quantitative and qualitative
Description of the scope of the target	All Group employees, worldwide.
Reference value	Current representation of women in Senior Executive positions (23.1%), amongst Managers and Engineers (25%) and in managerial roles globally (21.4%)
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	2025: Senior Executives (28%), Managers (25%), Engineers and Executives (27%). 2026: Senior Executives (30%), Managers (26%), Engineers and Executives (28%).
Indication of any milestones or intermediate targets - Year	2025-2026
Description of the methods and main assumptions used	- Analysis of current data on diversity and inclusion; - Employee surveys to identify needs and perceptions; - Implementation of mentoring, training and awareness programs; - Recruitment policy and internal mobility; - Compensation policy.
Relationship between targets and scientific evidence	The targets are based on studies showing that diversity and inclusion improve organizational performance and employee well-being.
Indicate if and how stakeholders are involved	Employees are consulted through surveys and focus groups to identify equity, inclusion and diversity needs and propose solutions.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the annual Sustainability Statement.

The following metrics are also monitored:

Breakdown by gender at Senior Executive level (Board of Directors and Executive Committee)					
	2023		2024		2025
Female	12	42.9%	9	34.6%	10 40%
Male	16	57.1%	17	65.4%	15 60%
Total	28	100%	26	100%	25 100%

Breakdown by age		2024		2025	
Under the age of 30		5,268	18.2%	4,868	17.38%
Between 30 and 50 years		16,574	57.2%	16,673	59.53%
Over 50 years		7,127	24.6%	6,466	23.09%

	2023	2024	2025
Employees with disabilities	1.49%	1.48%	1.48%

4.3.1.6 Skills development

The Group's commitments

ATTRACTING TALENT

Human Resources plays a strategic role in attracting and recruiting the new talent essential to the Group's growth.

In a rapidly changing environment, OPmobility has set up a Talent Acquisition Center to internalize, structure and professionalize external recruitment. Specialized teams located in the main countries enable profiles in line with the Group's current needs and long-term development prospects to be identified and attracted. OPmobility also relies on the commitment of its employees, true ambassadors of the employer brand, to boost its appeal to new talent. In this respect, a co-option program has been rolled out within the Group to broaden recruitment pools and secure access to key skills. After being launched in France in 2022, the Talent Acquisition Centers (TAC) were extended in 2023 to North America (United States, followed by Mexico) and then to Central Europe (Germany/Austria and Poland/Czechia/Slovakia), where the environment is particularly competitive. In 2025, a team was deployed in India, and the coverage of each team was extended to neighboring countries in order to cover 25 countries. China, Japan and South Korea will be covered in 2026. This network has been strengthened to adapt to the needs and support for the management of school/university relations. Collaboration with local business group teams has been accelerated, including training for local managers in recruitment and participation in internal mobility actions on recruitment, entrusted to managers of the various TACs.

The geographical growth of TAC coverage has been accompanied by an extension of the scope, and all indirect labor recruitment is now entrusted to them. In order to guarantee a better management of applications, the digital HR platform is evolving to offer a common candidate experience *via* an onboarding module that will allow recruitment teams, HR teams and managers to share administrative documents with candidates, and also to set up standardized and attractive onboarding and support practices, supported by a new onboarding Policy.

The existence of this professional and organized recruitment structure not only guarantees the profiles sought by management teams but also guides and targets certain profiles. Thus, the focus is on the presentation of female candidates, in support of the objectives of increasing the number of women, but also on apprenticeship, VIE, or more specific programs, such as the

"International Finance Graduate Program," to strengthen the pool of young financial talents, which welcomed its second cohort of 5 young international profiles in 2025, who are offered a rotation of 3 positions in the Finance function during the first two years of their careers.

The 1,248 young people (apprentices, interns, VIE) strengthen the pool of young talent, with a conversion rate of 25% into long-term contracts. Attention has been focused on VIE and apprentices to optimize this privileged integration period of 1 to 2 years and, ultimately, strengthen commitment at the beginning of the career.

With longer-term objectives of attracting talent, opportunities are offered at all sites and in all professions to students from the introductory internship level (9th or 10th grade in France) to the end-of-studies internship level.

Integration plans are designed to ensure an effective onboarding date. A common program was set up in 2025 to guarantee a standardized onboarding experience regardless of the location. It is supported by a digital experience providing access to essential information to any new employee.

TALENT DEVELOPMENT

OPmobility places the development and training of its employees at the heart of its employer promise, with a motto of "Keep Learning, Keep Growing." An enriching career path is a key driver for employee engagement and performance. This is why the performance review was created, a special opportunity to focus on employee aspirations and development within the annual management cycle. The management cycle therefore begins with a Performance Review, which provides an opportunity to review the achievements of the past year and together set objectives for the coming year in consultation with the manager. A development review is then scheduled at mid-year. This is a one-on-one meeting between the employee and their manager to develop an individual development plan based on the employee's career aspirations and the opportunities available within the Group. Mobility between segments or between different geographical areas can be discussed.

The content and structure of these two key moments in the management cycle incorporate the Leadership Model skills chosen by OPmobility to support the Group's values and purpose. These reviews are part of the annual management cycle for engineers and managers and are gradually being extended to all direct and indirect employees.

The results of the regularly conducted engagement surveys show that career prospects are an important criterion for employee engagement. The internal mobility program has been structured to allow inter-activity mobility. An Internal Mobility Charter has been deployed inside the Group to strengthen the visibility and accessibility of this mobility. A Mobility Committee is supporting this new dynamic. OPmobility's development in new energies, data management, software development (OP'nSoft) and electrification has also resulted in the creation of new segments requiring specific expertise. This makes it possible to offer opportunities for development and increased mobility.

Furthermore, career paths have been established for several functions (Digital & Information Systems, Human Resources), providing greater visibility for everyone when choosing their future career moves.

Recognizing the contribution of each individual to overall performance is also essential. OPmobility's operational performance assessment system seeks to establish a stronger culture of recognition. The objective review process has been standardized and homogenized across the Group, based on the principles of real-time performance monitoring. It is possible to adapt and evaluate the employee's objectives throughout the year to be more agile in a changing environment, like the automotive industry.

The management cycle is supported by a digital HR platform based on the SAP Success Factors solution, which is updated regularly. Two new modules were activated in 2024:

- the "Position Manager" module improves the management of each employee's career path and guarantees consistency in succession plans, which are reviewed at least once a year during the People Review. These succession plans supported by the positions can now support real management of career paths;
- the "Calibration" module ensures better preparation for the annual Performance Review at the end of the year. It offers a management team, supported by Human Resources, the opportunity to share information about their direct employees and to refine their assessment of each individual's performance, known as "calibration." OPmobility thus ensures a fairer, objective and consensual assessment of its employees.

PULSE SURVEY

Employee commitment is at the heart of OPmobility's mission. All policies and actions are aimed at increasing employee engagement and reducing turnover, which reached a historic low in 2025. The Group measures the level of employee engagement every year through a survey based on 14 engagement levers. It is a valuable tool for assessing employees' opinions and identifying areas for improvement.

For the 2025 edition, the participation rate reached a record level of 80%. The results show good communication and understanding of OPmobility's strategy and the role that everyone plays in the transformation (83%). A very high proportion of employees (76%) consider that their work is interesting and rewarding and that they receive the support expected from their peers and managers, whose support is very well perceived (79%).

The managers drew up improvement plans after the results were shared. Actions were identified on the basis of employee feedback, consistent with the Group's priorities: fair treatment across different categories and aligned with performance, listening to

employees, especially during periods of change, in order to strengthen engagement and, in particular, team loyalty.

The Pulse survey is one of the main tools that OPmobility uses to take corrective measures and improve its approach to employee well-being, ensuring that employee feedback is actively taken into account with a view to continuous improvement.

THE ORGANIZATIONAL DESIGN & CHANGE MANAGEMENT CENTER OF EXPERTISE

The Group is strengthening its capacity to develop critical skills and support employee engagement in a context of accelerated transformation by setting up a Center of Expertise (CoE) dedicated to Organizational Design and Change Management from November 2025.

This structural system aims to professionalize the Group's organizational approach, improve its social and operational performance, while contributing directly to its ESG ambitions.

The Center of Expertise supports the strategy for the development of jobs and skills through three key levers:

- **strengthen organizational performance:** by providing methodological expertise to optimize structures, clarify roles, improve governance and align organizations with strategic priorities. OPmobility has decided to invest in a tool that will be deployed in 2026 in order to provide Business and Business Departments with decision-making reporting on the performance of their organization and the levers for adjustment. This improvement in organizational readability promotes collective efficiency, accountability and transparency;
- **strengthen project management skills:** by giving managers and teams tools to support their transformation and segment changes. OPmobility follows the official change management methodology, Change Managers are certified and more than 350 employees have completed the Leading Change internal training. The ambition is to deploy the "Training of Trainers" Program in order to internalize the facilitation of the workshops over time;
- **support commitment to transformation:** through the dissemination of consistent change management practices, enabling better adoption of technological, organizational and process-related projects. By equipping leaders with the skills to lead change in a responsible and inclusive way, the center of expertise is strengthening the Group's ability to drive transformations that safeguard social well-being, encourage employee participation and support a just transition. Dedicated positions have been created at various levels with this in mind:
 - Change Manager large scale transformation: to support major organizational transformation projects;
 - Global Change Managers: to support projects leading to changes in processes and tools at Group level;
 - Regional Change Managers: to support local functions and businesses in the deployment of change plans (local team).

Through its actions, the Organizational Design & Change Management center of expertise is aiming to become an essential lever for sustainable performance, combining organizational efficiency, skills development, team commitment and an active contribution to the Group's ESG objectives. After the launch phase in 2025, this center of expertise will be strengthened with new skills and establishing a service offering for internal customers.

INTERNAL COMMUNICATION FOR ENGAGEMENT

In a context of a changing market and transformation projects for the Group, internal communication actions were regularly organized. Thus, communication of the name change and associated competencies in line with the Group's purpose and five values was promoted. Information on strategy is regularly shared, particularly with directors, especially through Directors' Webcasts. In addition, the Group has rolled out an editorial strategy to distribute news with the teams:

- on "Topnet," the Group's intranet, 229 news stories were published in 2025;
- the most significant internal news and events are sent directly by email (called "Topnews");
- Vibes, the Group's corporate magazine, is intended for employees and external audiences, with the aim of presenting OPmobility's strategy, trends and the Group's expertise, notably with employee profiles, themed projects and expert forums.

The transformation of OPmobility is also reflected in its presence on social networks. This presence aligns with the innovation and modernity of the Group. Standing out from the competition through the quality of its products, expertise and employer brand requires a strong identity on social networks to meet the evolving needs of its partners, customers and the talents of tomorrow's mobility. In 2025, the Group was active on the following social platforms:

- LinkedIn, with 326,422 subscribers (*i.e.* +9.2% vs. 2024, and 2% of OPmobility employees present on the Group's official page);
- Instagram, with 2,398 followers;
- YouTube, with 1,160 subscribers;
- WeChat, with 56,697 followers.

In 2025, setting up and rolling out of the Employee Advocacy program will be part of the Group's initiatives to spread its online reputation. The program will bring together more than 550 employees/ambassadors of the OPmobility brand on social networks and around the world. Externally, participation in CES in Las Vegas enabled increased visibility of the Group's innovations and technologies.

MOBILITY UNIVERSITY BY OPMOBILITY

In response to the rapid transformations in the mobility sector and to support the employability of employees, OPmobility has deployed Mobility University, a global skills development ecosystem. This structured learning model enables changes in the business lines to be supported, innovation to be strengthened and operational excellence to be ensured.

Mobility University began a rapid development phase in 2025 and will be fully operational by the end of 2026. It is based on a four-tier governance structure:

- Global Center of Expertise, which hosts the 15 segment academies, which designs and plans programs related to strategic skills;
- Regional Centers of Expertise, which deploy global content by adapting it to local needs, and which can also create programs specific to regional challenges;
- Country Clusters, which administer training and related logistics, and guarantee the quality of learning data for all business groups;
- Learning & Development teams of business groups, focusing on the specific skills of their business group.

This strengthened governance enables global consistency and local relevance to be combined, making learning accessible, contextualized and impactful. Mobility University promotes the sharing of expertise between corporate and business groups, reducing silos and stimulating innovation. Each employee can therefore access development opportunities related to the segments of today and tomorrow.

Mobility University uses a unique digital platform. Launched in October 2025, the platform had already amassed more than 18,000 connections by the end of 2025. Its objective is to offer:

- a seamless and personalized experience;
- simplified access to the entire training offer, combining previously dispersed content in a single ecosystem;
- a modernized and consistent user experience across all Group regions and entities.

Among the programs already rolled out in 2025, training in digital and information systems involved more than 2,200 employees. The Data Week recorded more than 750 participants, and more than 95% of employees are aware of the fundamentals of cybersecurity.

OPmobility is particularly attentive to managerial quality. In 2025, the Leadership & Management Academy provided training courses for new trainers with the aim of internalizing training and controlling the associated investments. Emphasis was placed on inclusive management, with 34 internal trainers trained in unconscious bias.

Actions

Publication of key actions	Description	Scope	Time horizons	Progress	Resources allocated
Talent Acquisition Center (TAC)	Gradual establishment of dedicated recruitment teams in high-recruitment countries/ clusters. Standardization to ensure fairness and non-discrimination. Implementation of common and cross-functional tools throughout the Group. Organization of the relationship with schools (Campus Management) and management of VIEs.	Group	- Pilot stage 1 completed in 2022 in France; - Stage 2 of deployment on the population of Engineers and Managers in the United States, Mexico, Germany, Poland and Slovakia in 2023/2024; - Stage 3 of standardization across the Americas/EMEA countries with management of 100% of recruitments; - Indirect labor and full budget management in 2025; - Global coverage secured in 2026, indirect workforce.	Monthly dashboard publishing all indicators: quantity of recruitments but also quality of the process (% diversity, application processing time). HR Board and ACT FOR ALL™ Board review of the main indicators. Validation of the Service Level Agreement for 2025. Recruitment process 100% entrusted to TACs for M&Es, worldwide as of January 1, 2025. 100% coverage by TACs on Americas and EMEA since January 1, 2025. Extension to India and South Asia in the second half of the year with effective recruitment of a TAC in India in June 2025. TAC team recruitment in North Asia, based in China on Q1.2026 to finalize global coverage.	- Own workers in TAC teams worldwide increased from 5 in early 2023 to 9 in early 2024, and then to 18 in early 2025; - Expansion plan in Asia scheduled for 2025; - Globalized recruitment budget in 2025; - Dedicated operating budget; - In 2026, the budget was allocated in accordance with the new One-OP organization.
Mobility University	Mobility University spans four levels: Global Center of Expertise, Regional Centers, Country Clusters and business group Training & Development teams. Programs include segment training, leadership training, coaching, talent programs and diversity training. These actions aim to limit the impacts of organizational imbalances and support employees to promote a more equitable and inclusive environment.	Group	OP University will be fully operational by the end of 2026. Launch in 3 phases: - Stage 1 - Q1 2025: Americas Campus launch; - Stage 2 - Q2 2025: launch of EMEA Campus + Group Center of Expertise; - Stage 3 - Q1 2026: Asia Campus launch; - Stage 4 - Q4 2026: launch of the 15 academies.	Establishment of the "Roles and Responsibilities" document to clearly establish the scope of responsibility of: Global Centers of Expertise, Regional Centers, Country Clusters, but also interactions between sites and country clusters, and Business Groups with the various players. Strategy (vision, mission, guiding principles for design and deployment, concept of academies) Target organization created and validated. Six academies launched: Digital & IS, Finance, Human Resources, Legal, Marketing & Communication, Leadership & Management.	2025: team of 11 people in the Center of Expertise.
C-Power re-skilling	The rapid evolution of the automotive market, with the introduction of battery technology, has led OPmobility to review its competence footprint in the areas of battery sales, design and manufacturing. A skills transfer plan for C-Power employees has been in place since 2024. The training program covers 15 skills totaling 46 hours of training.	Batteries & electrification systems business	2024-2027.	The training program was offered to 70 managers and engineers. In 2025, 387 hours out of the planned 1,872 hours were worked (21% growth rate). Monthly monitoring of the progress of training sessions.	9 internal experts from the Alphatech Technical Center and an external company for a specific subject.

Metrics and targets

Some targets have been established to accelerate the development of employees' employability and skills.

Positive impact: Change in industrial activities, driven by the Group's innovation strategy, promoting the development of new skills of employees, thus strengthening their employability.

Item	Detail
Relationship between the target and the objectives of the Policy	The target of keeping the voluntary departure rate below 10% from 2025 to 2030 supports the objective of retaining talent and maintaining a stable and engaged workforce.
Measurable target	Keep the voluntary departure rate below 10% by 2030.
Nature of the target	Quantitative
Description of the scope of the target	All Group Managers and Engineers, worldwide.
Reference value	Current 2024 voluntary departure rate: 7.4%
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	• Maintain below 10%
Indication of any milestones or intermediate targets - Year	N/A
Description of the methods and main assumptions used	• Analysis of current departure data; • Employee satisfaction surveys; • Implementing employee retention and engagement programs; • Monitoring progress using performance indicators.
Relationship between targets and scientific evidence	The targets are based on studies showing that employee retention and engagement programs reduce voluntary departure rates.
Indicate if and how stakeholders are involved	Employees are consulted <i>via</i> the managerial agenda as well as satisfaction surveys and focus groups to identify departure factors and commitment needs.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the annual Sustainability Statement.

Item	Detail
Relationship between the target and the objectives of the Policy	The target of offering 22 hours of continuous training per year to each employee supports the objective of improving the professional skills and employability of employees. 5 hours on average dedicated to digital culture for Engineers and Managers supports the objective of adapting to the digital transition.
Measurable target	Offer 22 hours of continuous training per year to each employee by 2030, including 5 hours of digital culture for Managers and Engineers.
Nature of the target	Quantitative
Description of the scope of the target	All Group employees, worldwide for training hours. All Engineers and Managers for the digital culture part.
Reference value	Current average number of training hours per employee: 20 hours in 2024.
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	• Offer 21 hours of continuous training per year to each employee by the end of 2026, including 3 hours of digital training for Managers and Engineers.
Indication of any milestones or intermediate targets - Year	2026

Item	Detail
Description of the methods and main assumptions used	• Analysis of training needs; • Managerial agenda; • Training creation and rollout by Mobility University.
Relationship between targets and scientific evidence	The targets are based on studies showing that continuous training improves the professional skills and employability of employees.
Indicate if and how stakeholders are involved	Employees are consulted via the managerial agenda, annual skills surveys and assessments to define training needs.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the annual Sustainability Statement.

These targets are supported by the following indicators:

Percentage of employees Engineers and Managers who have participated in regular performance and career development assessments	2023	2024	2025
Total	100%	100%	100%
Male	100%	100%	100%
Female	100%	100%	100%
Other	N/A	N/A	N/A
Not declared	N/A	N/A	N/A

	2024			2025		
	Average number of employees	Number of training hours	Average number of training hours per person	Average number of employees	Number of training hours	Average number of training hours per person
Female	9,273.5	169,591.2	18.3	8,875.08	103,795	11.6
Male	20,692.0	431,369.8	20.9	19,602.25	311,385	15.9

4.3.1.7 Working conditions

The Group's commitments

The compensation and benefits Policy is based on fairness, with objective criteria to leave no room for discrimination. It is based on the principles of performance-based recognition and is aligned with local market practices to ensure competitiveness in all regions in which the Group operates.

Compensation and benefits are one of the key elements in attracting and retaining talent. The main objectives of this Policy are:

- **competitiveness compared to the markets:**

OPmobility continually benchmarks its compensation structures with local and international market standards to ensure that the Group remains competitive wherever it operates. The compensation Policy establishes a common framework and the Group adapts this framework locally to market practices.

- **attracting and retaining talent:**

The objective is to offer a competitive compensation package that attracts the best professionals in the industry, thus attracting and retaining the best talents on a global scale.

- **performance-based recognition:**

The Policy emphasizes the recognition of employees based on their individual and collective contributions to the Group's success. This performance-based approach ensures that compensation is closely linked to the achievement of objectives.

- **alignment with OPmobility's values and leadership model:**

The policy is closely aligned with the Group's objectives, values and leadership model. It ensures that the compensation approach reinforces the leadership behaviors and skills that are critical to the long-term success and sustainability of the Group.

- **internal equity and commitment D&EI:**

OPmobility is committed to ensuring internal fairness within its organization. The compensation structure is designed to reflect the relative value of roles and responsibilities (evaluation/weighting of positions), thus ensuring that employees are fairly rewarded for their contributions. The common compensation framework aims to ensure fairness for all employees, regardless of their location. In particular, the Group strives to ensure that the compensation factors are objective, regardless of gender.

Compliance with local laws:

Compensation practices are fully compliant with all applicable local laws and regulations. OPmobility ensures that policies are regularly reviewed and updated to reflect any changes in legal requirements.

A single Human Resources information system has been set up in all Group entities. This is an essential element of transparency and management. Its operation is based on the positions held, and standards ensuring homogeneous groups of functions of similar level in the organization. This facilitates the management of the various Human Resources processes, including recruitment, talent, training and compensation, and thus contributes to the development of everyone in the organization.

The Group has ensured its commitment to respect the minimum wage in each country in which it operates, in accordance with the applicable legal or contractual standard.

For several years, the Group has been committed to reducing the gender pay gap. Wage gaps are analyzed and action plans are put in place to reduce them. A large share of the gross differences observed can be explained by the geographical dispersion of the female and male populations and by the level of positions held in the organization. The gross indicator as presented in this report is 19.71%, while the adjusted indicator, which takes into account the two criteria, is 5.92%. This indicator reflects different situations in different countries. The analysis, carried out each year, will be further refined to address this diversity.

As an illustration, the results of the Gender Equality Index of French entities (between 79 and 94 out of 100 in 2025 according to the entities), which have been published for several years, also attest to the constant attention paid to this challenge.

The Group is actively preparing the implementation of the European directive on pay transparency, which will be applied after its transposition by the Member States from mid-2026. It offers the opportunity to further inform each employee and reinforce our commitment to reducing pay gaps through a broad and structured approach.

OPmobility is gradually bringing together local practices so that employees from the same country benefit from a similar offer, in line with market practices. This not only responds to an issue of internal equity, but also to the desire to promote the same employee experience within the Group and to promote internal mobility. For example, the health systems in Brazil, the United

States and Mexico have been brought together. OPmobility ensures the competitiveness of the salaries offered by participating in regular surveys on compensation, benefit levels and their evolution.

Depending on the country and the legislation in force, the Group offers various additional benefits, such as collective profit-sharing policies, health insurance or supplementary pensions. In France, the Group Savings Plan allows its members to hold OPmobility SE shares (see chapter 3.6 "Shareholding structure of OPmobility SE").

In addition, OPmobility intends to gradually set up a common social base for all Group employees. Between April 2024 (setting up of the Policy) and December 2025, 2,323 employees benefited from the Group's parental leave policy, the first step in this foundation. It not only addresses the duration of paid maternity or adoption leave but also offers additional paid parental leave to all employees concerned. The parental leave Policy is part of the ACT FOR ALL™ program and its Care for People dimension. It supports the initiatives taken in the field of Diversity, Equity and Impact and promotes work-life balance.

On this last point, the remote working Charter has set up a common framework at Group level allowing employees whose role is compatible with remote working to benefit from it two days per week.

Changes in certain indicators make it possible to assess the level of loyalty to the Group. The Group's year-end absenteeism rate over a rolling 12-month period remained stable, at a limited level of 2.8%. The voluntary turnover rate for managers decreased significantly in 2025 to 6% for the year.

The highly competitive automotive market has led manufacturers in the sector to maximize the use of production equipment. Thus, OPmobility's industrial sites may be required to implement night or weekend working, temporarily or for longer periods.

These working hours are sometimes welcomed, particularly by employees who are just starting their careers and who appreciate the opportunity to organize their personal lives; however, they are usually regarded as having a negative impact on work-life balance.

Measures are being taken at the sites concerned to mitigate these impacts: salaries are adjusted accordingly, with night or weekend bonuses, and changes in break schedules are applied. Then, the transfer to day shifts of employees who request it is facilitated. Lastly, management pays particular attention to maintaining close contact in both overall and individual communication.

Actions

Publication of key actions	Description	Scope	Time horizons	Progress	Resources allocated
Compensation and Benefits regional organizations (compensation & benefits)	OPmobility has changed its organization by setting up regional C & B, EMEA, America and Asia teams. Setting up regional teams will enable the common OPmobility framework to be deployed while improving knowledge of local markets and aligning practices in terms of compensation and benefits for each country.	Group	In place since December 2024.	Organization notes published on the Group's intranet.	- EMEA: 3 employees; - America: 3 employees; - Asia: 2 employees.
Application of the Remote Working Charter	OPmobility allows two days of remote working per week with the agreement of the manager for all employees whose position allows it. This Charter is part of local agreements guaranteeing its terms of application. This Charter allows for flexibility in organizing work and a better work-life balance.	Group	In place since 2020 (measure initially linked to Covid and then continued).	Charter published on the intranet site, shared with all new hires and updated regularly according to local agreements. The application of this Charter is regularly monitored by each site and consolidated at least once a year.	N/A.
Implementation of the parental leave Policy	OPmobility has set up a common parental leave framework applicable in all its activities worldwide (IFRS scope). It increases the minimum duration of maternity and adoption leave to 16 weeks, guaranteeing 100% compensation over this period. It offers each employee the opportunity to benefit from additional parental leave paid at 100% equivalent to 24 days per year.	Group	Policy in place since April 2024.	Policy shared via the intranet, accessible to all employees and partners. All Group employees are covered by the Policy. Monitoring the performance was implemented from the second half of 2024.	N/A.
Equal pay	Ensure fairness in the evolution of compensation. For several years, OPmobility has guaranteed a salary increase at least equivalent to the budget for each employee who benefited from maternity, adoption or parental leave during the year. The comparison between changes in compensation by gender is systematically carried out in order to ensure the necessary adjustments.	Group	Annual salary reviews.	Gender equality index published each year in France. Principle of internal fairness is published on the Group's intranet (Compensation and benefits Policy). The Group is involved in preparing for the implementation of the European Directive on compensation transparency.	N/A.
Compensation competitiveness	Knowledge of local markets and developments. OPmobility participates in and benefits from market information from specialized players in the analysis of compensation levels and benefits and their changes. OPmobility relies on its internal classification system to ensure the salary positioning of employees by level of responsibility.	Group	Annual review of reference markets.	External competitiveness principle published on the Group's intranet (Compensation and benefits Policy). The evolution of compensation is based on social dialogue in the countries/entities with employee representation.	N/A.

Metrics and targets

OPmobility is keen to mitigate its negative impact on the work-life balance of its employees. It also strives to reduce its negative impact due to the professional insecurity and precariousness of its employees, as well as the lack of attractiveness and retention of employees due to insufficient compensation.

The Group has set itself the following respective targets:

Negative impact: Impairment of work-life balance (weekend and night shifts on production sites)

Item	Detail
Relationship between the target and the objectives of the Policy	Extension of annual reviews to all non-engineers and managers supports the objective of improving work-life balance and addressing employee concerns.
Measurable target	Carry out annual reviews with 80% of employees.
Nature of the target	Quantitative and qualitative
Description of the scope of the target	All employees on production sites.
Reference value	Currently, no systematic annual review with all employees excluding Managers and Engineers.
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	- Carry out annual reviews with 50% of employees by the end of 2027; - Carry out annual reviews with 70% of employees by the end of 2029.
Indication of any milestones or intermediate targets - Year	2027; 2029.
Description of the methods and main assumptions used	- Use of standardized forms; - Training of managers and supervisors in how to conduct reviews and information for employees.
Relationship between targets and scientific evidence	The targets are based on studies showing that regular employee interviews improve working conditions and employee satisfaction.
Indicate if and how stakeholders are involved	Employees are consulted through annual interviews and focus groups to identify needs and propose solutions.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the Sustainability Statement.

Negative impact: Professional insecurity and precariousness of employees leading to financial difficulties, stress at work.

Item	Detail
Relationship between the target and the objectives of the Policy	The target of covering a minimum of 30% of long-term contracts open for the direct workforce by operators who have had a short-term contract supports the objective of reducing professional insecurity and the precariousness of employees.
Measurable target	Cover a minimum of 30% of long-term contracts opened for the direct workforce by operators who have had a short-term contract by 2030.
Nature of the target	Quantitative
Description of the scope of the target	All operators in the direct workforce who have had a short-term contract.
Reference value	Percentage of long-term contracts opened for the direct workforce covered by operators having had short-term contracts.
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	- Open 15% of long-term contracts for the direct workforce by the end of 2026; - Open 25% of long-term contracts for the direct workforce by the end of 2028.
Indication of any milestones or intermediate targets - Year	2026; 2028.
Description of the methods and main assumptions used	- Analysis of current data on contract types; - Employee surveys to assess the impacts of precariousness; - Implementation of Policies to convert short-term contracts into long-term contracts.
Relationship between targets and scientific evidence	The targets are based on studies showing that converting short-term to long-term contracts improves financial security and reduces employee stress.
Indicate if and how stakeholders are involved	Employees are consulted through surveys and focus groups to identify workplace safety needs and propose solutions.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the Sustainability Statement.

Negative impact: Insufficient pay in relation to local standard of living and insufficient social coverage, particularly with regard to local regulations/standard of living

Item - target 1	Detail
Relationship between the target and the objectives of the Policy	The targets for closing the gender pay gap support the objective of ensuring fair and competitive compensation for all employees.
Measurable target	Reduce the gender pay gap (gross, unadjusted pay gap) by 15% by 2030 and ensure that employee salaries are in line with market standards.
Nature of the target	Quantitative and qualitative
Description of the scope of the target	All Group employees, worldwide.
Reference value	Current gender pay gap (5.8%) and comparative analysis of current salaries in 2024 compared to the market.
Reference year	2024
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	• Reduce the gender pay gap by 7% by the end of 2026; • Set up a system for monitoring salaries in relation to the market by the end of 2026.
Indication of any milestones or intermediate targets - Year	• 2026
Description of the methods and main assumptions used	• Analysis of current salary data; • Purchasing of market surveys; • Implementation of fair compensation Policies and gap monitoring systems.
Relationship between targets and scientific evidence	The targets are based on studies showing that closing the gender pay gap and aligning wages with the market improves equity and employee satisfaction.
Indicate if and how stakeholders are involved	Employees are consulted <i>via</i> annual engagement surveys. The social partners may be involved in discussions on salary changes.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the Sustainability Statement.

Item - target 2	Detail
Relationship between the target and the objectives of the Policy	The target of ensuring a minimum level of benefits within the framework of social security coverage with death and disability insurance for all employees worldwide contributes to the objective of improving the financial security and well-being of employees.
Measurable target	Ensure, by 2030, for at least 90% of employees, a minimum level of social security coverage with death and disability insurance for all employees worldwide.
Nature of the target	Quantitative
Description of the scope of the target	All permanent employees of the Group, worldwide.
Reference value	Current percentage of permanent employees with social security coverage with death/disability insurance.
Reference year	2025
Period covered by the target	2025-2030
Indication of any milestones or intermediate targets	• 2026: implementation of the Policy; • 2028: 80% of employees covered.
Indication of any milestones or intermediate targets - Year	• 2026; • 2028.
Description of the methods and main assumptions used	• Analysis of current social coverage data; • Implementation of improved social security coverage and awareness-raising Policies.
Relationship between targets and scientific evidence	The targets are based on studies showing that death/disability insurance improves financial security and reduces employee stress.
Indicate if and how stakeholders are involved	Employees are consulted <i>via</i> annual engagement surveys. Social partners can be involved in discussions on changes to employee benefits.
Description of any changes in targets and indicators	No changes planned at this time. The targets and indicators will be reassessed annually based on the results obtained.
Description of performance compared to announced targets	Performance will be assessed annually and compared to intermediate milestones. The results will be published in the Sustainability Statement.

The Group consolidates these targets using the following indicators:

ADEQUATE WAGES

All employees are covered by schemes that guarantee a level of compensation in line with the applicable living wage indices.

SOCIAL PROTECTION

Subject to the employee's eligibility under local regulations, and provided that the social security contributions owed before the employment contract with OPmobility came into effect have been paid.

	2024		2025	
Protection	Employees not covered		Employees not covered	
Against loss of income due to illness ⁽¹⁾	Yes	N/A	Yes	N/A
Against loss of income due to unemployment from the time the employee starts working for the Group ⁽¹⁾	Yes	Mexico, India and Morocco	Yes	Mexico and India
Against loss of income due to workplace accidents and disabilities ⁽¹⁾	Yes	N/A	Yes	N/A
Against loss of income due to parental leave (paternity, maternity, and parental leave) ⁽¹⁾	Yes	N/A	Yes	N/A
Against loss of income due to retirement ⁽¹⁾	Yes	N/A	Yes	N/A

(1) Subject to the employee's eligibility under local legislation and provided that social security contributions payable prior to the start date of the employment contract with OPmobility have been paid.

WORK-LIFE BALANCE METRICS

Employees entitled to family leave (maternity, paternity and parental)	100%
Employees who took family leave (maternity, paternity, parental and caregiver leave)	2,323

COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION)

	2024	2025
Gender pay gap (%)	21.9	19.71

	2024	2025
Total annual compensation ratio	118.4	119

Adjusted gender pay gap (%)

Countries	2024	2025	Countries	2024	2025
South Africa	3.6	9.3	Hungary	8.3	5.3
Germany	1.9	2.4	India	20.3	19.8
Argentina	- 0.1	1.9	Indonesia	13.2	9.9
Austria	3.6	0.6	Japan	6.9	10.2
Belgium	- 5	- 1.4	Morocco	13.2	11.3
Brazil	14.6	15.9	Mexico	5.9	5.8
Canada	- 2.1	- 11	Poland	5	4.9
China	6.1	3.7	Romania	- 6.4	- 4.1
South Korea	3.7	2.3	United Kingdom	6.5	6.9
Spain	10.9	10.9	Slovakia	4.3	6
United States	4.3	4.2	Czechia	8.1	8.7
France	3.4	3.8	Thailand	- 13.6	- 10.7
			Türkiye	3.9	2.3

4.3.1.8 Other human rights

The Group's commitments

CYBERSECURITY

The digital transformation and digitization of the segments and activities have resulted in an increase in the digitization of the processes and volume of data managed by the Group. This transformation must be accompanied by the security of systems and data in order to protect OPmobility from all IT attacks while promoting responsible and ethical use of technologies and data.

Within the Digital & IT Department, the Cybersecurity Department manages and controls data protection and security for applications, systems and networks.

The Information systems security Policy formalizes the main principles, governance and rules that structure cybersecurity actions within the Group. A charter for the use of communication resources and IT tools sets out the security rules for all employees.

As part of its commitment to use technologies and data responsibly and ethically, the Group has set up governance dedicated to the supervision of the uses of Artificial Intelligence. It ensures that AI innovations are in line with the Group's values, and that the use of data is transparent and proportionate, in accordance with the European AI Act. These commitments are formalized in an Artificial Intelligence Policy.

The Group pays particular attention to the stakes around personal data protection. Its commitments are formalized in a personal data protection policy.

In Europe, this protection, subject to the General Data Protection Regulation (GDPR), relies on a dedicated organization: one internal Data Protection Officer (DPO) steers GDPR compliance supported by a network of correspondents in each country. This organization enables data protection principles to be incorporated into the management of new projects from the design phase (Privacy by design).

OPmobility is involved in various associations such as CLUSIF (French Information Security Club), CESIN (French Club of experts in digital and IS security), CIGREF (IT Club of French Groups and Companies) as well as AFCDP (French Association of Correspondents for the protection of personal data). These clubs bring together major French companies, including carmakers, and share information (latest attacks, exchange of best practices, new technologies, etc.). The ANSSI (French National Cybersecurity Agency) is also an important source of information for anticipating and guarding against new and emerging threats.

One of the major challenges of cybersecurity is to adapt to the changes made by the Group (acquisitions, transformation, growth, etc.) and to the increasingly numerous and sophisticated cyber threats. OPmobility has therefore drawn up a strategic cybersecurity plan for this. This plan addresses all topics related to cybersecurity, and in particular data protection, securing the industrial perimeter, assessing the maturity of the cybersecurity of suppliers as well as the implementation of the principle of "zero trust," which ensures that access to the data of OPmobility and its customers is secure. These changes are in line with the digitization of practices: secure access to information, increased use of the cloud or remote working.

The development of a cybersecurity culture is a major challenge in preventing this risk. The "Be Security Smart" program was therefore launched in 2025, with the goal of raising awareness and empowering every employee to protect the Group's digital assets. It integrates various training channels such as e-learning modules, communication campaigns, webcasts and phishing detection exercises.

As part of a continuous improvement approach, an internal system to assess the level of maturity of industrial sites is implemented. External audits also complement this approach. Currently, 61 sites are certified according to the TISAX (Trusted Information Security Assessment Exchange) standard used in the automotive industry.

These initiatives contribute to meeting the requirements of the European NIS2 (Network and Information Security) directive.

Actions

Publication of key actions	Description	Scope	Time horizons	Progress	Resources allocated
Cyber roadmap	Cyber-resilience strategic plan.	Group	• 2023-2025.	24 projects delivered.	• N/A.
Be Security Smart	Employee training and awareness.	Group	• Annual plan.	12,435 employees trained in 2025.	• N/A.
External audits	TISAX certification.	Group	• Certification valid for 3 years.	61 TISAX-certified sites.	• N/A.

Metrics and targets

The Group does not have a specific target for cybersecurity, as the actions presented above are effective means of mitigating the associated risk.

4.3.1.9 Processes for engaging with own workforce and workers' representatives about impacts

At OPmobility, social dialogue, freedom of association and compliance with the rules governing information and consultation of employee representative bodies are immutable principles in each country where the Group is present. OPmobility informs or consults its employees and their representatives on market developments, the Group's progress, the economic outlook and its potential or actual impacts. The concerns and perspectives of employees are thus taken into account for the management of impacts.

A European Works Council has been in existence in Europe since 1996. It is composed of 35 members representing 10 European countries where OPmobility operates (France, Germany, Spain, United Kingdom, Poland, Slovakia, Romania, Hungary, Czechia, Belgium). A plenary meeting of the European Works Council was held with the Group's CEO and HRD on June 18, 2025. During two days of discussions and dialogue were shared with representatives of the ten European countries on the evolution of the automotive market and its consequences, particularly in Europe, the Group's results, its industrial and commercial strategy, social responsibility, the environment, safety at work and the One-OP plan to pool central functions.

The European Works Council appoints an assembly composed of 6 permanent representatives (as well as 4 alternate representatives). The bureau meets whenever necessary to deal with organizational and strategic issues and matters relating to the Group's operations that have a social dimension. The European Works Council Bureau met three times during 2025.

Social dialogue is ongoing at the local level, by country and by site, with elected representatives representing employees and trade unions. This leads to numerous exchanges, discussions and consultations, as well as negotiations and agreements. Negotiations with trade unions and employee representatives culminate each year in the signing of numerous agreements, reflecting the quality of social dialogue within OPmobility (competitiveness agreement in Germany, agreement on a gender equality plan in Spain).

Each regional, country, site or department manager, with the support of the Human Resources function, is in charge of communication and dialogue with employees and their representatives.

OPmobility undertakes to keep its employees or their representatives informed in good time about its activities, and to comply with the employee information and consultation obligations specific to each country.

As part of their sustainability strategy, the People and Sustainability Department has the operational responsibility to ensure the establishment of a constructive dialogue. This dialogue enables social and human challenges to be integrated into the Group's sustainability strategy.

In addition to collective agreements and company agreements, OPmobility is committed to respecting international standards, in particular the fundamental labor standards of the International Labour Organization (ILO: C87, C98 and C135), as well as the workers' rights established by the United Nations Global Compact. Out of conviction, and in accordance with ILO Convention no. 111, each employee adheres to these principles by signing their individual employment contract, thus demonstrating their commitment to respect these standards as soon as they join the Group.

4.3.1.10 Process for remedying negative impacts and channels for employees to raise concerns

With its Code of Ethics, OPmobility affirms its commitment to strong ethical values, guiding the Group in the daily conduct of its activities in an exemplary, transparent and fair manner. The Group firmly rejects any unethical practice, including inappropriate, disrespectful or illegal behavior, harassment, discrimination, corruption, influence peddling or human rights abuses.

All employees and service providers are invited to report any case or suspicion of criminal activity, any violation, proven or suspected, of national and international laws, any threat or harm to the general interest of the Group, as well as any breach of the Code of Conduct or other Group internal policies. To do this, OPmobility is developing a proactive ethics and compliance Policy.

In this context, the Group has set up a whistleblowing system to report any breaches in these areas. The whistleblower can thus report in good faith any conduct or situation that could be detrimental to the general interest of the Group. This whistleblower may be an employee, an external or occasional employee, a supplier or a partner. The confidentiality of the identity of the authors of the whistleblowing, the persons concerned and any third parties mentioned in the alert is guaranteed. Since 2018, the whistleblowing system has been accessible to external third parties via the Code of Conduct section of the Group's website. This system manages alerts in the strictest confidentiality, so that whistleblowers can report any potential breaches without fear of retaliation, in accordance with local laws. This system enables rapid and structured processing of the reports received.

The process is described in the Code of Conduct, available in 22 languages on the intranet and on the Group's website. The procedures for system entry were also presented to the competent Employee Representative Bodies. This system offers a complementary approach to the traditional channels through which employees can report any incidents, such as line management or the Human Resources Department.

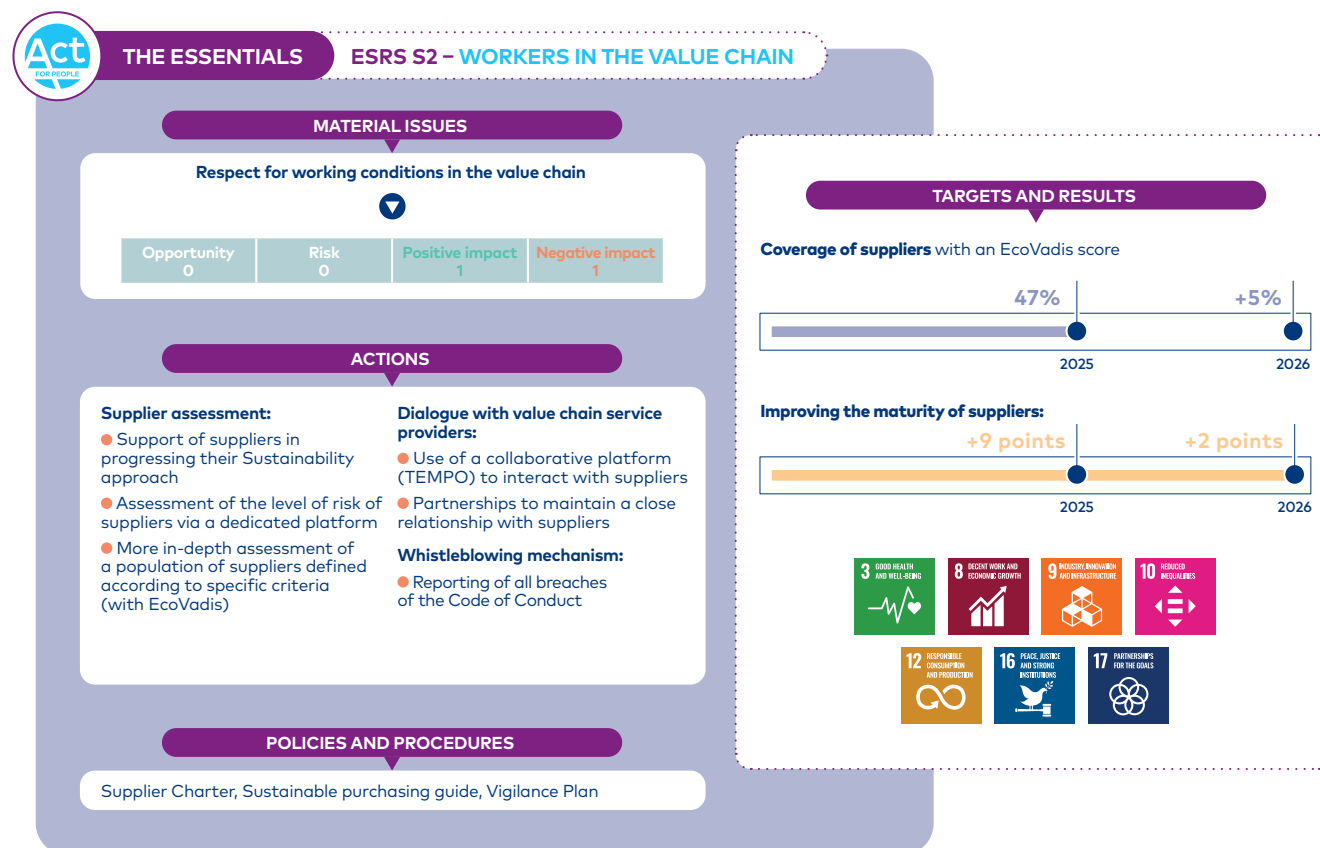
The Whistleblowing Procedure changed from 2024, with the establishment of a dedicated website. The Whistleblowing Procedure was updated to meet the requirements of the European directive, as adopted in the various countries of the European community, and a new mechanism managed by Ethics Point (NAVEX) was launched. This mechanism includes a multilingual website (intranet and internet) "opmobility.ethicspoint.com" enabling employees and third parties to report any problematic situations concerning ethics.

Dedicated telephone lines for each country are also available, 24 hours a day, 7 days a week, 365 days a year. Employees can alert their managers or any other person if they wish, or use the two channels available to them:

- an email address: opmobility@ethicspoint.com;
- a postal address: Compagnie OPmobility, Alerte Éthique, 1 allée Pierre Burelle, 92300 Levallois-Perret.

The information is processed anonymously and sent to the Group Compliance Department. A dedicated Committee is in charge of monitoring and processing these alerts. This *ad hoc* Committee is composed of the Legal, Group Compliance, Human Resources and Internal Audit Departments. It studies the alerts, the need to call on an internal or external third party to investigate, decides on the response to the alert, monitors progress and/or closes the alert.

4.3.2 ESRS S2: Workers in the value chain



4.3.2.1 Strategy

4.3.2.1.1 Stakeholder interests and views (ESRS 2 – SBM-2)

Stakeholder interests and views are detailed in ESRS 2, section 4.1.3.3.

4.3.2.1.2 Material impacts, risks and opportunities and their interaction with the strategy and business model (ESRS 2 – SBM-3)

OPmobility, which is firmly committed against any infringement of workers' rights in its supply chain, including in its joint ventures, is implementing graduated assessment systems for its suppliers, covering almost all of its expenses. The material impacts identified mainly concern the workers of suppliers and subcontractors who play a key role in the manufacture of materials and components, the assembly of parts and their supply. They may be exposed to negative impacts related to health and safety, human rights, the rights of minors or minorities, working hours, the right to organize or unfair wage practices.

These risks are more pronounced upstream in the supply chain, in particular in the extraction or processing of certain raw materials, as well as in certain regions where social and environmental regulations are less stringent (e.g. North Africa and Asia-Pacific).

Annual reports from the International Trade Union Confederation (ITUC) and the Global Slavery Index also highlight risks of forced labor, child labor, modern slavery, violation of workers' rights and economic exploitation. The logistics and transport segments are particularly exposed to pressures caused by delivery deadlines and demanding working conditions.

OPmobility strives to ensure that the working conditions throughout its supply chain are acceptable, recognizes the difficulties of this responsibility and is committed to continuously strengthening its due diligence mechanisms to monitor and mitigate material impacts related to its operations. To meet these challenges, the Group strictly prohibits all forms of modern slavery, servitude, forced labor, human trafficking or illegal work, as well as the exploitation of children under the minimum legal age, and ensures that these rules are respected throughout its value chain. OPmobility promotes fair working conditions: respect for the minimum wage and legal working hours, freedom of association, enhanced safety and health measures. No cases of breaches of human rights involving workers in the value chain were reported or identified in 2025. In addition, among the workers of the suppliers and subcontractors likely to be affected by these negative impacts, apart from the aforementioned sectors, no risk of increased harm for any specific type of worker has been identified.

In addition to prevention, OPmobility's activities also have positive impacts on its supply chain. By implementing enhanced vigilance processes and by adhering to initiatives such as the United Nations Global Compact, the Group acts to influence the practices of its suppliers, thus contributing to better respect for human rights and fundamental freedoms in the value chain. The efforts deployed in terms of information or awareness, ISO 45001 certification and supplier qualification are designed to promote responsible health and safety management to ensure that the risks associated with working conditions are adequately controlled. The integration of CSR criteria into the assessment of its suppliers compels them to pay greater attention to the well-being of their employees, resulting in a more sustainable and responsible value chain. EcoVadis assessments provide a vehicle for ongoing, in-depth dialogue. 2,730 suppliers have a valid EcoVadis score in 2025, facilitating better risk management across the value chain. Internal audits now include ESG assessment criteria, with immediate reports and an annual report enabling appropriate corrective measures to be established, if necessary.

For more information on the double materiality analysis and on the interaction of material impacts, risks and opportunities with OPmobility's strategy and business model, please refer to ESRS 2, section 4.1.4.

4.3.2.2 Management of impacts, risks and opportunities

4.3.2.2.1 Policies

The Policies of the Code of Conduct relating to human rights, also apply to workers in the value chain, in accordance with the universal nature of the ethical principles that guide the Group's activities. These principles are relayed to suppliers through the Supplier Charter and the Sustainable Purchasing guide. These guidelines set out the social and environmental rules and recommendations to be followed and the best practices to be promoted among suppliers.

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Circulation
SUPPLIER CHARTER				
Engaging suppliers to: - comply with international texts governing labor law, such as the ILO conventions on the refusal of forced labor, child labor and covert wage discrimination; - respect human rights; - conduct business in accordance with the principles of loyalty, integrity and fairness to ensure consistent compliance with all laws and regulations combating corruption, money laundering and anti-competitive practices and behavior.	All OPmobility suppliers.	- Established by the Executive Committee; - Managed by the Purchasing Department.	- The United Nations' Universal Declaration of Human Rights and its two additional covenants (the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights); - The ten principles of the United Nations Global Compact; - The Fundamental Conventions of the ILO (International Labour Organization) and the ILO Declaration on fundamental labor principles and rights; - The OECD guidelines.	- Signature of the Charter by all suppliers; - It is also intended to be included in the contractual documents; - Document published on the website; - Distribution to employees through internal communications; - Translated into 19 languages.
SUSTAINABLE PURCHASING GUIDE				
Establishes OPmobility's expectations regarding the behavior of suppliers in their corporate activities. It supplements the Supplier Charter by specifying the expected principles in terms of responsible practices, particularly on social issues such as diversity and inclusion in recruitment Policies.	All OPmobility suppliers.	Established and managed by the Purchasing Department.	- United Nations Global Compact; - The United Nations Universal Declaration of Human Rights and its two complementary covenants; - The Fundamental Conventions of the International Labour Organization (ILO); - ILO Declaration on Fundamental Principles and Rights at Work; - The OECD Guidelines; - The United Nations Sustainable Development Goals (SDGs).	- Document published on the website; - Communicated to all suppliers.

The inclusion of the interests of key stakeholders in policy-making is detailed in ESRS 2.

HUMAN RIGHTS

Due to its international reach, OPmobility gives priority to respecting human rights in its activities and those of its business partners. Any breach may affect its operations, economic performance or reputation.

This principle is affirmed in the Code of Conduct, which sets out the values and compulsory rules, particularly in terms of human rights, that the entire Group undertakes to respect. This document is freely accessible, and the principles that it contains are integrated into all

the policies deployed throughout the value chain. OPmobility's commitments are also formalized in a Human Rights Policy, updated in 2025 and applicable to its entire ecosystem. In addition, the Group implements specific actions to prevent or correct human rights violations, including training, a whistleblowing mechanism, as well as remediation procedures and corrective measures to address the negative impacts identified.

SUPPLIER CHARTER

By joining the United Nations Global Compact in 2003, OPmobility is committed to promoting the fundamental principles of Corporate Social and Environmental Responsibility. The Group aims to involve all of its suppliers, service providers and subcontractors in this continuous improvement process. The Supplier Charter reflects these expectations and applies to all OPmobility suppliers. It is included in the consultation documentation and, where applicable, the contract documents. By committing to the Charter, each supplier undertakes to implement these principles in their organization, to ensure that their own partners comply with them, and to carry out regular assessments.

The Supplier Charter covers:

- regulatory compliance: compliance with all applicable laws and regulations in the countries where it operates;
- integrity and business ethics: conduct activities in accordance with the principles of loyalty, integrity and fairness;
- human rights and working conditions: respect of fundamental rights relating to working conditions (forced labor, modern slavery, child labor, employment discrimination, equal pay, freedom of association and protection of trade union rights);
- health and safety protection: maintaining a safe and healthy working environment, including employees, subcontractors, local communities and users;
- environmental protection: limiting environmental impacts, managing resources responsibly and reducing consumption and pollution.

The supplier must inform OPmobility of any non-compliance so that corrective measures can be agreed upon. Any serious or repeated breach constitutes a breach of contract that, depending on the severity, can lead to corrective measures or the partial or total termination of business relationships.

SUSTAINABLE PURCHASING

The Sustainable purchasing guide is OPmobility's reference document intended for its buyers and suppliers. It formalizes the principles and practices to be respected and implemented, particularly in terms of human rights, safety and environmental protection. These commitments are inspired by the ACT FOR ALL™ program, structured around three pillars: "ACT for People", "ACT Responsibly," and "ACT for Planet."

The Group, on the basis of declarative information or from proven databases, verifies that the purchasing channel complies with international standards in terms of human rights and working conditions. This includes fair wages, reasonable working hours and a safe working environment.

This approach is monitored by the Know Your Suppliers operational program. It is based on rigorous governance, embodied by the Supplier Compliance Committee, and on assessment tools fed by third-party data aggregators, by the suppliers themselves (EcoVadis questionnaire), or by teams of buyers or auditors in the

field. Regular audits are carried out, notably of strategic suppliers, to assess, among other things, working conditions and compliance with social and environmental standards.

The results of these assessments are attached to the supplier's profile in the TEMPO Supplier Relationship Management (SRM) tool, which is accessible to all Group buyers. Suppliers are monitored by the purchasing function in order to improve their compliance in ethical, social and environmental areas. Where there is a high risk, immediate corrective measures are required, otherwise there is a risk of being excluded from tenders.

This program also meets the requirements of the Vigilance Plan, which aims to identify and prevent potential violations of human rights, fundamental freedoms, health, safety and the environment, across all the Group's activities and its value chain.

4.3.2.2.2 Processes for engaging with value chain workers about impacts

The perspectives of workers in the value chain influence the Group's decisions and activities on several levels. OPmobility maintains a regular dialogue with its suppliers, making frequent visits and partnerships. The TEMPO digital interface and dialogue tool was set up to maintain contact with them. This system promotes two-way communication and encourages continuous process improvement. In some countries, Work Councils serve as platforms for discussion between management and elected employee representatives, addressing social and economic issues and thus strengthening social dialogue. Although these systems do not yet cover the entire value chain, OPmobility constantly strives to extend these practices to include as many workers as possible, thus ensuring smooth and inclusive communication at all levels of the organization.

A specific example concerns the declaration process of the Conflict Minerals Reporting Template (CMRT) for the use of conflict minerals. OPmobility expects its suppliers to collaborate with their supply chain to obtain the necessary information, thus ensuring greater transparency and accountability throughout the value chain.

Engagement takes place directly with the workers in the value chain or their legitimate representatives from the start of the business relationship between OPmobility and its business partners, such as suppliers, temporary workers and subcontractors. This commitment is formalized by the signing of the Supplier Charter. Social dialogue is implemented locally with employee representatives and trade unions in each country and entity. More than a hundred Works Councils and Safety Committees, present at many sites, meet regularly. No global framework agreement has been concluded with international trade union federations to date.

The Human Resources and Sustainability Department has, as the Group's support function, the operational responsibility for ensuring that social dialogue is high-quality and effective. This department coordinates the European Works Council and ensures discussions with union representatives and employee organizations at all levels.

4.3.2.2.3 Actions

SUMMARY TABLE OF ACTIONS IN PLACE

Publication of key actions	Description	Scope	Progress	Resources allocated
Know Your Suppliers program including supplier assessment (prevention)	Assessment and support of suppliers in progressing their sustainability approach. Approach initiated following the signing of the Supplier Charter. General assessment of a panel of suppliers through a risk assessment platform. More in-depth assessment of a population of suppliers established according to specific criteria (EcoVadis). All information related to suppliers is accessible to all of the Group's buyers.	Group	95% of Group purchases in 2025 have been evaluated as part of the responsible purchasing "Know Your Suppliers" initiative.	• Supplier assessment tool.
Whistleblowing mechanism (remediation)	Report any irregularities using the Whistleblowing mechanism. In particular, enables stakeholders to report information on any behavior contrary to the Code of Conduct.	Group	0 cases (upstream and downstream scope, for cases of human rights violations).	• Whistleblowing alert tool.

At this stage, it is not possible to accurately estimate the financial resources specifically allocated to the initiatives identified. However, significant Human Resources have been mobilized to ensure these actions are monitored and implemented.

OPmobility requires its business partners to adopt preventive measures, such as specific training programs and contractual commitments, including signing the Supplier Charter and obtaining health, safety, and environmental certifications (ISO 14001 and ISO 45001).

The Know Your Suppliers program includes the general supplier assessment. The panel assessed covers 95% of the Group's expenses and includes the types identified in its risk mapping. The assessments are established based on proven information provided by world-class data aggregators, and taking into account the usual risk criteria: country of operation, business sector, political exposure, sanctions and controversies. Suppliers presenting a low risk are not subject to any due diligence, but are regularly monitored. Suppliers presenting an average but non-critical risk are required to actively engage in an assessment process in order to improve their performance. These assessments are generally carried out in partnership with EcoVadis. Lastly, high-risk suppliers must be subject to an immediate remediation plan to avoid the risk of being excluded from consultation panels.

In the event of a negative impact despite prevention and monitoring actions, the protection of people is a priority. Stakeholders such as employees, trade unions, suppliers or NGOs are consulted to understand the issues. Immediate corrective actions are taken, and contractual modifications or the termination of the business relationship may be requested.

OPmobility is also implementing medium- and long-term resolution measures, including training programs to avoid recurrence of issues and follow-up plans to monitor changes. If necessary, corrective measures are incorporated into the Vigilance Plan, facilitating the incorporation of knowledge gained from past experiences and strengthening the robustness of the system.

Finally, OPmobility is committed to transparency about the actions taken to resolve situations, both with internal and external

stakeholders. Through its ACT FOR ALL™ program, the Group is also developing other initiatives for workers in the value chain, in particular through awareness-raising campaigns, partnerships and the creation of networks.

4.3.2.2.4 Processes to remediate negative impacts and channels for value chain workers to raise concerns

OPmobility has implemented a due diligence process to identify, prevent and address negative impacts on workers in its value chain. This process includes regular audits of suppliers on environmental standards, energy performance, working conditions or human rights. In the event of non-compliance, corrective action plans are developed in collaboration with the suppliers concerned. These action plans can involve the upgrading of safety standards, employee training or the improvement of employment contracts, for example. The performance of these actions is monitored by TEMPO to verify their effectiveness.

OPmobility also has a whistleblowing mechanism accessible to workers in the value chain to anonymously and confidentially report potential human rights violations or inadequate working conditions, for example. This system is already described in section "ESRS S1: Own workforce."

The effectiveness of the mechanisms for preventing, detecting and correcting wrongdoing is assessed annually through internal audits carried out by the Audit Department. OPmobility ensures that communication channels are accessible and encouraged at all levels. The whistleblowing alert mechanism, extended to the entire value chain, is communicated through training, awareness campaigns and media such as guides, posters and the intranet. The same applies to the Employee Assistance Program.

Internal surveys and anonymous feedback are used to assess user perception and confidence in these mechanisms. These surveys also measure their effectiveness and ability to meet the needs of workers. The results are used to adjust processes and increase transparency and accessibility.

4.3.2.3 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The supplier assessment mechanisms described enable the objectives that are assessed using performance metrics that are set every year to be established.

Two metrics are monitored in particular in this area. The Group is also constantly exploring ways to increase their effectiveness and reach:

- the coverage of suppliers with an EcoVadis score. The stakeholders involved in this process include the Purchasing Department, OPmobility suppliers and EcoVadis, and the current performance of the indicator in 2025 is 47%;
- the improvement in the maturity of the suppliers on the OPmobility panel. The objective is to improve the EcoVadis score of suppliers in OPmobility's 2025 panel by 2 points in 2026. The stakeholders involved in this process include the Purchasing

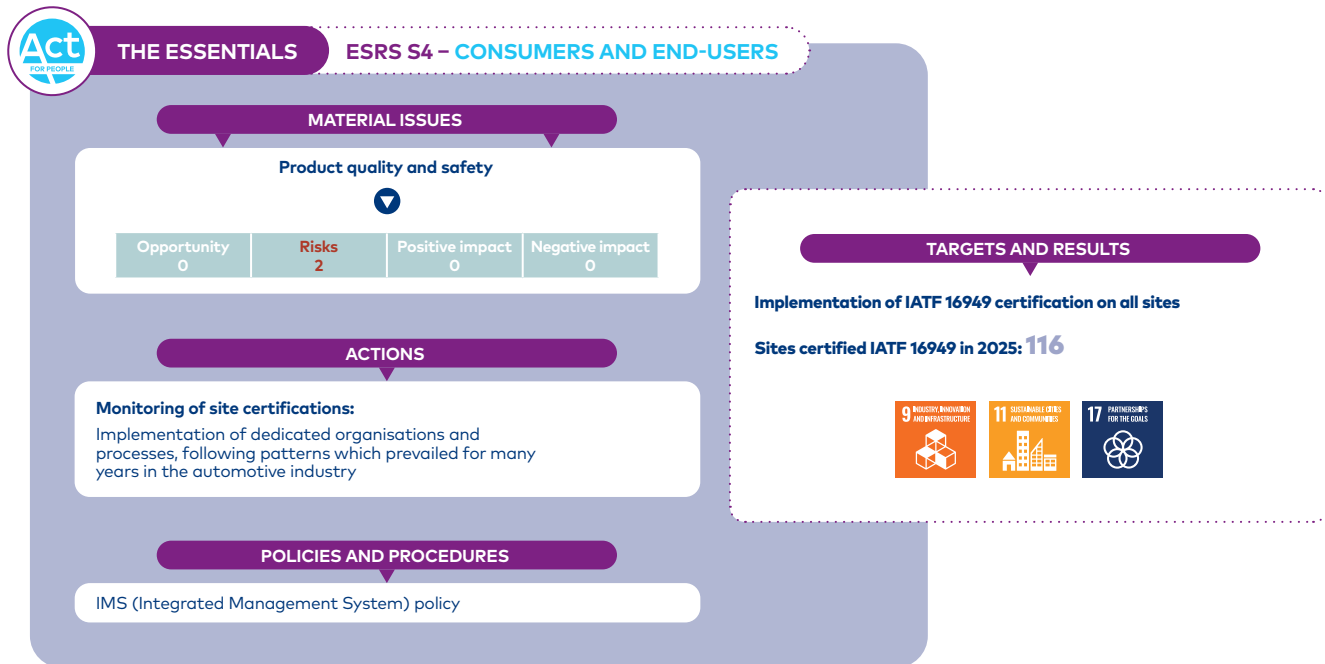
Department, OPmobility suppliers and EcoVadis, and the current performance of the indicator reflects a 9 point improvement in the supplier panel compared to the 2024 panel.

These systems and policies will be regularly reviewed to ensure that they remain effective, aligned with best practices and adapted to regulatory and sectoral changes.

Among the priorities identified:

- strengthening of due diligence mechanisms, with a particular focus on human rights and the prevention of modern slavery practices in the value chain;
- improvement of business partner selection and monitoring processes through tools such as the "Know Your Suppliers" process. This will allow for in-depth verification of new partners as well as ongoing monitoring of existing partners to identify, assess and mitigate potential risks;
- promoting positive impacts, in particular by supporting suppliers in improving their practices in terms of human rights, working conditions and safety.

4.3.3 ESRS S4: Consumers and end-users



4.3.3.1 Strategy

4.3.3.1.1 Stakeholder interests and views

Stakeholder interests and views were detailed in ESRS 2, section 4.1.3.3. "Stakeholder interests and views."

4.3.3.1.2 Material impacts, risks and opportunities and their interaction with the strategy and business model

OPmobility counts the majority of global carmakers among its customers, which are considered to be its consumers. The Group considers that a lack of dialogue with end users can lead to production disruptions and delivery delays, making it more difficult to anticipate their expectations in terms of product quality and performance. These situations can affect the availability of equipment for end users and lead to a loss of market share.

In addition, OPmobility relies heavily on its consumers and end-users. Any negative experience related to a defect in its products may damage the reputation of the Group and, consequently, affect sales. Conversely, positive feedback builds trust, improves brand image and drives sales performance.

OPmobility implements various policies and actions to mitigate these risks, such as quality certifications and regular audits. These measures prevent, identify and correct quality problems, thus safeguarding the safety and satisfaction of consumers and end-users.

For more information on the double materiality analysis and on the interaction of material impacts, risks and opportunities with OPmobility's strategy and business model, please refer to ESRS 2, section 4.1.4.

4.3.3.2 Policies & Actions

Policies

OPmobility's policies concerning to end users are aligned with the recognized standards that are applicable to consumers, such as:

- respect for human rights: OPmobility is committed to respecting human rights as defined by the United Nations Guiding Principles on Business and Human Rights. This includes protecting the rights of consumers and end-users;
- fair working practices: OPmobility's policies guarantee fair and safe working conditions for all employees, which indirectly positively impacts consumers and end-users;
- compliance with the OECD Guidelines for Multinational Enterprises:
 - transparency and information: OPmobility ensures transparent communication with consumers, providing clear and accurate information on products and services;
 - consumer protection: Group policies include measures to ensure product safety and the protection of users' personal data.

OPmobility has been a signatory of the United Nations Global Compact since 2003. This long-standing commitment testifies to the Group's desire to contribute to respect for human rights and to ensure social responsibility throughout its value chain.

In addition, aware of the risks associated with consumer and end-user expectations, OPmobility is deploying mitigation measures to ensure safety, reliability and customer satisfaction. These commitments are implemented operationally by the ACT FOR ALL™ strategic program in its "Operational Excellence" pillar together, with a Quality Policy, under the responsibility of the Quality Vice Presidents of each business group, which is based on the following:

No cases of non-compliance with various international texts were reported in 2025.

SUMMARY TABLE OF POLICIES

Scope	Steering	Standards or initiatives	Main stakeholders	Circulation	
IMS (INTEGRATED MANAGEMENT SYSTEM) POLICY					
• Guarantees the safety, reliability and compliance of parts and components supplied to manufacturers.	• Applies to all business groups, and to all parts design, manufacturing, testing, distribution and after-sales service processes.	• Management of business groups.	• Quality standards: ISO 9001, IATF 16949; • Safety standards: NHTSA (USA), CE (Europe) regulations; • Environmental standards: REACH; • Methodologies: Lean Manufacturing, Six Sigma, Kaizen.	• Carmakers: collaboration to ensure equipment compatibility and safety; • Consumers: safety and compliance testing to ensure risk-free use.	• Internal provision: accessible to all employees via the Group intranet and internal training sessions.

Actions

In order to support the policies adopted by the Group, the business groups have set up dedicated organizations and processes concerning product quality, according to patterns that have prevailed for many years in the automotive industry. They aim to prevent, identify and correct quality problems as soon as they occur. Their robustness and effectiveness are verified by annual internal audits and regular customer audits. Business groups are also subject to an IATF 16949 Certification Procedure. These risks are subject to contractual civil liability and are covered by dedicated insurance policy. Finally, throughout the partnership, materials and components are regularly checked upon receipt or during the manufacturing process.

1. Compliance with standards and regulations

- Compliance with international standards (IATF 16949) and local regulations;
- Compliance with safety standards;
- Rigorous certification tests before the marketing of parts and components;

2. Product quality and safety

- Use of robust and certified materials to guarantee the safety of motorists;
- Resistance, wear and performance tests;
- Implementation of rigorous quality controls throughout production;

3. Traceability and risk management

- Parts traceability systems to quickly identify any defects;
- Crisis management and product recall procedures in the event of a component defect;
- Collaboration with manufacturers for rapid corrective actions;

4. Innovation and continuous improvement

- Research and Development to integrate safer and more reliable technologies;
- Improvement of manufacturing processes by applying quality management methods;
- Continuous training of teams to guarantee optimal quality at each stage of production;

5. After-sales service and customer relations

- Guarantees on the parts provided and assistance in case of issues;
- Collaboration with manufacturers to improve consumer satisfaction;
- Transparent communication on equipment performance and risks.

SUMMARY TABLE OF ACTIONS IN PLACE

Publication of key actions	Description	Scope	Progress	Resources allocated
Collaboration and support for consumers and end-users	Continuous support is offered to consumers, including warranty, advisory and assistance services.	Group	In collaboration with customers, OPmobility has developed a quality manual that addresses product issues and includes financial management mechanisms in the event of default. These commitments are managed by the quality department of the business groups and are available on request. A quality agreement is also in place with consumers to effectively manage supplier deficiencies and ensure optimal end-user satisfaction.	• Sales teams; • Quality Teams.
Communication with consumers and end-users	Affected consumers and end-users are informed as soon as possible of the incident and the measures taken to remedy it.	Group	OPmobility launched the Customer Champions program, a strategic initiative to strengthen the customer approach to ensure a consistent and positive customer experience.	• Sales teams.
Corrective actions in the event of an incident	OPmobility is committed to providing a prompt and adequate repair.	Group	The Group acts to prevent the recurrence of incidents encountered, including through process improvements and training for employees.	• Sales teams; • Quality Teams.

OPmobility SE is exposed to certain risks of warranty and liability claims from customers regarding the products and services sold. All risks and measures are detailed in the "Principal risk factors" section of this document.

4.3.3.3 Processes for engaging with consumers and end-users about impacts

At OPmobility, the views of consumers and end-users are integrated into decisions. These can impact several aspects:

- safety: adaptation of equipment to new standards and expectations in terms of user protection;
- costs: cost optimization to ensure value for money without compromising safety or performance;
- social inclusion: design of products adapted to various user profiles;
- privacy: integration of technologies to ensure the protection of user data.

Market characteristics and end-user preferences guide the Group's choices, such as designing equipment suited to different ages and categories of drivers (driver assistance systems) or developing technologies that reduce the environmental impact of vehicles (sustainable materials).

The integration of these elements influences several aspects of OPmobility's business model:

- value proposition: development of innovative products that meet consumer requirements in terms of comfort, safety and performance;
- value chain: rigorous selection of suppliers and quality control to ensure reliable equipment;
- cost structure and revenue model: balance between innovation, cost of production and affordability for the end consumer.

The organization ensures a smooth dialogue with all stakeholders, at the level of sites, sales teams, development teams and management teams. The Group has regular internal discussions with customers to assess performance, efficiency and quality in order to establish priorities and objectives to be achieved. Given OPmobility's B2B (Business to Business) business model, the Group favors a personalized communication with each of its carmakers.

In 2025, OPmobility launched the "Customer Champions" program, a strategic initiative to strengthen the customer approach and

improve coordination between the different business groups. The "Customer Champion" role is aimed at ensuring a consistent and positive customer experience while promoting alignment between sales teams and OPmobility's management. This role may also include coordinating external events with the Group's partners or implementing cross-functional strategic initiatives.

Although OPmobility is never in direct contact with the end user, the performance perceived by the end user is monitored indirectly through the carmakers. This is done through several channels:

- regular meetings at all levels;
- customer perception *via* CSRs (Customer Specific Requirement), which have become priority metrics for some of the Group's customers;
- the number of defects found in "3 months in service" by customers, *i.e.* the number of defects detected by the customer during the first 3 months of the vehicle's operation;
- guaranteed returns, which are part of the General Terms and Conditions of Sale.

Each month, the quality teams on each site obtain these indicators from the carmakers and report the results with the necessary associated improvement actions. This refines the relevance of each communication process.

The Group reviews recalls mentioned on the American (NHTSA) and European (European Commission Safety Gate) portals to prevent such cases from occurring with its products. There are also escalation processes that preventively enable end users to be secured: the process of exchanging defective parts before delivery to the end consumer, the corrective actions to be carried out during visits to the dealer, and in the ultimate case, a recall.

The Warranty & Customer Satisfaction teams analyze user data *via* customer portals to monitor recent repairs and identify recurring defects. The comments of users and the descriptions of repairs guide the investigations into possible problems. When necessary, OPmobility requests repaired parts from the carmaker to refine the analysis. This information helps detect and correct any defects that may occur after the vehicle has been put into service, ensuring continuous quality improvement.

4.3.3.4 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

OPmobility has established a specific approach to provide or contribute to a remedy when a material negative impact on consumers and end-users has been observed. This approach is based on five key areas:

- **identification and assessment of negative impacts:** OPmobility has a continuous monitoring system to detect any potential negative impact. When an incident is identified, an in-depth assessment is carried out to assess the scale and nature of the consequences;
- **communication and transparency:** the affected consumers and end-users are informed as soon as possible of the incident and the measures taken to remedy it. OPmobility publishes detailed reports on incidents and corrective actions taken, thus ensuring transparency;
- **corrective actions and repairs:** OPmobility is committed to providing prompt and adequate remedies. Measures are implemented to prevent the recurrence of such incidents, including process improvements and employee training;
- **collaboration and assistance:** Continuous support is offered to consumers, including warranty, advisory and assistance services. In collaboration with customers, OPmobility has developed a quality manual that addresses product issues and includes financial management mechanisms in the event of default. These commitments are managed by the quality department of the

business groups and are available on request. A quality agreement is also in place with consumers to effectively manage supplier deficiencies and ensure optimal end-user satisfaction;

- **monitoring and evaluation:** remedial measures are closely monitored to ensure that they are effective and meet the needs of those affected. Regular assessments of remedy processes are carried out to identify opportunities for improvement and strengthen existing mechanisms.

In order to monitor and publish key performance indicators for customers, the Group uses scorecards. In particular, these measure the effectiveness of communication channels and to identify areas requiring improvement.

However, OPmobility has not yet established direct dialogue with consumers. This process depends on the carmaker according to its specific needs (in particular in terms of quality and logistics).

4.3.3.5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

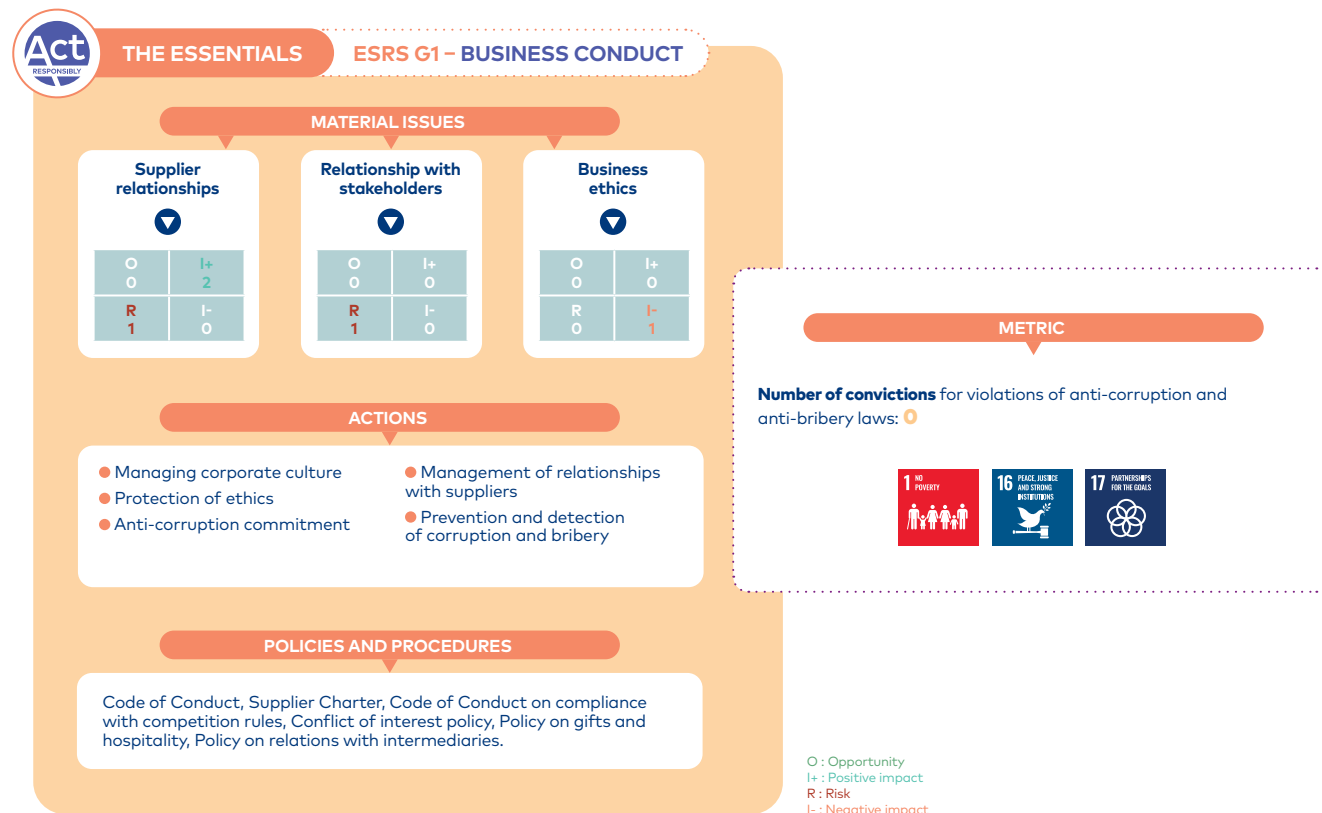
Carmakers are directly involved in establishing targets and are subject to contractual commitments, including product quality standards. OPmobility regularly conducts reviews with its customers to ensure that performance is aligned with operational, financial, logistical and qualitative requirements. The continuous improvement system, implemented by OPmobility, in compliance with ISO standards, ensures that the improvement areas identified during performance reviews are deployed.

SUMMARY TABLE OF OBJECTIVES

Objective	Scope	Baseline value and base year	Ambition and changes	Target year and intermediate milestones	Scientific hypotheses, methods and evidence	Stakeholders	Performance
Deployment of an IATF certification	All production and development sites	No reference	100% No change to mention	Ongoing, no milestones in between	Customer and industry requirements. No link to scientific evidence	Site Management, Quality Department, Customers	Sites certified IATF: 116 sites in 2025

4.4 Governance information

4.4.1 ESRS G1: Business conduct



4.4.1.1 Strategy

4.4.1.1.1 Governance

The Committee's activities are detailed in chapter 3 of this document, section 3.1.4. "Activity of the Board of Directors' Committees."

The table in section 3.1.1.3 "Diversity policy applied to the Board of Directors: profiles, experience and expertise of current directors" summarizes the skills matrix of the directors, showing a diversity of experiences and expertise in different sectors.

4.4.1.1.2 Material impacts, risks and opportunities and their interaction with the strategy and business model (ESRS 2 - SBM-3)

OPmobility has identified material impacts, risks and opportunities (IROs) related to the relationship with its suppliers, its stakeholders and business ethics:

- a financial risk, linked to irresponsible practices (late payment in particular) that could cause financial difficulties for suppliers and expose OPmobility to financial penalties. The Group monitors the compliance of its supplies in order to avoid financial and reputational losses;

- the risk of corruption cases, could harm the Group's image and lead to negative repercussions;
- a negative impact due to insufficient whistleblower protection systems, limiting the detection of non-compliant practices or corruption;
- a positive impact related to its business practices, which could have a favorable influence on social and environmental conditions within its supply chain. The Group is reinforcing its requirements for suppliers and subcontractors in response to growing expectations from customers, local communities and investors with regard to sustainable practices;
- a positive impact linked to its contribution to local socio-economic development and support for specific sectors within its value chain. The Group promotes responsible and sustainable relationships with its suppliers in response to stakeholders' heightened expectations regarding sustainability. These actions contribute to strengthening local capacities, improving working conditions and employee safety, as well as increasing productivity and satisfaction within supplier ecosystems.

These IROs reflect the diversity of the Group's global business relationships and the high standards of compliance and business ethics.

4.4.1.2 Policies

OPmobility maintains the highest standards of business conduct, based on integrity, transparency and ethics. An overview of the main business conduct policies is presented in the table below.

SUMMARY TABLE OF POLICIES

	Scope	Steering	Standards or initiatives	Circulation
CODE OF CONDUCT				
- Establishes OPmobility's commitments and those of each of its employees in terms of ethics and integrity; - Includes the fight against corruption.	Applicable to all entities controlled by the Group.	- Monitored: by dedicated Committees (e.g. Internal Control and Compliance Committee; <i>ad hoc</i> Committee on Compliance); - Breaches are penalized by management on the recommendation of the <i>ad hoc</i> committee, where applicable.	- United Nations Global Compact; - French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	Accessible on the Group's website; included in the internal regulations of all entities; given at the time of recruitment, subject to mandatory training.
SUPPLIER CHARTER				
This charter commits suppliers to: - Comply with international texts governing labor law, such as the ILO conventions on the refusal of forced labor, child labor and covert wage discrimination; - Respect human rights; - Conduct business in accordance with the principles of loyalty, integrity and fairness to ensure consistent compliance with all laws and regulations combating corruption, money laundering and anti-competitive practices and behavior.	Commits all OPmobility suppliers.	- Established at the level of the Executive Committee; - Managed by the Purchasing Department.	- The United Nations' Universal Declaration of Human Rights and its two additional covenants (the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights); - The ten principles of the United Nations Global Compact; - The Fundamental Conventions of the ILO (International Labour Organization) and the ILO Declaration on fundamental labor principles and rights; - The OECD guidelines.	- Signature of the Charter by all suppliers; - It is also intended to be included in the contractual documents; - Document published on the website; - Distribution to employees through internal communications; - Translated into 19 languages.
CODE OF CONDUCT ON COMPLIANCE WITH COMPETITION RULES				
Competition law, the basic rules of competition law, the risks of infringement, the behavior to adopt, what to do in case of doubt.	OPmobility as well as all the companies controlled by the Group.	- Approved by the Chief Executive Officer; - Led by the Compliance Department (revised in November 2025).		- The Code of Conduct, dedicated to competition law, is intended for all Group employees and in particular for the sales and purchasing functions; - Publication on the intranet.
CONFLICT OF INTEREST POLICY				
The Policy identifies situations presenting a risk of conflict of interest, how to manage this risk and implementation of corrective measures.	OPmobility and all companies controlled by the Group.	Approved by the Chief Executive Officer.	French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	Publication on the intranet.
POLICY ON GIFTS AND HOSPITALITY				
The Policy establishes the rules applicable to gifts and hospitality received or offered.	OPmobility and all companies controlled by the Group.	Approved by the Chief Executive Officer.	French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	Publication on the intranet.

Scope	Steering	Standards or initiatives	Circulation	
POLICY ON RELATIONS WITH INTERMEDIARIES				
• The Policy prescribes the management of relations with intermediaries.	• OPmobility and all companies controlled by the Group.	• Approved by the Chief Executive Officer.	• French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	• Publication on the intranet.
SPONSORSHIP AND PATRONAGE POLICY				
• The Policy governs sponsorship and patronage activities.	• OPmobility and all companies controlled by the Group.	• Approved by the Chief Executive Officer.	• French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	• Publication on the intranet.
LOBBYING POLICY				
• The Policy establishes the commitments in terms of responsible lobbying.	• OPmobility and all companies controlled by the Group.	• Approved by the Chief Executive Officer.	• French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	• Publication on the intranet.
WHISTLEBLOWING PROCEDURE				
• The procedure organizes the whistleblowing system and guarantees the protection of whistleblowers.	• OPmobility and all companies controlled by the Group.	• Approved by the Chief Executive Officer.	• French Law no. 2016-1691 of 12/09/2016 on transparency, the fight against corruption and the modernization of economic life.	• Publication on the intranet.
INTERNATIONAL SANCTIONS POLICY				
• The Policy establishes the global rules to ensure compliance with international sanctions and prevent any direct or indirect involvement with sanctioned parties or activities.	• OPmobility and all companies controlled by the Group.	• Approved by the Chief Executive Officer.	• Mandatory resolutions of the United Nations Security Council. European Union Regulations. Provisions of the French Monetary and Financial Code relating in particular to the freezing of assets.	• Publication on the intranet.
INSIDER TRADING PREVENTION CHARTER				
• The Charter details the obligations of executive corporate officers, directors, employees and external service providers who, through their functions or assignments within or on behalf of the Group, hold inside information about OPmobility, i.e. any information likely to have a significant influence on the stock market price of OPmobility shares.	• Executives, directors, employees of the Group and any external contractor that may have inside information about the Group.	• Approved by the Chief Executive Officer.	• EU Regulation no. 596/2014.	• Publication on the website and intranet.
PAYMENT TERMS POLICY				
• OPmobility applies payment terms in its contracts and orders that comply with the practices and regulations in force in each of the countries where the Group operates.	• OPmobility suppliers and service providers.	• Managed by the Purchasing Department and approved by all of the Group's Purchasing Departments and the VP Internal Control.	• Law of the countries concerned.	• Distribution to the Purchasing teams.

The inclusion of the interests of key stakeholders in policy-making is detailed in ESRS 2.

4.4.1.3 Business conduct and corporate culture

Managing corporate culture

OPmobility clearly establishes its values and mission, which are transmitted to all levels of the organization as soon as new employees arrive. A Code of Conduct, given to each employee and accessible on the intranet and on the Group's website, is the basis of this approach. It presents the ethical principles that bind OPmobility together, applicable to all of its segments and sites around the world.

The Code of Conduct establishes the nature of the relationships that OPmobility wishes to maintain, both internally and with its stakeholders (customers, suppliers, other partners, administrations, shareholders and the financial community). It sets out the ethical commitments that guide the Group's actions on a daily basis.

The corporate culture is nurtured through various initiatives: e-learning, face-to-face training and team workshops, which promote the sharing of values and a sense of belonging. These principles also underpin recruitment, performance assessment and internal communication processes.

Culture is regularly assessed through engagement surveys (Pulse), interviews and focus groups. The internal whistleblowing system complements this monitoring by measuring the alignment of daily practices with OPmobility's values and identifying areas for improvement.

Absence of specific actions relating to the relationship between the nation and its armed forces and in terms of civic engagement

During the past fiscal year, the Group did not take any specific actions to strengthen the relationship between the nation and its armed forces, nor did it undertake any special initiatives to promote citizen participation in local democracy.

This omission is explained by the nature of its activities, which do not involve direct interaction with either citizen participation processes or the armed forces. In this context, the Group focuses its governance efforts on issues directly related to its operational, regulatory and non-financial challenges. Nevertheless, it remains attentive to the expectations expressed by its local stakeholders and remains able to adapt its approach if changes in its activities or regulatory environment justify implementing specific actions in this area.

Protecting ethics

In the event of breaches of the Code of Conduct, all directors, former and current employees, interns, temporary or seconded workers, candidates, shareholders, as well as all stakeholders (contractors, suppliers, subcontractors, customers and their employees) can confidentially report a non-conforming situation in complete confidentiality.

Alerts are collected by phone or online via the NAVEX EthicsPoint platform (opmobility.ethicspoint.com), which is accessible 24/7. The service guarantees the anonymity of reports. Local posters, a QR code and a free number on each OPmobility site facilitate access to the system. Calls are answered in the local language and then logged in the system.

OPmobility ensures that its employees are aware of these mechanisms and have the confidence to voice their concerns safely. The data collected is used to implement corrective actions.

The Group guarantees the anonymity of users of the Whistleblowing Procedure. A strict anti-retaliation Policy prevents any risk to employees or representatives who have expressed a concern.

Corruption analysis

OPmobility currently has a corruption and influence peddling risk mapping, which has enabled the most exposed functions, particularly in the Sales, Finance, Purchasing and Logistics Departments, to be identified. This analysis covers all managers and engineers whose responsibilities and frequent interactions with external parties expose them to a particularly high risk. A new assessment is being conducted to update and refine this risk mapping.

Anti-corruption commitment

OPmobility is firmly committed to maintaining the highest standards of integrity and transparency in all its operations. In accordance with French law no. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life, an anti-corruption code of conduct has been put in place. It is supplemented by several specific policies covering conflicts of interest, gifts and invitations, relations with intermediaries, sponsorship and patronage, and lobbying activities.

Protection of whistleblowers

OPmobility has implemented a "Whistleblowing Mechanism Procedure" to guarantee the protection of whistleblowers. OPmobility strictly guarantees the confidentiality of whistleblowers and third parties mentioned. Any person in good faith is protected against dismissal, sanctions or any form of retaliation, even if the facts reported are not confirmed. However, the misuse of the device can result in disciplinary or legal sanctions. The personal data associated with alerts is collected and processed in strict compliance with current regulations.

Reports are the subject of quick, independent and objective investigations led by an *ad hoc* committee comprising the Group Compliance, Human Resources and Internal Audit departments. This Committee examines each alert, decides whether an internal or external third party can intervene to conduct the investigation, and determines the appropriate response.

The persons responsible for receiving and processing alerts receive special training. Initially provided by NAVEX (use of the system, documentation of reports), they are supplemented by sessions on confidentiality, conducting surveys and managing interviews. The Compliance team then provides ongoing support to the designated investigators. Thus, all stakeholders have a secure and confidential system, supported by a team trained to guarantee effective and impartial investigations.

4.4.1.4 Supplier relationship management

Suppliers play a strategic role in the performance and resilience of OPmobility. Aware of this interdependence, the Group is committed to maintaining transparent, responsible and balanced business relationships based on financial, operational and non-financial criteria.

Due to its international reach and multiple locations, OPmobility is particularly vigilant about the consequences that the activities and behavior of its suppliers could have. Any failure to comply with laws, human rights or business ethics could affect the Group's operations, economic performance or reputation.

The management of the relationship with suppliers is detailed in ESRs S2.

PREVENTION OF LATE PAYMENTS AND SUPPORT FOR SMES

OPmobility applies payment terms in its contracts or orders in accordance with the practices and laws of each country. As part of the Purchase to Pay processes, (from order to payment) invoices are systematically processed according to the registered terms of the order, or failing that, according to the conditions mentioned on the invoice. The payment is made by the accounting departments of the entities concerned after systematic checks.

Standard payment terms are now aligned in all business groups and are stipulated in their general terms and conditions of purchase. The monitoring and control of standard payment terms per OPmobility country were formalized in 2025. A common framework for the Group therefore means that payment practices can be referred to in each country where OPmobility operates. They comply with the legal requirements of each country, and are sometimes categorized by type of supplier, depending on whether the supplier is local or foreign, and range from 30 days to 105 days depending on location. If the supplier in question is located outside the country where the payment is to be made, reference must be made to the payment terms of the country where the supplier is located and the most favorable payment terms applicable between the location of the OPmobility entity and the supplier's location must be applied. In 2026, the Group undertakes to examine whether it is appropriate to break down its standard payment terms by major supplier categories in order to gain an even more granular view of these practices.

OPmobility has reinforced its procedures in five areas in order to guarantee fair business practices and prevent late payments:

- **contractual transparency:** systematic inclusion of clear clauses on payment terms and penalties in the event of late payment in all supplier contracts;
- **payment efficiency:** deployment of an electronic invoicing system to speed up processing and reduce administrative errors;

Metrics

	2024	2025
Average number of days to pay an invoice from the date on which the contractual or statutory payment period begins to run	61 days	53 days
Percentage of payments aligned with standard payment terms	Not monitored	83%
Number of ongoing legal Procedures concerning late payments	0	0

The average number of days to pay an invoice improved in 2025 due to OPmobility's formalization of the monitoring and control of standard payment terms by country. This significant improvement makes it easier to keep track of invoice payments within the Group.

- **anticipation and dialogue:** proactive communication with the supplier in the event of payment difficulties;
- **internal awareness-raising:** organization of regular training sessions for the purchases and finance teams to promote best practices;
- **continuous assessment:** monitoring and adjustment of the Policy based on supplier feedback and performance indicators.

RISK MANAGEMENT AND SUPPLIER APPROVAL

To reduce credit and counterparty risk, each supplier of specific components is subject to approval based on operational, financial and non-financial criteria.

The Purchasing and Quality Departments carry out regular reviews of approved suppliers, while suppliers considered to be at risk are subject to more stringent monitoring, which may include the creation of a contingency stock. Operational departments remain vigilant in order to be able quickly anticipate and manage any risk of supply disruption. OPmobility had no major supplier failures that had a significant impact on its own operations or those of its customers in 2025.

RIGOROUS MONITORING OF SUPPLIERS

OPmobility is implementing a responsible purchasing Policy to mitigate these risks and support its growth. The Purchasing teams select, assess and support suppliers, incorporating ethical, social and environmental criteria into their daily work. This approach establishes a common standard for the entire organization and is based on specific metrics.

Supplier monitoring is detailed in the ESRS S2, in sections 4.3.2.2.1 Policies and 4.3.2.2.2 Actions.

4.4.1.5 Prevention and detection of corruption and bribery

ANTI-CORRUPTION COMMITMENT AND INFLUENCE PEDDLING

OPmobility is firmly committed to maintaining the highest standards of integrity and transparency in all its operations. In accordance with French law no. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life, OPmobility has set up an anti-corruption system. This system is continuously strengthened to keep pace with regulatory changes and international best practices.

RISK MAPPING

A new risk mapping process was launched in 2025 and will be finalized in 2026 in order to ensure continuous improvement and a risk management system that is constantly up to date.

INTERNAL WHISTLEBLOWING SYSTEMS

An internal whistleblowing system enables employees and stakeholders to report any behavior or situation contrary to the Anti-Corruption Code of Conduct. Any alert received is examined by an Investigation Committee, composed of the Compliance, Human Resources and Internal Audit Departments. This Committee calls on internal or external resources (advisors) with proven expertise and guaranteed independence to conduct any investigation. A monthly report on the status of alerts was introduced, including several key performance indicators, such as types of alerts, results of investigations, substantiation rate and average number of days to close files, among others. This report is first presented to the *ad hoc* Committee dedicated to the processing of alerts, then by the Compliance Director to the Chief Executive Officer of OPmobility.

EVALUATION OF THIRD PARTIES

Rigorous assessments of third parties, including suppliers, intermediaries, customers and beneficiaries of sponsorships and donations, are carried out, with continuous improvement of the evaluation processes.

ACCOUNTING CONTROLS

OPmobility has accounting controls in place to ensure that books, records and accounts are not used to conceal corruption or influence peddling, and conducts annual campaigns to evaluate whether the anti-corruption controls established are being effectively implemented.

TRAINING SYSTEMS

OPmobility offers an e-learning module on the Code of Conduct, which all new Engineer and Manager employees complete in English. As soon as a translation becomes available, the teams in the country concerned complete it again in their language. This

program covers the main topics related to ethics and integrity: role and importance of the Code of Conduct, the Group's sustainable commitment, ethical principles, prevention of corruption and influence peddling, employee responsibilities and operation of the Internal Whistleblowing Procedure.

OPmobility offers an e-learning module on anti-corruption, available in 23 languages and taken by all managers and non-managers in exposed positions. This training, in line with the new OPmobility policies, covers the international framework, the different forms of corruption, sanctions, detection and prevention systems, and the Whistleblowing Procedure. The module is accompanied by interactive quizzes throughout the course to strengthen engagement, and concludes with a mandatory final test to validate the knowledge acquired. In 2025, 98% of at-risk functions at OPmobility are covered by online training programs.

OPmobility has set up a virtual classroom training program for the managers and employees who are most exposed to the risks of corruption and influence peddling. This program, adapted to the specificities of the country concerned, addresses the Group's anti-corruption system, the applicable legal obligations and the sanctions incurred, as well as the main risk situations (conflicts of interest, gifts and invitations, facilitation payments, use of intermediaries, sponsorship and patronage, and lobbying). It also specifies the behavior expected, presents the internal whistleblowing mechanism and features interactive quizzes throughout the course to consolidate learning.

In 2025, nearly 4,000 employees were trained in the following countries: Indonesia, South Africa, Hungary, Malaysia, Italy, Spain, Czechia, Germany, South Korea, United States, France, United Kingdom, Japan, Canada and Switzerland.

BOARD OF DIRECTORS' COMMITMENT TO COMPLIANCE

OPmobility closely monitors the training of its employees on combating corruption and influence peddling. The anti-corruption system, which is regularly updated, is presented to the Board of Directors, which is therefore kept informed of compliance challenges. Directors can receive additional training tailored to the Group's specific characteristics, its segments, its sector of activity, and its commitments in terms of social and environmental responsibility.

Metrics

OPmobility monitored and reported on anti-corruption and bribery indicators, in line with ESRS requirements. No convictions or fines were recorded during the reporting period, and as a result, no remediation was taken in the absence of violations of anti-corruption and anti-fraud procedures and standards.

Indicators are measured using methodologies that comply with prevailing standards and are presented in euros (€), in line with the Group's financial statements. This data is closely monitored based on available and declarative information. OPmobility is committed to increasing the transparency of its reporting and to continuously improving its measurement processes.

	2024	2025
Number of convictions for violations of anti-corruption and anti-bribery laws	0	0
Amount of fines for violation of anti-corruption and anti-bribery laws	€0	€0

4.5 Cross reference table

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4.6 Appendix to the Sustainability Statement

4.6.1 Calculation methodology

METHODOLOGY FOR CALCULATING METRICS OF ESRS E1

OPmobility assesses its carbon footprint across all its activities, covering all three scopes in accordance with the Greenhouse Gas (GHG) Protocol standards. OPmobility uses the methodologies described in the table below for each scope.

Methods, main assumptions and emission factors used to calculate or measure GHG emissions	The Group strives to continuously improve calculation methodologies and tools. Since 2023, the teams continued to improve the business groups' scope 3.1 calculation methodology by deploying simplified Life Cycle Assessments. scope 3.11 emissions, related to the use of sold products, encompass: - indirect emissions from the sale of products; - the carbon impact of the energy (fossil or electric) consumed by the different types of vehicles in which the Group's products are integrated, to produce a regionalized "well-to-wheel" emissions calculation. In order to align with the GHG Protocol, scope 3.2 emissions were calculated on the basis of investment purchases made during the year. Previously, emissions were calculated on the basis of impairment reported by the Group. 0.6% of scope 3 CO₂ emissions are calculated using primary data.
Calculation of scopes 1 and 2 and energy consumption	Energy consumption was measured over 11 months based on energy bills, then extrapolated over 12 months. This extrapolation is a methodological limit to the calculation of final scopes 1 and 2, as it excludes actual consumption in December, a period when OPmobility sites close for approximately 15 days. The location-based and market-based emission factors come from the IEA.
Scope 1 calculation and energy consumption	Consumption of natural gas, fuel oil, butane, propane, LPG, as well as emissions of N ₂ O, CH ₄ and other substances (HFC, PFC, SF ₆). Each type of energy is multiplied by its emission factor, taken from ADEME to obtain emissions in tons of CO ₂ equivalent.
Calculation of scope 2 market-based and energy consumption	Emissions are calculated by subtracting the share of electricity covered by certificates from electricity consumption, then multiplying the remainder with country-specific emission factors provided by the IEA or AIB. OPmobility takes emission factors by country of the residual mix into account and, failing that, the national mix as indicated by the GHG Protocol.
Calculation of scope 2 location-based and energy consumption	Emissions are calculated by adding together consumption of electricity from the grid plus externalized cogeneration, and multiplying this by country-specific emission factors provided by ADEME.
Calculation of scope 3.1 Purchased goods and services	For raw materials, supplier data is used directly or serves as a reference for groups of materials in more than 50% of cases. For manufactured products, the majority of business groups apply an average product method: representative families and reference products are identified from the IMDS database and analyzed via GaBi. The carbon footprint of each reference product is then multiplied by the corresponding volume to estimate total emissions. The method for other goods and services continues to be based on expenditure, with internal emission factors or provided by the ADEME.
Calculation of scope 3.2 Capital goods	Scope 3 emissions related to capital goods are calculated using an expenditure-based approach: the annual value of purchased goods is calculated and multiplied by an emission factor provided by ADEME, depending on the category of expenditure.
Calculation of scope 3.3 Activities in the fuel and energy sectors (not included in scopes 1 and 3.3)	Scope 3 emissions related to energy are calculated from direct consumption (Scopes 1 and 2), by applying the ADEME and Carbon 4 emission factors to each type of energy (electricity, steam, solar, wind, gas, fuel oil, etc.).
Calculation of scope 3.4 Upstream transport and distribution	Emissions are estimated based on data specific to each business group: number of trips, volumes, freight expenditure, modes of transport or weight. When transport is paid for by the Group, emissions are accounted for in scope 3 upstream. If the suppliers assume part of the transport, a corrective factor is applied. In case of limited visibility, such as customer collections, emissions are estimated and then doubled to incorporate uncertainty. Emission factors (ADEME, DEFRA, EcoTransit) are applied depending on the transport method and the availability of data. The detailed calculations cover the main suppliers (around 70% of expenses) and a correction coefficient enables emissions to be extrapolated for all transport expenses (especially for Exterior).
Calculation of scope 3.5 Waste produced during operations	This category covers emissions related to the treatment and disposal of waste generated on the sites. Data are collected for each type of waste (industrial, office, recycled, non-recycled), and emission factors from the ADEME's Carbon Base are then applied to each category. An adjustment is made to ensure consistency of waste collection between the sites of several business groups located in the same location.

Calculation of scope 3.6 Business travel	This category includes emissions related to international travel and company cars. Simplified estimation methods are used to ensure consistency across regions in the absence of detailed data. Air travel emissions are calculated by multiplying the number of international travelers by an average emission factor based on European data. The Group car emissions are estimated based on the total number of vehicles and the average emissions per vehicle in Europe. Emission factors are taken from the ADEME, DEFRA and IEA databases. All calculations follow a well-to-wheel approach, taking into account the entire life cycle of fuel and energy.
Calculation of scope 3.7 Employee commuting	This category covers emissions related to employees' commuting. The calculation is based on the total number of employees, an average distance of 15 km per trip (source: CGDD, 2010) and the number of days worked. For the sake of simplicity, it is assumed that all trips are made by car. Emission factors are taken from the ADEME Carbon Base ("Car - Average Engine - 2018"). All emissions are calculated on a well-to-wheel scope, reflecting the entire life cycle of the fuel use.
Calculation of scope 3.8 Upstream leased assets	This category covers emissions from assets leased by the Group from outside parties. No upstream leased assets were identified in the organizational scope for the baseline year.
Calculation of scope 3.9 Downstream routing	This category covers outbound freight emissions managed by suppliers and not directly paid by the Group. In the absence of direct cost data, emissions are estimated based on freight activity and assumptions based on supplier practices. Each business group uses its own available data to estimate these emissions. Emission factors are applied according to the transport methods (road, sea, air), applying a well-to-wheel approach in order to reflect the entire life cycle of the fuel use. When data are limited, correction factors and internal benchmarks are used to ensure complete coverage of outflows.
Calculation of scope 3.10 Processing of products sold	The emissions related to the processing of sold products correspond to the scope 1 and 2 emissions of car manufacturers during the assembly of OPmobility components in vehicles, according to a conservative assumption. It is based in particular on ACEA emission factors.
Calculation of scope 3.11 Use of products sold	This category covers emissions generated during the use of products sold by OPmobility, once integrated into end-user vehicles or systems. Emissions are estimated by each business group based on the weight and number of products sold, the characteristics of the vehicles equipped and the upstream emissions of fuel. For certain products, the aerodynamic impact is taken into account. Calculations are based on a vehicle lifespan of 150,000 km (15,000 km/year for 10 years). Emissions related to the combustion of fuels upstream are calculated using ADEME emission factors, based on the performance and weight of the vehicles. For hydrogen-related products, emissions are estimated based on hydrogen use factors, the number of units sold and the relative weight of the product in relation to the vehicle. All calculations apply a well-to-wheel approach and are based on conservative assumptions and standard emission factors.
Calculation of scope 3.12 End of life of products sold	This category includes emissions associated with the end-of-life processing of products sold by OPmobility. It is assumed that all end-of-life products are processed as waste. This processing is modeled using material-specific waste categories, without confusing them with operational waste. Most of it is considered plastic waste, while the waste containing copper is treated separately due to its specific recycling processes and emission profiles. The amount of waste is estimated based on the total weight of products sold or purchased, according to the business group. Emission factors are taken from the ADEME Carbon Base. This approach ensures consistency across business groups and isolates end-of-life emissions from operational waste, providing a clear view of product lifecycle impact.
Calculation of scope 3.13 Downstream leased assets	OPmobility does not lease assets to third parties under its current business model. Therefore, no downstream leased assets have been identified within the organizational scope for the reporting year.
Calculation of scope 3.14 Franchises	OPmobility does not operate under a franchisor model. No rights or licenses are granted to third parties to sell OPmobility products in exchange for payments such as royalties. No franchising-related activities were therefore identified in the organizational scope for the reference year.
Calculation of scope 3.15 "Investments"	OPmobility estimates the emissions related to its investments based on the energy consumption data of the joint ventures in proportion to the share held by the Group. For the reference year, only the joint ventures YFPO and BPO Exterior were included in the scope. The joint ventures EKPO H ₂ -Power JV and SHB Modules JV have been excluded from this category due to unavailability of data. The calculation applies a financial control approach, where emissions are only taken into account for entities not operationally controlled by OPmobility. This approach ensures that only relevant emissions related to investments are taken into account, in accordance with recognized carbon accounting practices. All emission factors are from ADEME's Carbon Base.
GHG removal and storage	The Group did not take part in GHG removal and storage projects in 2025.

Bundled and unbundled certificates	The metric is only satisfied if an Energy Attribute Certificate (EAC) has been acquired for a site over the period covered, or equivalent. The volume of green electricity purchased over the year is divided by 12 in order to be spread over each month of the year. This portion of green electricity will be deducted from the purchased electricity before the automatic calculation of scope 2 CO₂ emissions. A green certificate can be sold either jointly with the underlying energy (bundled) or separately (unbundled). When the certificate and the underlying energy are exchanged together under the same contract, it is called a bundled certificate. This includes self-consumed energy, as well as PPA contracts. When the certificate and the underlying energy are exchanged under separate contracts, it is called an unbundled certificate. This includes warranties of origin only.
Accounting carbon credits	The amount of carbon credits (in ktCO₂) acquired by the Group corresponds to the CO₂ emissions related to gas consumption. To offset its gas emissions, the Group has partnered with an external third party to select projects that meet recognized standards. The selection of projects complies with the additionality criteria, contributes to the development of sustainable mobility and takes the geographical location of OPmobility's plants into account. These carbon credits have already been issued for 2025 and are directly withdrawn.

METHODOLOGY FOR CALCULATING METRICS OF ESRs E2

Measurement methods – air pollution	The process of collecting and reporting pollution-related data is structured and monitored using the Group's non-financial reporting tool. Pollution cases, if any, are reported annually, enabling supporting reports to be generated for all the sites concerned. These indicators are included in the reporting scope and are subject to consistency checks when they are centrally consolidated. The sites are confronted with two cases to calculate the quantities of pollutant emitted into the air. • If the information is available locally: the site can obtain the information through an annual measurement campaign performed during the normal operation of equipment such as incinerators, furnaces and the presence of refrigerant gas leaks. This enables emissions of carbon monoxides, ammonia, nitrogen oxides and sulfur to be quantified. The estimate is based on parameters related to the Group's activity, extrapolated from production, opening hours and quantities of plastics and composites processed. Emissions of carbon monoxide, ammonia, nitrogen oxides and sulfur oxides are calculated using two methodologies: • once a year, each site reports its VOC emissions using a "solvent assessment" carried out beforehand; • a module calculates air pollutants according to the inflow and outflow concentrations, the flow rate of the incinerator, and its operating time on the relevant sites. • If the information is not available locally: emissions are estimated using a conversion factor found in the scientific literature.
Measurement methods – microplastics	Microplastic data is collected on some of the sites concerned, mainly by waste service providers. These are therefore external data to OPmobility. The raw materials used (HDPE, adhesive, EVOH), in granular form with a diameter of 1 and 5 mm, are considered to be microplastics by default and come from the SAP Purchases base. The quantities generated are in the majority derived from dust generated during regrinding and microplastics recovered when the pellet storage areas for C-Power are cleaned. It should be noted that all sites have measured microplastic waste (compared to only half of sites in 2024) and that no environmental accidents related to the loss of microplastics have been reported in C-Power's information system. Regarding Exterior & Lighting, microplastics come from injection dust, composite dust and paint sludge waste. An <i>ad hoc</i> site survey is performed and these quantities are extrapolated based on the responding sites. Microplastics originating from dust for thermoplastics are ignored.
Substances of concern and substances of very high concern	The lists of substances used come from: • appendix VI of the CLP Regulation (table 3) for substances of concern classified in the hazard categories; • from the section "Candidate List of Substances of Very High Concern for Authorization" of the ECHA (criterion in articles 57 and 59 of REACH) for substances of very high concern. The IMDS database, an international benchmark in the automotive industry, is used to identify the substances contained in parts and their concentration. This analysis is supplemented for chemical products by reports from a third-party organization. Maintenance products are only considered for C-Power and Modules. The Group's ERP (integrated management software) provide the quantities used. A reconciliation of these tools and data provides an overview of the substances of concern (SOC) and substances of very high concern (SVHC) that the Group sources and markets. The quantities of SVHC and SOC leaving the sites are equal to the quantity entering in all of the Group's processes, as the processes do not generate any new substances. However, SOC and SVHCs may be found in finished products, emissions or waste. The methodology and assumptions vary according to each business group because the nature of their products, customers, technologies, data and traceability history are different. For example, for H₂-Power, elements are extrapolated from an automotive project with declarations in IMDS. As this business group does not work exclusively for the automotive industry, the IMDS declaration is not regulatory or systematic. A classification by CMR type was also carried out for 2025 in order to be more accurate in categorizing substances of concern and substances of very high concern emitted by the Group (the concepts of carcinogenic, reprotoxic and mutagenic are specifically highlighted).

METHODOLOGY FOR CALCULATING METRICS FOR ESRS E5

Resource inflows	The metrics are calculated on the IFRS scope and consolidated from January 1 to December 31. The values presented are generally rounded and may present a non-material difference compared to the total published. To determine the total weight of its products and materials, OPmobility uses different methods: • for the products of the Exterior & Lighting, C-Power and Modules business groups, the Group uses an extract from SAP which provides, by item code, the weights and quantities received. Extraction is performed for each business group, by item or product category, which limits the risk of double counting. However, this methodology has some limitations. The reliability and maturity of data relating to the weights and quantities of products and materials remain limited for all business groups, mainly due to potential discrepancies in item configuration, incomplete data for certain products and a level of standardization that could still be improved in entry and monitoring practices; • concerning the products of the H₂-Power business group, the Group lacks sufficiently accurate data at this stage to make a reliable estimate; as the volumes concerned are small, they were not included in the calculation; • in 2026, OPmobility will continue to work to improve the quality, reliability and completeness of data relating to the weights and quantities of products and materials for all business groups; • the material monitoring file for the raw materials of the Exterior & Lighting, H₂-Power and Modules business groups is managed by the Materials Purchasing department of each business group. C-Power uses an extract from SAP which provides, by item code, the weights and quantities received. However, this organization has methodological limitations. The reliability and maturity of data relating to the weights and quantities of products and materials remain limited for all business groups, mainly due to a level of standardization that could still be improved between monitoring tools and practices (manual files vs. SAP extractions), the risk of incompleteness for certain references and the variable granularity of the information available; • the biological materials used by OPmobility were considered as zero; • monitoring tools are being implemented in each of its business groups for recycled materials and recycled products. In 2025, only the Exterior & Lighting business group has a monitoring system to report data, in particular the percentage of recycled material in their plastics (RESIN); • for products, technical and biological materials, OPmobility takes the total weight of products and materials used in 2024 into account.
Reused or recycled secondary components	The percentage of recycled plastic is calculated based on an estimate of recycled content for each major product family. This rate, applied to the total weight of the products concerned, enables the overall volume of recycled material to be calculated. This volume is then compared to the total volume of products purchased by the Group in order to establish the final percentage of recycled material. There are, however, several methodological limitations to this approach. Firstly, the data available on the actual recycled content can vary depending on the supplier and product category, which can create a degree of uncertainty. Secondly, the scope of reporting remains limited: only the Exterior & Lighting business group currently provides usable information, while the other business groups do not, as yet, report their data. This limits the representativeness of the percentage obtained, which does not reflect all of the Group's purchases. Work is being done to improve the data in order to increase its maturity and reliability (a methodology established by the EU will be published in 2027).
Product recyclability rate	The methodology of the Exterior & Lighting business group was adopted by the other business groups: • selection of a sample of key products (best and worst performers) representative of each business group; • analysis of product nomenclature, using the ISO 22628 industry standard which provides information on recyclable materials; • extrapolation to the entire production: collection of 2025 production volumes from OneVision; • extrapolation from a theoretical average weight per product (based on nomenclatures). For other key products, extrapolation based on a recyclability rate and an average weight; • calculation limit: analysis carried out on the European market on a representative sample of several products, then extrapolated to the total; • evaluation by a third-party recycling center of the actual recyclability of a "test" part from this sample if possible. The calculation is therefore performed by dividing the weight of the parts considered as recyclable by the total weight of the products sold. It is based on a theoretical recyclability on leaving the factory, and therefore does not take depollution considerations into account.

Packaging recyclability rate	The methodology is only deployed for the Exterior & Lighting and C-Power business groups, and is based on: • a volume-based approach, then a tonnage approach (using average weights per package) of the packaging purchased; • a classification by type of material: metal, cardboard and plastic; • an analysis of the countries of destination of the packaging, cross-referenced with the existing recycling channels in each country. This country analysis was carried out for metals, plastics and textiles. For cardboard, the analysis was carried out performance geographical area (EU, Americas, Asia); • a document-based study to theoretically assess the recyclability of each type of packaging by country. The calculation is performed by dividing the weight of packaging considered recyclable by the total weight of packaging. This calculation has certain methodological limitations. The Group considers that packaging inflows are also outflows, regardless of inventory. It will be interesting to extend the scope to all business groups in the coming years. The practical recyclability (as certified by third-party organizations) has not yet been assessed.
Waste	The metrics are calculated on the IFRS scope. The values presented are generally rounded: the sums rounded may present a non-material difference compared to the total published. These metrics are consolidated from January 1 to November 30, 2025 and extrapolated to December 31. The Group publishes the type of waste (hazardous and non-hazardous) and the types of recovery and disposal aligned with the categorization of the directive (preparation for reuse, recycling, other recovery, incineration, landfill).

METHODOLOGIES FOR CALCULATING METRICS FOR ESRS S1

Staff turnover	Scope: all the Group's own workers on December 31, i.e. both fixed-term and permanent contracts. Basis for calculation: the percentage of employees who leave the Group due to voluntary departure, end of a fixed-term contract, dismissal, retirement or death during employment. Formula: Departure of permanent and fixed-term employment contracts during the year/average own workers over the 12 month period.
Data compilation (employees)	The scope of reporting includes all of the Group's own workers at December 31, with the exception of joint ventures and Russia. Data are no longer taken into account for a site after its sale or when it ceases activity. Number of own workers registered at the end of the month (permanent + fixed-term employment contracts): This workforce corresponds to anyone who has an employment contract with the Group, present on the last day worked of the month. One person counts as one. Employees on long absences or who are suspended are taken into account. However, some employees are not recognized, such as: • apprentices, work-study and professional training contracts; • school interns; However, there are exceptions: • expatriates are counted in the host country; • when a business group or country handles payment on behalf of another business group or country, the number of employees may be transferred to the business group/country where the employee works. Top management: Top management corresponds to the Board of Directors and the Group's Executive Committee. Total permanent employment contract workers: For this data, it is important to specify that no end of contract is planned. In addition, in the United States, people recruited at will are considered to have a permanent employment contract. In China, fixed-term employment contracts must be considered as part of permanent employment contracts, and are therefore included in this calculation. Total fixed-term employment contract workers: These are contracts with an end date, for which recruitment is temporary, linked to a reason based on the legislation in force.
Temporary workforce (total)	Temporary employees are made available by a service company on a temporary basis, but are not considered employees of the Group. This is why they are billed for hours worked. This data is expressed in full-time equivalents (FTE) and corresponds to the sum of all temporary employees.
Data compilation (non-employees)	Scope: includes all of the Group's own workers at December 31, 2025, with the exception of joint ventures. Data are no longer taken into account for a site after its sale or when it ceases activity. Definition: non-employees treated as equivalent to the Group's staff include both individual contractors who work for the Group ("self-employed workers") and persons made available to it by companies carrying out mainly "employment-related activities" (NACE code N78). These are the temporary and self-employment contracts of the parent company and subsidiaries. Data are published in FTEs.

Number of training hours, average number of training hours per person	These metrics are calculated on the IFRS scope and consolidated from January 1 to November 30, 2025, then extrapolated to December 31. The LMS contains information that identifies the gender of employees. This data is extracted at the end of the year and then sent to the HR department. Enablon does not allow data to be differentiated by gender: to break down training hours by gender, the HR department applies a rule of three, based on the distribution from the LMS. Once the total data (LMS + Enablon) have been broken down by gender, they are compared with the corresponding average workforce to obtain the average number of training hours per person per gender. These metrics are therefore calculated based on the gender breakdown of total own workers.
Gender pay gap	The gender pay gap is the difference between the average pay levels of women and men, expressed as a percentage of the average pay level of men. Two differences are calculated: • unadjusted gap: this gap is calculated without taking into account explanatory factors such as the geographical location professional category, experience, position held or qualifications. It therefore reflects an overall difference in the average pay of men and women; • adjusted gap: this gap is calculated by neutralizing some structural factors in order to measure the pay gap with comparable positions and qualifications. This approach to the calculation of the adjusted pay gap aims to provide a more accurate representation of gender pay differences, taking factors such as employment level and geographic location into account. Calculation of the unadjusted pay gap: It is calculated by comparing the average pay of men and women. The pay gap is calculated on the total compensation, which includes: • the annual fixed salary and target bonuses; • long-term incentives, which are deferred long-term incentives; • benefits in kind related to the company car. The majority of other compensation components derived from collective agreements or collective schemes (health insurance, life insurance, supplementary pensions, meal vouchers, etc.) have a limited impact on the metric, as they are either identical for all employees or proportional to the base salary. Their impact on the pay gap is therefore considered limited. For certain countries, the total compensation taken into account also includes individualizable employee benefits and collective compensation schemes, integrated where possible, in particular: • incentive and profit-sharing schemes, where applicable locally; • mobility-related benefits (car benefits, vehicle allowance, reimbursement of fuel or mileage allowances, reimbursement of public transport, alternative mobility schemes and associated bonuses); • insurance benefits in addition to mandatory social protection (health, death/disability, supplementary pensions); • food service benefits (canteen, meal vouchers); • certain specific bonuses and allowances (expertise bonus, seniority bonus, other allowances applicable locally). These elements are only taken into account for the following countries: Austria, Belgium, Czechia, France, Germany, Hungary, Italy, Romania and Spain. Calculation of the adjusted pay gap: To calculate the adjusted pay gap, OPmobility takes into account two factors: • internal job classification level: the Group uses an internal job classification system to ensure that comparisons are made on jobs of equivalent value. A threshold has been established to guarantee the statistical significance of the results: each classification level will only be taken into account if there are at least three representatives of each gender. Otherwise, the items concerned are excluded from the calculation; • countries: the geographical location was taken into account in order to consider the differences in wage practices and the cost of living between countries. The target total hourly wage (in full-time equivalent) was converted into euros for the calculation, in order to make comparisons relevant. This calculation method permits a more detailed and fair analysis of the gender pay gap within the Group.

Total annual compensation ratio	Total annual compensation of the highest-paid person (CEO) in comparison with the median annual employee compensation (excluding the highest-paid person). Numerator: total annual compensation of the CEO including all compensation received in respect of the fiscal year, in particular: • fixed compensation; • annual variable compensation; • exceptional compensation; • directors' fees; • benefits in kind (car); • long-term incentives (valuation of shares granted in 2025). Denominator: Median total annual compensation of employees, excluding the CEO. This compensation includes: • gross salary; • target bonus; • valuation of shares received in 2025. For certain countries, the total compensation taken into account also includes individualizable employee benefits and collective compensation schemes, integrated where possible, in particular: • incentive and profit-sharing schemes, where applicable locally; • mobility-related benefits (car benefits valued in total cost of ownership, vehicle allowance, reimbursement of fuel or mileage allowances, reimbursement of public transport, alternative mobility schemes and associated bonuses); • insurance benefits in addition to mandatory social protection (health, death/disability, supplementary pensions); • food service benefits (canteen, meal vouchers); • certain specific bonuses and allowances (expertise bonus, seniority bonus, other allowances applicable locally). These elements are only taken into account for the following countries: Austria, Belgium, Czechia, France, Germany, Hungary, Italy, Romania and Spain. Items from non-individualizable collective arrangements (provident insurance, mutual insurance, supplementary pensions), when they cannot be valued individually, are not taken into account for this calculation, insofar as they are either identical for all employees, or proportional to the basic salary. Their impact on the ratio is therefore considered to be limited.
Adequate wage	Compliance with the minimum wage is assessed by verifying that the basic fixed compensation of all employees is equal to or higher than the legal minimum wage applicable in the country in which the employment contract was concluded. The Group also verifies that it meets or exceeds collective agreements. Please note that this work is performed for all employees, irrespective of whether the country is in Europe or not. Basic salary data is extracted from the Group HR information system (OPteam) and compared to the legal minimum wage thresholds in force locally, using the appropriate reference unit (hourly, monthly or annualized, depending on local practices). To ensure complete reliability, this check is supplemented by formal confirmation by local HR teams, who check compliance with local legislation and confirm that no employee within their scope is paid less than the legal minimum wage.
Average headcount	The average headcount corresponds to the monthly average of employees on permanent and fixed-term employment contracts over the 12 months of the calendar year.
Number of employees who left the Group	Departures of employees on permanent employment contracts are monitored from January 1 of each year in two categories: managers and engineers and non-managers and engineers. Departures at the end of the month are recorded in the following month.
Accidentology	Each site enters the number of accidents and hours worked monthly into a specific data collection tool. The business groups validate the information before it is consolidated at Group level. Occupational illnesses are reported monthly. The values are validated by the business groups. Days lost due to workplace accidents are reported monthly and validated by the business groups. The metric only concerns employees and temporary workers (excluding subcontractors). Commuting accidents are not included in lost-time accidents. Calculation formula: $FR2 = \text{Number of workplace accidents with and without lost time} \times 1,000,000 / (\text{hours worked by employees} + \text{temporary workers})$
Persons with disabilities	The employment rate of people with disabilities depends on national legislation. The accounting rules are subject, as in France, to the individual initiative in declaring a disability. This is a factor limiting their identification and therefore the actions that can be taken to better integrate employees with disabilities. The reporting of this metric is governed by strict standards in France and consolidated in the annual DOETH (Mandatory declaration of the employment of workers with disabilities) statement, which serves as the basis for establishing the mandatory annual contributions paid to Agefiph. Annual declarations are made in May of year N+1, so the employment rate of persons with disabilities published in this report is based on 2024 figures. This is done by calculating the metric based on the IFRS scope and consolidated from January 1, 2025 to November 30, 2025, and then extrapolating it to December 31. The France data is determined in May N+1 in accordance with DOETH, which is different from the Group's methodology, which is reported <i>via</i> Enablon during the annual CSRD campaign.

METHODOLOGIES FOR CALCULATING ENTITY-SPECIFIC METRICS

Sites with an IATF certification	Applies to all OPmobility industrial sites subject to the requirements of automotive industry customers. The calculation is as follows: number of sites with a valid IATF 16949 certification as of December 31 compared to the total number of eligible sites. Sites that are in the process of certification or undergoing initial audits are not included.
TISAX	Applies to all OPmobility industrial sites subject to the requirements of automotive industry customers. Sites that are in the process of certification or undergoing initial audits are not included. The calculation is as follows: number of sites with a valid TISAX certification as of December 31 compared to the total number of eligible sites. Sites that are in the process of certification or undergoing initial audits are not included.
Coverage of suppliers with an EcoVadis score	Suppliers are rated as being at-risk according to 5 criteria in the "IndueD" platform. The calculation is as follows: number of at-risk suppliers with EcoVadis certifications compared to the total number of at-risk suppliers.
Improvement of supplier maturity	Improved EcoVadis ratings of the supplier panel (representing 95% of the Group's purchasing spend).
ISO 140001 certified sites	Number of sites with a valid ISO 14001 certification compared to the total number of OPmobility sites. Sites in the environmental management system deployment phase are not included. Sites closed or sold during the fiscal year are excluded from the consolidation.

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4.6.2 References to other regulations

Disclosure requirement and related data point	Reference regulation on benchmarks ⁽¹⁾	EU European climate law ⁽²⁾	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Annex II of Commission Delegated Regulation (EU) 2020/1816 (5)		150
ESRS 2 GOV-1 Percentage of independent directors paragraph 21 (e)	Annex II of Commission Delegated Regulation (EU) 2020/1816		150
ESRS 2 GOV-4 Reasonable vigilance statement paragraph 30			152
ESRS 2 SBM-1 Participation in fossil fuel activities paragraph 40 (d) (i)	Annex II of Commission Delegated Regulation (EU) 2020/1816		152
ESRS 2 SBM-1 Participation in activities related to the manufacturing of chemicals paragraph 40 (d) (ii)	Annex II of Commission Delegated Regulation (EU) 2020/1816		152
ESRS 2 SBM-1 Participation in activities related to controversial weapons paragraph 40 (d) (iii)	Article 12 (1) of Delegated Regulation (EU) 2020/1818 (7), Annex II to Delegated Regulation (EU) 2020/1816		152
ESRS 2 SBM-1 Participation in activities related to the cultivation and production of tobacco paragraph 40 (d) (iv)	Delegated Regulation (EU) 2020/1818, Article 12 (1) of Delegated Regulation (EU) 2020/1816, Annex II.		152
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14		Article 2 (1) of Regulation (EU) 2021/1119	176
ESRS E1-1 Companies excluded from the "Paris Agreement" benchmarks paragraph 16 (g)	Article 12 (1) (d) to (g) and Article 12 (2) of Delegated Regulation (EU) 2020/1818		176
ESRS E1-4 GHG emission reduction targets paragraph 34	Article 6 of Delegated Regulation (EU) 2020/1818		186
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38			188
ESRS E1-5 Energy consumption and energy mix paragraph 37			188
ESRS E1-5 Energy intensity of activities in sectors with high climate impact paragraphs 40 to 43			188
ESRS E1-6 Gross GHG emissions of scopes 1, 2 or 3 and total GHG emissions paragraph 44	Articles 5 (1), 6 and 8 (1) of Delegated Regulation (EU) 2020/1818		189

Disclosure requirement and related data point	Reference regulation on benchmarks ⁽¹⁾	EU European climate law ⁽²⁾	Page
ESRS E1-6 Intensity of gross GHG emissions paragraphs 53 to 55	Article 8 (1) of Delegated Regulation (EU) 2020/1818		189
ESRS E1-7 GHG removals and carbon credits paragraph 56		Article 2 (1) of Regulation (EU) 2021/1119	190
ESRS E1-9 Benchmark portfolio exposure to physical climate risks paragraph 66	Annex II of Delegated Regulation (EU) 2020/1818, Annex II of Delegated Regulation (EU) 2020/1816	Not documented (Phased-In)	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets exposed to material physical risk paragraph 66 (c)		Not documented (Phased-In)	
ESRS E1-9 Breakdown of the carrying amount of the Company's real estate assets by energy efficiency class paragraph 67 (c)		Not documented (Phased-In)	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	Annex II of Commission Delegated Regulation (EU) 2020/1818	Not documented (Phased-In)	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28			194
ESRS E3-1 Water and marine resources, paragraph 9		Non-material	
ESRS E3-1 Policy in this respect paragraph 13		Non-material	
ESRS E3-1 Sustainable practices with regard to oceans and seas paragraph 14		Non-material	
ESRS E3-4 Total percentage of water recycled and reused paragraph 28 (c)		Non-material	
ESRS E3-4 Total water consumption in m ³ compared to the revenue generated by the Company's own activities paragraph 29		Non-material	
ESRS 2- SBM 3 - E4 paragraph 16 (a) (i)		Non-material	
ESRS 2- SBM 3 - E4 paragraph 16 (b)		Non-material	
ESRS 2- SBM 3 - E4 paragraph 16 (c)		Non-material	
ESRS E4-2 Sustainable land/agricultural Practices or Policies paragraph 24 (b)		Non-material	
ESRS E4-2 Sustainable practices or policies regarding oceans/seas paragraph 24 (c)		Non-material	
ESRS E4-2 Policies to combat deforestation paragraph 24 (d)		Non-material	
ESRS E5-5 Non-recycled waste paragraph 37 (d)			204
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39			204
ESRS 2- SBM3 - S1 Risk of forced labor paragraph 14 (f)			258
ESRS 2- SBM3 - S1 Risk of child labor exploitation paragraph 14 (g)			258
ESRS S1-1 Commitments to implement a Human Rights Policy paragraph 20			226
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21	Annex II of Commission Delegated Regulation (EU) 2020/1816		226
ESRS S1-1 Processes and measures to prevent human trafficking paragraph 22			226
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23			228

Disclosure requirement and related data point	Reference regulation on benchmarks ⁽¹⁾	EU European climate law ⁽²⁾	Page
ESRS S1-3 Dispute or complaint mechanisms paragraph 32 (c)			226
ESRS S1-14 Number of fatalities and rate of work-related accidents paragraph 88 (b) and (c)	Annex II of Commission Delegated Regulation (EU) 2020/1816		228
ESRS S1-14 Number of days lost due to injury, accident, death or illness paragraph 88 (e)			228
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Annex II of Delegated Regulation (EU) 2020/1816		246
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)			246
ESRS S1-17 Cases of discrimination paragraph 103 (a)			226
ESRS S1-17 Non-compliance with the Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 104 (a)	Annex II of Delegated Regulation (EU) 2020/1816, Article 12 (1) of Delegated Regulation (EU) 2020/1818		226
ESRS 2- SBM3 - S2 Significant risk of child labor exploitation or forced labor in the value chain paragraph 11 (b)			249
ESRS S2-1 Commitments to implement a Human Rights Policy paragraph 17			250
ESRS S2-1 Policies related to workers in the value chain paragraph 18			250
ESRS S2-1 Non-compliance with the Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 19	Annex II of Delegated Regulation (EU) 2020/1816, Article 12 (1) of Delegated Regulation (EU) 2020/1818		250
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19	Annex II of Delegated Regulation (EU) 2020/1816		250
ESRS S2-4 Human rights issues and incidents related to the upstream or downstream value chain paragraph 36			250
ESRS S3-1 Commitments to implement a human rights policy paragraph 16		Non-material	
ESRS S3-1 Non-compliance with the Guiding Principles on Business and Human Rights, ILO principles, or OECD Guidelines paragraph 17	Annex II of Delegated Regulation (EU) 2020/1816, Article 12 (1) of Delegated Regulation (EU) 2020/1818	Non-material	
ESRS S3-4 Human rights issues and incidents paragraph 36		Non-material	
ESRS S4-1 Consumer and end-user policies paragraph 16			255
ESRS S4-1 Non-compliance with the Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 17	Annex II of Delegated Regulation (EU) 2020/1816, Article 12 (1) of Delegated Regulation (EU) 2020/1818		255
ESRS S4-4 Human rights issues and incidents paragraph 35			255
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)			259
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)			261
ESRS G1-4 Fines for breach of anti-corruption and anti-corruption legislation paragraph 24 (a)	Annex II of Delegated Regulation (EU) 2020/1816		261
ESRS G1-4 Anti-corruption and anti-corruption standards paragraph 24 (b)			261

(1) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 06/08/2016 on indices used as benchmarks for financial instruments and contracts or to measure the performance of investment funds and amending them Directives 2008/48/EC and 2014/17/EU and Regulation (EU) no. 596/2014 (JO L 171 of 06/29/2016, p. 1).

(2) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 06/30/2021 establishing the framework required to achieve climate neutrality and amending Regulations (EC) no. 401/2009 and (EU) 2018/1999 ("European law on the climate") (JO L 243, 07/09/2021, p. 1).

4.7 Auditor's report

(Year ended 31 December 2025)

This is a translation into English of the statutory auditor report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

To the General Meeting

This report is issued in our capacity as statutory auditor of OPmobility SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in section 4.1 to 4.6 of chapter 4 "Sustainability" of the group management report and the universal registration document (hereafter "the Sustainability Statement").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, OPmobility SE is required to include the above-mentioned information in a separate section of the group management report.

This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for *European Sustainability Reporting Standards*) of the process implemented by OPmobility SE to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by OPmobility SE in the group management report, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of OPmobility SE, in particular it does not provide an assessment, of the relevance of the choices made by OPmobility SE in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

Our engagement does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Compliance with the requirements set out in the ESRS of the process implemented by OPmobility SE to determine the information reported

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by OPmobility SE has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in the Sustainability Statement, and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by OPmobility SE with the ESRS.

Elements that received particular attention

We present below the matters that received particular attention from us regarding the compliance of OPmobility SE's process for determining the disclosed information with the ESRS requirements.

Information on how the entity updated its double materiality assessment is provided in section 4.1.4 "Double materiality analysis (SBM-3)" of the Sustainability Statement.

We obtained an understanding of the analyses performed by the entity through interviews with the *People & Sustainability* management and through inspection of the available documentation, in particular the assessment of the internal and external factors considered in concluding that no significant changes had been made to the double materiality assessment or to the actual and potential impacts, risks and opportunities identified by the entity.

Based on our professional judgment, our procedures also included, in particular, the following:

- exercising professional skepticism over the documentation supporting the analyses performed by the entity, as well as over the approach implemented to identify the internal and external factors to be considered;
- assessing the appropriateness of the internal and external factors considered by the entity in light of our understanding of the entity;
- assessing whether the sector analyses and competitive benchmarks available and deemed relevant by us call into question the actual and potential impacts, risks and opportunities identified by the entity;
- assessing the appropriateness of the impact and financial materiality assessment process implemented by the entity to determine the material information disclosed (including the determination of thresholds), in light of our understanding of the entity; and
- assessing the appropriateness of the related disclosures provided in sections 4.1.4 "Double materiality analysis (SBM-3)" and 4.1.5.1 "Description of the process for identifying and assessing material IROs (IRO-1)" of the Sustainability Statement.

Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by OPmobility SE for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We present below the matters that received particular attention from us regarding the compliance of sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Information provided in application of environmental standards (ESRS E1 to E5)

The information disclosed in relation to climate change (ESRS E1) is presented in section 4.2.1 "ESRS E1: Climate change" of the Sustainability Statement.

Set out below are the elements that were subject to particular attention by us with regard to the compliance of this information with the ESRS.

Our procedures notably included the following:

- based on interviews conducted with management and the relevant personnel, in particular the *People & Sustainability* function, obtaining an understanding of the process adopted by the entity to produce and assess this information, in particular the description of the policies, actions and targets implemented by the entity; and
- assessing the appropriateness of the information presented in section 4.2.1 of the environmental section of the Sustainability Statement and its overall consistency with our understanding of the entity.

With respect to the information disclosed regarding the greenhouse gas emissions inventory in the section "Gross GHG emissions (E1-6)":

- obtaining an understanding of the procedure used by the entity to assess GHG emissions, and in particular:
 - assessing the consistency of the scope considered for the assessment of GHG emissions with the scope of the consolidated financial statements, as well as with the upstream and downstream value chain;
 - obtaining an understanding of the methodology used to calculate estimated data and of the information sources used in preparing the estimates that we considered to be key, on which the entity relied for the presentation of its GHG emissions in the Sustainability Statement;
- performing certain specific tests, including:
 - assessing, on a test basis, the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions;
 - reconciling, on a test basis, for directly measurable data, such as energy consumption related to scope 1 and scope 2 emissions, the underlying data used to assess GHG emissions with the supporting documentation;
- with respect to scope 3 emissions, assessing:
 - the information collection process; and
 - the methodology and the calculation and extrapolation assumptions applied.

With respect to the procedures performed regarding the climate change mitigation transition plan presented in section 4.2.1.2 "Transition plan for climate change mitigation", our work mainly consisted of:

- examining the information relating to the presentation of this transition plan to the Executive Committee;
- examining whether the information disclosed in relation to the transition plan complies with the requirements of ESRS E1 and appropriately describes the key assumptions underlying this plan; and
- performing the following procedures:
 - reconciling, for a selection of data, the information produced with the available documentation; and
 - reconciling the resources allocated to climate change mitigation actions (CapEx) with the entity's financial planning.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by OPmobility SE to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to section 4.2.4.2 "Eligibility analysis of OPmobility's activities" of the Sustainability Statement, which specifies the reasons why OPmobility did not retain financial indicators for the activity CE 1.2, "Manufacture of electrical and electronic equipment".

Elements that received particular attention

Set out below are the matters that were subject to particular attention by us with regard to compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

Alignment of eligible activities

Information relating to the alignment of activities is presented in section 4.2.4.3 "Business alignment analysis" of the Sustainability Statement.

As part of our procedures, we notably:

- assessed the choices made by the entity as to whether or not to take into account communications issued by the European Commission regarding the interpretation and implementation of certain provisions of the EU Taxonomy framework;
- analysed, by analytical procedures, the elements on which management based its judgment when assessing whether the eligible economic activities met the cumulative conditions set out in the EU Taxonomy framework required to be classified as aligned, in particular the principle of "do no significant harm" to Pollution objective; and
- assessed the analysis performed in relation to compliance with the minimum safeguards, primarily in light of the information obtained as part of our understanding of the entity and its environment.

Key performance indicators and related information

The key performance indicators and the related information are presented in section 4.2.4.4 "Results" of the Sustainability Statement.

With respect to total revenue, CapEx and OpEx (the denominators) presented in the regulatory tables, we examined the reconciliations performed by the entity with the accounting data used as the basis for the preparation of the financial statements and/or with accounting-related data, such as management accounting or internal management reports.

Finally, we assessed the consistency of the information presented in section 4.2 "European taxonomy" of the Sustainability Statement with the other sustainability-related information included in this report.

Neuilly-sur-Seine, on March 13th 2026

The statutory auditors

PricewaterhouseCoopers Audit
David Clairotte

ERNST & YOUNG AUDIT
May Kassis-Morin

Section 2: Vigilance Plan

4.8 Opmobility's Vigilance Plan

French law no. 2017-399 of March 27, 2017, relating to the Duty of Vigilance of parent and contracting companies, requires certain large companies to draw up and publish a Vigilance Plan. In this context, Opmobility deploys a Vigilance Plan that establishes a due diligence policy aimed at identifying, prioritizing and addressing risks of serious violations of human rights and fundamental freedoms, health and safety of individuals, and the environment. This approach not only covers the activities of the Group and its subsidiaries, but also the activities of suppliers and subcontractors with whom Opmobility has an established commercial relationship, as defined in the French Commercial Code. In other words, partners with whom the Group has a long-term, ongoing, stable and regular business relationship where it is reasonable to expect that the flow of business will continue in the future.

Opmobility's Vigilance Plan includes the following information:

1) Introduction: presentation of the Group and governance of the Vigilance;	5) Environment;
2) Risk mapping;	6) Value chain;
3) Human Rights;	7) Whistleblowing and reporting procedure;
4) Health and safety;	8) System for monitoring measurements and perceptions.

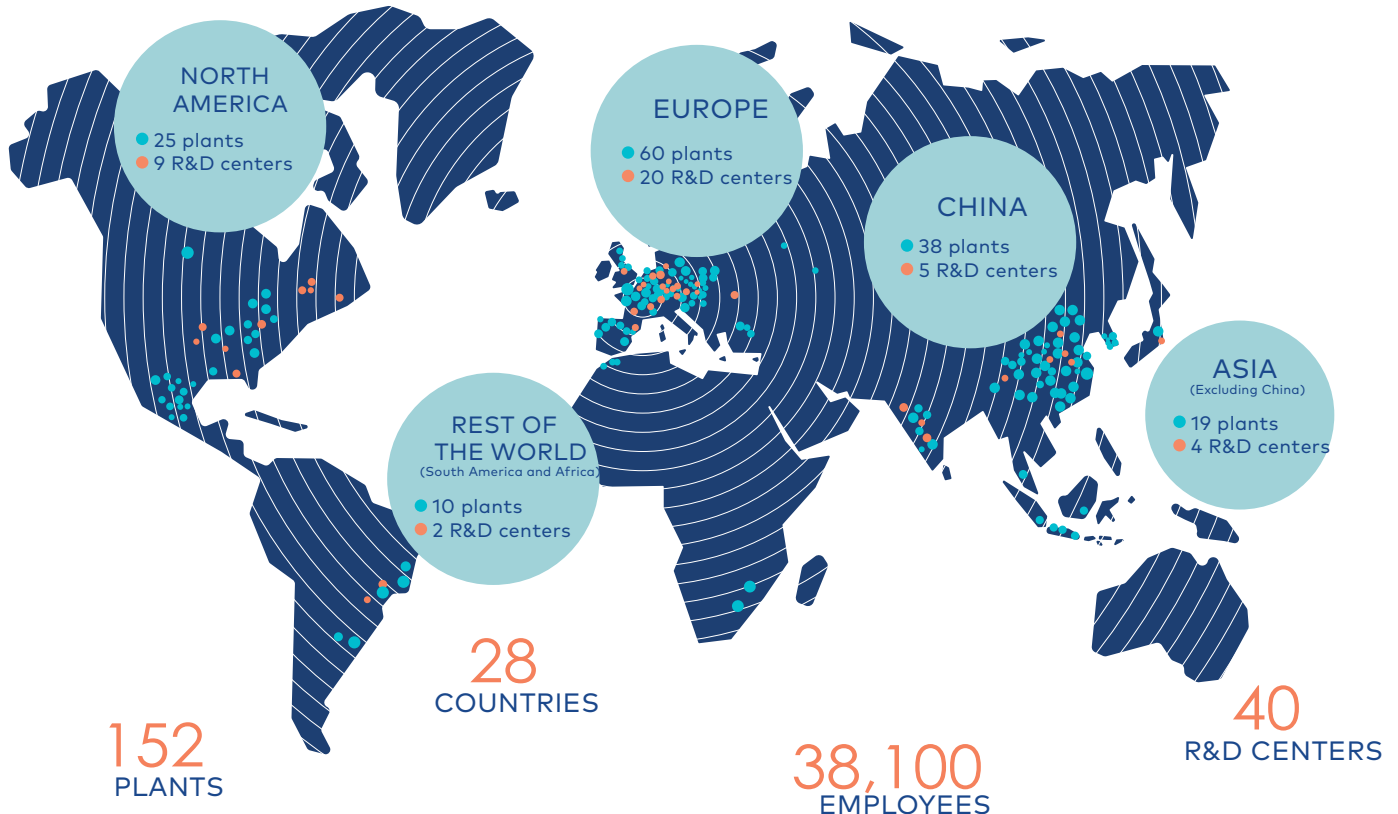
Sections 3 to 6 cover assessment procedures and the appropriate actions for each risk area.

The Vigilance Plan, published annually in the Universal Registration Document (chapter 4), is readily available on the [opmobility.com](https://www.opmobility.com) website, under the *Sustainability* section. The report on the effective implementation of the Vigilance Plan for 2025 is included in paragraph 4.8.9.2 and presents the operational applications and the established tracking metrics.

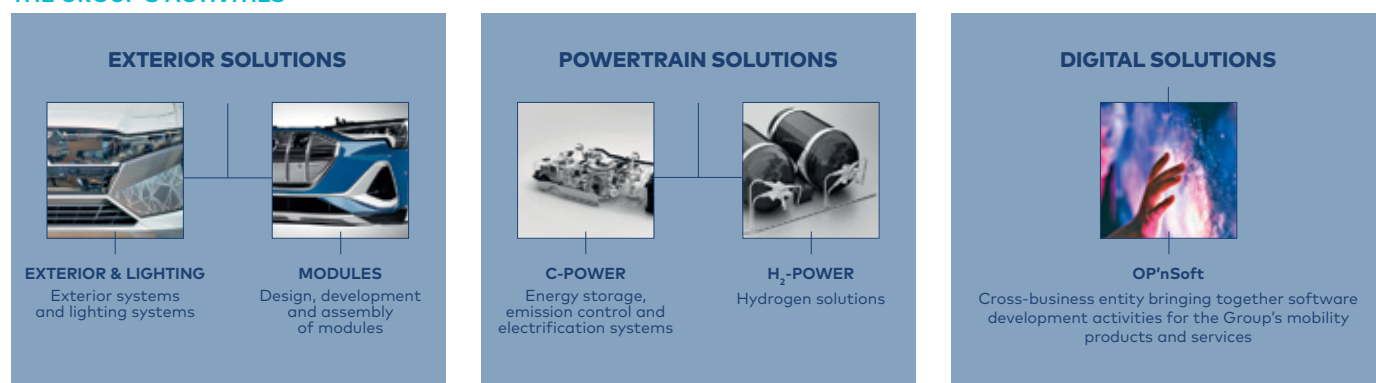
4.8.1 OPMOBILITY, A WORLD LEADER IN SUSTAINABLE MOBILITY

Opmobility is a global leader in sustainable mobility, and a technology partner for all mobility players worldwide. Driven by innovation since its creation in 1946, the Group now has four complementary business groups that enable it to offer its customers a wide range of solutions: exterior and lighting systems, complex modules, energy storage systems as well as battery and hydrogen electrification solutions. Opmobility also offers its customers a software development activity, OP'nSoft. With economic revenue of €11.5 billion in 2025 and a global network of 152 plants and 40 Research and Development centers, Opmobility relies on its 38,100 employees to meet the challenges of more sustainable mobility.

A GLOBAL PRESENCE



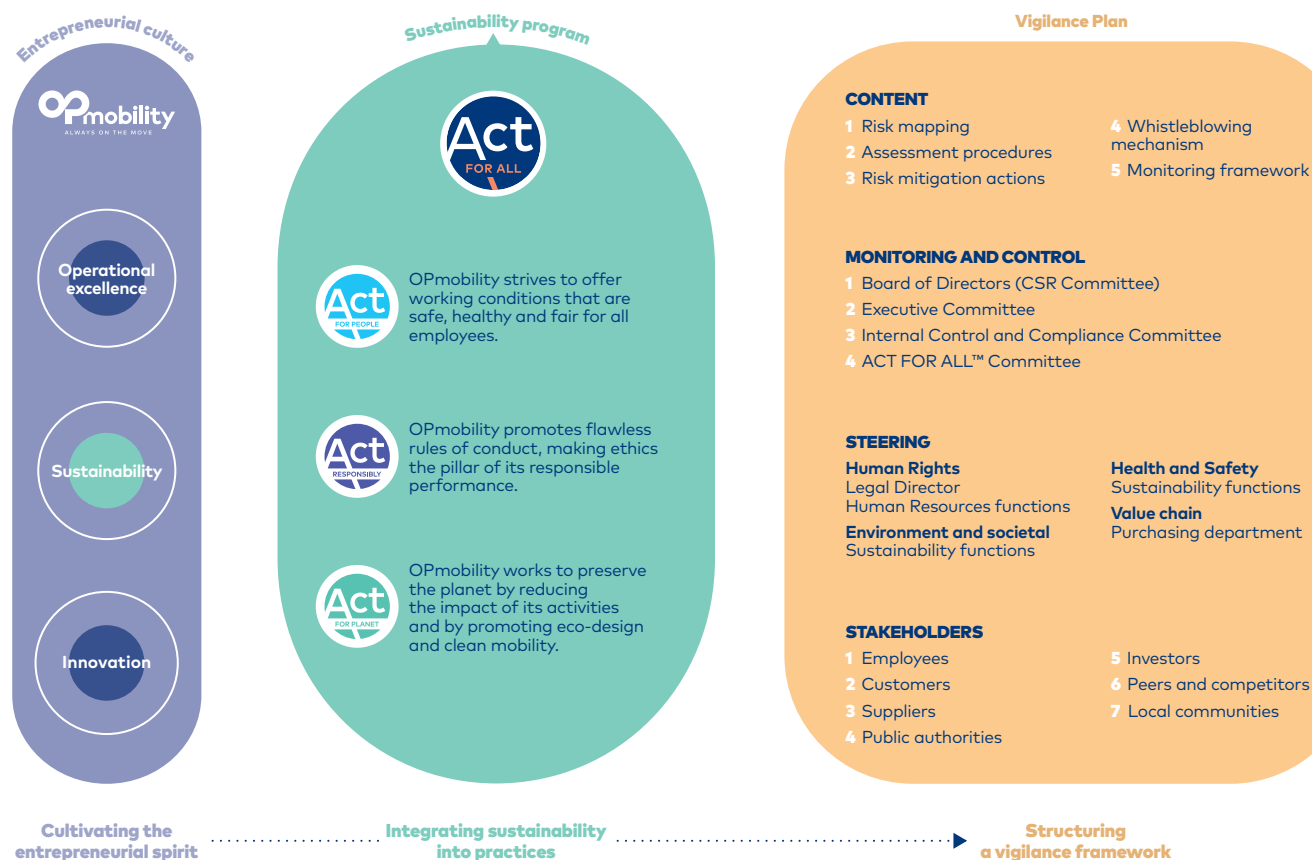
THE GROUP'S ACTIVITIES



4.8.1.1 Scope of the Vigilance Plan

The Vigilance Plan covers all of OPmobility's activities, including all of its sites and its value chain, i.e. the partners, suppliers and subcontractors with which the Group has an established commercial relationship. It is fully in line with OPmobility's strategy, which incorporates a pillar dedicated to sustainability supported by the ACT FOR ALL™ program at the heart of its entrepreneurial culture. This program is led by a dedicated committee that meets three times a year to review the objectives set, comprising Senior Executives, Presidents of Business Groups and Support Departments (Human Resources and Sustainability Development, Finance, Purchasing, Innovation, and Compliance).

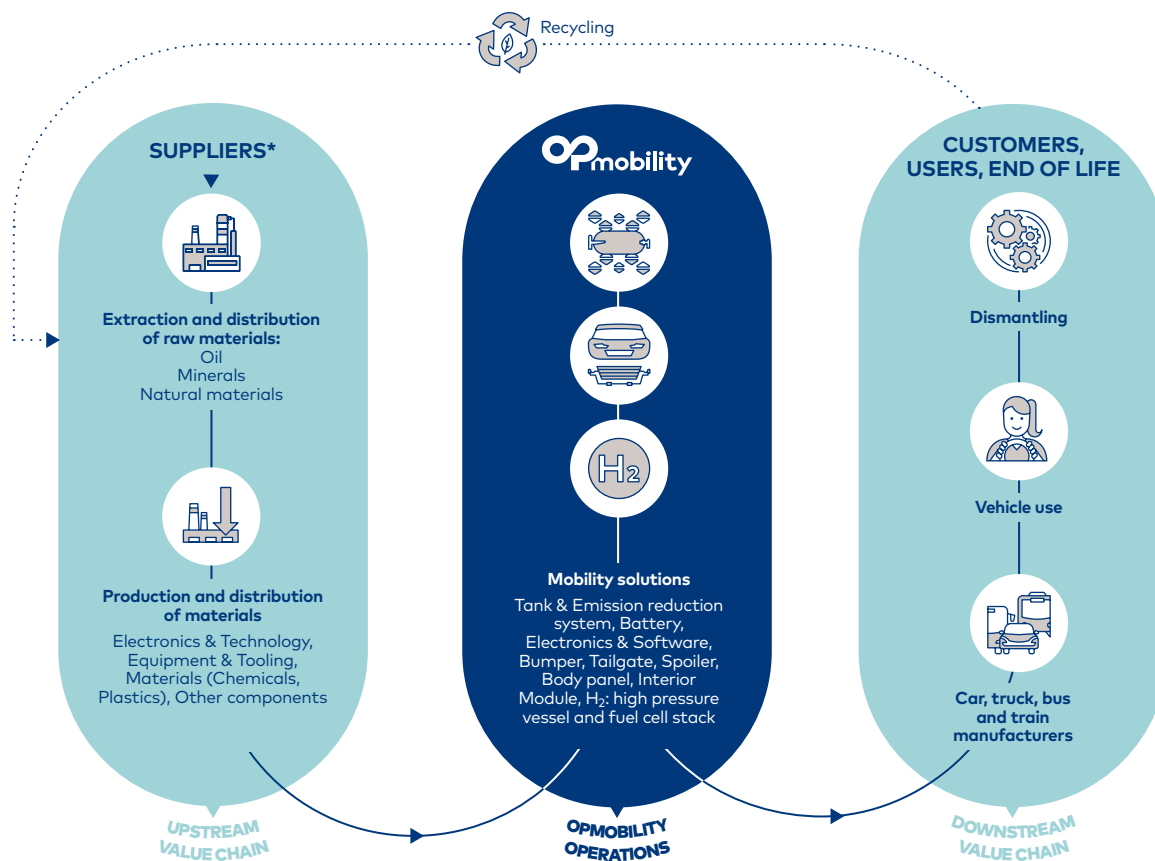
SCOPE OF VIGILANCE



4.8.1.2 OPmobility's value chain

The Group's value chain covers all the stages and players involved throughout the product lifecycle: from extracting raw materials to their end use and subsequent dismantling. It highlights the interdependence between each link and the need for responsible management at every stage.

OPMOBILITY'S VALUE CHAIN AND PRODUCTION



* The Know Your Suppliers approach includes the general assessment of a panel of suppliers covering 95% of the Group's expenditure through a risk assessment platform.

4.8.1.3 OPmobility's commitments

OPmobility applies the highest international human rights standards when conducting its operations, based on established principles by:

- the United Nations Global Compact since 2003;
- the United Nations Universal Declaration of Human Rights and its two complementary covenants;
- the Fundamental Conventions of the International Labour Organization (ILO);
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the OECD (Organization for Economic Co-operation and Development) Guidelines for Multinational Enterprises on Responsible Business Conduct;
- the United Nations Guiding Principles on Business and Human Rights (UNGPs);
- the United Nations Sustainable Development Goals (SDGs).

In order to ensure that these commitments are implemented effectively, OPmobility incorporates these fundamental principles into its policies and procedures:

- **a Code of Conduct** that formalizes the Group's commitment to ethics, compliance and respect for human rights. This Code, applicable to all employees, establishes the essential principles to be respected and is accompanied by control, training and whistleblowing mechanisms. It aims to guarantee responsible behavior, compliance with laws and the promotion of sustainability within the Group and its subsidiaries;
- **a Supplier Charter**, signed by all business partners before any relationship is established, which is a first step in controlling risks. This Charter requires suppliers, subcontractors and partners to respect the Group's values and commitments, particularly in terms of human rights and fundamental freedoms;
- **a Human Rights Policy**, which summarizes all of the Group's commitments and applies to the entire value chain. It establishes how employees should interact with business partners, suppliers, communities and other stakeholders. This policy is regularly reviewed to comply with regulatory changes;
- **an Anti-Corruption Code of Conduct and Policies to prevent corruption**, supported by risk mapping covering all entities and activities, including those recently acquired. The effectiveness of these measures is reinforced by regular audits and awareness-raising actions. The policies and procedures relating to combating corruption and ensuring fair competition are described in ESRS G1 of the Sustainability Statement.

OPMOBILITY'S CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Contributing to the Sustainable Development Goals is a real challenge for individuals, businesses, and organizations. Adopted in 2015 by the United Nations, the SDGs set out a global framework for action to address the most pressing economic, social and environmental challenges, such as poverty, inequality, climate change, health and education. In this context, OPmobility has implemented several actions and activities, detailed in the table below, which are contributing directly or indirectly to the achievement of these goals.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ENVIRONMENT																	
Climate change (ESRS E1)							●		●		●	●	●			●	●
Pollution (ESRS E2)		●				●			●			●		●	●		
Water and marine resources (ESRS E3)		●				●						●		●			
Biodiversity (ESRS E4)												●		●	●		
Resource use and circular economy (ESRS E5)									●		●	●	●				
SOCIAL																	
Local workforce (ESRS S1)	●		●	●	●			●	●	●		●				●	●
Workers in the value chain (ESRS S2)			●					●	●	●		●				●	●
Local communities (ESRS S3)			●	●				●	●		●				●		●
Consumers and end-users (ESRS S4)									●		●						●
GOVERNANCE																	
Business Conduct (ESRS G1)	●															●	●

4.8.2 Governance and stakeholders

The governance of the Vigilance Plan is based on a structured organization where each body, from the Board of Directors to the functional departments, plays a key role in its establishment, monitoring and compliance. The Vigilance Plan is reviewed annually so that it can be updated in case of significant changes.

TEAMS INVOLVED IN THE VIGILANCE PLAN

Governance	Missions	Responsibilities
Board of Directors	The Appointments and CSR Committee prepares the discussions and deliberations of the Board on these subjects.	Reviews CSR issues.
Executive Committee	The Executive Committee is consulted annually on the Vigilance Plan.	Follows the Vigilance Plan.
HR Department and Sustainability	Annual presentation of the Vigilance Plan as part of a continuous improvement approach.	Monitors and presents the Vigilance Plan to the Executive Committee.
Internal Control and Compliance Committee	Review of the Group risk matrix, internal control systems, schedules, planning and results of Internal Audit missions, supplier compliance management, the corruption prevention system and ethics alerts reported via the whistleblowing process.	Ensures the compliance of the Group Vigilance Plan.
Functional departments	The Purchasing, Human Resources and Sustainability, and Legal Departments are responsible for drafting and/or reviewing the Vigilance Plan.	Participate in the drafting, implementation, risk mapping and monitoring of the Vigilance Plan.
Supplier Compliance Committee	Ensures the relevance of the procedures and processes in force, validates the assessment criteria and establishes the supplier roadmap for sustainability.	Monitors the application of the Vigilance Plan with suppliers.

OPmobility maintains a constant dialogue with its stakeholders throughout its value chain in all the countries where the Group operates. This approach aims to continuously improve the effectiveness of the Vigilance Plan, anticipate regulatory changes, satisfy customer expectations, strengthen ESG practices and increase transparency for investors.

OPmobility completely overhauled its risk mapping as part of the last of the Vigilance Plan. This fundamental step was carried out with its internal and external stakeholders in order to guarantee the relevance and objectivity of the analyses. Interviews were conducted with internal teams involved in operational and governance challenges, as well as with external stakeholders, notably suppliers and human rights experts. Their contribution was essential in identifying significant risks, refining the understanding of operational issues and strengthening the robustness of the vigilance approach.

These stakeholders include employee representative bodies and labor unions, which meet regularly with Group's management. In Europe, a European Works Council (EWC) meets annually with 35 representatives from 10 countries in order to coordinate the works councils of transnational companies.

An in-depth survey (Pulse system) is also conducted each year among all employees to assess engagement, working conditions, mental health and well-being. This feedback enables areas for improvement to be identified which translate into concrete actions to improve the working environment and strengthen employee engagement.

OPmobility's ESG approaches are also assessed by several non-financial rating agencies (mainly CDP, MSCI, EcoVadis, ISS). The quality of the scores obtained reflects OPmobility's commitment to environmental, social and governance issues.

Finally, OPmobility is a member of professional associations and collective initiatives that promote social responsibility. The Group is a member of AFEP, CLEPA, PFA and MEDEF, through which it can contribute to the sector's strategic thinking and actions. OPmobility is also committed to supporting organizations with responsible initiatives, such as Entreprises pour l'Environnement (EpE) and Act4Nature International, to promote the protection of biodiversity and sustainability.

The detailed list of stakeholders is available in ESRS 2 SBM-2 "Stakeholder interests and views" (section 4.1.3.3).

4.8.3 Risk mapping

4.8.3.1 Approach

OPmobility's risk mapping is the result of a collaborative approach between operational entities and support departments, which aims to identify and prioritize risks that could affect human rights, fundamental freedoms, health and safety, and the environment, in accordance with the requirements of French law on the Duty of Vigilance and international reasonable diligence standards.

This mapping covers all of the Group's own activities, its subsidiaries, as well as its value chain, including suppliers and subcontractors with which OPmobility has an established commercial relationship. It provides an overview of the actual and potential risks associated with the Group's activities and provides a basis for implementing enhanced preventive actions. This mapping is updated regularly, in the same way as the double materiality and Group risk analyses.

Specialists from the following departments identified and assessed a total of 29 risks within the framework of this process:

- Human Resources and Human Rights;
- Purchasing;
- Sustainability and HSE;
- Legal and Compliance, including Group risk management.

4.8.3.2 Methodology

4.8.3.2.1 Analysis of the existing situation

OPmobility's risk mapping methodology is aligned with other risk assessments carried out within the Group and specifically focuses on identifying and analyzing risks likely to affect the environment and OPmobility's stakeholders, throughout its value chain. This step has enabled the Group's specific risks to be identified.

This approach is based on a multidimensional approach combining:

- the main international benchmarks in terms of human rights and fundamental freedoms;
- analysis of the Group's internal documentation, including but not limited to Policies, Charters, Industrial and Quality Procedures, Sustainability Statements, CSRD double materiality analysis, Group risk analysis;
- structured discussions with internal experts from different Group functions to capitalize on their operational and segment knowledge;
- a review of sector-specific risks related to the automotive industry to ensure the consistency and alignment of the Group's approach with industry practices;
- external interviews, in particular with suppliers and human rights experts, in order to integrate a broader vision of the risks in the value chain, as well as the emerging challenges related to the automotive industry.

4.8.3.2.2 Definition of the risk universe

Analysis of the current situation has identified a set of risks requiring vigilance, which span the main challenges related to the Group's activities and value chain. These risks were categorized through a detailed description, an analysis of causes and

consequences, and situations relevant to OPmobility's context. These risks have been classified into four main categories:

- Human Rights and fundamental freedoms;
- personal health and safety;
- environment;
- value chain.

4.8.3.2.3 Risk assessment

A harmonized rating methodology has been implemented to ensure that there is overall consistency between the Group's risk mapping, the double materiality analysis and the vigilance risk mapping. Although they are structured around a common methodological framework, these mappings have different objectives and cover specific scopes. Unlike the double materiality matrix, the vigilance risk mapping focuses exclusively on the materiality of negative impact by assessing the gross risks that the Group's activities may pose to people and the environment. A topic may therefore not be considered material in the double materiality analysis and still be legitimately addressed in the Vigilance Plan. The two exercises are complementary, mutually enriching and enable weak signals to be identified at the local and global levels.

Each risk is assessed on the basis of three main criteria: severity, probability and the level of control by OPmobility. In order to assess the Group's intrinsic exposure, the first two criteria are analyzed with the assumption that there are no control mechanisms, and it is the gross risk.

Severity is assessed using three components:

- scale: potential impact of the risk on individuals or the environment;
- extent: number of persons, entities or geographical areas likely to be affected;
- irreversibility: difficulty in returning to an identical situation after the risk has occurred.

Probability is the frequency or likelihood that a risk will occur in the absence of preventive measures. The level of control reflects the effectiveness of existing prevention, mitigation and corrective systems.

The cross-referencing of severity and probability enables the gross risk to be assessed, *i.e.* the level of risk inherent in activities before any control system is put in place.

A good knowledge of the gross risk is essential in order to put in place a relevant Vigilance Plan. This initial analysis enables the priority issues to be identified and to establish appropriate, targeted and proportionate mitigation measures. An accurate assessment of the gross risk thus ensures that the actions to prevent and reduce impacts are effective. The description of gross risks presented in the tables below includes all situations that may arise without taking mitigation actions into account.

This gross risk is then adjusted in accordance with the effectiveness of existing measures in order to determine the net risk. The net risk therefore represents the level of risk to which OPmobility remains exposed despite the measures put in place. The mapping of net risks is a key tool to guide the Group's action plans and adjust the effort to be made accordingly.

GROSS RISK MAPPING - OPMOBILITY VIGILANCE PLAN

Category	Code	Gross risk assessment	Identified risks
Human Rights	HR1	●	Attacks on freedom of association, collective bargaining, freedom of expression and degradation of social dialogue
	HR2	●	Discrimination in hiring and employment
	HR3	●	Bullying and sexual harassment
	HR4	●	Personal data breaches
	HR5	●	Excessive working hours
	HR6	●	Degraded working conditions and employment insecurity
	HR7	●	Risk of breach of ethics
Health and safety	HS1	●	Industrial accidents
	HS2	●	Workplace accidents
	HS3	●	Employee exposure to toxic or hazardous chemicals
	HS4	●	Exposure of employees and neighbors to noise pollution and odor pollution
	HS5	●	Musculoskeletal disorders
	HS6	●	Violation of employee safety
	HS7	●	Psychosocial risks
	HS8	●	Inaccessible facilities, notably for people with disabilities
Environment	ENV1	●	Air, water, soil and noise pollution
	ENV2	●	Poor management of water resources
	ENV3	●	Insufficient control of GHG emissions (Scopes 1 and 2)
	ENV4	●	Damage to biodiversity, disturbance or destruction of natural habitats
	ENV5	●	Poor management of non-hazardous waste
	ENV6	●	Inadequate management of toxic/chemical products or hazardous waste
Value chain	SC1	●	Child labor; undeclared, forced or compulsory labor in the supply chain
	SC2	●	Unethical business practices in the supply chain
	SC3	●	Degraded working conditions in the supply chain
	SC4	●	Environmental degradation, biodiversity damage and mismanagement of natural resources
	SC5	●	Impacts on local communities in the supply chain and failure to respect their free, prior and informed consent
	SC6	●	Use and sourcing of conflict minerals
	SC7	●	Impact on the health and safety of the end-users of the products
Cross-functional	T1	●	The whistleblowing mechanism is ineffective or impossible to use

Gross criticality: ● low ● medium ● high ● very high

OPmobility deploys a set of measures to prevent, reduce and mitigate the identified potential negative impacts of these gross risks. Each risk identified is matched with specific mitigation procedures and dedicated monitoring metrics. The gross risk level is then reassessed in light of the effectiveness of the measures already in place in order to determine the net risk. This corresponds to the level of risk to which OPmobility remains exposed despite the measures deployed. The mapping of net risks is thus a key tool to guide the Group's action plans and to adjust the efforts required accordingly.

NET RISK MAPPING - OPMOBILITY VIGILANCE PLAN

Category	Code	Net risk assessment	Risks identified
Human Rights	HR1	●	Attacks on freedom of association, collective bargaining, freedom of expression, and deterioration of social dialogue
	HR2	●	Discrimination in hiring and employment
	HR3	●	Mental and sexual harassment
	HR4	●	Personal data breaches
	HR5	●	Excessive working hours
	HR6	●	Degraded working conditions and job insecurity
	HR7	●	Risk of breach of ethics
Health and safety	HS1	●	Industrial accidents
	HS2	●	Workplace accidents
	HS3	●	Employee exposure to toxic or hazardous chemicals
	HS4	●	Exposure of employees and neighbors to noise and odor pollution
	HS5	●	Musculoskeletal disorders
	HS6	●	Threats to employee safety
	HS7	●	Psychosocial risks
	HS8	●	Inaccessible facilities, especially for people with disabilities
Environment	ENV1	●	Air, water, soil and noise pollution
	ENV2	●	Poor management of water resources
	ENV3	●	Insufficient control of GHG emissions (Scopes 1 and 2)
	ENV4	●	Harm to biodiversity, disruption or destruction of natural habitats
	ENV5	●	Poor management of non-hazardous waste
	ENV6	●	Inadequate management of toxic/chemical products or hazardous waste
Value chain	SC1	●	Child labor; undeclared, forced, or compulsory labor within the supply chain
	SC2	●	Unethical business practices in the supply chain
	SC3	●	Degraded working conditions in the supply chain
	SC4	●	Environmental damage, loss of biodiversity and poor management of natural resources
	SC5	●	Impacts on local communities within the supply chain and failure to obtain their free, prior informed consent
	SC6	●	Use and procurement of conflict minerals
	SC7	●	Impact on health and safety of end-users of products
Cross-functional	T1	●	Use of the whistleblowing mechanism ineffective or impossible

Net criticality: ● low ● medium ● high ● very high

4.8.4 Human rights and fundamental freedoms

OPmobility is committed to respecting human rights and fundamental freedoms throughout its value chain. Committed to its values, it complies with international standards:

- the United Nations Global Compact since 2003;
- the United Nations Universal Declaration of Human Rights and its two complementary covenants;
- the Fundamental Conventions of the International Labour Organization (ILO);
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the OECD Guidelines for Multinational Enterprises;
- the United Nations Guiding Principles on Business and Human Rights (UNGPs);
- the United Nations Sustainable Development Goals (SDGs).

Its human rights commitments are set out in its Code of Conduct.

4.8.4.1 Description of gross risks

The description of risks below represents the gross risk, *i.e.*, the risk in the absence of any control measures.

Human rights and fundamental freedoms

HR1 – Attacks on freedom of association, collective bargaining, freedom of expression and deterioration of social dialogue	Freedom of association guarantees workers the right to establish or join representative organizations in order to collectively defend their interests. Collective bargaining helps to establish fair working conditions through structured dialogue. Freedom of expression ensures that employees can express their opinions and contribute to decision-making processes without fear of retaliation or discrimination. Any infringement of these rights may result in restrictions on trade union action, staff representation or employee expression, as well as the absence of effective consultation and negotiation mechanisms. These situations weaken social dialogue, affect trust between management and employees, and reduce their ability to collectively defend their interests and working conditions.
HR2 – Discrimination in hiring and employment	Discrimination in hiring and employment constitutes a social and organizational risk that may affect the operation, performance and compliance of a company. It is defined as unfavorable or unfair treatment based on criteria unconnected to job skills or requirements, such as origin, gender, age, disability, health status, religion, opinions or any other protected characteristic. This risk may relate to recruitment, access to job positions, compensation, employee benefits, training, promotion, mobility or end of contract. Discrimination can be intentional or unintentional. Such practices limit professional opportunities, worsen the social climate and reduce employee commitment. They also expose a company to legal, financial and reputational risks.
HR3 – Mental and sexual harassment	Mental and sexual harassment constitutes a psychosocial risk that can affect working conditions, the health of employees and the functioning of the organization. Mental harassment comprises repeated forms of mistreatment, intimidation or offensive attitudes. Sexual harassment is unwanted behavior with sexual connotations. This risk can disrupt the working environment, reduce employee commitment and expose a company to legal and organizational risks.
HR4 – Personal data breaches	The risk of personal data breaches concerns the collection, use, retention and protection of data enabling the identification of employees and other stakeholders. It may result from inadequate or non-conforming practices (unauthorized access to data, misuse of information systems, insufficient security of digital media or tools, or processing carried out without a legitimate basis or outside the intended purposes) or the inappropriate use of control or surveillance systems. These situations may also arise from organizational failures, such as a lack of awareness, incomplete management of the rights of individuals, or insufficient detection and handling of data breaches. They can lead to a loss of trust as well as legal, organizational and reputational impacts for a company.
HR5 – Excessive working hours	The risk associated with excessive working hours concerns situations when the organization of working time may result in working hours or patterns that are incompatible with sufficient rest. This can take the form of extended or irregular working hours, insufficient rest periods or prolonged use of business communication tools outside working hours, limiting the effectiveness of the right to disconnect. These situations are likely to have an impact on tiredness, stress and work-life balance.

Human rights and fundamental freedoms

HR6 – Degraded working conditions and job insecurity	The risk of degraded working conditions and job insecurity covers situations where the organization, employment terms or HR practices could degrade the working conditions of certain employees. It particularly concerns populations with fragile employment statuses, such as temporary workers or workers on short-term contracts. This can result in insufficiently regulated compensation practices: non-aligned compensation levels, lack of transparency, unpaid overtime or late payments. It also includes multiplication of short-term contracts, limited access to training, managerial supervision or social protection. This risk may be exacerbated by certain organizational constraints, such as night work, weekend work, short deadlines, understaffing or unplanned production stoppages. These situations can have an impact on employees' rights, mental health and quality of life, leading to stress, fatigue and work-life imbalance.
HR7 – Risk of ethical breach	The risk of breach of ethics corresponds to the risk that behavior or practices contrary to laws, regulations, or ethical principles may occur within or around the organization. It can take the form of active or passive corruption, influence peddling, fraud, embezzlement, favoritism or conflicts of interest. These situations can arise in business, financial, operational or social relationships and involve employees. Certain functions or activities may be more exposed to this risk. The level of exposure may also vary depending on the geographical area. Such breaches can have financial, legal, reputational and organizational impacts for a company.

4.8.4.2 Assessment procedures

The assessment is based in particular on annual internal audits conducted by the Internal Audit Department at the entities, as well as on compliance reviews and local monitoring by all managers. They ensure compliance with internal requirements and that their employees' behavior complies with the principles set out in the Code of Conduct. The Human Resources and Sustainability Department monitors disciplinary sanctions applied locally if the Code is breached. The Compliance network also plays an essential role in this process by providing an operational relay, enabling an assessment to be made of the effective application of the systems and to contribute to their continuous improvement. The results of all these checks provide input for a continuous cycle of adjustment, prevention and reinforcement of the system.

In addition, the Pulse survey, conducted once a year, is one of the main tools allowing OPmobility to collect employee feedback on their well-being and internal practices. The participation rate reached a record level of 80% for the 2025 edition. The results illustrate good communication and understanding of OPmobility's strategy and each person's role in the transformation (83%). A very high proportion of employees (76%) believe that they are doing interesting and rewarding work and receive the support expected from their peers and managers, whose support and communication are very well perceived (79%). The managers drew up improvement plans after the results were communicated.

Finally, there is the whistleblowing mechanism, which complements the assessment process by allowing concerns about human rights to be reported securely and confidentially, ensuring that they are dealt with appropriately and that corrective actions can be followed up.

4.8.4.3 Prevention and mitigation measures

The prevention and mitigation measures implemented by OPmobility are based on a set of policies, governance mechanisms, control mechanisms and training programs aimed at preventing human rights risks and promoting an ethical and inclusive work environment that is compliant with legal and international requirements. The Group has set out all of its commitments regarding respect for human rights in its Human Rights Policy, which applies to its entire value chain and was last updated in 2025.

The prevention and mitigation actions cover the following areas:

Ethics and governance framework

The Code of Conduct, available in 22 languages, is the cornerstone of OPmobility's ethics system. It is given to every new employee and is available on the Group's intranet and internet sites. It sets out the non-negotiable rules regarding respect for human rights and fundamental freedoms, diversity, health and safety, the environment, and the fight against discrimination, fraud, corruption, and influence peddling. It also specifies the behavior expected of all employees: compliance with ethical and legal rules, protection of assets and the Group's image, product quality and safety. Disciplinary sanctions are imposed for violations of the Code of Conduct. This framework is supplemented by a Code of Conduct dedicated to competition law, which establishes the standards of behavior expected of all employees and provides practical recommendations.

The Internal Control and Compliance Committee, which comprises the Human Resources, Finance, Compliance, Risk, and Internal Audit departments, oversees ethics and compliance policies and actions and is supported by a global network of compliance correspondents.

OPmobility is committed to preventing tax evasion and will therefore not create subsidiaries in non-cooperative countries or use structures that are devoid of economic substance. Disciplinary sanctions are imposed for violations of the Code of Conduct.

Diversity, inclusion and equality in the workplace

The fight against discrimination is included in the Code of Conduct and underpinned by the Diversity, equity & inclusion (D&EI) policy, which covers gender, interculturality, intergenerationality and disability challenges (see ESRS S1).

OPmobility is stepping up its prevention actions through training on diversity, equity and unconscious bias, as well as through measures to promote internal mobility and the career progression of women. The Group is also committed to reducing the gender pay gap through a dedicated budget. The development of female leadership is supported by the Women Leadership program and the WoMen on the Move network, which are active at all sites and are the driving force behind numerous awareness-raising actions, notably on International Women's Day.

Each year, intercultural, intergenerational and disability-related achievements are celebrated through events organized on site and global challenges (on the United Heroes platform), which mobilize several thousand employees. The inclusion of people with disabilities is reinforced by the presence of disability relays within the Social and Economic Committees (CSEs) and by the support of operational sponsors.

In addition, the Group introduced a universal parental leave policy in 2024, guaranteeing equal rights to all employees, regardless of their country of residence. This scheme includes 24 days of paid parental leave and 16 weeks of paid maternity leave.

Equal pay and benefits

OPmobility has a Compensation and Benefits Policy based on fairness, objective criteria and reward for performance, aligned with local market practices and fully compliant with the applicable legislations. This policy is based on a harmonized Group structure, a single HR information system, compliance with the minimum wage in each country, and regular analysis of pay gaps, giving rise to corrective action plans.

Additional benefits are offered depending on the country and applicable legislation, including profit-sharing, social security and supplementary pension plans.

Well-being and psychosocial support

The Group set up the Employee Assistance Program (EAP) in 2020 in line with the Act for People pillar of the ACT FOR ALL™ program. This system offers all employees and the adult members of their families free, anonymous and confidential access to a crisis and psychological support line, available in 19 languages and provided by a specialized external service provider.

The Code of Conduct commits OPmobility and its employees to preventing and prohibiting all forms of harassment, as well as any behavior that undermines human dignity. It also reaffirms the ban on all forms of discrimination based on gender, gender identity, skin color, age, origin, sexual orientation, religion, political opinions, family status, pregnancy or disability.

Personal data protection

OPmobility has set out its commitments in terms of personal data protection in its personal data protection Policy. In Europe, compliance with the General Data Protection Regulation (GDPR) is based on a dedicated organization: one internal Data Protection Officer (DPO) manages GDPR compliance with the support of a network of correspondents in each country. This organization enables data protection principles to be incorporated into the design of projects ("Privacy by design").

The Group is a member of several leading associations, such as CLUSIF ⁽¹⁾, CESIN ⁽²⁾, CIGREF ⁽³⁾ and AFCDP ⁽⁴⁾. These networks help the sharing of information on reported incidents, best practices and technological developments. The French National Cybersecurity Agency (ANSSI) is also an essential source of information for anticipating emerging threats.

The development of a cybersecurity culture is a key area of prevention. The "Be Security Smart" program, launched in 2025, raises awareness of all employees and gives them the means to protect the Group's digital assets.

OPmobility continuously strives to improve its cybersecurity, assessing the maturity level of its industrial sites and supplementing this approach with external audits. To date, 61 sites are certified according to the TISAX standard (Trusted Information Security Assessment Exchange), a benchmark in the automotive industry.

Compliance, the fight against corruption and business integrity

OPmobility has rolled out a set of systems to comply with the French law called the Sapin 2 law (Law no. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life), which includes:

- the Code of Conduct, which is available in 22 languages;
- an anti-corruption Code of Conduct and Policies relating to gifts and invitations, conflicts of interest, patronage and sponsorship, management of dealings with intermediaries and the representation of interests;
- training and awareness-raising actions for all employees;
- a Welcome package for new employees, including several mandatory e-learning courses, including the Code of Conduct module. Each new translation triggers a refresher course for the managers of the countries concerned. This ensures knowledge of the Group's ethical commitments regarding compliance with competition law, the management of conflicts of interest, the presentation of the whistleblowing mechanism and the disciplinary sanctions applied in the event of non-compliance;
- an anti-corruption e-learning, available in 23 languages and updated in 2025, taken by all managers and non-managers in the exposed functions (purchasing, sales, logistics, finance);
- a set of policies, procedures and controls.

(1) French IT Security Club.

(2) Club of Information Security and Digital Experts.

(3) IT Club for French Groups and Companies.

(4) The French Association of Correspondents for the Protection of Personal Data.

4.8.4.4 Monitoring indicators

Risk	Mitigation measures (policies and procedures)	Monitoring indicators
HR1 – Attacks on freedom of association, collective bargaining, freedom of expression, and deterioration of social dialogue	- Human rights policy - Whistleblowing mechanism	
HR2 – Discrimination in hiring and employment	- Human rights policy - Human resources policy - Compensation policy - VIE contracts and partnerships with schools - Diversity & equity impact policy - Mission for workers with disabilities in France - Woman Leadership Program - Pulse survey - Universal paid parental leave - Crisis/psychological support line	Diversity, inclusion and equality in the work place - Number of interns, apprentices, Graduate Program and VIE: 1,248 - Number of women in the Group's own workers: 8,769 - Percentage of female Engineers and Managers: 26% - Percentage of female Senior Executives: 28% - Number of incidents of discrimination/harassment: 14 - Amount of fines, penalties and compensation for damages resulting from incidents of discrimination, including harassment and complaints filed: 0 Ethics - Number of people trained in the Code of Conduct at the end of 2025: 10,907
HR3 – Mental and sexual harassment	- Human rights policy - Code of Conduct - Whistleblowing mechanism - Pulse survey - Crisis and psychological support line	Protection of human rights - Number of serious human rights issues and incidents affecting company's personnel: 0 - Number of serious human rights issues and personnel incidents that constitute non-compliance with the UN Guidelines and the OECD Guidelines for Multinational Enterprises: 0
HR4 – Personal data breaches	- Human rights policy - Information technology security policy - Personal data protection policy - Cybersecurity training - TISAX certification	
HR5 – Excessive working hours	- Human rights policy - Whistleblowing mechanism - Pulse survey - Crisis and psychological support line	Well-being at work - Participation rate in the Pulse survey: 80% - Number of employees who benefited from parental leave: 2,323
HR6 – Degraded working conditions and job insecurity	- Human rights policy - Whistleblowing mechanism - Pulse survey - Crisis and psychological support line	Personal data protection - Number of TISAX-certified sites: 61 - Number of employees trained on Be Security Smart: 12,435 in 2025
HR7 – Risk of breach of ethics	- Human rights policy - Code of Conduct - Corruption risk mapping - Anti-corruption training and Code of Conduct - Control and audit system - Tax policy	

4.8.5 Health and safety

The health and safety of employees throughout OPmobility's value chain are part of its DNA, reflecting a firm commitment to protecting the life and well-being of each individual. The main objective is clear: to ensure that every employee, subcontractor and partner in its value chain can return home in good health and in complete safety, every day. "Zero accidents" is not just an ambition, but a requirement. This is reflected in tangible actions: continuous awareness-raising among its teams, dissemination of best practices and deployment of proven methodologies across all its operations. The systematic certification of its sites according to the ISO 45001 standard, the international

benchmark for occupational health and workplace safety management, reflects its high standards.

In addition to accident prevention, OPmobility is committed to proactively and consistently reducing the exposure of its employees, customers, suppliers and local communities to all occupational, industrial or health risks. This approach encompasses not only the security of industrial processes, business travel and products, but also protection against malicious acts.

The Group has, as a committed player, made health and safety a universal reflex that involves all employees.

4.8.5.1 Description of gross risks

The description of risks below represents the gross risk, *i.e.*, the risk in the absence of any control measures.

Health and safety

HS1 – Industrial accidents	The risk of industrial accidents covers events that can occur at production sites and cause harm to people's health and safety, as well as impacting facilities and business continuity. These accidents can include fires, explosions or other industrial process-related events. They can be caused by factors such as the presence of flammable substances, electrical faults, unsuitable storage or handling conditions, defective equipment, the use of hazardous chemicals, the presence of flammable dust, or human error. The level of risk is higher for certain activities, such as paint lines that use flammable solvents or environments that generate flammable dust.
HS2 – Workplace accidents	The risk of workplace accidents concerns situations when employees may be exposed to events that could injure them during normal working activities. It can be linked to different activities at production sites: handling operations, maintenance work, working at height or using equipment and machinery. These situations can result in injuries ranging from minor injuries to more serious accidents. This risk is present on a recurring basis in industrial environments. Some sites may be more exposed to this risk because of the nature of their operations, the volume of activity, or the condition of their safety and prevention measures.
HS3 – Employee exposure to toxic or hazardous chemicals	Industrial activities may involve the use, processing, storage or disposal of chemical substances with toxic, corrosive, flammable or irritating properties. Employees may be exposed to these substances through inhalation, skin contact or accidental ingestion during handling or operational processes. Uncontrolled exposure can have immediate effects (irritation, burns, acute poisoning) or longer-term consequences (respiratory, dermatological or neurological disorders, occupational illnesses). In some cases, repeated or prolonged exposure can increase the risk of serious pathologies. The handling, storage, internal transport, maintenance and disposal phases are particularly challenging. The products concerned notably include solvents, paints, glues, oils, cleaning agents or other substances generating volatile compounds. The risk within the Group is mainly concentrated in areas where processes involve potentially hazardous chemicals, particularly during surface treatments, product applications, or maintenance operations.
HS4 – Exposure of employees and neighbors to noise and odor pollution	Industrial activities can generate noise and odor pollution, which can affect the quality of life on production sites and in surrounding areas. They may result from processes, equipment, logistics flows or the treatment of materials and waste. Regarding noise, high or fluctuating noise levels can affect employee concentration, comfort and well-being. Prolonged exposure can cause hearing problems or increase stress and fatigue. Nuisances can also propagate externally, notably through vehicle movements, loading/unloading operations or the operation of industrial equipment. In terms of smell, certain operations or substances can give off odors that are noticeable both inside and outside buildings. They may be connected to volatile organic compounds, gases or waste treatment, and cause discomfort that may require remedial action to avoid negative perceptions among employees and local residents. At-risk situations mainly involve production areas that use mechanical or chemical processes, logistics areas and material handling or processing operations.
HS5 – Musculoskeletal disorders (MSDs)	MSDs include conditions affecting muscles, joints, tendons and associated structures that may be work-related. They are generally caused by repeated or prolonged physical strain, sustained postures, sustained effort, repetitive movements or inappropriate handling positions. MSDs affect employee comfort, mobility and ability to work, and cause pain, functional discomfort or reduced performance. Risk factors exist in both production and office environments. The risk within the Group is present in activities requiring repetitive physical movements or awkward postures, as well as administrative roles that involve long periods of sitting.

Health and safety

HS6 – Threats to employee security	The risk of security breaches corresponds to the chance that employees could be exposed to situations that endanger their physical or psychological integrity, either through intentional or accidental acts. This can result from violent behavior, aggression, threats, intrusions, civil disturbances, criminality or other events that may affect safety, on sites as well as during business travel. This risk may arise during activities, particularly when interacting with external audiences, traveling or in environments where there is a higher level of risk to safety. Geographical location and local context can also influence exposure. Potential impacts include injuries, psychological trauma, impaired sense of safety, as well as business disruption.
HS7 – Psychosocial risks	Psychosocial risks include factors related to the organization, work relationships and employment conditions that are likely to affect the mental health and well-being of employees. They can cause stress, decreased motivation, inter-personal tensions, or difficulties in reconciling the work-life balance. Prolonged exposure may contribute to psychological disorders or impaired overall well-being. Risk factors can be organizational (workload, deadlines, uncertainties), relational (conflicts, lack of support, harassment situations) or individual (lack of resources, fatigue, isolation). They may also be influenced by external events, major changes in the business or periods of high demand. Potential consequences include a deterioration in the quality of life at work, increased absenteeism, a decrease in engagement and effects on mental health if risk factors are not identified and addressed.
HS8 – Inaccessible facilities, especially for people with disabilities	The risk of inaccessibility to facilities concerns the fact that buildings, workspaces, equipment or circulation areas may not be accessible to all employees, including those with disabilities, and may not allow them to use the infrastructure in suitable conditions. This inaccessibility may limit their autonomy, mobility and ability to perform professional activities under conditions comparable to those of other employees. It can be caused by the lack or inadequacy of necessary equipment. In certain cases, accessibility may also be reduced by constraints related to architecture, the layout of spaces or the lack of compensatory measures. This risk may cause difficulties of integration, lower participation in Company activities, and restrictions when performing tasks. It may also affect the Company's ability to meet the specific needs of employees and ensure fair working conditions.

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4.8.5.2 Assessment procedures

OPmobility places great importance to assessing health and safety risks, as is evidenced by its site certifications such as ISO 45001 and IATF 16949. Dedicated organizations and processes have been in place for many years, inspired by best industrial practices. These mechanisms ensure strict compliance with customer requirements and regulatory standards through effective prevention. The robustness of these systems is regularly checked through rigorous internal audits.

The Group's industrial sites are engaged in ISO 45001 certification processes, which provide a framework for occupational health and safety management systems and systematically incorporate corrective action and continuous improvement plans. The Group is actively deploying this certification across all its sites. The sites report their HSE data on a monthly basis, which is then consolidated at Group level. The metrics monitored primarily include the number of workplace accidents, first aid, frequency and severity rates, the progress of ISO 45001 certification, and the deployment of safety training. This management system enables performance to be closely monitored and prevention measures to be directed accordingly.

4.8.5.3 Prevention and mitigation measures

OPmobility makes health and safety a priority and places these issues at the heart of the Act for People pillar of its ACT FOR ALL™

program. The Group implements a health and safety Policy that aims to prevent occupational risks, protect the physical and mental well-being of employees and promote a safety culture that is shared across all levels of the organization.

Health and safety actions in all areas of the Group's actions:

Health and safety management system

The Group's health and safety Policy is based on a structured management system that is managed at central level and deployed uniformly across all sites. The Senior Executives' commitment is formalized in a dedicated Charter, and safety performance is monitored through key metrics. Managers are trained in the behavioral approach to safety, which is implemented through Top Safety visits in order to strengthen safety leadership and exemplary managerial practices.

The health and safety Policy is based on the application of the 6 Non-Negotiables, defined on the basis of an analysis of past serious accidents and covering the main operational risks: pedestrian traffic, wearing of PPE (Personal Protection Equipment), handling of loads at height, use of forklifts, maintenance and working at height.

The safety strategy is aimed at achieving a sustainable reduction in FR2 to zero accidents through risk identification, analysis and control. The daily monitoring of accidents, first aid and near-misses enables corrective and preventive actions to be implemented quickly.

The Group's Health, Safety and Environment (HSE) strategy is led by the Human Resources and Sustainability Department, approved by the Executive Committee and rolled out via a global network of HSE managers. Regular exchanges of best practices and the presentation of HSE data in ACT FOR ALL™ committees contribute to a continuous and shared improvement of safety at all levels of the organization.

Actions for health and well-being

OPmobility encourages collective and individual actions aimed at preserving the health and well-being of employees as part of the ACT FOR ALL™ program, in particular through information and screening campaigns organized on sites. The Group also supports sports and solidarity-based initiatives that promote prevention and cohesion, such as participation in the Wings for Life race and the global program to promote individual sports rolled out with the United Heroes platform.

OPmobility set up an Employee Assistance Program (EAP) in 2020, in line with the Act for People pillar, offering all employees and their adult family members free, anonymous and confidential access to a crisis line and psychological support, available in 19 languages, provided by a specialized external service provider.

"Mission Handicap" is led by a dedicated person and aims to work with different people in the field to roll out specific actions. In 2025, a disability representative was appointed on the Social and Economic Committee (CSE) at each site. Two sponsors within the operational departments also promote the Group's commitments.

Health and safety risks

Training is a key driver for prevention at OPmobility and helps to manage physical and psychosocial risks.

The Top Safety program, launched in 2004, aims to improve safety performance by promoting behavior and leadership. The annual target for safety inspections was achieved in 2025 and renewed for 2026, confirming the momentum of continuous improvement.

The Stop 5 program, specifically designed for maintenance teams, enables at-risk situations to be anticipated before each intervention.

In parallel, OPmobility launched its first Global Safety Campaign, entitled "Stay Alert Together," which is distributed in several languages throughout the Group to standardize key prevention messages and increase collective vigilance.

The Group is also developing immersive 360° virtual reality training modules, designed to raise awareness of the risks associated with certain specific interventions. 90% of the workforce concerned have been trained in the 6 Non-Negotiables thanks to these innovative tools. This training is reinforced by additional modules on professional practices, which are available on the training platform on a self-service basis and translated into 18 languages.

Workstation ergonomics assessment

Workstation ergonomics is a key factor in preventing occupational risks and protecting employees' health. It is incorporated as a preventive measure during the design of each new workstation and is subject to corrective analyses when risk situations are identified on existing workstations. The assessments take postural demands, load carrying, repetitive movements, as well as cognitive factors related to task complexity into account.

Information on best practices is regularly exchanged by a network of ergonomics correspondents, consisting of ergonomists, HSE managers, department heads, and engineers. In 2025, the business groups adopted a common ergonomic assessment methodology based on a points system, enabling consistent, cross-functional analysis of workstations and better evaluation of the actions implemented. The goal for 2026 is to generalize the analysis of workstations using this new methodology and to continue improving the workstations in all of the Group's plants.

Threats to employee security

The Group has put a range of appropriate protective measures in place, in particular for travelling, to prevent any threats to employee security and to limit the risks to which they could be exposed. A contract with International SOS offers employees comprehensive support before, during and after their business trips. This program includes access to specialized advice on health, security and travel conditions, as well as 24/7 medical assistance. This system therefore helps to bolster prevention, crisis management, and employee protection overall.

4.8.5.4 Monitoring indicators

Risk	Mitigation measures (Policies and Procedures)	Monitoring indicators
HS1 – Industrial accidents	- Safety policy - Assurance audits - Implementation of prevention and protection actions	
HS2 – Workplace accidents	- Safety policy - Top Safety/Stop 5 training - ISO 45001 standard. 6 Non Negotiables	Accidents - Work accident rate-employees FR2 (IFRS scope): 0.55 - Work accident rate - employees FR2 (economic scope): employees): 0.43 - Work accident rate - Non-employees - FR2 temporary employees (IFRS scope): 1.23 - Number of people trained in Top Safety: 279 - Number of Top Safety visits: 4 on average, per person and per year 87% of sites certified ISO 45001
HS3 – Employee exposure to toxic or hazardous chemicals	- Safety policy - ISO 45001 standard - Partnership with an external third party expert - Substitution of CMR 1A/1B	
HS4 – Exposure of employees and neighbors to noise and odor pollution	- ISO 45001 standard - Sound mapping	Exposure of employees and neighbors to noise and odor pollution Number of complaints related to noise and odor pollution in 2025: 0
HS5 – Musculoskeletal disorders	Workstation ergonomics procedures (assessment, anticipation, training, etc.)	
HS6 – Threats to employee safety	- Contract with International SOS – ISOS, which provides e.g. medical, safety or travel advice to employees - Group and local travel policies - Security standard for the Americas scope	Working conditions - Staff turnover: 22% % of sites with a health campaign: 94%
HS7 – Psychosocial risks	- Safety Charter - Crisis line	
HS8 – Inaccessible facilities, especially for people with disabilities	Mission Handicap France, actions rolled out across all Group entities	

4.8.6 Environment

OPmobility has adopted an environmental Policy based on a comprehensive approach centered on understanding, controlling and reducing impacts. It implements concrete measures to combat climate change, protect biodiversity and encourage the rational management of natural resources.

To reinforce this approach and promote employee commitment in this area, an e-learning program (Climate School) addresses important sustainability themes, as well as their application at OPmobility, highlighting initiatives such as Top Planet or the 6 Environmental Basics.

4.8.6.1 Description of gross risks

The description of risks below represents the gross risk, *i.e.*, the risk in the absence of any control measures.

Environment

ENV 1 – Air, water, soil and noise pollution	The risk of pollution concerns the release of substances or emissions into the environment that are likely to alter the quality of the air, water or soil, or generate noise pollution. It may result from industrial activities, production processes, logistic operations or waste management. Air pollution is caused by emissions of volatile compounds, particulate matter or other pollutants. Water pollution concerns discharges which are likely to modify water quality. Soil pollution can be caused by leaks, spills, deposits or uncontrolled management of substances. Noise pollution is associated with equipment and operations that are likely to produce noise. These nuisances can impact wildlife, local ecosystems and the quality of life of people near the sites. This risk depends on activities, emission sources and control measures.
ENV 2 – Poor management of water resources	This risk relates to uncontrolled or insufficiently optimized use resulting in excessive consumption or increased pressure on local water resources. This may be caused by a lack of monitoring, optimization or a lack of measures to prevent losses or leaks. Inappropriate consumption can weaken local resources, increase vulnerability in the event of drought or restrictions and put pressure on aquifers, ecosystems and local uses. This risk is related to the intensity of processes, the efficiency of cooling systems, loss control and facility maintenance, and may be amplified by climatic conditions, regulatory constraints or local water availability.
ENV 3 – Insufficient monitoring of GHG emissions (Scopes 1 and 2)	This risk is associated with a situation where the Company fails to take sufficient action, implement sufficient measures or adopt sufficient strategies to measure, control and reduce its direct and indirect energy-related emissions. This insufficiency may be the result of limited monitoring of consumption, absent objectives, unsuitable technologies, insufficient investments or poorly structured environmental governance. Scope 1 emissions (direct emissions related to sources owned or controlled by the Company) and Scope 2 GHG emissions (indirect emissions related to energy purchased) must be controlled to limit the carbon footprint. This risk depends on energy consumption, the energy mix and the effectiveness of reduction actions. Inadequate management increases climate impact and exposes companies to regulatory, economic and reputational risks.
ENV 4 – Damage to biodiversity, disturbance or destruction of natural habitats	This risk refers to the potential impacts of industrial activities on ecosystems, which can lead to the degradation or loss of habitats, the decrease of species and the alteration of ecosystem services. Pressures can come from land degradation, pollution, resource consumption, climate change emissions or substances that affect living organisms. Exposure to the risk depends on the location of the sites, the sensitivity of the surrounding environment and the processes implemented. It can be exacerbated by waste that is likely to disperse or by cumulative pressures on ecosystems.
ENV 5 – Poor management of non-hazardous waste	This risk corresponds to a situation where the production, collection, sorting, storage, transport or disposal are not carried out in accordance with regulatory requirements. It may be caused by a failure to control volumes, insufficient sorting, inadequate storage or the use of non-compliant or suboptimal processing channels. Non-hazardous waste includes packaging, production, office or maintenance waste. Its poor management can lead to environmental impacts, non-compliance risks and additional costs. This risk increases when local processing channels are limited, sorting or recovery practices are insufficient, or volumes exceed management capacities. It also depends on how waste flow is organized, as well as access to recycling and local demands.
ENV 6 – Inadequate management of toxic/chemical or hazardous waste	This risk concerns inadequate management of the storage, handling, transport or disposal of hazardous products and waste which does not comply with regulatory requirements. Hazardous products and waste may have toxic, corrosive, flammable or lasting properties. This can lead to incidents that affect employee health, the environment or regulatory compliance. This risk is exacerbated by insufficient traceability, incomplete procedures, limited storage capacity or irregular checks. It can also be amplified when local processing facilities are limited. In the Group, this concerns activities that use chemicals or generate hazardous waste.

4.8.6.2 Assessment procedures

OPmobility has set up a structured environmental risk assessment Procedure which is integrated into its environmental management system and its certification procedures. This approach, which is based in particular on the requirements of ISO 14001, aims to identify, analyze and control the potential impacts of the Group's industrial activities. It is based on regular audits, operational monitoring of facilities and corrective and continuous improvement action plans, as well as a sustainable reduction of environmental risks at all sites.

OPmobility places great importance on ISO 14001 certification and aims to certify 100% of its sites. Every new site is included in the process, with the objective of being certified within two years of acquisition.

There is also coordination between the different business groups to ensure consistent levels of industrial control across the HSE network.

4.8.6.3 Prevention and mitigation measures

OPmobility deploys a responsible environmental Policy based on compliance with international principles and applicable regulatory requirements. This policy is aimed at reducing the Group's significant environmental impacts, particularly with regard to greenhouse gas emissions, resource use, pollution, waste management and control of chemical substances. It plays a direct role in the management of physical and transition risks related to climate change, as well as in anticipating regulatory changes and market expectations.

OPmobility focuses its actions on several drivers in order to sustainably reduce its environmental footprint:

Climate change

OPmobility is committed to significantly reducing its environmental impact across its entire value chain and has fixed an ambitious climate trajectory aimed at long-term carbon neutrality. This trajectory has made it possible to achieve carbon neutrality on scopes 1 and 2 by 2025 across all of the Group's activities, including the Lighting activity. It provides for a 30% reduction in scope 3 emissions by 2030, as well as carbon neutrality on scopes 1, 2 and 3 by 2050, with 2019 as the baseline year.

These commitments are operationalized through the ACT FOR ALL™ program.

OPmobility has identified areas for action to reduce its environmental footprint, in addition to this climate roadmap, such as:

- increased integration of recycled materials;
- reducing the environmental footprint of the value chain, particularly that related to suppliers;
- eco-design in partnership with customers.

Pollution prevention, protection of natural environments and water resources

OPmobility has put a system to prevent and control air, water and soil pollution in place.

Air emissions are measured regularly to check regulatory compliance and adapt facilities where necessary. The painting lines are equipped with incinerators, which enables volatile organic compound (VOC) emissions to be significantly controlled. Effectiveness is periodically monitored.

Water management is based on the optimization of consumption, the rapid detection and correction of leaks, and the control of discharges. Overall, the impact of water abstraction and consumption remains limited, because the majority of industrial sites operate in closed loop systems. The Group has set itself a target to reduce water consumption as part of its continuous improvement process: a 2.5% reduction in water abstractions per million euros of revenue by the end of 2026 compared with the end of 2025.

OPmobility also ensures that plastic granules are prevented from being released into the environment through collection systems, enhanced cleaning procedures and training initiatives.

These commitments are part of the 6 Environmental Basics, which cover reducing water consumption, reporting and controlling oil or chemical spills and preventing the contamination of environments by plastic granules. They also include three other key guidelines: reducing electricity and gas consumption, preserving resources, Green IT practices and developing low-carbon mobility.

Waste management

OPmobility bases its approach on environmental standards (ISO 14001) and internal standards, in particular the Top Planet program launched in 2006, in order to reduce waste at source and promote the reintegration of waste into industrial processes. Production waste is processed in accordance with the hierarchy of processing methods, prioritizing recycling and recovery, followed by incineration with energy recovery, and the disposal of residual waste as a last resort.

The sites encourage the reuse or resale of residual materials when possible, thus promoting the circular economy. These actions contribute to requirements that impose increasing rates of recycled materials in products.

Chemical management

OPmobility strictly complies with national and local regulations on hazardous or very hazardous substances. Substance approval and control procedures are integrated throughout the entire manufacturing, use and marketing cycle of products. Only products authorized by local legislation or by the Group are used and must have up-to-date and accessible Safety Data Sheets (SDS). OPmobility prohibits the use of CMR substances (categories 1A and 1B) as well as substances of very high concern (SVHC) defined by the REACH regulation, unless specifically waived in accordance with the Group's internal procedures. Storage and handling strictly comply with the requirements of the SDS; drums and containers are placed in retention tanks to prevent any pollution. The Group's value chain is included in the monitoring and verification scope.

The Group uses the IMDS system in particular, as well as a third-party partner to identify the substances present on its sites. These systems enable the identification and quantification of potentially hazardous substances present in operations in order to guide substitution or reduction efforts, while ensuring compliance with local and international regulations. However, certain methodological limitations continue to be inherent in the Group's activities because of the large volume of parts handled.

OPmobility is continuously improving its substance traceability tools in order to meet regulatory requirements, including those of the European Taxonomy. Parts containing substances of concern are closely monitored, and research is undertaken in order to identify alternative raw materials.

Circular economy

The Group has deployed ambitious prevention and mitigation measures in terms of the circular economy, based in particular on eco-design and the use of materials with a low environmental impact. This approach is aimed at optimizing the environmental footprint of products throughout their lifecycle. It aims to reduce the use of resources by limiting the consumption of raw materials and energy from the design phase, and to ensure responsible end-of-life management of products by improving their recyclability.

The Group's commitment to the circular economy is part of the 5R framework of benchmarks (Refuse, Reduce, Reuse, Rot and Recycle), which structures the actions implemented throughout the product lifecycle. For example, the Group is acting on the Reducing lever by reducing the quantities of materials needed for production, in particular by reducing scrap, optimizing paint transfer coefficients and reducing the weight of products through eco-design while limiting the waste generated by improving the reparability of non-compliant products at the end of the line and by reducing process consumables. The Reuse pillar translates into the increasing integration of recycled materials into new products, for example, a front bumper now contains up to 30-40% recycled material. Lastly, OPmobility is rolling out structuring Recycle

actions, with the recycling of production waste as well as solvents used in painting activities, thus helping to limit the use of virgin resources and strengthen the circularity of material flows.

Sustainability Ambassadors Network

In 2021, OPmobility launched a network of Sustainability Ambassadors, which now comprises over 550 committed volunteers, supported by a sponsor who is a member of the Executive Committee. The Sustainability Ambassadors meet every month and are committed to raising awareness of sustainability, promoting the Group's environmental commitment and organizing Climate Fresk events. Around twenty Sustainability Ambassadors have therefore been trained to lead this collaborative workshop.

The other two missions of the Sustainability Ambassadors are to bring together motivated teams to collaborate on environmental actions and roll out projects that make a visible difference by launching local action plans.

Ambassadors are encouraged to initiate projects, engage their colleagues and share results at monthly meetings. Several sites have implemented concrete actions through this initiative, such as waste collection, planting operations, eco-friendly management of green spaces (e.g., by introducing sheep), and installing shelters designed to promote biodiversity.

4.8.6.4 Monitoring indicators

Risk	Mitigation measures (policies and procedures)	Monitoring indicators
ENV 1 – Air, water, soil and noise pollution	- Environmental policy - The 6 Environmental Basics - ISO 14001 certification - REACH regulation - IMDS (International Material Data System) sector database	
ENV 2 – Poor management of water resources	- Environmental policy - The 6 Environmental Basics - ISO 14001 certification - Network of 550 Sustainability Ambassadors - Library of best practices	CO₂ emissions - Emissions in metric tons CO₂eq (market-based) - Scope 1: 82,078 ktCO₂eq - Scope 2: 8,062 ktCO₂eq - Scope 3: 29,068,920 kt CO₂eq
ENV 3 – Insufficient monitoring of GHG emissions (Scopes 1 and 2)	- Environmental policy - The 6 Environmental Basics - ISO 50001 certification - Carbon neutrality roadmap aligned with the Paris Agreement and approved by the SBTi - Installations to produce renewable and PPA energy - Network of 550 Sustainability Ambassadors - Climate School e-learning program - On-site energy audits - Library of best practices	Waste - Total waste generated: 85.2 kilotons - Recycled and recovered waste: 88% Substances of concern - Total quantity of substances of concern generated or used during production or purchased: 11,949 metric tons
ENV 4 – Damage to biodiversity, disturbance or destruction of natural habitats	- Environmental policy - ISO 14001 certification - The 6 Environmental Basics - Commitment to Act4nature international - Network of 550 Sustainability Ambassadors - Climate School e-learning program - Specific audits on a few targeted sites - Eco-design, vehicle lightweighting, selection of low-carbon materials	Environmental transition and water management - Number of site visits by insurers: 69 - Percentage of sites certified ISO 14001: 92% - Top Planet Score: 60% - Number of industrial sites equipped to generate renewable energy: 38 - Percentage of sites certified ISO 50001: 44%
ENV 5 – Poor management of non-hazardous waste	- Environmental policy - ISO 14001 certification - Development of a network of 550 Sustainability Ambassadors	
ENV 6 – Inadequate management of toxic/chemical or hazardous waste	- Environmental policy - ISO 14001 certification - REACH regulation - IMDS (International Material Data System) sector database	

4.8.7 Value chain

As a transnational player operating in multiple countries with varied social and regulatory contexts, OPmobility is exposed to significant risks related to compliance with working conditions and human rights throughout its value chain.

The Group operates in some regions identified as at risk by the Global Slavery Index, which increases the risk of violations of fundamental rights, in particular through its suppliers, their business partners and subcontracting agreements. Although it

applies stringent standards to ensure human rights-compliant working conditions at its own sites, these external risks require rigorous controls and regular audits to ensure the compliance of its entire ecosystem.

The Group is aware of its responsibility, and the measures it has put in place reflect its commitment to combining economic performance with respect for fundamental rights.

4.8.7.1 Description of gross risks

The description of risks below represents the gross risk, *i.e.*, the risk in the absence of any control measures.

Value chain

SC1 – Child labor; undeclared, forced or compulsory labor in the supply chain	This risk is the possibility that suppliers, subcontractors or partners might engage in practices that violate social norms and fundamental labor rights. This can include the employment of minors below the legal age, undeclared work or working without a proper contract, or circumstances involving coercion, threats or exploitation that restrict freedom of choice in employment. This risk increases if there is no control, traceability or vigilance over working conditions, particularly in long, fragmented or highly outsourced supply chains, or when certain phases of production originate in more exposed geographical areas. The consequences can include human rights violations, reputational damage and the risk of non-compliance with regulatory requirements and stakeholder expectations.
SC2 – Unethical business practices in the supply chain	This risk concerns the possibility that suppliers or partners might engage in behavior that does not comply with ethical standards and legal requirements, such as corruption, improper payments or benefits, fraud or undeclared conflicts of interest. This risk is exacerbated in highly competitive contexts with limited transparency or insufficient oversight of practices. Middlemen, service providers and suppliers involved in complex markets may present a higher level of risk. Consequences may include legal and financial risks, loss of stakeholder confidence and reputational impacts.
SC3 – Degraded working conditions in the supply chain	This risk is the possibility that workers at suppliers, subcontractors or partners may be exposed to environments that do not meet expected standards regarding health, safety or labor rights. It can result from inadequate physical conditions, non-compliant working practices or restrictions imposed on the exercise of employees' fundamental rights. These situations occur when there are insufficient preventive and protective measures in place, when work organization imposes excessive workloads or long working hours, or when processes expose workers to risks without compensatory measures. They can also concern issues related to social rights, such as freedom of association or access to fair compensation and employment conditions. Exposure to this risk may be increased in long supply chains, where contractual relationships are complex, where control and transparency requirements are limited, or in geographical areas where social standards are more difficult to verify. The potential consequences include impacts on workers, regulatory non-compliance risks and reputational challenges.
SC4 – Environmental degradation, biodiversity damage and mismanagement of natural resources	This risk encompasses the impacts of the Company's activities on the climate, natural resources and biodiversity. It is reflected in pressure on ecosystems, unsustainable use of resources and disruptions that can affect the quality of natural environments. These impacts may take the form of greenhouse gas emissions or other pollutant emissions, excessive consumption of water, energy or raw materials, or poorly optimized operational practices. They can also result from disturbances of natural habitats or the diffusion of pollutants into the air, water or soil, likely to affect fauna and flora. Exposure to this risk depends notably on the location and sensitivity of the surrounding environment, the characteristics of industrial processes and the need for resources, particularly when these resources are scarce or under increased pressure. This risk can occur in the value chain from the supply of raw materials to industrial operations and waste management, including logistics activities and energy consumption.
SC5 – Impacts on local communities within the supply chain and failure to obtain their free, prior, and informed consent	This risk is the possibility that the activities of suppliers or subcontractors could negatively impact people living near their sites. These impacts can relate to the quality of life, livelihoods, health, natural resources or the cultural and social dimensions of communities. It occurs particularly when operations alter the local environment, exert pressure on resources, lead to changes in land use or disrupt existing economic and social activities. It can also result from a lack of information, transparency or consultation, particularly when the free and informed consent of the communities concerned has not been sought or respected.

Value chain

SC6 – Use and sourcing of conflict minerals	This risk is the possibility that materials in the supply chain come from areas where their extraction or trade is linked to armed conflict, human rights violations or illegal practices. These minerals (such as tin, tantalum, tungsten, gold and cobalt) may be incorporated into the manufacture of components, metal raw materials, or electronic products, without any guarantee of their origin or their complete traceability back to the extraction sites. This risk is increased when the supply chain includes several levels of subcontracting, or when suppliers operate in regions where traceability and control mechanisms are limited. The potential impacts include risks of regulatory non-compliance, reputational issues and social or ethical consequences related to the risk of indirectly supporting illegal or irresponsible practices.
SC7 – Impact on the health and safety of end-users of products	This risk is the possibility that components which are designed, manufactured or marketed by the Group harm or contribute to harming the health or safety of end users due to defects in design, manufacture or quality, compliance or information, including under foreseeable conditions of use. It can materialize in the event of a design defect affecting impact resistance, improper integration of a critical component, use of non-compliant raw materials or substances, quality control failures or insufficient information at the time of marketing (e.g. in the event of a delay in a recall). The users potentially affected are drivers, passengers and other road users, in the event of a failure likely to cause injury.

4.8.7.2 Assessment procedures

OPmobility's value chain assessment Procedure is based on a structured system combining supplier audits, EcoVadis assessments and a Know Your Suppliers mechanism. This system aims to identify, prevent and mitigate the social, environmental, ethical and operational risks likely to arise within the Group's partners.

The audits carried out on suppliers and subcontractors are an essential lever for assessing and strengthening their overall performance, particularly in terms of quality, safety, handling of customer complaints and, more broadly, compliance with the commitments formalized in the Supplier Charter. The frequency and depth of audits are proportionate to the level of risk associated with each partner in order to anticipate potential problems, quickly detect discrepancies, and carry out appropriate corrective actions.

To go further, OPmobility introduced the Know Your Suppliers mechanism in 2022. This enables in-depth supplier assessments to be conducted based on criteria established annually in partnership with EcoVadis (an independent platform for assessing corporate social responsibility performance – see box below). This platform, which is shared by all business groups and accessible to all OPmobility buyers, classifies suppliers according to three risk levels: low, medium or high. The assessment is based on five factors: country of operation, sector of activity, possible inclusion on international sanctions lists, the presence of politically exposed persons in governing bodies or the shareholding structure and published controversies.



EcoVadis is an independent Corporate Social Responsibility (CSR) company assessment platform. Its methodology covers a wide range of non-financial criteria grouped around four themes: the environment, social and human rights, ethics and responsible purchasing. Suppliers are assessed on key issues depending on their size, location and sector of activity. Performance is rated between 0 and 100 and the best-ranked companies can obtain a medal (bronze, silver, gold or platinum), reflecting their level of commitment and maturity in terms of CSR.

For example, OPmobility is rated by EcoVadis as a supplier with a score of 80/100 and a Gold medal, placing the Group in the top 5% of its category.

(1) <https://recognition.ecovadis.com/1qqkS0kcwkS5n6THgW-dDw>

4.8.7.3 Prevention and mitigation measures

Thanks to its Know Your Suppliers mechanism, OPmobility assesses the level of risk of its suppliers and supports them in the continuous improvement of their performance in terms of sustainability. Suppliers classified as low risk are periodically monitored. Those presenting an average risk are required to undertake an in-depth assessment process aimed at improving their performance, in particular through the completion of the EcoVadis questionnaire. High-risk suppliers must be subject to an immediate remediation plan to avoid the risk of being excluded from consultation panels. These assessments are generally conducted in partnership with EcoVadis and validated by the Supplier Compliance Committee, which endorses the latter remediation solutions. It ensures the relevance of the procedures and processes in force, validates the assessment criteria and establishes the supplier sustainability roadmap.

The principles of the Know Your Suppliers system are based on the Group's commitments and are incorporated into its internal standards, in particular the Sustainable Purchasing Guide. This guide constitutes the reference framework for the entire supply chain and specifies OPmobility's expectations in terms of responsible practices. It presents the ethical principles and the social and environmental commitments that OPmobility intends to promote, in line with its values and its sustainability strategy, to buyers and suppliers. This document specifies the behavior expected of the partners, particularly in terms of respect for human rights, working conditions, health and safety, and environmental protection. Its latest update in 2024 reaffirms the need for suppliers to reduce their carbon footprint, integrate circularity principles and optimize resource management in order to contribute to a more sustainable value chain.

In relation to human rights, each supplier is required to sign the Supplier Charter, which since 2016 has constituted a first level of risk control before any business relationship is formed. It is based on recognized international standards, including the United Nations Universal Declaration of Human Rights and its complementary covenants, the ten principles of the United Nations Global Compact, the Fundamental Conventions of the International Labour Organization (ILO) and the ILO Declaration on fundamental labor principles and rights, and the OECD Guidelines.

As such, suppliers undertake to comply with competition law, anti-corruption and anti-money laundering laws and regulations, as well as human rights and working conditions. These commitments include the prohibition against forced labor and child labor, non-discrimination in respect of employment and working conditions, the guarantee of equal pay, respect for freedom of association and the protection of the right to organize, as well as the maintenance of a safe and healthy working environment. In the event of a breach, OPmobility may require corrective measures or, if necessary, terminate all or part of the contractual relationship.

Conflict minerals

OPmobility has implemented mitigation and prevention measures to limit the risks associated with the use of minerals from conflict-affected areas in its value chain. The Group's approach is based on integrating due diligence principles into its purchasing processes and complying with regulatory frameworks or recognized international standards, such as:

- the U.S. Securities and Exchange Commission (SEC) Rule 13P-1, requiring disclosure and reasonable diligence on the sourcing of minerals such as gold, tantalum, tin, tungsten, cobalt and mica from conflict regions;

- the "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas" aimed at transparency on the origin of these minerals, in particular tin, tantalum, tungsten and gold, commonly known as "conflict minerals," to exclude smelters and refineries that could finance or support the unacceptable acts of certain organizations (human trafficking, slavery, forced labor, child labor, torture and war crimes in conflict-affected regions) from supply chains.

These commitments are formalized through several internal policies, including a Group Policy dedicated to responsible minerals, which specifies the requirements in terms of traceability, transparency and control of the origin of minerals used in OPmobility products.

This policy is based on the mobilization of all players in the supply chain. OPmobility asks its suppliers to identify the minerals concerned, to carry out their own due diligence procedures and to communicate reliable information on the origin of the raw materials. The Group therefore uses two reporting tools to collect and analyze conflict minerals data:

- the Conflict Minerals Reporting Template (CMRT) covering gold, tantalum, tin and tungsten;
- the Extended Minerals Reporting Template (EMRT) for covering cobalt, mica, copper, graphite, lithium and nickel.

Appropriate action may be taken in the event of persistent non-compliance or uncontrolled high risk.

Health and safety of product end users

To ensure the health and safety of end-users, business groups have set up dedicated product quality organizations and processes based on automotive industry proven standards, aiming to immediately prevent, detect and correct any non-compliance. Their effectiveness is regularly verified by annual internal audits and customer audits, and all of the Group's development centers and plants are subject to an IATF 16949 certification procedure. These risks are subject to contractual civil liability and are covered by dedicated insurance policy. Raw materials and components are also systematically checked upon receipt and throughout the manufacturing process.

There are also certain internal audit mechanisms specific to the business group. For example, C-Power bases all its processes on the risk-based thinking approach. This management tool, which complies with the requirements of ISO 9001 and IATF, aims to prevent potential breaches but also to understand the positive side of the risk in order to identify the opportunities that could possibly arise from it.

On the H₂-Power side, product certification adds even more protection to end users. For example, the certification concerning H₂ vessels requires batch quality tests, which ensures reliability throughout the life of the product.

In order to strengthen the control and handling of quality issues, OPmobility also provides its customers with a quality manual that addresses product issues and includes financial management mechanisms in the event of default. Ongoing support is also provided to customers including warranty services, advice and assistance. These commitments, managed by the Quality departments of the business groups, are supplemented by a formal quality agreement with customers, guaranteeing the management of supplier non-compliance and helping to ensure optimal protection for end users.

4.8.7.4 Monitoring indicators

Risk	Mitigation measures (policies and procedures)	Monitoring indicators
SC1 – Child labor; undeclared, forced or compulsory labor in the supply chain	• Sustainable purchasing guide • Code of Conduct • Supplier Charter • EcoVadis assessment • Supplier visits and audits	
SC2 – Unethical business practices in the supply chain	• Sustainable purchasing guide • Code of Conduct • Suppliers' Charter • Code of Compliance with competition law • Know Your Suppliers approach • EcoVadis assessment • Supplier visits and audits • Integration of CSR and business ethics clauses in supplier contracts	
SC3 – Degraded working conditions in the supply chain	• Sustainable purchasing guide • Code of Conduct • Supplier Charter • EcoVadis assessment • Supplier visits and audits	Human Rights
SC4 – Environmental degradation, biodiversity damage and mismanagement of natural resources	• Supplier Charter • Sustainable purchasing guide • Code of Conduct • EcoVadis assessment • Supplier visits and audits	• % of Group purchases assessed as part of the Know Your Suppliers approach, representing each business group's purchasing expenditure in euros: 95%
SC5 – Impacts on local communities within the supply chain and failure to obtain their free, prior, and informed consent	• Sustainable purchasing guide • Code of Conduct • Supplier Charter • Supplier visits and audits	Respect for the environment
SC6 – Use and sourcing of conflict minerals	• Conflict minerals policy • Sustainable purchasing guide • Supplier Charter • EcoVadis assessment	• Number of suppliers with a valid EcoVadis score: 2,730
SC7 – Impact on the health and safety of end-users of products	• Code of Conduct • Operational excellence pillar in the Group strategy • Quality approach • Innovation approach • Implementation and monitoring of certifications • Internal audits and observations made by teams dedicated to compliance with quality protocols throughout the life of projects, at OPmobility plants and suppliers' sites • IATF 16949 certification • IMS policy	

4.8.8 Whistleblowing mechanisms

OPmobility is developing a proactive ethics and compliance policy. In this context, the Group has set up a whistleblowing system to report any breaches in these areas. This mechanism is open to all stakeholders: employees, external or occasional employees, suppliers and partners. The whistleblower can thus report any conduct or situation that may constitute a cause for concern or be contrary to ethics and compliance in good faith. Data confidentiality and protection against any form of retaliation and strict compliance with regulatory requirements are guaranteed at every stage.

4.8.8.1 Description of the whistleblowing system

The mechanism is based on several secure and continuously available channels, enabling employees and external stakeholders to report a situation easily, confidentially or anonymously. An independent multilingual site, operated by NAVEX, offers the possibility of submitting a report at any time; free telephone lines, accessible 24/7 and in each country, provide an alternative in the event that it is technically or materially impossible to use the website.

This system ensures that alerts are handled with the strictest confidentiality, allowing whistleblowers to report any potential breaches without fear of reprisals and in compliance with local laws. Reports are handled quickly and in a structured manner, ensuring an effective response adapted to each situation.

Regular communication actions clearly inform employees about the whistleblowing system, its guarantees and how it works, so that they can use it with confidence.

The procedures for system entry were presented to the competent Employee Representative Bodies. This system complements traditional reporting channels, such as line management or the Human Resources Department, thus offering a secure alternative that is accessible to all employees.

Employees and third parties are able to report any situation they find concerning:

- to their direct manager or to the manager of the person in question;
- a dedicated multilingual website, EthicsPoint: created in 2024, this independent system is managed by NAVEX and is available 24/7;
- an email address: opmobility@ethicspoint.com;
- phone lines: numbers available in the Local Addendum and accessible in each country 24/7;
- a mailing address: OPmobility, Alerte Éthique, 1 allée Pierre Burelle, 92300 Levallois-Perret, France.

Whistleblowers may also submit an alert to European entities and institutions or to the competent national authorities directly. The competent authorities may vary from one jurisdiction to another.

4.8.8.2 Processing whistleblowing alerts

A dedicated Committee monitors and processes alerts. This *ad hoc* Committee is composed of the Group Compliance, Human Resources and Internal Audit Departments. It studies the alerts received, the need to use an internal or external third party to investigate, decides on the measures to be taken, monitors the actions and/or closes the alert. In the event of an investigation, the whistleblower and the investigator can exchange messages through EthicsPoint or, if the whistleblower has decided to reveal his or her identity, through direct means of communication.

The people responsible for receiving and analyzing alerts are specifically trained in both the use of the tool and in best practices for processing and documenting reports, which limits the risk of errors, delays or mismanagement.

OPmobility regularly assesses the effectiveness, accessibility and reliability of its whistleblowing mechanism. The Compliance Department collaborates with the Audit Department as part of their work relating to the system, in strict compliance with the necessary limits so as not to compromise ongoing investigations or reveal information leading to the identification of an individual. An annual external audit, conducted by the Group's Statutory Auditors, independently assesses the effectiveness of the whistleblowing hotline.

Analysis of user feedback and observations from practical experience enables the accessibility of the system, its level of understanding and the confidence placed in it by employees to be assessed, and any necessary improvements to be identified. These successive assessments ensure an operational, accessible and secure whistleblowing mechanism, with absolute respect for the confidentiality of alerts and the protection of whistleblowers. They are part of a logic of transparency and continuous improvement.

Finally, the handling of alerts is governed by formalized internal procedures and regular checks, which ensure appropriate response times, impartial analysis, as well as the implementation of any necessary corrective measures. These measures ensure that the alert system remains accessible and effective, and guarantee that it functions properly.

Risk	Mitigation measures (policies and procedures)	Monitoring indicators
T1 – Use of the whistleblowing mechanism is ineffective or impossible	• Code of Conduct • Whistleblowing procedure	Number of alerts received in 2025: 126

Who can report an alert?

Internal	External
All employees (current or former) Candidates Directors Shareholders	Suppliers, subcontractors, customers and their employees Entrepreneurs Temporary or seconded workers

How to raise a whistleblowing alert?

With the manager Via the EthicsPoint platform available 24/7 By email: opmobility@ethicspoint.com	Dedicated telephone lines for each country (number on EthicsPoint or at the end of the procedure) Postal address: OPmobility, Alerte Éthique, 1 allée Pierre Burelle, 92300 Levallois-Perret, France European entities and institutions or the competent national authorities

QR code on the
whistleblowing alert site



QR code of
the procedure



4.8.9 Monitoring framework

4.8.9.1 Summary of metrics

	Category	Metrics	2023	2024	2025
Human Rights	Diversity and inclusion	Number of interns, apprentices, Graduate Program and VIE	1,233	1,288	1,248
		Number of women in the Group's own workers	9,204	8,989	8,769
		Percentage of female Managers and Engineers	24%	25%	26%
		Percentage of female Senior Executives	24%	23%	28%
		Number of incidents of discrimination/harassment	-	3	14
		Amount of fines, penalties and compensation for damages resulting from incidents of discrimination, including harassment and complaints filed	-	0	0
	Ethics	Number of people trained on the Code of Conduct	-	10,700	10,907
	Protection of human rights	Number of serious human rights issues and incidents affecting company's personnel	-	0	0
		Number of serious human rights issues and personnel incidents that constitute non-compliance with the UN Guidelines and the OECD Guidelines for Multinational Enterprises	-	0	0
	Well-being at work	Participation rate in the Pulse survey	62%	73%	80%
		Number of employees who benefited from parental leave (in place since April 2024)	-	-	2,323
	Personal data protection	Number of TISAX-certified sites	16	61	61
Health and safety	Accidents	Work accident rate - employees FR2 (IFRS scope)	1.07	0.68	0.55
		Work accident rate - employees FR2 (economic scope)	0.87	0.56	0.43
		Work accident rate - non-employees (FR2 temporary workers)	-	0.57	1.23
		Number of people trained in Top Safety	560	448	279
		Number of Top Safety visits per year	3.4 on average, per employee	4 on average, per employee	4 on average, per employee
		Number of sites certified ISO 45001	71%	85%	87%
	Respect for the surroundings	Number of complaints related to noise and odor pollution	0	0	0
	Working conditions	Staff turnover rate	22%	26%	22%
		% of sites with a health campaign	85%	98%	94%

	Category	Metrics	2023	2024	2025
Environment	CO ₂ emissions	Scope 1 in ktCO ₂ eq	80,625	80,524 ⁽¹⁾	82,078
		Scope 2 market-based (in ktCO ₂ eq)	396,505	367,069 ⁽²⁾	8,062
		Scope 3 (in ktCO ₂ eq)	32,906,891	31,089,700	29,068,920
	Waste	Total waste generated	90.2 kilotons	93.9 kilotons	85.2 kilotons
		Recycled and recovered waste	86%	88%	88%
	Substances of concern	Total quantity of substances of concern generated or used during production or purchased		13,261 metric tons	11,949 metric tons
		Total quantity of substances of concern generated or used during production or purchased		134 metric tons	116 metric tons
	Environmental transition and water management	Number of site visits by insurers	84	68	69
		Percentage of sites certified ISO 14001	92%	87%	92%
		Top Planet score	64%	60%	60%
		Number of industrial sites equipped to generate renewable energy	23	35	38
		Percentage of sites certified ISO 50001	44%	39%	44%
Value chain	Human Rights	% of Group purchases assessed as part of the Know Your Suppliers approach, representing each business group's purchasing expenditure in euros	95%	95%	95%
	Respect for the environment	Number of suppliers with a valid EcoVadis score on CSR-related topics.	-	2,267	2,730
Transversal	Whistleblowing mechanism	Number of alerts received	13	48	126

(1) Data modified following the inclusion of refrigerants and other gases in Scope 1.

(2) Data modified because green certificates had been accounted for in scope 2 GHG emissions.

4.8.9.2 2025 Implementation Report

In 2025, OPmobility continued and consolidated the implementation of its Duty of Vigilance by strengthening its system in accordance with the requirements of French law and international standards. In particular, the Group has revised its Vigilance Plan, incorporating a risk map that specifically identifies, assesses and prioritizes risks related to human rights, health and safety, the environment and the value chain. Developed in collaboration with the operational teams and support functions, this mapping now offers a shared and representative vision of the Group's priority challenges.

1. Human rights and fundamental freedoms

In 2025, OPmobility reaffirmed its commitment to human rights and fundamental freedoms, anchored at the heart of its Code of Conduct and its Human Rights Policy, which form the basis of the Group's Vigilance approach.

In the first quarter of 2025, a Group observatory was created to map, group and analyze compliance risks, supported by a network of local correspondents. This body meets every month under the leadership of the Global HR Labor Relations Director to monitor at-risk situations and launch corrective actions rapidly.

The Group has bolstered its capabilities on the ethics front by expanding the size of its Compliance team and updating its Compliance Network, which now consists of around fifty representatives (one per country and per business group).

With regard to inclusion, OPmobility has attained a 40% female recruitment rate.

With regard to disability, a dedicated representative was appointed in each Social and Economics Committee (CSE) in 2025, as well as two sponsors at the operational departments level to implement the commitments.

Finally, in a context of rapid transformation, an Organizational Design and Change Management Expertise Center was launched at the end of 2025 to support operational efficiency, skills development, team engagement and contribution to ESG objectives.

2. Health and safety

Safety continues to be one of the Group's top priorities, with the ambition to achieve zero accidents. This commitment yielded remarkable results in 2025: the accident frequency rate (FR2) recorded over 12 months was at its lowest level in over 20 years, at 0.55, confirming the effectiveness of the measures implemented. This progress is the result of a proactive strategy based on two major areas: regulatory compliance, strict rules, increased awareness and rigorous controls.

2025 also marks the launch of the first Group-wide Global Safety Campaign, entitled Stay Alert Together. This initiative, which is being rolled out in several languages, is an important step forward. Its purpose is to encourage shared vigilance within teams so that all employees are involved.

Cybersecurity has also been reinforced through the "Be Security Smart" program, which was deployed in 2025 with the aim of raising awareness and giving every employee the tools to protect the Group's digital assets. It incorporates various training channels such as e-learning modules, communication campaigns, webcasts, and phishing detection exercises.

3. Environment

The Group updated its risk assessment process as part of the implementation of the CSRD in 2025: a double materiality analysis of ESG risks has been carried out in order to improve how impacts, risks and opportunities are taken into account in this area.

In 2025, OPmobility accelerated its environmental approach, building on the strengthened foundations laid in 2024, a year in which the Group changed its risk analysis: the environmental risk mapping was completely overhauled, incorporating the requirements of the CSRD, to improve the accuracy of the impact analysis and to bring it more in line with international benchmarks.

The ACT FOR ALL™ Climate School training, rolled out in 2024, was supplemented in 2025 by new modules dedicated to biodiversity. These modules, accessible to all employees, aim to strengthen the understanding of climate and biodiversity challenges and encourage more responsible practices.

2025 also marks a key milestone: the achievement of carbon neutrality on scopes 1 and 2, in accordance with the Group's climate trajectory.

In addition, OPmobility has set itself a target of reducing water abstractions by -2.5% per million euros of revenue by the end of 2026 (2025 baseline).

A new recyclability indicator, based on a common methodology agreed with the business groups, has been introduced to help strengthen environmental management.

4. Value chain

OPmobility strengthened the management of its value chain in 2025 by leveraging structured assessment tools and regular dialogue with its partners. The Group uses the EcoVadis system, in particular. In 2025, 2,730 of the Group's suppliers had a valid EcoVadis score, which improves the management of risk throughout the value chain.

At the same time, internal audits have evolved to incorporate ESG criteria into their analysis grids, providing immediate reports and an annual report that allows appropriate corrective actions to be established and implemented when necessary.

4.8.9.3 Outlook for 2026

OPmobility is planning to strengthen its ESG trajectory in 2026 by focusing on skills development, social equity, risk prevention and rigorous management of its value chain.

Improvements in human rights and social equity will require equipping teams with the necessary tools and harmonizing practices. The Mobility University, launched in 2025 and fully operational in early 2026, will structure skills development through a four-level governance (Global Center of Expertise and its 15 segment academies, Regional Centers of Expertise, Country Clusters and the Training & Business Group Development teams). It will support the evolution of the segments and consolidate operational excellence. In parallel, OPmobility is preparing to implement the European directive on pay transparency, which will be applied after its transposition by the Member States from mid-2026. This change represents an opportunity to improve

employee information and reduce pay gaps through a structured approach. The Group will also gradually bring local practices closer together to provide a more homogenous experience between entities in the same country and facilitate internal mobility (for example, merger of healthcare systems in Brazil, the United States and Mexico), while maintaining salary competitiveness through regular surveys.

Actions to promote diversity will be strengthened in 2026, with the appointment of a diversity ambassador at each site, the launch of two Graduate programs (Industrial and Engineering) in five high-potential countries to increase the number of women in technical segments, and the implementation of annual diversity objectives for all managers. In addition, in 2026, the Group plans to recruit a Diversity, Equity & Inclusion Director responsible for establishing and rolling out the diversity strategy with the support of two sponsors from the Group Executive Committee.

In terms of health and safety, OPmobility intends to accelerate the improvement of working conditions by generalizing ergonomic analysis and modernizing prevention tools. A common methodology for assessing ergonomic constraints, adopted in 2025, now enables risk factors to be more accurately identified thanks to a points system, and to prioritize actions that reduce these constraints. The challenge in 2026 will be to deploy this new analysis grid across all industrial sites and improve workstations accordingly, with dedicated training courses. Following the exoskeleton tests on multiple sites and the first development phase completed in 2025, OPmobility will reach a new milestone in 2026 with the arrival of an active prototype, designed with a consortium. More powerful and offering greater mobility, it will be fine-tuned based on operator feedback and on-site testing.

With respect to the environment, OPmobility intends to consolidate the achievements of its climate trajectory in 2026 by continuing the carbon neutrality achieved in 2025 on scopes 1 and 2, while amplifying its impact. The Group plans to increase the production of renewable energy on its sites and to secure renewable energy supply contracts (PPA and virtual PPA). Efforts to reduce energy consumption will continue, with a target of a 1% reduction in the energy efficiency ratio (kWh/€M) in each business group by the end of 2026.

The preparation for transition risks will also be enhanced by continuing the work undertaken with IF Initiative, which comprises more than 20 major companies, organizations and research institutions. The work begun last year will continue in 2026, notably with the implementation of the digital visualization platform. Work will also be conducted on the methodological framework. This will be further developed, the elements outlined in this framework (scenarios, interface, methods of use) will be applied, and it will be rolled out beyond the members, including at an international level.

Finally, OPmobility is planning a quantifiable reinforcement of supplier assessment and progress mechanisms within the value chain. The Group is aiming to increase the coverage of suppliers with an EcoVadis score by 5% in 2026 compared to 2025, bearing in mind that the current level is 50%, by mobilizing the Purchasing Department, suppliers and EcoVadis. The Group is also aiming to increase the EcoVadis score of the suppliers in the 2025 panel by 2 points in 2026, continuing the upward trend (a 2-point improvement in the 2025 panel compared to the 2024 panel).

All of these initiatives aim to strengthen the consistency of the social and operational model, increase the control of risks in the value chain, and embed ESG progress in steering mechanisms, training, and measurable targets.

Finally, like every year, the Vigilance Plan will be reviewed, completed and updated as part of our ongoing improvement process.



Sustainability

OPmobility's Vigilance Plan

5. 2025 Consolidated financial statements

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5.1 Comments on the fiscal year and outlook

5.1.1 Comments on the consolidated financial statements

<i>In millions of euros</i>	2024	2025	Change	Change at constant scope and exchange rate (Like-for-Like)
Economic revenue	11,647	11,537	-0.9%	+1.7%
Consolidated revenue	10,484	10,216	-2.6%	-0.4%
Operating margin	440	490	+11.4%	-
(as a % of consolidated revenue)	4.2%	4.8 %	+0.6pts	-
Net result Group share	170	185	+8.9%	-
Investments	508	448	-11.7%	-
(as a % of consolidated revenue)	4.8%	4.4 %	-	-
Free cash flow	246	297	+20.7%	-

OPmobility's segment reporting format

Figures communicated are presented using the following segment reporting format:

- **Exterior & Lighting**, which includes exterior systems and lighting activities;
- **Modules**, which comprises module design, development and assembly;
- **Powertrain**, which brings together C-Power (energy and emission reduction systems, and batteries and electrification systems) and H₂-Power (hydrogen activity) business groups.

Improved 2025 performance in a complex environment

<i>By segment</i>	2024	2025	Change	Change at constant scope and exchange rate (Like-for-Like)
<i>In millions of euros</i>				
Exterior & Lighting	5,494	5,312	-3.3%	-0.9%
Modules	3,486	3,614	+3.7%	+5.9%
Powertrain	2,667	2,612	-2.1%	+1.4%
Economic revenue	11,647	11,537	-0.9%	+1.7%
Joint ventures	1,163	1,321	+13.6%	+21.4%
Exterior & Lighting	4,753	4,497	-5.4%	-3.5%
Modules	3,070	3,114	+1.4%	+2.7%
Powertrain	2,660	2,605	-2.1%	+1.4%
Consolidated revenue	10,484	10,216	-2.6%	-0.4%

OPmobility economic revenue totaled €11,537 million in 2025, up +1.7% like-for-like, compared to 2024, mainly driven by Exterior and Modules activities.

The joint ventures, mainly YFPO exterior systems manufacturing in China and SHB module assembly in South Korea, reported strong like-for-like growth of +21.4% in 2025.

- **Exterior & Lighting:** economic revenue is €5,312 million in 2025, down -3.3% (-0.9% like-for-like) year-on-year. Exterior parts production activities grew, while the lighting activity continues to be impacted by the weak order book prior to its acquisition by OPmobility.
- **Modules:** economic revenue totaled €3,614 million in 2025, up significantly by +3.7% (+5.9% like-for-like) compared to 2024. The

business group benefited from higher module volumes assembled in Europe and South Korea.

- **Powertrain:** economic revenue totaled €2,612 million, down -2.1% and up +1.4% like-for-like year-on-year. In a context of sustained demand for combustion powertrain and strengthened demand for hybrid powertrain, the C-Power business group continues to consolidate its leading position in the production of fuel tanks. At the same time, OPmobility continues to accelerate its technological and customer diversification by developing battery packs and hydrogen solutions for heavy and collective mobility players, while adapting to market demand.

Consolidated revenue totaled €10,216 million in 2025, down -2.6% and -0.4% like-for-like year-on-year. The currency effect for the period of -€225 million mainly concerns the US dollar.

OPmobility accelerates its momentum in the United States and Asia

In an environment marked by growing regionalization, reinforced by the introduction of tariffs, global automotive production⁽¹⁾ grew by +4.0% in 2025. This growth was mainly driven by China. In addition, production volumes decreased slightly in North America and Europe, in an uncertain economic and regulatory environment.

(1) Global or regional automotive production data refer to the S&P Global Mobility forecasts published in February 2026 (<3.5-ton passenger car segment and commercial light vehicles).

By region				Change at constant scope and exchange rate (Like-for-Like)	Automotive production ⁽¹⁾	Performance vs Automotive production
<i>In millions of euros</i>	2024	2025	Change			
Europe	5,832	5,857	+0.4%	+0.6%	-1.0%	+1.6pts
North America	3,395	3,204	-5.6%	-1.5%	-0.6%	-0.9pt
USA	1,823	1,767	-3.1%	+1.2%	-0.5%	+1.7pts
Asia	1,929	2,046	+6.1%	+11.8%	+7.1%	+4.7pts
China	941	951	+1.0%	+5.3%	+10.5%	-5.2pts
Rest of Asia	988	1,095	+10.8%	+18.0%	+2.6%	+15.4pts
Rest of the world^(*)	491	429	-12.5%	-	-	-
ECONOMIC REVENUE	11,647	11,537	-0.9%	+1.7%	+4.0%	-2.3PTS

(*) Africa and South America

- In **Europe**, economic revenue totaled €5,857 million, up +0.6% like-for-like on 2024, outperforming a decreasing market in 2025. Exterior posted a comparable performance to 2024, while Modules benefited from increased activity in Germany, Slovakia and the Czech Republic.
- In **North America**, economic revenue decreased -1.5% like-for-like compared to 2024. North America revenue totaled €3,204 million and represented 28% of total Group revenue in 2025. The United States continued to grow, increasing +1.2% like-for-like and remained the main contributor to Group revenue excluding currency effects, supported by the solid performance of fuel systems and the gradual ramp-up of module assembly activities for the new model of an American automaker in Austin.
- In **China**, where the Group generates 8% of its sales, economic revenue grew by +5.3% like-for-like in 2025, driven by +10.5% market growth tied to strong demand for new energy vehicles. Exterior, which operates in the country through YFPO, the joint venture with Yanfeng, posted strong performance in 2025 in line with the market and continued its activity for major players in the Chinese market, including Xiaomi, BYD, Chery and Huawei.
- In the **rest of Asia**, where OPmobility generates 9% of its sales, economic revenue rose strongly to €1,095 million in 2025, up +10.8% (+18.0% like-for-like) year-on-year, outperforming automotive production by +15.4 points. The Group continues to record sustained growth in South Korea for Modules, Thailand for C-Power, and India for Exterior, where the Group inaugurated a new plant this year.

Strong growth of +11.4% in the Group operating margin

By segment		2024	2025	Change
<i>In millions of euros</i>				
Exterior & Lighting	Consolidated revenue	4,753	4,497	-5.4%
	Operating margin	251	243	-3.2%
	(as a % of consolidated revenue)	5.3%	5.4%	+0.1pts
Modules	Consolidated revenue	3,070	3,114	+1.4%
	Operating margin	67	83	+23.0%
	(as a % of consolidated revenue)	2.2%	2.7%	+0.5pts
Powertrain	Consolidated revenue	2,660	2,605	-2.1%
	Operating margin	111	144	+30.0%
	(as a % of consolidated revenue)	4.2%	5.5%	+1.4pts
Other ^(*)	Operating margin	11	20	NA
Total Group	Consolidated revenue	10,484	10,216	-2.6%
	Operating margin	440	490	+11.4%
	(as a % of consolidated revenue)	4.2%	4.8%	+0.6pts

(*) Corresponds to intra-group eliminations and amounts that are not allocated to a specific segment (notably holding company activities and OPnSoft, a software development entity).

In 2025, the Group **operating margin** totaled €490 million compared to €440 million in 2024, a marked increase of +€50 million, with an operating margin of 4.8% of Group revenue, up +0.6 points. The Modules operating margin exceeded 2.5%, while the operating margin of the Group's other activities (including Exterior & Lighting and Powertrain) increased to 5.7% in 2025, compared to 5.0% in 2024.

In 2025, OPmobility benefited from an intensification in cost saving measures from the 2nd quarter, focusing on structure costs and indirect production expenses for all Group activities. These cost savings measures more than offset the impact of inflation.

The **Exterior & Lighting** operating margin totaled €243 million in 2025, i.e. 5.4% of revenue. The Exterior operating margin continues to improve, while the Lighting operating margin decreased in line with activity levels.

The **Modules** operating margin was €83 million in 2025, i.e. 2.7% of revenue up +0.5 points on 2024 and +1.1 points over the last two years. OPmobility continues to improve the profitability of this assembly business, which, while generating a lower margin rate than the Group's other activities, is low capital-intensive.

The **Powertrain** operating margin totaled €144 million in 2025, i.e. 5.5% of revenue. Within C-Power, fuel tank and emission reduction systems production activities continue to post solid performance, while the electrification systems activity secures new contracts. Finally, the hydrogen business, H₂-Power, continues to take orders in the heavy and collective mobility sector, while adapting to a more gradual than expected ramp-up of this market.

Net result Group share of €185 million

In millions of euros	2024	2025	Change
Operating margin	440	490	+50
Other operating income and expenses	-67	-90	-23
Financial income and expenses	-130	-135	-5
Income tax	-72	-79	-7
Net result	171	187	+16
Minority interests	-1	-2	0
Net result Group share	170	185	+15

These data should be read with the consolidated financial statements for more details.

Net result Group share is €185 million in 2025 (1.8% of consolidated revenue), up +€15 million on 2024 due to:

- The marked increase in the operating margin of +€50 million, which absorbed most of the increase in other operating income and expenses;
- An increase of €23 million in other operating income and expenses compared to 2024, mainly including reorganization costs linked to the Group's transformation and currency effects.

- Controlled financial expenses leading to net financial income and expenses of -€135 million in 2025, compared to -€130 million in 2024;

An income tax expense of -€79 million in 2025, or 0.8% of revenue, up slightly on 2024. The effective tax rate is 35.0% in 2025, down on 2024.

Very high free cash flow generation of €297 million

In millions of euros	2024	2025
EBITDA	929	1,001
Operating cash flow	711	758
Change in WCR	+42	-13
Investments	508	448
Free cash flow	246	297

These data should be read with the consolidated financial statements for more details.

EBITDA exceeded one billion euros in 2025, representing 9.8% of revenue compared to €929 million and 8.9% of revenue in 2024, mainly due to the higher operating margin during the year.

Investments decreased by -€60 million and represented 4.4% of revenue. In response to limited visibility on production volumes throughout the year, particularly related to tariff increases, the Group maintained close control over its investments.

The change in working capital requirement was -€13 million in 2025, vs. +€42 million in 2024.

Free cash flow therefore totaled €297 million in 2025, up significantly by +20.7% compared to 2024, or 2.9% of revenue.

Robust financial profile and strong reduction in net debt

At December 31, 2025, the Group's net debt stood at €1,409 million, down -€167 million on €1,577 million at December 31, 2024. OPmobility leverage is therefore 1.4x EBITDA at the end of December 2025, a clear improvement on 1.7x at the end of December 2024.

In 2025, OPmobility repaid the €395 million due on Schuldschein private placements. In addition, in early August 2025, the Group placed a €300 million bond issue due in 2031, thereby extending the maturity of its debt. The Group's next major refinancing maturities are in 2029.

At December 31, 2025, the Group has liquidities of €2.5 billion, comprising €584 million in available cash and €1.9 billion in confirmed, undrawn credit facilities, with an average maturity of 4.0 years and no covenants.

5.1.2 Investments

The Group's current installed capacity is sufficient to support its future growth. As a result, investments will equal an average of around 5% of revenue in the coming years, while the Group pursues its large-scale innovation program.

5.1.3 Outlook and events after the reporting period

No event likely to have a material influence on the Group's business, financial position, results and assets as of December 31, 2025 has occurred since the closing date.

Outlook for 2026

The Group will intensify synergies between business groups, while continuing to accelerate its strategy, with a strong ambition in the United States and Asia in particular. To this end, the potential acquisition of a controlling stake in Hyundai Mobis' lighting business would represent a major strategic step in the development of OPmobility's Lighting activities. In 2026, independently of this potential acquisition, OPmobility aims to improve operating margin, net result Group share, free cash flow and net debt versus 2025.

Events after the reporting period

On January 27, 2026, OPmobility signed a memorandum of understanding with Hyundai Mobis regarding a potential acquisition of its lighting business. This strategic partnership, expected to be finalized in 2026, would allow OPmobility to expand its product and customer portfolios, as well as its geographic reach and sales areas.

5.2 Preamble to the consolidated financial statements

Financial indicators

In the context of its financial communication, the Group uses financial indicators based on aggregates taken from the consolidated financial statements prepared in accordance with IFRS, as adopted in the European Union.

As indicated in Note 3 of the consolidated financial statements at December 31, 2025, on segment information, the Group uses the notion of "economic revenue" for its operational management.

"Economic revenue" corresponds to the consolidated sales of the Group and the following joint ventures and associates at their percentage stake: Yanfeng Plastic Omnium, the Chinese leader in exterior body parts, SHB Automotive modules, the leading Korean front-end module company, B.P.O. AS, a major player in the Turkish exterior equipment market, EKPO Fuel Cell Technologies, a specialist in the development and series production of fuel cells.

RECONCILIATION OF ECONOMIC REVENUE WITH CONSOLIDATED REVENUE

In millions of euros

	2025	2024
ECONOMIC REVENUE	11,537	11,647
Of which revenue from joint ventures and associates at the Group's percentage stake	1,321	1,163
CONSOLIDATED REVENUE	10,216	10,484

5.3 Consolidated financial statements at December 31, 2025



5.3.1 Balance sheet

In millions of euros

	Notes	December 31, 2025	December 31, 2024
ASSETS			
Goodwill	5.1.1	1,292	1,302
Other intangible assets	5.1.2	799	793
Property, plant, equipment and investment property	5.1.3	1,898	1,988
Investments in associates and joint ventures	5.1.4	311	319
Non-consolidated investments		24	24
Non-current financial assets	5.1.5	108	124
Deferred tax assets	5.1.8	210	187
TOTAL NON-CURRENT ASSETS		4,643	4,737
Inventories	5.1.6	962	935
Trade receivables	5.1.7.2	867	886
Other receivables	5.1.7.3	472	447
Customer financing and other financial receivables		-	1
Hedging instruments		6	3
Cash and cash equivalents	5.1.9	730	671
TOTAL CURRENT ASSETS		3,037	2,943
Assets held for sale	2.6	39	-
TOTAL ASSETS		7,719	7,681
SHAREHOLDERS' EQUITY AND LIABILITIES			
Capital	5.2.1.1	9	9
Treasury stock		(18)	(38)
Additional paid-in capital		17	17
Consolidated reserves		1,925	1,899
Net income for the period		185	170
EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY		2,119	2,058
Attributable to non-controlling interests		26	29
TOTAL SHAREHOLDERS' EQUITY		2,144	2,087
Non-current borrowings	5.2.6.6	1,705	1,226
Provisions for pensions and other post-employment benefits	5.2.5	74	76
Provisions	5.2.4	77	64
Non-current government grants		21	23
Deferred tax liabilities	5.1.8	23	18
TOTAL NON-CURRENT LIABILITIES		1,900	1,407
Bank overdrafts	5.1.9.2	2	9
Current borrowings and financial debt	5.2.6.6	541	1,127
Hedging instruments		4	14
Provisions for liabilities and expenses	5.2.4	78	71
Trade payables	5.2.8.1	1,541	1,589
Other operating liabilities	5.2.8.2	1,475	1,377
TOTAL CURRENT LIABILITIES		3,642	4,187
Liabilities related to assets held for sale	2.6	32	-
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		7,719	7,681

5.3.2 Income statement

<i>In millions of euros</i>	Notes	2025	%	2024	%
CONSOLIDATED SALES (REVENUE)		10,216	100.0%	10,484	100.0%
Cost of goods and services sold	4.2	(9,045)	-88.5%	(9,346)	-89.1%
GROSS PROFIT		1,171	11.5%	1,138	10.9%
Research and Development costs	4.1 – 4.2	(257)	-2.5%	(262)	-2.5%
Selling costs	4.2	(63)	-0.6%	(65)	-0.6%
Administrative expenses	4.2	(385)	-3.8%	(391)	-3.7%
OPERATING MARGIN BEFORE AMORTIZATION OF INTANGIBLE ASSETS ACQUIRED IN BUSINESS COMBINATIONS AND BEFORE SHARE OF PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES		466	4.6%	419	4.0%
Amortization of intangible assets acquired in business combinations	4.4	(16)	-0.2%	(22)	-0.2%
Share of profit (loss) of associates and joint ventures	4.5	41	0.4%	44	0.4%
OPERATING MARGIN		490	4.8%	440	4.2%
Other operating income	4.6	13	0.1%	19	0.2%
Other operating expenses	4.6	(103)	-1.0%	(86)	-0.8%
Borrowing costs	4.7	(117)	-1.1%	(122)	-1.2%
Other financial income and expenses	4.7	(18)	-0.2%	(8)	-0.1%
PROFIT FROM CONTINUING OPERATIONS BEFORE INCOME TAX AND AFTER SHARE OF PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES		265	2.6%	243	2.3%
Income tax	4.8	(79)	-0.8%	(72)	-0.7%
NET PROFIT (LOSS)		187	1.8%	171	1.6%
Net profit (loss) attributable to non-controlling interests	4.9	2	0.0%	1	0.0%
NET PROFIT (LOSS) ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY		185	1.8%	170	1.6%
Earnings per share attributable to owners of the parent company	4.10				
• Basic earnings per share (<i>in euros</i>)		1.30		1.18	
• Diluted earnings per share (<i>in euros</i>)		1.30		1.18	

5.3.3 Statement of comprehensive net income and gains and losses recognized directly in equity

	December 31, 2025	December 31, 2024
<i>In millions of euros</i>	Total	Total
NET PROFIT (LOSS) FOR THE PERIOD ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY⁽¹⁾	185	170
Hedging instruments	2	1
Translation differences	(89)	20
Revaluation due to hyperinflation in Argentina and in Turkey ⁽²⁾	10	13
Reclassified to the income statement	(77)	34
Actuarial gains/(losses) relating to defined-benefit plans	3	2
Not reclassified to the income statement (Revaluation of long-term investments in equity instruments and funds, etc.)	-	9
Tax effects	0	(1)
Not reclassified to the income statement	4	9
Total gains and losses recognized directly in equity attributable to owners of the parent company	(74)	43
NET PROFIT (LOSS) AND GAINS AND LOSSES RECOGNIZED DIRECTLY IN EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY⁽³⁾	112	213
NET PROFIT (LOSS) AND GAINS AND LOSSES RECOGNIZED DIRECTLY IN EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	(1)	1
Net profit (loss) and gains and losses recognized directly in equity	111	215

(1) (3) Regarding the "Net profit(loss)" and the "Net comprehensive income" attributable to the shareholders of the parent company for the two periods ended December 31, 2025 and December 31, 2024, see Note 5.2.1.3.

(2) The revaluation related to hyperinflation in Argentina and Turkey, presented as items not reclassified to the income statement as of December 31, 2024, is now presented as items reclassified to the income statement.

5.3.4 Statement of changes in equity

In millions of euros In thousands of units for the number of shares	Number of shares	Capital	Capital reserve	Treasury stock	Other reserves	Translation differences	Net profit for the period	Shareholders' equity		Total shareholders' equity
								Attributable to owners of the parent company	Attributable to non controlling interests	
SHAREHOLDERS' EQUITY PUBLISHED AT DECEMBER 31, 2023	145,522	9	17	(29)	1,872	(88)	163	1,946	35	1,980
Appropriation of net profit at December 2023		-	-	-	163	-	(163)	-	-	-
Net profit at December 31, 2024		-	-	-	-	-	170	170	1	171
Total gains and losses recognized directly in equity ⁽³⁾		-	-	-	17	26	-	43	-	43
NET PROFIT (LOSS) AND GAINS AND LOSSES RECOGNIZED DIRECTLY IN EQUITY		-	-	-	180	26	7	213	1	215
Treasury stock transactions		-	-	(9)	(1)	-	-	(10)	-	(10)
Change in scope of consolidation and reserves ⁽²⁾		-	-	-	-	-	-	-	(3)	(3)
Dividends paid by OPmobility SE ⁽¹⁾		-	-	-	(91)	-	-	(91)	-	(91)
Dividends paid by other Group companies		-	-	-	-	-	-	-	(4)	(4)
SHAREHOLDERS' EQUITY AT DECEMBER 31, 2024	145,522	9	17	(38)	1,960	(62)	170	2,058	29	2,087
Appropriation of net profit at December 31, 2024		-	-	-	170	-	(170)	0	-	-
Net profit at December 31, 2025		-	-	-	-	-	185	185	2	187
Total gains and losses recognized directly in equity		-	-	-	18	(92)	-	(74)	(2)	(76)
NET PROFIT (LOSS) AND GAINS AND LOSSES RECOGNIZED DIRECTLY IN EQUITY		-	-	-	188	(92)	15	112	(1)	111
Treasury stock transactions		-	-	20	(21)	-	-	(1)	-	(1)
Capital reduction (cancellation of treasury stock)	(1,500)	(0)	-	-	-	-	-	0	-	(0)
Dividends paid by OPmobility SE ⁽¹⁾		-	-	-	(51)	-	-	(51)	-	(51)
Dividends paid by other Group companies		-	-	-	-	-	-	0	(3)	(3)
Stock option and share purchase plans		-	-	-	2	-	-	2	-	2
SHAREHOLDERS' EQUITY AT DECEMBER 31, 2025	144,022	9	17	(18)	2,078	(154)	185	2,119	26	2,144

(1) Regarding the dividends per share distributed by OPmobility SE in 2025 (including the interim dividend payment based on 2024 results) in respect of the 2024 net income for the year and in 2024 in respect of the 2023 net income for the year, see Note 5.2.2 on dividends approved and paid.

(2) This impact corresponds to the Group's loss of control of the company DSK Plastic Omnium Inergy.

(3) Over the period, this item includes the fair value adjustments of the "long-term investments in equity instruments and in funds" for €9 million as well as the result from the sale of investments in listed securities. See Note 5.1.5.1.

5.3.5 Statement of cash-flows

<i>In millions of euros</i>	Notes	2025	2024
I – CASH-FLOWS FROM OPERATING ACTIVITIES			
Net profit (loss)	3.1.1	187	171
Dividends received from associates and joint ventures		44	42
Non-cash items		685	671
<i>Share of profit (loss) of associates and joint ventures</i>	4.5	(41)	(44)
<i>Stock option plan expense</i>		2	0
<i>Other adjustments</i>		8	1
<i>Depreciation and provisions for impairment of property, plant and equipment</i>	5.1.3	342	316
<i>Amortization and provisions for impairment of intangible assets</i>		159	195
<i>Changes in provisions</i>		20	7
<i>Net (gains)/losses on disposals of non-current assets</i>		19	12
<i>Operating grants recognized in the income statement</i>		(3)	(3)
<i>Current and deferred taxes</i>	4.8.1	79	72
<i>Cost of net debt</i>		98	114
CASH GENERATED BY OPERATIONS (before cost of net debt and tax) (A)		915	885
Change in inventories and work-in-progress – net		(72)	36
Change in trade receivables – net		(4)	136
Change in trade payables		54	(102)
Change in other operating assets and liabilities – net		9	(28)
CHANGE IN WORKING CAPITAL REQUIREMENTS (B)		(13)	42
TAXES PAID (C)		(77)	(81)
Interest paid		(112)	(120)
Interest received		31	28
NET FINANCIAL INTEREST PAID (D)		(81)	(92)
NET CASH GENERATED BY OPERATING ACTIVITIES (A + B + C + D)		745	754

2025 Consolidated financial statements

Consolidated financial statements at December 31, 2025

In millions of euros

	Notes	2025	2024
II – CASH-FLOWS FROM INVESTING ACTIVITIES			
Acquisitions of property, plant and equipment	5.1.3	(291)	(287)
Acquisitions of intangible assets		(212)	(270)
Disposals of property, plant and equipment		8	17
Disposals of intangible assets		1	(2)
Net change in advances to suppliers of fixed assets		44	30
Investment grants received		1	4
NET CASH USED IN OPERATIONS-RELATED INVESTING ACTIVITIES (E)		(448)	(508)
FREE CASH FLOW (A + B + C + D + E)		297	246
Acquisitions of equity investments in subsidiaries, investments leading to a change in control, investments in associates and joint ventures, and related investments	5.1.10	(10)	(28)
Acquisitions of long-term investments in equity and funds	5.1.5.1	(2)	(68)
Disposals of long-term investments in listed equity instruments and funds	5.1.5.1	0	60
Impact of changes in scope of consolidation – Cash and cash equivalents of deconsolidated companies		0	(15)
NET CASH FROM FINANCIAL TRANSACTIONS (F)		(12)	(50)
NET CASH FROM INVESTING ACTIVITIES (E + F)		(460)	(558)
III – CASH-FLOWS FROM FINANCING ACTIVITIES			
Increases/Reductions in share capital and premiums		0	-
Purchases/sales of treasury stock		(1)	(10)
Dividends paid by OPmobility SE to Burelle SA	5.2.2	(31)	(55)
Dividends paid to other shareholders	5.2.2	(23)	(40)
Increase in financial debt	5.2.6.6	998	1,591
Repayment of financial debt and lease contract liabilities, net		(1,144)	(1,655)
NET CASH FROM FINANCING ACTIVITIES (G)		(201)	(168)
Effect of exchange rate changes (I)		(18)	1
NET CHANGE IN CASH AND CASH EQUIVALENTS (A + B + C + D + E + F + G + H + I)		66	28
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5.1.9-5.2.6.6	662	634
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5.1.9-5.2.6.6	727	662

5.3.6 Notes to the consolidated financial statements

On February 24, 2026 the Board of Directors of the OPmobility Group approved the consolidated financial statements for the fiscal year ended December 31, 2025, which will be submitted to the Combined General Meeting on April 23, 2026.

Presentation of the Group

OPmobility SE, a company governed by French law, was created in 1946.

The terms "OPmobility", "the Group" or "the OPmobility Group" refer to the group of companies comprising OPmobility SE and its consolidated subsidiaries.

OPmobility SE has been listed on Eurolist compartment A since January 17, 2013 and is included in the SBF 120 and the CAC Mid 60 indices. The main shareholder is Burelle SA, which held 60.63% of the Group (61.11% excluding treasury stock) with voting rights before elimination of treasury shares of 74.56% at December 31, 2025.

OPmobility is a world-leading provider of innovative solutions for a unique, safer and more sustainable mobility experience. Driven by innovation since its creation, the Group designs and produces intelligent exterior systems, customized complex modules, lighting systems, energy storage systems and electrification solutions for all mobility players.

In line with its strategy and operational management, the Group's activities are organized around three operational segments as described below:

- Exterior & Lighting:**

Since February 1, 2025, the Exterior and Lighting business groups (previously grouped under the "Exterior Systems" operating

segment), which have significant synergies, have been merged to form a single Exterior & Lighting business group intended to combine the expertise of both to offer carmaker customers complex and integrated exterior systems. Exterior develops complex exterior systems (smart bumpers and tailgates, function integration, protection, design and customization), which improve performance, connectivity and aerodynamics. Lighting is dedicated to automotive lighting systems, ranging from traditional fields – headlights and signaling lighting – to intelligent and high-performance products: projection solutions, interior lighting, body lighting, front lighting and light signaling, lighting electronics.

- Modules,** for module design, development and assembly.

- Powertrain:**

- C-Power:**

Business group comprising two lines of business:

- **"Internal Combustion Engines" (ICE)** covering energy storage and emission reduction systems for all types of gasoline, diesel, hybrid and plug-in hybrid powertrains;
 - **"Electrification"** (formerly "e-Power") dedicated to the design and manufacture of battery systems, electronics and power electronics components for electric mobility of trucks, buses, trains and construction machinery;

- H₂-Power,** for design and manufacture of hydrogen solutions including high-pressure fuel tanks, fuel cell stacks and integrated systems.

The unit of measurement used in the Notes to the Consolidated Financial Statements is million euros, unless otherwise indicated.

Detailed summary of notes to the consolidated financial statements

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Note 1 Accounting standards applied, accounting rules and methods

1.1 Accounting standards, rules and methods

1.1.1 Accounting standards applied

The accounting policies used to prepare the consolidated financial statements comply with IFRS standards and interpretations as adopted by the European Union on December 31, 2025 and available on the European Commission website.

The Group applies the historical cost convention.

1.1.2 Standards and interpretations published by the IASB and adopted by the European Union not yet applicable

IFRS 18 "Presentation and disclosure in financial statements," published by the IASB in April 2024, was adopted by the European Union by Regulation (EU) 2026/338 of February 13, 2026, published in the Official Journal of the European Union.

The aim of this new standard is to improve the transparency and comparability of information relating to financial performance. IFRS 18 will replace IAS 1 "Presentation of Financial Statements" and will be applicable to fiscal years beginning on or after January 1, 2027. The standard must be applied retrospectively, with restatement of comparative periods.

IFRS 18 introduces:

- a new income statement structure based on defined categories (operating, investing and financing) and the presentation of additional mandatory subtotals;
- specific requirements relating to performance indicators established by Management (Management Performance Measures), including the presentation of reconciliations with subtotals defined by IFRS;
- clearer guidance for aggregating and disaggregating information in the financial statements.

The standard does not change the principles of recognition and measurement of assets and liabilities.

Analytical work to identify the potential impacts of IFRS 18 on the presentation of the Group's consolidated financial statements, performance indicators and information to be provided in the notes to the financial statements is ongoing.

1.2 Scope of consolidation

1.2.1 Consolidation principles

The Group fully consolidates those companies in which it holds:

- more than 50% of the voting rights, unless otherwise stipulated in shareholder agreements;
- less than 50% of the voting rights, but over which it exercises effective control.

The Group consolidates according to the equity method those companies over which the Group exercises:

- joint control with other shareholders. These companies are treated as "joint ventures";
- significant influence (presumed when the Group holds more than 20% of the voting rights in a company). These companies are treated as "Investments in associates".

1.2.2 Non-controlling interests

Non-controlling interests represent the share of interest that is not

held by the Group. They are presented as a separate item in the income statement and under equity in the consolidated balance sheet, distinct from the profit and equity attributable to owners of the parent company.

Non-controlling interests may be either measured at fair value on the acquisition date (*i.e.* with a share of goodwill) or for their share in the fair value of identifiable net assets acquired. This choice can be made on a transaction-by-transaction basis.

Changes in a parent company's ownership interest in a subsidiary that do not change control are recognized as equity transactions. As such, in the event of an increase (or decrease) in the percentage ownership interest of the Group in a controlled entity, without change in control, the difference between the acquisition cost (or transfer price) and the carrying amount of the share of net assets acquired (or sold) is recognized in equity.

1.2.3 Translation of the financial statements of foreign subsidiaries

OPmobility Group uses the euro as its presentation currency in its financial statements. The financial statements of foreign companies are prepared in their functional currency, *i.e.* in the currency of the economic environment in which the entity operates. Generally, the functional currency usually corresponds to the local currency, except for some foreign subsidiaries such as the Mexican, Moroccan, Polish and Turkish subsidiaries which carry out the majority of their transactions in another currency (respectively, American dollar for Mexican subsidiaries, euro for Polish, Moroccan and Turkish subsidiaries). These financial statements are translated into the Group's presentation currency, as follows:

- translation of balance sheet items, other than equity, at the closing rate;
- translation of income statement items at the average rate for the period;
- translation differences are recognized in consolidated equity.

Goodwill arising from business combinations with foreign companies is recognized in the functional currency of the acquired entity. It is subsequently translated into the Group's presentation currency at the closing rate, with the translation difference recognized in equity.

On disposal of the entire interest in a foreign company, the related translation differences initially recognized in equity, are reclassified in profit and loss.

1.2.4 Business combinations

Business combinations are recognized by applying the acquisition method. Identifiable assets, liabilities and contingent liabilities acquired are recognized at their fair value on the purchase date.

The surplus of the sum of the price paid to the seller and, where appropriate, the value of the non-controlling interest in the company acquired against the net balance of the assets acquired and the identifiable liabilities assumed is recognized in goodwill.

Acquisition costs are recorded as expenses.

Changes in the fair value of assets acquired and liabilities assumed after the acquisition date, relative to the facts existing on that date, are recognized as an offset against goodwill adjustments if they occur within twelve months and result from additional information obtained on situations existing on the acquisition date.

1.3 Operational items

1.3.1 Segment information

Segment information is presented on the basis of the segments identified in the Group's internal reporting and notified to the management in order to decide on the allocation of resources and to analyze performance.

The Group is managed according to three operating segments: "Exterior & Lighting", "Modules" and "Powertrain".

1.3.2 Revenue

SALES OF PARTS

Agreements signed with customers in the context of the development and supply of parts do not meet the criteria of a contract within the meaning of IFRS 15; in general, only firm orders received from customers are analyzed as contracts creating a performance obligation.

Revenue from sales of parts is recorded when control of the goods is transferred to the client, usually upon delivery of the goods, and measured at the fair value of the consideration received, after deducting discounts, rebates and other sales taxes.

DEVELOPMENTS, MOLDS AND SPECIFIC TOOLINGS

The project phase corresponds to the period during which the Group is working on the development of the part to be produced, on the design and manufacture of specific tooling to be used in production as well as on the organization of future production processes and logistics. It begins with the selection of the Group for the vehicle and the product concerned and is completed when the normal production volume is reached.

The accounting treatment applied is based on the identification by the Group in most cases of two performance obligations, distinct from the production of parts, under the Design business and the supply of certain specific tooling whose control is transferred to clients at the start of series production.

Income related to these two performance obligations, including that explicitly included in the part price, is recognized at the start of series production. Payments received before the start of series production are recorded in customer advances. The costs related to these two performance obligations are recognized in inventories during the project phase and then in expenses when their control is transferred to the client, *i.e.* when series production is launched.

The Group uses the exemption allowed by IFRS 15.121 (a) in order not to disclose information relating to unfulfilled performance obligations, as the Group also discloses information about its order book outside the financial statements.

1.3.3 Operating margin

The Group presents an operating margin in the income statement before and after taking into account:

- the amortization of intangible assets related to acquisitions as part of business combinations (Note 4.4 "Amortization of intangible assets acquired");
- the share of profit (loss) of associates and joint ventures (Note 4.5 "Share of profit (loss) of associates and joint ventures").

The first aggregate corresponds to revenue less Research and Development expenses, the cost of goods and services sold and selling and administrative costs (Note 4.2).

The main operating indicator used by the Group is the operating margin after taking into account the amortization of intangible assets related to acquisitions and the share of profit (loss) of associates and joint ventures, termed "operating margin" in the income statement.

The operating margin does not include other operating income and expenses (Note 1.3.4).

1.3.4 Other operating income and expenses

Other operating income and expenses essentially include:

- the results of the disposal of property, plant, equipment and intangible assets;
- provisions for the impairment of property, plant, equipment and intangible assets, including any impairment of goodwill;
- exchange rate differences arising from different currency rates between those used to recognize operating receivables and payables and those recorded when these receivables and debts are settled;
- items corresponding to non-customary income and expenses due to their frequency, nature or amount, such as profits and losses realized in the context of changes in the scope of operations, pre-start-up costs for large new plants, restructuring costs and those related to employee downsizing measures.

1.3.5 Recognition of transactions in foreign currencies

Transactions in foreign currencies are initially recorded in the functional currency at the rate on the transaction date. On the closing date, monetary assets and liabilities are revalued at the rates prevailing at the closing date. Non-monetary assets and liabilities are valued at the historical cost prevailing at the transaction date (for example: goodwill, property, plant and equipment, inventories). Non-monetary assets and liabilities measured at fair value are valued at the rates prevailing at the date when fair value is determined.

For monetary items, exchange rate differences arising from changes in foreign exchange rates are recorded in the income statement as other operating income and expenses when they relate to operations and as net financial income (expense) when they relate to financial transactions.

1.3.6 Inventories and work in progress

Raw material inventories, maintenance and other supplies are measured at the lower of cost and net realizable value.

Finished and semi-finished products are valued at their sales price which includes raw materials and direct and indirect production costs.

Projects inventories – tools and development inventories correspond to costs incurred by the Group in order to satisfy a performance obligation in connection with automotive projects contracts negotiated with its customers.

The cost of inventories is compared at the balance sheet date to the net realizable value. If it exceeds the net realizable value, a valuation allowance is recorded to bring the inventories to their net realizable value.

1.3.7 Receivables

Receivables are recognized at their fair value at the time they are recorded. The fair value generally corresponds to the nominal value of the receivable as long as the sale has been carried out with normal payment terms. Provisions are booked to cover the credit risk and identified risks of non-recovery of receivables.

Receivables sold to third parties, and thus no longer recognized on the balance sheet, meet the following criteria:

- the rights attached to receivables are transferred to third parties;
- substantially all the risks and rewards of ownership are transferred to third parties.

The risks taken into account are the following:

- credit risk,
- risks related to payment arrears both for the duration and amounts,
- the transfer of interest rate risk, which is fully assumed by the buyer.

1.3.8 Grants

Investment or operating grants received are recognized as liabilities in the balance sheet. They are recognized in profit or loss at the gross margin level, as and when the assets acquired through these grants are depreciated or the associated research expenses are recognized.

1.4 Staff costs and employee benefits

1.4.1 Share-based payment

In accordance with IFRS 2, stock options and free shares granted to employees and corporate officers are measured at their fair value at the date of grant by the Board of Directors.

The corresponding amount is recognized in "Personnel costs" on a straight-line basis over the vesting period, with a corresponding adjustment to reserves.

When stock options are exercised, the amounts received in this respect by the Group are recognized in cash with a corresponding adjustment to consolidated reserves.

Obligations resulting from share-based payments, such as those under the Long Term Incentive plan implemented during the 2022 fiscal year and described in Note 5.2.3 are recognized as cash settlement plans in accordance with standard IFRS 2. These cash-settled plans are measured at fair value over their term.

The expense relating to expected estimated payments is spread over the vesting period and is included in personnel expenses.

1.4.2 Provisions for pensions and other post-employment benefits

Pension commitments and other long-term benefits granted to staff concern either defined contribution or defined benefit plans.

1.4.2.1 DEFINED-CONTRIBUTION PLANS

The cost of defined-contribution plans, corresponding to salary-based contributions to local bodies responsible for pension and death/disability insurance plans made in accordance with local laws and practices in each country, is recognized as an operating expense. The Group has no legal or implicit obligation to pay additional contributions or future benefits. Consequently, no actuarial liability is recorded under these defined-contribution plans.

1.4.2.2 DEFINED-BENEFIT PLANS

Defined-benefit plans are mainly related to post-employment benefits and correspond principally to:

- pension plans for French employees;
- other pension and supplementary pension plans, mainly in France and Belgium, with retirement commitments under the US pension plan having ended in the second half of 2025;
- plans to cover healthcare costs in the US.

Defined benefit plans are subject to provisions for staff benefits calculated on the basis of actuarial valuations carried out by independent actuaries using the projected unit credit method.

These assessments take into account assumptions specific to each plan such as:

- retirement dates determined according to the terms of the legislation and, in particular for French employees, a voluntary retirement assumption when full benefit rights have been acquired;
- mortality;
- the probability of active employees departing before retirement age;
- estimates of salary increases up to retirement age;
- discount rates and inflation.

When defined-benefit plans are funded, the commitments under these plans are reduced by the market value of plan assets at the reporting date. The valuation builds in long-term profitability assumptions for the invested assets, calculated on the basis of the discount rate used to value company commitments.

For defined-benefit plans, changes in provisions are recorded:

- in "operating expenses", for rights benefitting employees, in proportion to their vesting;
- in net financial income (expenses), for the accretion effect;
- in equity, for actuarial gains and losses on post-employment benefit obligations.

1.4.2.3 OTHER LONG-TERM BENEFITS

Other long-term benefits correspond mainly to long-service awards for French employees.

Actuarial gains and losses on "Other long-term benefits" (mainly long-service and jubilee awards) are recognized immediately in profit or loss.

1.5 Other provisions

1.5.1 Provisions for employee downsizing

The cost of employee downsizing plans is recognized once a detailed plan is drawn up and announced to the employees concerned or their representatives, thus creating a well-founded expectation that the Group will implement this plan.

1.5.2 Provisions for onerous contracts

Losses identified on onerous contracts, i.e. contracts whose unavoidable costs relating to their obligations are greater than the expected economic benefits, are subject to provisions. These provisions are recognized in current or non-current liabilities depending on whether they are short- or medium/long-term in nature.

1.6 Goodwill, intangible assets, property, plant and equipment

1.6.1 Goodwill

Goodwill is measured annually at cost, less any impairment representing loss of value. Impairments on goodwill are irreversible.

Negative goodwill (badwill) is recorded in the income statement during the year of acquisition.

1.6.2 Intangible assets

1.6.2.1 RESEARCH AND DEVELOPMENT COSTS

Development costs related to the execution of contracts with customers not fulfilling a performance obligation are recognized as intangible assets.

These costs relate to the organization of purchasing, logistics and industrial processes to produce the parts that will be ordered by customers.

They are amortized, once the series production begins, on a straight-line basis over its estimated life, *i.e.* generally three years for exterior parts, five years for fuel systems.

Amortization is recognized under Research and Development costs.

The costs borne by the Group, prior to its selection by the customer, and research costs unrelated to contracts, are recognized as expenses for the period.

Customer contracts	7 – 8 years
Technological assets	7 – 12 years
Trademarks	15 years
Software and IT developments	3 – 5 years

1.6.3 Property, plant and equipment and rights-of-use

1.6.3.1 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are initially recorded at their:

- acquisition cost; or
- production cost when they are manufactured by the company for its own use (or subcontracted) or at their fair value for those acquired without consideration.

Property, plant and equipment may be specific tooling developed by the Group in connection with production contracts signed with customers without transfer of control to customers, for which the

Buildings	20 – 40 years
Real estate fixtures	10 years
Presses and transformation machines	7 – 10 years
Machining, finishing and other equipment	3 – 10 years

1.6.3.2 RIGHTS-OF-USE

At the contract date, the Group assesses whether a contract is or contains a lease. A contract is or contains a lease if it gives the right to control the use of a specific good for a certain time in return for consideration.

The rights-of-use of assets are recognized as tangible assets in the balance sheet for the amount of the rental obligation resulting from the contract, in return for a financial debt in respect of the obligation to pay rent over the duration of the contract.

The obligation and the resulting liability are calculated based on the Group's marginal debt rate at the start date of the contract. This rate corresponds to the interest rate that the lessee would obtain, at the start of the lease, to finance the acquisition of the leased asset. This rate is obtained by adding the rate on government bonds with terms similar to the leased assets and the entity's credit spread.

The Group does not recognize on its balance sheet rights related to contracts with a term of 12 months or less, nor those related to goods whose unit value as new is less than €5,000.

The amounts recognized as assets for rights-of-use and financial debts mainly concern real estate rentals of industrial sites, storage and administrative premises as well as industrial equipment and vehicles. They are amortized over the term of the lease using on a straight-line basis for rights-of-use and in line with the lease payments for financial liabilities.

1.6.2.2 OTHER INTANGIBLE ASSETS

Other intangible assets are measured at cost less accumulated amortization and impairment losses.

They mainly include customer contracts, technological assets and trademarks recognized under the various acquisitions completed by the Group, but also software and IT developments.

The amortization periods are shown in the table below:

Group will receive an integrated compensation in the part price, where appropriate. In this case, this compensation is recognized in revenue over the series' production term.

Future expenditures are capitalized only if it is probable that the future economic benefits associated with the expenditure benefit the Group, for example, by an increase in the performance or effectiveness of the asset concerned.

After commissioning, the cost is reduced:

- by cumulative depreciation, calculated over the life of the fixed assets according to the table below; and
- by cumulative impairments recognized, where applicable.

1.6.4 Impairment tests of goodwill, intangible assets, property, plant and equipment

Intangible and tangible assets are subject to impairment tests in the event of an indication of loss of value, and at least once a year for goodwill.

These tests are carried out at the level of the cash-generating units (CGUs) or groups of cash-generating units that make up the business groups comprising the Group's operating segments, as described in the Presentation of the Group.

The net carrying amount of all assets (goodwill included where applicable), constituting each cash-generating unit, is compared to the value in use determined using the discounted cash flow method.

The forecast data used to determine the value in use are taken from the Group's medium-term plans, prepared at the end of the fiscal year for the next five years. As an exception, when the last year of the plan is not relevant with regard to the development prospects of the CGU, a more distant horizon is used.

Beyond this timeframe, a terminal value is calculated by extrapolation of the last year covered by the business plan, using a long-term growth rate that reflects the outlook for the market.

These forecast data are updated, based on the Weighted Average Cost of Capital ("WACC"), which reflects the average cost of the Group's equity and financial debt, i.e. its financial resources available for investment purposes. The WACC includes:

- an industry risk premium;
- an industry financing spread to assess the cost of debt;
- a country risk premium;
- the rates used by comparable companies in each segment.

Sensitivity tests are carried out on the key assumptions, namely the discount rate, the perpetual growth rate and the operating margin.

1.7 Non-current assets held for sale and discontinued operations

Assets (or groups of assets) are classified in this category when they are available-for-sale in their current state and the sale is highly probable. These assets are no longer depreciated and are valued at the lower of their carrying amount and disposal price, less selling costs. Any impairment losses are recognized by the Group under "Other operating expenses".

On the balance sheet, data related to "Assets held for sale" shown separately in the financial statements are not subject to restatement of prior years.

In the income statement, the profit/loss (from the period and from the sale) of business operations or entities that meet the definition of a discontinued operation are reported as a separate line item entitled "Net income from discontinued operations" in each of the fiscal years presented.

1.8 Financial items

1.8.1 Financial assets (excluding derivatives)

1.8.1.1 EQUITY INVESTMENTS AND FUNDS

Financial assets include:

- shares in listed companies;
- units subscribed in funds and venture capital companies;
- investments securities not meeting the criteria to be considered as cash equivalents;
- loans, deposits and guarantees paid.

These assets are then measured at fair value, except for loans, deposits and guarantees and investments in government bonds, which are recorded at amortized cost and impaired when necessary. Changes in fair value are recorded:

- for shares in listed companies: in "Other comprehensive income in equity";
- for units in funds and investment securities: in "Other operating income and expenses".

1.8.2 Cash and cash equivalents

Cash and cash equivalents presented in the Statement of Cash-Flows include short-term, highly liquid cash items, readily convertible into known amounts of cash and subject to a negligible risk of change in value. Cash comprises cash and cash equivalents, short-term deposits and bank balances. Cash equivalents correspond to short-term investments and are subject to a negligible risk of changes in value in the context of the temporary use of cash surpluses (money market funds, negotiable debt securities, etc.). Changes in the fair value of these assets are recognized in profit or loss.

1.8.3 Current and non-current borrowings

Current and non-current borrowings are valued using the amortized cost method and the effective interest rate.

Borrowings in foreign currencies contracted by a subsidiary from the Group and whose repayment is neither planned nor likely in the foreseeable future are considered to be part of the net investment of the Opmobility Group in this foreign business. The corresponding translation differences are recognized in equity.

1.8.4 Derivatives and hedge accounting

In order to manage its interest rate and foreign exchange risks, the Group may use OTC derivative instruments. These are recognized in the balance sheet at their fair value.

Changes in the fair value of instruments qualified as "cash-flow hedges" are recorded under "Other comprehensive income" (equity) for the effective part and in financial income for the ineffective part.

Changes in the fair value of derivatives that do not qualify for hedge accounting are recognized in profit or loss.

1.9 Income tax

In France, the entity Opmobility SE maintained the option for the ordinary law tax consolidation system for itself and the French subsidiaries at least 95% controlled, as set out in Article 223 A of the French Tax Code. In addition, the Group applies optional national consolidation or tax consolidation plans in Germany, Spain and the United States.

Deferred taxes are calculated using the liability method, applying the last tax rate enacted (or the quasi-adopted rate) at the balance sheet date and applicable to the period in which the temporary differences reverse.

Tax credits and deferred tax assets related to tax loss carryforwards and temporary differences are only recognized when the probability of their utilization within a relatively short period of time is proven.

The impact of the application of the "Global Minimum Tax" on international tax reform – Pillar 2 has been included in the Financial Statements since 2024 and is not significant over the period.

The impact of the "Exceptional corporate tax contribution from large companies" in force in France in 2025, recognized in the Financial Statements as of December 31, 2025, is not significant.

1.10. Shareholders' equity and earnings per share

1.10.1 Treasury stock

The Group's treasury stock is recorded as soon as it is acquired as a deduction from equity, regardless of the purpose for which it is being held.

The proceeds from the sale of these securities are recognized directly as an increase in the Group's equity: no profit or loss is thus recognized in the net profit (loss) for the fiscal year.

1.10.2 Earnings per share

Basic earnings per share are calculated using the weighted average number of ordinary shares comprising the share capital, less the weighted average number of shares held in treasury stock.

Diluted earnings per share take into consideration the average number of treasury shares deducted from equity and shares which might be issued in respect of the fiscal year under stock option programs.

1.11 Estimates and judgments

In preparing its financial statements, the Group uses estimates and assumptions to assess some of its assets, liabilities, income, expenses and commitments. These estimates and assumptions, which may lead to significant adjustments to the carrying amount of assets and liabilities, are reviewed periodically by Senior Executives.

The events likely to significantly impact the assumptions are:

- fluctuating production orders from customers;
- macroeconomic uncertainties and trade tensions at the global level;
- significant inflation in several geographical areas where the Group operates;
- geopolitical climate including its impact on supply chains and long-term interest rates;
- regulations (climate, automotive industry);
- changes in the "mix" of vehicle engines, i.e. the proportion of diesel, gasoline, electric and hybrid in the Group's customers' production.

In general, the estimates and assumptions were based on the information available at the balance sheet date. Estimates may be revised depending on changes in the underlying assumptions. These estimates mainly concern:

Deferred taxes

Recognition of deferred tax assets depends on the probability of sufficient future profit being generated to allow their utilization. This leads the Group to make regular estimates of future taxable earnings, particularly as part of the medium-term plans established within the Group. These estimates take into account the recurring or non-recurring nature of certain losses, expenses, etc.

Provisions

PROVISIONS FOR PENSIONS AND OTHER POST-EMPLOYMENT BENEFITS

In the case of defined-benefit plans, the Group, assisted by independent actuaries, adopts assumptions (see Notes 1.4.2 and 5.2.5 "Provisions for pensions and other post-employment benefits") on:

- discount rates for pension and other long-term benefits;
- employee turnover and future salary increases.

OTHER PROVISIONS

Estimates also cover provisions, particularly those relating to employee downsizing, litigation, customer warranties, legal and tax risks.

Impairment tests on fixed assets

Impairment tests are carried out each year, in particular on goodwill and development costs incurred under customer contracts, but also during the fiscal year on these same assets as well as on industrial assets if signs of impairment are identified.

As part of these tests, for the determination of the recoverable amount, the value in use is obtained by the discounted cash-flow method. These tests are based on assumptions about future operating cash-flows, discount rates and long-term growth rates.

The cash flows include:

- the market forecasts covering in particular the change in the vehicle engine mix in worldwide production and regulatory changes, enabling it to integrate changing environmental factors and climate change-related risks;
- volume forecasts provided by the Group's customers;
- the investments required to achieve the carbon neutrality objective, particularly on Scopes 1 and 2.

As indicated in Note 1.6.4 "Impairment tests of fixed assets", the forecast data used to determine the value in use of the tested CGUs are taken from the Group's medium-term plans, established at the end of the financial year for the next five years (2026-2030), unless otherwise justified.

Regulatory changes are taken into account in the Group's strategic plan as well as in the review of impairment indicators carried out under impairment tests. Thus, the consequences of the vote of the European Parliament in favor of the ban, from 2035, of the sale of new gasoline or diesel vehicles in Europe have been analyzed.

The Group is closely monitoring European Union decisions, particularly the December 16, 2025 decision to relax the "all-electric" target for vehicles manufactured in Europe in 2035, which allows for the continued sale of a limited number of new cars with combustion engines or hybrid engines, under the following conditions: reducing CO₂ emissions from their sales by 90% compared to 2021 levels, and offsetting the remaining 10% of emissions.

The current investment policy and the depreciation periods used (three to ten years maximum for industrial equipment) take this regulatory change into account and the net value of industrial assets affected by this regulatory change is subject to special monitoring to ensure that it is, at all times, in line with future operating forecasts.

Lease contracts (IFRS 16)

The discount rate is a key assumption in determining accounting impacts related to the application of IFRS 16 on leases. It is used to calculate the right of use and the lease liability for each leased asset (see Notes 1.6.3.2 and 6.4.1).

Note 2 Significant events of the period

2.1 The Group's activity in relation with the international context

The macroeconomic factors impacting the Group's business are described below:

- significant disparities in automotive production volumes by geographic region (source: S&P Global Mobility⁽¹⁾) in an uncertain business climate resulting from US tariffs and reactions from trading partners;
- trade tensions related to the global geopolitical climate;
- European carmakers facing difficulties;
- significant exchange rate impacts on currencies affecting the Group's results: a change of -13.1% in the US dollar (for US and Mexican entities whose functional currency is the dollar), -10.8% in the Korean won, -8.5% in the Chinese renminbi, and -59.6% in the Argentine peso;
- slowing inflation but persistently high prices globally, impacting input and labor costs.

(1) S&P Global Mobility is a division of S&P Global, a NYSE-listed company and a leading provider of transparent and independent ratings, benchmarks, analytics, and data for the global capital and commodity markets. Its S&P Global Mobility division is a leader in automotive sector data.

In 2025, the Group achieved its second-highest revenue in the United States, where it has a presence. Manufacturing locally, OPmobility was primarily affected by tariffs on imported components and was not directly impacted by the steel and aluminum tariffs announced by the US administration. Therefore, the impact on fiscal year 2025, including the amounts passed on to customers, is not significant.

2.2 Strengthening over the period of measures taken by the Group to mitigate the impacts induced by a volatile international context

During the fiscal year 2025, the Group strengthened the actions undertaken over the past two fiscal years to contain the impacts mentioned above. These measures cover:

- the acceleration of synergies of complementary activities (see in "Presentation of the Group", the grouping together of the "Exterior" and "Lighting" activities);
- the pursuit of flexibility and strengthening of cost reduction and investment control programs;
- the discussions with suppliers to control the increase in materials, goods and services purchased; and
- a pass-through of price increases to carmakers.

2.3 Asset impairment tests

Annual impairment tests were carried at year-end on intangible assets, including goodwill, to confirm that their carrying amount does not exceed their recoverable amount.

The Group also reviewed indicators of impairment on all industrial and intangible assets, as well as indicators of recovery on assets that had been impaired in prior years. Impairment tests were performed where appropriate.

The discount rate (corresponding to the Weighted Average Cost of Capital or WACC) applied in 2025 takes into account specific geographical and/or business features. Thus, the WACCs used in

the context of impairment tests are as follows:

- "C-Power", "Modules" and "Exterior": 9.5%;
- "Lighting": 11.5%;
- "H₂-Power": 13.5%;
- "Electrification": 11.0%.

The long-term growth rate, used in determining the terminal value, is set at 1.5%.

As part of the tests carried out at the end of 2025, forecast data covering a period of more than five years were used for the following activities:

- H₂-Power: since 2030 does not represent a relevant level of activity given the maturity of the markets addressed, the period has been extended to 2035, in line with European regulations which, by 2035, are aiming for a shift towards low-carbon mobility;
- Lighting: this activity stems from the acquisition in 2022 of loss-making companies. The turnaround plan implemented, covering all performance areas (volumes, prices, costs, industrial efficiency), justifies projections over seven years, the timeframe necessary to stabilize volumes and overall performance in line with the objectives set by the Group.

During the fiscal year, the tests and analyses carried out did not lead to the recognition of significant impairments.

The results of impairment tests performed on assets, including goodwill, of the cash-generating unit groups show a significant positive difference between the recoverable amount and the amount of the assets tested, except for the "Lighting" business. For the tests performed on the other businesses, only unreasonable values for the key assumptions long-term growth rate, discount rate, and operating margin rate could call into question the test results.

Sensitivity analysis on impairment tests:

Below are the sensitivity analyses performed on the key assumptions used in the impairment tests that could be significantly impacted by a change in assumptions:

- for the "Lighting" business, a 10% decrease in the operating margin in the final year would result in an impairment of €26 million. A 0.5-point increase in the discount rate and 0.5-point decrease in the long-term growth would lead respectively to an impairment of €25 million and of €9 million;
- for the "Exterior" business in Germany, a 10% decrease in the operating margin in the final year would have no impact on the test result, whereas a 0.5-point increase in the discount rate would reduce the value in use to the carrying amount of the UGT's assets.

2.4 Financing transactions

2.4.1 OPmobility long-term credit rating maintained at BB+ by S&P Global Ratings

On May 28, 2025, S&P Global Ratings maintained OPmobility's long-term credit rating at BB+ (BB+ long-term issuer rating and BB+ issue rating of the company's senior unsecured bonds) with a negative outlook due to downward forecasts for the automotive market, primarily in Europe and the United States. This rating was confirmed on July 29, 2025, based on the Group's half-year results.

2.4.2 New bond issue of €300 million in August 2025

On August 5, 2025, OPmobility SE issued a €300 million rated bond to European investors maturing in February 5, 2031 and carrying a coupon of 4.30% per year.

The terms of this bond issue are described in Note 5.2.6.2 "Borrowings: private placement notes and bonds".

2.4.3 Repayment of the *Schuldscheindarlehen* private placement of €300 million carried out in December 2018

OPmobility SE repaid on December 22, 2025 in accordance with the maturity schedule, the *Schuldscheindarlehen* private placement of €300 million issued on December 21, 2018 with private investors abroad.

See Notes 5.2.6.2 "Borrowings: private placement notes and bonds" and 5.2.6.6 "Reconciliation of gross and net financial debt".

2.4.4 Repayment of the portion of the May 24, 2022 *Schuldscheindarlehen* private placement that has matured

OPmobility repaid on May 23, 2025, €95 million of the *Schuldscheindarlehen* private placement issued on May 24, 2022, in accordance with the maturity schedule.

See Notes 5.2.6.2 "Borrowings: private placement notes and bonds" and 5.2.6.6 "Reconciliation of gross and net financial debt".

2.4.5 Receipt of the second tranche of €185 million from the €300 million *Schuldscheindarlehen* private placement completed on December 12, 2024

In accordance with the schedule for the release of funds from the €300 million *Schuldscheindarlehen* private placement, completed on December 12, 2024, €185 million was received by the Group in January 2025, in addition to the €115 million already released at December 31, 2024.

See Notes 5.2.6.2 "Borrowings: private placement notes and bonds" and 5.2.6.6 "Reconciliation of gross and net financial debt".

2.4.6 Renewal, extension and signing of credit lines during the fiscal year

For fiscal year 2025, OPmobility SE renewed several credit lines early with banks, including €370 million maturing between 2025 and 2029 and €330 million maturing in 2026. These lines were renewed for a total of €730 million for five years, before the exercise of any extension options.

OPmobility SE exercised several extension options on credit lines for a total of €560 million. The new maturities are between January and November 2030.

OPmobility SE also established a new three-year credit line of €75 million with a new bank, bringing the total credit lines to €1,965 million at December 31, 2025.

2.4.7 Change in Negotiable European Commercial Paper (Neu-CP)

The Group reduced its "Negotiable European Commercial Paper" (Neu-CP) outstandings to €316 million at December 31, 2025 compared to €489 million as of December 31, 2024.

2.5 Hyperinflation in Argentina and in Turkey

Impacts of Argentine Hyperinflation

During the fiscal year 2025, the Argentine peso changed by -59.6% compared to December 31, 2024. At December 31, 2025, the non-monetary assets and liabilities, as well as the net income and expenses of the two subsidiaries "OPmobility C-Power Argentina SA" (of "C-Power") and "Plastic Omnium SAU Argentine" (of "Exterior & Lighting"), were revalued. The impact on income is a charge of -€4.4 million. See Note 4.7 "Net financial income (expense)".

Impacts of Turkish Hyperinflation

During the fiscal year 2025, the Turkish lira changed by -37.4% compared to December 31, 2024. BPO AS (business group "Exterior & Lighting"), 50% owned and consolidated using the equity method, is the Group's only Turkish entity with the Turkish lira as its functional currency. The impact of hyperinflation, calculated based on the Consumer Price Index (CPI), is -€1.9 million, Group share.

2.6 Disposal of Chinese subsidiaries of "Modules" business group to the YFPO joint venture

OPmobility and its joint venture YFPO, the leading Chinese manufacturer of exterior body parts (bumpers, tailgates), signed in November 2025 an agreement for the disposal of OPmobility's Chinese modules assembly operations to YFPO. This transaction will enable YFPO to accelerate its growth by expanding its product portfolio. The disposal is expected to be finalized in the first half of 2026. The assets and liabilities concerned are recognized at December 31, 2025 under "Assets and liabilities held for sale" in accordance with IFRS 5 "Non-current assets held for sale and discontinued operations". The impact of this disposal is insignificant.

2.7 Termination by a car manufacturer of its hydrogen fuel cell stack technology development program

In the second half of 2025, a car manufacturer announced its decision to discontinue its hydrogen fuel cell stack technology development program, resulting in the cancellation of a new range of hydrogen vehicles and all associated production.

The Group has thoroughly analyzed the financial consequences of this strategic decision made by its customer. Discussions are ongoing. The Group estimates that their outcome should not have a material impact on results.

Note 3 Segment information

3.1 Information by operating segment

The columns in the tables below show the amounts for each segment as defined in the "Presentation of the Group". The "Other" column includes inter-segment eliminations, as well as the activity of the holding companies and the "OP'nSoft" activity, which centralizes the Group's software projects, enabling segment data to be reconciled with the Group's financial statements. Financial results and taxes are monitored at the Group level and are not allocated to segments. Transactions between segments are carried out on an arm's length basis.

Three operating segments have been identified in application of IFRS 8: Powertrain, Exterior & Lighting (please refer to "Presentation of the Group"), Modules, segments which are monitored by Senior Executives. Aggregating the Lighting and Exterior business groups into the "Exterior & Lighting" operating segment and regrouping the C-Power and H₂-Power Business Groups within Powertrain, are based on the long-term economic similarities of each Business Group, but also in terms of products, customers and production processes.

3.1.1 Income statement by operating segment

	2025				
	Exterior & Lighting	Modules	Powertrain	Other ⁽²⁾	Total
<i>In millions of euros</i>					
Economic revenue⁽¹⁾	5,312	3,614	2,612	-	11,537
<i>Including revenue from joint ventures and associates consolidated at the Group's percentage stake</i>	815	500	7	-	1,321
Consolidated revenue before inter-segment eliminations	4,585	3,114	2,605	(89)	10,216
Inter-segment revenue	(89)	(0)	(0)	89	-
Consolidated revenue	4,497	3,114	2,605	(0)	10,216
% of segment revenue – Total	44.0%	30.5%	25.5%	-	100.0%
Cost of goods and services sold	(3,902)	(2,972)	(2,174)	3	(9,045)
Gross profit	595	142	430	3	1,171
% of segment revenue	13.2%	4.6%	16.5%	-	11.5%
Operating margin before amortization of intangible assets acquired and before share of profit (loss) of associates and joint ventures	210	83	153	20	466
% of segment revenue	4.7%	2.7%	5.9%	-	4.6%
Amortization of intangible assets acquired	(8)	(7)	(1)	-	(16)
Share of profit (loss) of associates and joint ventures	41	7	(7)	0	41
Operating margin	243	83	144	20	490
% of segment revenue	5.4%	2.7%	5.5%	-	4.8%
Other operating income	-	-	0	14	14
Other operating expenses	(40)	(12)	(50)	(2)	(104)
% of segment revenue	-0.9%	-0.4%	-1.9%	-	-0.9%
Financing costs					(117)
Other financial income and expenses					(18)
PROFIT (LOSS) FROM CONTINUING OPERATIONS BEFORE INCOME TAX AND AFTER SHARE IN ASSOCIATES AND JOINT VENTURES					266
Income tax					(79)
NET PROFIT (LOSS)					187

(1) Economic revenue corresponds to revenue of the Group and the joint ventures and associates consolidated at their percentage of ownership.

(2) "Other" corresponds to intra-group eliminations and amounts that are not allocated to a specific segment (for example, holding company activities, OP'nSoft company). This column is included to enable segment information to be reconciled with the consolidated financial statements.

In millions of euros	2024				
	Exterior & Lighting	Modules	Powertrain	Other ⁽²⁾	Total
Economic revenue⁽¹⁾	5,494	3,486	2,667	-	11,647
<i>Including revenue from joint ventures and associates consolidated at the Group's percentage stake</i>	740	416	7	-	1,163
Consolidated revenue before inter-segment eliminations	4,824	3,073	2,660	(73)	10,484
Inter-segment revenue	(70)	(2)	(0)	73	-
Consolidated revenue	4,753	3,070	2,660	-	10,484
% of segment revenue – Total	45.3%	29.3%	25.4%	-	100.0%
Cost of goods and services sold	(4,156)	(2,939)	(2,252)	1	(9,346)
Gross profit	598	131	408	1	1,138
% of segment revenue	12.6%	4.3%	15.3%	-	10.9%
Operating margin before amortization of intangible assets acquired and before share of profit (loss) of associates and joint ventures	216	73	119	11	419
% of segment revenue	4.5%	2.4%	4.5%	-	4.0%
Amortization of intangible assets acquired	(8)	(13)	(1)	-	(22)
Share of profit (loss) of associates and joint ventures	43	7	(7)	-	44
Operating margin	251	67	111	11	440
% of segment revenue	5.3%	2.2%	4.2%	-	4.2%
Other operating income	11	0	-	9	19
Other operating expenses	(32)	(4)	(36)	(13)	(86)
% of segment revenue	-0.5%	-0.1%	-1.4%	-	-0.6%
Financing costs					(122)
Other financial income and expenses					(8)
PROFIT (LOSS) FROM CONTINUING OPERATIONS BEFORE INCOME TAX AND AFTER SHARE IN ASSOCIATES AND JOINT VENTURES					243
Income tax					(72)
NET PROFIT (LOSS)					171

(1) Economic revenue corresponds to revenue of the Group and the joint ventures and associates consolidated at their percentage of ownership.

(2) "Other" corresponds to intra-group eliminations and amounts that are not allocated to a specific segment (for example, holding company activities, OP'nSoft company). This column is included to enable segment information to be reconciled with the consolidated financial statements.

3.1.2 Balance sheet aggregate data by operating segment

In millions of euros Net amounts	December 31, 2025				
	Exterior & Lighting	Powertrain	Modules	Other	Total
Non-current assets	2,538	1,295	843	(32)	4,643
Current assets	1,842	1,173	481	(420)	3,076
TOTAL SEGMENT ASSETS	4,379	2,468	1,324	(452)	7,719
Non-current liabilities	2,098	957	799	223	4,076
Current liabilities	2,281	1,510	525	(675)	3,642
TOTAL SEGMENT LIABILITIES	4,379	2,468	1,324	(452)	7,719

In millions of euros Net amounts	December 31, 2024				
	Exterior & Lighting	Powertrain	Modules	Other	Total
Non-current assets	2,645	1,299	884	(91)	4,737
Current assets	1,759	1,065	571	(451)	2,944
TOTAL SEGMENT ASSETS	4,404	2,364	1,455	(542)	7,681
Non-current liabilities	2,118	903	916	(444)	3,493
Current liabilities	2,286	1,461	539	(98)	4,188
TOTAL SEGMENT LIABILITIES	4,404	2,364	1,455	(542)	7,681

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3.1.3 Other information by operating segment

<i>In millions of euros</i>	2025				
	Exterior & Lighting	Modules	Powertrain	Other	Total
Acquisitions of intangible assets	81	18	100	13	212
Capital expenditure including investment property	179	28	82	3	291
TOTAL	260	46	182	15	503

<i>In millions of euros</i>	2024				
	Exterior & Lighting	Modules	Powertrain	Other	Total
Acquisitions of intangible assets	101	23	137	9	270
Capital expenditure including investment property	168	34	81	5	287
TOTAL	269	57	218	14	557

3.1.4 Revenue – Information by geographic region and country of sales

The breakdown of revenue by region is based on the location of the OPmobility subsidiaries generating the sales.

3.1.4.1 INFORMATION BY SALES REGION

<i>In millions of euros</i>	2025		<i>In millions of euros</i>	2024	
	Totals	%		Totals	%
Europe	5,857	50.8%	Europe	5,832	50.1%
North America	3,204	27.8%	North America	3,395	29.1%
Asia excluding China	1,095	9.5%	Asia excluding China	988	8.5%
China	951	8.2%	China	941	8.1%
Africa/Middle East	236	2.0%	Africa/Middle East	255	2.2%
South America	194	1.7%	South America	236	2.0%
ECONOMIC REVENUE	11,537	100.0%	ECONOMIC REVENUE	11,647	100.0%
<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	1,321		<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	1,163	
CONSOLIDATED REVENUE	10,216		CONSOLIDATED REVENUE	10,484	

3.1.4.2 INFORMATION FOR THE TOP TEN CONTRIBUTING COUNTRIES

<i>In millions of euros</i>	2025		<i>In millions of euros</i>	2024	
	Totals	%		Totals	%
Germany	1,771	15.4%	United States	1,823	15.7%
United States	1,767	15.3%	Germany	1,746	15.0%
Mexico	1,292	11.2%	Mexico	1,443	12.4%
Slovakia	1,020	8.8%	China	941	8.1%
China	951	8.2%	Slovakia	866	7.4%
Spain	759	6.6%	Spain	726	6.2%
Korea	627	5.4%	Korea	559	4.8%
France	528	4.6%	France	542	4.7%
Czech Republic	426	3.7%	Czech Republic	473	4.1%
Poland	419	3.6%	Poland	435	3.7%
Other	1,976	17.1%	Other	2,093	18.0%
ECONOMIC REVENUE	11,537	100%	ECONOMIC REVENUE	11,647	100%
<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	1,321		<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	1,163	
CONSOLIDATED REVENUE	10,216		CONSOLIDATED REVENUE	10,484	

3.1.4.3 INFORMATION BY CARMAKER

	2025			2024	
	Totals	% of total automotive revenue		Totals	% of total automotive revenue
<i>In millions of euros</i>			<i>In millions of euros</i>		
Volkswagen Group	3,036	26.3%	Volkswagen Group	3,221	27.7%
Stellantis	1,673	14.5%	Stellantis	1,537	13.2%
General Motors	1,041	9.0%	General Motors	1,052	9.0%
BMW	950	8.2%	BMW	957	8.2%
Mercedes-Benz	843	7.3%	Mercedes-Benz	823	7.1%
TOTAL – MAIN CARMAKERS	7,543	65.4%	TOTAL – MAIN CARMAKERS	7,589	65.2%
Other carmakers	3,994	34.6%	Other carmakers	4,058	34.8%
TOTAL ECONOMIC REVENUE	11,537	100.0%	TOTAL ECONOMIC REVENUE	11,647	100%
<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	<i>1,321</i>		<i>Of which revenue from joint ventures and associates at the Group's percentage stake</i>	<i>1,163</i>	
TOTAL CONSOLIDATED REVENUE	10,216		TOTAL CONSOLIDATED REVENUE	10,484	

3.2 Tangible and intangible assets excluding Goodwill by country

<i>In millions of euros</i>	France	Germany	Europe excluding France and Germany	United States	Mexico	Asia	South America	Other ⁽¹⁾	Total
December 31, 2025									
Intangible assets	269	132	159	97	40	14	61	28	799
Property, plant and equipment	330	181	488	305	197	23	248	126	1,898
<i>including capital expenditure for the fiscal year</i>	41	24	61	70	32	5	36	21	291
TOTAL NON-CURRENT FIXED ASSETS	600	313	647	402	237	37	308	154	2,697

(1) The "Other" region includes Canada, South Africa and Morocco.

<i>In millions of euros</i>	France	Germany	Europe excluding France and Germany	United States	Mexico	Asia	South America	Other ⁽¹⁾	Total
December 31, 2024									
Intangible assets	194	115	235	104	47	63	17	17	793
Property, plant and equipment	276	157	586	326	222	281	24	115	1,988
<i>including capital expenditure for the fiscal year</i>	22	41	77	45	32	57	3	10	287
TOTAL NON-CURRENT FIXED ASSETS	471	272	821	430	269	344	41	133	2,781

(1) The "Other" region includes Canada, South Africa and Morocco.

Note 4 Notes to the income statement

4.1 Breakdown of Research and Development costs

The percentage of Research and Development costs is expressed in relation to the amount of revenue.

<i>In millions of euros</i>	2025	%	2024	%
Research and Development costs after developments sold	(338)	-3.3%	(401)	-3.8%
Capitalized development costs	197	1.9%	266	2.5%
Depreciation of capitalized development costs	(135)	-1.3%	(143)	-1.4%
Research tax credit	15	0.1%	15	0.1%
Other	3	0.0%	2	0.0%
RESEARCH AND DEVELOPMENT COSTS	(257)	-2.5%	(262)	-2.5%

4.2 Cost of goods and services sold, development, selling and administrative costs

<i>In millions of euros</i>	2025	2024
Cost of goods and services sold includes:		
Material consumption (purchases and changes in inventory) ⁽¹⁾	(7,075)	(7,286)
Direct production outsourcing	(17)	(15)
Utilities and fluids	(138)	(156)
Salary and benefits	(1,020)	(1,044)
Other production costs	(483)	(563)
Depreciation and amortization	(304)	(294)
Provisions	(8)	14
TOTAL	(9,045)	(9,346)
Research and Development costs include:		
Salary and benefits	(289)	(292)
Depreciation, amortization and provisions	(177)	(166)
Other	209	196
TOTAL	(257)	(262)
Selling costs include:		
Salary and benefits	(41)	(43)
Depreciation, amortization and provisions	1	1
Other	(23)	(23)
TOTAL	(63)	(65)
Administrative costs include:		
Salary and benefits	(256)	(255)
Other administrative expenses	(101)	(113)
Depreciation and amortization	(23)	(22)
Provisions	(6)	(1)
TOTAL	(385)	(391)

(1) Including allocations and reversals of provisions for impairment of inventories totaling:
• + €21 million in 2025;
• + €1 million in 2024.

4.3 Staff costs

<i>In millions of euros</i>	2025	2024
Wages and salaries	(1,180)	(1,218)
Payroll taxes	(338)	(338)
Non-discretionary profit-sharing	(23)	(21)
Share-based payments	(1)	(1)
Pension and other post-employment benefit costs	(1)	(1)
Other employee benefits expenses	(62)	(56)
TOTAL EMPLOYEE BENEFITS EXPENSE EXCLUDING TEMPORARY STAFF COSTS	(1,605)	(1,634)
Temporary staff costs	(147)	(147)
TOTAL EMPLOYEE BENEFITS EXPENSES	(1,752)	(1,782)

4.4 Amortization of intangible assets acquired

This item corresponds mainly to:

- the amortization over seven years of contractual customer relationships⁽¹⁾ and over five years⁽²⁾ for the HBPO brand recognized on the takeover in July 2018;
- the amortization over eight years of Varroc Lighting Systems ("VLS") customer contracts;
- the amortization over twelve years of the "Technology" intangible asset of Varroc Lighting Systems ("VLS");
- the amortization over seven years of the "Technology" intangible asset of Actia Power;
- the amortization over ten years of the "Technology" intangible asset of AMLS Osram; and
- the amortization over twelve years of the "Technology" intangible asset of the Austrian company "OPmobility H₂-Power Austria GmbH". The amortization started during the second quarter of 2024 which corresponding to the start of series production.

- (1) The HBPO (Modules) contractual customer relationships are fully amortized at December 31, 2025.
(2) The original amortization period was 15 years. During fiscal year 2024, the residual amortization period of nine years was revised to five years in line with the economic life.

In millions of euros	2025	2024
Amortization of customer contracts	(9)	(15)
Amortization of brands	(1)	(1)
Amortization of intangible assets: "PO Wels" technology	(1)	(1)
Amortization of intangible assets: "AMLS Osram" technology	(2)	(2)
Amortization of intangible assets: "Actia Power" technology	(1)	(1)
Amortization of intangible assets: "VLS" technology	(4)	(4)
TOTAL AMORTIZATION OF INTANGIBLE ASSETS ACQUIRED	(16)	(22)

4.5 Share of profit (loss) of associates and joint ventures

In millions of euros	2025 % interest	2024 % interest	2025	2024
HBPO – SHB Automotive Modules	50.00%	50.00%	7	7
JV Yanfeng Plastic Omnium and its subsidiaries – joint venture	49.95%	49.95%	35	35
BPO AS – joint venture	49.98%	49.98%	6	8
EKPO Fuel Cell Technologies	40.00%	40.00%	(7)	(7)
TOTAL SHARE OF PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES			41	44

4.6 Other operating income and expenses

In millions of euros	2025	2024
Reorganization costs ⁽¹⁾	(40)	(28)
Impairment and provisions on current and non-current assets ⁽²⁾	(21)	(10)
Impairment and write-offs on current assets	(3)	-
Provisions for litigations and risks	1	(7)
Foreign exchange gains and losses on operating activities ⁽³⁾	(24)	(18)
Fees and expenses related to changes in the scope of consolidation	(1)	(0)
Sale of the pension liabilities in the United States ⁽⁴⁾	3	-
Changes in the fair value of long-term investments – Financial assets ⁽⁵⁾	(8)	0
Gains/Losses on disposals of non-current assets	(5)	(2)
Other	7	(2)
TOTAL OPERATING INCOME AND EXPENSES	(90)	(67)
• of which total income	14	19
• of which total expense	(104)	(86)

At December 31, 2025:

(1) Reorganization costs:

The reorganization costs mainly correspond to:

- restructuring costs related to site closures in the "Exterior & Lighting" business in Europe;
- the closure of a plant in the "Electrification" business in Germany;
- costs related to capacity rationalization for "H₂-Power" in Western Europe (transfer of operations from Belgium to France); and
- the costs of adapting staffing levels in the Group's plants.

(2) Impairment and provisions on current and non-current assets:

This section mainly comprises provisions for project and industrial assets.

(3) Foreign exchange gains and losses on operating activities:

Over the period, foreign exchange gains and losses on operating activities mainly concern the Argentine peso, the Turkish lira, the US dollar, the Indian and Indonesian rupees and the Korean won.

(4) Sale of the pension commitments in the United States:

On August 26, 2025, the Group sold its commitments under the main pension plan in the United States to a fund (see Note 1.4.2.2).

(5) Changes in the fair value of long-term investments:

The impact over the period concerns the "AP Ventures" (subscribed in US dollars) and "Aster" funds, whose audited financial statements record a loss in value compared to the last closing. See Note 5.1.5.1 to the Balance Sheet.

4.7 Net financial income (expense)

In millions of euros	2025	2024
Finance costs	(94)	(94)
Interest on lease liabilities ⁽¹⁾	(14)	(13)
Financing fees and commissions	(9)	(15)
BORROWING COSTS	(117)	(122)
Exchange gains or losses on financing activities	(17)	18
Gains or losses on derivatives	4	(17)
Interest on post-employment benefit obligations	(3)	(3)
Other ⁽²⁾	(2)	(6)
OTHER FINANCIAL INCOME AND EXPENSES	(18)	(8)
TOTAL	(135)	(130)

(1) See Notes 5.1.3 "Property, plant and equipment" and 5.2.6.6 "Reconciliation of gross and net financial debt".

(2) In 2025, this item corresponds in particular to the financial impact of hyperinflation in Argentina for -€4.4 million and income from financial investments for €2.6 million.

4.8 Income tax

4.8.1 Tax expense recognized in the income statement

The tax expense breaks down as follows:

In millions of euros	2025	2024
CURRENT TAXES	(108)	(96)
Current tax expense/(income)	(88)	(90)
Tax expense/(income) on non-recurring items	(20)	(6)
DEFERRED TAXES	30	24
Deferred tax income/(expense) on timing differences arising or reversed during the period	24	26
Income /(expense) resulting from changes in tax rates or the introduction of new taxes	5	(2)
TAX EXPENSE (INCOME) RECOGNIZED IN THE CONSOLIDATED INCOME STATEMENT	(79)	(72)

4.8.2 Analysis of tax expense – Tax proof

Analysis of the tax expense includes the following:

In millions of euros	2025		2024	
	Totals	% ⁽¹⁾	Totals	% ⁽¹⁾
Consolidated loss (profit) on continuing activities before tax and share of profit (loss) of associates and joint ventures (A)	225		200	
Tax rate applicable in France (B)		25.82%		25.82%
THEORETICAL TAX EXPENSE (INCOME) (C) = (A) X (-B)	(58)		(52)	
Difference between the theoretical tax expense and the current and deferred tax expense excluding tax assessed on net interim profit on continuing activities (D)	(21)	-9.2%	(20)	-10.2%
Tax credits ⁽²⁾	22	9.8%	21	10.5%
Permanent differences between accounting profits and taxable profits	(27)	-12.0%	(11)	-5.7%
Change in unrecognized deferred taxes	(8)	-3.6%	(31)	-15.6%
Impact on deferred tax of a tax rate change	(1)	-0.5%	1	0.5%
Impact of differences in foreign tax rates ⁽²⁾	18	8.0%	20	10.0%
Contribution to Value Added	(1)	-0.5%	(1)	-0.7%
Other impacts	(24)	-10.4%	(18)	-9.2%
TOTAL CURRENT AND DEFERRED TAX EXPENSE (INCOME) ON CONTINUING ACTIVITIES (E) = (C) + (D)	(79)		(72)	
EFFECTIVE TAX RATE (ETR) ON CONTINUING ACTIVITIES (E)/(A)		35.0%		36.0%

(1) Percentage expressed in relation to the consolidated profit before tax and share of profit/(loss) of associates and joint ventures (C).

(2) In 2025, reduced tax rates on research profit/loss are included under the item "Impact of higher or lower tax rates in other countries" versus "Tax credits" in previous years. The 2024 fiscal year has been adjusted accordingly.

The Group's effective tax rate was 35.0% in 2025 (36.0% for 2024).

In 2025, the tax recognized is an expense of -€79 million for a theoretical tax expense of -€58 million, based on a tax rate of 25.82%.

In 2024, the tax recognized was an expense of -€72 million for a theoretical tax expense of -€52 million, based on a tax rate of 25.82%.

Over 2025 period, the difference between the tax recognized and the theoretical tax mainly reflects:

- €22 million in specific tax reductions or tax credits mainly in North America, Belgium, Asia and France (€21 million at December 31, 2024);

- -€8 million through the effect of losses or other assets generated in the year but not recognized, net of those previously not capitalized but used or recognized during the year (-€31 million at December 31, 2024);

- -€27 million for permanent differences between accounting profit (loss) and taxable profit (loss) (-€11 million as of December 31, 2024); and

- -€24 million other differences, including mainly and in descending order, withholding taxes in France and Germany and provisions for tax disputes (-€18 million of other differences as of December 31, 2024).

4.9 Net profit (loss) attributable to non-controlling interests

The net profit (loss) attributable to non-controlling interests corresponds to the share of non-controlling interests in the profit (loss) of fully consolidated entities and companies controlled by the Group. It breaks down as follows:

<i>In millions of euros</i>	2025	2024
Hicom HBPO Sdn Bhd – shah alam	2	1
Beijing Plastic Omnium Inergy Auto Inergy Co. Ltd	1	-
Plastic Omnium Auto Inergy Manufacturing India Pvt Ltd	1	1
DSK Plastic Omnium Inergy	-	1
PO Rein Energy Technology and its subsidiaries	(1)	(1)
TOTAL ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	2	2

4.10 Earnings per share and diluted earnings per share

<i>Net profit (loss) attributable to owners of the parent company</i>	2025	2024
Basic earnings per share <i>(in euros)</i>	1.30	1.18
Diluted earnings per share <i>(in euros)</i>	1.30	1.18
Weighted average number of ordinary shares outstanding at end of period	144,137,221	145,522,153
<i>Treasury stock</i>	(1,317,843)	(1,702,669)
Weighted average number of ordinary shares, undiluted	142,819,379	143,819,484
<i>Impact of dilutive instruments (stock options)</i>	129,634	139,980
Weighted average number of ordinary shares, diluted	142,949,013	143,959,464
Weighted average price of the OPmobility SE share during the period		
<i>Weighted average share price</i>	12.07	10.00

Note 5 Notes to the balance sheet

5.1 Assets

5.1.1 Goodwill

Goodwill

In millions of euros

	Gross Value	Impairment	Net value
GOODWILL AS OF JANUARY 1, 2024	1,299	(2)	1,297
Goodwill of DSK Plastic Omnium Inergy	(2)	2	-
TRANSLATION DIFFERENCES	5	-	5
GOODWILL AT DECEMBER 31, 2024	1,302	-	1,302
Translation differences	(10)	-	(10)
GOODWILL AT DECEMBER 31, 2025	1,292	-	1,292

Below is the breakdown of goodwill by operating segment:

Goodwill by operating segment

In millions of euros

	Gross Value	Impairment	Carrying amount
Exterior & Lighting	541	-	541
Exterior	328	-	328
Lighting	213	-	213
Powertrain	224	-	224
C-Power	204	-	204
H ₂ -Power	20	-	20
Modules	528	-	528
VALUE AT DECEMBER 31, 2025	1,292	-	1,292
Exterior & Lighting	548	-	548
Exterior	335	-	335
Lighting	213	-	213
Powertrain	226	-	226
C-Power	207	-	207
H ₂ -Power	20	-	20
Modules	528	-	528
VALUE AT DECEMBER 31, 2024	1,302	-	1,302

5.1.2 Other intangible assets

In millions of euros

	Patents and licenses	Software	Development assets	Customer contracts	Other	Total
CARRYING AMOUNT AT DECEMBER 31, 2024	62	18	675	21	17	793
Capitalized development	0	0	197	0	0	197
Acquisitions	0	2	0	0	13	14
Disposals – net	0	0	(14)	0	0	(15)
Reclassifications	1	5	(5)	0	(6)	(5)
Depreciation and amortization for the fiscal year	(9)	(11)	(135)	(9)	0	(164)
Impairment and reversals	0	0	4	0	0	4
Translation differences	0	0	(24)	(1)	0	(25)
CARRYING AMOUNT AT DECEMBER 31, 2025	53	13	699	11	23	799

In millions of euros

	Patents and licenses	Software	Development assets	Customer contracts	Other	Total
CARRYING AMOUNT AT DECEMBER 31, 2023	70	21	511	35	83	720
Capitalized development	-	-	266	-	-	266
Acquisitions	-	2	-	-	3	5
Disposals – net	-	-	(9)	-	(3)	(12)
Reclassifications	1	7	61	-	(66)	2
Depreciation and amortization for the fiscal year	(9)	(12)	(143)	(15)	-	(179)
Impairments and reversals	-	-	(16)	-	-	(16)
Translation differences	-	-	5	1	-	7
CARRYING AMOUNT AS OF DECEMBER 31, 2024	62	18	675	21	17	793

In millions of euros

	Patents and licenses	Software	Development costs	Customer contracts	Other	Total
ANALYSIS OF CARRYING AMOUNT AT JANUARY 1, 2025						
Gross value	118	192	1,875	316	19	2,521
Accumulated depreciation and amortization	(52)	(174)	(1,117)	(272)	-	(1,615)
Impairment	(4)	-	(83)	(23)	(2)	(113)
CARRYING AMOUNT AS OF JANUARY 1, 2025	62	18	675	21	17	793
ANALYSIS OF CARRYING AMOUNT AT DECEMBER 31, 2025						
Gross value	119	194	1,930	311	25	2,579
Accumulated depreciation and amortization	(62)	(181)	(1,153)	(277)	-	(1,672)
Impairment	(4)	-	(78)	(23)	(2)	(108)
CARRYING AMOUNT AT DECEMBER 31, 2025	53	13	699	11	23	799

5.1.3 Property, plant and equipment and Investment property

Property, plant and equipment also include rights-of-use related to leases of property, plant and equipment following the application of IFRS 16 "Leases".

For impairment tests carried out at December 31, 2025 and any impairment or reversals on property, plant and equipment, please refer to Note 2.3 "Asset impairment tests".

In millions of euros

	Land	Buildings	Technical installations & tooling	Property, plant and equipment under construction	Other property, plant and equipment (including Investment property)	Total
CARRYING AMOUNT AT DECEMBER 31, 2024: PROPERTY, PLANT AND EQUIPMENT	92	519	552	312	185	1,660
Acquisitions	-	5	43	228	15	291
Disposals – net	-	(1)	(8)	-	(4)	(13)
Reclassifications and others changes	1	53	74	(176)	47	(1)
Fixed assets financed by finance leasing	-	7	-	-	-	7
Depreciation for the period	(1)	(36)	(137)	-	(84)	(258)
Impairments and reversals	(1)	(2)	-	(2)	2	(3)
Translation differences	(5)	(29)	(33)	(19)	(6)	(92)
PROPERTY, PLANT AND EQUIPMENT: CARRYING AMOUNT AT DECEMBER 31, 2025 (A)	86	516	491	343	155	1,591
CARRYING AMOUNT AT DECEMBER 31, 2024: RIGHTS-OF-USE LEASED ASSETS	9	258	43	-	18	328
Acquisitions	2	53	15	-	11	81
Disposals – net	-	(8)	(2)	-	-	(10)
Depreciation for the period	(1)	(57)	(9)	-	(11)	(78)
Impairments and reversals	-	(4)	-	-	-	(4)
Reclassifications and others	-	(2)	-	-	-	(2)
Translation differences	(1)	(7)	-	-	-	(8)
RIGHTS-OF-USE LEASED ASSETS: CARRYING AMOUNT AT DECEMBER 31, 2025 (B)	9	233	47	-	18	307
PROPERTY, PLANT AND EQUIPMENT: CARRYING AMOUNT AT DECEMBER 31, 2025 (C) = (A) + (B)	95	749	538	343	173	1,898

Information on rental expense resulting from uncapitalized leases:

Rental expense on uncapitalized leases amounted to -€23.9 million at December 31, 2025 compared with -€22.2 million at December 31, 2024.

<i>In millions of euros</i>	Land	Buildings	Technical installations & tooling	Property, plant and equipment under construction	Other property, plant and equipment (including Investment property)	Total
ANALYSIS OF CARRYING AMOUNT AS OF JANUARY 1, 2025						
Gross value	122	1,462	2,448	312	957	5,301
Accumulated depreciation	(19)	(645)	(1,748)	-	(728)	(3,140)
Impairment	(2)	(41)	(103)	(1)	(26)	(173)
CARRYING AMOUNT AS OF JANUARY 1, 2025	101	776	597	311	203	1,988
ANALYSIS OF CARRYING AMOUNT AS OF DECEMBER 31, 2025						
Gross value	117	1,465	2,391	345	949	5,268
Accumulated depreciation	(20)	(675)	(1,757)	-	(754)	(3,206)
Impairment	(1)	(39)	(97)	(3)	(23)	(163)
CARRYING AMOUNT AS OF DECEMBER 31, 2025	95	749	538	343	173	1,898

5.1.4 Non-consolidated interests and equity investments in associates
5.1.4.1 EQUITY INVESTMENTS IN ASSOCIATES AND JOINT VENTURES

These are equity investments in associates and joint ventures. Details are provided in the following table:

<i>In millions of euros</i>	% interest December 31, 2025	% interest December 31, 2024	December 31, 2025	December 31, 2024
HBPO – SHB Automotive Modules	50.00%	50.00%	15	16
JV Yanfeng Plastic Omnium and its subsidiaries – joint venture	49.95%	49.95%	177	191
BPO AS – joint venture	49.98%	49.98%	24	21
EKPO Fuel Cell Technologies	40.00%	40.00%	95	92
TOTAL INVESTMENTS IN ASSOCIATES AND JOINT VENTURES			311	319

Investments in these entities include goodwill by segment for the following amounts:

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Goodwill in associates and joint ventures – Exterior & Lighting segment	22	22
Goodwill in associates and joint ventures – Modules segment	2	2
Goodwill in associates and joint ventures – Powertrain segment	17	17
TOTAL GOODWILL IN ASSOCIATES AND JOINT VENTURES	41	41

In view of the individual contribution around 10% of joint ventures and associates to the Group's main financial indicators, the summary balance sheet and income statement aggregates presented below aggregate:

- the joint venture YFPO and its subsidiaries after elimination of internal transactions;

- the associate SHB Automotive Modules (HBPO);
- the BPO AS joint-venture; and
- the EKPO Fuel Cell Technologies associate and its subsidiaries EKPO Fuel Cell (Suzhou) and EKPO Fuel Cell Technologies US, Inc.

In millions of euros	December 31, 2025	December 31, 2024
Non-current assets	779	816
Current assets	1,082	1,229
Cash and cash equivalents	169	230
TOTAL ASSETS	2,029	2,275
Shareholders' equity	664	653
Non-current liabilities	187	200
Current liabilities	1,178	1,422
TOTAL EQUITY AND LIABILITIES	2,029	2,275
Revenue	2,685	2,372

5.1.4.2 NON-CONSOLIDATED INTERESTS

The non-consolidated interests relate to inactive wholly-owned companies and shares in which the Group's stake does not allow it to exercise at least significant influence.

Details of all these assets are provided in the following table:

In millions of euros	December 31, 2025	December 31, 2024
Non-consolidated equity investments in Verkor	21	21
Other non-consolidated equity investments	3	3
TOTAL NON-CONSOLIDATED EQUITY INVESTMENTS	24	24

5.1.5 Non-current financial assets

The financial assets recognized under this item correspond to long-term investments in shares and funds as well as other assets such as investments in government bonds and securities of listed companies.

5.1.5.1 LONG-TERM INVESTMENTS IN EQUITIES AND FUNDS

A summary of long-term investments in equities and funds is presented in the table below:

In millions of euros	December 31, 2025					December 31, 2024				
	Subscribed amounts	Non-called-up amounts	Fair Value Adjustments OCI	Fair Value Adjustments PL	Net	Subscribed amounts	Non-called-up amounts	Fair Value Adjustments OCI	Fair Value Adjustments PL	Net
Financial investments in the "FMEA 2" fund ⁽¹⁾	4	(4)	-	-	-	4	(4)	-	-	-
Financial investments in listed securities ⁽²⁾	-	-	-	-	-	51	-	(60)	9	-
Financial investments in bonds ⁽³⁾	61	-	-	(7)	55	61	-	-	-	61
Financial investments in the venture capital "AP Ventures" ⁽⁴⁾	29	(5)	-	-	24	29	(7)	-	7	29
Financial investment in the venture capital company "Aster"	20	(6)	-	1	16	20	(5)	-	-2	17
Financial investment in the venture capital company "FAIM"	5	(3)	-	-	2	5	(4)	-	-	1
LONG-TERM INVESTMENTS IN EQUITIES AND FUNDS					96					109
Other non-current financial assets and receivables					18					15
NON-CURRENT FINANCIAL ASSETS					115					124

(1) The net value of FMEA 2 at the end of each period corresponds to the fair value of the Group's investments in the fund. Uncalled amounts include distributions of income as well as fair value adjustments.

(2) The Group sold in 2024 its entire portfolio of listed securities. The profit (loss) from the sale was recorded in equity.

(3) US Treasury bonds maturing on March 31, 2026, purchased by the Group in 2024. They generated interest of +€2.6 million over the period. The difference corresponds to the exchange rate impact.

(4) The Group has committed to \$30 million over the life of the fund. At December 31, 2025, total Group investments in AP Ventures, a venture capital fund dedicated to hydrogen, amounts to \$24.7 million versus \$22.5 million at December 31, 2024. The fair value adjustment has been recognized in "Other income and expenses" in Note 4.6.

5.1.6 Inventories and inventories in progress

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Raw materials and supplies		
At cost (gross)	295	315
Net realizable value	259	278
Molds, tooling and developments		
At cost (gross)	540	484
Net realizable value	503	457
Maintenance inventories		
At cost (gross)	105	103
Net realizable value	84	82
Goods		
At cost (gross)	6	4
Net realizable value	6	3
Semi-finished products		
At cost (gross)	67	70
Net realizable value	63	66
Finished products		
At cost (gross)	54	55
Net realizable value	48	49
TOTAL NET	962	935

5.1.7 Trade and other receivables

5.1.7.1 SALES OF RECEIVABLES

OPmobility SE and some of its European and United States subsidiaries have set up several receivables sales programs with French financial institutions. These programs have an average maturity of 2.9 years.

These non-recourse programs transfer substantially all the risks and rewards of ownership to the buyer of the sold receivables.

Receivables sold under these programs totaled €547.1 million at December 31, 2025 *versus* €557.7 million at December 31, 2024.

5.1.7.2 TRADE RECEIVABLES – GROSS VALUES, IMPAIRMENT AND CARRYING AMOUNTS

<i>In millions of euros</i>	December 31, 2025				December 31, 2024			
	Gross value	Impairment	%	Carrying amount	Gross value	Impairment	%	Carrying amount
TRADE RECEIVABLES	881	(14)	-1.6%	867	903	(17)	-1.9%	886

The late payment of trade receivables is presented in Note 6.3.1 "Customer risk".

5.1.7.3 OTHER RECEIVABLES

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Sundry receivables	129	128
Prepayments to suppliers of tooling and prepaid development costs	27	48
Income tax receivables	60	46
Other tax receivables	245	214
Employee advances	4	3
Prepayments to suppliers of non-current assets	7	9
OTHER RECEIVABLES	472	447

5.1.7.4 TRADE AND OTHER RECEIVABLES BY CURRENCY

In millions of currency units

	December 31, 2025			December 31, 2024		
	Local currency	Euro	%	Local currency	Euro	%
EUR – Euro	653	653	49%	604	604	45%
USD – US dollar	485	412	31%	418	402	30%
CNY – Chinese yuan	697	85	6%	1,030	136	10%
GBP – Pound sterling	16	18	1%	11	13	1%
Other – Other currencies		171	13%		177	13%
TOTAL		1,339	100%		1,333	100%
Of which:						
• Trade receivables		867	65%		886	66%
• Other receivables		472	35%		447	34%

5.1.8 Deferred taxes

As noted in Note 1.9 of the accounting rules and principles, deferred tax assets on tax loss carryforwards, temporary differences and tax credits are assessed according to their probability of future use. For this purpose, estimates were made as part of the closing of the

accounts and led to the recognition of assets based on probable use within a relatively short period of time, reflecting a prudent approach given the current economic environment.

Deferred taxes break down as follows:

In millions of euros

	December 31, 2025	December 31, 2024
Intangible assets	73	88
Property, plant and equipment	(39)	(32)
Employee benefit obligations	23	21
Provisions	102	84
Financial instruments	-	3
Tax loss carryforwards and tax credits	408	397
Other	49	57
Impairment of deferred tax assets	(429)	(450)
TOTAL	187	168
Of which:		
Deferred tax assets	210	187
Deferred tax liabilities	23	18

Unrecognized tax assets in respect of tax losses amounted to €327 million as of December 31, 2025 compared with €328 million at December 31, 2024 and have the following characteristics:

In millions of euros

	December 31, 2025	December 31, 2024
Indefinite tax loss carryforwards	265	271
Tax loss carryforwards available for more than 5 years	-	2
Tax loss carryforwards available for up to 5 years	41	36
Tax loss carryforwards available for up to 4 years	7	7
Tax loss carryforwards available for up to 3 years	6	6
Tax loss carryforwards available for less than 3 years	8	6
TOTAL	327	328

5.1.9 Cash and cash equivalents

5.1.9.1 GROSS CASH AND CASH EQUIVALENTS

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Cash at banks and in hand	452	617
Short-term deposits – Cash equivalents	278	54
TOTAL CASH AND CASH EQUIVALENTS ON THE ASSETS SIDE OF THE BALANCE SHEET	730	671

Cash and cash equivalents break down as follows:

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Cash and cash equivalents of the Group's captive reinsurance company	31	24
Cash and cash equivalents in countries with exchange controls and/or restrictions on currency transfers ⁽¹⁾	114	137
Available cash	585	510
TOTAL CASH AND CASH EQUIVALENTS ON THE ASSETS SIDE OF THE BALANCE SHEET	730	671

⁽¹⁾ These available funds are located either (i) in countries, where setting up intra Group loans or financial current accounts is difficult; in this case, funds are repatriated, in particular for the payment of dividends; or (ii) in countries where the cash cannot be centralized due to the regulations in force. The countries concerned are Brazil, China, India, Argentina, Turkey, South Korea, Malaysia, Indonesia and Thailand.

5.1.9.2 NET CASH AND CASH EQUIVALENTS AT END OF PERIOD

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Cash	452	617
Cash equivalents	278	54
Short-term bank loans and overdrafts	(2)	(9)
NET CASH AND CASH EQUIVALENTS IN THE STATEMENT OF CASH-FLOWS	727	662

5.1.10 Statement of cash-flows – Acquisitions and disposals of financial assets, non-controlling interests and related investments and non-consolidated equity interests

5.1.10.1 ACQUISITIONS OF EQUITY INVESTMENTS, NON-CONTROLLING INTERESTS AND RELATED INVESTMENTS

The equity investments in associates and joint ventures are recognized under "Financial transactions" in the Statement of Cash-Flows.

At December 31, 2025

The amount of -€10.2 million in the "Acquisitions of equity investments in subsidiaries, investments leading to a change in control, investments in associates and joint ventures, and related investments" essentially corresponds to the subscription by the Group during the 2nd half of 2025 to the capital increase of "EKPO Fuel-Cell Technologies" which it held at 40%.

5.1.11 Impact of dividends paid in the Statement of cash-flows

5.1.11.1 IMPACTS IN THE STATEMENT OF CASH-FLOWS OF DIVIDENDS PAID BY OPMOBILITY SE

In 2025, the dividend paid by Opmobility SE to shareholders other than Burelle SA amounted to €20.0 million (compared to €35.7 million in 2024), bringing the total amount of the dividend thus paid by Opmobility SE to €51.4 million (compared to €90.7 million in 2024).

See the corresponding amount in the Statement of changes in equity and in Note 5.2.2 "Dividends approved and paid by Opmobility SE".

5.1.11.2 IMPACTS IN THE STATEMENT OF CASH-FLOWS OF DIVIDENDS PAID BY OTHER GROUP COMPANIES

At December 31, 2025, the amount of dividends of the other Group companies, voted and approved, amounted to €3.0 million compared to €4.2 million at December 31, 2024 in the Statement of Cash-Flows.

5.2 Liabilities and shareholders' Equity

5.2.1 Group shareholders' equity

5.2.1.1 SHARE CAPITAL OF OPMOBILITY SE

In euros	December 31, 2025	December 31, 2024
Share capital at January 1 of the period	8,731,329	8,731,329
Capital reduction during the period	(90,000)	-
SHARE CAPITAL AT END OF PERIOD, MADE UP OF ORDINARY SHARES WITH A PAR VALUE OF €0.06 EACH OVER THE TWO PERIODS	8,641,329	8,731,329
Treasury stock	67,832	165,475
TOTAL SHARE CAPITAL NET OF TREASURY STOCK	8,573,497	8,565,854

Shares registered on behalf of the same holder for at least two years have double voting rights.

Capital structure at December 31, 2025 and at December 31, 2024

The Board of Directors of OPmobility SE of December 11, 2024, approved a share capital reduction of 90,000 euros corresponding to the cancellation of 1,500,000 shares with a par value of 0.06 euro effective from January 29, 2025. The share capital of OPmobility SE was thus reduced from 8,731,329.18 euros to

8,641,329.18 euros representing 144,022,153 shares with a par value of 0.06 euro.

This transaction increases the holding company Burelle SA's stake in OPmobility SE from 60.01% to 60.63%.

At December 31, 2025, OPmobility SE holds 1,130,535 treasury shares, representing 0.78% of the share capital, compared with 2,757,915 shares, representing 1.90% of the share capital at December 31, 2024.

5.2.1.2 VOTING RIGHTS OF THE MAIN SHAREHOLDER BURELLE SA IN OPMOBILITY SE

The voting rights of the main shareholder Burelle SA over the reference periods are presented below:

	December 31, 2025	December 31, 2024
Voting rights of Burelle SA before elimination of treasury shares	74.56%	73.88%

5.2.1.3 NOTE TO THE STATEMENT OF OTHER COMPREHENSIVE INCOME – NET PROFIT (LOSS) OF THE PERIOD ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY OPMOBILITY SE

Net profit (loss) of the period:

Net profit (loss) of the period attributable to owners of the parent company amounted to:

- €113.1 million at December 31, 2025;
- €130.4 million at December 31, 2024.

Net other comprehensive income of the period:

Net other comprehensive income of the period attributable to owners of the parent company amounted to:

- €68.2 million at December 31, 2025;
- €104.0 million at December 31, 2024.

5.2.1.4 BREAKDOWN OF "OTHER RESERVES" IN THE CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Actuarial gains/(losses) relating to defined-benefit plans	Cash-flow hedges – interest rate instruments	Cash-flow hedges – currency instruments	Fair value adjustments	Retained earnings and other reserves	Attributable to owners of the parent company
AT DECEMBER 31, 2023	(31)	(1)	0	31	1,872	1,872
Movements in 2024	0	1	(0)	9	78	88
AT DECEMBER 31, 2024	(31)	0	(0)	40	1,950	1,960
Movements in 2025	4	1	0	-	113	118
AT DECEMBER 31, 2025	(27)	2	0	40	2,063	2,078

5.2.2 Dividends approved and paid by OPmobility SE

<i>Amounts in millions of euros</i> <i>Dividends per share in euros</i> <i>Number of shares in units</i>	December 31, 2025		December 31, 2024			
	Distribution in 2025 based on 2024 Net Profit		Interim dividend payment based on 2024 Net Profit ⁽¹⁾		Distribution based on 2023 Net Profit	
	Number of shares in 2025	Dividend	Number of shares in 2024	Dividend	Number of shares in 2023	Dividend
Dividends per share (in euros)		0.36⁽²⁾		0.60⁽¹⁾		0.39⁽³⁾
Total number of shares outstanding on the dividend payment date	144,022,153		145,522,153		145,522,153	
Total number of shares outstanding at the end of the previous year	145,522,153		145,522,153		145,522,153	
Total number of shares held in treasury on the dividend payment date	1,219,226 ⁽²⁾		1,606,929		1,538,538	
Total number of shares held in treasury at year-end (for information)	2,757,915				1,606,330	
Total number of shares held in treasury at the date of the Board of Directors meeting			1,619,929			
Dividends on ordinary shares		52 ⁽²⁾		35 ⁽¹⁾		57 ⁽³⁾
Dividends on treasury stock (unpaid)		(0)		0		(1)
TOTAL NET DIVIDENDS		51⁽²⁾		35⁽¹⁾		56⁽³⁾
TOTAL DIVIDENDS PAID RESPECTIVELY BASED ON 2024 AND 2023 RESULTS⁽⁴⁾						
		€86 M			€56 M	

OPmobility SE's dividend distribution operations over the period and the previous period are as follows:

The dividend related to 2024 fiscal year is €0.60 per share:

The distribution was made in two payments:

- the Board of Directors of OPmobility SE, meeting on July 22, 2024, decided to distribute an interim dividend for the fiscal year 2024 of €0.24 per share. The ex-dividend date was July 25, 2024 and the dividend paid in cash on July 29, 2024, for a total amount of €34.9 million.

The number of treasury shares on the day of the Board's decision of July 22, 2024, was 1,619,929 shares compared to 1,606,929 shares at the time of the dividend payment, reducing the dividends attached to these shares from €0.389 million to €0.386 million;
- an additional €0.36 per share was distributed in the first-half of 2025, for a total amount of €51.8 million. The number of treasury shares at the time of payment was 1,219,226;
- the total amount of dividends paid related to 2024 results and paid at end-December 2025 is €86.3 million.

The dividend related to 2023 fiscal year was €0.39 per share:

- in fiscal year 2024, OPmobility SE paid a dividend of €0.39 per share based on the fiscal year 2023 net profit.

The number of treasury shares as of December 31, 2023 used to determine the provisional total dividend was 1,606,330. This number of treasury shares at the time of the dividend's payment in 2024 amounted to 1,538,538 shares, decreasing the dividends attached to these shares from €0.626 million to €0.600 million;
- the total amount of dividends paid related to 2023 results and paid in 2024 is €56.2 million.

It will be proposed to the Combined General Meeting of April 23, 2026 to distribute a dividend of €0.49 per share for the fiscal year 2025 (total amount of €70.6 million for 144,022,153 existing shares, before subtracting treasury shares).

5.2.3 Share-based payments

5.2.3.1 FREE PERFORMANCE SHARE AWARD PLANS

Performance share grants were decided by the Boards of Directors of OPmobility SE for the main benefit of the executive corporate officers on the dates indicated below.

Plans expired in 2025

Plan of April 23, 2021

February 17, 2021: two corporate officer beneficiaries with a four-year vesting period ending on April 23, 2025.

At this date, 20,101 OPmobility shares have been delivered to the beneficiaries.

Plan of April 22, 2022

February 17, 2022: two corporate officer beneficiaries with a three-year vesting period ending on April 21, 2025.

At this date, 40,152 OPmobility shares have been delivered to the beneficiaries.

Active plans in 2025

The following plans were allocated either to two corporate officers or to two corporate officers and employees of the Group. Following the Board of Directors meeting of November 6, 2025, which decided on a change in the governance of OPmobility SE, the plans that previously included two corporate officer beneficiaries now only have one corporate officer beneficiary at December 31, 2025. The obsolete shares have been cancelled for this period.

Plan of April 27, 2023

February 21, 2023: for the benefit of a corporate officer with a vesting period between April 27, 2023 and the day following the 2026 General Meeting of Shareholders.

Plan of April 24, 2024

February 21, 2024: for the benefit of a corporate officer and employees of the Group with a three-year vesting period, ending on April 24, 2027 ending after the Board of Directors in 2027 called to approve the 2026 financial statements.

Plan of July 22, 2024

July 22, 2024: for the benefit of a corporate officer with a three-year vesting period, ending after the General Meeting called to approve the 2026 financial statements.

Plan of April 25, 2025

February 19, 2025: for the benefit of an executive corporate officer of OPmobility SE and employees of the Group with a three-year vesting period ending on April 24, 2028 at the end of the Board of Directors meeting in 2028. The initial number of shares and the valuation of the cost (for two corporate officers) were respectively 241,263 shares and €1.9 million.

The Plan of April 25, 2025 was amended following a change in the governance of OPmobility SE which occurred on November 6, 2025. The performance share grant of April 25, 2025 has been amended consequently. The main assumptions used for the valuation of this last plan using the principles of IFRS 2 are provided in the following table:

Valuation of April 25, 2025 plan

In euros

In units for the number of shares

	Valuation of the number of shares awarded and valuation on April 25, 2025		
	Initial	Cancelled during the period	Final positions
Number of shares allocated to the performance share plan	241,263 shares	(112,740) shares ⁽¹⁾	128,523 shares
Market conditions		Not subject to market conditions	
OPmobility SE share price at the performance plan award date			€9.6
Average value of one share			€8.0
Number of shares to be awarded after application of an employee turnover rate			128,523
Estimated overall cost of the plan on the award date - (Accounting expense with adjustment to reserves)			€1,028,184

(1) Related to the change in governance occurred on November 6, 2026.

The revised €1.0 million overall cost of the plan is being amortized on a straight-line basis over the vesting period.

5.2.3.2 THE LONG-TERM INCENTIVE PLANS (LTI) FOR PERMANENT MEMBERS OF THE EXECUTIVE COMMITTEE AND NON-CORPORATE OFFICERS

Since 2022, the Group has set up a Long-term Incentive Plan (LTI) for the permanent members of the Executive Committee.

An Allocation corresponds to the right, granted unilaterally by OPmobility SE and the Group to a beneficiary, to receive deferred variable compensation in cash corresponding to the unit value of a Phantom Share, subject to compliance with the conditions of presence and performance.

The allocation budget for Phantom Shares is specific to each Plan and is generally set at 30% of the beneficiary's fixed annual base salary on the allocation date. The Plan is applicable each year, but it may not be combined with any other plans (such as stock option plans, free share plans, performance shares, etc.) in the same year.

The fiscal year 2025 LTI

The Group set up three long-term incentive compensation plans over the period for the Executive Committee according to their reporting zone (one plan awarded by the Holding Company in France, two plans for two entities based in the United States). The terms are similar to the plan implemented in 2024 with the following specific features: the percentages vary: two plans at 30% and one plan at 40% of the beneficiary's annual fixed base salary on the award date.

The dates associated with the 2025 plans are:

- award date:
 - April 25, 2025 for the first two plans with a 30% base,
 - April 28, 2025 for the third plan (US entity) with a 40% base;
- vesting date of the three plans: the day following the 2028 Annual Meeting of Shareholders.

The estimated total expense amounts to €2.1 million, amortized on a straight-line basis over the three-year vesting period.

5.2.3.3 OUTSTANDING OPTIONS AT THE END OF THE FISCAL YEAR AND OPTION PLAN EXPENSE FOR THE PERIOD

The April 23, 2021 and April 22, 2022 performance share plans were settled on December 31, 2025.

							Options outstanding at December 31, 2025			
Outstanding options		Options outstanding at January 1, 2025	Revaluations/ adjustments	Increases		Decreases		Cost for the period	Total	Of which, options exercisable at December 31, 2025
Performance share plan				Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year				
In euros										
In units for the number of options										
APRIL 27, 2023 PLAN										
Number of shares		92,025			(55,215)				36,810	None
Number of shares after application of the headcount turnover rate(22%) applied to the Plan concerning the employees ⁽¹⁾		92,025	(9,446)		(55,215)				27,364	
Share price at the grant date		15.82							15.82	
Average share value		14							14.00	
Term		3 years							3 years	
Unrecognized cost at period-end		564,756	(132,244)		(773,010)		381,007		40,510	
Remaining life		1.3 year							0.3 year	

(1) Used to determine "Diluted earnings per share".

Outstanding options Performance share plan <i>In euros</i> <i>In units for the number of options</i>	Options outstanding at January 1, 2025	Revaluations/ adjustments	Increases		Decreases		Cost for the period	Options outstanding at December 31, 2025	
			Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year	Total		Of which, options exercisable at December 31, 2025	
APRIL 24, 2024 PLAN									
Number of shares	153,909			(73,290)				80,619	None
Number of shares after application of the headcount turnover rate (22%) applied to the Plan concerning the employees ⁽¹⁾	153,909	(22,171)		(73,290)				58,448	
Share price at the grant date	11.7							11.7	
Average share value	10							10.00	
Term								3 years	
Unrecognized cost at period-end	1,186,294	(221,710)		(732,900)		23,992		255,677	
Remaining life	2.3 years							1.3 year	

(1) Used to determine "Diluted earnings per share".

							Options outstanding at December 31, 2025		
Outstanding options Performance share plan <i>In euros</i> <i>In units for the number of options</i>	Options outstanding at January 1, 2025	Revaluations/ adjustments	Increases		Decreases		Cost for the period	Total	Of which, options exercisable at December 31, 2025
			Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year				
JULY 22, 2024 PLAN									
Number of shares	26,910			(16,146)				10,764	None
Number of shares after application of the headcount turnover rate (22%) applied to the Plan concerning the employees ⁽¹⁾	26,910	(2,960)		(16,146)				7,804	
Share price at the grant date	9.17							9.17	
Average share value	7.5							7.50	
Term	3 years							3 years	
Unrecognized cost at period-end	169,124	(22,201)		(121,095)		1,982		27,810	
Remaining life	2.6 years							1.6 year	

(1) Used to determine "Diluted earnings per share".

							Options outstanding at December 31, 2025	
Outstanding options Performance share plan <i>In euros</i> <i>In units for the number of options</i>	Options outstanding at January 1, 2025	Revaluations/ adjustments	Increases	Decreases		Cost for the period	Total	Of which, options exercisable at December 31, 2025
			Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year			
APRIL 25, 2025 PLAN								
Number of shares			128,523				128,523	None
Number of shares after application of the headcount turnover rate (22%) applied to the Plan concerning the employees ⁽¹⁾			128,523				128,523	
Share price at the grant date			9.60				9.6	
Average share value			8.00				8.00	
Term			3 years				3 years	
Unrecognized cost at period-end			1,028,184			(235,469)	792,715	
Remaining life			3 years				2.3 years	
TOTAL EXPENSE FOR THE FISCAL YEAR							€171,513	

(1) Used to determine "Diluted earnings per share".

5.2.3.4 LTI PLANS SUMMARY

The summary of the items related to Long-Term Incentive Plans for permanent members of the Executive Committee and non-corporate officers set up since 2022 is provided below. These Long-Term Incentive Plans are subject to provisions for expenses:

The 2022 LTI plan matured in May 2025.

Long term Incentive Plan Non-corporate officers of the Executive Committee <i>In euros</i> <i>In units for the number of options</i>							Options outstanding at December 31, 2025	
							Increases	
Options outstanding at January 1, 2025	Revaluations/ adjustments	Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year		Total		
MAY 18, 2022 PLAN								
Share price at the grant date	15.98					15.98		
Average share value	15.31					15.31		
Term	3 years					3 years		
Unrecognized provision for expense at period-end	37,904				(37,904)	0		
Remaining life	0.4 year					-		

Long term Incentive Plan Non-corporate officers of the Executive Committee <i>In euros</i> <i>In units for the number of options</i>							Options outstanding at December 31, 2025	
							Increases	
Options outstanding at January 1, 2025	Revaluations/ adjustments	Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year		Total		
APRIL 27, 2023 PLAN								
Share price at the grant date	15.82					15.82		
Average share value	16.40					16.40		
Term	3 years					3 years		
Unrecognized provision for expense at period-end	338,872	(167,199)			(102,964)	68,709		
Remaining life	1.3 year					0.3 year		

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							Options outstanding at December 31, 2025	
Long term Incentive Plan Non-corporate officers of the Executive Committee <i>In euros</i> <i>In units for the number of options</i>	Options outstanding at January 1, 2025	Revaluations/ adjustments	Increases	Decreases		Cost for the period	Total	Of which, options exercisable at December 31, 2025
			Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year			
APRIL 25, 2024 PLAN								
Share price at the grant date	11.7						11.7	
Average share value	10						10.00	
Term							3 years	
Unrecognized provision for expense at period-end	626,310	(55,415)				(226,587)	344,308	
Remaining life	2.3 years						1.3 year	

Long term Incentive Plan Non-corporate officers of the Executive Committee <i>In euros</i> <i>In units for the number of options</i>							Options outstanding at December 31, 2025	
							Increases	
Options outstanding at January 1, 2025	Revaluations/ adjustments	Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year		Total		
APRIL 25, 2025 PLAN								
Share price at the grant date		9.60				9.6		
Average share value		8.87				8.87		
Term		3 years				3 years		
Unrecognized provision for expense at period-end		1,721,052				(394,506) 1,326,546		
Remaining life		3 years				2.3 years		

Long term Incentive Plan Non-corporate officers of the Executive Committee <i>In euros</i> <i>In units for the number of options</i>							Options outstanding at December 31, 2025	
							Increases	
Options outstanding at January 1, 2025	Revaluations/ adjustments	Options granted during the fiscal year	Options forfeited during the fiscal year	Options exercised during the fiscal year		Total		
APRIL 28, 2025 PLAN								
Share price at the grant date		9.60				9.6		
Average share value		8.87				8.87		
Term		3 years				3 years		
Unrecognized provision for expense at period-end		410,053				(93,994) 316,059		
Remaining life		3 years				2.3 years		
TOTAL PROVISION FOR EXPENSE OF THE FISCAL YEAR						(€855,955)		

5.2.4 Provisions

<i>In millions of euros</i>	December 31, 2024	Allocations	Utilizations	Releases of surplus provisions	Reclassifications	Actuarial gains/(losses)	Translation adjustment	December 31, 2025
Customer warranties	49	28	(16)	(3)	(2)	-	(2)	54
Reorganization plans ⁽¹⁾	24	23	(18)	(2)	1	-	(0)	28
Provisions for taxes and tax risks	23	9	(2)	(3)	-	-	0	28
Contract risks	20	13	(4)	(3)	(0)	-	0	26
Provisions for claims and litigation	4	3	(1)	(0)	(1)	-	-	6
Other	14	5	(4)	(3)	2	-	(0)	14
PROVISIONS	135	81	(44)	(13)	(0)	-	(3)	155
Provisions for pensions and other post employment benefits ⁽²⁾	76	10	(9)	-	4	(3)	(3)	74
TOTAL	211	90	(53)	(13)	4	(3)	(5)	230

(1) The provisions recorded during the period are those described in "Reorganization costs" of Note 4.6 "Other operating income and expenses".

(2) Over the period:

Euro zone: the increase in reference rate from 3.35% to 4.00% resulted in a reduction in actuarial differences compared to December 31, 2024;
US Zone: The Group sold its main pension commitment. See Notes 1.4.2.2 – 4.6 – 5.2.5.2 – 5.2.5.6 related to the sale.

5.2.5 Provisions for pensions and other post-employment benefits

Provisions for pensions

Provisions for pensions mainly concern the:

- end of career benefits;
- supplementary pension plans; and
- healthcare coverage plans: mainly in North America (United States).

In 2025, the Group sold its main US retirement commitment – See Notes 1.4.2.2 "Defined Benefit Plans" and 4.6 "Other operating income and expenses".

Other long-term employee benefits

Other long-term employee benefits cover long-service awards and other service rewards within the Group.

Post-employment benefit plans are subject to the regulations applicable in each country. The benefits recognized in the financial statements are therefore not a function of the number of employees by geographical area.

The regions identified and presented are those for which the regulations are consistent, allowing data to be aggregated. Where no such aggregation is possible, no reference actuarial rate is given, as a mismatch in the parameters does not enable an average to be calculated. Similarly, sensitivity tests are carried out on significant, homogeneous data and by region.

5.2.5.1 ACTUARIAL ASSUMPTIONS

The increase in the discount rate for the Euro zone in 2025 led the Group to revalue its employee-related commitments. The rate used as at December 31, 2025 is 4% compared with 3.35% at December 31, 2024.

Following the sale of commitments relating to the American pension plan, the main commitments are in French plans. The main significant actuarial assumptions used to value post-retirement and long-term benefits are the following:

	December 31, 2025	December 31, 2024
	France	France
	Managers and non-managers	Managers and non-managers
Minimum age for receiving a full pension	60-62 years	60-62 years
Age from which no reduction applies	65-67 years	65-67 years
Annual discount rate – post-employment benefits	4.00%	3.35%
Annual discount rate – long-service awards	3.05%	2.95%
Inflation rate	2.00%	2.00%
Rate of future salary increases	M = 2.00% to 5.00% NM = 2.00% to 3.00%	M = 2.25% to 5.25% NM = 2.25% to 3.25%
Expected long-term rate of return on pension plan assets	4.00%	3.35%

Annual discount rate of post-employment benefits

The Group uses, as a reference, the rate of bonds issued by good quality (AA) commercial and industrial companies and with maturity equal to the length of the commitment being valued.

Average rate of future salary increases

The average rates of future salary increases are weighted between "managers" and "non-managers" and the age of employees.

Expected long-term rate of return on pension plan assets

These rates are based on long-term market forecasts and take account of each plan's asset allocation.

5.2.5.2 CHANGES IN BALANCE SHEET COMMITMENTS AND BENEFIT COSTS CORRESPONDING TO DEFINED-BENEFIT PLANS

The balance sheet amounts for these benefits are as follows:

	Post-employment benefit plans		Other long-term benefits		Total	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
<i>In millions of euros</i>						
Projected benefit obligation at January 1	184	178	7	6	191	185
Service cost	10	9	-	-	10	9
Interest cost	7	8	-	-	7	8
Curtailments, settlements and other*	(57)	(1)	-	-	(57)	(1)
Actuarial gains and losses	(4)	(7)	-	-	(4)	(7)
Of which, experience adjustments	3	1	-	-	3	1
Benefits paid from plan assets	(3)	(3)	-	-	(3)	(3)
Benefits paid by the Company	(6)	(4)	(1)	-	(7)	(4)
Change in scope	-	(0)	-	-	-	(0)
Reclassifications	-	1	-	-	-	1
Translation difference	(8)	4	-	-	(8)	4
Projected benefit obligation at December 31	123	184	6	7	129	191
<i>Change in projected benefit obligation</i>	<i>(61)</i>	<i>6</i>	<i>(1)</i>	<i>1</i>	<i>(62)</i>	<i>7</i>
Fair value of plan assets at January 1	115	109	-	-	115	109
Return on plan assets	5	5	-	-	5	5
Employee and employer contributions	4	4	-	-	4	4
Actuarial gains and losses	(1)	(6)	-	-	(1)	(6)
Benefit payments funded by plan assets	(6)	(2)	-	-	(6)	(2)
Curtailments, settlements and other*	(54)	-	-	-	(54)	-
Change in scope	-	-	-	-	-	-
Reclassifications*	(4)	-	-	-	(4)	-
Translation difference	(4)	4	-	-	(4)	4
Fair value of plan assets at December 31	55	115	-	-	55	115
<i>Change in fair value of plan assets</i>	<i>(60)</i>	<i>6</i>	<i>-</i>	<i>-</i>	<i>(60)</i>	<i>6</i>
EXCESS OF PROJECTED BENEFIT OBLIGATION OVER PLAN ASSETS = NET PROVISION RECORDED IN THE BALANCE SHEET	68	69	6	7	74	76
of which France	42	44	2	3	44	47
of which Europe excluding France	1	3	3	3	4	6
of which United States*	3	1	1	1	4	2
of which other regions	22	21	-	-	22	21

The actuarial debt, partially covered by financial assets, amounted to €67.4 million at December 31, 2025, including €22.1 million for French plans. At December 31, 2024, it amounted to €129.7 million, including €20.8 million for France and €63.6 million for the United States^(*).

(*) See Notes 1.4.2.2 and 4.6 "Other operating income and expenses" on the sale of US actuarial debt and consequently, the liquidation of its plan assets.

Over the two periods 2025 and 2024

The increase in the actuarial debt partially covered by assets, mainly in France, is explained by the recognition of an additional year of service, as well as new beneficiaries.

See also Note 5.2.5.1 "Actuarial Assumptions".

5.2.5.3 ANALYSIS OF NET OBLIGATIONS BY REGION

Details of net obligations by region are presented in the table below:

	December 31, 2025				December 31, 2024			
	France	Europe excluding France	United States	Other	France	Europe excluding France	United States	Other
<i>In millions of euros</i>								
Post-employment benefit plan								
Indemnity payable on retirement	41	3	-	16	41	3	-	15
Supplementary pension plans ⁽¹⁾	1	(2)	-	6	3	(1)	(2)	6
Healthcare plans			3	-			3	-
Total post-employment benefit obligations	42	1	3	22	44	3	1	21
Other long-term benefits	2	3	1	-	3	3	1	-
Total Other post-employment benefit obligations	2	3	1	-	3	3	1	-
NET OBLIGATIONS RECOGNIZED IN THE BALANCE SHEET	44	4	4	22	47	6	2	21

(1) See Note 1.4.2.2 "Defined-benefit plans" on the sale over the period of the US actuarial debt.

The amounts in the table below correspond to commitments in France and the United States before taking into account dedicated coverage financial assets:

	December 31, 2025		December 31, 2024	
	France	United States	France	United States
Average maturity of obligations (<i>in years</i>)	10	-	11	15
Amount of obligations (<i>in millions of euros</i>)	59	-	58	64
of which:				
Retirement obligations	-	_(1)	-	26
Vested deferred obligations	-	_(1)	-	16
Active obligations	59	-	58	22

(1) See Note 1.4.2.2 "Defined-benefit plans" on the sale over the period of the US actuarial debt.

5.2.5.4 SENSITIVITY TESTS ON RETIREMENT OBLIGATIONS

Sensitivity tests on the French pension commitments to the main external variable, the discount rate, in 2025 and in 2024 show the following impacts:

	December 31, 2025					December 31, 2024				
	Increase		Decrease			Increase		Decrease		
	+0.25%		-0.25%			+0.25%		-0.25%		
<i>In millions of euros</i>	Basis	Amount	%	Amount	%	Basis	Amount	%	Amount	%
France										
Effect on service cost and interest cost	7	7	-1.30%	7	1.30%	8	8	-1.80%	8	1.90%
Effect on projected benefit obligation	59	57	-2.80%	60	2.90%	58	57	-2.70%	60	2.90%
United States										
Effect on service cost and interest cost						3	3	0.65%	3	-0.86%
Effect on projected benefit obligation						64	61	-3.64%	66	3.78%

5.2.5.5 CHANGES IN NET BALANCE SHEET BENEFIT POSITIONS

Changes in net balance sheet positions related to the full range of benefits are as follows:

	Post-employment benefit plans		Other long-term benefits		Total	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
<i>In millions of euros</i>						
Net projected benefit obligation at January 1	69	69	7	6	76	75
Expense/income for the year						
Service cost	10	9	-	-	10	9
Curtailments, settlements and other ⁽¹⁾	(4)	(1)	-	-	(4)	(1)
Benefits paid by the Company	(6)	(4)	(1)	-	(7)	(4)
Actuarial gains and losses	-	-	-	-	-	-
Benefit payments funded by assets	3	(1)	-	-	3	(1)
Employee and employer contributions	(4)	(4)	-	-	(4)	(4)
NET NON-RECURRING POST-EMPLOYMENT BENEFIT PLAN COSTS RECORDED IN OPERATING EXPENSES	(1)	(1)	(1)	-	(2)	(1)
Interest cost	7	8	-	-	7	8
Expected return on plan assets	(5)	(5)	-	-	(5)	(5)
INTEREST COSTS OF POST-EMPLOYMENT BENEFIT OBLIGATIONS⁽²⁾	2	3	-	-	2	3
Balance sheet impact						
Change in scope	-	-	-	-	-	-
Reclassification ⁽¹⁾	4	1	-	-	4	1
Actuarial gains and losses	(3)	(2)	-	-	(3)	(2)
Translation adjustment	(3)	-	-	-	(3)	-
BALANCE SHEET IMPACT	(2)	(1)	-	-	(2)	(1)
NET PROJECTED BENEFIT OBLIGATION AT DECEMBER 31	68	69	6	7	74	76

(1) See Notes 1.4.2.2 "Defined-benefit plans" and 4.6 "Other operating income and expenses".

(2) See "Interest on post-employment benefit obligations" in Note 4.7 "Net financial income (expense)".

5.2.5.6 BREAKDOWN OF PLAN ASSETS BY CATEGORY

The plan assets at fair value break down by category as follows:

	December 31, 2025	December 31, 2024	
	Total	Total	Of which United States ⁽¹⁾
<i>In millions of euros</i>			
Equities	4	3	
Bonds	10	70	62
Real estate	1	1	
Banks and Insurance	28	28	
Other	13	12	
TOTAL	55	115	62

(1) The US-related coverage assets were reduced following the sale of US actuarial debt. See Note 1.4.2.2 "Defined-benefit plans".

5.2.5.7 CONTRIBUTIONS PAID IN RESPECT OF DEFINED-CONTRIBUTION PLANS

Contributions paid in respect of defined-contribution plans amount to €17.6 million in 2025 compared with €19.9 million in 2024.

5.2.6 Current and non-current borrowings

5.2.6.1 DEFINITION OF DEBT WITHIN THE GROUP

Net debt is an important notion for the day-to-day management of Opmobility's cash. It is used to determine the Group's debit or credit position in relation to third parties and outside of the operating cycle. Net debt is determined as:

- long-term borrowings:
 - drawdowns on lines of credit,
 - private placement notes,
 - bonds;
- minus loans, negotiable debt securities and other long-term financial assets;
- plus short-term loans;
- plus overdraft facilities; and
- minus cash and cash equivalents.

5.2.6.2 BORROWINGS: PRIVATE PLACEMENT NOTES AND BONDS

The changes over 2025 are described in Notes 2.4.2 to 2.4.5 of the "Significant events of the period".

As of December 31, 2025, the main terms of the bonds and private placements are summarized in the following table:

December 31, 2025	Schuldscheindarlehen private placement of May 24, 2022		Private placement bond issue of March 6, 2024	Schuldscheindarlehen private placement of December 12, 2024		Private placement bond issue of July 30, 2025
Issue – Fixed rate (in millions of euros)	36	108	500	10	95	300
Issue – Variable rate (in millions of euros)	139	22		40	155	
Interest rate/annual coupon	2.97%	2.88%	4.88%	3.93% ⁽¹⁾	4.22% ⁽¹⁾	4.30%
Investors	International (German, Swiss, Slovak, etc.) and French investors		European investors	Investors mainly French and German		European investors
Terms	No covenant or rating obligations		Rating	No covenant or rating obligations		Rating
Fair value at December 31, 2025 - Fixed rate portion	97.97%	95.33%	104.40%	99.06%	99.09%	101.42%
Fair value at December 31, 2025 - Variable rate portion	99.20%	98.08%		100.29%	100.75%	

(1) The variable rate portion was hedged by interest rate hedging instruments.

5.2.6.3 BANK LOANS

Opmobility did not take out any new bank loan over the period.

5.2.6.4 RENEWAL AND EXTENSION OF CREDIT LINES OVER THE PERIOD

Opmobility SE renewed and extended several credit lines during the period. See Note 2.4.6 in the "Significant events of the period: Financing transactions".

5.2.6.5 CONFIRMED MEDIUM-TERM CREDIT LINES

As of December 31, 2025, the Group benefited from several confirmed bank credit lines, amounting to €1,965 million with an average maturity of 4 years, almost all of which were undrawn versus €1,960 million as of December 31, 2024.

5.2.6.6 RECONCILIATION OF GROSS AND NET FINANCIAL DEBT

In millions of euros	December 31, 2025			December 31, 2024		
	Total	Current portion	Non-current portion	Total	Current portion	Non-current portion
Finance lease liabilities ⁽¹⁾	320	69	251	334	72	262
Bonds and bank loans	1,927	472	1,454	2,019	1,055	964
of which the 2022 Schuldschein private placement ⁽²⁾	307	3	305	403	98	304
of which the 2024 Schuldschein private placement ⁽³⁾	307	8	299	114	0	114
of which the 2018 Schuldscheindarlehen private placement ⁽⁴⁾	-	-	-	300	300	-
of which the bond issue in 2025 ⁽⁵⁾	303	5	298	-	-	-
of which the bond issue in 2024	515	20	496	514	20	495
of which Neu-CP ⁽⁶⁾	316	316	-	489	489	-
of which bank lines of credit ⁽⁷⁾	177	120	57	198	148	50
Current and non-current borrowings and other debt (+) ⁽⁸⁾	2,246	541	1,705	2,353	1,127	1,226
Hedging instruments – liabilities (+)	4	4		14	14	-
TOTAL BORROWINGS AND DEBT (B)	2,251	546	1,705	2,367	1,141	1,226
Long-term investments in equity instruments and funds (-) ⁽⁹⁾	(97)	-	(97)	(110)		(110)
Other financial assets (-)	(11)	-	(11)	(16)	(1)	(15)
Hedging instruments – assets (-)	(6)	(6)		(3)	(3)	
TOTAL FINANCIAL RECEIVABLES (C)	(114)	(6)	(108)	(129)	(4)	(124)
GROSS DEBT (D) = (B) + (C)	2,137	540	1,597	2,238	1,137	1,101
Cash and cash equivalents (-) ⁽¹⁰⁾	730	730		671	671	
Short-term bank loans and overdrafts (+)	(2)	(2)		(9)	(9)	
NET CASH AND CASH EQUIVALENTS AS RECORDED IN THE STATEMENT OF CASH-FLOWS (A)⁽¹¹⁾	(727)	(727)		(662)	(662)	
NET FINANCIAL DEBT (E) = (D) + (A)	1,409	(187)	1,597	1,577	475	1,101

(1) During the period, the net debt from lease contracts amounted to -€14 million, versus a change in net debt of +€22 million in fiscal year 2024.

(2) A €95 million portion of the Schuldschein private placement of May 24, 2022 matured on May 23, 2025. See Note 2.4.4 "Repayment of the portion of May 24, 2022 Schuldschein private placement that has matured" in the "Significant events of the period".

(3) The Group received in January 2025, the remaining amount of €185 million on the Schuldschein of December 12, 2024. See Note 2.4.5 in "Financing transactions".

(4) Expiry date of the Schuldschein issued in 2018. See Note 2.4.3 in "Financing transactions".

(5) See Note 2.4.2 in "Financing transactions".

(6) See Note 2.4.7 in "Financing transactions".

(7) See Notes 2.4.6 "Financing transactions" and 5.2.6.5 "Confirmed medium-term credit lines".

(8) During fiscal year 2025, the change in borrowings and debt includes an increase of €87.8 million (€128.2 million in 2024) related an increase of leases for €81 million (€104 million in 2024) and finance leases for €6.8 million (€24.2 million in 2024) (see Note 5.1.3 on "Property, plant and equipment and Investment property").

(9) See Note 5.1.5.1 "Long-term investments in equity instruments and funds".

(10) See Note 5.1.9.1 "Gross cash and cash equivalents".

(11) See Note 5.1.9.2 "Net cash and cash equivalents at end of period".

5.2.6.7 ANALYSIS OF FINANCIAL DEBT AND RECEIVABLES BY CURRENCY

The tables below show the gross borrowings and financial debt and financial receivables, after taking into account the swap transactions converting from euros into foreign currency.

Total borrowings and debt

As a % of financial debt	December 31, 2025	December 31, 2024
Euro	76%	76%
US dollar	19%	18%
Chinese yuan	3%	4%
Other currencies ⁽¹⁾	2%	2%
TOTAL	100%	100%

(1) "Other currencies" covers various currencies, which taken individually represent less than 2% of the total financial debt over the two periods.

Financial receivables

As a % of financial receivables	December 31, 2025	December 31, 2024
Euro	26%	24%
US dollar	71%	72%
Other currencies ⁽¹⁾	3%	4%
TOTAL	100%	100%

(1) "Other currencies" concerns various currencies, which taken individually represent less than 2% of the total financial receivables over the two periods.

At December 31, 2025, financial receivables comprise mainly, government bonds and investment funds.

5.2.6.8 ANALYSIS OF TOTAL BORROWINGS AND DEBT BY TYPE OF INTEREST RATE

As a % of financial debt	December 31, 2025	December 31, 2023
Unhedged variable rates ⁽¹⁾	29%	37%
Fixed rates	71%	63%
TOTAL	100%	100%

(1) The portion of variable rates covered is included in fixed rates.

5.2.7 Interest rate and currency hedges

In millions of euros	December 31, 2025		December 31, 2024	
	Assets	Liabilities	Assets	Liabilities
Interest rate derivatives	3	-	1	-
Currency derivatives	1	-	0	12
Derivatives on virtual electricity purchases	1	4	2	2
TOTAL BALANCE SHEET	6	4	3	14

5.2.7.1 INTEREST RATE HEDGES

The Group uses derivatives to hedge its exposure to interest rate risk.

The Group has opted for a policy aimed at hedging certain loans taken out at variable rates. The Group has applied to these instruments the accounting treatment of cash flow hedges as provided for by the applicable IFRS standard: the instruments are measured at fair value and changes in value are recognized in equity for the effective portion. These amounts recognized in equity are reported in profit or loss when the hedged forecast cash flows impact profit or loss.

The Group has hedged the variable rate portion of the Schuldscheindarlehen private placement issued on December 12, 2024, using derivative instruments (see Notes 2.4.5 in "Significant events of the period – Financing transactions" and 5.2.6.2 "Borrowings: private placement notes and bonds").

At December 31, 2025, the fair value of the subscribed instruments thus recorded amounts to €2.7 million recorded in equity.

5.2.7.2 CURRENCY HEDGES

The Group uses derivatives to hedge its exposure to currency risk.

The Group has chosen a hedging policy to cover the highly probable future transactions in its entities' foreign currencies. Hedging instruments implemented in this respect are forward purchases of foreign currencies. The Group has applied to these instruments the accounting treatment of cash-flow hedges as provided by the applicable IFRS standard: instruments are measured at fair value and changes in value are recognized in equity for the effective portion. These amounts recognized in equity are reported in profit or loss when the hedged forecast cash-flows affect income.

At December 31, 2025, the fair value of the instruments subscribed and thus recognized was €1,5 million, including €0.4 million recognized in equity.

Changes in the fair value of currency hedging instruments are recognized in net financial income (expense).

5.2.7.2.1 Portfolio of currency hedges

	December 31, 2025				December 31, 2024			
	Fair value (in millions of euros)	Notional amount (in millions of currency units)	Medium-term exchange rate	Exchange rate at December 31, 2025	Fair value (in millions of euros)	Notional amount (in millions of currency units)	Medium-term exchange rate	Exchange rate at December 31, 2024
			Currency/Euro	Currency/Euro			Currency/Euro	Currency/Euro
Net sell position (net buy position if >0)								
USD/EUR – Currency swap	+1	(411)	1.1744	1.1750	(12)	(415)	1.0727	1.0389
Other positions of Forward exchange and currency swap contracts	+0				+0			
TOTAL	+1				(12)			

5.2.7.2.2 Impact of unsettled foreign exchange hedges on income

In millions of euros	December 31, 2025	December 31, 2024
Impact of change in foreign exchange hedging portfolio on income (ineffective portion) ⁽¹⁾	14	(16)
TOTAL	14	(16)

(1) See "Gains or losses on derivatives" in Note 4.7 "Net financial income (expense)".

5.2.8 Operating and other liabilities

5.2.8.1 TRADE PAYABLES

In millions of euros	December 31, 2025	December 31, 2024
Trade payables	1,455	1,510
Due to suppliers of fixed assets	86	79
TOTAL	1,541	1,589

5.2.8.2 OTHER OPERATING LIABILITIES

In millions of euros	December 31, 2025	December 31, 2024
Employee benefits expense	241	237
Income taxes	60	37
Other taxes	197	138
Other payables	522	532
Customer prepayments – Deferred revenues	454	433
TOTAL	1,475	1,377

5.2.8.3 TRADE PAYABLES AND OTHER OPERATING LIABILITIES BY CURRENCY

In millions of currency units	Liabilities at December 31, 2025			Liabilities at December 31, 2024		
	Local currency	Euro	%	Local currency	Euro	%
EUR – Euro	1,708	1,708	57%	1,635	1,635	55%
USD – US dollar	903	769	25%	759	731	25%
GBP – Pound sterling	126	144	5%	109	132	4%
CNY – Chinese yuan	743	90	3%	1,103	145	5%
BRL – Brazilian real	273	42	1%	305	48	2%
Other – Other currencies		262	9%		275	9%
TOTAL		3,016	100%		2,966	100%
Of which:						
Trade payables		1,541	51%		1,589	54%
Other operating liabilities		1,475	49%		1,377	46%

Note 6 Capital management and market risks

OPmobility SE has set up a global cash management system centralized within its subsidiary OPmobility Finance, which manages liquidity, currency and interest rate risks on behalf of its subsidiaries. The market risk strategy, which may take the form of on- and off-balance sheet commitments, is validated periodically by the Group's Senior Executives.

6.1 Capital management

The Group's objective is to have, at all times, sufficient financial resources to enable it to carry out its current business, fund the investments required for its development and also to respond to any exceptional events.

This goal is achieved through the use of the capital markets, leading to capital and financial debt management.

As part of its capital management strategy, the Group compensates its shareholders primarily through the payment of dividends and may make adjustments in line with changes in economic conditions.

The capital structure may be adjusted by paying ordinary or special dividends, through share buybacks and cancellation of treasury stock, returning a portion of capital to shareholders or issuing new shares and/or securities giving rights to capital.

Gearing

The Group uses the gearing ratio, corresponding to the ratio of consolidated net debt to equity, as an indicator of the Group's leverage. The Group includes in net debt all financial liabilities and commitments, interest-bearing liabilities other than operating payables, less cash and cash equivalents and other non-operating financial assets, such as marketable securities and loans.

At December 31, 2025 and December 31, 2024, the gearing ratio was as follows:

<i>In millions of euros</i>	December 31, 2025	December 31, 2024
Net financial debt ⁽¹⁾	1,409	1,577
Equity	2,144	2,087
GEARING RATIO	66%	76%

(1) See Note 5.2.6.6 "Reconciliation of gross and net financial debt".

None of the Group's bank loans or financial liabilities contains covenants providing for early repayment in the event of non-compliance with financial ratios.

As part of its capital management, OPmobility SE has set up a liquidity contract in accordance with the AMAFI's (French Financial Markets Association) Code of Ethics and managed by an investment services provider. The liquidity account shows the following positions:

- at December 31, 2025:
 - 279,250 securities (shares), and
 - €1,481,941 in cash;
- at December 31, 2024:
 - 346,377 securities (shares), and
 - €376,427 in cash.

6.2 Commodities risk – Exposure to plastics risk

OPmobility's business requires the purchase of large quantities of plastic, paint and other raw materials subject to price changes that could have an impact on its operating margin.

To limit the risks associated with such price fluctuations, the Group has negotiated selling price indexation clauses with most of its customers or, failing that, regularly renegotiates selling prices.

6.3 Credit risks

Credit risks cover customer credit risks and bank counterparty risks.

6.3.1 Customer risks

At December 31, 2025, 6.2% of the Group's "Trade receivables" were past due *versus* 5.5% at December 31, 2024. Trade receivables break down as follows:

6.3.1.1 AGEING ANALYSIS OF NET RECEIVABLES:

<i>In millions of euros</i>	At December 31, 2025						
	Total outstanding	Not yet due	Due and past due	Less than 1 month	1-6 months	6-12 months	More than 12 months
Gross Value	882	818	64	29	17	6	12
Impairment	(15)	(5)	(10)	(0)	(0)	(1)	(9)
TOTAL	867	813	54	29	17	5	3

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At December 31, 2024

<i>In millions of euros</i>	Total outstanding	Not yet due	Due and past due	Less than 1 month	1-6 months	6-12 months	More than 12 months
Gross Value	903	844	59	31	12	8	8
Impairment	(17)	(7)	(10)	-	-	(2)	(8)
TOTAL	886	837	49	31	12	6	-

The risk of non-recovery of trade receivables is low and involves only an immaterial amount of receivables more than twelve months past due.

6.3.1.2 SENSITIVITY TESTS ON "TRADE AND OTHER RECEIVABLES"

Sensitivity tests on movements in currencies of "Trade and other receivables" give the following results:

<i>In millions of currency units</i>	Sensitivity tests on receivables at December 31, 2025						Sensitivity tests on receivables at December 31, 2024					
	Basis		Increase		Decrease		Basis		Increase		Decrease	
			+10%	+20%	-10%	-20%			+10%	+20%	-10%	-20%
	Local currency	Exch. rate	%	%	%	%	Local currency	Exch. rate	%	%	%	%
EUR – Euro	653	1.0000	46%	44%	51%	54%	604	1.0000	43%	41%	48%	51%
USD – US dollar	485	0.8511	32%	34%	29%	27%	418	0.9626	31%	33%	28%	27%
CNY – Chinese yuan	697	0.1216	7%	7%	6%	6%	1,030	0.1319	11%	11%	10%	9%
GBP – Pound sterling	16	1.1460	1%	1%	1%	1%	11	1.2060	1%	1%	1%	1%
Other – Other currencies	-	-	14%	14%	12%	12%	-	-	14%	14%	13%	12%
TOTAL (in euros)	1,339	1,408	1,408	1,476	1,271	1,202	1,333	1,406	1,478	1,260	1,187	
Of which:												
Trade receivables		867	912	957	822	777		886	934	982	837	789
Other receivables		472	496	519	449	426		447	472	496	423	398

Currency sensitivity tests on "Trade and other receivables" and "Trade payables and other operating liabilities by currency" (see Note 5.1.7 and 5.2.8.3) show a low sensitivity of these items to changes in foreign exchange rates.

6.3.1.3 EXCHANGE RATE SENSITIVITY TESTS ON "TRADE PAYABLES AND OTHER LIABILITIES"

Sensitivity tests on changes in foreign exchange rates of "Trade payables and other liabilities" give the following results:

<i>In millions of currency units</i>	Sensitivity tests on liabilities at December 31, 2025						Sensitivity tests on liabilities at December 31, 2024					
	Basis		Increase – all currencies		Decrease – all currencies		Basis		Increase – all currencies		Decrease – all currencies	
			+10%	+20%	-10%	-20%			+10%	+20%	-10%	-20%
	Local currency	Exch. rate	%	%	%	%	Local currency	Exch. rate	%	%	%	%
EUR – Euro	1,708	1.0000	54%	52%	59%	62%	1,635	1.0000	52%	51%	57%	61%
USD – US dollar	903	0.8511	27%	28%	24%	22%	759	0.9626	26%	27%	23%	22%
GBP – Pound sterling	126	1.1460	5%	5%	5%	4%	109	1.2060	5%	5%	4%	4%
CNY – Chinese yuan	743	0.1216	3%	3%	3%	3%	1,103	0.1319	5%	5%	5%	4%
BRL – Brazilian real	273	0.1554	1%	2%	1%	1%	305	0.1556	2%	2%	2%	1%
Other – Other currencies			9%	10%	8%	8%			10%	10%	9%	8%
TOTAL (in euros)	3,016	3,147	3,147	3,278	2,886	2,755	2,966	3,099	3,232	2,832	2,699	
Of which:												
Trade payables		1,541	1,608	1,675	1,475	1,408		1,589	1,660	1,731	1,517	1,446
Other operating liabilities		1,475	1,539	1,603	1,411	1,347		1,377	1,439	1,501	1,315	1,253

Exchange rate sensitivity tests on "Trade payables and other liabilities" and "Trade and other receivables" (see Notes 5.2.8.3 and 5.1.7) show an immaterial net sensitivity to exchange rate fluctuations at December 31, 2025.

6.3.2 Bank counterparty risks

The Group invests its cash surplus with leading banks and/or in highly-rated securities.

6.4 Liquidity risk

The Group must at all times have sufficient financial resources to finance the current business and the investments required to support its development, but also to withstand any exceptional events.

This goal is mainly achieved by using medium-term lines of credit with banking institutions but also by short-term bank resources.

The cash position of the Group is monitored daily for each business division and at central level, and a weekly summary report is submitted to the Group's Senior Executives.

6.4.1 IFRS 16 lease liabilities maturity analysis

The maturity analysis of the Group's lease liabilities is set out below for both undiscounted values (see Notes 5.2.6.6 and 6.4.2) and discounted values.

AT DECEMBER 31, 2025

In millions of euros	Notes	December 31, 2025	< 1 year	1 – 2 years	2 – 5 years	> 5 years
Contractual cash flows not discounted		378	83	68	146	80
Discounted contractual cash flows	5.2.6.6 – 6.4.2	320	69	55	113	83

6.4.2 Liquidity risk by maturity

Liquidity risk by maturity is calculated on the basis of the undiscounted contractual cash-flows of financial assets and liabilities. The liquidity risk analysis shows the following:

AT DECEMBER 31, 2025

In millions of euros	December 31, 2025	Less than 1 year	1 to 5 years	More than 5 years
FINANCIAL ASSETS				
Non-consolidated investments	24	-	24	-
Non-current financial assets	108	-	108	-
Trade receivables	867	863	4	-
Hedging instruments	6	6	-	-
Cash and cash equivalents	730	730	-	-
TOTAL FINANCIAL ASSETS	1,734	1,598	136	-
FINANCIAL LIABILITIES				
Non-current borrowings ⁽¹⁾	1,617	-	1,253	365
Financial debts on leases – Non-current	251	-	168	83
Bank overdrafts	2	2	-	-
Current borrowings ⁽²⁾	541	541	-	-
Financial debts on leases – Current	69	69	-	-
Hedging instruments	4	4	-	-
Trade payables	1,541	1,541	-	-
TOTAL FINANCIAL LIABILITIES	4,025	2,157	1,421	448
FINANCIAL ASSETS AND FINANCIAL LIABILITIES – NET	(2,291)	(559)	(1,285)	(448)

(1) "Non-current borrowings" includes the amounts reported in the balance sheet and interest payable over the remaining life of the borrowings.

(2) "Current borrowings" includes the amounts reported in the balance sheet and interest due within one year.

AT DECEMBER 31, 2024

In millions of euros	December 31, 2024	Less than 1 year	1 to 5 years	More than 5 years
FINANCIAL ASSETS				
Non-consolidated investments	24	-	24	-
Non-current financial assets	125	-	125	-
Trade receivables	886	886	-	-
Customers financing and other financial receivables	1	1	-	-
Hedging instruments	3	3	-	-
Cash and cash equivalents	671	671	-	-
TOTAL FINANCIAL ASSETS	1,711	1,562	149	-
FINANCIAL LIABILITIES				
Non-current borrowings ⁽¹⁾	1,100	-	1,002	98
Financial debts on leases – Non-current	263	-	177	86
Bank overdrafts	9	9	-	-
Current borrowings ⁽²⁾	1,105	1,105	-	-
Financial debts on leases – Current	72	72	-	-
Hedging instruments	14	14	-	-
Trade payables	1,589	1,589	-	-
TOTAL FINANCIAL LIABILITIES	4,152	2,789	1,179	184
FINANCIAL ASSETS AND FINANCIAL LIABILITIES – NET	(2,441)	(1,227)	(1,030)	(184)

(1) "Non-current borrowings" includes the amounts reported in the balance sheet and interest payable over the remaining life of the borrowings.

(2) "Current borrowings" includes the amounts reported in the balance sheet and interest due within one year.

6.5 Currency risk

OPmobility's business is based for the most part on local plants: by producing locally what is sold locally, the Group has little exposure to currency fluctuations, except for the translation of financial statements of companies whose functional currency is not the euro.

The Group's policy is to minimize the currency risk arising from transactions that will result in future payment or future revenue. If a transaction does give rise to a material currency risk, it may be hedged with a forward currency contract. The subsidiary involved places this hedge with the Group Treasury Department or, with the latter's approval, locally.

6.6 Interest rate risk

Interest rate risk relates to the possibility of an increase in variable rates for variable rate debt, which would adversely affect net financial income (expense). Interest rate risk is managed on the basis of the Group's consolidated debt with the main objective of maintaining a durably low consolidated financing cost in light of the Group's operating profitability.

6.7 Additional information about financial assets and liabilities

Most derivatives are traded over-the-counter for which there are no listed prices. Therefore, their valuation is based on models commonly used by traders to value these financial instruments (models for discounting future cash-flows or option valuation models).

Financial assets and liabilities by category and fair value break down as follows:

In millions of euros	2025								
	At fair value				Total carrying amount	Valued at cost	Instrument listed on an active market (level 1)	Valuations based on observable market data (level 2)	Valuations based on unobservable market data (level 3)
	At amortized cost	Through profit or loss	Through shareholders' equity	Through shareholders' equity (CFH) ⁽¹⁾					
ASSETS									
Non-consolidated equity investments	-	-	24	-	24	24	-	-	-
Long-term investments in equities and funds	55	40	2	-	97		97	-	-
Other non-current financial assets	11	-	-	-	11	-	-	-	-
Customer financing and other financial receivables	-	-	-	-	-	-	-	-	-
Trade receivables	867	-	-	-	867	-	-	-	-
Hedging instrument	-	6	-	-	6	-	-	6	-
Cash and cash equivalents	-	730	-	-	730	-	-	730	-

In millions of euros LIABILITIES	At amortized cost	At fair value			Total carrying amount	Valued at cost	Instrument listed on an active market (level 1)	Valuations based on observable market data (level 2)	Valuations based on unobservable market data (level 3)
		Through profit or loss	Through shareholders' equity	Through shareholders' equity (CFH) ⁽¹⁾					
Non-current borrowings	1,705	-	-	-	1,705	-	-	-	-
Bank overdrafts	2	-	-	-	2	-	-	-	-
Current borrowings	541	-	-	-	541	-	-	-	-
Hedging instruments	-	4	-	0	4	-	-	4	-
Trade payables	1,541	-	-	-	1,541	-	-	-	-

(1) CFH: "Cash-Flow Hedge".

In 2025, as in 2024, there was no transfer between fair value levels.

2024

In millions of euros ASSETS	At amortized cost	At fair value			Total carrying amount	Valued at cost	Instrument listed on an active market (level 1)	Valuations based on observable market data (level 2)	Valuations based on unobservable market data (level 3)
		Through profit or loss	Through shareholders' equity	Through shareholders' equity (CFH) ⁽¹⁾					
Non-consolidated equity investments	-	-	24	-	24	24	-	-	-
Long-term investments in equities and funds	61	46	1	-	109	-	109	-	-
Other non-current financial assets	15	-	-	-	15	-	-	-	-
Customer financing and other financial receivables	1	-	-	-	1	-	-	-	-
Trade receivables	886	-	-	-	886	-	-	-	-
Hedging instruments	-	3	-	-	3	-	-	3	-
Cash and cash equivalents	-	671	-	-	671	-	-	671	-

In millions of euros LIABILITIES	At amortized cost	At fair value			Total carrying amount	Valued at cost	Instrument listed on an active market (level 1)	Valuations based on observable market data (level 2)	Valuations based on unobservable market data (level 3)
		Through profit or loss	Through shareholders' equity	Through shareholders' equity (CFH) ⁽¹⁾					
Non-current borrowings	1,226	-	-	-	1,226	-	-	-	-
Bank overdrafts	9	-	-	-	9	-	-	-	-
Current borrowings	1,127	-	-	-	1,127	-	-	-	-
Hedging instruments	-	14	-	1	14	-	-	14	-
Trade payables	1,589	-	-	-	1,589	-	-	-	-

(1) CFH: "Cash-Flow Hedge".

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The fair value of financial assets and liabilities at amortized cost is close to the carrying amount, except for borrowings and financial liabilities.

In millions of euros	Balance sheet values at December 31, 2025			Fair value at December 31, 2025		
	Total	Current	Non-current	Total	Current	Non-current
Bonds and bank loans ⁽¹⁾	1,927	472	1,454	1,947	473	1,473

In millions of euros	Balance sheet values at December 31, 2024			Fair value at December 31, 2024		
	Total	Current	Non-current	Total	Current	Non-current
Bonds and bank loans ⁽¹⁾	2,019	1,055	964	2,008	1,050	959

(1) See Note 5.2.6.6 "Reconciliation of gross and net financial debt".

Methods for measuring fair value:

- the fair value of listed bonds is determined on the basis of quoted prices (level 1). The fair value of other borrowings is determined for each loan by discounting future cash-flows at a rate corresponding to the Euribor yield curve at year-end, corrected for the Group's credit risk (level 2);
- the fair value of monetary and non-monetary UCITS is measured according to their last known net asset value (level 1). The fair value of interest rate products (certificates of deposit, time-deposit accounts, negotiable medium-term notes, etc.) is based on discounted future cash-flows from coupons and coupons excluding accrued interest (principal and interest) for the remaining duration of the product on the closing sheet date (level 2). The discount rate used in this case is the market rate matching the maturity and products' characteristics;
- other financial assets and financial receivables: items consisting mainly of financial receivables recorded on the basis of a discounted value when their maturity is more than one year;
- most of the derivatives are traded over-the-counter, for which there are no listed prices. As a result, their valuation is based on models commonly used by traders to evaluate financial instruments using discounted cash-flow models or option valuation models (level 2).

Note 7 Additional information

7.1 Headcount at end of year of controlled companies

	December 31, 2025			December 31, 2024			Changes/ Total
	Excluding temporary	Temporary	Total	Excluding temporary	Temporary	Total	
France	2,846	453	3,299	2,968	364	3,332	-1%
%	10.1%	11.2%	10.2%	10.2%	9.7%	10.1%	
Europe excluding France	13,062	1,818	14,880	13,939	1,758	15,697	-5%
%	46.2%	45.1%	46.1%	47.7%	46.8%	47.6%	
North America	7,528	229	7,757	7,562	283	7,845	-1%
%	26.6%	5.7%	24.0%	25.9%	7.5%	23.8%	
Asia and South America ⁽¹⁾	4,822	1,529	6,351	4,744	1,348	6,092	4%
%	17.1%	37.9%	19.7%	16.2%	35.9%	18.5%	
TOTAL	28,258	4,029	32,287	29,213	3,753	32,966	-2%

(1) The "Asia and South America" region includes South Africa and Morocco.

7.2 Off-balance sheet commitments

7.2.1 Commitments granted/received

At December 31, 2025

<i>In millions of euros</i>	Total	On intangible assets	On property, plant and equipment	On financial assets and liabilities	On other non-financial current assets/liabilities
Surety bonds granted ⁽¹⁾	(158)	-	(8)	(150)	-
Commitments to purchase assets ⁽²⁾	(45)	(8)	(36)	(1)	-
Other off-balance sheet commitments	(15)	-	(13)	(0)	(2)
TOTAL COMMITMENTS GIVEN	(219)	(8)	(57)	(152)	(2)
Surety bonds received	1	-	1	-	-
TOTAL COMMITMENTS RECEIVED	1	-	1	-	-
TOTAL COMMITMENTS – NET	(218)	(8)	(56)	(152)	(2)

At December 31, 2024

<i>In millions of euros</i>	Total	On intangible assets	On property, plant and equipment	On financial assets and liabilities	On other non-financial current assets/liabilities
Surety bonds granted ⁽³⁾	(153)	-	(2)	(146)	(5)
Commitments to purchase assets ⁽⁴⁾	(43)	(4)	(39)	-	-
TOTAL COMMITMENTS GIVEN	(196)	(4)	(41)	(146)	(5)
Other commitments received	2	-	1	-	1
TOTAL COMMITMENTS RECEIVED	2	-	1	-	1
TOTAL COMMITMENTS – NET	(194)	(4)	(40)	(146)	(4)

At December 31, 2025:

(1) (3) the guarantees given in 2025 (and in 2024) mainly consisted of:

- €50 million comfort letter from OPmobility H2-Power USA Inc.;
- €39 million in guarantees in favor of a supplier in Germany;
- €35 million in guarantees as part of a PPA (Power Purchase Arrangement);
- € 8 million in guarantees issued under a carbon quota exchange contract.

(2) the commitments to purchase assets mainly consisted of:

- €16 million from Plastic Omnium Auto Extérieur SARL AU;
- €13 million from Plastic Omnium Auto Inergy (USA) LLC;
- €9 million from PO Lighting Czech S.R.O.;
- €9 million from OPmobility C-Power Belgium Research SA.

At December 31, 2024:

(4) the commitments to purchase assets were mainly consisted of:

- €11 million from OPmobility C-Power Holding;
- €8 million from PO Lighting Czech S.R.O.;
- €7 million from Plastic Omnium Auto Extérieur SARL AU;
- €7 million from OPmobility C-Power Belgium Research SA.

7.3 Related-party transactions

7.3.1 Compensation paid to executives and other corporate officers

Executive corporate officers are, in accordance with IAS 24 "Persons with the authority and responsibility for planning, directing and controlling the activities" of OPmobility SE and its subsidiaries.

The OPmobility SE Board of Directors at its meeting on February 19, 2025 granted 241,263 free shares to the Executive corporate officers.

OPmobility SE change in the Governance*: see Note 5.2.3 "Share-based payments" on the terms of the award.

The total amount of compensation paid to members of the Board of Directors and executive corporate officers is presented in the table below:

<i>In millions of euros</i>	Paid or payable by...	2025	2024
Directors' fees	Paid by OPmobility SE	0	0
Directors' fees	Paid by companies controlled by OPmobility SE (excl. OPmobility SE) and by Burelle SA	0	0
Gross compensation*	Payable by the OPmobility Group	6	6
Supplementary pension plans	Payable by the OPmobility Group	1	1
Cost of stock option and share purchase plans and free share plans*	Payable by the OPmobility Group	-	1
	Cost to be spread over the vesting period	-	1
	Social contributions related to the new plan of the period ⁽¹⁾	-	0
TOTAL COMPENSATION		7	9

7.3.2 Transactions with joint ventures and associates

7.3.2.1 TRANSACTIONS PRESENTED AT 100%

The items presented below relate to transactions before application of the Group's share.

AT DECEMBER 31, 2025

<i>In millions of euros</i>	Sales	Direct and indirect costs	Royalties and management fees	Trade payables	Other receivables
YFPO and its subsidiaries	5		(10)	8	1
BPO AS		(4)	(1)	1	
EKPO Fuel Cell Technologies	2			-	1
TOTAL	7	(4)	(10)	9	2

AT DECEMBER 31, 2024

<i>In millions of euros</i>	Sales	Direct and indirect costs	Royalties and management fees	Trade payables	Other receivables
YFPO and its subsidiaries	2		(10)	8	2
BPO AS	1	(3)	-		
EKPO Fuel Cell Technologies			1		1
TOTAL	2	(3)	(10)	8	3

7.3.2.2 TRANSACTIONS PRESENTED AT OPMOBILITY GROUP SHARE

The information presented below is related to transactions in the Financial Statements at the Group's share.

AT DECEMBER 31, 2025

<i>In millions of euros</i>	% interest	Dividends approved and paid
The joint venture YFPO and its subsidiaries	49.95%	33
BPO AS	49.98%	4
SHB Automotive Modules (HBPO)	50.00%	7
TOTAL		44

AT DECEMBER 31, 2024

<i>In millions of euros</i>	% interest	Dividends approved and paid
The joint venture YFPO and its subsidiaries	49.95%	30
BPO AS	49.98%	3
SHB Automotive Modules (HBPO)	50.00%	10
TOTAL		42

7.3.3 Transactions with Sofiparc SAS and Burelle SA**AT DECEMBER 31, 2025**

<i>In millions of euros</i>	Direct and indirect costs	Royalties and management fees	Proceeds from disposal of property, plant and equipment including investment property	Other Operating income and expenses	Financial income and expenses	Current accounts	Deposits	Trade payables	Trade receivables	Other receivables	Other debtors
Sofiparc SAS	-	(8)	-	-	-	-	2	3		2	-

AT DECEMBER 31, 2024

<i>In millions of euros</i>	Direct and indirect costs	Royalties and management fees	Proceeds from disposal of property, plant and equipment including investment property	Financial income and expenses	Current accounts	Deposits	Trade payables	Trade receivables	Other receivables	Other debtors
Sofiparc SAS	-	(8)	-	-	-	2	3		2	-
Burelle SA	-	1	-	-	-	-	-	-		-

7.4 Fees paid to the Statutory Auditors

<i>In millions of euros</i>	2025		
	PWC	EY	Total
AUDIT SERVICES	(2.7)	(3.8)	(6.4)
of which:			
OPmobility SE	(0.6)	(0.6)	(1.1)
Subsidiaries	(2.1)	(3.2)	(5.3)
SUSTAINABILITY INFORMATION CERTIFICATION	(0.3)	(0.3)	(0.6)
of which:			
OPmobility SE	(0.3)	(0.3)	(0.6)
Subsidiaries			
SERVICES OTHER THAN CERTIFICATION OF FINANCIAL STATEMENTS⁽¹⁾	(0.8)	(0.1)	(0.9)
of which:			
OPmobility SE	(0.7)	0.0	(0.7)
Subsidiaries	(0.1)	(0.1)	(0.2)
TOTAL	(3.8)	(4.2)	(8.0)

(1) The section "Fees for services other than certification of financial statements" refers to tax compliance audits, certificates, agreed procedures and due diligence.

<i>In millions of euros</i>	2024		
	PWC	EY	Total
AUDIT SERVICES	(2.7)	(3.9)	(6.6)
of which:			
OPmobility SE	(0.6)	(0.6)	(1.1)
Subsidiaries	(2.1)	(3.4)	(5.5)
SUSTAINABILITY INFORMATION CERTIFICATION	(0.3)	(0.3)	(0.6)
of which:			
OPmobility SE	(0.3)	(0.3)	(0.6)
Subsidiaries			
SERVICES OTHER THAN CERTIFICATION OF FINANCIAL STATEMENTS⁽¹⁾	(0.2)	(0.2)	(0.4)
of which:			
OPmobility SE	(0.1)	(0.1)	(0.2)
Subsidiaries	(0.1)	(0.1)	(0.2)
TOTAL	(3.2)	(4.4)	(7.6)

(1) The section "Fees for services other than certification of financial statements" refers to tax compliance audits, certificates, agreed procedures and due diligence.

7.5 Consolidating entity

Burelle SA holds 61.11% of OPmobility SE after the cancellation of the treasury stock (60.63% before cancellation of treasury stock) and fully consolidates OPmobility SE.

Burelle SA – 19 Boulevard Jules Carteret
69342 Lyon Cedex 07 – France

7.6 Subsequent events

On January 27, 2026, OPmobility signed a memorandum of understanding with Hyundai Mobis regarding a potential acquisition of its lighting business. This strategic partnership, expected to be finalized in 2026, would allow OPmobility to expand its product and customer portfolios, as well as its geographic reach and sales areas.

No event likely to have a material impact on the Group's business, financial position, earnings or assets and liabilities at December 31, 2025, has occurred since the closing date.

LIST OF CONSOLIDATED COMPANIES AT DECEMBER 31, 2025

Legal name	Reportable segment				December 31, 2025			December 31, 2024		
	Exterior & Lighting	Powertrain	Modules	Un- allocated	Method of Consolidation	% control	% interest	Method of Consolidation	% control	% interest
France										
OPMOBILITY SE	b2024_d			*	Parent company			Parent company		
OPMOBILITY GESTION	b2025_d			*	FC	100	100	FC	100	100
OPMOBILITY FINANCE	b2025_d			*	FC	100	100	FC	100	100
SIGNALISATION FRANCE SA				*	FC	100	100	FC	100	100
OPMOBILITY C-POWER INDUSTRIE HOLDING	b2024_d		*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIEUR SERVICES SAS		*			FC	100	100	FC	100	100
OPMOBILITY EXTERIOR HOLDING	b2024_d	*			FC	100	100	FC	100	100
OPMOBILITY C-POWER HOLDING	b2024_d		*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY MANAGEMENT SAS			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIEUR SAS		*			FC	100	100	FC	100	100
PLASTIC OMNIUM COMPOSITES SA		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY SERVICES SAS			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY FRANCE SAS			*		FC	100	100	FC	100	100
PLASTIC OMNIUM CLEAN ENERGY SYSTEMS RESEARCH	c2025		*		-	-	-	FC	100	100
OPMOBILITY H2-POWER FRANCE	b2025_d		*		FC	100	100	FC	100	100
OPMOBILITY MANAGEMENT FRANCE 4	b2024_d			*	FC	100	100	FC	100	100
OPMOBILITY LIGHTING HOLDING	b2024_d	*			FC	100	100	FC	100	100
OPMOBILITY SOFTWARE HOUSE	b2025_d			*	FC	100	100	FC	100	100
OPMOBILITY E-POWER HOLDING	b2024_d		*		FC	100	100	FC	100	100
OPMOBILITY E-POWER FRANCE	b2025_d		*		FC	100	100	FC	100	100
PO LIGHTING FRANCE	a2024	*			FC	100	100	FC	100	100
OPMOBILITY VENTURES	a2025			*	FC	100	100			
South Africa										
OPMOBILITY C POWER SOUTH AFRICA (PTY) Ltd.	b2025_d		*		FC	100	100	FC	100	100
YANFENG PLASTIC OMNIUM (SOUTH AFRICA) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd		*			EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
Germany										
OPMOBILITY HOLDING GERMANY GmbH	b2025_d			*	FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO COMPONENTS GmbH		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY GERMANY GmbH			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTOMOTIVE EXTERIORS GmbH		*			FC	100	100	FC	100	100
EKPO FUEL CELL TECHNOLOGIES GmbH			*		EM_lfrs	40	40	EM_lfrs	40	40
HBPO BETEILIGUNGSGESELLSCHAFT GmbH			*		FC	100	100	FC	100	100
HBPO RASTATT GmbH			*		FC	100	100	FC	100	100
HBPO GERMANY GmbH			*		FC	100	100	FC	100	100
HBPO GmbH			*		FC	100	100	FC	100	100
HBPO INGOLSTADT GmbH			*		FC	100	100	FC	100	100
HBPO REGENSBURG GmbH			*		FC	100	100	FC	100	100
HBPO VAIHINGEN Enz GmbH			*		FC	100	100	FC	100	100
HBPO Saarland GmbH			*		FC	100	100	FC	100	100
PLASTIC OMNIUM E-POWER GERMANY GmbH			*		FC	100	100	FC	100	100
PLASTIC OMNIUM LIGHTING SYSTEMS GmbH		*			FC	100	100	FC	100	100
PO LIGHTING GERMANY GmbH		*			FC	100	100	FC	100	100
OPMOBILITY INDUSTRIE GERMANY GmbH	b2025_d			*	FC	100	100	FC	100	100
HBPO BREMEN GmbH			*		FC	100	100	FC	100	100

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Legal name	Reportable segment				December 31, 2025			December 31, 2024		
	Exterior & Lighting	Powertrain	Modules	Un-allocated	Method of Consolidation	% control	% interest	Method of Consolidation	% control	% interest
Argentina										
OPMOBILITY C-POWER ARGENTINA S.A	b2025_d		*		FC	100	100	FC	100	100
PLASTIC OMNIUM SAU		*			FC	100	100	FC	100	100
Austria										
OPMOBILITY H2-POWER AUSTRIA GmbH	b2025_d		*		FC	100	100	FC	100	100
Belgium										
OPMOBILITY C-POWER BELGIUM RESEARCH	b2025_d		*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY BELGIUM SA		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTOMOTIVE BELGIUM		*			FC	100	100	FC	100	100
PLASTIC OMNIUM NEW ENERGIES GENK	b2024		*		FC	100	100	FC	100	100
OPMOBILITY H2-POWER HOLDING BELGIUM	b2025_d		*		FC	100	100	FC	100	100
PLASTIC OMNIUM NEW ENERGIES HERENTALS SA			*		FC	100	100	FC	100	100
Brazil										
OPMOBILITY C-POWER DO BRASIL Ltda	b2025_d		*		FC	100	100	FC	100	100
OPMOBILITY EXTERIOR DO BRASIL Ltda	b2025_d	*			FC	100	100	FC	100	100
OPMOBILITY LIGHTING DO BRASIL Ltda	b2025_d	*			FC	100	100	FC	100	100
Canada										
HBPO CANADA INC.				*	FC	100	100	FC	100	100
China (1/2)										
PLASTIC OMNIUM HOLDING (SHANGHAI) Co. Ltd				*	FC	100	100	FC	100	100
WUHAN PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	100	100	FC	100	100
BEIJING PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	60	60	FC	60	60
CHONGQING PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	100	100	FC	100	100
GUANGZHOU PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	100	100	FC	100	100
NINGBO PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	100	100	FC	100	100
SHENYANG PLASTIC OMNIUM AUTO INERGY Co. Ltd		*			FC	100	100	FC	100	100
YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (SHANGHAI TIEXI) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM YIZHENG AUTOMOTIVE EXTERIOR SYSTEM Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (SHENYANG) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM NINGBO AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM WUHAN AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM HARBIN AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	c2025	*			-	-	-	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM HANGZHOU AUTO EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM NINGDE AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANKANG AUTO PARTS RUGAO Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (DAQING) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (LIAONING) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95

Legal name	Reportable segment				December 31, 2025			December 31, 2024		
	Exterior & Lighting	Powertrain	Modules	Un-allocated	Method of Consolidation	% control	% interest	Method of Consolidation	% control	% interest
China (2/2)										
YANFENG PLASTIC OMNIUM (HE FEI) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (NEW DADONG) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (BEIJING) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM_lfrs	49.95	49.95	EM_lfrs	49.95	49.95
YANFENG PLASTIC OMNIUM (WUHU) AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	a2025	*			EM_lfrs	49.95	49.95	-	-	-
CHONGQING YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR FAWAY Co. Ltd	*				EM_lfrs	49.95	25.47	EM_lfrs	49.95	25.47
GUANGZHOU ZHONGXIN YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR TRIM Co. Ltd	*				EM_lfrs	49.95	25.47	EM_lfrs	49.95	25.47
CHENGDU FAWAY YANFENG PLASTIC OMNIUM Co. Ltd	*				EM	24.48	24.48	EM	24.48	24.48
DONGFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR SYSTEMS Co. Ltd	*				EM	24.98	24.98	EM	24.98	24.98
CHANGCHUN HUAZHONG YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIORS Co. Ltd	*				EM_lfrs	49.95	24.98	EM_lfrs	49.95	24.98
GUANGZHOU ZHONGXIN YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR SYSTEMS Co., Ltd	2024_m	*			EM	19.98	19.98	EM	19.98	19.98
HBPO CHINA BEIJING Co. Ltd			*		FC	100	100	FC	100	100
HBPO NANJIN Co. Ltd			*		FC	100	100	FC	100	100
HBPO SHANGHAI Ltd			*		FC	100	100	FC	100	100
HBPO AUTO COMPONENTS (Shanghai) Ltd			*		FC	100	100	FC	100	100
PLASTIC OMNIUM LIGHTING SYSTEMS (KUNSHAN) Co., Ltd	*				FC	100	100	FC	100	100
PLASTIC OMNIUM NEW ENERGIES INVESTMENT (SHANGHAI) Co., Ltd	b2024	*			FC	100	100	FC	100	100
EKPO FUEL CELL (SUZHOU) Co., Ltd	b2024	*			EM_lfrs	40	40	EM_lfrs	40	40
PO-REIN (SHANGHAI) ENERGY TECHNOLOGY Co., Ltd		*			FC	50.10	50.10	FC	50.10	50.10
PO-REIN (SHANGHAI) ENERGY DEVELOPMENT Co., Ltd		*			FC	50.10	50.10	FC	50.10	50.10
South Korea										
OPMOBILITY C-POWER KOREA Co. Ltd	b2025_d	*			FC	100	100	FC	100	100
OPMOBILITY H2-POWER KOREA Co. Ltd	b2025_d	*			FC	100	100	FC	100	100
SHB AUTOMOTIVE MODULES			*		EM_lfrs	50	50	EM_lfrs	50	50
HBPO PYEONGTAEK Ltd			*		FC	100	100	FC	100	100
Spain										
PLASTIC OMNIUM EQUIPAMIENTOS EXTERIORES SA	*				FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY SPAIN SA		*			FC	100	100	FC	100	100
HBPO AUTOMOTIVE SPAIN SL			*		FC	100	100	FC	100	100
United States										
OPMOBILITY HOLDING USA, Inc.	b2024_d			*	FC	100	100	FC	100	100
OPMOBILITY INDUSTRIES HOLDING USA, Inc.	b2024_d / c2025			*	-	-	-	FC	100	100
OPMOBILITY EXTERIOR USA, LLC	b2025_d	*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY (USA) LLC		*			FC	100	100	FC	100	100
HBPO NORTH AMERICA Inc.			*		FC	100	100	FC	100	100
OPMOBILITY H2-POWER USA, Inc.	b2025_d	*			FC	100	100	FC	100	100
PLASTIC OMNIUM E-POWER Inc.		*			FC	100	100	FC	100	100
PLASTIC OMNIUM LIGHTING SYSTEMS Inc.		*			FC	100	100	FC	100	100
PO LIGHTING USA Inc.		*			FC	100	100	FC	100	100
EKPO FUEL CELL TECHNOLOGIES US, Inc.	a2024	*			EM_lfrs	40	40	EM_lfrs	40	40

2025 Consolidated financial statements
Consolidated financial statements at December 31, 2025

Legal name	Reportable segment				December 31, 2025			December 31, 2024		
	Exterior & Lighting	Powertrain	Modules	Un-allocated	Method of Consolidation	% control	% interest	Method of Consolidation	% control	% interest
Hungary										
HBPO MANUFACTURING HUNGARY Kft				*	FC	100	100	FC	100	100
HBPO AUTOMOTIVE HUNGARIA Kft				*	FC	100	100	FC	100	100
HBPO SZEKESFEHERVAR Kft				*	FC	100	100	FC	100	100
HBPO PROFESSIONAL SERVICES Kft				*	FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIORS HUNGARY Kft	*				FC	100	100	FC	100	100
India										
OPMOBILITY EXTERIOR INDIA PVT Ltd.	b2025_d	*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY INDIA PVT Ltd			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY MANUFACTURING INDIA PVT Ltd			*		FC	55	55	FC	55	55
OPMOBILITY LIGHTING INDIA PVT Ltd.	b2025_d	*			FC	100	100	FC	100	100
OPMOBILITY SOFTWARE HOUSE INDIA PVT Ltd.	a2024/ b2025_d			*	FC	100	100	FC	100	100
Indonesia										
PT OPMOBILITY CPOWER INDONESIA	b2025_d		*		FC	100	100	FC	100	100
Japan										
OPMOBILITY K.K.	b2025_d		*		FC	100	100	FC	100	100
Malaysia										
HICOM HBPO SDN BHD				*	FC	51	51	FC	51	51
OPMOBILITY C POWER MALAYSIA SDN BHD	b2025_d		*		FC	100	100	FC	100	100
Morocco										
PLASTIC OMNIUM AUTO INERGY (MOROCCO) SARL			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIEUR SARLAU		*			FC	100	100	FC	100	100
PO LIGHTING MOROCCO SA		*			FC	100	100	FC	100	100
Mexico										
PLASTIC OMNIUM INDUSTRIAL AUTO EXTERIORES RAMOS ARIZPE SA DE CV		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY MEXICO SA DE CV			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIORES SA DE CV		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INDUSTRIAL SRL DE CV		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY INDUSTRIAL SA DE CV			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY SERVICIOS SA DE CV			*		FC	100	100	FC	100	100
HBPO MEXICO SA DE CV				*	FC	100	100	FC	100	100
PO LIGHTING MEXICO SA DE CV		*			FC	100	100	FC	100	100
OPMOBILITY SERVICIOS MEXICO	a2025			*	FC	100	100	-	-	-
Netherlands										
DSK PLASTIC OMNIUM BV			*		FC	51	51	FC	51	51
PLASTIC OMNIUM AUTO INERGY NETHERLANDS HOLDING BV			*		FC	100	100	FC	100	100
Poland										
PLASTIC OMNIUM AUTO INERGY POLAND Sp Z.O.O.			*		FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO EXTERIORS Sp Z.O.O.		*			FC	100	100	FC	100	100
PO LIGHTING POLAND Sp Z.O.O.		*			FC	100	100	FC	100	100
OPMOBILITY LIGHTING KRAKÓW Sp. Z.O.O.	a2025	*			FC	100	100	-	-	-
Czech Republic										
HBPO CZECH S.R.O.				*	FC	100	100	FC	100	100
HBPO KVASINY S.R.O.				*	FC	100	100	FC	100	100
PO LIGHTING CZECH S.R.O.		*			FC	100	100	FC	100	100

Legal name	Reportable segment				December 31, 2025			December 31, 2024		
	Exterior & Lighting	Powertrain	Modules	Un-allocated	Method of Consolidation	% control	% interest	Method of Consolidation	% control	% interest
Romania										
PLASTIC OMNIUM AUTO INERGY ROMANIA SRL			*		FC	100	100	FC	100	100
PLASTIC OMNIUM LIGHTING SYSTEMS SRL	c2025	*			-	-	-	FC	100	100
United Kingdom										
OPMOBILITY EXTERIOR UK Ltd.	b2025_d	*			FC	100	100	FC	100	100
HBPO UK Ltd				*	FC	100	100	FC	100	100
Russia										
PLASTIC OMNIUM AUTO INERGY RUSSIA LLC			*		FC	100	100	FC	100	100
DSK PLASTIC OMNIUM INERGY	d_2024		*		EM_lfrs	51	51	EM_lfrs	51	51
Slovakia										
PLASTIC OMNIUM AUTO EXTERIORS S.R.O.		*			FC	100	100	FC	100	100
PLASTIC OMNIUM AUTO INERGY SLOVAKIA S.R.O.			*		FC	100	100	FC	100	100
HBPO SLOVAKIA S.R.O.				*	FC	100	100	FC	100	100
Switzerland										
PLASTIC OMNIUM RE AG				*	FC	100	100	FC	100	100
PLASTIC OMNIUM NEW ENERGIES FRIBOURG	b2024		*		FC	100	100	FC	100	100
Thailand										
OPMOBILITY C-POWER (THAILAND) Ltd.	b2025_d		*		FC	100	100	FC	100	100
OPMOBILITY EXTERIOR MANAGEMENT THAILAND Co. Ltd	b2024_d	*			FC	100	100	FC	100	100
HBPO THAILAND CO. Ltd.	a2025			*	FC	100	100	-	-	-
Turkey										
BPO AS		*			EM_lfrs	50	49.98	EM_lfrs	50	49.98
PO LIGHTING TURKEY EUDÜSTRIYEL ÜRÜNLER İMALAT VE TİCARET AS	b2024	*			FC	100	100	FC	100	100

Consolidation method and special features:

FC:

Full consolidation.

EM:

Companies that were already consolidated by the equity method before the application of the new consolidation standards at January 1, 2014.

EM_lfrs:

Companies consolidated by the equity method since the application of the new consolidation standards at January 1, 2014. They are included at their percentage stake in the determination of "Economic revenue".

Movements for the period:

a2025:

Companies acquired and/or created and/or whose business started during fiscal year 2025.

b2025_d:

Companies whose change of name was effective during fiscal year 2025, following the change of the Group's name from "Plastic Omnium" to "OPmobility" in the 1st quarter of 2024.

c2025:

Companies sold and/or liquidated and/or merged during fiscal year 2025.

a2024:

Companies acquired and/or created and/or whose business started during fiscal year 2024.

b2024:

Companies whose name was changed during fiscal year 2024 and/or for which legal documentation was received in fiscal 2024.

b2024_d:

Companies whose change of name was approved on December 31, 2024, following the change of the Group's name from "Plastic Omnium" to "OPmobility" in the 1st quarter of 2024.

c2024:

Companies sold and/or merged during fiscal year 2024.

d_2024:

Change in consolidation method for "DSK Plastic Omnium Inergy".

2024_m:

Displays OPmobility's direct ownership percentage in the company instead of the direct parent company's percentage.

5.4 Statutory auditors' report on the consolidated financial statements

(For the year ended 31 December 2025)

This is a translation into English of the statutory auditors' report on the consolidated financial statements of the Company issued in French and it is provided solely for the convenience of English speaking users.

This statutory auditors' report includes information required by European regulation and French law, such as information about the appointment of the statutory auditors or verification of the information concerning the Group presented in the management report and other documents provided to shareholders.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the General Meeting of Shareholders,

Opinion

In compliance with the engagement entrusted to us by your Shareholders' Meeting, we have audited the accompanying consolidated financial statements of OPmobility SE for the year ended 31 December 2025.

In our opinion, the consolidated financial statements give a true and fair view of the results of operations for the year ended 31 December 2025, and of the assets and liabilities, and financial position at the end of the fiscal year of the Group comprising the persons and entities included in the consolidation, in accordance with IFRS as adopted by the European Union.

The audit opinion expressed above is consistent with our report to the Audit Committee.

Basis for opinion

Audit framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under these standards are further described in the "Responsibilities of the Statutory Auditors relating to the audit of the consolidated financial statements" section of our report.

Independence

We conducted our audit engagement in compliance with the independence rules provided for in the French Commercial Code (Code de commerce) and the French Code of Ethics (Code de déontologie) for Statutory Auditors for the period from 1 January 2025 to the date of our report, and, in particular, we did not provide any nonaudit services prohibited by Article 5(1) of Regulation (EU) No. 537/2014.

Justification of assessments – Key audit matters

In accordance with the requirements of Articles L.82153 and R.821180 of the French Commercial Code relating to the justification of our assessments, we inform you of the key audit matters relating to the risks of material misstatement that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period, as well as how we addressed those risks.

These matters were addressed as part of our audit of the consolidated financial statements as a whole, and therefore contributed to the opinion we formed as expressed above. We do not provide a separate opinion on specific items of the consolidated financial statements.

Measurement of goodwill

Notes 1.6.1 "Goodwill", 1.6.4 "Impairment tests of goodwill, intangible assets, property, plant and equipment", 2.3 "Asset impairment tests" and 1.11 "Estimates and judgements", section "Impairment tests on fixed assets" to the consolidated financial statements.

Description of risk

At 31 December 2025, the net value of goodwill stood at €1,292 million, representing approximately 17% of total assets.

Goodwill is tested for impairment whenever an indication of impairment is identified, and at least annually to compare its carrying amount with its recoverable amount. These tests are performed for cashgenerating units (CGU) or groups of CGUs.

As described in the "Impairment tests of goodwill, intangible assets, property, plant and equipment" section of Note 1.11, value in use is determined using the discounted cashflow method, based on assumptions about future operating cash flows, discount rates and longterm growth. We deemed the measurement of goodwill to be a key audit matter due to:

- its relative size in the consolidated financial statements;

- significant judgements and estimates involved in determining the parameters used for impairment testing, such as future cash flows, discount rates and perpetual growth rates;
- the sensitivity of annual impairment tests on certain groups of CGUs

How our audit addressed this risk

We reviewed the methodology used by the Company to test the impairment of goodwill. Our work consisted primarily in:

- assessing the compliance of the methodology applied by the Group with the provisions of IAS 36;
- reconciling the components of the carrying amount of each CGU tested for impairment with the consolidated financial statements;
- identifying the groups of CGUs for which the sensitivity of the goodwill impairment test is greatest in order to focus our work more specifically on these groups;
- analysing the consistency of the key data and assumptions on which the estimates used in determining the cash flow forecasts are based with the plans validated by Management;
- with the help of our valuation specialists, comparing discount rates and longterm growth rates used in the tests to external market data;
- verifying the mathematical accuracy of the models used to determine values in use;
- performing sensitivity analyses on the main assumptions used;
- assessing the appropriateness of the relevant information provided in the notes to the consolidated financial statements.

Valuation of development assets and property, plant and equipment

Notes 1.6.2 "Intangible assets", 1.6.3 "Property, plant and equipment and rightofuse", 1.6.4 "Impairment tests of goodwill, intangible assets, property, plant and equipment", 2.3 "Asset impairment tests" and 1.11 "Estimates and judgments", section "Impairment tests on fixed assets" to the consolidated financial statements.

Description of risk

At 31 December 2025, the net value of property, plant and equipment amounted to €1,898 million. Development assets are mainly recorded within intangible assets for a net amount of €699 million.

- Note 1.6.2 to the consolidated financial statements describes how development costs incurred during the project phase and related to the execution of a contract with a customer, which are not subject to a performance obligation, are recognised as intangible assets. Note 1.6.3 describes the accounting treatment of property, plant and equipment and their depreciation period.
- As described in Note 1.6.4, the Group carries out impairment tests on these assets whenever there is evidence of signs of impairment and at least once a year for development assets in progress.
- As described in Note 1.11, for the determination of the recoverable amount, the value in use is obtained by the discounted cashflow method. These tests are based on assumptions about future operating cashflows, discount rates and long-term growth rates.
- As described in Note 2.3, a review of signs of impairment and reversals of impairment on assets impaired in previous years was performed.
- We considered the valuation of development assets and property, plant and equipment to be a key audit matter owing to:
 - their relative size in the consolidated financial statements;
 - the judgement required from Management to assess whether there are any signs of impairment and the recoverable amount;
 - the timeline used to determine the recoverable amount.

How our audit addressed this risk:

Our work consisted primarily in:

- reviewing the mechanisms for identifying signs of impairment used by the Group;
- assessing the analyses and judgements made by the Group to identify whether there are any signs of impairment or reversal of impairment;
- checking that assets that show signs of impairment have been tested for impairment.
- as concerns the valuation of development assets:
 - obtaining an understanding of the process for identifying development costs to be capitalised and assessing whether these costs met the criteria for capitalisation;
 - assessing the completeness of the programs included in the analysis of trigger event whether for impairment or reversal of impairment, by reconciling the assets analysed to the consolidated financial statements;
 - examining and assessing the consistency of the assumptions used in the analyses and impairment tests (forecast sales, gross margin, other fixed costs, timeline used to determine the recoverable amount etc.) with the plans approved by Management.

- as concerns the valuation of property, plant and equipment and where there are signs of impairment or reversal of impairment:
 - examining the compliance of the Group's methodology with IAS 36;
 - reconciling the file of assets subject to impairment testing with the consolidated financial statements;
 - reviewing the key inputs and assumptions used to determine the recoverable amount through discussions with the Business Group's Finance Department, the Group's Finance Department and the Group's Executive Management; and in particular in the context of (i) inflation in some of the Group's host countries, (ii) the geopolitical climate and (iii) regulations that may impact the automotive industry.
- lastly, as concerns the valuation of these assets, we also:
 - verified the mathematical accuracy of the models used to determine values in use;
 - compared discount rates and longterm growth rates to external market data, with the help of our valuation specialists;
 - performed sensitivity analyses on the main assumptions used.

Specific verifications

As required by legal and regulatory provisions and in accordance with professional standards applicable in France, we have also verified the information pertaining to the Group presented in the Board of Directors' management report.

We have no matters to report as to its fair presentation and its consistency with the consolidated financial statements.

Other verifications and information pursuant to legal and regulatory requirements

Presentation of the consolidated financial statements to be included in the annual financial report

In accordance with professional standards applicable to the Statutory Auditors' procedures for annual and consolidated financial statements presented according to the European single electronic reporting format, we have verified that the presentation of the consolidated financial statements to be included in the annual financial report referred to in paragraph I of Article L.45112 of the French Monetary and Financial Code (Code monétaire et financier) and prepared under the Chief Executive Officer's responsibility, complies with this format, as defined by European Delegated Regulation No. 2019/815 of 17 December 2018. As it relates to the consolidated financial statements, our work included verifying that the markups in the financial statements comply with the format defined by the aforementioned Regulation.

On the basis of our work, we conclude that the presentation of the consolidated financial statements to be included in the annual financial report complies, in all material respects, with the European single electronic reporting format.

It is not our responsibility to ensure that the consolidated financial statements to be included by the Company in the annual financial report filed with the AMF correspond to those on which we carried out our work.

Appointment of the Statutory Auditors

We were appointed Statutory Auditors of OPmobility SE by the Shareholders' Meetings held on 21 April 2022 for PricewaterhouseCoopers Audit and on 29 April 2010 for Ernst & Young et Autres.

As at 31 December 2025, PricewaterhouseCoopers Audit and Ernst & Young et Autres were in the fourth year and the sixteenth year of total uninterrupted engagement, respectively.

Previously, Ernst & Young Audit was the Statutory Auditor of OPmobility SE from 2001.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for preparing consolidated financial statements giving a true and fair view in accordance with International Financial Reporting Standards as adopted by the European Union and for implementing the internal control procedures it deems necessary for the preparation of consolidated financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless it expects to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems, as well as, where applicable, any internal audit systems relating to accounting and financial reporting procedures.

The consolidated financial statements were approved by the Board of Directors.

Responsibilities of the Statutory Auditors relating to the audit of the consolidated financial statements

Objective and audit approach

Our role is to issue a report on the consolidated financial statements. Our objective is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions taken by users on the basis of these consolidated financial statements.

As specified in Article L.82155 of the French Commercial Code, our audit does not include assurance on the viability or quality of the Company's management.

As part of an audit conducted in accordance with professional standards applicable in France, the Statutory Auditors exercise professional judgement throughout the audit and furthermore:

- identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks, and obtain audit evidence considered to be sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of the internal control procedures relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management and the related disclosures in the notes to the consolidated financial statements;
- assess the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the Statutory Auditors conclude that a material uncertainty exists, they are required to draw attention in the audit report to the related disclosures in the consolidated financial statements or, if such disclosures are not provided or are inadequate, to issue a qualified opinion or a disclaimer of opinion;
- evaluate the overall presentation of the consolidated financial statements and assess whether these statements represent the underlying transactions and events in a manner that achieves fair presentation;
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. The Statutory Auditors are responsible for the direction, supervision and performance of the audit of the consolidated financial statements and for the opinion expressed on these consolidated financial statements.

Report to the Audit Committee

We submit a report to the Audit Committee which includes, in particular, a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report any significant deficiencies in internal control that we have identified regarding the accounting and financial reporting procedures.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgement, were of most significance in the audit of the consolidated financial statements of the current period and which are therefore the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) No. 537/2014, confirming our independence within the meaning of the rules applicable in France, as defined in particular in Articles L.82127 to L.82134 of the French Commercial Code and in the French Code of Ethics for Statutory Auditors. Where appropriate, we discuss with the Audit Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Neuilly-sur-Seine and Paris La Défense, 13 March 2026

The Statutory Auditors

PricewaterhouseCoopers Audit
David Clairotte

ERNST & YOUNG et Autres
May KassisMorin

6. 2025 statutory financial statements

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6.1 Comments on the statutory financial statements

Balance sheet changes

The main changes involved the following transactions:

Changes in OPmobility SE's governance

- On November 6, 2025, the OPmobility SE Board of Directors acknowledged the resignation of Laurent Favre, Chief Executive Officer, and appointed Félicie Burelle as Chief Executive Officer.

Capital

- The capital reduction of €90,000 representing 1,500,000 shares to be canceled, approved by the Board of Directors on December 11, 2024, was carried out on January 29, 2025. The share capital is thus reduced from 145,522,153 shares to 144,022,153 shares with a par value of €0.06, i.e. an amount of €8,641,329.18.

Equity investments

- OPmobility SE subscribed to a capital increase of its subsidiary OPmobility Ventures with a cash contribution of €6.3 million on July 21, 2025.
- On October 31, 2025, OPmobility SE acquired all the shares of Plastic Omnium New Energies USA for €31 million, a company held by Plastic Omnium New Energies SA. On October 31, 2025, OPmobility SE also acquired all the shares in Plastic Omnium Lighting USA for €58 million from Plastic Omnium Czech Republic.
These shares, acquired for €89 million, had been contributed for the same amount to OPmobility Holding Inc.
- OPmobility SE subscribed to a capital increase of its subsidiary OPmobility Software House, with a cash contribution of €13.5 million on December 11, 2025.

Net financial liabilities

- On December 17, 2024, OPmobility SE completed a €300 million Schuldschein private placement, without covenants. It was broken down into 5 maturity tranches of 3 years; 3 years and 1 month; 5 years; and 5 years and 1 month, for an average financing rate of 4.17%.
Following the payment of the first tranche of €115 million on December 17, 2024, the balance of €185 million was paid on January 17, 2025.
- On August 5, 2025, OPmobility SE issued a bond of €300 million, maturing on February 5, 2031, with a 4.30% coupon.

- OPmobility SE repaid:

- On May 23, 2025, the two tranches of the May 23, 2022 private Schuldschein placement of €95 million, in accordance with the scheduled maturity.

- on December 21, 2025, the Schuldschein private placement of December 21, 2018 for €300 million, in accordance with the scheduled maturity.

- Outstanding confirmed medium-term credit lines increased to €1,965 million as of December 31, 2025 compared to €1,960 million as of December 31, 2024. In addition, €316 million of commercial paper had been issued by the Company as of December 31, 2025 compared to €489 million as of December 31, 2024.

Earnings performance

OPmobility SE posted operating revenue of €41.9 million in 2025, compared with €38.2 million in 2024. This revenue mainly includes trademark license fees from subsidiaries for €37 million.

Net financial income (expense) for OPmobility SE was €214.6 million in 2025, versus €390.5 million in 2024. This financial income was largely composed of:

- dividends from subsidiaries for €224.4 million in 2025 versus €277.9 million in 2024;
- net interest income on loans, receivables and borrowings of €20.8 million in 2025 versus income of €48.1 million in 2024;
- net allocation to provisions for impairment and financial risks related to equity investments of €32.1 million in 2025 versus a net allocation to provisions for impairment of equity investments of €227.7 million in 2024.

Profit before tax was €212.6 million in 2025, compared to €384.9 million in 2024.

Income tax was income of €6.4 million in 2025, compared with an expense of €3.4 million in 2024.

As a result, the net profit for 2025 was €219 million, compared with €381.5 million in 2024.

6.2 Statutory financial statements as of December 31, 2025

6.2.1 Balance sheet

Assets

In thousands of euros	Notes	December 31, 2025			December 31, 2024
		Gross values	Depreciation, amortization and provisions	Net amounts	Net amounts
<i>Intangible assets</i>	1	993	979	14	16
<i>Property, plant and equipment</i>	2	3,762	999	2,763	2,799
<i>Financial assets: ⁽¹⁾</i>	3				
Equity investments		2,359,755	261,851	2,097,904	1,988,549
Receivables related to equity investments		1,436,059		1,436,059	1,172,116
Portfolio securities		44,245	1,510	42,735	42,889
Other long-term investments		11,346		11,346	24,201
Other financial assets		464		464	832
TOTAL NON-CURRENT ASSETS		3,856,624	265,339	3,591,285	3,231,402
<i>Prepayment on orders</i>	4	107		107	323
<i>Receivables:</i>	4				
Trade receivables		5,429		5,429	10,847
Other receivables		178,887	2,527	176,360	490,423
Prepaid expenses		2,430		2,430	4,338
<i>Short-term investment securities:</i>	5				
Treasury shares		6,396	353	6,043	7,654
Other securities		264,168		264,168	31,042
Forward financial instruments and tokens held		2,665		2,665	57
<i>Cash and cash equivalents</i>		77,077		77,077	244,646
TOTAL CURRENT ASSETS		537,159	2,880	534,279	789,330
Borrowing issuance costs	6	5,751		5,751	4,792
Borrowing redemption premiums	6	1,809		1,809	2,508
Translation differences and valuation differences - Assets	6	1,607		1,607	435
TOTAL ASSETS		4,402,950	268,219	4,134,731	4,028,467

(1) Of which for less than one year: €6,596 thousand

Net cash and cash equivalents of OPmobility SE amounted to +€168.8 million in 2025, compared with +€78.8 million in 2024.

As of December 31, 2025, it comprised: cash and cash equivalents for €350 million, loans to subsidiaries and financial receivables for €1,577.1 million, cash instrument liabilities for €1.2 million, bond issues for €1,440.9 million and current borrowings and financial debt for €316.2 million.

Liabilities

<i>In thousands of euros</i>	Notes	December 31, 2025	December 31, 2024
Capital (of which paid-in €8,641 thousand)	7	8,641	8,731
Additional paid-in capital	7	17,389	17,389
Valuation differences	7	245	245
Reserves			
Legal reserve	7	1,501	1,501
Statutory or contractual reserves	7	152	152
Other reserves	7	8,804	8,804
Carried forward	7	1,904,106	1,587,825
PROFIT FOR THE FISCAL YEAR		219,007	381,503
TOTAL SHAREHOLDERS' EQUITY	7	2,159,845	2,006,150
Provisions for contingencies		36,607	1,700
Provisions for charges		4,267	6,947
TOTAL PROVISIONS	8	40,874	8,647
Other bond issues	9	1,440,897	1,338,244
Other current borrowings and financial debt ⁽²⁾	9	321,191	496,029
Forward financial instruments	9	1,164	12,178
Trade payables	9	6,452	9,099
Accrued taxes and payroll costs	9	4,059	4,938
Other liabilities	9	43,596	44,404
Prepaid income	9	116,629	108,752
TOTAL DEBT⁽¹⁾	9	1,933,988	2,013,644
Translation differences and valuation differences - Liabilities		24	26
TOTAL LIABILITIES		4,134,731	4,028,467

(1) Of which for less than one year: €499,955 thousand

(2) Of which participating loans: 0

6.2.2 Income statement

<i>In thousands of euros</i>	Notes	2025	2024
OPERATING INCOME			
Net revenue		2,626	1,364
Reversals of depreciation, amortization, and provisions		1,348	2,132
Other income	11	37,989	34,675
TOTAL OPERATING INCOME		41,963	38,171
OPERATING EXPENSES			
Other purchases and external charges	12	(37,502)	(37,057)
Taxes and similar payments		(406)	(481)
Wages	13	(950)	(950)
Social security contributions	13	(398)	(380)
Allocations to depreciation and amortization	14		
On non-current assets: allocations to depreciation and amortization		(38)	(76)
On current assets: allocations to depreciation and amortization		(2,527)	(2,553)
Other expenses		(2,113)	(1,326)
TOTAL OPERATING EXPENSES		(43,934)	(42,823)
OPERATING RESULTS		(1,971)	(4,652)

In thousands of euros

	Notes	2025	2024
FINANCIAL INCOME			
equity interests ⁽¹⁾		224,483	277,983
other marketable securities and non-current assets ⁽¹⁾		96,759	122,034
Reversals of depreciation, amortization and provisions		9,552	7,139
Foreign exchange gains		0	246
Income from disposals of financial assets		0	290,264
Net gains on disposals of marketable securities and financial instruments		3,577	1,615
TOTAL FINANCIAL INCOME	15	334,371	699,281
FINANCIAL EXPENSES			
Allocations to depreciation, amortization and provisions		(41,670)	(234,852)
Interest and similar expenses ⁽²⁾		(75,946)	(73,961)
Foreign exchange losses		(349)	0
Net carrying amounts of financial assets sold		(1,258)	0
Net expenses on disposals of marketable securities and financial instruments		(533)	0
TOTAL FINANCIAL EXPENSES	15	(119,756)	(308,813)
NET FINANCIAL INCOME	15	214,615	390,468
CURRENT PROFIT BEFORE TAX		212,644	385,816
Non-operating income	16	0	3,438
Non-operating expenses	16	0	(4,362)
EXCEPTIONAL PROFIT (LOSS)		0	(924)
PROFIT BEFORE TAX		212,644	384,892
Income tax	18	6,363	(3,389)
PROFIT (LOSS)		219,007	381,503

(1) of which income from related entities: €316,649 thousand
(2) of which interest concerning related entities: €35,314 thousand

6.2.3 Notes to the statutory financial statements

Other disclosures

The information below constitutes the notes to the balance sheet before distribution for the fiscal year ended December 31, 2025, for which the total amounted to €4,134 million and the net profit was €219 million.

Significant events of the year

Changes in OPmobility SE's governance

- On November 6, 2025, the OPmobility SE Board of Directors acknowledged the resignation of Laurent Favre, Chief Executive Officer, and appointed Félicie Burelle as Chief Executive Officer.

Capital

- The capital reduction of €90,000 representing 1,500,000 shares to be canceled, approved by the Board of Directors on December 11, 2024, was carried out on January 29, 2025. The share capital is thus reduced from 145,522,153 shares to 144,022,153 shares with a par value of €0.06, i.e. an amount of €8,641,329.18.

Equity investments

- OPmobility SE subscribed to a capital increase of its subsidiary OPmobility Ventures with a cash contribution of €6.3 million on July 21, 2025.

- On October 31, 2025, OPmobility SE acquired all the shares of Plastic Omnium New Energies USA for €31 million, a company held by Plastic Omnium New Energies SA. On October 31, 2025, OPmobility SE also acquired all the shares in Plastic Omnium Lighting USA for €58 million from Plastic Omnium Czech Republic.

These shares, acquired for €89 million, were contributed for the same amount to OPmobility Holding Inc.

- OPmobility SE subscribed to a capital increase of its subsidiary OPmobility Software House, with a cash contribution of €13.5 million on December 11, 2025.

Net financial liabilities

- On December 17, 2024, OPmobility SE completed a €300 million Schuldschein private placement, without covenants. This financing is broken down into five maturity tranches of respectively: 3 years; 3 years and 1 month; 5 years; and 5 years and 1 month, for an average financing rate of 4.17%.

Following the payment of the first tranche of €115 million on December 17, 2024, the balance of €185 million was paid on January 17, 2025.

- On August 5, 2025, OPmobility SE issued a bond of €300 million, maturing on February 5, 2031, with a 4.30% coupon.

- OPMobility SE repaid:
 - on May 23, 2025, the two tranches of the May 23, 2022 private Schuldschein placement of €95 million, in accordance with the scheduled maturity.
 - on December 21, 2025, the Schuldschein private placement of December 21, 2018 for €300 million, in accordance with the scheduled maturity.
- Outstanding confirmed medium-term credit lines increased to €1,965 million as of December 31, 2025 compared to €1,960 million as of December 31, 2024. In addition, €316 million of commercial paper had been issued by the Company as of December 31, 2025 compared to €489 million as of December 31, 2024.

These annual financial statements have been prepared in accordance with the new general accounting plan from January 1, 2025.

Accounting principles and methods

The annual financial statements were prepared in accordance with the provisions of ANC regulation no. 2014-3, amended by the ANC regulation no.2022-06 relating to the new general accounting plan, applicable from January 1, 2025. This reform aims to modernize the presentation of financial statements, enhance transparency and improve the comparability of financial statements.

Impacts of regulatory changes

As of January 1, 2025, only income and expenses directly related to a major and unusual event, accounting entries of purely tax origin, changes in methods recognized in income and corrections of errors must be recognized in exceptional profit (loss). Allocations to depreciation and amortization of deferred charges for borrowing set-up costs are now presented in net financial income (expense).

In this first application year, the balance sheet and income statement for the previous fiscal year (2024) are presented according to the new models, with any necessary reclassifications to ensure comparability.

The financial statements approved and published for the previous fiscal year are presented separately in the notes (see Section 6.3), along with the relevant information necessary to understand the changes in presentation.

The first application of ANC regulation no. 2022-06 has no significant impact on OPMobility SE's financial statements beyond the presentation aspects.

The accounting policies for preparing and presenting the financial statements have been applied in accordance with the following general principles:

- going-concern;
- consistency of accounting principles, with the exception of the consequences of the French General Accounting Plan;
- separation of accounting periods;
- prudence.

The valuation method used to record assets is that of historical cost, unless otherwise specified in the specific notes.

Only information that is materially important to the financial position and profit (loss) of the Company is presented in the notes.

The significant accounting policies applied are described below:

Property, plant and equipment

Property, plant and equipment are valued at their acquisition cost, which corresponds to the purchase price plus ancillary costs (assets acquired for consideration).

Depreciation and amortization are calculated on a straight-line basis over their estimated useful lives:

- fixtures and fittings: 10 years;
- office equipment and furniture: 5 to 10 years.

Equity investments and related receivables

The equity investments are composed of investments that enable control of the issuing company or notable influence to be exercised over it. They are intended to be retained over the long term and to contribute to the business of the holding company.

Gross values of investments in subsidiaries and affiliates are initially recognized at cost or transfer value. If applicable, a provision for impairment will be booked when the value in use or the probable realization value is lower than the net carrying amount.

At each year-end, the Company assesses the value in use of its equity investments. In the event of a lasting decline in the value in use, and if this decline is less than the net carrying amount, a provision for impairment is recognized. Value in use is determined according to a multi-criteria approach, based on management's judgment, taking into account the share of net equity and an enterprise value approach based on discounted future cash flows. The cash flows are based on five-year plans prepared by the subsidiaries' management and validated by Senior Executives (Strat Plan), except when the maturity of the contract addressed justifies a longer duration. The terminal value, calculated based on the last year, takes into account a perpetual growth rate specific to the geographical areas in which the companies operate. Qualitative elements representative of the strategic value of the investment may also be considered.

Related receivables are valued at their par value. Depreciation is recorded where the inventory value is less than the carrying amount. Related receivables are impaired through a provision by taking into account the overall situation and the likelihood of non-recovery.

Portfolio securities

These are securities intended for the portfolio activity. This activity consists of investing all or part of the assets in a securities portfolio in order to derive satisfactory profitability over the more or less long term. This activity is carried out without intervention in the management of the companies in which the securities are held.

The gross value of these securities corresponds to the acquisition cost. If applicable, a provision for impairment will be booked when the value in use or the probable realization value is lower than the net carrying amount.

Treasury shares

The Company has been authorized by Ordinary General Meetings to purchase its own shares to maintain a liquid market for its shares under a liquidity contract with an investment firm, reduce the share capital by canceling shares, or cover current or future stock option or stock grant plans for employees and directors of the Group.

The accounting classification of treasury shares depends on its final purpose:

- treasury shares intended for cancellation and allocated to a future capital reduction or acquired as part of a liquidity contract are recognized as Other long-term investments;
- treasury shares bought back to be granted to employees and directors as part of a stock-option plan or performance share plan are recognized as Short-term investment securities.

Treasury shares are measured in line with their accounting classification (investments, stock option plans or performance share plans, shares acquired under the liquidity contract) using a FIFO (first-in, first-out) method.

The gross value equals the acquisition price, and treasury shares are valued at the average market price of the latest month. Impairment is recognized where the gross value is higher than the inventory value, except for treasury shares intended for cancellation. For shares allocated to cover stock options, their fair value is determined on the basis of the exercise price of the stock options granted. For treasury shares allocated to the grant of performance shares, a provision for expenses is recognized for the total value of the treasury shares allocated to the employees and directors of OPmobility SE and its subsidiaries.

For shares otherwise classified, market value is determined on the basis of the average quoted stock market price during the month before the balance sheet date.

Receivables

Receivables are valued at their nominal value. Depreciation is recorded where the inventory value is less than the carrying amount. Receivables are depreciated through provisions that take into account possible recovery problems.

Short-term investment securities

The short-term investment securities are valued by securities category (shares held as part of the liquidity agreement, unallocated treasury shares, other short-term investment securities), using a FIFO (first-in, first-out) method.

When necessary, they are impaired, calculated for each line of similar securities.

For securities that represent listed securities, the impairment is booked to bring their net carrying amount to the closing price.

Cash and cash equivalents

These include cash, and other items with a similar nature to cash, on hand and at the bank, as well as warrants that may be redeemed at any time after they have been subscribed.

Cash and cash equivalents are valued at their nominal value.

Foreign currency transactions

Liabilities and receivables in foreign currencies are recognized at the exchange rate at the transaction date. On the closing date of the financial statements, they are revalued at the prevailing exchange rate.

At closing, monetary items in foreign currencies are converted on the balance sheet at the exchange rates in effect at the closing date as an offset to items in "Translation differences – Assets/Liabilities" on the balance sheet, except for hedges, in which case revaluations are carried in net financial income and are offset by the impacts recognized on the hedging instrument. Unrealized foreign exchange gains are not recognized in accounting income.

A provision for foreign exchange losses is recognized for the total amount of unrealized losses, except for the following situations:

- in the case of a hedge, the provision is recognized only for the amount of unhedged exposure;
- when unrealized gains or losses on foreign exchange relate to transactions in a single currency maturing in the same accounting period, the provision is limited to the excess of the losses over the gains, based on the overall foreign exchange position.

Bank accounts in foreign currencies are valued on the balance sheet at the exchange rate in effect at the closing date as an offset to Net financial income (expense).

Financial instruments and hedging instruments

The Company may use currency and interest rate derivatives to hedge transactions denominated in a currency other than the euro and certain variable-rate loans.

The principles of hedge accounting are applied as soon as a hedging relationship is identified in management and documented.

Gains and losses related to these financial instruments used to hedge and manage foreign exchange and interest rate risks are recognized in the income statement symmetrically with those of the hedged item. The premium or discount on forward foreign exchange contracts is recognized in the income statement under Net financial income (expense) over the term of the hedge.

Currency derivatives not qualifying as hedges are remeasured at fair value and unrealized losses are provisioned. Realized gains and losses are recognized in profit (loss).

As of December 31, 2025, the Company did not hold any derivative instrument that does not qualify as a hedge.

Provisions for contingencies and charges

Provisions for contingencies and charges are recognized when:

- the Company is bound by a legal or implicit obligation resulting from past events;
- a likely outflow of resources, without any equivalent benefit, is required to extinguish the obligation;
- the amount of the provision can be reliably measured.

Borrowings and financial debt

Debts are recognized at their nominal reimbursement value. They are not discounted.

Issuance costs and redemption premiums incurred at the time of borrowing are recognized as assets and spread over the life of the bond using the compound interest rate method.

Revenue

Revenue is booked to profit (loss) if it is:

- realized, i.e. if the principle and amount are certain;
- acquired during the year.

Income tax

The Company is the parent company of the tax consolidation group that it constitutes with its French subsidiaries.

The subsidiaries of the tax consolidation scope contribute the amount that they would have had to pay if there was no consolidation to the Group's tax consolidation tax expense.

The additional tax savings or expense resulting from the difference between the tax owed by consolidated subsidiaries and the tax resulting from the determination of the overall profit/loss is recorded by the parent company.

The tax savings enjoyed by OPmobility SE in respect of the losses incurred by its French subsidiaries are neutralized in the "Deferred revenues" account presented under liabilities. In accordance with the tax consolidation agreement, in the event of a return to the profit of the French operating subsidiaries, OPmobility SE will bear a tax expense.

Non-operating items

As of fiscal years beginning on or after January 1, 2025, non-operating items exclusively include income and expenses directly related to a major and unusual event, i.e. having a significant impact on the financial position or understanding of the financial statements, or a rare event, unrelated to current operations and unlikely to recur.

In particular, transfers of expenses and disposals of non-current assets carried out in the normal course of operations are excluded from non-operating items and classified under net operating income.

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Notes to the balance sheet

Note 1 Intangible assets

<i>In thousands of euros</i>	Amount at 01/01/2025	Increases	Decreases	Amount at 12/31/2025
Licenses, patents, trademarks	993	-	-	993
TOTAL, GROSS	993	-	-	993
Accumulated depreciation	(977)	(2)	-	(979)
TOTAL, NET	16	(2)	0	14

Note 2 Property, plant and equipment

<i>In thousands of euros</i>	Amount at 01/01/2025	Increases	Decreases	Amount at 12/31/2025
Land	13	-	-	13
Fixtures and fittings	127	-	-	127
Office equipment and furniture	3,622	-	-	3,622
TOTAL, GROSS	3,762	-	-	3,762
Accumulated depreciation	(963)	(36)	-	(999)
TOTAL, NET	2,799	(36)	-	2,763

Note 3 Financial assets

<i>In thousands of euros</i>	Amount as of 01/01/2025	Increases	Decreases	Amount as of 12/31/2025
Equity investments	2,250,955	108,800	-	2,359,755
Receivables related to equity investments	1,172,116	735,806	471,863	1,436,059
Portfolio securities	46,556	-	2,311	44,245
Other long-term investments	24,201	15,551	28,406	11,346
Other financial assets	832	-	368	464
TOTAL, GROSS	3,494,660	860,157	502,948	3,851,869
Provisions for impairment	(266,073)	(50)	(2,762)	(263,361)
TOTAL, NET	3,228,587	860,107	500,186	3,588,508

Movements in equity investments are described in the significant events of the year.

Impairment tests were carried out on the subsidiaries' equity investments. These tests concluded that no provision for additional impairment of equity investments was required and recognized a provision for financial risk relating to subsidiaries of €35 million (see Note 8).

At December 31, 2025, Portfolio securities totaling €44.2 million included:

- €15.4 million in commitments in the Aster VI professional private equity fund of Aster Capital Partners SAS, specialized in the energy, industry and mobility sectors;
- €5 million in commitments to the Fonds d'Amorçage Industriel Métropolitain SLP (FAIM);
- €2.7 million in commitments in the Fonds d'Avenir Automobile professional private equity fund, focused on automotive equipment manufacturers;

- €21.2 million corresponding to 51,716 shares in the share capital of VERKOR, a limited company specializing in the development and production of electric vehicle batteries, following the conversion of convertible bonds into shares on September 4, 2023;

At December 31, 2025, Other long-term investments for a total amount of €11.3 million included:

- €4.1 million corresponding to 279,250 treasury shares allocated to market-making;
- €7.2 million corresponding to 524,055 treasury shares held for future allocation.

Receivables related to investments consist of medium- and long-term financing provided to entities of the OPmobility Group. They totaled €1,436 million, of which €6.6 million mature in less than one year. The change of €263.9 million compared to the amount on December 31, 2024 is due to new loans taken out for €735.8 million, loan repayments for €433.9 million, the revaluation in euros of foreign currency loans for €38.4 million and the change in accrued interest for €0.5 million.

Subsidiaries and affiliates	Currency	Equity in foreign currencies, in millions of foreign currency	Reserves and retained earnings before appropriation of net income in millions of foreign currencies	% share of capital held	Gross carrying amount of shares held, in millions of euros	Net carrying amount of shares held, in millions of euros	Amount of sureties and endorsements given by the Company in millions of euros	Revenue, excl tax for the past fiscal year in millions of euros	Dividends received by the Company during the fiscal year in millions of euros
1 - Information concerning subsidiaries (+50% of capital held)									
OPmobility Holding USA Inc.	USD	577.5	141.9	100%	502.7	502.7		9.3	0
OPmobility Holding Germany GmbH	EUR	39.9	854	100%	914.2	914.2		33.3	0
OPmobility Gestion	EUR	2	0	100%	2	2		161	4.8
OPmobility Finance	EUR	0.2	2.4	100%	0.5	0.5		0.3	15
OPmobility Exterior Holding	EUR	5.8	32	100%	280.5	280.5		10.3	200
OPmobility C-Power Holding	EUR	119.8	41	100%	315.5	315.5		5.2	0
PLASTIC OMNIUM RE AG	EUR	22.2	9.5	100%	19.8	19.8		0	1
OPmobility Management France 4	EUR	0.6	(1)	100%	10	1.3		0	0
OPmobility Software House	EUR	0.4	0	100%	13.6	13.6		4.1	0
OPmobility Lighting Holding	EUR	190.1	(277.5)	100%	190.1	0		22	0
OPmobility Management France 8	EUR	0.1	0	100%	0.1	0.1		0	0
OPmobility Ventures	EUR	6.4	0	100%	6.4	6.4		0	0
OPmobility Management France 11	EUR	0.1	0	100%	0.1	0.1		0	0
PLASTIC OMNIUM HOLDING (Shanghai) CO. LTD	CNY	801	(564)	100%	100	37	3.7	2.2	0
2 - Information concerning subsidiaries (between 10% and 50% of capital held)									
BPO AS	TRL	5	-	50%	4.2	4.2		100.9	3.7
TOTAL					2,359.7	2,097.9	3.7	348.6	224.5

Note 4 Prepayments to suppliers on orders and receivables

In thousands of euros	At December 31, 2024	At December 31, 2025	Maturity date < 1 year	Maturity date > 1 year
Prepayments to suppliers on orders	323	107	107	-
Receivables				
Customers and related accounts	10,847	5,429	5,429	-
Tax receivables	13,803	23,142	13,591	9,551
Financial receivables – Current accounts	461,957	140,681	140,681	-
Other receivables	14,663	12,537	8,735	3,802
Prepaid expenses	4,338	2,430	2,181	249
TOTAL, NET	505,931	184,326	170,724	13,602

The decrease in receivables between 2024 and 2025 is mainly due to the decrease in the current account outstanding with the OPmobility Group central treasury of €321.3 million in connection with new loans to subsidiaries.

Trade receivables with OPmobility Group companies mainly relate to trademark royalties.

Tax receivables primarily include:

- €17.4 million of research tax credits from subsidiaries consolidated for tax purposes;
- €3.8 million in respect of tax withholding at source to be offset against corporate income tax in the tax consolidation group;
- €1.9 million of deductible VAT.

Other receivables mainly include:

- the tax current accounts of the subsidiary members of the tax consolidation group, of which OPmobility SE is the parent company, for an amount of €6.1 million;
- a receivable on the subsidiaries of €4.5 million with respect to the free performance share award plans. The costs associated with the April 27, 2023, April 25, 2024, July 22, 2024 and April 25, 2025 plans will be invoiced by OPmobility SE to the subsidiaries whose employees and directors are beneficiaries of the plans. Treasury shares allocated to free share allocation plans are the subject of a provision for expenses of equal amount;
- a credit note receivable of €1.8 million for internal re-invoicing.

Note 5 Short-term investment securities and cash and cash equivalents

<i>In thousands of euros</i>	Amount at 01/01/2025	Increases	Decreases	Amount at 12/31/2025
<i>Short-term investment securities</i>				
Treasury shares allocated to the Free Performance Share Award Plans	7,654	-	1,258	6,396
Other securities	31,042	233,126	-	264,168
Term financial instruments and tokens held	57	2,068	-	2,665
<i>Cash and cash equivalents</i>	244,646	-	167,569	77,077
TOTAL, GROSS	283,399	235,734	168,827	350,306
Provisions for short-term investment securities	0	(353)	-	(353)
TOTAL, NET	283,399	235,381	168,827	349,953

Under an agreement signed on January 1, 2014, and automatically renewed annually through fiscal year 2025 with OPmobility Finance, OPmobility SE benefits from centralized cash management, including:

- financing or internal investment transactions;
- a merger of interest rate levels across the Group's banking institutions;
- an intra-Group netting system;
- centralized management of currency and interest rate risks.

The item "Treasury shares allocated to Free Performance Share Award Plans" corresponds to 327,230 treasury shares with a gross value of €6.4 million. The decrease of €1.3 million represents deliveries to beneficiaries of 60,253 treasury shares under the April 2021 and April 2022 Free Performance Share Award Plans that matured in April 2025.

As of December 31, 2025, treasury shares were allocated as follows by the Free Performance Share Award Plan:

<i>In thousands of euros</i>	Number of shares allocated at 12/31/2025	Carrying amount at 12/31/2025
Free Performance Share Award Plan 2023		
Authorized by the Board of Directors on February 21, 2023	36,810	625
Free Performance Share Award Plan 2024		
Authorized by the Board of Directors on February 21, 2024	151,133	3,086
Free Performance Share Award Plan 2024		
Authorized by the Board of Directors on July 22, 2024	10,764	274
Free Performance Share Award Plan 2025		
Authorized by the Board of Directors on February 19, 2025	128,523	2,410
TOTAL	327,230	6,396

On April 23, 2025, the maturity date of the Free Performance Share Award Plan of April 23, 2021, OPmobility SE allocated 20,101 free shares to the Group's beneficiary employees and directors. This allocation resulted in the re-invoicing of the subsidiaries for a total related cost of €0.5 million.

On April 21, 2025, the maturity date of the Free Performance Share Award Plan of April 21, 2022, OPmobility SE allocated 40,152 free shares to the Group's beneficiary employees and directors. This allocation resulted in the re-invoicing of the subsidiaries for a total related cost of €0.7 million.

Pursuant to the authorization by the Combined General Meeting of April 24, 2024, at its meeting of February 19, 2025 the Board of Directors allocated 241,263 performance shares to the directors of OPmobility SE on April 25, 2025, reduced to 128,523 performance shares following the change in governance. The vesting of the performance shares will occur following the General Meeting that will take place in 2028.

The costs associated with the 2023, 2024 and 2025 plans indicated above take into account the change in governance.

On the vesting date of the shares, the relevant subsidiary with plan beneficiaries will be re-invoiced for the cost.



2025 statutory financial statements

Statutory financial statements as of December 31, 2025

As of December 31, 2025, the number of free shares remaining to be allocated by plan, after forfeits, was as follows:

For the year	2023	2024
	Plan of April 27, 2023	Plan of April 25, 2024
Date of the GM authorization	04/21/2022	04/21/2022
Board decision date	02/21/2023	02/21/2024
Share value in euros ⁽¹⁾	14	10
Start of vesting period	After the 2026 General Meeting	After the 2027 General Meeting
Start of holding period	No later than June 30, 2026 concerning the directors for a total of 10% of the shares	No later than June 30, 2027 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director	On the date of dismissal of the director
	20% depending on the rate of Return on Capital Employed in 2023, 2024, 2025	25% depending on the level of cumulative free cash flow in 2024, 2025, 2026
	20% depending on the level of cumulative free cash flow in 2023, 2024, 2025	25% depending on Debt/EBITDA targets for 2024, 2025, 2026
	20% depending on Debt/EBITDA targets for 2023, 2024, 2025	25% depending on the level of net profit (loss) Group share for 2024, 2025, 2026
	20% based on the stock market performance objective for 2023, 2024, 2025	25% based on the percentage of women, reduction in CO ₂ emissions and workplace safety as of December 31, 2026
Related conditions	20% depending on the percentage of women and achievement of carbon neutrality in 2025	
Number of performance shares awarded	92,025	153,909
Shares vested from 01/01/2025 to 12/31/2025	0	0
Rights canceled at 12/31/2025	(55,215)	(73,290)
Rights granted at 12/31/2025	0	0
Balance of rights at 12/31/2025	36,810	80,619

(1) Weighted average value (according to the method used for the consolidated financial statements)

For the year	2024
	Plan of July 22, 2024
Date of the GM authorization	04/24/2024
Board decision date	07/22/2024
Share value in euros ⁽¹⁾	7.5
Start of vesting period	After the 2027 General Meeting
Start of holding period	No later than June 30, 2027 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director
	25% depending on the level of cumulative free cash flow in 2024, 2025, 2026
	25% depending on Debt/EBITDA targets for 2024, 2025, 2026
	25% depending on the level of net profit (loss) Group share for 2024, 2025, 2026
	25% based on the percentage of women, reduction in CO ₂ emissions and workplace safety as of December 31, 2026
Related conditions	
Number of performance shares awarded	26,910
Shares vested from 01/01/2025 to 12/31/2025	0
Rights canceled at 12/31/2025	(16,146)
Rights granted at 12/31/2025	0
Balance of rights at 12/31/2025	10,764

(1) Weighted average value (according to the method used for the consolidated financial statements).

2025 statutory financial statements

Statutory financial statements as of December 31, 2025

For the year	2025
	Plan of April 25, 2025
Date of the GM authorization	04/24/2024
Board decision date	02/19/2025
Share value in euros ⁽¹⁾	8
Start of vesting period	After the 2028 General Meeting
Start of holding period	No later than June 30, 2028 concerning the directors for a total of 10% of the shares
End of holding period	On the date of dismissal of the director
	25% depending on the level of annual free cash flow in 2025, 2026, 2027
	25% depending on Debt/EBITDA targets for 2025, 2026, 2027
	25% depending on the level of net profit (loss) Group share for 2025, 2026, 2027
	25% based on the percentage of women, reduction in CO ₂ emissions and workplace safety as of December 31, 2027
Related conditions	
Number of performance shares awarded	241,263
Shares vested from 01/01/2025 to 12/31/2025	0
Rights canceled at 12/31/2025	(112,740)
Rights granted at 12/31/2025	0
Balance of rights at 12/31/2025	128,523

(1) Weighted average value (according to the method used for the consolidated financial statements).

Note 6 Prepaid expenses and accruals

In thousands of euros	Amount as of 12/31/2025	Amount as of 12/31/2024
Prepaid expenses	2,430	4,338
Borrowing issuance costs	5,751	4,792
Borrowing redemption premiums	1,809	2,508
Translation differences and valuation differences - Assets	1,607	435
TOTAL, NET	11,597	12,073

The change in deferred borrowing issuance costs and bond redemption premiums is mainly due to the €300 million bond issue on July 29, 2025. (See "Significant events of the year").

Note 7 Statement of changes in equity

<i>In thousands of euros</i>	Amount at 01/01/2024	Increase	Decrease	Capital reduction (-)	Amount at 12/31/2025
Capital	8,731			90	8,641
Additional paid-in capital	17,389				17,389
Translation differences	245				245
Legal reserve	1,501				1,501
Statutory or contractual reserves	152				152
Other reserves	8,804				8,804
Carried forward	1,587,825	381,503	51,409	13,813	1,904,106
Net income for the year	381,503	219,007	381,503		219,007
TOTAL	2,006,150	600,510	432,912	13,903	2,159,845

Treasury shares held totaled 1,130,535 and represented 0.78% of the Company's capital.

The decrease in retained earnings by €51.4 million corresponds to the distribution of dividends on May 2, 2025.

The capital reduction carried out on January 29, 2025 resulted in a decrease of €13.8 million in retained earnings, corresponding to the difference between the capital reduction of €90 thousand and the carrying amount of the canceled shares of €13.9 million.

Movements for the year concerning treasury shares were as follows:

<i>In numbers of shares</i>	Number at 1/1/2025	Purchases	Sales	Share transfers	Allocation of free shares	Cancellation of securities	Number at 12/31/2025
Treasury shares held for cancellation	1,500,000					(1,500,000)	0
Treasury shares to be allocated - CIC account	524,055						524,055
Treasury shares allocated to the 4/25/2025 Free Performance Share Award Plan	0			128,523			128,523
Treasury shares allocated to the 07/22/2024 Free Performance Share Award Plan	0			10,764			10,764
Treasury shares allocated to the 04/25/2024 Free Performance Share Award Plan	153,909			(2,776)			151,133
Treasury shares allocated to the 04/27/2023 Free Performance Share Award Plan	92,025			(55,215)			36,810
Treasury shares allocated to the 04/21/2022 Free Performance Share Award Plan	95,602			(55,450)	(40,152)		0
Treasury shares allocated to the 04/23/2021 Free Performance Share Award Plan	45,947			(25,846)	(20,101)		0
Treasury shares allocated to liquidity contracts	346,377	1,209,463	(1,276,590)				279,250
TOTAL	2,757,915	1,209,463	(1,276,590)	0	(60,253)	(1,500,000)	1,130,535

In value <i>In thousands of euros</i>	Gross value at 01/01/2025	Purchases	Sales	Share transfers	Allocation of free shares	Cancellation of securities	Gross value at 12/31/2025
Treasury shares held for cancellation	13,903					(13,903)	0
Treasury shares to be allocated - CIC account	7,229						7,229
Treasury shares allocated to the 04/25/2025 Free Performance Share Award Plan	0			2,410			2,410
Treasury shares allocated to the 07/22/2024 Free Performance Share Award Plan	0			274			274
Treasury shares allocated to the 04/25/2024 Free Performance Share Award Plan	3,143			(57)			3,086
Treasury shares allocated to the 04/27/2023 Free Performance Share Award Plan	1,563			(938)			625
Treasury shares allocated to the 04/21/2022 Free Performance Share Award Plan	1,777			(1,031)	(746)		0
Treasury shares allocated to the 04/23/2021 Free Performance Share Award Plan	1,170			(658)	(512)		0
Treasury shares allocated to liquidity contracts	3,070	15,551	(14,504)				4,117
TOTAL	31,855	15,551	(14,504)	0	(1,258)	(13,903)	17,741

On December 11, 2024, the Board of Directors decided to allocate 1,500,000 treasury shares to the capital reduction that took place on January 29, 2025.

Details of free share allocations are indicated in Note 5.

Note 8 Provisions for contingencies and charges

<i>In thousands of euros</i>	Increases		Reversals		Amount as of 12/31/2025
	Amount as of 01/01/2025		Utilized (-)	Surplus (-)	
Provisions for foreign exchange losses	433	1,607	-	(433)	1,607
Other provisions for financial risks on subsidiaries	1,267	35,000	-	(1,267)	35,000
PROVISIONS FOR CONTINGENCIES	1,700	36,607	0	(1,700)	36,607
Provisions for contingencies and charges on Free Performance Share Plans	6,947	2,410	-	(5,090)	4,267
PROVISIONS FOR CHARGES	6,947	2,410	0	(5,090)	4,267
TOTAL	8,647	39,017	0	(6,790)	40,874

The €35 million increase in provisions for contingencies is related to the negative net position of subsidiaries.

Note 9 Debts

<i>In thousands of euros</i>	Amount as of 12/31/2024	Amount as of 12/31/2025	Maturity date Less than 1 year	Maturity date 1-5 years	Maturity date > 5 years
Other bond issues	1,338,244	1,440,897	35,897	1,105,000	300,000
Other borrowings	496,029	321,191	321,191	-	-
Forward financial instruments	12,178	1,164	1,164	-	-
Trade payables	9,099	6,452	6,452	-	-
Accrued taxes and payroll costs	4,938	4,059	4,059	-	-
Other liabilities	44,404	43,596	14,563	29,033	-
Prepaid income ⁽¹⁾	108,752	116,629	116,629	-	-
TOTAL	2,013,644	1,933,988	499,955	1,134,033	300,000

(1) See "Accounting principles - Income tax." Maturity within one year by default, subject to future use of subsidiaries' losses.

Net financial liabilities

See Note "Significant events of the period."

Bonds

The main features of the bonds totaling €1,440.9 million as of December 31, 2025 are presented below:

Schuldschein private placement of May 23, 2022

Private placement	Schuldschein
Issue (in euros)	36,000,000
Maturity	May 23, 2027
Annual coupon – Fixed rate	2.3550%

Schuldschein private placement of May 23, 2022

Private placement	Schuldschein
Issue (in euros)	139,000,000
Maturity	May 23, 2027
Half-yearly coupon – Variable rate	3.134%

Schuldschein private placement of May 23, 2022

Private placement	Schuldschein
Issue (in euros)	108,000,000
Maturity	May 23, 2029
Annual coupon – Fixed rate	2.7760%

Schuldschein private placement of May 23, 2022

Private placement	Schuldschein
Issue (in euros)	22,000,000
Maturity	May 23, 2029
Half-yearly coupon – Variable rate	3.384%

Bond issue of March 13, 2024

Bond issue	Euro Bond
Issue (in euros)	500,000,000
Maturity	March 13, 2029
Annual coupon – Fixed rate	4.875%
Listed	Euronext Paris

Schuldschein private placement of December 17, 2024

Private placement	Schuldschein
Issue (in euros)	40,000,000
Maturity	January 17, 2028
Half-yearly coupon – Variable rate	3.940%

Schuldschein private placement of December 17, 2024

Private placement	Schuldschein
Issue (in euros)	75,000,000
Maturity	January 17, 2030
Annual coupon – Variable rate	4.250%

Schuldschein private placement of January 17, 2025

Private placement	Schuldschein
Issue (in euros)	10,000,000
Maturity	January 17, 2028
Half-yearly coupon – Fixed rate	3.891%

Schuldschein private placement of January 17, 2025

Private placement	Schuldschein
Issue (in euros)	80,000,000
Maturity	January 17, 2030
Annual coupon – Variable rate	4.229%

Schuldschein private placement of January 17, 2025

Private placement	Schuldschein
Issue (in euros)	95,000,000
Maturity	January 17, 2030
Annual coupon – Fixed rate	4.189%

Bond issue of July 29, 2025

Private placement	Schuldschein
Issue (in euros)	300,000,000
Maturity	February 5, 2031
Annual coupon – Fixed rate	4.2955%

Accrued interest payable on bonds amounted to €36 million as of December 31, 2025.

Other borrowings

Miscellaneous current borrowings and financial debt totaling €321.2 million as of December 31, 2025 mainly consisted of €316.2 million in commercial paper issued in the fiscal year.

Forward financial instruments and hedging transactions

The currency swaps portfolio, created to hedge foreign currency loans granted to subsidiaries, stood as follows:

Financial instruments portfolio at December 31, 2025

Currency <i>In thousands of euros</i>	Notional amount Currency	Fair value Assets	Fair value Liabilities	Fair value
CNY/EUR	170,000	41	(57)	(16)
USD/EUR	375,000	36	(1,093)	(1,057)
IDR/EUR	46,085,000	49	(14)	35
IDR/EUR	714,400	42	-	42
KRW/EUR	11,000,000	2,382	-	2,382
TOTAL	-	2,550	(1,164)	1,386

Financial instruments portfolio as of December 31, 2024

Currency <i>In thousands of euros</i>	Notional amount Currency	Fair value Assets	Fair value Liabilities	Fair value
CNY/EUR	200,000	33	(485)	(452)
USD/EUR	325,000	-	(11,631)	(11,631)
IDR/EUR	46,085,000	-	(61)	(61)
TOTAL	-	33	(12,177)	(12,144)

The interest rate swap portfolio set up to hedge variable-rate borrowings is as follows as of December 31, 2025:

Currency <i>In millions of euros</i>	Rate	Amount of the variable-rate loan tranche	Hedge amount	Fair value - Assets	Fair value - Liabilities	Fair value
Hedge period						
from 07/17/2025 to 01/19/2026	3.94%	40	40	22	-	22
from 07/17/2025 to 01/19/2026	4.25%	75	75	40	-	40
from 07/17/2025 to 01/19/2026	4.22%	80	80	53	-	53
TOTAL		195	195	115	0	115

Trade payables and related accounts, tax liabilities and other liabilities

OPmobility SE has a corporate income tax liability in respect of the tax consolidation group of €2.7 million. Payables to suppliers and social organizations amounted to €6.5 million and €0.3 million respectively as of December 31, 2025.

Other liabilities mainly relate to tax current accounts with the other corporate members of the tax group for €41.9 million, including €29 million relating to tax credits and customer credits for €0.6 million.

Prepaid income

The neutralization of the tax saving enjoyed by OPmobility SE in respect of the losses incurred by its French subsidiaries consolidated for tax purposes represented an amount of €116.6 million as of December 31, 2025.

Accrued income

<i>In thousands of euros</i>	At December 31, 2025
Liabilities related to equity investments	517
Trade receivables	3,669
Other receivables	4,545
Short-term investment securities	478
Cash and cash equivalents	472
TOTAL	9,681

Accrued expenses

<i>In thousands of euros</i>	At December 31, 2025
Other bonds, accrued interest	35,897
Bank borrowings and liabilities	-
Net financial liabilities	-
Trade payables	5,088
Accrued taxes and payroll costs	930
Other liabilities	1,012
TOTAL	42,927

Note 10 Information on related-party transactions

Balance sheet items - related parties

<i>In thousands of euros</i>	At December 31, 2025
NONE	

Balance sheet items - Main shareholders and administrative and management bodies

<i>In thousands of euros</i>	At December 31, 2025
NONE	

Notes to the income statement

Note 11 Net revenue and income from trademark and patent royalties

Total revenue, excluding expense transfers and provision reversals, breaks down as follows:

<i>In thousands of euros</i>	2025	2024
By operating segment		
Property management income	5	5
Other expenses re-invoiced	2,621	1,359
<i>Net revenue</i>	<i>2,626</i>	<i>1,364</i>
Trademark and patent royalties	36,978	34,582
TOTAL	39,604	35,946
By region		
France	5,151	4,149
International	34,453	31,797
TOTAL	39,604	35,946

Note 12 Other purchases and other external expenses

<i>In thousands of euros</i>	2025	2024
Overheads and headquarters expenses	612	511
Professional fees	6,544	5,785
Advertising, print collateral and publication	5,287	6,693
Travel and entertainment	715	492
Bank charges	7,406	9,471
Insurance	257	14
Other purchases and external charges	16,681	14,091
TOTAL	37,502	37,057

Note 13 Wages and social security contributions

<i>In thousands of euros</i>	2025	2024
Wages	950	950
Social security contributions	398	380
TOTAL	1,348	1,330

The Board of Directors of OPmobility SE on February 19, 2025 approved the principles and criteria for the compensation of the Chairman of the Board of Directors.

Note 14 Depreciation, amortization and impairment

Change in depreciation and amortization on non-current assets	Amount at	Increases:	Decreases:	Amount at
<i>In thousands of euros</i>	01/01/2024	allocations	reversals	12/31/2025
Trademarks, patents and software	977	2	-	979
Fixtures and fittings	118	3	-	121
Office equipment and furniture	845	33	-	878
TOTAL	1,940	38	0	1,978

Changes in provision	Amount at	Increases:	Decreases:	Amount at
<i>In thousands of euros</i>	01/01/2024	allocations	reversals	12/31/2025
On assets				
Financial assets	266,073	50	2,762	263,361
Other receivables	1,348	2,527	1,348	2,527
Cash and cash equivalents	0	353	0	353
TOTAL	267,421	2,930	4,110	266,241
On liabilities				
Regulated provisions	0	-	-	0
Provisions for charges under the Free Performance Share Award Plan of April 23, 2021	585	-	585	0
Provisions for charges under the Free Performance Share Award Plan of April 21, 2022	889	-	889	0
Provisions for charges under the Free Performance Share Award Plan of April 27, 2023	1,563	-	1,098	465
Provisions for charges under the Free Performance Share Award Plan of April 25, 2024	3,327	-	2,134	1,193
Provisions for charges under the Free Performance Share Award Plan of July 22, 2024	582	-	383	199
Provisions for charges under the Free Performance Share Award Plan of April 25, 2025	0	2,410	-	2,410
Other provisions for contingencies and charges	1,701	36,607	1,701	36,607
TOTAL	8,647	39,017	6,790	40,874

The allocation for charges under the 2025 Free Performance Share Award Plans is described in Note 5 "Short-term investment securities and cash and cash equivalents."

The provisions for charges under the April 23, 2021 and April 21, 2022 Free Performance Share Award Plans were reversed in full following the allocation of 60,253 free shares to the beneficiaries at the end of the plans on April 21, 2025 and April 23, 2025.

The reversals of provisions for contingencies and charges on the plans of April 27, 2023, April 25, 2024 and July 22, 2024 result from taking into account the latest developments, including the change in governance.

Note 15 Net financial income

<i>In thousands of euros</i>	2025	2024
FINANCIAL INCOME	334,371	699,281
Dividend income	224,483	277,983
Interest income on loans	93,176	117,680
Reversal of provisions for impairment	9,552	7,139
Net foreign exchange gains and losses	0	246
Net gain on disposal of short-term investment securities	2,319	1,615
Proceeds from sale of treasury shares	1,258	0
Merger premium	0	290,264
Miscellaneous financial income	3,583	4,354
FINANCIAL EXPENSES	119,756	308,813
Interest on borrowings, commercial paper and financing	75,946	73,961
Foreign exchange gains and losses	349	0
Net carrying amount of treasury shares sold	1,258	0
Loss on treasury share transactions	533	0
Allocations to provisions	41,670	234,852
TOTAL	214,615	390,468

The 2025 annual financial statements were prepared in accordance with the provisions of Regulation no. 2014-3, amended by ANC Regulation no. 2022-06 relating to the new general chart of accounts, applicable from January 1, 2025.

Dividend income includes €219.8 million from French subsidiaries and €4.7 million received from international subsidiaries.

The impairment tests carried out on equity investments resulted in a provision for financial risks on subsidiaries of €35 million. (see Note 3 "Financial assets").

Note 16 Non-operating items

The annual financial statements were prepared in accordance with the provisions of ANC regulation no. 2014-3, amended by ANC regulation no.2022-06 relating to the new general accounting plan, applicable from January 1, 2025.

Non-operating items were nil for the 2025 fiscal year.

Note 17 Information on related-party transactions

Income statements items - related parties

<i>In thousands of euros</i>	Related companies
NONE	

Income statement items - Main shareholders and administrative and management bodies

<i>In thousands of euros</i>	Related companies
NONE	

Note 18 Income tax

In thousands of euros	2025 results		
	Current	Non-operating items	Net
* Profit (loss) before tax	212,644	-	212,644
* Tax consequences	(169,248)	-	(169,248)
= Base	43,396	-	43,396
Current theoretical tax (25.82%)	(11,205)	-	(11,205)
INCOME AFTER TAX AT THEORETICAL (STANDARD) RATE	201,439	-	201,439
Impact of Group relief			15,312
Other tax impacts			(8,949)
TOTAL CORPORATE INCOME TAX			6,363
INCOME AFTER TAX			219,007

OPmobility SE is the parent company of a tax consolidation group comprising 24 entities.

The tax consolidation impact for fiscal year 2025 was a loss of €35.5 million.

The other impacts, for €7.8 million, mainly correspond to the provision for the amount of tax losses used by the tax group and likely to be charged subsequently by its subsidiaries.

The tax consolidation group's tax loss carryforwards represent €98 million, i.e. estimated future tax savings of €25.3 million at the rate of 25.82%.

OPmobility SE paid €0.8 million as part of the exceptional contribution on the profits of large companies.

Unrecognized deferred tax assets (+) and liabilities (-), excluding tax loss carryforwards, calculated at a tax rate of 25.82%, broke down as follows at December 31, 2025:

In thousands of euros	2025
Translation differences – liabilities	6
Translation differences – assets	(415)
TOTAL NET DEFERRED TAX ASSET	(409)

No overheads were added back to the taxable profit in fiscal year 2025, in accordance with Articles 223 *quater* and 223 *quinquies* of the French General Tax Code.

BREAKDOWN OF THE OVERALL AMOUNT OF INCOME TAX

In thousands of euros	Gross amount	Tax (savings)	Net amount
Tax rate: 25.82%			
Income before non-operating items	212,644	54,905	157,739
- Non-taxable income	(218,734)	(56,477)	(162,257)
+ Non-deductible expenses	40,846	10,546	30,300
+ Income not recognized during the year to be added back	8,813	2,276	6,537
- Expenses not recognized during the fiscal year to be deducted	(173)	(45)	(128)
= Taxable income before non-operating items	43,396	11,205	32,191
+ Non-operating items	0	0	0
- Non-taxable income	0	0	0
+ Non-deductible expenses	0	0	0
+ Income not recognized during the year to be added back	0	0	0
- Expenses not recognized during the fiscal year to be deducted	0	0	0
= Taxable income	43,396	11,205	32,191
- Tax credits	-	21,257	21,257
= Tax paid	-	2,910	2,910

Non-taxable income mainly concerns the portion of dividend income that is not taxable, in accordance with tax rules.

Non-deductible expenses mainly relate to provisions for equity investments.

The tax paid of €2.9 million corresponds to interim payments made as part of the tax consolidation and the exceptional contribution on the profits of large companies.

FACTORS LIKELY TO BE THE CAUSE OF INCREASES AND DECREASES IN FUTURE INCOME TAX LIABILITIES

<i>In thousands of euros</i>	Base	Fiscal year 2025 Applicable tax	Base	Fiscal year 2024 Applicable tax
Time lag between the tax regime and the accounting treatment of income and expenses	42,761	11,041	236,440	61,049
Tax loss carryforwards	0	0	8,846	2,284
Other	0	0	0	0
TOTAL	42,761	11,041	245,286	63,333

TAX CREDITS

<i>In thousands of euros</i>	2025
Research tax credit	16,689
Sponsorship tax credits	700
Net foreign tax credits	3,768
TOTAL TAX CREDITS	21,157

OPmobility SE uses forward research tax credits and foreign tax credits resulting from tax consolidation.

Other disclosures

Off-balance sheet commitments

Commitments given

<i>In thousands of euros</i>		
NATURE OF TRANSACTION	Amount of risks	Guarantees given
Endorsements, sureties and guarantees given	378,134	Commitments given on behalf of subsidiaries as part of their financing

<i>In thousands of euros</i>		
NATURE OF TRANSACTION	Amount of expected benefits from the transaction	Other information
Unused credit lines	1,870,000	Guarantees received

The outstanding amount of confirmed medium-term credit lines increased to €1,965 million as of December 31, 2025, of which €180 million was for the benefit of Group subsidiaries. The subsidiaries had used €95 million from credit lines at the end of 2025. OPmobility SE did not make any drawdowns at the end of 2025.

Loans and advances to executive corporate officers

No loans or advances were made to executive corporate officers of the Company as defined in Article L. 225-43 of the French Commercial Code.

Headcount

There is one employee: the Chairman and CEO of OPmobility SE.

Compensation of management bodies

The total compensation paid to management bodies in fiscal year 2025 amounted to €1,886,308.

Information on Statutory Auditors' fees

Statutory Auditors' fees <i>(in thousands of euros)</i>	PwC	EY
Fees related to the certification of financial statements	581	558
Fees related to the certification of sustainability information	249	249
Fees for services other than the certification of financial statements and sustainability information	773	48

Events after the reporting period

None

Other

At December 31, 2025, Burelle SA held 60.63% of OPmobility SE.

Information about the entity preparing the consolidated financial statements

Entity preparing the consolidated financial statements of the largest group of entities in which the entity is a member as a subsidiary entity	Name	Burelle SA
	Registered office	19, boulevard Jules Carteret 69007 LYON
	Identification number	785 386 319
	Location where copies of the consolidated financial statements may be obtained	1, allée Pierre Burelle 92593 LEVALLOIS
Entity preparing the consolidated financial statements of the smallest group of entities included in the group of entities referred to above, in which the entity is a member as a subsidiary entity	Name	OPmobility SE
	Registered office	19, boulevard Jules Carteret 69007 LYON
	Identification number	955 512 611
	Location where copies of the consolidated financial statements may be obtained	1, allée Pierre Burelle 92593 LEVALLOIS

6.3 Statutory financial statements at December 31, 2024

6.3.1 Balance sheet values at December 31, 2024

Assets

	December 31, 2024			December 31, 2023
	Gross values	Depreciation, amortization and provisions	Net amounts	Net amounts
<i>In thousands of euros</i>				
NON-CURRENT ASSETS				
Intangible assets	993	977	16	18
Property, plant and equipment	3,762	963	2,799	2,875
Financial assets	3,494,660	266,073	3,228,587	2,330,442
TOTAL NON-CURRENT ASSETS	3,499,415	268,013	3,231,402	2,333,335
CURRENT ASSETS				
Prepayments to suppliers	323	0	323	148
Trade receivables	10,847	0	10,847	9,999
Other receivables	491,771	1,348	490,423	1,203,351
Short-term investment securities	38,696	0	38,696	35,224
Cash and cash equivalents	244,703	0	244,703	122,113
Prepaid expenses	4,338	0	4,338	3,992
TOTAL CURRENT ASSETS	790,678	1,348	789,330	1,374,827
Deferred charges (debt issuance costs)	4,792	0	4,792	2,289
Bond redemption premiums	2,508	0	2,508	625
Translation differences – assets	435	0	435	413
TOTAL	4,297,828	269,361	4,028,467	3,711,489

Liabilities

	December 31, 2024	December 31, 2023
<i>In thousands of euros</i>		
SHAREHOLDERS' EQUITY		
Share capital	8,731	8,731
Additional paid-in capital	17,389	17,389
Other reserves	1,598,527	1,473,903
NET INCOME FOR THE YEAR	381,503	215,317
Regulated provisions	0	0
TOTAL SHAREHOLDERS' EQUITY	2,006,150	1,715,340
Provisions for contingencies and charges	8,647	7,182
DEBTS		
Bonds	1,338,244	1,207,230
Bank borrowings	0	0
Other borrowings	508,207	629,205
Trade payables	9,099	10,222
Accrued taxes and payroll costs	4,938	7,779
Other liabilities	44,404	38,916
Prepaid income	108,752	95,610
TOTAL LIABILITIES	2,013,644	1,988,962
Prepaid expenses and accrued income – liabilities	26	5
TOTAL	4,028,467	3,711,489

6.3.2 2024 income statement

<i>In thousands of euros</i>	2024	2023
NET REVENUE	1,364	132
Provision reversals and expense transfers	2,132	1,331
Other operating revenue	34,675	34,667
TOTAL OPERATING REVENUE	38,171	36,130
Purchases and other external expenses	(37,057)	(36,383)
Taxes other than on income	(481)	(397)
Personnel costs	(1,330)	(1,610)
Depreciation, amortization and provisions	(2,629)	(2,938)
Other expenses	(1,326)	(1,523)
TOTAL OPERATING EXPENSES	(42,823)	(42,851)
NET OPERATING INCOME	(4,652)	(6,721)
TOTAL FINANCIAL INCOME	699,281	315,661
TOTAL FINANCIAL EXPENSES	(308,813)	(91,953)
NET FINANCIAL INCOME	390,468	223,708
INCOME BEFORE NON-OPERATING ITEMS	385,816	216,987
Non-operating items	(924)	(666)
PROFIT BEFORE TAX	384,892	216,321
Income tax	(3,389)	(1,004)
NET PROFIT (LOSS)	381,503	215,317

6.3.3 Comments

The financial statements prepared and published for the 2024 fiscal year are presented above.

The application of ANC Regulation no. 2022-06 from January 1, 2025 results in the presentation of a more detailed income statement and balance sheet than those prepared at December 31, 2024, in particular with respect to Net financial income (expense), Financial assets, and also the presentation of prepaid expenses under "Receivables."

6.4 Five year financial summary

<i>In thousands of euros</i>	2021	2022	2023	2024	2025
1 - Capital at year-end					
a) Share capital	8,827	8,731	8,731	8,731	8,641
b) Number of shares issued	147,122,153	145,522,153	145,522,153	145,522,153	144,022,153
c) Number of bonds convertible into shares	0	0	0	0	0
2 - Transactions and results of the fiscal year					
a) Revenue excluding tax and other operating revenue	31,840	58,157	34,790	35,946	39,604
b) Profit before tax, depreciation, amortization and provisions	106,447	173,622	216,875	614,494	245,980
c) Income tax	3,044	4,025	1,004	3,389	(6,363)
d) Profit after tax, depreciation, amortization and provisions	100,758	196,349	215,317	381,503	219,007
e) Amount of profits distributed	41,194	56,754	56,754	86,413	70,571
3 - Earnings per share					
a) Profit after tax, before depreciation, amortization and provisions	0.70	1.17	1.48	4.20	1.75
b) Profit after tax, depreciation, amortization and provisions	0.68	1.35	1.48	2.62	1.52
c) Dividend paid per share	0.28	0.39	0.39	0.60	0.49
4 - Personnel					
a) Number of employees	1	1	1	1	1
b) Total payroll	950	950	1,175	950	950
c) Employee benefits expense (social security, private welfare programs, etc.)	366	386	435	380	398

6.5 Table of subsidiaries and affiliates

Subsidiaries and affiliates	Currency	Equity in foreign currencies <i>in millions of foreign currency</i>	Reserves and retained earnings before appropriation of net income <i>in millions of foreign currencies</i>	% share of capital held	Gross carrying amount of shares held <i>in millions of euros</i>	Net carrying amount of shares held, <i>in millions of euros</i>	Amount of sureties and endorsements given by the Company <i>in millions of euros</i>	Revenue excl. tax for the past fiscal year <i>in millions of euros</i>	Dividends received by the Company during the fiscal year <i>in millions of euros</i>
1 - Information concerning subsidiaries (+50% of capital held)									
OPmobility Holding USA Inc.	USD	577.5	141.9	100%	502.7	502.7		9.3	0
OPmobility Holding Germany GmbH	EUR	39.9	854	100%	914.2	914.2		33.3	0
OPmobility Gestion	EUR	2	0	100%	2	2		161	4.8
OPmobility Finance	EUR	0.2	2.4	100%	0.5	0.5		0.3	15
OPmobility Exterior Holding	EUR	5.8	32	100%	280.5	280.5		10.3	200
OPmobility C-Power Holding	EUR	119.8	41	100%	315.5	315.5		5.2	0
PLASTIC OMNIUM RE AG	EUR	22.2	9.5	100%	19.8	19.8		0	1
OPmobility Management France 4	EUR	0.6	(1)	100%	10	1.3		0	0
OPmobility Software House	EUR	0.4	0	100%	13.6	13.6		4.1	0
OPmobility Lighting Holding	EUR	190.1	(277.5)	100%	190.1	0		22	0
OPmobility Management France 8	EUR	0.1	0	100%	0.1	0.1		0	0
OPmobility Ventures	EUR	6.4	0	100%	6.4	6.4		0	0
OPmobility Management France 11	EUR	0.1	0	100%	0.1	0.1		0	0
PLASTIC OMNIUM HOLDING (Shanghai) CO. LTD	CNY	801	(564)	100%	100	37	3.7	2.2	0
2 - Information concerning subsidiaries (between 10% and 50% of capital held)									
BPO AS	TRL	5	-	50%	4.2	4.2		100.9	3.7
TOTAL					2,359.7	2,097.9	3.7	348.6	224.5

6.6 Table of supplier and customer payment terms as mentioned in Article D. 441-6 of the French Commercial Code

Invoices received or issued but unpaid and past due as of the closing date (Table pursuant to I of Article D. 441-6 of the French Commercial Code)

	Article D. 441 I. – 1° of the French Commercial Code: overdue invoices received and unpaid at the closing date						Article D. 441 I. – 2° of the French Commercial Code: overdue invoices issued and unpaid at the closing date					
	0 days (as reference)	1 to 30 days	31 to 60 days	61 to 90 days	91 days or more	Total (1 day or more)	0 days (as reference)	1 to 30 days	31 to 60 days	61 to 90 days	91 days or more	Total (1 day or more)
<i>In thousands of euros</i>												
(A) Portion past due												
Number of invoices in question	-	-	-	-	-	37	-	-	-	-	-	46
Total amount of invoices in question including tax	-	37	6	3	12	58	-	521	197	0	455	1,173
Percentage of total purchases including tax in the period	-	0%	0%	0%	0%	0%	-					
Percentage of year's revenue including tax	-	-	-	-	-	-	-	1.23%	0.47%	0.00%	1.07%	2.77%
(B) Invoices excluding (A) involving disputed or non-recognized liabilities and receivables												
Number of invoices excluded						0						0
Total amount of invoices excluded						0						0
(C) Reference payment periods used (contractual or legal period – Article L. 441-6 or Article L. 443-1 of the French Commercial Code)												
						30 days from invoice date – 30 days from the end of the month						
						45 days from invoice date – 45 days from the end of the month						
Payment periods used in calculating late payments						60 days from invoice date						Upon receipt

6.7 Statutory auditors' report on the financial statements

Year ended December 31, 2025

This is a translation into English of the statutory auditors' report on the financial statements of the Company issued in French and it is provided solely for the convenience of Englishspeaking users.

This statutory auditors' report includes information required by European regulations and French law, such as information about the appointment of the statutory auditors or verification of the management report and other documents provided to the shareholders.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the shareholders,

Opinion

In compliance with the engagement entrusted to us by your annual general meeting, we have audited the accompanying financial statements of OPmobility SE for the year ended December 31st, 2025.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Company as at December 31st, 2025 and of the results of its operations for the year then ended in accordance with French accounting principles.

The audit opinion expressed above is consistent with our report to the Audit Committee.

6

Basis for Opinion

Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Statutory Auditors' Responsibilities for the Audit of the Financial Statements* section of our report.

Independence

We conducted our audit engagement in compliance with the independence requirements of the French Commercial Code (*Code de commerce*) and the French Code of Ethics for Statutory Auditors (*Code de déontologie de la profession de commissaire aux comptes*) for the period from January 1st, 2025 to the date of our report, and specifically we did not provide any prohibited nonaudit services referred to in Article 5(1) of Regulation (EU) No. 537/2014.

Justification of Assessments Key Audit Matters

In accordance with the requirements of Articles L. 821-53 and R. 821-180 of the French Commercial Code (*Code de commerce*) relating to the justification of our assessments, we inform you of the key audit matters relating to risks of material misstatement that, in our professional judgment, were of most significance in our audit of the financial statements of the current period, as well as how we addressed those risks.

These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the financial statements.

Measurement of equity investments

	Note 'Accounting Principles and Methods – Equity Investments and Related Receivables' and note 3 'Financial Assets' of the appendix to the annual accounts. Equity investments are recorded on your company's balance sheet for a net amount of €2,098 million as of December 31, 2025.
Risk identified	- As described in the note 'Accounting Principles and Methods – Equity Investments and Related Receivables' of the appendix to the annual accounts, a provision for impairment is established in the event of a sustained decline in utility value and when this value or the probable realizable value is less than the net book value. Your company evaluates the utility value of its equity investments at each annual closing. The utility value is determined using a multi-criteria approach, based on management's judgment, particularly taking into account the share of equity, and a business value approach based on discounted future cash flows. These expected cash flows are determined over a five-year horizon unless limited exceptions apply when the maturity of the addressed market or the subsidiary's situation justifies a longer duration. The cash flows are prepared by the management of the subsidiaries and validated by your company's management (Strat Plan). The terminal value, calculated based on the last year, takes into account a perpetual growth rate specific to the geographical areas in which the companies operate. Qualitative elements representative of the strategic value of the investment may also be considered. - As described in note 3 'Financial Assets' of the appendix to the annual accounts, impairment tests have been conducted on the shares of the subsidiaries. - The evaluation of equity investments is considered a key audit matter given the significance of equity investments on the balance sheet and due to the judgments that must be made by management, particularly in estimating the profitability prospects of the subsidiaries.
Our response	Our work primarily consist of: - Understanding the methodology adopted by your company to assess the utility value of each equity investment; - Comparing the net book value of the equity investments with the share of the net assets of the subsidiaries; - For evaluations based on forecast elements: - Assessing the consistency of the assumptions made by management with the economic environment at the balance sheet and account preparation dates, particularly in the context of the current macroeconomic situation and its impacts on the profitability prospects of your company's subsidiaries; - Comparing the discount rates and long-term growth rates used with external market data, with the assistance of our valuation specialists; - Verifying the arithmetic accuracy of the utility value assessment calculations.

Specific Verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations.

Information given in the management report and in the other documents with respect to the financial position and the financial statements provided to the shareholders

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the board of directors' and in the other documents with respect to the financial position and the financial statements provided to the shareholders.

We attest the fair presentation and the consistency with the financial statements of the information relating to payment deadlines mentioned in Article D. 4416 of the French Commercial Code (*Code de commerce*).

Report on Corporate Governance

We attest that the Board of Directors' Report on Corporate Governance sets out the information required by Articles L. 225374 and L. 221010 and L. 22109 of the French Commercial Code (*Code de commerce*).

Concerning the information given in accordance with the requirements of Article L. 22109 of the French Commercial Code (*Code de commerce*) relating to the remuneration and benefits received by, or allocated to the directors and any other commitments made in their favor, we have verified its consistency with the financial statements, or with the underlying information used to prepare these financial statements and, where applicable, with the information obtained by your Company from companies controlled thereby, included in the consolidation scope. Based on these procedures, we attest the accuracy and fair presentation of this information.

With respect to the information relating to items that your Company considered likely to have an impact in the event of a takeover bid or exchange offer, provided pursuant to Article L. 221011 of the French Commercial Code (*Code de commerce*), we have agreed this information to the source documents communicated to us. Based on these procedures, we have no observations to make on this information.

Other information

In accordance with French law, we have verified that the required information concerning the purchase of investments and controlling interests and the identity of the shareholders and holders of voting rights has been properly disclosed in the management report.

Report on Other Legal and Regulatory Requirements

Format of preparation of the financial statements intended to be included in the annual financial report

We have also verified, in accordance with the professional standard applicable in France relating to the procedures performed by statutory auditors regarding the annual and consolidated financial statements prepared in the European single electronic format, that the preparation of the financial statements intended to be included in the annual financial report mentioned in Article L. 45112, I of the French Monetary and Financial Code (*Code monétaire et financier*), prepared under the Chief executive officer's responsibility, complies with the single electronic format defined in Commission Delegated Regulation (EU) No. 2019/815 of 17 December 2018.

On the basis of our work, we conclude that the preparation of the financial statements intended to be included in the annual financial report complies, in all material respects, with the European single electronic format.

We have no responsibility to verify that the financial statements that will ultimately be included by your Company in the annual financial report filed with the AMF (*Autorité des marchés financiers*) agree with those on which we have performed our work.

Appointment of the Statutory Auditors

We were appointed as statutory auditors of OPmobility SE by the Annual general meeting held on April 21th, 2022 for PricewaterhouseCoopers Audit and on April 29th, 2010 for ERNST & YOUNG et Autres.

As at December 31st, 2025, PricewaterhouseCoopers Audit was in the fourth year of total uninterrupted engagement and Ernst & Young et Autres was in the sixteen year.

Previously, Ernst & Young Audit had been the statutory auditor of OPmobility SE since 2001.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with French accounting principles and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The financial statements were approved by the Board of Directors.

Statutory Auditors' Responsibilities for the Audit of the Financial Statements

Objectives and audit approach

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

As specified in Article L. 82155 of the French Commercial Code (*Code de commerce*), our statutory audit does not include assurance on the viability of the Company or the quality of management of the affairs of the Company.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management in the financial statements.



2025 statutory financial statements

Statutory auditors' report on the financial statements

- Assesses the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report to the Audit Committee

We submit to the Audit Committee a report which includes in particular a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report significant deficiencies, if any, in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the financial statements of the current period and which are therefore the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) No. 537/2014, confirming our independence within the meaning of the rules applicable in France as set out in particular in Articles L. 82127 to L. 82134 of the French Commercial Code (*Code de commerce*) and in the French Code of Ethics for Statutory Auditors (*Code de déontologie de la profession de commissaire aux comptes*). Where appropriate, we discuss with the Audit Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Neuilly-Paris-La Défense, March 13th, 2026

The Statutory Auditors

French original signed by

PricewaterhouseCoopers Audit
David Clairotte

Audit ERNST & YOUNG et Autres
May Kassis-Morin

6.8 Statutory auditors' report on related party agreements

Annual General Meeting held to approve the financial statements for the year ended December 31, 2025

This is a translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Annual General Meeting of OPmobility SE,

In our capacity as statutory auditors of your Company, we hereby present to you our report on related party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons justifying why they benefit the Company. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (Code de commerce), to assess the relevance of these agreements prior to their approval.

We are also required, where applicable, to inform you in accordance with Article R. 225-31 of the French Commercial Code (Code de commerce) of the continuation of the implementation, during the year ended December 31, 2025, of the agreements previously approved by the Annual General Meeting.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes) relating to this type of engagement. These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

Agreements submitted for approval to the Annual General Meeting

Agreements authorized during the year ended December 31, 2025

In accordance with Article L. 225-40 of the French Commercial Code (Code de commerce), we have been notified of the following related party agreement which received prior authorization from your Board of Directors.

WITH BPO-B.PLAS PLASTIC OMNIUM OTOMOTIV PLASTIK VE METAL YAN SANAYI A.S., WHOSE 50% OF THE VOTING RIGHTS IS OWNED BY YOUR COMPANY

Royalty agreement for licensing and technical assistance

Nature and purpose

The agreement entered into on December 21, 2001, for an initial duration of five years with tacit annual renewal, aims at using designs, models, industrial processes, know-how, and related technical assistance services associated with your Company. The renewal of this agreement was authorized by your Board of Directors on February 19, 2025.

Conditions

The royalties will be billed by your Company at 1.5% of the net sales of the licensed products made by BPO-B.PLAS-Plastic Omnium Otomotiv Plastik A.S. On December 31, 2025, your Company has recognized an income, in respect of the royalty to be charged to BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi A.S., amounting to € 798 762.

Reasons justifying why the Company benefits from this agreement

Your Board of Directors gave the following reasons: This agreement was authorized in view of the benefits for your Company and after having examined the financial conditions attached thereto.

Agreements previously approved by the Annual General Meeting

Whose implementation continued during the year ended December 31, 2025

In accordance with Article R. 225-30 of the French Commercial Code (Code de commerce), we have been notified that the implementation of the following agreements, which were approved by the Annual General Meeting in prior years, continued during the year ended December 31, 2025.

WITH YANFENG PLASTIC OMNIUM AUTOMOTIVE EXTERIOR SYSTEMS CO LTD., WHOSE 49.95% OF THE SHARE CAPITAL IS INDIRECTLY OWNED BY YOUR COMPANY

Persons concerned

Mr Laurent Favre, Ex director of the company Yanfeng Plastic Omnium Automotive Exterior Systems Co Ltd., and Mrs Félicie Burelle, director of Yanfeng Plastic Omnium Automotive Exterior Systems Co Ltd.

Royalty agreement for trademark concession

Nature and purpose

This agreement, concluded on April 11, 2007 for a period of thirty years, aims at using trademarks owned by your Company. It was authorized by the Board of Directors on February 26, 2013.

Conditions

The royalties will be billed by your Company at 0.25% of the benefits to the company receives from the agreement.

On December 31, 2025, your Company has recognized an income in respect of the royalty to be charged to Yanfeng Plastic Omnium Automotive Exterior Systems Co Ltd. Amounting to € 2 524 302.

WITH BURELLE SA, WHICH DIRECTLY OWNS 60.63% OF YOUR COMPANY'S SHARE CAPITAL

Persons concerned

Mr Laurent Burelle, President and Chief Executive Officer of Burelle SA, Mr Paul Henry Lemarié and Félicie Burelle, directors of Burelle SA.

Supplementary retirement plan of the Group's General Management

Nature and purpose

This agreement authorized by the Board of Directors on December 11, 2003, aims at re-invoicing, by Burelle SA to your company of the share of the cost for the supplementary retirement plan, which grants, in particular to corporate officers performing salaried functions, an additional retirement benefit of 10% of their current compensation. This share is proportional to compensations supported by Burelle SA invoiced to your company.

As at December 31, 2025, no payments were made by Burelle SA under the supplementary pension plan. Your Company has therefore not recognized any expense in respect of this share of the pension plan expense.

Neuilly and Paris-La Défense, March 13, 2026

The Statutory Auditors

French original signed by

PricewaterhouseCoopers Audit
David Clairotte

ERNST & YOUNG et Autres
May Kassis-Morin

7. Capital and shareholding structure

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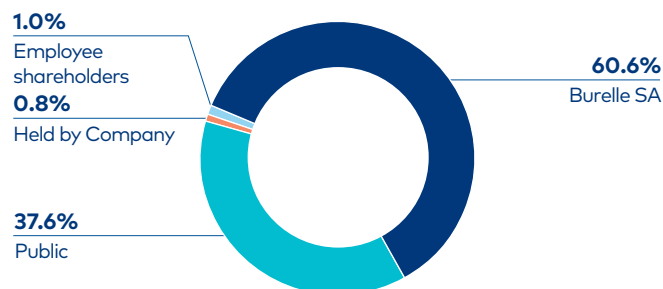


7.1 Share capital information

For information regarding OPmobility SE's capital, see chapter 3, paragraph 3.5 "Information on share capital" in this document.

7.2 Information on the shareholding structure

BREAKDOWN OF THE SHAREHOLDING STRUCTURE OF OPMOBILITY SE AS OF DECEMBER 31, 2025



At December 31, 2025, OPmobility SE's share capital consisted of 144,022,153 shares with a par value of €0.06, i.e. an amount of €8,641,329.18. The holding company Burelle SA held a controlling interest of 60.6%. Employee shareholders held 1.0%, treasury shares 0.8% and the public held 37.6% of the share capital.

7.3 The OPmobility share

7.3.1 Share management

7.3.1.1 OPmobility share fact sheet

The Company's securities are traded on the Euronext Paris market (ISIN code: FR0000124570). OPmobility is included in the SBF 120 index.

The par value of the share is €0.06. It is eligible for the Deferred Settlement Service (DSS) and the Share Saving Plan (PEA).

UPTEVIA manages the registered shares. The service to issuers is available at the following telephone numbers: +33 (0) 800 00 75 35 from France (toll-free service and calls) and +33 (0) 1 49 37 82 36 from abroad (rate of a call to France). In addition, the OPmobility Shareholders Service has a toll-free number +33 (0) 800 777 889, as

well as a dedicated "Become a shareholder" page on the Group's website, in the "Finance" - "Individual shareholders" section, which lists the different types of ownership and indicates the procedures to follow to become a shareholder of OPmobility.

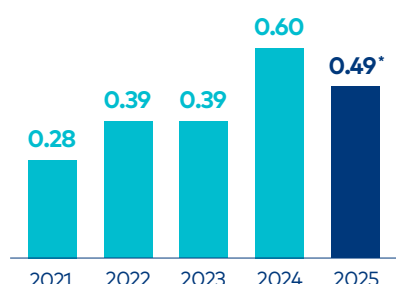
Kepler Cheuvreux SA was appointed to intervene in the purchase and sale of the shares on behalf of OPmobility SE on the Euronext Paris market. The terms and conditions were set out in a liquidity agreement valid from January 2, 2015, with regard to its ordinary shares (Paris – ISIN code FR0000124570), providing an overall budget at commencement of €6 million.

7.3.1.2 Stock market data

Share price at December 31, 2025	€15.97
Average closing price of the last 30 trading sessions in 2025	€15.015
Highest price in 2025	€16.00 on 12/16/2025
Lowest price in 2025	€8.05 on 04/07/2025
Market capitalization at December 31, 2025	€2.30 billion
Year-on-year change at December 31, 2025	
OPmobility	+59.22%
SBF 120	+10.27%
STOXX Europe 600 Automobiles & Parts	-4.81%

7.3.2 Dividends distributed to shareholders

CHANGE IN DIVIDENDS PER SHARE OVER FIVE YEARS (IN EUROS/SHARE)



*Subject to approval by the General Meeting on April 23, 2026

The Board of Directors will propose to the General Meeting of April 23, 2026 a dividend of €0.49 per share for the 2025 fiscal year, corresponding to a payout ratio of 37.7%. The dividend will be paid on April 30, 2026, after approval by the General Meeting.

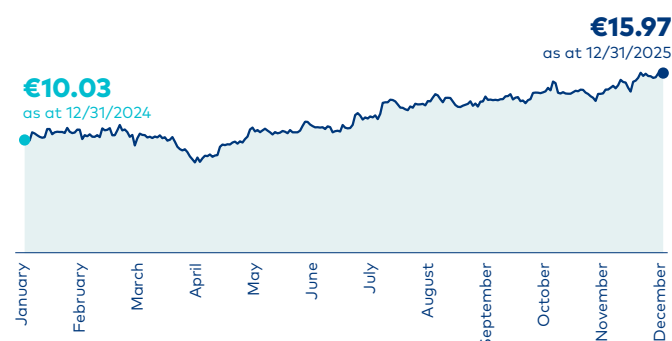
Dividends must be claimed within five years. Unclaimed dividends are paid back to the Caisse des Dépôts et Consignations.

7.3.3 Change in the price and trading volume

	Highest price (in euros)			Lowest price (in euros)			Trading volumes (average daily)		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
January	16.04	12.19	11.11	14.07	10.21	10.00	117,809	169,972	118,057
February	17.40	11.38	11.37	16.28	10.12	10.12	148,215	190,972	165,962
March	18.17	12.08	10.6	15.06	10.81	9.115	126,535	185,510	132,249
April	16.75	12.98	9.815	15.61	11.48	8.05	97,328	189,338	131,782
May	16.11	11.91	11.14	14.83	10.65	9.72	75,940	132,252	94,072
June	16.97	11.30	11.66	15.18	9.07	10.64	80,037	215,060	108,496
July	19.12	10.33	13.61	16.26	8.94	10.79	97,130	199,267	145,371
August	18.11	9.43	14.1	16.06	8.36	12.68	61,202	131,907	82,400
September	16.40	9.35	13.89	15.20	7.83	12.96	80,712	190,409	70,727
October	15.48	9.42	15.22	10.11	8.33	13.30	188,200	136,253	114,363
November	11.99	9.24	14.67	10.91	7.92	13.50	173,430	174,074	91,162
December	12.38	10.08	16.00	11.39	8.15	14.33	162,180	150,076	111,968

Transaction volumes are those carried out on Euronext.

CHANGE IN THE OPMOBILITY SHARE PRICE IN 2025



The OPMobility share closed the year 2025 at €15.97, up strongly by +59.2% over the year, compared to a decline of -4.8% for the STOXX Europe 600 Automobiles & Parts.

7.4 Relations with the financial community

The Investor Relations Department acts as the interface between the Group and the international financial community comprising:

- institutional investors (equity, bond and ESG investors);
- financial analysts;
- individual shareholders.

It provides accurate, precise and fairly-presented information in real time to keep interested parties updated on the Group's strategies, activities, financial results and short- and medium-term outlook.

The OPMobility Investor Relations Department responds to all requests for information and documentation from any individual shareholder, financial analyst or institutional investor. It also provides

them with a dedicated "Finance" section on the www.opmobility.com website, in which the following information is published:

- the Universal Registration Document including the part 1 "Sustainability Statement" of chapter 4 "Sustainability";
- the interim financial report;
- press releases;
- financial and investor presentations;
- the capital structure and all information relating to the Opmobility share;
- all documents relating to the General Shareholders' Meeting;
- and the Group's financial communication agenda.

Each results publication is followed by a conference call. After each publication, a replay is available on the website, in the "Finance" section. All this information is also available via the "OPmobility IR" app, available on smartphones and tablets, in French and English.

The transparency and quality of the Group's regulated financial and non-financial information have been recognized at the Finance & ESG 2025 Transparency Awards organized on July 2, 2025 by the company Labrador. Opmobility is ranked 9th in the SBF 120 and was named in the top 3 companies in the "CAC MID 60" category.

7.4.1 Institutional investors

During 2025, dialogue with the financial community took place mainly in the form of conferences, roadshows, site visits and both face-to-face and remote meetings. In total, the Group interacted with more than 430 investors during 2025.

The Group also took part in investor meetings dedicated to ESG topics, during which it presented its governance and its social and environmental responsibility policy. Further information on Opmobility's sustainable mobility commitment can be consulted in the "Sustainability" section of the Group's website.

7.4.2 Individual shareholders

At December 31, 2025, Opmobility had almost 25,000 individual shareholders.

In order to strengthen the dialogue with shareholders and promote long-term investor engagement, the members of the Board of Directors and the entire management team pay particular attention to the relationship with individual shareholders. Opmobility maintains ongoing communications with its individual shareholders by organizing regular site visits. On June 25, 2025, the Investor Relations Department organized a visit to the a-Alphatech Research and Development Center near Compiègne in France. Around twenty individual shareholders had the opportunity to discover the products and activities of the C-Power and H₂-Power business groups.

On June 30, 2025, the Group also took part in a meeting in Paris bringing together around a hundred individual shareholders, organized by Place des Investisseurs. On this occasion, the Investor Relations Department presented Opmobility's activities and strategy, as well as its ESG commitments, and answered questions from participants.

In addition, Opmobility's Investor Relations team organized two digital presentations of the Group's 2024 annual and 2025 half-year results for individual shareholders, followed by a question-and-answer session with participants. These two sessions dedicated to Opmobility results were supplemented this year for the first time by a topical focus, on the Consumer Electronics Show (CES 2025) in Las Vegas and then on the Group's activities in India.

Lastly, the Investor Relations Department sends individual shareholders two shareholder letters a year as well as a new edition of the Shareholders' Guide, available in the "Individual shareholders" area of the "Finance" section of the Group's website.

7.5 Financial calendar

Full-year results for 2025	February 25, 2026
1 st quarter revenue for 2026	April 21, 2026
General Shareholders' Meeting	April 23, 2026
1 st half results for 2026	July 22, 2026
3 rd quarter revenue for 2026	October 21, 2026

7.6 Contacts

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Tel.: +33 (0) 1 49 37 82 36 from abroad
(rate for a call to France)

8. General Meeting

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8.1 Agenda

8.1.1 Ordinary resolutions

- First resolution: Approval of the annual financial statements for the fiscal year ended December 31, 2025
- Second resolution: Appropriation of net income for the fiscal year and determination of the dividend
- Third resolution: Approval of the consolidated financial statements for the fiscal year ended December 31, 2025
- Fourth resolution: Approval of an agreement pursuant to the provisions of Articles L. 225-38 et seq. of the French Commercial Code (former agreement renewed by tacit agreement during fiscal year 2025)
- Fifth resolution: Authorization to be granted to the Board of Directors to effect transactions with the Company's shares pursuant to the provisions of Article L. 22-10-62 of the French Commercial Code, duration of the authorization, purposes, terms, ceiling
- Sixth resolution: Renewal of the term of office of Ms. Félicie Burelle as director
- Seventh resolution: Renewal of the term of office of Ms. Cécile Moutet as director
- Eighth resolution: Renewal of the term of office of Mr. Vincent Labruyère as a director
- Ninth resolution: Renewal of the term of office of Ms. Virginie Fauvel as a director
- Tenth resolution: Approval of the compensation policy for the Chairman of the Board of Directors for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code
- Eleventh resolution: Approval of the compensation policy for the Chief Executive Officer for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code
- Twelfth resolution: Approval of the compensation policy for directors for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code
- Thirteenth resolution: Approval of all compensation paid or awarded to directors for the fiscal year ended December 31, 2025 in accordance with Article L. 22-10-34 I of the French Commercial Code
- Fourteenth resolution: Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Mr. Laurent Burelle, Chairman of the Board of Directors
- Fifteenth resolution: Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Mr. Laurent Favre, Chief Executive Officer until November 6, 2025
- Sixteenth resolution: Approval of the components of compensation paid or awarded for the fiscal year ended December 31, 2025 to Ms. Félicie Burelle, Managing Director until November 7, 2025
- Seventeenth resolution: Approval of the components of compensation paid or awarded for the fiscal year ended December 31, 2025 to Ms. Félicie Burelle, Chief Executive Officer since November 7, 2025

8.1.2 Extraordinary resolutions

- Eighteenth resolution: Authorization to be given to the Board of Directors to grant stock options to employees and/or certain directors of the Company or related companies, duration of the authorization, ceiling, exercise price, maximum term of option
- Nineteenth resolution: Authorization to be given to the Board of Directors to allocate existing and/or future free shares to employees and/or certain directors of the Company or related companies, duration of the authorization, ceiling, duration of vesting periods, particularly in the event of disability, and retention period
- Twentieth resolution: Delegation of authority to be given to the Board of Directors to increase the share capital by issuing ordinary shares and/or securities giving access to the share capital without preferential subscription rights, for the benefit of the members of a Company savings plan pursuant to Articles L. 3332-18 et seq. of the French Labor Code, duration of the delegation, maximum nominal amount of the capital increase, issue price, possibility of allocating free shares pursuant to Article L. 3332-21 of the French Labor Code
- Twenty-first resolution: Powers for formalities

8.2 Explanatory statement and draft resolutions submitted to the Combined General Meeting of April 23, 2026

8.2.1 Ordinary resolutions

The text of the resolutions is preceded by an introductory paragraph setting out the reasons for each of the resolutions proposed. All of these paragraphs form the Board of Directors' report to the General Meeting.

EXPLANATORY STATEMENT

1ST, 2ND AND 3RD RESOLUTIONS: APPROVAL OF THE STATUTORY AND CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEAR 2025, APPROPRIATION OF NET INCOME AND DETERMINATION OF THE DIVIDEND

In light of the reports of the Board of Directors and the Statutory Auditors, the General Meeting is called upon to approve:

- the statutory financial statements for fiscal year 2025, which show a net profit of €219,006,834, compared to €381,502,964 in 2024;
- and the consolidated financial statements for fiscal year 2025, which show a consolidated net profit Group share of €185 million compared to a consolidated net profit Group share of €170 million in 2024.

The Board of Directors proposes to the General Meeting the appropriation of net income and determination of the dividend for the fiscal year ended December 31, 2025 as follows:

In euros

Given the retained earnings of	1,904,105,021
And net profit for the fiscal year ended December 31, 2025 of	219,006,834
Total amount to be appropriated	2,123,111,855

The Board of Directors proposes to the General Meeting a net dividend for the fiscal year ended December 31, 2025 of €0.49 per share, down by 18.3% compared to the previous year's dividend.

Upon payment, the dividend attributable to treasury shares held by the Company will be transferred to "Retained earnings."

If the General Meeting approves this proposal, shares will trade ex-dividend as of April 28, 2026 at midnight (Paris time) and the dividend will be paid on April 30, 2026.

For individual shareholders resident for tax purposes in France who do not opt for withholding at the flat rate of 31.40%, this dividend is eligible for the 40% tax relief resulting from the provisions of Article 158-3-2° of the French General Tax Code. The dividends for individual shareholders are subject to withholding at 12.8%.

Over the last three fiscal years, dividends have been distributed as follows:

Fiscal year	Number of shares with dividend rights	Dividend per share	Income eligible for the tax relief provided for in Article 158-3-2° of the French General Tax Code		Income not eligible for the tax relief provided for in Article 158-3-2° of the French General Tax Code	
			Dividends	Other income	Dividends	Other income
2022	143,991,490	€0.39	€56,156,681	-	-	-
2023	143,983,615	€0.39	€56,153,610			
2024	143,247,846	€0.60	€85,948,707			

The Board of Directors recommends that this amount be appropriated as follows:

In euros

Total amount to be appropriated	2,123,111,855
Appropriation:	
Dividend distributed for FY 2025	70,570,855
Carried forward	2,052,541,000
TOTAL APPROPRIATED	2,123,111,855

FIRST RESOLUTION**Approval of the annual financial statements for the fiscal year ended December 31, 2025**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the annual financial statements for the fiscal year ended December 31, 2025, the reports of the Board of Directors and the Statutory Auditors for the fiscal year ended December 31, 2025, approves the financial statements for the said fiscal year as presented, as well as the transactions reflected in these financial statements or summarized in these reports, and showing, for said fiscal year, a net profit of €219,006,834.

SECOND RESOLUTION**Appropriation of net income for the fiscal year and determination of the dividend**

The General Meeting, on the proposition of the Board of Directors, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, and noting that the results for the fiscal year ended December 31, 2025 show a net profit of €219,006,834 and that retained earnings are €1,904,105,021 at December 31, 2025, decides to appropriate the net sum of €2,123,111,855, namely

In euros

Total amount to be appropriated	2,123,111,855
Appropriation:	
Net dividend distributed for FY 2025	70,570,855
Carried forward	2,052,541,000
TOTAL APPROPRIATED	2,123,111,855

Consequently, the General Meeting sets the net dividend for fiscal year 2025 at €0.49 per share. As a reminder, this dividend is eligible for the 40% tax relief resulting from the provisions of Article 158-3-2° of the French General Tax Code for individual shareholders resident for tax purposes in France who do not opt for withholding at the flat rate of 31.40%. The dividends for individual shareholders are subject to withholding at 12.8%.

The shares will trade ex-dividend on April 28, 2026.

This dividend will be paid on the date set by the Board of Directors, i.e. April 30, 2026.

OPmobility SE shares held in treasury on the dividend payment date will be stripped of dividend rights and the related dividends will be credited to retained earnings.

This appropriation will bring the amount of shareholders' equity to €2,089,273,995 and reserves to €2,063,244,018.

In accordance with the law, the General Meeting notes that, after deducting dividends not paid on treasury stock, dividends for the last three years were distributed.

In accordance with the provisions of Article 243 *bis* of the French General Tax Code, the following table summarizes the amount of dividends and other income distributed in respect of the three preceding fiscal years, as well as their eligibility for the 40% tax relief, provided for in Article 158-3-2° of the French General Tax Code, where applicable, for individual shareholders resident in France for tax purposes.

Fiscal year	Number of shares with dividend rights	Dividend per share	Income eligible for the tax relief provided for in Article 158-3-2° of the French General Tax Code		Income not eligible for the tax relief provided for in Article 158-3-2° of the French General Tax Code	
			Dividends	Other income	Dividends	Other income
2022	143,991,490	€0.39	€56,156,681	-	-	-
2023	143,983,615	€0.39	€56,153,610			
2024	143,247,846	€0.60	€85,948,707			

THIRD RESOLUTION**Approval of the consolidated financial statements for the fiscal year ended December 31, 2025**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors and the Statutory Auditors' report on the consolidated financial statements, approves the consolidated financial statements for the fiscal year ended December 31, 2025 as presented, as well as the transactions reflected in these financial statements or summarized in these reports, and showing, for said fiscal year, a net profit (Group share) of €185 million.

EXPLANATORY STATEMENT**4TH RESOLUTION: APPROVAL OF A NEW AGREEMENT PURSUANT TO ARTICLES L. 225-38 ET SEQ. OF THE FRENCH COMMERCIAL CODE**

In the 4th resolution, you are asked to approve a new agreement referred to in Articles L. 225-38 et seq. of the French Commercial Code, which alone is submitted to the vote of the General Meeting:

Previous agreement, tacitly renewed during the fiscal year ended December 31, 2025

Regulated agreement entered into between OPmobility SE and BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS since December 21, 2001, for the use of designs, models, industrial processes, know-how and related technical assistance services from OPmobility SE.

OPmobility SE holds 50% of the voting rights in BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS.

The financial terms are 1.5% of BPO-B.PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi AS's net sales of licensed products.

The agreement, for an initial period of five years, followed by tacit renewals for a period of one year, initially authorized by the Board of Directors on February 24, 2016, and ratified by the General Meeting of April 28, 2016, was tacitly renewed from January 1, 2025 for a further period of one year. We propose that you approve this tacit renewal.

This agreement is described in the Statutory Auditors' special report on related-party agreements referred to in Article L. 225-38 of the French Commercial Code.

Agreements entered into and duly authorized by the Board of Directors in previous fiscal years and whose execution continued during the fiscal year ended December 31, 2025

The agreements authorized and entered into during previous fiscal years whose performance continued during the past fiscal year are described in the Statutory Auditors' special report on related-party agreements referred to in Article L. 225-38 of the French Commercial Code. Already approved by the General Meeting, they are not resubmitted to your vote.

FOURTH RESOLUTION

Approval of an agreement pursuant to the provisions of Articles L. 225-38 et seq. of the French Commercial Code (former agreement tacitly renewed during fiscal year 2025)

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, having read the Statutory Auditors' special report on the related-party agreements referred to in Article L. 225-38 of the French Commercial Code, approves the agreement, which was tacitly renewed during the fiscal year ended December 31, 2025 with BPO-B. PLAS Plastic Omnium Otomotiv Plastik Ve Metal Yan Sanayi A.S. and mentioned in said report.

EXPLANATORY STATEMENT

5TH RESOLUTION: AUTHORIZATION FOR THE COMPANY TO BUY BACK ITS OWN SHARES

As the existing authorization expires in October 2026, it is proposed that the General Meeting grants the Board a new authorization for a period of eighteen months.

At the General Meeting of April 24, 2025, the shareholders authorized the Company to buy back its own shares under the following terms and conditions:

Maximum purchase price	€80 per share
Maximum shares that may be held	10% of share capital
Maximum investment in the buyback program	€1,152,177,200

Between April 25, 2025 and January 31, 2026, the Company acquired 1,067,310 shares for a total value of €14,871,637, i.e. a value per share of €13.93 including under the liquidity agreement.

Over the same period, the Company sold, under the liquidity agreement, 1,275,583 shares for a total sale value of €18,142,913 i.e. a value per share of €14.22.

The detailed summary of the transactions carried out and the description of the authorization submitted for your vote are provided in section 3.5.5 of chapter 3 of the Company's 2025 Universal Registration Document.

The authorization to buy back the shares of the Company granted by the General Meeting of April 24, 2025 expires on October 23, 2026.

Share buybacks allow an investment service provider to make a market in the Company's shares under a liquidity agreement complying with the Code of Ethics issued by the Association Française des Marchés Financiers (AMAFI), and the subsequent cancellation of shares.

Shares can also be repurchased to support external growth transactions, to implement stock option and free share plans for employees or executive corporate officers, to cover securities granting rights to the allocation of the Company's shares within current regulations, or any market practice permitted by the market authorities.

This resolution may not be used during the course of a takeover bid for the Company's shares.

We are seeking to renew this authorization on the following terms:

Maximum purchase price	€80 per share
Maximum shares that may be held	10% of share capital
Maximum investment in the buyback program as of the day of the General Meeting, i.e. April 23, 2026	€1,152,177,200

FIFTH RESOLUTION

Authorization to be granted to the Board of Directors to transact in the Company's shares pursuant to the provisions of Article L. 22-10-62 of the French Commercial Code, duration of the authorization, purposes, terms, ceiling

The General Meeting, after having read the report of the Board of Directors, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, authorizes the latter, with the option of subdelegation under the conditions set by French law, for a period of eighteen months, in accordance with Articles L. 22-10-62 *et seq.* of the French Commercial Code, to proceed with the purchase, on one or more occasions that it will decide, of shares of the Company up to the limit of 10% of the number of shares comprising the share capital, if necessary adjusted to take into account any capital increase or decrease that may occur during the duration of the program.

Acquisitions may be made with a view to any use permitted by law, in particular:

- to ensure the promotion of the secondary market or the liquidity of the OPmobility SE share through an investment service provider *via* a liquidity agreement in accordance with the practice accepted by the regulations, it being understood that in this context, for the purposes of calculating the aforementioned limit of 10%, the number of shares held corresponds to the number of shares purchased, less the number of shares resold during the term of the authorization;
- to retain the shares acquired and use them at a later date for exchange or in payment for any external growth transactions, with the understanding that shares purchased for this purpose may not exceed 5% of the Company's capital;
- to cover stock option and/or free share (or similar) plans awarded to Group employees and/or corporate officers, and all allocations of shares as part of a Company or Group savings (or similar) plan, or for purposes of Company profit-sharing and/or any other form of allocation of shares to Group employees and/or corporate officers;
- to cover securities carrying rights to the allocation of the Company's shares within the current regulations;
- to implement any market practice that may be accepted by the AMF, and more generally carrying out any other transaction in accordance with the regulations in force;
- to cancel the acquired shares, if appropriate, in accordance with the authorization granted by the General Shareholders' Meeting of April 24, 2025 pursuant to its sixteenth extraordinary resolution.

Shares may be purchased, sold or transferred using any method, including by purchasing blocks of shares, on the stock market or over the counter. Transactions may be made at any time, except during a public offer period concerning the Company.

The Company does not intend to use options or derivative instruments.

The maximum number of shares that may be purchased by the Company may not exceed 10% of share capital on the date of this decision, *i.e.* a maximum number of 14,402,215 shares as of this date.

The maximum purchase price may not exceed €80 per share. In the event of a transaction affecting capital, in particular stock splits or reverse stock splits or free share allocations, the aforementioned amount will be adjusted in the same proportion (coefficient of the ratio between the number of shares comprising the equity capital before the transaction and the number of shares after the transaction).

At December 31, 2025, the Company held 1,130,535 treasury shares. In the event that these treasury shares were to be canceled or used, the maximum amount that the Company would be able to pay out would be €1,152,177,200 for the purchase of 14,402,215 shares.

This authorization takes effect at the end of this General Meeting and is valid for a period of eighteen months from today. It cancels and supersedes the authorization granted by the Combined General Meeting of April 24, 2025 in its fifth resolution for the unused portion.

Unless it takes this action itself, the General Meeting authorizes the Board of Directors to adjust the aforementioned maximum number of shares able to be acquired and maximum purchase price as necessary to take into account the impact on the share price of any change in the par value of the shares, or any capital increase by incorporation of reserves and free share allocation issues, any stock split or reverse stock split, any return of capital or any other transaction relating to shareholders' equity, within the aforementioned limits of 10% of share capital and €1,152,177,200.

The General Meeting grants full powers to the Board of Directors, with the option of subdelegation under the conditions set by law, to use this authorization to conclude any agreements, carry out any filing and other formalities, including with the French Financial Markets Authority or any other authority that may replace it, and, more generally, take all necessary action.

EXPLANATORY STATEMENT**6TH, 7TH, 8TH AND 9TH RESOLUTIONS: POSITION OF TERMS OF OFFICE HELD BY DIRECTORS****1. Composition of the Board of Directors of OPmobility SE at December 31, 2025**

The directors of OPmobility SE are complementary due to their different professional backgrounds, skills and nationalities. They are present, active and involved and have a good knowledge of the Company. The directors are vigilant and exercise their complete freedom of judgment, which enables them to participate in the decisions and work of the Board and its specialized committees.

Laurent Burelle, aged 76, began his career within the Plastic Omnium Group, which became OPmobility, as a production engineer and assistant to the director of the Langres plant. In 1977, he was appointed Chief Executive Officer and then Chairman and Chief Executive Officer of Plastic Omnium SA in Valencia, Spain. He was Director of the Environment Division from 1981 to 1988 before becoming Vice-Chairman and Chief Executive Officer of Compagnie Plastic Omnium, since renamed OPmobility SE, in 1988, and then Chairman and CEO in 2001, a position he held until December 31, 2019. On this date, the functions of Chairman of the Board of Directors and Chief Executive Officer were separated. Laurent Burelle has been Chairman of the Board of Directors of OPmobility SE since January 1, 2020, and Chairman and CEO of Burelle SA since January 1, 2019. He was Chairman of the Association Française des Entreprises Privées (AFEP) from May 2017 to July 2023. Laurent Burelle is also a founder-director of the Jacques Chirac Foundation.

Félicie Burelle, aged 46, began her career in 2001 within the Plastic Omnium Group, which became OPmobility, as Head Accountant of a subsidiary of the Auto Exteriors division in Madrid, Spain, then joined the Mergers & Acquisitions Department of Ernst & Young Transaction Services in 2005. In 2010, she rejoined Compagnie Plastic Omnium, since renamed OPmobility SE, and took over the Strategic Planning and Commercial Coordination Department of the Auto Exteriors Division. She also became member of the Executive Committee of this Division. Félicie Burelle has been a member of the Burelle SA Board of Directors since 2013. In 2015, she was appointed Strategy and Development Director of OPmobility SE and has been member of the Executive Committee since then. Appointed Managing Director of OPmobility SE on January 1, 2020, Félicie Burelle has been a member of the Board of Directors of OPmobility SE since 2017 and Chief Executive Officer since November 2025.

Gonzalve Bich, aged 46, of dual French-American nationality, started his career in management consulting at Deloitte, before joining BIC Group in 2003. Over the following years, he held various operational and management positions in several geographic regions and business lines within the group. In 2018, he became manager of the BIC family business, a position he held until the end of 2025. Today, he advises several large international private equity funds on their investments in the consumer and manufacturing sectors. Until March 2024, Gonzalve Bich was also Chairman of Enactus, an international organization that encourages tomorrow's leaders to use innovation and business to build a more sustainable world. He also sits on the International Advisory Board of EDHEC Business School. Gonzalve Bich has been a member of the Board of Directors of OPmobility SE since December 6, 2023 and a member of the Compensation Committee since December 6, 2023.

Anne-Marie Couderc, aged 75, after beginning her career in 1973 as an attorney in Paris, Anne-Marie Couderc joined the Hachette Group in 1982 as Deputy Corporate Secretary. She then became the Group's Deputy Chief Executive Officer in 1993. A Paris city councilor, then Deputy Mayor and member of Parliament for Paris, she was appointed Secretary of State for Employment in the office of the Prime Minister in 1995, then Minister attached to the Ministry of Labor and Social Affairs with responsibility for employment until 1997. At the end of 1997, Anne-Marie Couderc was appointed Chief Executive Officer of Hachette Filipacchi Associés and, from 2006 to 2010, General Secretary of Lagardère Active. From 2011 to 2017, she was Chairwoman of the Presstalis group (press distribution activity). Anne-Marie Couderc was Chairwoman of the Board of Directors of Air France-KLM from 2018 to 2025, when she was appointed Honorary Chairwoman. Anne-Marie Couderc is a Director and Chairwoman of the Appointments and Compensation Committee of Ipsos. Anne-Marie Couderc has been a member of the Board of Directors of OPmobility SE since July 20, 2010; she has been a member of the Appointments and CSR Committee since July 2014 and a member of the Compensation Committee since December 2013.

Virginie Fauvel, aged 51, began her career at Cetelem in 1997 where she worked in risk forecasting. There, she discovered the world of digital technology and its ability to change industry and the economy. In 2008, Virginie Fauvel took over the management of online banking and created Hellobank! In 2013, she joined Allianz as a member of the Management Committee, where she led a digital transformation, before joining the Management Board of Euler Hermes in 2018. In 2020, she became CEO of Harvest SAS, a software publisher specializing in financial and wealth advisory activities. She has co-chaired the digital and innovation commission of MEDEF since 2023. Virginie Fauvel has been a member of the Board of Directors of OPmobility SE since April 26, 2023 and is a member of the Appointments and CSR Committee since December 2023.

Vincent Labruyère, aged 75, began his career in 1976 at Établissements Bergeaud Mâcon, a subsidiary of Rexnord Inc. USA, manufacturer of equipment for the preparation of materials. In 1981, he took over the management of Imprimerie Perroux, specializing in the production of checkbooks and bank forms, which he diversified in 1985 by creating its subsidiary DCP Technologies. In 1989, he founded the SPEOS Group, specializing in desktop publishing and electronic archiving of management documents and the manufacture of means of payment, which he sold in 2001 to the Belgian Post Office. Vincent Labruyère then became Chief Executive Officer then Chairmand of the Management Board then Chairman of the Supervisory Board of the Labruyère Group, a family group active in the operation of vineyards in France and the United States, commercial real estate, hotels and growth capital in France and abroad. Vincent Labruyère has been a member of the Board of Directors of OPmobility SE since May 16, 2002 and is a member of the Audit Committee since May 2002.

Paul Henry Lemarié, aged 78, after starting his career in the Finance division of Banque Paribas in 1973, entered the engineering group Sofresid (steel industry, mining, offshore) and joined the Plastic Omnium Group, which became OPmobility, in 1980 as Director of the 3P Division – Performance Plastics Products. In 1985, he became head of the Automotive Division. In 1987 he was appointed Chief Operating Officer of Compagnie Plastic Omnium, since renamed OPmobility SE, then Chief Executive Officer in 2001 and Managing Director from 2001 to December 31, 2019. He was appointed Chief Executive Officer of Burelle SA in April 1989, then Managing Director from 2011 until December 31, 2020. Paul Henry Lemarié was appointed Chairman and Chief Executive Officer of Burelle Participations from July 2021 to December 31, 2023, then became Chairman of the Board of Directors on January 1, 2024. He has been a member of the Board of Directors of OPmobility SE since June 26, 1987.

Lucie Maurel Aubert, aged 63, began her career in 1985 as a business attorney at Gide Loyrette Nouel. She joined the family bank Martin Maurel, where she has been a director since 1999. Appointed Managing Director of Compagnie Financière Martin Maurel in 2007, then Vice-Chairwoman Managing Director in 2011 and Chief Operating Officer of Banque Martin Maurel in 2013, since 2020, she has been Vice-Chairwoman of the Supervisory Board of Rothschild & Co. and Chairwoman of the CSR Committee. She has been Chairwoman of the Board of Directors of Rothschild Martin Maurel since 2023. Lucie Maurel Aubert has been a member of the Board of Directors of OPmobility SE since December 15, 2015, chaired the Audit Committee until December 2024, of which she remains a member, and since December 2024, now chairs the Appointments and CSR Committee.

Alexandre Mérieux, aged 51, was responsible for marketing in the United States and Europe at Silliker Group Corporation, then Director of Marketing and Business Unit Director until 2004. He has held various operational positions within bioMérieux. Managing Director in 2014 after having headed the Industrial Microbiology unit between 2005 and 2011, and then the Microbiology unit between 2011 and 2014. Chairman and CEO of bioMérieux from December 2017 to 2023, on July 1, 2023, he left the General Management of bioMérieux and remained Executive Chairman of the company. Alexandre Mérieux is also Vice-Chairman of the Institut Mérieux and Chairman of Mérieux Développement. He also chairs the Board of Directors at Mérieux NutriSciences. Alexandre Mérieux has been a member of the Board of Directors of OPmobility SE since April 26, 2018 and chairs the Compensation Committee.

Cécile Moutet, aged 52, began her career in communication consulting at the agency IRMA Communication, then continued her career by working independently in Spain, in the field of communication consulting. In 2009 and 2010, Cécile Moutet worked at IRMA Communication, which later became Cap & Cime PR, and coordinated various consulting assignments. She has been a member of the Board of Directors of OPmobility SE since April 27, 2017.

Élisabeth Ourliac, aged 66, began her career in an audit firm then joined Airbus in 1983. After holding several positions of responsibility within the Finance Department, she became Director of Audit in 2000 and then Director of Audit and Risk Management until 2007. In 2008, Élisabeth Ourliac became Director of Commercial Aircraft Business Strategy, where she participated in the establishment of the Airbus final assembly plant on the American continent. From 2016 to 2022, Élisabeth Ourliac was Vice-President Strategy at Airbus. Élisabeth Ourliac is also Chairwoman of the Board of Directors of the Toulouse School of Management and a member of the Board of Directors of the International Women Forum. She has been a member of the Board of Directors of OPmobility SE since December 7, 2022 and has chaired the Audit Committee since December 2024.

Amandine Chaffois, aged 45, is Vice-Chairwoman of OP'nSoft in the OPmobility Group. Appointed Director of Launches for Europe in September 2018, then Innovation Director for the Exterior Systems segment, Amandine Chaffois has been Vice-Chairwoman of Environmental Sustainability since 2021. Amandine Chaffois has been a director representing employees of OPmobility SE, appointed by the France Group Works Council, since July 4, 2019 and is a member of the Compensation Committee.

Martin Krivan, 43, of Slovak nationality, is the Technical Teams and Continuous Improvement Manager for the Poland and Slovakia Region. Martin Krivan is a director representing employees of OPmobility SE, appointed by the European Works Council on June 20, 2024.

2. Resolutions submitted to the vote of the General Meeting of April 23, 2026

6th resolution: As the term of office of Félicie Burelle expires in 2026, the renewal of her term of office for a period of three years is submitted to the General Meeting.

Félicie Burelle graduated from the ESCE Business School and holds a graduate degree in Business-Finance from South Bank University of London and an MBA from the Instituto de Empresa (IE) Business School of Madrid.

Ms. Félicie Burelle brings to the Board of Directors her expertise in the automotive market, her intimate knowledge of the OPmobility Group and her vision of the future of the mobility market. She also brings to the Board her experience in governance, the development of an ESG strategy and her in-depth knowledge of digital and new technologies. Over the eight years of her term as a director, Félicie Burelle attended 97% of meetings of the Board of Directors.

7th resolution: As the term of office of Cécile Moutet expires in 2026, the renewal of her term of office for a period of three years is submitted to the General Meeting.

Cécile Moutet has a Specialized Master's degree in Market Research and Marketing Management from NEOMA Business School (formerly ESC Rouen) and from the Institut Européen des Affaires.

Ms. Cécile Moutet brings to the Board her knowledge of the OPmobility Group, her multicultural approach and her taste for innovation, which are valuable assets in developing OPmobility's strategy. Over the eight years of her term as director, Cécile Moutet attended 90% of meetings of the Board of Directors.

8th resolution: As the term of office of Vincent Labruyère expires in 2026, the renewal of his term of office for a period of three years is submitted to the General Meeting.

Vincent Labruyère is an engineer from the Swiss Federal Institute of Technology in Zurich.

Mr. Vincent Labruyère brings to the Board his experience as a business executive, his strategic vision and his entrepreneurial spirit. He also brings his knowledge of financial issues, as well as his digital expertise, particularly in the American and European markets. Over the twenty-three years of his term as director, Vincent Labruyère's attendance at meetings of the Board of Directors was 98% and 100% for the Audit Committee, of which he is a member.

9th resolution: As the term of office of Virginie Fauvel expires in 2026, the renewal of her term of office for a period of three years is submitted to the General Meeting.

Virginie Fauvel is an engineer by training, a graduate of the École des Mines de Nancy.

Ms. Virginie Fauvel brings to the Board her experience as a business executive, her strategic vision and her entrepreneurial spirit. She also brings to the Board her recognized experience in digital and new technologies, in particular artificial intelligence. Over the three years of her term as a director, including two years as a member of the Appointments Committee, Ms. Virginie Fauvel's attendance at meetings of the Board of Directors was 91% and 100% at meetings of the Appointments and CSR Committee.

3. Composition of the Board of Directors following the General Meeting of April 23, 2026

Subject to approval of the resolutions submitted to the vote of the General Meeting to be held on April 23, 2026, at the end of this General Meeting, the Board of Directors of OPmobility SE will be as follows:

	Independent director	Audit Committee	Compensation Committee	Appointments and CSR Committee
Laurent Burelle				
Félicie Burelle				
Gonzalve Bich	✓		●	
Amandine Chaffois			●	
Anne-Marie Couderc			●	●
Virginie Fauvel	✓			●
Martin Krivan				
Vincent Labruyère		●		
Paul Henry Lemarié				
Lucie Maurel Aubert	✓	●		★
Alexandre Mérieux	✓		★	
Cécile Moutet				
Élisabeth Ourliac	✓	★		

✓ Independence within the meaning of the AFEP-MEDEF Code criteria

● Member of the Committee. ★ Chairman of the Committee

SIXTH RESOLUTION**Renewal of the term of office of Ms. Félicie Burelle as director**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors, renews, for a three-year period, the term of office of Ms. Félicie Burelle as a director. Her term of office will expire at the close of the General Meeting to be held in 2029 to approve the 2028 financial statements.

Ms. Félicie Burelle has indicated that she would accept the renewal of the duties entrusted to her and that she is not subject to any measure likely to prevent her from performing such duties.

SEVENTH RESOLUTION**Renewal of the term of office of Ms. Cécile Moutet as director**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors, renews, for a three-year period, the term of office of Ms. Cécile Moutet as a director. Her term of office will expire at the close of the General Meeting to be held in 2029 to approve the 2028 financial statements.

Ms. Cécile Moutet has indicated that she would accept the renewal of the duties entrusted to her and that she is not subject to any measure likely to prevent her from performing such duties.

EIGHTH RESOLUTION**Renewal of the term of office of Mr. Vincent Labruyère as a director**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors, renews, for a three-year period, the term of office of Mr. Vincent Labruyère as a director. His term of office will expire at the close of the General Meeting to be held in 2029 to approve the 2028 financial statements.

Mr. Vincent Labruyère has indicated that he would accept the renewal of the duties entrusted to him and that he is not subject to any measure likely to prevent her from performing such duties.

NINTH RESOLUTION**Renewal of the term of office of Ms. Virginie Fauvel as director**

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors, renews, for a three-year period, the term of office of Ms. Virginie Fauvel as a director. Her term of office will expire at the close of the General Meeting to be held in 2029 to approve the 2028 financial statements.

Ms. Virginie Fauvel has indicated that she would accept the renewal of the duties entrusted to her and that she is not subject to any measure likely to prevent her from performing such duties.

EXPLANATORY STATEMENT**10TH, 11TH, 12TH, 13TH, 14TH, 15TH, 16TH AND 17TH RESOLUTIONS: COMPENSATION OF THE COMPANY'S DIRECTORS**

The General Meeting is asked to vote on the compensation policy for the directors of OPmobility SE (ex ante vote).

In the 10th to 12th resolutions, the General Meeting is asked to approve, in accordance with the provisions of Article L. 22-10-8, II of the French Commercial Code, the compensation policies for OPmobility SE's directors. These policies would apply from the 2026 fiscal year until the General Meeting decides on a new compensation policy.

The texts of these compensation policies drawn up by the Board of Directors appear in section 3.2.2 of the Company's 2025 Universal Registration Document.

The shareholders are asked to approve, separately:

- in the vote on the 10th resolution, the compensation policy for the Chairman of the Board of Directors of OPmobility SE, drawn up by the Board of Directors on the recommendation of the Compensation Committee and as set out in section 3.2.2.2 of the 2025 Universal Registration Document;
- in the vote on the 11th resolution, the compensation policy for the Chief Executive Officer of OPmobility SE, drawn up by the Board of Directors on the recommendation of the Compensation Committee and as set out in section 3.2.2.2 of the 2025 Universal Registration Document;
- in the vote on the 12th resolution, the compensation policy for the directors of OPmobility SE, drawn up by the Board of Directors on the recommendation of the Compensation Committee and as set out in section 3.2.2.2 of the 2025 Universal Registration Document.

The General Meeting is asked to approve the compensation of OPmobility SE's directors for fiscal year 2025 (ex post vote).

Each year, the General Meeting must vote on the compensation awarded or paid to the Company's corporate officers during the fiscal year.

This so-called "ex post" vote concerns:

- all the directors of OPmobility SE, namely the directors, including the Mr Laurent Burelle, Chairman of the Board of Directors, Mr Laurent Favre, Chief Executive Officer until November 6, 2025, Ms Félicie Burelle, Managing Director until November 7, 2025 and Chief Executive Officer from November 7, 2025. The shareholders are thus asked to approve, by voting on the 13th resolution, the compensation for fiscal year 2025 of each of the aforementioned directors, as required by Article L. 22-10-9 I of the French Commercial Code. This information is provided in section 3.2.1.1 of the 2025 Universal Registration Document;

- and the Company's executive corporate officers. By voting on the 14th, 15th, 16th and 17th resolutions, the shareholders are asked to approve the fixed and variable components of the total compensation and benefits of any kind paid or awarded during fiscal year 2025 to Mr. Laurent Burelle, Chairman of the Board of Directors (14th resolution), Mr. Laurent Favre, Chief Executive Officer until November 6, 2025 (15th resolution) and Ms. Félicie Burelle, Managing Director until November 7, 2025 (15th resolution) and Ms. Félicie Burelle, Chief Executive Officer from November 7, 2025 (16th resolution), pursuant to the provisions of Article L. 22-10-34 II of the French Commercial Code. This information is presented in section 3.2.1.2 of the 2025 Universal Registration Document and summarized in the tables below:

SUMMARY TABLE OF THE COMPONENTS OF COMPENSATION PAID OR AWARDED IN RESPECT OF FISCAL YEAR 2025 TO MR. LAURENT BURELLE, CHAIRMAN OF THE BOARD OF DIRECTORS

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation	€950,000	€950,000	Laurent Burelle's annual fixed compensation has stood at €950,000 since January 1, 2023, unchanged in fiscal year 2025.
Annual variable compensation	€0	€0	Laurent Burelle does not receive any annual variable compensation.
Multi-year variable compensation	€0	€0	Laurent Burelle does not receive any multi-year variable compensation.
Exceptional compensation	€0	€0	Laurent Burelle does not receive any exceptional compensation.
Director's compensation	€79,808	€79,808	Laurent Burelle received compensation of €79,808 in respect of his offices as a director and Chairman of the Board of Directors for fiscal year 2025.
Grant of stock options, performance shares or other long-term compensation	€0	€0	Laurent Burelle does not receive any stock options, performance shares or other long-term compensation.
Joining or severance compensation	€0	€0	Laurent Burelle does not receive any compensation for taking up or leaving office.
Supplementary pension plans	€0	€0	In addition to the pension rights in the mandatory plan, Laurent Burelle benefits from the supplementary pension plan provided by Burelle SA (OPmobility SE's parent company)
Benefits in kind	€0	€0	Mr. Laurent Burelle benefits from close personal protection

SUMMARY TABLE OF THE COMPONENTS OF COMPENSATION PAID OR AWARDED IN RESPECT OF, FISCAL YEAR 2025 TO MR. LAURENT FAVRE, CHIEF EXECUTIVE OFFICER UNTIL NOVEMBER 6, 2025

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation	€1,114,325	€1,300,000	The amount granted for fiscal year 2025 by the Combined General Meeting of April 24, 2025 was €1,300,000. Laurent Favre's annual fixed compensation therefore amounts to €1,114,325, pro rata temporis for the period from January 1, 2025 to November 6, 2025 and includes the final compensation balance of €63,773.50.
Annual variable compensation	€1,540,000 (variable compensation granted in respect of fiscal year 2024)	€1,270,000	On November 6, 2025, the Board of Directors approved the terms of a memorandum of understanding signed on November 7, 2025 between OPmobility SE, OPmobility Gestion and Mr. Laurent Favre (the Memorandum of November 7, 2025) providing for the payment to Mr. Laurent Favre of a variable compensation amount, based on performance for the year in 2025, totaling €1,600,000 gross, reduced pro rata temporis to €1,270,000 gross.
Multi-year variable compensation	None	None	Laurent Favre does not receive any multi-year compensation.
Director's compensation	€45,000	€45,000	Laurent Favre received compensation of €45,000 in respect of fiscal year 2025 for his term of office as a director until November 6, 2025.
Other amount	€775,000	None	On November 6, 2025, the Board of Directors approved the terms of a memorandum of understanding signed on November 7, 2025 between OPmobility SE, OPmobility Gestion and Mr. Laurent Favre (the Memorandum of November 7, 2025), considering that the conclusion of the latter enables the Company to preserve its interests in the context of the departure of its executive. The Memorandum of November 7, 2025 provides for the payment of €775,000 gross to Mr. Laurent Favre.
Non-competition indemnity	€78,000	None	The compensation for the period covering the 2025 fiscal year, i.e. from November 7 to December 31, 2025, amounts to €78,000. Mr. Laurent Favre's employment contract provides for the granting of a non-competition indemnity of €520,000 per year for two years from the effective date of Laurent Favre's departure, subject to compliance with the terms and conditions of his non-competition obligation.
Grant of stock options, performance shares or other long-term compensation	12,922 shares delivered on 04/23/2025 under the 2021 performance share award plan (Valuation: €361,816) 24,091 shares delivered on 04/21/2025 under the 2022 performance share award plan (Valuation: €337,274)	Loss of rights to the allocation of free share equivalents €1,000,000, as decided by the Board of Directors on December 11, 2024, following his resignation on November 6, 2025	As the bonus shares granted for the 2025 fiscal year are subject to the condition of presence in the workforce on the day of delivery, Mr. Laurent Favre will not be able to benefit from their definitive allocation, the rights being lost.
Supplementary pension plans	€0	€145,587	Following his resignation, Mr. Laurent Favre benefits from the portability of pension rights under the mandatory plan, in accordance with Order no. 2019-697 of July 3, 2019 on occupational supplementary pension plans. These rights were valued at €112,572 as of December 31, 2025.
Benefits in kind	Valuation: €14,265	Valuation: €14,265	Mr. Laurent Favre benefited, until November 6, 2025, from a Company car whose total value is estimated at €14,265. Mr. Laurent Favre benefited from supplementary social protection schemes, in particular the welfare and health insurance scheme for Group employees.

SUMMARY OF THE COMPONENTS OF COMPENSATION PAID OR AWARDED IN RESPECT OF, FISCAL YEAR 2025 TO FÉLICIE BURELLE, CHIEF EXECUTIVE OFFICER

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Fixed compensation: - in respect of the term of office as Managing Director, until November 7, 2025 - in respect of the term of office as Chief Executive Officer from November 7, 2025	€687,054 €217,692	€800,000 €217,692 awarded to the Chief Executive Officer, pro rata temporis	On the recommendation of the Compensation Committee, the Board of Directors' meeting of December 10, 2025 adapted the compensation policy to the new situation of the Senior Executives following the departure of Mr. Laurent Favre and the appointment of Ms. Félicie Burelle as Chief Executive Officer as of November 7, 2025: The annual fixed compensation of Ms. Félicie Burelle, covering the period from January 1, 2025 to November 7, 2025 as Managing Director, amounts to €687,054. The annual fixed compensation of Félicie Burelle from November 7, 2025 as Chief Executive Officer amounts to €217,692.
Annual variable compensation	€1,045,000 (variable compensation awarded in respect of fiscal year 2025)	€1,251,180	During the meeting of February 24, 2026, the Board of Directors, on the recommendation of the Compensation Committee, determined and set the amount of the variable compensation (quantifiable and qualitative parts) of Ms Félicie Burelle in respect of fiscal year 2025 at €1,251,180. The Board of Directors of December 11, 2024, on the recommendation of the Compensation Committee, had decided to establish the methods for calculating the variable compensation as follows: • weighting of 70% for the quantifiable part and 30% for the qualitative part; • target variable part for 2025 (in the event of achievement of the objectives set by the Board of Directors) set at €1,050,000, with a trigger threshold set at 80% of achievement rate and capped at 150%. In application of these methods and the achievement of the criteria used to calculate the variable portion, the amount of the variable portion for 2025 was determined as follows: • For the financial part, the criteria used are: • change in free cash flow (15%), • change in operating margin (15%), • change in net profit (loss) - Group share (25%), • change in the Group's debt reduction (15%). The financial targets for 2025 had been set in relation to the Group's provisional budget as approved by the Board of Directors on December 11, 2024. • The non-financial portion includes: • efficiency in the implementation of the strategy: acquisition plan completed in 2022, operational excellence and project start-ups, long-term value creation and deployment of the Hydrogen strategy (15%), • ESG criteria, safety performance: compliance with sustainability commitments for 2030; the implementation of a Human Resources policy ensuring gender balance, talent development and access to training; the deployment of the compliance program (15%). The proportion of quantitative elements included in the composition of the ESG criterion represents 53% of the total weighting established at 15%, i.e. a sub-weighting of 8% out of the total 15% thus established. The quantifiable part of the criteria therefore represents 78% and the qualitative part 22%. At its meeting of February 24, 2026, the Board of Directors, on the recommendation of the Compensation Committee: • noted that the achievement rate of the financial criteria was 114.55%, broken down as follows: • free cash flow: 109.9%, • net profit (loss) - Group share: 102.77%, • debt reduction: 135.48%, • operating margin: 109.09%; • decided that the achievement rate for the non-financial criteria met the expectations and targets at 129.9%: • strategy and development: 127.5%, • ESG: 132.5%. Overall achievement rate taking into account the weighting of the various criteria: 119.16%. The variable portion for 2025 thus amounts to €1,251,180 and will only be paid to Félicie Burelle subject to the favorable vote of shareholders at the General Meeting of April 23, 2026. This annual variable compensation represents 56.6% of the total cash compensation granted in respect of fiscal year 2025 (excluding performance shares, pension plans and benefits in kind).

Components of compensation	Amounts paid in fiscal year 2025	Amounts granted in respect of fiscal year 2025	Comments
Multi-year variable compensation	None	None	Félicie Burelle does not receive any multi-year compensation.
Joining compensation	None	None	Félicie Burelle does not receive any compensation for taking up office.
Director's compensation	€54,808	€54,808	Félicie Burelle was paid €54,808 as compensation for her office as director in respect of fiscal year 2025.
Grant of stock options, performance shares or other long-term compensation	23,240 performance shares (valuation: €425,866); - 7,179 shares delivered in 2025 under the 2021 performance share award plan (valuation: €201,012); - 16,061 shares delivered in 2025 under the 2022 performance share award plan (valuation: €224,854)	84,555 shares granted under the 2025 share plan (valuation: €676,440)	At its meeting of December 11, 2024, the Board of Directors decided to grant free shares to Ms. Félicie Burelle, for a maximum total value of €750,000. The allocation value of the 84,555 performance shares granted to Ms. Félicie Burelle is €676,440. The vesting of these shares is subject to the fulfillment of performance conditions which will be noted at the end of the vesting period and since the grant date. These performance conditions are based on four criteria, assessed over the years 2025, 2026 and 2027, and in line with the Company's strategic plan: • the level of free cash flow; • earnings per share - Group share; • the pace of debt reduction; • an ESG criteria, targeting gender diversity in management bodies, achievement of the CO₂ emission target, aiming for carbon neutrality on scope 3 in 2030, in line with the climate roadmap adopted by the Board of Directors and presented in 2021, and finally Workplace Safety in relation to the FR2 target. For the first two criteria, an achievement rate of 80% triggers the allocation of shares, which increases linearly to a ceiling of 100%. For the last two criteria, the achievement of the objective triggers the allocation of shares. The achievement of each objective would trigger the allocation of 25% of the allocation in shares.
End-of-service indemnity	None	None	The Chief Executive Officer benefitted from a commitment to pay an indemnity equal to two years of gross compensation in the event of an involuntary departure. This end-of-service indemnity was canceled as of January 1, 2026 by decision of the Board of Directors on December 11, 2025.
Supplementary pension plans	€0	• €47,817 under the defined-benefit pension plan with certain rights under Article L. 137-11-2 of the French Social Security Code • €90,151 under the defined-benefit pension plan with uncertain rights under Article L. 137-11 of the French Social Security Code	In addition to the pension rights of the mandatory plan, Ms Félicie Burelle benefits from the OPmobility SE supplementary defined-benefit pension plans with uncertain rights and the new plan with certain rights.
Benefits in kind	Valuation: €11,901	Valuation: €11,901	Ms Félicie Burelle has a company car. Ms Félicie Burelle benefits from supplementary social protection schemes, in particular the welfare and health insurance scheme for Group employees in accordance with the decision of the Board of Directors of September 24, 2019.

TENTH RESOLUTION

Approval of the compensation policy for the Chairman of the Board of Directors for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors on corporate governance, approves, in accordance with Articles L. 22-10-8 II and R. 22-10-14 of the French Commercial Code, the compensation policy for the Chairman of the Board of Directors for fiscal year 2026, as described in section 3.2.2 of the Company's 2025 Universal Registration Document.

ELEVENTH RESOLUTION

Approval of the compensation policy for the Chief Executive Officer for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors on corporate governance, approves, in accordance with Articles L. 22-10-8 II and R. 22-10-14 of the French Commercial Code, the compensation policy for the Chief Executive Officer for fiscal year 2026, as described in section 3.2.2 of the Company's 2025 Universal Registration Document.

TWELFTH RESOLUTION

Approval of the compensation policy for directors for fiscal year 2026 in accordance with Article L. 22-10-8 II of the French Commercial Code

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors on corporate governance, approves, in accordance with Articles L. 22-10-8 II and R. 22-10-14 of the French Commercial Code, the compensation policy for the directors for fiscal year 2026 as described in section 3.2.2 of the Company's 2025 Universal Registration Document.

THIRTEENTH RESOLUTION

Approval of all compensation paid or granted to directors for the fiscal year ended December 31, 2025 in accordance with Article L. 22-10-34 I of the French Commercial Code

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors on corporate governance, approves, in accordance with the provisions of Article L. 22-10-34 I of the French Commercial Code, the information referred to in Article L. 22-10-9 I of the French Commercial Code relating to compensation paid or awarded to directors during the fiscal year ended December 31, 2025, as described in section 3.2.1 of the Company's 2025 Universal Registration Document.

FOURTEENTH RESOLUTION

Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Mr. Laurent Burelle, Chairman of the Board of Directors

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having read the report of the Board of Directors on corporate governance, approves, in accordance with the provisions of Article L. 22-10-34 II of the French Commercial Code, the fixed, variable and exceptional components of the total compensation and benefits of any kind paid or awarded to Mr. Laurent Burelle in his capacity as Chairman of the Board of Directors for the fiscal year ended December 31, 2025, as described in section 3.2.1 of the Company's 2025 Universal Registration Document.

FIFTEENTH RESOLUTION

Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Mr. Laurent Favre, Chief Executive Officer until November 6, 2025

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having reviewed the report of the Board of Directors on corporate governance, approves, in accordance with the provisions of Article L. 22-10-34 II of the French Commercial Code, the fixed, variable and exceptional components of the total compensation and benefits of any kind paid or granted for the fiscal year ended December 31, 2025 to Mr. Laurent Favre in his capacity as Chief Executive Officer until November 6, 2025, including pursuant to the settlement memorandum of understanding entered into by the Company and Mr. Laurent Favre on November 7, 2025, as described in section 3.2.1 of the Company's 2025 Universal Registration Document, this approval constituting ratification of the said settlement memorandum of understanding.

SIXTEENTH RESOLUTION

Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Ms. Félicie Burelle, Managing Director until November 7, 2025

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having reviewed the report of the Board of Directors on corporate governance, approves, in accordance with the provisions of Article L. 22-10-34 II of the French Commercial Code, the components of fixed, variable and exceptional compensation comprising the total compensation and benefits of any kind paid or awarded to Ms. Félicie Burelle as Managing Director until November 7, 2025 for the fiscal year ended December 31, 2025, as described in section 3.2.1 of the Company's 2025 Universal Registration Document.

SEVENTEENTH RESOLUTION

Approval of the components of compensation paid or awarded in respect of the fiscal year ended December 31, 2025 to Ms. Félicie Burelle, Chief Executive Officer

The General Meeting, voting in accordance with the quorum and majority requirements for Ordinary General Meetings, after having reviewed the report of the Board of Directors on corporate governance, approves, in accordance with the provisions of Article L. 22-10-34 II of the French Commercial Code, the components of fixed, variable and exceptional compensation comprising the total compensation and benefits of any kind paid or awarded to Ms. Félicie Burelle as Chief Executive Officer from November 7, 2025 for the fiscal year ended December 31, 2025, as described in section 3.2.1 of the Company's 2025 Universal Registration Document.

8.2.2 Extraordinary resolutions

EXPLANATORY STATEMENT

18TH AND 19TH RESOLUTIONS: AUTHORIZATIONS TO BE GIVEN TO THE BOARD OF DIRECTORS TO GRANT STOCK OPTIONS OR AWARD EXISTING AND/OR TO BE ISSUED FREE SHARES TO EMPLOYEES AND/OR CERTAIN DIRECTORS OF THE COMPANY

The General Meeting of Shareholders is asked to renew the authorizations to grant existing stock options and/or award free shares to the Group's employees and certain of its executive corporate officers. Under these authorizations,

- the number of stock options that may be awarded may not represent more than 0.5% of the share capital on the date of this General Meeting of Shareholders', with a sub-ceiling of 0.25% for the number of options granted to executive corporate officers,
- the number of shares that may be granted may not represent more than 0.2% of the share capital on the date of this General Meeting of Shareholders', with a sub-ceiling of 0.1% for the number of free shares awarded to executive corporate officers,

These ceilings of 0.5% and 0.2% and these sub-ceilings of 0.25% and 0.1% are cumulative between the awards of free shares and stock options.

The Board of Directors believes that long-term variable compensation tools are necessary in order to attract and retain key talent in a market that has become very competitive, and to reward long-term individual and collective performance.

Terms and conditions for granting stock options on existing shares (18th resolution): The purchase price of the shares by the beneficiaries will be set by the Board of Directors, in accordance with the provisions of Articles L. 22-10-56 and L. 225-179 of the French Commercial Code. This subscription price would correspond to the average of the stock market prices for the twenty trading sessions preceding the day on which the options are granted, without the right to use the legal discount, and could not be less than 80% of the average purchase price of the shares held by the Company under the articles L. 22-10-61 and L. 22-10-62 of the French Commercial Code. The Board of Directors, on the basis of the recommendations of the Compensation Committee, will have full powers, in particular to determine the list of beneficiaries of the options and decide on the number of shares that each beneficiary may acquire, as well as the vesting conditions of the shares. This authorization would be granted for a period of thirty-eight months as of this General Meeting and, consequently would cancel, from that same date, all previous delegations of authority with the same purpose.

Terms and conditions for the award of free shares (19th resolution): If the General Meeting of Shareholders approves this resolution, any awards of free shares will be decided based on proposals by Senior Executives, examined by the Compensation Committee and defined by the decision of the Board of Directors. The Board of Directors will determine the identity of the beneficiaries, the number of shares awarded to each of them and, where applicable, the criteria for awarding these shares. It may use this authorization on one or more occasions. In accordance with Article L. 225-197-4 of the French Commercial Code, a special report will be prepared to inform the General Meeting of the transactions carried out pursuant to this authorization. The renewal of this authorization would cover a period of thirty-eight months from the date of this General Meeting, thereby canceling, from that same date, the authorization previously granted by the General Meeting of April 24, 2024.

EIGHTEENTH RESOLUTION

Authorization to be given to the Board of Directors to grant share options to salaried employees and/or certain directors of the Company or related companies, duration of the authorization, ceiling, exercise price, maximum term of option

The General Meeting, voting in accordance with the quorum and majority requirements for Extraordinary Meetings of Shareholders, after having read the report of the Board of Directors and the Statutory Auditors' special report:

- 1) Authorizes the Board of Directors, with the option of sub-delegation under the conditions set by law, within the framework of the provisions of Articles L. 22-10-49, L. 225-177 and L. 22-10-56 to L. 22-10-58 of the French Commercial Code, to grant, on one or more occasions, in favor of the beneficiaries indicated below, options giving the right to purchase existing shares of the Company. The existing shares underlying the options that may be granted under this resolution must be acquired by the Company as part of the share buyback program authorized by the 5th ordinary resolution adopted by this General Meeting pursuant to Article L. 22-10-62 of the French Commercial Code, or any share buyback program applicable before or after the adoption of this resolution.
- 2) Sets the period of validity of this authorization at thirty-eight months from the date of this General Meeting.
- 3) Resolves that the beneficiaries of these options may only be:
 - on the one hand, employees or certain of them, or certain categories of employees, of OPmobility SE and, where applicable, of the companies or economic interest groups related to it under the terms and conditions of Article L. 225-180 of the French Commercial Code;
 - on the other hand, directors who meet the conditions set by Article L. 22-10-57 of the French Commercial Code.
- 4) The total number of options that may be granted by the Board of Directors under this authorization may not give the right to purchase a number of shares greater than 0.5% of the share capital existing at the date of this General Meeting, it being specified that from this ceiling will be deducted the total number of free shares that may be awarded by the Board of Directors under the following authorization. The total number of options that may be granted to the Company's directors may not give the right to subscribe for or purchase a number of shares greater than 0.25% of the share capital existing at the date of this Meeting, within this overall amount.
- 5) Resolves that the purchase price of the existing shares will be determined by the Board of Directors, in accordance with the provisions of Articles L. 22-10-56 and L. 225-179 of the French Commercial Code and without discount.

- 6) Resolves that no options may be granted:
- within ten trading days preceding and following the date on which the consolidated financial statements are made public,
 - during the period between the date on which the Company's corporate bodies become aware of any information which, if it were made public, could have a material impact on the price of the Company's shares, and the date ten trading sessions after this information is made public,
 - less than twenty trading sessions after the ex-dividend date or a share capital increase.
- 7) Resolves that the period during which the options may be exercised may not exceed 10 years from their grant.
- 8) Delegates all powers to the Board of Directors, with the option of subdelegation under the conditions set by French law, to set the other terms and conditions for the award of the options and their exercise and in particular to:
- set the conditions under which the options will be granted and determine the list or categories of beneficiaries as provided for above; set, where applicable, the length of service conditions that these beneficiaries must meet; decide on the conditions under which the price and number of shares must be adjusted, in particular in the cases provided for in Articles R. 225-137 to R. 225-142 of the French Commercial Code;
 - take into account, in determining the characteristics of each plan, the legal constraints, and in particular tax, applicable according to the jurisdiction in which the beneficiaries are located, in particular, concerning the United States, Article 422 of the Federal Tax Code;
 - set the exercise period(s) for the options thus granted, it being specified that the duration of the options may not exceed a period of ten years from the award date;
 - provide for the option to temporarily suspend the exercise of options for a maximum period of three months in the event of financial transactions involving the exercise of a right attached to the shares.
- 9) Acknowledges that this authorization cancels any prior authorization with the same purpose.
- or, directors who meet the conditions set by Article L. 22-10-59 of the French Commercial Code.
- 2) The total number of free shares thus awarded may not exceed 0.2% of the existing share capital at the date of this General Meeting, it being specified that the total number of shares to which the options that may be granted by the Board of Directors under the foregoing authorization may give entitlement will be deducted from this ceiling. The total number of free shares that may be awarded to directors of the Company may not exceed 0.1% of the share capital at the date of this General Meeting, within this overall amount.
- 3) The definitive award of free shares, including for executive corporate officers, will be expressly subject, pursuant to this authorization, to compliance with a presence condition and the achievement of one or more performance conditions determined by the Board of Directors at the time of the decision to award them.
- 4) Acknowledges that the decision of the General Meeting entails the waiver by shareholders, in favor of the beneficiaries of the free shares, of their preferential subscription rights to the shares to be thus awarded.
- 5) Resolves that the Board of Directors will set, under the legal conditions, at the time of each allocation decision, (i) the vesting period, at the end of which the share award will vest, it being understood that the vesting period may not be less than one year from the date of award of the shares, and (ii) the period for which the beneficiaries must hold Company shares, which runs from the definitive award of the shares, it being understood that the holding period may not be less than one year and that, in the event that the vesting period is greater than or equal to two years, the holding period may be waived by the Board of Directors.
- 6) Exceptionally, the definitive award may take place before the end of the vesting period in the event of disability of the beneficiary corresponding to the classification in the second or third category provided for under Article L. 341-4 of the French Social Security Code;
- 7) The existing shares that may be awarded under this resolution must be acquired by the Company as part of the share buyback program authorized by the 5th ordinary resolution adopted by this General Meeting in accordance with Article L. 22-10-62 of the French Commercial Code, or any buyback program applicable before or after the adoption of this resolution.
- 8) Delegates all powers to the Board of Directors, with the option of subdelegation under the conditions set by French law, to:
- set the conditions and, where applicable, criteria for the award of shares;
 - determine the identity of the beneficiaries and the number of shares awarded to each of them;
 - determine the impact on the rights of beneficiaries of transactions affecting the share capital or likely to affect the value of the shares awarded and carried out during the vesting and holding periods and, accordingly, modify or adjust, if necessary, the number of shares granted to protect the rights of beneficiaries;

NINETEENTH RESOLUTION

Authorization to be given to the Board of Directors to award existing or to be issued free shares to employees and/or certain directors of the Company or related companies, duration of the delegation, ceiling, duration of vesting periods, particularly in the event of disability, and retention period

The General Meeting, voting in accordance with the quorum and majority requirements for Extraordinary Meetings of Shareholders, after having read the report of the Board of Directors and the Statutory Auditors' special report:

- 1) Authorizes the Board of Directors, with the option of subdelegation under the conditions set by law, to proceed, on one or more occasions, in accordance with Articles L. 22-10-49, L. 22-10-59, L. 225-197-2 and L. 22-10-60 of the French Commercial Code, with the award of ordinary shares of the Company, existing or to be issued, for:
- on the one hand, employees of the Company or companies directly or indirectly related to it within the meaning of Article L. 225-197-2 of the French Commercial Code;

- determine, within the limits set by this resolution, the duration of the vesting period and, where applicable, the holding period of the free shares granted;
 - where applicable:
 - take all necessary measures to ensure compliance with the holding obligation required of beneficiaries, and
 - generally, within the framework of the legislation in force, do whatever is required for the implementation of this authorization.
- 9) Sets the period of validity of this authorization at thirty-eight months from the date of this General Meeting.
 - 10) Acknowledges that this authorization cancels any prior authorization with the same purpose.

EXPLANATORY STATEMENT

20TH RESOLUTION: DELEGATION OF AUTHORITY TO BE GRANTED TO THE BOARD OF DIRECTORS TO CARRY OUT A CAPITAL INCREASE RESERVED FOR EMPLOYEES, WITHOUT PREFERENTIAL SUBSCRIPTION RIGHTS

It is proposed to the General Meeting, under the 20th resolution, to delegate to the Board of Directors the power to decide on the capital increase for the benefit of the Group's employees who are members of the Company savings plan.

In accordance with Article L. 3332-19 of the French Labor Code, the issue price may not be higher than the average of the last quoted prices for the twenty trading sessions preceding the date of the decision setting the opening date of the subscription. The issue price may not be more than 30% below this average, unless the shares are subject to a lock-up period of at least ten years, in which case the issue price may not be more than 40% below this average.

The General Meeting is therefore asked to delegate to the Board of Directors, within the limit of a maximum nominal amount in euros corresponding to 3% of the share capital existing at the date of this General Meeting, the authority to decide to proceed with this capital increase.

This new delegation of authority, which is valid for twenty-six months from the date of this General Meeting, would therefore invalidate any previous delegation.

TWENTIETH RESOLUTION

Delegation of authority to be given to the Board of Directors to increase the share capital by issuing ordinary shares and/or securities giving access to the share capital without preferential subscription rights, for the benefit of the members of a Company savings plan pursuant to Articles L. 3332-18 et seq. of the French Labor Code, duration of the delegation, maximum nominal amount of the capital increase, issue price, possibility of allocating free shares pursuant to Article L. 3332-21 of the French Labor Code

The General Meeting, ruling under the quorum and majority conditions required for Extraordinary General Meetings, having reviewed the Board of Directors' report and the Statutory Auditors' report, ruling pursuant to Articles L. 225-129-6 and L. 225-138-1 of the French Commercial Code, and Articles L. 3332-18 et seq. of the French Labor Code:

- 1) Authorizes the Board of Directors, if it deems it appropriate, at its sole discretion and with the option of subdelegation under the conditions set by law, to increase the share capital on one or more occasions by issuing ordinary shares or securities giving access to the Company's capital for the benefit of members of one or more Company or Group savings plans established by the Company and/or French or foreign companies related to it under the conditions of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code;
- 2) Cancels the preferential subscription rights to the shares that may be issued under this delegation in favor of these persons;
- 3) Sets the period of validity of this delegation at twenty-six months from the date of this Meeting;
- 4) The total nominal amount of the capital increases likely to be carried out under this delegation may not exceed 3% of the share capital existing at the date of this General Meeting, this amount being independent of any other ceiling provided for in terms of delegation of capital increases. To this amount will be added, where applicable, the additional amount of ordinary shares to be issued in order to preserve, in accordance with the law and any applicable contractual provisions providing for other cases of adjustment, the rights of holders of securities giving entitlement to equity securities of the Company;
- 5) Resolves that the price of the shares to be issued under this authorization may not be more than 30% lower than the average opening price of the Company's shares over the twenty trading days preceding the Board of Directors' decision to carry out the capital increase and issue the corresponding shares, or 40% lower if the lock-up period provided for in the plan pursuant to Articles L. 3332-25 and L. 3332-26 of the French Labor Code is ten years or more, nor may it be higher than this average.
- 6) Resolves, in accordance with the provisions of Article L. 3332-21 of the French Labor Code, that the Board of Directors may grant to the beneficiaries defined in the first paragraph above, free of charge, shares to be issued or previously issued or other securities giving access to the Company's share capital to be issued or already issued, in respect of (i) the matching contribution that may be paid pursuant to the regulations of company or group savings plans, and/or (ii), where applicable, the discount;
- 7) Acknowledges that this authorization cancels any prior authorization with the same purpose.

The Board of Directors may decide whether or not to implement this authorization and, with the option to sub-delegate authority in accordance with the law, to take all necessary measures and carry out all formalities.

EXPLANATORY STATEMENT**21ST RESOLUTION: POWER FOR FORMALITIES**

This resolution is intended to grant the necessary powers to carry out the formalities following the holding of the General Shareholders' Meeting.

TWENTY-FIRST RESOLUTION**Power for formalities**

The General Meeting grants full powers to the bearer of an original, a copy or an extract of the minutes of the General Meeting to carry out any and all legal filings and formalities.

8.3 Statutory Auditors' report on the authorization to grant share purchase options

COMBINED GENERAL MEETING OF APRIL 23, 2026

EIGHTEENTH RESOLUTION

This is a free translation into English of the statutory auditors' report issued in the French language and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders,

In our capacity as Statutory Auditors of OPmobility SE, and in accordance with Articles L.225-177 and R.225-144 of the French Commercial Code (Code de commerce), we hereby report to you on the authorisation to grant share purchase options to employees and/or certain corporate officers of the Company, which is submitted to you for approval.

The beneficiaries of these options can only be, on the one hand, employees or specific employees, or certain employee categories and, where applicable, companies or economic interest groups related to it within the meaning of Article L.225-180 of the French Commercial Code and, on the other hand, the corporate officers that meet the conditions set by Article L.22-10-57 of the French Commercial Code.

The total number of options that may be granted under this authorisation may not give beneficiaries the right to purchase shares representing more than 0.5% of the share capital on the date of this Combined General Meeting, it being specified that the total number of free shares, that may be granted by the Board of Directors under the authorisation referred to in the nineteenth resolution, shall be deducted from this limit.

The total number of options that may be granted to corporate officers of the Company may not give beneficiaries the right to subscribe to or purchase shares representing more than 0.25% of the share capital at the date of this Combined General Meeting within this limit.

The Board of Directors proposes that, on the basis of its report, the shareholders authorise it, for a 38-month period, to grant purchase options.

It is the Board of Director's responsibility to draw up a report on the reasons for granting share purchase options as well as the proposed methods used to set the purchase price. Our responsibility is to express an opinion on the proposed methods used to set the share purchase price.

We performed the procedures that we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted, in particular, in verifying that the proposed methods for determining the share purchase price are presented in the Board of Directors' report and that they comply with the applicable legal requirements.

We have no comments to make on the proposed methods used to set the share purchase price.

Neuilly-sur-Seine and Paris-La Défense, 13 March 2026

The Statutory Auditors

PricewaterhouseCoopers Audit
David Clairotte

Ernst & Young et Autres
May Kassis-Morin

8.4 Statutory Auditors' report on the authorization to grant free shares, whether existing or to be issued

COMBINED GENERAL MEETING OF APRIL 23, 2026

NINETEENTH RESOLUTION

This is a free translation into English of the statutory auditors' report issued in the French language and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders,

In our capacity as Statutory Auditors of OPmobility SE and in accordance with the provisions of Article L.225-197-1 of the French commercial Code (Code de commerce), we hereby report to you on the proposed authorisation to grant free existing or newly issued shares to employees and/or corporate officers of the Company or companies directly or indirectly related to it within the meaning of Article L.225-197-2 of the French Commercial Code, and/or corporate officers that meet the conditions set by Article L.22-10-59 of the French Commercial Code, which is submitted to you for approval.

The total number of shares that may be granted under this authorisation may not represent more than 0.2% of the share capital on the date of this Combined General Meeting, it being specified that the total number of shares underlying the options that may be granted by the Board of Directors, under the authorisation referred to in the eighteenth resolution, shall be deducted from this limit.

The total number of shares that may be granted freely to corporate officers of the Company may not represent more than 0.1% of the share capital on the date of this Combined General Meeting within this limit.

The Board of Directors proposes that, on the basis of its report, the shareholders authorise it, for a 38-month period, to grant free existing or newly issued shares.

It is the Board of Directors' responsibility to prepare a report on the proposed transaction. It is our responsibility to provide you with our observations, if any, in respect of the information provided to you on the proposed transaction.

We performed the procedures that we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted in verifying in particular that the proposed terms and conditions described in the Board of Directors' report comply with the applicable legal framework.

We have no matters to report on the information provided in the Board of Directors' report, with respect to the proposed authorisation to grant free shares.

Neuilly-sur-Seine and Paris-La Défense, 13 March 2026

The Statutory Auditors

PricewaterhouseCoopers Audit
David Clairotte

Ernst & Young et Autres
May Kassis-Morin

8.5 Statutory Auditors' report on the issuance of ordinary shares and/or other securities

COMBINED GENERAL MEETING OF APRIL 23, 2026

TWENTIETH RESOLUTION

This is a translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the General Meeting of Shareholders,

In our capacity as Statutory Auditors of OPmobility SE and in accordance with the requirements of Articles L.228-92 and L.225-135 et seq. of the French Commercial Code (Code de commerce), we hereby report to you on the proposal to issue ordinary shares and/or securities that are equity securities granting access to other equity securities, and/or securities granting access to equity securities to be issued with cancellation of pre-emptive subscription rights, reserved for members of the Company savings plan of your Company or any affiliates which are related under conditions provided for in Article L.225-180 of the 'Code du commerce' and article L.344-1 of 'Code du travail', up to a maximum amount representing 3% of the share capital existing on the date of this proposal, which is submitted for your approval.

This operation is submitted to you for approval pursuant to the provisions of Article L.225129-6 of the French Commercial Code and Articles L.3332-18 et seq. of the French Labour Code (Code de travail).

On the basis of its report, the Board of Directors proposes that you grant it the authority, for a 26-month period, to set the terms and conditions of this transaction and that you waive your pre-emptive subscription rights to the equity securities to be issued.

It is the Board of Directors' responsibility to prepare a report in accordance with the provisions of Articles R. 225-113 et seq. of the French Commercial Code. It is our responsibility to express an opinion on the fairness of the information taken from the financial statements, on the proposed cancellation of pre-emptive subscription rights and on certain other information relating to this issue, presented in this report.

We performed the procedures that we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted in verifying the information contained in the Board of Directors' report relating to the transaction and the methods used to set the issue price of the equity securities to be issued.

Subject to a subsequent examination of the terms and conditions of the proposed issue, we have no matters to report as regards the methods used to set the issue price of the securities to be issued given in the Board of Directors' report.

Since the final terms and conditions of the issue have not been set, we do not express an opinion in this respect or, consequently, on the proposed cancellation of pre-emptive subscription rights.

In accordance with Article R.225116 of the French Commercial Code, we will prepare an additional report when the Board of Directors uses this delegation.

Neuilly-Paris-La Défense, March 13th, 2026,

The Statutory Auditors

French original signed by

PricewaterhouseCoopers Audit
David Clairotte

Ernst & Young et Autres
May Kassis-Morin

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9.1 Information about the Company /AFR/

General information about the Company

Company name and registered office

The full Company name is OPmobility SE. Its registered office is located in France. Its administrative headquarters is located at 1, allée Pierre Burelle, 92300 Levallois-Perret, France.

Trade and Companies Register – worldwide directory of LEIs

The Company is registered in the Lyon Trade and Companies Register under number 955 512 611 and registered in the worldwide directory of LEIs (Legal Entity Identifier) under code 9695001VLC2KYXXODW73.

Legal form and governing law

OPmobility SE, founded in 1875, is a European company governed by the European community and national provisions in force.

Term

The Company's term will run until April 24, 2112.

Fiscal year

The Company's accounting period runs for twelve months, from January 1 to December 31.

Corporate purpose (Article 3 of the bylaws)

"The Company's purpose includes:

- the treatment and processing of any plastic, metal or other raw materials, with a view to manufacturing any products and articles for any uses, industrial uses in particular;
- managing its immovable and movable assets;
- acquiring, constructing, leasing, fitting out, developing and operating any land, buildings and constructions;
- acquiring any interests and stakes in any French or foreign companies, enterprises and businesses, whatever their objects, and in any manner whatsoever, including acquisition and subscription of any transferable securities, partnership shares and other ownership interests;
- managing its portfolio of equity investments and holdings;
- carrying out any works and services relating to common services and building maintenance (other than management thereof);
- and generally speaking, any commercial, industrial, real estate, movable property and financial transactions directly or indirectly related to or useful for these objects or facilitate the implementation thereof.

In France and abroad, the Company may create, acquire, exploit or cause to be exploited, any manufacturing, commercial or service trademarks, models and drawings, patents and manufacturing processes related to the aforementioned objects.

The Company may directly or indirectly operate in any country, either on its own behalf or on behalf of third parties, through partnerships, holdings, groupings or companies, with all individuals or companies, and make any transaction within the scope of its objects in any form whatsoever."

Chair and Managing Directors (Article 14 of the bylaws)

The Board of Directors elects one of its members as Chair.

The Chair organizes and directs the Board of Directors' work and reports on it to the general shareholders' meeting. He sees to the smooth running of the company's bodies and more particularly ensures that the directors are in a position to carry out their duties.

General Management of the Company is conducted, under his or her own responsibility, either by the Chairman of the Board or by another natural person appointed by the Board of Directors as Chief Executive Officer.

The Board of Directors freely chooses its members by a majority between two terms of office of the General Management and may at any time modify its choice by a majority of its members. The Board of Directors may legally appoint one or more natural persons as Deputy Managing Directors to assist either the Chair, if he assumes the duties of Chief Executive Officer, or the Chief Executive Officer. There can be no more than five Deputy Managing Directors.

The powers of the Chair of the Board of Directors, if he acts as Managing Director, and those of the Managing Director, are those laid down by law. With regard to the Company's internal organization, his powers may be restricted by a decision of the Board of Directors.

The Board of Directors legally fixes the scope and term of the powers vested in the Deputy Managing Directors. Deputy Managing Directors hold the same powers as the Managing Director *vis-à-vis* third parties.

The age limit for the Chair of the Board of Directors is eighty.

The age limit for the Chief Executive Officer and Deputy Managing Directors is seventy-five.

Consultation of documents relating to the Company

Documents that must be made available to the public (Company's bylaws, reports from the Statutory Auditors, reports from the Board of Directors and historical financial information relating to OPmobility SE and its subsidiaries, and that included in this Universal Registration Document) may be consulted, while they remain valid, at the registered office of OPmobility SE and also at its administrative headquarters (1, allée Pierre Burelle, 92300 Levallois-Perret, France). Some of these documents may also be available in electronic format on www.opmobility.com.

This Universal Registration Document, including the integrated report, is translated into English.

The other information provided on the OPmobility website does not form part of the Universal Registration Document.

The role of OPmobility SE in relation to its subsidiaries

OPmobility SE is a holding company with the following role:

- to hold equity interests in the holding companies for each business line. These holding companies own, directly or indirectly, shares in the operating subsidiaries;
- to finance Group subsidiaries to provide them with optimal market conditions, either directly or *via* OPmobility Finance (the Group's Central Treasury);
- to grant Group subsidiaries the right to use the brands it owns. This is subject to a license fee paid by the licensees (see the Statutory Auditors' report on related-party agreements).

Statutory Auditors

Statutory Auditors

ERNST & YOUNG ET AUTRES

Statutory Auditor, member of the Compagnie Régionale de Versailles, represented by May Kassis-Morin

Paris-La Défense 1

1/2 place des saisons

92 400 Courbevoie

Ernst & Young et Autres was appointed (first term) by the General Meeting of Shareholders of June 29, 2010 and renewed by the General Meeting of Shareholders of April 21, 2022 for a period of six fiscal years expiring at the close of the Ordinary General Meeting called to approve the financial statements for the fiscal year ended December 31, 2027.

PRICEWATERHOUSECOOPERS AUDIT

Statutory Auditor, member of the Compagnie Régionale de Versailles, represented by David Clairrotte.

63 rue de Villiers

92200 Neuilly-sur-Seine

PricewaterhouseCoopers Audit was appointed (first term) by the General Meeting of Shareholders of April 21, 2022 for a period of six fiscal years expiring at the close of the Ordinary General Meeting called to approve the financial statements for the fiscal year ended December 31, 2027.

Compensation of Statutory Auditors and members of their network paid by the Group

See Note 7.4 to the consolidated financial statements in chapter 5 of this Universal Registration Document.

Agreements entered into by the Company which would change or end if control of the Company changed

The financing contracts and Company bonds include a clause allowing the investor to demand redemption or repurchase of their bond(s) if control over the Company changes.

Agreements which, if implemented, could either provoke a change of control of the Company, or could delay, postpone or prevent such a change

There is currently no bylaw, charter, regulation or provision that could delay, postpone or prevent a change of control.

Material contracts

There are no material contracts apart from those agreed in the normal course of business.

The Company's material financial contracts are described in Note 5.2.6.2 to the consolidated financial statements and also in section 5.1.3.

Dependence

OPmobility SE is not currently dependent on any patents or manufacturing processes owned by third parties or on any special supplying contracts.

In the sector of the automotive industry in which OPmobility SE operates, sub-contractors do not generally define the specifications for sub-contracted parts. When, exceptionally, sub-contractors are able to do so, the Group's policy is to define contractually the arrangements for the sub-contractor to transfer the design work, in order to be able to be used with other services.



Additional information

History and development of the Group

9.2 History and development of the Group

OPmobility SE's (formerly Compagnie Plastic Omnium SE's) origins stretch back to **1946**, when Plasticomnium, created on April 15, set up business at the rue du Louvre in Paris. The Company then had three employees, and Pierre Burelle was the Chairman and Chief Executive Officer. Its first products were pipe fittings, dehydrator spark plugs and other plastic automotive parts for the Jaeger car.

During this time, injection molding machines were characterized by the weight of the part produced. In 1949, the Company had 5 molds, with the largest able to produce a 250-gram part.

1952

The Company moved to rue du Parc in Levallois-Perret (in the Hauts-de-Seine department).

1954

The Company borrowed to buy a mold capable of making 1,200-gram parts, a serious challenge for a company of this size.

1963

New premises in Langres (Haute-Marne) were built to keep pace with the significant growth in business.

1965

Plasticomnium took control of UMDP (Union Mutuelle Des Propriétaires Lyonnais), a company listed on the Lyon stock exchange. The two companies merged and Pierre Burelle became Chairman and Chief Executive Officer of the new entity. Plasticomnium's stock market listing dates back to this merger.

UMDP was a septic tank cleaning and sanitation company. Pierre-Émile Burelle, a civil engineer and graduate of the École des Mines in Paris, took over its management in 1877 at the age of 29.

This company, under the aegis of Pierre-Émile Burelle, installed a vast network of pipes from the La Mouche plant in Lyon. This network distributed extraction materials to agricultural and market gardening areas. This 55 km network led to the creation of spread cropping.

After 1914, with the development of sewer systems, Pierre-Émile Burelle refocused the business on waste bucket rentals. He died in 1926. Two of his sons were involved in the management of UMDP: Jean Burelle, who died in the war in 1915, and Charles, who headed the Company until 1965. In that year, Pierre Burelle, the son of Jean Burelle and the grandson of Pierre-Émile Burelle, acquired a majority stake in UMDP on the Lyon stock exchange.

UMDP's Waste bucket business was the starting point for the development of a range of products and services by Pierre Burelle, Chairman and Chief Executive Officer of Plasticomnium, including waste container rental, maintenance and cleaning. This business became the backbone of the Environment Division.

1966

Creation of the current logo by Raymond Loewy, with a new graphic design; Since then, Plastic Omnium has been written as two words.

1968

The Group formed the 3P division by buying Gachot's Fluorinated Resin Division and launching a plant in Langres dedicated to these products.

The 1970s

The 1970s saw the start of the Company's international expansion with the creation of one subsidiary per year, including Spain in 1970, Germany in 1972, the United Kingdom in 1973 and the United States in 1977.

1974

The parent company, Compagnie Plastic Omnium, was set up.

In 1974, the Group acquired a 2,500-metric ton injection molding machine, followed in 1982 by a 10,000-metric ton machine, both records in terms of power for the time.

1980

Beginning of the Bumper business for Renault.

1986

Plastic Omnium took over the Landry group and Techniplaste Industrie, which would create the Fuel Tank Systems business. The Group's customer portfolio diversified with Peugeot and Citroën.

1987

Jean Burelle became Chairman and CEO of Compagnie Plastic Omnium; Pierre Burelle became Honorary Chairman and remained a director.

In the 1990s, the Group continued to extend its geographic reach internationally with the creation of new subsidiaries and with acquisitions:

- Zarn, in the United States, which has 4 container plants, in 1991. The company would be sold in 2001;
- Vasam, a fuel tank manufacturer based in Madrid and Vigo, was acquired in 1994;
- Reydel, a dashboard and door panel specialist with operations in France, Spain, Italy and the United Kingdom, was acquired in 1996 and formed the basis of the Plastic Omnium Auto Interior Division that was sold on to Visteon in 1999.

2000

Inergy Automotive Systems, the world leader in fuel tank systems, was created as a 50/50 joint venture with Solvay. During the 2000s, the Group continued its development and established itself in Asia.

2001

Laurent Burelle became Chairman and Chief Executive Officer of Compagnie Plastic Omnium.

2002

The Company's global Research and Development center for exterior body parts, Σ-Sigmattech, was inaugurated in the Lyon area.

The 3P Division's pipe fitting business was sold.

2004

Plastic Omnium Medical was sold.

The joint venture HBPO, the global leader in complex front-end automotive modules design, development, assembly and logistics, was set up with two German automotive suppliers, Hella and Mahle-Behr.

2006

The Group took control of Inoplast, a manufacturer of components and products made with composite materials and thermoplastics for cars and trucks.

2007

Plastic Omnium began operations in China, as part of a joint venture with Yanfeng Visteon for exterior body parts.

The Group also began operations in India, through a majority-owned joint venture with Varroc for exterior body parts. The Group took full control in 2012.

The Group acquired German-based Sulo, Europe's 2nd largest waste container group.

Plastic Omnium acquired Signature, the European leader in road signage and marking, from Burelle SA, the parent company, and launch of a partnership with Eurovia (Vinci) in the same business segment.

2008

The Performance Plastics Products (3P) Division was sold.

2010

The Group took control of the Inergy Automotive Systems joint venture through the acquisition of Solvay's 50% stake.

2011

The Company acquired Ford's fuel system production assets in the United States, and the Polish auto exterior plants of its competitor Plastal.

2012

Two majority-owned fuel tank system joint ventures, one in China with BAIC, and the other in Russia with DSK, were set up.

Signature's German and French operations were sold to Eurovia.

2014

The Group's Research and Development activities were strengthened with the opening of α-Alphatech, Auto Inergy Division's global center in Compiègne, France.

2016

In July, the Group finalized the acquisition of Faurecia's Exterior Systems business.

2018

On June 26, Plastic Omnium raised its stake in HBPO, the world leader in automotive front-end modules, by acquiring a 33.33% stake in the German group Mahle (HBPO had previously been held equally by Plastic Omnium, Hella and Mahle-Behr), bringing Plastic Omnium's stake in HBPO to 66.67%.

On December 18, Plastic Omnium sold its subsidiary Plastic Omnium Environment BV to the consortium Latour Capital/Bpifrance (French public investment bank).

2020

Compagnie Plastic Omnium SE announced changes in its governance with effect from January 1: Laurent Burelle became Chairman of the Board of Directors, Laurent Favre joined the Group as Chief Executive Officer and Félicie Burelle was appointed Managing Director.

2021

In March 2021, the Group finalized the creation of the EKPO fuel cell joint venture with German equipment manufacturer ElringKlinger, and the acquisition of EKAT, ElringKlinger's Austrian subsidiary specializing in integrated hydrogen systems, thus completing its global hydrogen offering.

In December, the Group presented its carbon neutrality roadmap with CO₂ emissions reduction targets, validated by the Science-Based Target initiative (SBTi) and aligned with the corporate ambitions for the 1.5° C trajectory.

2022

The Group's purpose became "Driving a new generation of mobility."

Creation of the Lighting division with the acquisition of Automotive Lighting Systems GmbH (AMLS Osram) and Varroc Lighting Systems (VLS), two complementary entities, to offer a complete range of products in automotive lighting.

On August 1, acquisition of the Actia Power business, specializing in mobility electrification (on-board batteries, power electronics).

On December 12, acquisition of Hella's 33.33% stake in HBPO, enabling Plastic Omnium to hold HBPO at 100%.

2023

Plastic Omnium announced the creation of OP'nSoft, a new activity dedicated to the development of embedded software for its products and services.

Plastic Omnium and Rein, a subsidiary of Shenergy Group, announced the creation of the PO-Rein joint venture with the aim of producing and marketing high-pressure hydrogen storage systems for the Chinese commercial vehicle market.

2024

Compagnie Plastic Omnium SE became OPmobility SE, opening a new page in its history and confirming the acceleration of its strategic transformation into a leader in sustainable and connected mobility.

OPmobility inaugurated its new modules assembly plant in Austin (Texas), a major step in its development in the United States.

2025

Félicie Burelle was appointed Chief Executive Officer of OPmobility SE.

OPmobility inaugurated its North American headquarters in Troy (Michigan).

9.3 Organization chart /AFR/



At december 31, 2025

⁽¹⁾ 74.92% of voting rights.

⁽²⁾ The % of voting rights is equal to the % interest.

The OPmobility Group is organized around segment holding companies or country holding companies that hold the securities of local operating subsidiaries, as indicated in the organization chart above.

The activity of these local operating entities primarily depends on their local market; they therefore have the assets and liabilities necessary for their activity but do not hold strategic assets. OPmobility SE's subsidiaries are directly or indirectly wholly owned or controlled by OPmobility SE, with the exception in particular of the following four entities, which are held jointly with partners.

YFPO: a Chinese joint venture owned at 49.95% by OPmobility Exterior Holding, the company is the Chinese leader in exterior body parts. Its 2025 revenue stood at €765 million (OPmobility's share). YFPO employs 5,275 employees in its development center and its 28 plants.

SHB Automotive modules: Korean joint venture, market leader in front-end modules, 50% owned by HBPO GmbH, subsidiary of OPmobility Holding Germany GmbH. Its 2025 revenue stood at €499 million (OPmobility's share).

BPO: a joint venture 49,98% owned by OPmobility SE, the company is the Turkish leader in exterior body parts. Its 2025 revenue stood at €50 million (OPmobility's share).

EKPO: a joint venture 40% owned by OPmobility C-Power Holding, leader in the development and mass production of fuel cell stacks, created in 2020 to accelerate the growth of hydrogen mobility. Its 2025 revenue stood at €8 million (OPmobility's share).

9.4 List of regulated information published

The list of regulated information below covers the 2025 fiscal year, as well as the beginning of 2026.

Results	
1 st quarter revenue for 2025	April 23, 2025
1 st half results for 2025	July 24, 2025
3 rd quarter revenue for 2025	October 22, 2025
Full-year results for 2025	February 25, 2026
Share performance	
Half-year liquidity contract statement June 30, 2025	July 9, 2025
Half-year liquidity contract statement December 31, 2025	January 13, 2026
Declaration of voting rights	2025: January 8, February 5, March 6, April 4, May 7, June 4, July 7, August 14, September 3, October 7, November 5, December 3 2026: January 7, February 9, March 6
Share capital reduction of 1.03% through the cancellation of treasury stock	January 27, 2025
General Meeting	
Availability of preparatory documents for the Annual Shareholders' Meeting of OPmobility SE	April 3, 2025
Other regulated information	
OPmobility makes changes to its Executive Committee to accelerate the Group's transformation	January 16, 2025
OPmobility obtains an "A" rating from the CDP for the second consecutive year for its climate actions	February 19, 2025
Availability of the 2024 Universal Registration Document of OPmobility SE	March 14, 2025
OPmobility successfully issued a €300 million 5.5 year bond	July 30, 2025
OPmobility : 2026 Financial calendar	September 11, 2025
Evolution in the governance of OPmobility SE	November 7, 2025
OPmobility and Yanfeng strengthen their Chinese joint venture YFPO with new activities	November 19, 2025
OPmobility signs with Hyundai Mobis a Memorandum of Understanding to explore a potential acquisition of its lighting business	January 27, 2026
OPmobility wins major award in the U.S. to supply battery packs to a global OEM's future hybrid models	February 19, 2026
2025 Annual Results and Governance	February 25, 2026
OPmobility reshapes its Executive Committee to further adapt to market needs and accelerate the execution of its strategy	March 10, 2026

The press releases have been posted on the French Financial Markets Authority (AMF - Autorité des Marchés Financiers) website and are available on the OPmobility SE website, www.opmobility.com, in the "Regulated information" section of the "Finance" section.



Additional information

Person responsible for the Universal Registration Document

9.5 Person responsible for the Universal Registration Document /AFR/

Appointment of the person responsible for the Universal Registration Document containing the annual financial report

Félicie Burelle, Chief Executive Officer of OPmobility SE

Declaration by the person responsible for the Universal Registration Document

I certify that the information contained in this Universal Registration Document is, to the best of my knowledge, factual and does not contain any material omission that would alter its content.

I certify, to the best of my knowledge, that the annual financial statements and consolidated financial statements are prepared in accordance with the applicable accounting standards and give a true picture of the assets, the financial situation and the results of the Company and its consolidated entities, and that the management report included in this document, as detailed in the cross-reference table in section 9.6.4 - Management Report cross-reference table, presents an accurate picture of the business development, results and financial situation of the Company and its consolidated entities, and that it describes the main risks and uncertainties that they face, and that it was prepared in accordance with applicable sustainability reporting standards.

Levallois, March 13, 2026

Félicie Burelle
Chief Executive Officer

9.6 Cross-reference tables

9.6.1 Universal Registration Document cross-reference table

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9.6.2 Cross-reference table for part 1 "Sustainability statement" of chapter 4 "Sustainability"

The cross-reference table is in section 4.5 "Cross-reference table" of chapter 4 "Sustainability" in part 1 "Sustainability statement".

9.6.3 Annual Financial Report cross-reference table

The cross-reference table below enables the information relating to the annual financial report in this Universal Registration Document to be identified.

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9.6.4 Management Report cross-reference table

The cross-reference table below enables the information relating to the annual management report in the Universal Registration Document in accordance with Articles L. 225-100-1 *et seq.* of the French Commercial Code to be identified.

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9.6.5 Corporate Governance Report cross-reference table

The cross-reference table below enables the information relating to the corporate governance report in this Universal Registration Document in accordance with Articles L. 225-37-3 et seq. of the French Commercial Code to be identified.

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9.7 Glossaries

9.7.1 Financial glossary

A

AMF (French Financial Markets Authority)	Financial institution and French independent administrative authority whose role is to set the operating and ethics rules of the markets, monitor the markets and protect investors and shareholders.

B

Broker	Intermediary between a buyer and a seller, the broker facilitates trades between different traders or asset managers.

C

Capital expenditures and projects	Corresponds to acquisitions of property, plant and equipment and intangible assets, net of disposals, the net change in advances to suppliers of fixed assets and investment subsidies received.
Consolidated revenue	Does not include the share of joint ventures, consolidated by using the equity method, in accordance with IFRS 10-11-12.

D

DSS (Deferred Settlement Service)	Paid service enabling, for the most liquid shares, to defer the payment for orders and delivery of shares until the last stock market day of the month.

E

EBITDA	Corresponds to the operating margin, which includes the share of profit of associates and joint ventures before allowances for depreciation and operating provisions, see notes 4.2 and 4.4 of the consolidated financial statements.
Economic revenue	Corresponds to consolidated revenue plus revenue from investments by controlled subsidiaries in joint ventures and associates consolidated at their percentage holding: BPO (49,98%) and YFPO (49.95%) for Exterior & Lighting, EKPO (40%) for Powertrain and SHB (50%) for Modules.
Euronext Paris	Market operator which organizes, manages and develops the Paris securities markets. It performs a market regulatory function (financial transactions, monitoring of brokers) through delegation of the AMF.
Ex-dividend date	The date on which the share's dividend is paid. The dividend amount is deducted from the closing price on the day preceding the ex-dividend date. The dividend will then be received by the shareholder on the payment date. On the ex-dividend date, the opening price theoretically loses the equivalent of the amount of the dividend from its closing price of the day before.

F

Float	Portion of the equity capital available to the public and used in stock market trading.
Free cash flow	Corresponds to the operating cash flow, less tangible and intangible investments net of disposals, taxes and net interest paid +/- the change in working capital requirements (cash surplus from operations).

G

Gearing	Net debt rate (net debt/shareholders' equity). It is a ratio which measures a company's level of indebtedness in relation to its shareholders' equity.

I

IFRIC (International Financial Reporting Interpretations Committee)	The International Financial Reporting Interpretations Committee (IFRIC) formulates interpretations of IFRS international accounting standards to ensure homogeneous application of these standards, clarify details that apply to them and find practical solutions.
IFRS (International Financial Reporting Standards)	International accounting standards established by the IASB (International Accounting Standards Board). Since January 1, 2005, the preparation of consolidated financial statements is mandatory for all listed companies in Europe to facilitate the comparison of their financial positions.

L

Like-for-like	At constant scope and exchange rates.

M

Market capitalization	Value of all the shares of a company on the market at a given time. It is equal to the stock market price multiplied by the number of shares comprising the equity capital of the Company.

N

Net dividend per share	Share of the net income of a company distributed to shareholders. Its amount is voted on by shareholders at the General Meeting of Shareholders, after approval of the annual financial statements and on the recommendation of the Board of Directors.
Net financial debt	Includes all long-term borrowings, short-term borrowings and bank overdrafts less loans, marketable debt instruments and other non-current financial assets, and cash and cash equivalents.
Net profit (loss) – Group share	The profit or loss of the Company is obtained by adding the operating margin, other income and expenses, net financing expenses, other financial income and expenses, net income after tax of discontinued, or being discontinued, operations and by deducting net income tax and earnings payable to minority shareholders.

O

Operating margin	Includes the share of profit of entities accounted for by the equity method and the amortization of acquired intangible assets, before other operating income and expenses.

P

Par value	Initial value of a share set in the bylaws of a company. The share capital of a company is the product of the par value of the share multiplied by the total number of shares.

Q

Quorum	Minimum percentage of shares present or represented and having the right to vote, necessary for the General Meeting of Shareholders to legally deliberate.

R

Roadshow	Institutional investor meetings during which the Company's corporate executive officers and the "Investor relations" team communicates on the Group's net income, markets and strategy.
ROCE (Return On Capital Employed)	Return on capital employed corresponds to the ratio of the operating margin to the sum of shareholders' equity and net financial debt.

S

Share	Negotiable security representing a fraction of a company's share capital. Equities grant certain rights to their holders, the shareholders. The share may be held in registered or bearer form.
Share buyback	Transaction where a company buys its own shares on the market, up to a threshold of 10% of its share capital, and after authorization by the shareholders given at the General Meeting of Shareholders. Shares bought back are not included in the calculation of earnings per share and do not receive dividends.
Shareholder of a pure registered share	Shares held in pure registered form are held with the listed company, who has delegated the management of them to its financial intermediary.
Shareholder of an administered registered share	Equities held in administered registered form are registered with the listed company, but their management remains with the shareholder's financial intermediary, who remains the preferred contact for all transactions.
Shareholder of bearer shares	Shares are held in an account opened with a financial intermediary (bank, broker).
Shareholders' equity	The shareholders' equity is the financial resources of the Company (excluding debt) and is comprised of share capital, reserves, net income for the year and operating subsidies.
SRI (Socially responsible investment)	Socially responsible investment includes, in addition to the usual financial criteria, environmental, social and governance (ESG) criteria in the analysis and investment process.
Stock option	See Subscription Option.
Subscription option (Stock option)	An option which gives the right to subscribe for, at a price fixed in advance and during a pre-determined period, shares of a company.
Treasury shares	A portion of the treasury shares held by a company, regulated and capped at 10% of the share capital.
Treasury stock	Treasury shares represent the portion of the share capital held by the Company which issued them. They do not have voting rights and do not receive dividends.

T

9.7.2 Technical and sustainability glossary

ACT FOR ALL™	OPmobility SE CSR policy. This global program aims to mobilize the Group's stakeholders around three areas: a responsible company, care for people and sustainable production.
AFCDP	French Association of Personal Data Protection Correspondents - A professional association of data protection correspondents and experts who share best practices and promote compliance with personal data regulations.
ANSSI	French National Agency for the Security of Information Systems - French public agency tasked with strengthening national cybersecurity and providing support for organizations to protect their information systems and prevent digital threats.
ARPEJEH	Supporting the Implementation of Study Projects for Young Pupils and Students with Disabilities Association is a general interest association, governed by the law of July 1, 1901, bringing together private and public professional organizations committed to an active policy in favor of the employment of people with disabilities, equal opportunity and diversity.
BP	The Basis of Preparation (BP) as part of the CSRD framework describes the principles and methods used to prepare Sustainability Statement, including the scope of consolidation and materiality criteria.
CAPEX	Capital Expenditure - Refers to expenditures on non-current assets, <i>i.e.</i> investments made by a company to acquire, improve or maintain physical or intangible assets.
CEC	European Works Council - A forum for social dialogue comprising management and employee representatives at the European level, enabling strategic planning and its impact on employees to be discussed.
CESIN	French Club of Digital Security and Information Experts - French association of cybersecurity experts who share knowledge, analyze threats and promote best practices in digital security.
CIGREF	French IT Club of Groups and Businesses - French association of large companies that share best practices, analyze digital challenges, and promote digital transformation.
CLUSIF	French Data Security Club - French association of public and private experts who share best practices, analyze risks, and promote data security.
CMR	Carcinogenic, Mutagenic and toxic for Reproduction.
CMRT	The Conflict Minerals Reporting Template is a standardized tool used by companies to disclose information on the source of conflict minerals (tin, tantalum, tungsten and gold) in their supply chain.
CoE	Employment Guidance Council - Chaired by the General Commissioner of France Stratégie, the Employment Policy Council is a specialist advisory and consultative body for all employment issues, created by decree in April 2005.
CoEs	Global Centers of Expertise that cover five key areas - specialized reference bodies within the Human Resources function: Talent Acquisition, Learning & Development, Compensation & Benefits, HR Solutions and Organizational Design & Change Management. Created to provide a high level of expertise, advice and standardization, they design and manage the organization's overall policies, tools and methodological frameworks. Their role is to guarantee the consistency, effectiveness and innovation of HR practices on a global scale, supporting the strategic needs of the Company and its employees.
Composite	A composite material is an assembly of at least two immiscible components (but with high penetration ability) with properties that complement each other, enabling enhancements in performance.
CSE	Social and Economic Committee - Employee representative body in companies, responsible for social dialogue and issues related to working conditions, health and safety.
CSR	Corporate Social Responsibility - For OPmobility, it is structured around three focus areas with the aim of becoming the leading partner for sustainable mobility: sustainable production, attention to employees and responsible entrepreneurs.
CO ₂	Carbon dioxide, or carbon gas, mainly from the combustion of hydrocarbons and coal (industry, energy generation, transportation, etc.).
CSRD	European Corporate Sustainability Reporting Directive setting new non-financial reporting standards and obligations, applicable from 2025 for OPmobility.
Circular economy	An economic concept that is notably inspired by the ideas of the green economy, the economy of use or the economy of functionality, the performance economy and industrial ecology, to produce goods and services whilst significantly limiting the consumption and waste of raw materials, and the use of non-renewable energy sources.

DPO	Data Protection Officer - Internal manager responsible for ensuring compliance with the General Data Protection Regulation (GDPR), supervising personal data processing and coordinating a network of local correspondents to ensure compliance.
EcoVadis	A CSR (Corporate Social Responsibility) assessment designed to observe the inclusion of sustainability principles in a company's business.
ESG	Environmental, Social and Governance criteria.
ESRS	ESRS (European Sustainability Reporting Standards) are European sustainability reporting standards covering environmental, social and governance (ESG) aspects.
FR2	Workplace accident frequency rate with and without lost time: number of workplace accidents with and without lost time multiplied by 1 million, divided by the number of hours worked (including temporary staff) over 12 rolling months.
Fuel cell stack	This is an electrochemical device that produces electricity by reverse electrolysis of water.
GDPR	General Data Protection Regulation. The goal of the GDPR is to strengthen supervisory practices, at the European level, regarding the collection and use of personal data.
GHG	Greenhouse Gas - Gas components that absorb the infrared radiation emitted by the Earth's surface, and contribute to the greenhouse effect. Their increased concentration in the Earth's atmosphere is one of the factors causing global warming.
GOV	GOV (Governance) as part of the CSRD framework refers to the governance structures and processes of a company, including the way in which it manages sustainability issues and integrates ESG (environmental, social and governance) criteria into its strategy and operations.
HRBP	Human Resources Business Partners - HR professional attached to the head office or a local entity, responsible for supporting managers in the management of HR processes (recruitment, talent development, organization). They act as an operational relay and strategic adviser to ensure that HR policies and the principles of diversity, equity and non-discrimination are applied.
HSE	Health, Safety, Environment - A function that deals with workplace Health, Safety and Environment issues.
Hybrid	This is a general operating principle which consists of combining an electrical engine (often reversible as a generator) with a combustion engine to propel a vehicle.
Hydrogen	"Hydrogen vehicle" refers to any type of transportation that uses the chemical transformation of hydrogen as a propulsion energy source (either direct combustion or through transformation into electricity using fuel cells).
IATF	The International Automotive Task Force is a group of carmakers and their trade associations dedicated to improving product quality for customers in the global automotive industry.
IEA	The International Energy Agency is an intergovernmental organization that provides analysis and policy recommendations on global energy issues, including sustainability and energy transition.
ILO	International Labour Organization, founded in 1919, is an institution on a worldwide level charged with articulating and supervising international labor standards.
IPCC	Intergovernmental Panel on Climate Change, which is an international organization that assesses scientific, technical and socio-economic information related to climate change.
IRO	Impacts, Risks and Opportunities - Key elements of CSRD that help companies identify, prioritize and manage their environmental and social impacts, the risks they face, and development opportunities.
ISO 14001	International environmental management system standard.
ISO 45001	International workplace health and safety management system standard.
ISO 50001	International energy management system standard.
LCA	Life Cycle Assessment - An assessment method that measures the environmental impacts of a product, service or process at every stage of its life cycle, from extraction of raw materials to the end-of-life.
MDR	Minimum Disclosure Requirements (as part of the CSRD) - Minimum disclosure requirements that companies must meet for their sustainability statements, covering sustainability-related policies, actions, metrics and objectives.
MIT	Massachusetts Institute of Technology, one of OPmobility's partners in the innovation ecosystem.
NICE	Network of Innovation Centers par Excellence - Grouping of universities and start-ups in the Yangtze River Delta region, OPmobility's partner for Open Innovation in China.
NOx	Nitrogen oxides whose emissions are regulated by worldwide standards for cars and trucks.
OECD	The Organization for Economic Co-operation and Development is an international organization that promotes policies aimed at improving economic and social well-being worldwide.

Open Innovation	OPmobility's open innovation approach, with three main topics: environmental sustainability, or how to move towards clean propulsion systems; the autonomous car and the shared vehicle, or how to integrate the new IT, data capture and processing technologies; and industrial performance (4.0 plant) or how to use data to create the most efficient production and logistics technologies while developing employees' skills.
OPEX	Operating Expenditure - Refers to the operating expenses, i.e. the costs related to the day-to-day activities of a company.
PCR	Post-Consumer Recycled
PCR-ELV	Post-Consumer Recycled from End-of-Life Vehicles
Phase I Environmental Analysis	Preliminary Environmental Analysis - Documentary study and visual inspection of the site and its surroundings to identify signs of potential contamination. It is based on the history of uses, archives, environmental databases and field observations. No soil tests are conducted at this stage.
Phase II environmental analysis	Environmental investigation - Sampling and analysis campaign (soil, groundwater, sometimes ground air) to confirm or exclude the presence of contaminants identified during Phase I. This phase enables the nature, concentration and extent of possible contamination to be assessed.
PIR	Post-Industrial Recycled
PPA	The Power Purchase Agreement is a long-term contract between an electricity producer and a buyer, often used to finance renewable energy projects.
REACH	Registration, Evaluation, Authorization and Restriction of Chemicals is a European Union regulation that aims to protect human health and the environment against the risks related to chemical substances. It requires companies to provide information on the properties and uses of the substances they manufacture or import.
SBM	The SBM (Strategy and Business Model) as part of the CSRD framework describes how a company's strategy and business model interact with the IRO in terms of sustainability.
SBTi	The SBTi (Science Based Targets initiative) is an initiative that helps companies set targets for reducing greenhouse gas (GHG) emissions in line with the objectives of the Paris Agreement.
SCR	Selective Catalytic Reduction - Through the injection of the additive AdBlue®, this technology reduces NOx emissions (nitrogen oxides, which have adverse health effects) from diesel engines by 95%.
SEC	U.S. Securities and Exchange Commission
SVHC	Substance of Very High Concern - Chemical substances that fall into one of the following categories: substances that are carcinogenic, mutagenic or toxic for reproduction, persistent, bioaccumulative and toxic substances, very persistent and very bioaccumulative substances, substances that can disrupt the endocrine system.
Taxonomy	This makes it possible to identify the economic activities of a company that are considered environmentally sustainable. It aims to redirect capital flows towards sustainable investments, integrate sustainability into risk management and promote transparency in corporate reporting.
Thermoplastic	A thermoplastic material is one that softens (sometimes fusion is observed) repeatedly when heated above a certain temperature, but which becomes hard again below that temperature.
TISAX	Trusted Information Security Assessment Exchange is an information security standard specific to the automotive industry, which allows companies to assess themselves and share the results of their security assessments with their business partners.
Top Planet	Energy management system applicable to all subsidiaries and joint ventures controlled by OPmobility.
Top Safety	System to manage the security of people and property applicable to all subsidiaries and joint ventures controlled by OPmobility.
vPPA	The Virtual Power Purchase Agreement is a financial contract in which a company undertakes to purchase renewable electricity produced by a third party, with no direct physical connection to the production.
VOC	Volatile organic compounds are composed of carbon, oxygen and hydrogen and can be easily found in gaseous form in the atmosphere. They are mainly the result of solvent evaporation.
WoMen@OP	Internal network whose purpose is to promote and facilitate gender diversity in companies.



This document is printed in France by an Imprim'Vert certified printer
on PEFC certified paper produced from sustainably managed forest.

Designed & published by  **Labrador Transparency** +33 (0)1 53 06 30 80

Chapter 1: Design and production: Havas Paris - Writer: Françoise Moinet
Photo credits:

Photothèque OPmobility – Pierre Morel / La Company – Cyril Bruneau – NIO – Renault – Chevrolet – Getty Images – DR.



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