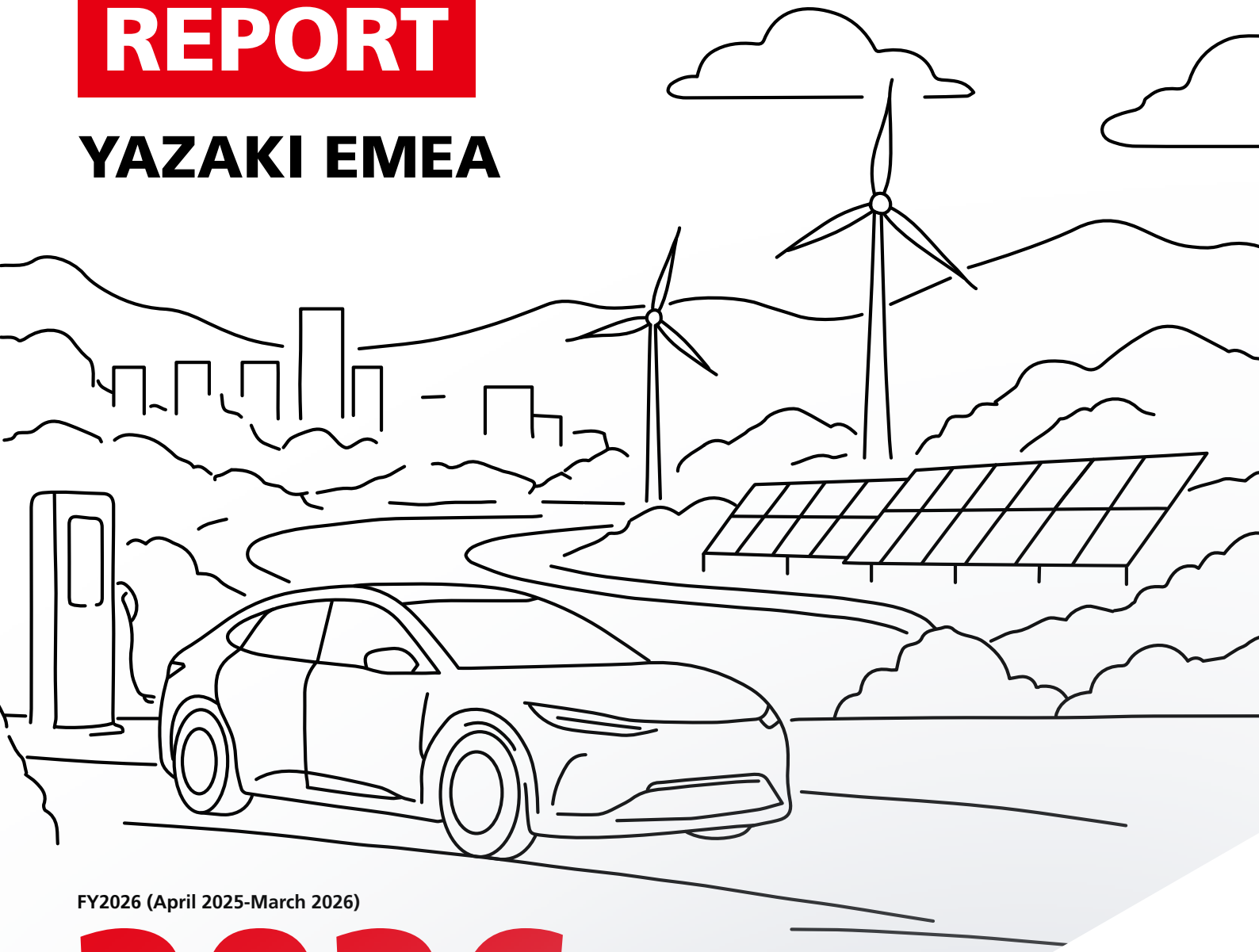
SUSTAINABILITY REPORT

YAZAKI EMEA



FY2026 (April 2025-March 2026)

2026

YAZAKI

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INTRODUCTION

Yazaki Europe Middle East Africa N.V. (referred to throughout this document as “YEMEA N.V.” or “Company”; YEMEA N.V. together with its subsidiaries and their branches referred to throughout this document as “Y-EMEA” or “Group” and, where applicable, addressed as "we", “us” or “our”) publishes its fourth Annual Sustainability Report, underscoring its commitment to sustainability.

Although the Y-EMEA N.V. neither its group of companies is not currently subject to mandatory sustainability reporting requirements under the EU Corporate Sustainability Reporting Directive (CSRD), it has elected to prepare this Sustainability Statement on a voluntary basis, to provide stakeholders with transparent and consistent sustainability information and to support alignment with emerging best practices in sustainability reporting.

The preparation for the compliance with the EU Corporate Sustainability Reporting Directive (CSRD), marks for Y-EMEA a transition from a business-year-based sustainability report (July to June) to a financial-year reporting cycle (April to March). This transition is required under the EU CSRD to ensure consistency with the annual management report and financial statements.

This report has been prepared in accordance with the requirements of the EU Corporate Sustainability Reporting Directive (CSRD) and the revised European Sustainability Reporting Standards (ESRS) published by the European Commission on 6 May 2026. Selected information has been subject to limited assurance by an independent third party, Deloitte Belgium (as included in the Assurance Report in Annex).

As this remains a transition phase, we have continued to consider the Global Reporting Initiative (GRI) Standards, providing continuity with a widely recognized international sustainability reporting framework, and have mapped the relevant GRI disclosures to the corresponding ESRS disclosures requirements, as presented in the Annexes. This linkage has been retained as many of our key stakeholders operate in regions outside the European Union where the ESRS are not applicable.

Unless otherwise indicated, all figures presented in this report relate to Financial Year 2026, covering the period from April 2025 to March 2026 (hereinafter referred to as “FY2026” or "2026"). Where relevant, comparative information is based on data from previously disclosed reporting periods.

The previous business year, P84 (July 2024 to June 2025), is not included for comparison, as it partially overlaps with the reporting period covered by this report (FY2026). To ensure consistency and avoid double counting, only non-overlapping reporting periods are used for comparative purposes.

For supplementary details regarding our practices and policies, please refer to Y-EMEA's official website at **https://www.yazaki-emea.com/about-us/sustainability.**

As part of our ongoing commitment to excellence, Y-EMEA actively seeks continuous improvement in our Sustainability Report. We invite valuable feedback from our esteemed readers and stakeholders, and you may reach us at sustainability@yazaki-europe.com for further engagement.

MESSAGE FROM THE CEO

DEAR VALUED STAKEHOLDERS,



It is my pleasure to present Yazaki EMEA's Sustainability Report for FY2026. This year marks an important milestone in our sustainability journey: for the first time, our report has been prepared in accordance with the requirements of the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), and selected information has been subject to external, independent verification.

This represents an important step forward in transparency and accountability. But reporting alone is not enough. What ultimately matters is how we translate our commitments into tangible actions and measurable progress across our business.

During FY2026, we continued to advance our sustainability ambitions in several important areas.

Our people remain at the heart of our company. Their talent, engagement and diversity of thought are among our greatest strengths. We continued to invest in their development, strengthen collaboration across countries and functions, and foster an environment built on respect, inclusion and accountability. By joining the UN Women's Empowerment Principles and increasing female representation in management to 29%, we further strengthened our commitment to an inclusive workplace.

We also reached important milestones in other areas. Yazaki EMEA successfully completed the TISAX® Group Certification program, with 38 locations assessed, representing 95% of our regional footprint. Achieving TISAX Level 3 demonstrates our strong commitment to information security and customer trust. Our sustainability performance also received external recognition with the EcoVadis Gold Medal in 2025, placing us among the top 5% of companies assessed.

At the same time, we are extending our sustainability efforts across our value chain. More than 50 direct suppliers have completed a dedicated sustainability assessment as we strengthen due diligence, transparency and responsible sourcing throughout our supply chain.

We also continued to reduce our environmental footprint while supporting our customers in achieving their own sustainability objectives. During FY2026, 55% of our electricity consumption came from renewable sources, and 16 sites operated with 100% green electricity – twice as many as in the previous year. Despite expanding our organization, we have reduced our Scope 1 and 2 emissions by 30% against our 2017 baseline. We remain fully committed to building on this progress and driving further reductions. Through Product Carbon Footprint calculations and the increased use of recycled materials, we continue to contribute to climate action and circularity across our value chain.

Looking ahead, the sustainability landscape will continue to evolve, shaped by increasing regulatory requirements and stakeholder expectations. We will continue investing in our people, strengthening collaboration across our organization and with our business partners, and embedding responsible business practices throughout our value chain. With a strong focus on customer needs and operational excellence, our ambition is to build a company that is resilient, inclusive and ready for the future.

Our progress will ultimately be measured not only by the results we report, but by the trust we earn and the positive impact we create together.

Thank you for your continued trust and support.



HANS LEMMENS
CEO, YAZAKI EMEA

2026 PERFORMANCE PROGRESS[1]

1 RESPONSIBLE CONDUCT AND ESG COMPLIANCE

Maintain the **highest integrity and ethical standards** in our operations, including **responsible sourcing**, while ensuring **ESG compliance, transparent reporting**, and building a solid **reputation** in sustainability

Zero corruption incidents (2024: zero)

38 sites TISAX or ISO 27001 certified (2024: 7)

79% of targeted employees completed sustainability e-learning (2024: 46%)

53% of active direct suppliers accepted our Business Partner Code of Conduct (2024: 55%)

53 targeted direct suppliers assessed for sustainability performance

2 SOCIAL RESPONSIBILITY

Foster a **safe, inclusive, and supportive environment** for our employees and community

100% of active manufacturing sites* are ISO 45001 certified (2024: 100%)

29% women in management positions (2024: 25%)

0.016 recordable incidents rate (2024: 0.014)

34 sites with Human Rights due diligence implemented (2024: 33)

50+ community social support initiatives (2024: 65)

3 SUSTAINABLE BUSINESS GROWTH

Develop **sustainable and safe solutions** and **diversify our company's business portfolio** supporting the transition to a low-carbon economy

Active in **19 countries** in EMEA region

3 199 Million € sales (2024: 3 020 millilon €)

873** product carbon footprint calculated (at part level) (2024: 183)

Avg. 21% recycled copper content in wire used (2024: 16%)

Zero product safety recalls and claims (2024: zero)

4 ENVIRONMENTAL STEWARDSHIP

Minimize the environmental impact of our operations

100% of active manufacturing sites are ISO 14001 certified (2024: 100%)

-10% scope 1+2+3 carbon emissions vs. 2017 (2024: -17%}

-4% electricity consumed vs. 2017 (2024: -14%)

55% renewable electricity used (2024: 55%)

16 sites with 100% green electricity (2024: 8)

-30% scope 1+2 emissions vs. 2017 (2024: -38%)

-23% waste produced vs. 2017 (2024: -23%}

94% waste recovery rate (2024: 93%)

*Excluding the recent acquired company JuHa.

** July 2025–June 2026

EXTERNAL RECOGNITIONS IN SUSTAINABILITY



Toyota Motor Europe Supplier Sustainability Silver Award in 2026



Yazaki Ukraine (Yazaki Ukraine L.L.C.) received the «Patron of Good» award organized by the Barrier-Free Transcarpathia NGO.

Our sustainability performance undergoes evaluation by external sustainability rating agencies.

GOLD | Top 5%
ecovadis
Sustainability Rating
OCT 2025

Ecovadis Gold medal in 2025

NQC | SUPPLIERASSURANCE

NQC – Supplier Assurance

Additionally, our Parent Company, Yazaki Corporation, responds annually to CDP questionnaires at Group level.

[1] As preparation for compliance with EU CSRD, transition of sustainability reporting period made from Business Year (BY) to Financial Year (FY). 2024 figures refer to BY 2024 (July 2023-June 2024); 2026 figures refer to FY 2026 (April 2025-March 2026).

GENERAL INFORMATION

ESRS 2 GENERAL DISCLOSURES

BP-1 – Basis for preparation of the sustainability statement

The present report has been prepared based on the European Union Corporate Sustainability Reporting Directive (EU CSRD) and the associated European Sustainability Reporting Standards (ESRS) published by the European Commission on the May 6th 2026. As Y-EMEA N.V. is reporting on a voluntary basis and is not currently subject to mandatory CSRD reporting requirements, the disclosures should be read in that context.

The consolidation scope used in the application of the CSRD includes all Yazaki EMEA N.V. subsidiaries that are fully consolidated for the preparation of the consolidated financial statements, i.e., those subsidiaries over which Y-EMEA N.V. holds, directly or indirectly, exclusive control.

This Sustainability Statement has been prepared on a consolidated basis and covers the entities included within the reporting perimeter of Y-EMEA as of 31st March 2026. The reporting boundary applied for sustainability reporting is generally aligned with the boundary used for the consolidated financial statements, subject to the exceptions identified in the methodological notes section.

This Sustainability Statement covers the Y-EMEA's own operations. Where relevant, information relating to the upstream value chain (e.g., suppliers) and downstream value chain (e.g., customers and logistics providers) is identified. The scope of policies, actions, targets and metrics therefore depends on the respective topic and is specified in the relevant sections where applicable.

The assessment of impacts, risks and opportunities considered upstream activities, including the sectors represented by Y-EMEA's suppliers, service providers and logistics partners, as well as downstream activities, including distributors and customers. The assessment took into account sector-specific sustainability risks, impacts and opportunities, through the use of industry benchmarks and proxy data where direct information was not available.

In preparing this Sustainability Statement, Y-EMEA has applied the following reliefs, options and specific provisions available under ESRS 1 – General Requirements:

- Where direct information was not available, Y-EMEA used reasonable proxies, estimates, assumptions and other appropriate sources of information.

- Use of estimates and assumptions where information from upstream and downstream value chain actors was not directly available;

In July 2024, Y-EMEA acquired JuHa GmbH (JuHa). The majority of the sustainability indicators include JuHa and cover the full reporting period, unless otherwise stated. As the integration of the acquired entity into the Group's sustainability reporting processes is still ongoing, certain sustainability data relating to this entity may not yet be fully available or may be subject to further refinement. The Group is continuing to align data collection methodologies, reporting systems and internal controls to ensure full integration in future reporting periods.We will continue to enhance the scope, quality and completeness of sustainability information reported in future reporting periods.

Y-EMEA has not used the option to omit specific pieces of information corresponding to intellectual property, expertise or the results of innovation, or of upcoming developments or matters that are currently in the course of negotiation.

BP-2 – Specific information if the undertaking uses phasing-in options

As this is the Y-EMEA's first year of reporting under the ESRS, it has applied the phase-in provisions set out in ESRS 1. Accordingly, certain disclosure requirements, primarily relating to anticipated financial effects, have been omitted for the current reporting period and will be reported in accordance with the applicable ESRS phase-in timetable.

Y-EMEA has not applied the phase-in provisions to omit disclosures for any entire topical ESRS standards.

GOVERNANCE

GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability

Y-EMEA N.V. is a subsidiary of Yazaki Corporation, with its headquarters in Tokyo, Japan.

Y-EMEA N.V. Supervisory Board Members:

- **April 1st 2025 – September 26th 2025:** Mr. Junichi Kitami, Mr. Makoto Katsumata, Mr. Keishi Takashino, Mr. Masakazu Sato, Mr. Hiroyuki Ashiya;
- **September 27th 2025 – October 05th 2025:** Mr. Junichi Kitami, Mr. Keishi Takashino, Mr. Masakazu Sato, Mr. Hiroyuki Ashiya;
- **October 06th 2025 – March 31st 2026 and as of the date of this report:** Mr. Koji Furuya, Mr. Kunio Tsuyuki, Mr. Keishi Takashino, Mr. Masakazu Sato, Mr. Hiroyuki Ashiya.

Y-EMEA N.V. Management Board

During the reporting period, the Y-EMEA Group was governed by a Senior Leadership Team of 5 executives (Chairman, CEO, CFO, EDS Divisional President, ECS Divisional President, together constituting Y-EMEA NV's Management Board).

It comprised no independent members (0%), and no worker representatives. During the reporting period 100% of Management Board members were male. During the preparation of this report, there were changes in the Senior Leadership Team, namely the nomination of Mrs. Tamara Skacel-Danchuk as Executive Vice President (EVP) People & Corporate Affairs from July 1st 2026 and as Y-EMEA N.V. Management Board Member effective July 13th 2026, making the female board members rate as 20%[2].

[2] The board's gender diversity is calculated as the ratio of female to male board members.

The Y-EMEA N.V. Management Board reflects diversity in nationality, bringing together members with different national backgrounds and international perspectives.

SENIOR LEADERSHIP TEAM



NOBUYUKI YAMAMOTO
CHAIRMAN, Y-EMEA



HANS LEMMENS
CEO, Y-EMEA



TAMARA DANCHUK
EVP PEOPLE & CORPORATE AFFAIRS, Y-EMEA



ERGÜN TAN
CFO, Y-EMEA



ANDREAS DI VECE
DIVISIONAL PRESIDENT EDS DIVISION, Y-EMEA



JEROEN DEEN
DIVISIONAL PRESIDENT ECS DIVISION, Y-EMEA

The administrative, management and supervisory bodies of Y-EMEA possess collective expertise in compliance, risk management, internal control, finance, operations and ESG topics. Y-EMEA ensures that appropriate expertise is available through a combination of internal competencies, regular training, and advice from specialized functions such as Corporate Governance, Compliance, Legal and Sustainability teams. The assessment of required competencies is conducted periodically as part of governance reviews and committee mandates.

Material risks and opportunities are addressed and adequately handled in the Group's strategy, and internal control framework. To facilitate effective governance and management of Y-EMEA, various functional committees have been implemented to align and decide on strategically relevant cross-cutting topics. This structure enables organizational risk-based and informed decision-making in line with strategy and objectives and targeted information of our stakeholders.

The Y-EMEA N.V. Management Board and its committees oversee the definition of sustainability and compliance-related objectives and progress through periodic reporting. The oversight of material impacts, risks and opportunities is distributed across the following governance bodies:

- **Y-EMEA N.V. Ethics & Compliance Committee (ECC):** Oversees, among other matters, compliance framework, anti-corruption and competition law compliance measures, whistleblowing management system, internal investigations and related disciplinary actions.

- **Y-EMEA N.V. Internal Control Committee (ICC):** Oversees, among other matters, internal control framework, including compliance controls and risk management processes.

- **Y-EMEA N.V. Sustainability Steering Committee (SSC):** Oversees, among other matters, sustainability strategy and sustainability reporting, including CSRD compliance.

- **Y-EMEA N.V. Human Resources and Compensation Committee (HRCC)**: Oversees, among other matters, human resources related items, including relevant local pay transparency and renumeration regulations compliance.

- **Y-EMEA N.V. Internal Audit Committee (IAC):** Oversees, among other matters, effectiveness of the Internal Control System, review of audit findings, remediation action plans, and the progress of remediation.

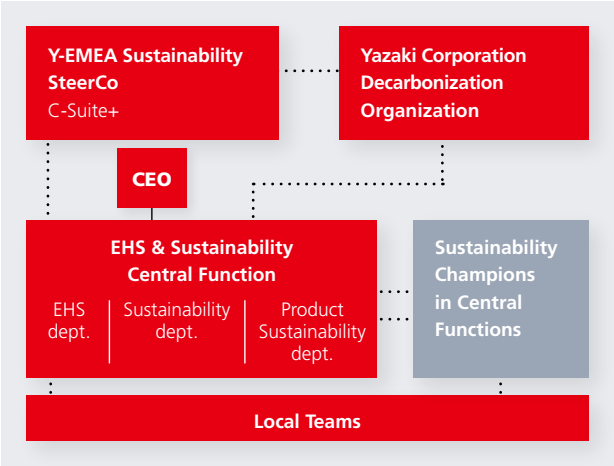
The Y-EMEA N.V. Management Board and the Committees are responsible for ensuring that adequate systems are in place to identify, prevent and mitigate risks. Sustainability topics are also integrated in the agenda of the Y-EMEA N.V. Supervisory Board meetings, as per need.

Sustainability Governance Model

Advancing our organizational culture toward sustainability is a strategic, long-term commitment that demands a shared vision and dedication at every level of our Group. To lead this initiative, Y-EMEA has instituted a governance model for sustainability, ensuring the effective implementation of the sustainability approach across the business.

The Y-EMEA Senior Leadership Team is responsible for approving and overseeing the Group's sustainability initiatives.

The Sustainability governance structure is based on a cross-functional approach that fully integrates our Strategy "Sustainable Growth Together" into functional ownership and objectives, to ensure shared accountability and success. This includes the effective implementation of the sustainability initiatives across the business, managing priorities, ambitions and targets setting and reporting processes, as well as strengthening relations with internal and external stakeholders.



The EHS & Sustainability Function reported directly to the CEO until June 2026 and to the EVP, People & Corporate Affairs, from July 2026 onwards.

The EHS & Sustainability Central Function fosters a culture of sustainability across the organization and acts as a central coordination and enablement function for the implementation of the Sustainability Strategy and the Environmental, Health & Safety Five-Year Plan. It provides guidance, facilitates alignment across functions, monitors progress, and maintains regular communication with internal stakeholders and Yazaki Corporation.To ensure that sustainability is embedded across the organization and integrated into relevant business activities, Sustainability Champions are designated within Central Functions. They act as key points of contact for sustainability within their respective areas and enabling the Sustainability Strategy with concrete actions and initiatives. The local teams support the deployment of the activities at local level.

GOV-2 – Integration of sustainability-related performance in incentive schemes

During the reporting period, sustainability performance had not been directly linked to Y-EMEA's short-term bonus schemes. The short-term incentive framework was based on collective financial performance indicators.

However, sustainability-related objectives are incorporated into our Long-Term Incentive Plans (LTIPs), that apply to C-level and selected Management Level 1 employees (C-Level direct reports). The following sustainability-related targets have been included in the different LTIPs over the years:

- Increase Engagement score measured by external survey in P86 vs last result (measured only after the full three-year period).
- Increase to a higher female ratio in management level employees (measured on a yearly basis for three years of measurement).

Each sustainability-related target accounts for 33.3% of the overall weighting of the individual performance bonus percentage within the respective LTIP.

GOV-3 – Statement on due diligence

Y-EMEA integrates sustainability due diligence into its governance, strategy and sustainability reporting processes. The Group's approach to due diligence is reflected throughout the Sustainability Statement, including the processes for assessing material impacts, risks and opportunities, engaging with relevant stakeholders, defining and implementing actions, and monitoring progress and effectiveness.

During the reporting period, Y-EMEA continued to develop its sustainability due diligence approach across its value chain. At the end of the reporting period, the implementation of a digital supplier sustainability platform was initiated to make supplier data collection more effective and strengthen supplier engagement. This initiative represents a further step in the evolution of our supplier sustainability due diligence process, enabling a more efficient and scalable approach to sustainability assessments and supporting broader preparedness for compliance with the EU Corporate Sustainability Due Diligence Directive (CSDDD).

The following table indicates where the main elements of the due diligence process are addressed in the Sustainability Statement:

Core elements of due diligence	Sections of the Sustainability Report
a) Embedding due diligence in governance, strategy and business model	GOV-1; GOV-2; SBM-1; SBM-3; IRO-1; IRO-2
b) Engaging with affected stakeholders	SBM 2, IRO-1 relevant social and governance disclosures
c) Identifying and assessing adverse impacts	IRO-1, IRO-2; relevant material impacts, risks and opportunities (IROs) described in the topical ESRS disclosures
d) Taking action to address adverse impacts	Topical ESRS disclosures on policies and actions
e) Tracking the effectiveness of these efforts and communicating	Topical ESRS disclosures on policies and actions

GOV-4 – Risk management and internal controls over sustainability reporting

As part of its preparation for mandatory CSRD/ESRS reporting, applicable to Y-EMEA for the reporting period starting in 2027, we have progressively established and strengthened processes and controls to support the completeness, integrity, traceability and accuracy of sustainability information.

A dedicated CSRD Task Force coordinates the preparation activities across relevant departments and data owners, including communication of reporting requirements, responsibilities and expectations. A gap analysis of existing data has been performed to identify areas for improvement and define corrective actions, which are being progressively implemented and further developed ahead of the first mandatory reporting period. Key risks addressed through the reporting process include incomplete or omitted information, inaccurate or inconsistent data collection and processing, insufficient data traceability, and inaccuracies in estimated values.

We have implemented measures including standardized data collection templates, assignment of responsibility to data owners for relevant KPIs, collection of supporting information to ensure data traceability, analysis and validation of submitted information, and internal review prior to reporting.

In addition, for the first time, selected sustainability KPIs were subject to external verification and the annual Sustainability Report was externally reviewed. The results provide input into the Y-EMEA's assessment of its CSRD/ESRS compliance preparedness and the identification of further corrective and improvement actions.

The Y-EMEA's sustainability reporting control framework will continue to be progressively enhanced during the preparation periods leading up to the first mandatory reporting period.

STRATEGY

SBM-1 – STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Corporate Strategy

Y-EMEA's strategy focuses on three main pillars: Business Excellence, Product Diversification, and Human Development, and guides the Group for the next five years, ensuring readiness for the future and aligning with "Ambition 2030".

Our strategic vision is articulated in the annual Y-EMEA Policy, serving as a direction for the Business Year. The P85 policy includes the aim to transform Y-EMEA to thrive in a dynamic environment to achieve "Sustainable Growth Together".

1. BUSINESS EXCELLENCE	Restructure the business management foundation: step up to operational excellence and finally towards business excellence
2. PRODUCT DIVERSIFICATION	Achieve Y-EMEA's diversification strategy goals with a unique value proposition to our customers
3. HUMAN DEVELOPMENT	Re-establish the Yazaki-way by implementing the New Yazaki System Philosophy throughout the entire organization

Five-Year Sustainability Strategy

Sustainability is a fundamental element of Yazaki's culture and long-term vision. As global environmental and social challenges continue to evolve, we remain committed to conducting our business responsibly, creating lasting value for our stakeholders, and contributing to a more sustainable future. Guided by corporate policies, at Y-EMEA, sustainability is embedded within our corporate strategy through the Business Excellence pillar.

By integrating sustainability into our strategic objectives and operational processes, we strengthen our ability to meet stakeholder expectations, drive continuous improvement, and create long-term value. This strategic approach enables us to respond effectively to evolving regulatory requirements and customer expectations while supporting the achievement of the United Nations Sustainable Development Goals (UN SDGs) and the transition towards a more sustainable automotive industry. Y-EMEA's Five-year strategy is informed by the results of the double materiality assessment and is structured around four strategic pillars, supported by an annual action plan.

FIVE-YEAR SUSTAINABILITY STRATEGY – 4 STRATEGIC BLOCKS

1 RESPONSIBLE CONDUCT AND ESG COMPLIANCE

Maintain the **highest integrity and ethical standards** in our operations, including **responsible sourcing**, while ensuring **ESG compliance, transparent reporting**, and building a solid **reputation** in sustainability

- **Business Conduct** to ensure ethical behavior and integrity in operations
- **Board Oversight** to ensure ESG initiatives alignment with overall strategy
- **External Reputation** gaining recognition from external raters to build trust and credibility
- **Transparency and Reporting** ensuring compliance with regulation
- **Stakeholder Engagement** as a foundation for continuous improvement
- **Responsible Supply Chain** to foster ethical and sustainable practices throughout the supply chain

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

2 SOCIAL RESPONSIBILITY

Foster a **safe, inclusive, and supportive environment** for our employees and community

- **Employee Wellbeing** to ensure a safe and healthy working environment and foster people development
- **Diversity, Equity and Inclusion** to cultivate a workplace culture that values and supports diverse perspectives and backgrounds
- **Community Engagement** through initiatives that drive positive social impact in our local communities, addressing both immediate needs and fostering long-term resilience

1 NO POVERTY

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

17 PARTNERSHIPS FOR THE GOALS

3 SUSTAINABLE BUSINESS GROWTH

Develop **sustainable and safe solutions** and **diversify our company's business portfolio** supporting the transition to a low-carbon economy

- **Sustainable Product Portfolio** that offer products that are environmentally friendly and sustainably produced
- **Circular Economy Design** integrated in our products prioritizing the use of feasible sustainable and recycled materials
- **Business Diversification** exploring new markets and diversify our business to enhance resilience and sustainability
- **Product Safety** to ensure all our products meet the highest safety standards and protect end-users

3 GOOD HEALTH AND WELL-BEING

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

17 PARTNERSHIPS FOR THE GOALS

4 ENVIRONMENTAL STEWARDSHIP

Minimize the environmental impact of our operations

- **Carbon Footprint Reduction** through energy-efficient practices and renewable energy adoption in our sites and supply chain
- **Resource Efficiency** to optimize the use of energy and water, reducing waste and promoting recycling
- **Pollution Prevention and Protection of Nature** to safeguard natural ecosystems and biodiversity through responsible sourcing and conservation efforts

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

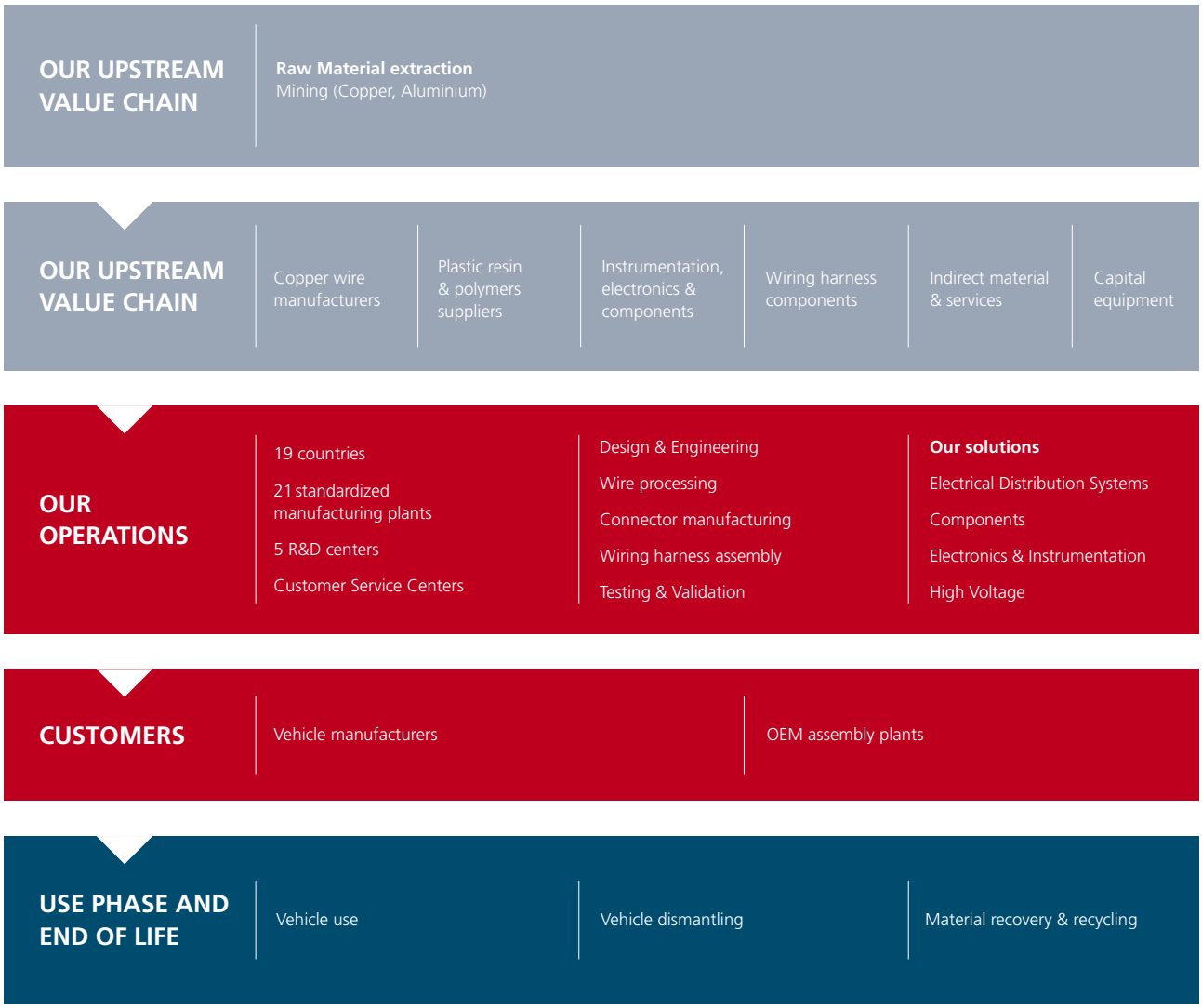
Business model and value chain

Yazaki is one of the world's largest privately-owned companies, with more than 200,000 employees worldwide in 45 countries. Founded in Japan in 1941, Yazaki is a family business that became a global leader in the research, development and delivery of vehicle power and data solutions for automotive applications. Yazaki Group's business activities encompass three pillars: Automotive Products, Energy Systems and Care.

In Y-EMEA, we currently operate in the automotive sector. Our European operations started in 1980 with a sales office in UK, followed by a W/H Manufacturing plant in Portugal in 1987 and the first R&D center in Cologne, Germany in 1989. Focusing on the automotive business and with approximately 50,000 employees in 19 countries by the end of the reporting period, Y-EMEA is Yazaki Group's most diverse region. Following the worldwide integrated business system of Yazaki, we think global and act local according to the demands and requirements of our customers, by providing the best quality and service.

Our product portfolio in the EMEA region includes EDS - electrical distribution systems (wire harnesses), and ECS - electronic and connection systems. Yazaki produces wire harnesses, power distribution & control products, connectors, sensors, hybrid & electric vehicle products, and driver information systems. Our products and systems are developed to optimize vehicle functionality, reliability and quality in close cooperation with our customers. The recent acquisition of JuHa contributes to achieving the Y-EMEA strategy's goals in vertical integration and further product diversification. Being a leading manufacturer of tools and molds for plastics processing and a producer of plastic parts for the automotive industry, JuHa offers a product portfolio and know-how that complements Y-EMEA's offerings, particularly in the field of electronics and connectors (ECS Business Division).

Our customer-centric focus guides the global manufacturing footprint, allowing us to deliver the right products in the right quantities at the right time – anywhere in the world. Every day we put our resources into work for one specific purpose: to help our customers achieve success and provide products ultimately supporting end customers and mobility of society at large.



Y-EMEA develops, manufactures and supplies advanced automotive electrical distribution systems, electronic components and related technologies for the global automotive industry. As part of the Yazaki group, Y-EMEA provides wiring harnesses, connectors, instrument clusters, electronic control units, sensors and other vehicle electronics that support vehicle electrification, safety, connectivity and comfort.

A wide range of raw materials and components from suppliers worldwide are sourced, including copper, aluminum, steel, engineering plastics, resins, rubber, textiles and electronic components such as semiconductors, printed circuit boards and connectors. These materials undergo multiple manufacturing processes before being integrated into finished products. The Group collaborates closely with suppliers to ensure responsible sourcing, quality, continuity of supply and compliance with regulatory and customer requirements.

Manufacturing operations include wire processing, terminal crimping, connector assembly, harness assembly, electronic assembly, testing and validation. Production is carried out across a network of manufacturing plants and technical centers throughout the EMEA region, supported by engineering, research and development, logistics and customer service functions.

Y-EMEA serves major passenger car and commercial vehicle manufacturers, supplying components that are integrated into vehicles throughout their production lifecycle. The Group's products play a critical role in enabling reliable electrical power distribution, data communication and electronic system integration in conventional, hybrid and battery electric vehicles.

To address sustainability requirements throughout the value chain, we work closely with suppliers, customers and other stakeholders to promote responsible sourcing, environmental stewardship, human rights, ethical business conduct and continuous improvement. Sustainability considerations are embedded in procurement, product development, manufacturing operations and logistics, contributing to the transition towards safer and more sustainable mobility.

At the end of the vehicle life cycle, Yazaki products become part of end-of-life vehicle treatment processes. The Group supports circular economy principles by promoting design for recyclability, reducing the use of hazardous substances, improving material efficiency and complying with applicable regulations governing end-of-life vehicles and waste electrical and electronic equipment where relevant.

SBM-2 – INTERESTS AND VIEWS OF STAKEHOLDERS

Stakeholder engagement

Stakeholder engagement is fundamental to the success of Y-EMEA strategic initiatives. We prioritize fostering open and transparent communication with our key internal and external stakeholders. By maintaining continuous, meaningful interactions, we can better understand their expectations, align on priorities, and cultivate trust-based relationships.

We engage on an ongoing basis with its key stakeholders to understand their interests, expectations and concerns regarding Y-EMEA's business activities. Stakeholder engagement is conducted through governance bodies, regular business interactions, employee consultation mechanisms, surveys, meetings and digital communication platforms at local, regional and global levels. Information gathered through stakeholder engagement contributes to the identification and assessment of material impacts, risks and opportunities (IROs) and supports the development of the Y-EMEA's strategy, business model, policies and action plans.

Stakeholder perspectives are communicated to the relevant management functions through established reporting and governance processes. Material stakeholder matters, including those relating to sustainability, are regularly reported to Executive Management and, where relevant, to the Y-EMEA N.V. Management Board through business reviews, governance meetings, European Works Council discussions, functional reporting and risk management processes. These governance mechanisms enable the administrative, management and supervisory bodies to consider stakeholder interests when overseeing the Group's strategy, business model and material IROs.

To ensure ongoing and effective dialogue, we utilize a wide array of communication channels tailored to meet the needs of our diverse stakeholder groups across our global operations.

Key Stakeholder Groups and engagement

Customers	Employees	Suppliers	Business Associations	Regulators and Governments	Communities (NGOs, Education and Charity Institutions)

How Y-EMEA engages its key stakeholder groups	Key sustainability interests and views identified	How stakeholder interests influence strategy, business model and management of material IROs
Workers (employees and employee representatives)		
– Weekly Updates – All-Employees Meetings, Leadership Meetings and Strategy Meetings (every six months) – Local All-Employees Meetings (monthly) – MyYazaki Employee App – Intranet, Local Intranets and Local Newsletters – Employee Surveys (as needed) – Skip-Level Talks with Leaders (weekly) – European Works Council meetings (at least twice per year) – Global Functional Meetings (annually) – Business & Breakfast meetings	– Occupational health and safety – Fair working conditions and employee wellbeing – Equal opportunities, diversity and inclusion – Skills development and career opportunities – Transparent communication and employee engagement – Responsible organizational change	Stakeholder feedback supports the continuous improvement of occupational health and safety, human resources policies, learning and development programs, employee engagement initiatives and organizational effectiveness. Material workforce-related matters and social risks are reviewed by the relevant governance committees and reported to Executive Management, the Management Board and, where appropriate, the Supervisory Board.
Customers (OEMs)		
– Regular customer meetings – Global Functional Meetings (annually) – Exhibitions and Events (annually) – Customer Surveys (as needed)	– Product quality and safety – Innovation and technological development – Reliable delivery and supply chain resilience – Responsible sourcing – Compliance with customer sustainability requirements – Decarbonization and environmental performance	Customer expectations are incorporated into product development, operational excellence, quality management systems and sustainability initiatives. Customer feedback contributes to strategic planning, innovation activities and the identification of sustainability-related business opportunities and risks.
Suppliers and business partners		
– Regular supplier meetings – Supplier performance reviews – Audits and assessments – Ongoing operational communication	– Long-term business relationships – Ethical business conduct – Human rights throughout the supply chain – Environmental performance – Responsible sourcing – Supply chain resilience and transparency	Supplier engagement supports procurement strategy, supplier qualification and evaluation, supply chain due diligence and responsible sourcing programs. Supplier feedback contributes to managing supply chain risks and improving operational resilience.
Investors / Shareholder		
– Management Board Meetings – Supervisory Board Meetings – Shareholder Meetings (bi-annual) – Regular management meetings	– Long-term value creation – Effective corporate governance – Financial performance – Regulatory compliance – Sustainability performance and ESG integration – Risk management	Shareholder expectations are reflected in strategic planning, capital allocation, governance arrangements and sustainability priorities. Business performance and material sustainability matters are regularly reviewed by Executive Management, the Management Board and the Supervisory Board.
Public authorities, regulators and industry associations		
– Participation in industry associations and working groups – Meetings with authorities and Regulatory consultations (as per need)	– Compliance with legislation – Product safety – Environmental compliance – Responsible business conduct – Transparency and reporting – Preparedness for emerging regulatory requirements	Regulatory developments are integrated into compliance programs, environmental and quality management systems, product development processes and sustainability reporting. Regulatory engagement supports proactive management of compliance-related risks and opportunities.
Local communities and society		
– Community engagement initiatives – Corporate volunteering activities – Local partnerships – Internet and Social Media (continuously updated) – Exhibitions and Events	– Local employment opportunities – Environmental protection – Community wellbeing – Responsible corporate citizenship – Transparent communication	Community engagement supports the development of local CSR initiatives, environmental programmes and employee volunteering activities. Feedback from communities contributes to maintaining Y-EMEA's social license to operate and informs local initiatives where relevant.

Sustainability culture and employee awareness

Building a strong sustainability culture across the organization is an important enabler of our sustainability ambitions. We engage employees through regular communication and awareness initiatives, helping them understand our sustainability priorities and their role in contributing to our Sustainability Strategy.

As part of this approach, we launched a Sustainability e-learning training to build awareness and strengthen employees' understanding of key sustainability topics and our strategic priorities. Cumulatively since its launch in 2023, 79% of active targeted employees have completed the sustainability e-learning until end of June 2026 (4,114 out of 5,228).

Governance of stakeholder interests

Stakeholder interests and views are integrated into Y-EMEA's governance and decision-making processes through a structured reporting framework. Feedback obtained through stakeholder engagement is first assessed by the relevant operational and functional teams and subsequently reviewed by the appropriate governance committees according to the nature of the matter, including, where required, sustainability, human resources, compliance, risk management, operational and commercial topics.

Material sustainability-related stakeholder matters are regularly reported to Executive Management through established business review and management reporting processes. Issues requiring strategic oversight, including significant sustainability-related impacts, risks and opportunities, are subsequently presented to the Y-EMEA N.V. Management Board for strategic direction and oversight and, where required under Y-EMEA's governance framework, to the Supervisory Board for supervision and oversight of management activities.

Employee representatives, including the European Works Council, provide an additional formal mechanism through which workforce interests and concerns are communicated to management. Relevant workforce matters are incorporated into management discussions and governance processes alongside feedback received from customers, suppliers, investors, regulators and local communities.

This governance structure enables the Group's administrative, management and supervisory bodies to consider stakeholder interests when overseeing the implementation of Y-EMEA's strategy, monitoring sustainability performance, reviewing material impacts, risks and opportunities, and supporting informed decision-making.

Memberships

Aligned with our vision and the principles defined in our corporate philosophy, Y-EMEA takes a proactive approach to fostering strong and continuous collaboration with our customers and suppliers. Our active participation in Working Groups within Automotive Supplier Associations highlights our dedication to advancing industry-wide progress and innovation. Guided by our core values, we uphold the highest standards of ethical business practices, reflecting our role as a responsible corporate citizen.

Recognizing that addressing societal and industry challenges requires collective action, Y-EMEA is committed to being a catalyst for positive change both within our operations and across the broader industry. As a global player, we contribute to creating the necessary conditions for a sustainable future, including the critical transition to a low-carbon economy.

Y-EMEA actively collaborates with industry peers through participation in various associations. The Compliance function offers dedicated advice to these activities, emphasizing strict adherence to competition law.

Key memberships active during the reporting period

- **ACB** - Automotive Cluster Bulgaria
- **AFIA** - Portuguese Manufacturers Association for the Automotive Industry
- **ANIMEE** - Portuguese Association of Companies in the Electrical and Electronic Sector
- **CLEPA** - the European Association of Automotive Suppliers
- **Mobinov** – Cluster Automóvel Portugal
- **TAA** - Tunisian Automotive Association
- **VDA** - German Association of the Automotive Industry

SBM-3 – INTERACTION OF MATERIAL IMPACTS RISKS AND OPPORTUNITIES WITH STRATEGY AND BUSINESS MODEL, AND FINANCIAL EFFECTS

Y-EMEA's material impacts, risks and opportunities (IROs) are intrinsically linked to its strategy and business model. The Group's business relies on a global value chain and close collaboration with customers. Sustainability considerations are integrated into strategic decision-making to strengthen long-term competitiveness, support customer requirements and enhance operational resilience.

The material impacts identified through the double materiality assessment arise primarily from the Group's manufacturing activities, workforce and supply chain.

The identified IROs influence Y-EMEA's strategy, business model and value chain including operational improvements, investment priorities and stakeholder engagement. Sustainability considerations are embedded in product development, manufacturing excellence, procurement practices and customer collaboration. Strategic initiatives include reducing operational greenhouse gas emissions, increasing resource efficiency, improving circularity, strengthening supply chain due diligence, enhancing employee lifecycle, supporting talent development and maintaining high standards of business ethics and compliance. These initiatives contribute to our ability to respond to evolving customer expectations, regulatory developments and market trends, while creating long-term value for stakeholders.

Y-EMEA is directly connected to its material impacts through its own manufacturing operations, development activities, and workforce. Indirect impacts arise through logistics network and upstream suppliers providing metals, polymers, electronic components and other materials, as well as through downstream relationships with automotive manufacturers and other customers. Y-EMEA works with suppliers, customers, employees and other stakeholders to mitigate adverse impacts, improve sustainability performance across the value chain and enhance positive environmental and social outcomes.

In 2026, Y-EMEA reviewed its 2024 Double Materiality Assessment. While the review remained based on the same underlying materiality methodology, certain refinements were introduced, resulting in updates to the set of material impacts, risks and opportunities (IROs) disclosed for the reporting period. The nature and rationale of these changes are further explained under IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities.

Addressing material IROs in a structured manner enables the mitigation of risks, the capture of emerging opportunities and alignment with evolving regulatory requirements, including the CSRD. The outcomes of the Double Materiality Assessment have informed Y-EMEA's Five-Year Sustainability Strategy, which defines its long-term sustainability priorities, and its Annual Sustainability Plan, which translates these priorities into concrete actions. Through this approach, Y-EMEA is progressively integrating material IROs into its governance, risk management and strategic decision-making processes. This remains an evolving process, continuously refined to respond to changes in the business environment, stakeholder expectations and the evolving sustainability landscape.

During the reporting period, Y-EMEA assessed the financial magnitude of its sustainability-related risks and opportunities on the short, medium and long-terms. While sustainability-related expenditures and investments form part of the Group's ongoing operational and strategic activities, no material impacts on the Group's financial position, financial performance or cash flows were identified that require separate disclosure in the current reporting period. Likewise, Y-EMEA has not identified material sustainability-related risks that are expected to result in significant adjustments to the carrying amounts of assets or liabilities within the next annual reporting period.

Looking ahead, Y-EMEA expects that sustainability-related risks and opportunities will increasingly influence investment decisions, operational costs and long-term competitiveness. Investments in energy efficiency, decarbonization initiatives, digitalization, responsible

sourcing, circular economy initiatives and workforce capabilities are expected to improve operational resilience, support regulatory compliance and strengthen customer relationships.

At the reporting date, Y-EMEA considers that the level of measurement uncertainty does not yet allow sufficiently reliable quantification of the anticipated financial effects of these initiatives separately from broader business developments.

Consequently, qualitative information is provided in accordance with ESRS 2 SBM-3 paragraphs 28–31. The principal financial statement line items expected to be affected over time include property, plant and equipment, operating expenses, procurement costs and capital expenditure associated with strategic investments with sustainability benefits.

The resilience of our strategy and business model is supported by continuous monitoring of sustainability-related risks and opportunities through regular engagement with key stakeholders, strategic planning processes and the risk management framework. The management team assesses material risks and opportunities across the short, medium and long term, considering factors such as regulatory developments, supply chain resilience, technological change, evolving customer needs and climate-related transition risks. While no standalone resilience assessment was conducted during the reporting period, resilience considerations are integrated into strategic planning and investment decisions. Information on our climate-related resilience assessment is provided in E 1-3 - Resilience in relation to climate change. Material impacts, risks and opportunities, together with the related actions, targets and metrics, are presented in the relevant topical disclosures throughout this report.

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND MATERIAL INFORMATION TO BE REPORTED

THE PROCESS HAS COMPRISED THE FOLLOWING PHASES:

PHASE 1 Planning

- **Identification** of sustainability topics aligned with the ESRS
- **Selection** of internal and external stakeholders sample to invite to the stakeholders consultation (employees, customers, suppliers, social institutions/NGOs)
- **Preparation** of external and internal survey, interview script and scoring methodology

PHASE 2 Stakeholders consultation

- **Application of online survey** to selected stakeholders
- **Interview ESG topic owners** to validate/calibrate results about sustainability impacts, risks and opportunities

PHASE 3 Results report

- **Results analysis**
- **Materiality matrix** submitted to C-level approval

Y-EMEA conducted its first Double Materiality Assessment (DMA) between late 2023 and early 2024 as part of the Group's preparation for the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Y-EMEA initiated a stakeholder consultation to conduct a double materiality assessment, which provides the basis for identifying the sustainability topics that are material to Y-EMEA and for determining the disclosures included in this Sustainability Statement.

The assessment considered impacts, risks and opportunities across Y-EMEA's own operations and its upstream and downstream value chain. It evaluated sustainability matters from two complementary perspectives:

- **Impact materiality (inside-out)**: the actual and potential impacts of Y-EMEA's activities on people, society and the environment.

- **Financial materiality (outside-in):** the actual and potential effects of sustainability-related risks and opportunities on Y-EMEA's financial position, financial performance and cash flows.

The assessment was informed by internal data from topical risk assessments, applicable sustainability regulations, sector-specific ESG topics and perception collected from a total of 44 stakeholders, internal and external (employees, customers, suppliers and community organizations), ensuring a broad range of perspectives across the material sustainability matters.

For impact materiality, feedback from both internal and external stakeholders was considered. Financial materiality was assessed by internal stakeholders with relevant functional responsibilities, based on the likelihood of occurrence and the magnitude of potential financial effects. These criteria were evaluated using a five-level qualitative scale, ranging from 1 (Rare/Insignificant) to 5 (Near Certain/ Very High or Catastrophic). The results were consolidated using a weighted scoring methodology that assigned greater weight to stakeholders with direct responsibility for managing or overseeing the relevant sustainability topics. Regarding the stages of our upstream and downstream value chain, industry proxies public available from reliable sources have been used.

In 2025, Y-EMEA's 2024 Double Materiality Assessment was independently reviewed by an external sustainability consultant. The review confirmed that the assessment methodology was aligned with the ESRS requirements. Nevertheless, some recommendations were made to further strengthen the robustness of the assessment process.

In response to these recommendations, Y-EMEA conducted an internal review and update of its Double Materiality Assessment during the first half of 2026. While maintaining the same overall materiality methodology, several refinements were introduced to improve the assessment process and reflect the Group's evolving sustainability maturity, including a more comprehensive list of impacts, risks and opportunities (IROs) aligned with the ESRS topical standards and more objective assessment criteria for financial materiality.

Internal stakeholders responsible for managing the respective Environmental, Social and Governance topics were requested to assess each identified IRO separately through a refreshed double materiality assessment survey. For impact materiality, actual and potential positive and negative impacts were evaluated considering the type of impact, scale, scope, irremediability (for negative impacts), likelihood (for potential impacts), and the expected timespan (short, medium or long-term). For financial materiality, each sustainability-related risk and opportunity was assessed based on its likelihood of occurrence and the magnitude of its potential financial effects across the different time horizons, using predefined qualitative and quantitative descriptions to ensure a consistent and objective evaluation across all topics. Internal stakeholders were asked to assess each IRO based on its gross impact, risk or opportunity, before taking into account any measures, controls or mitigation actions implemented by the company.

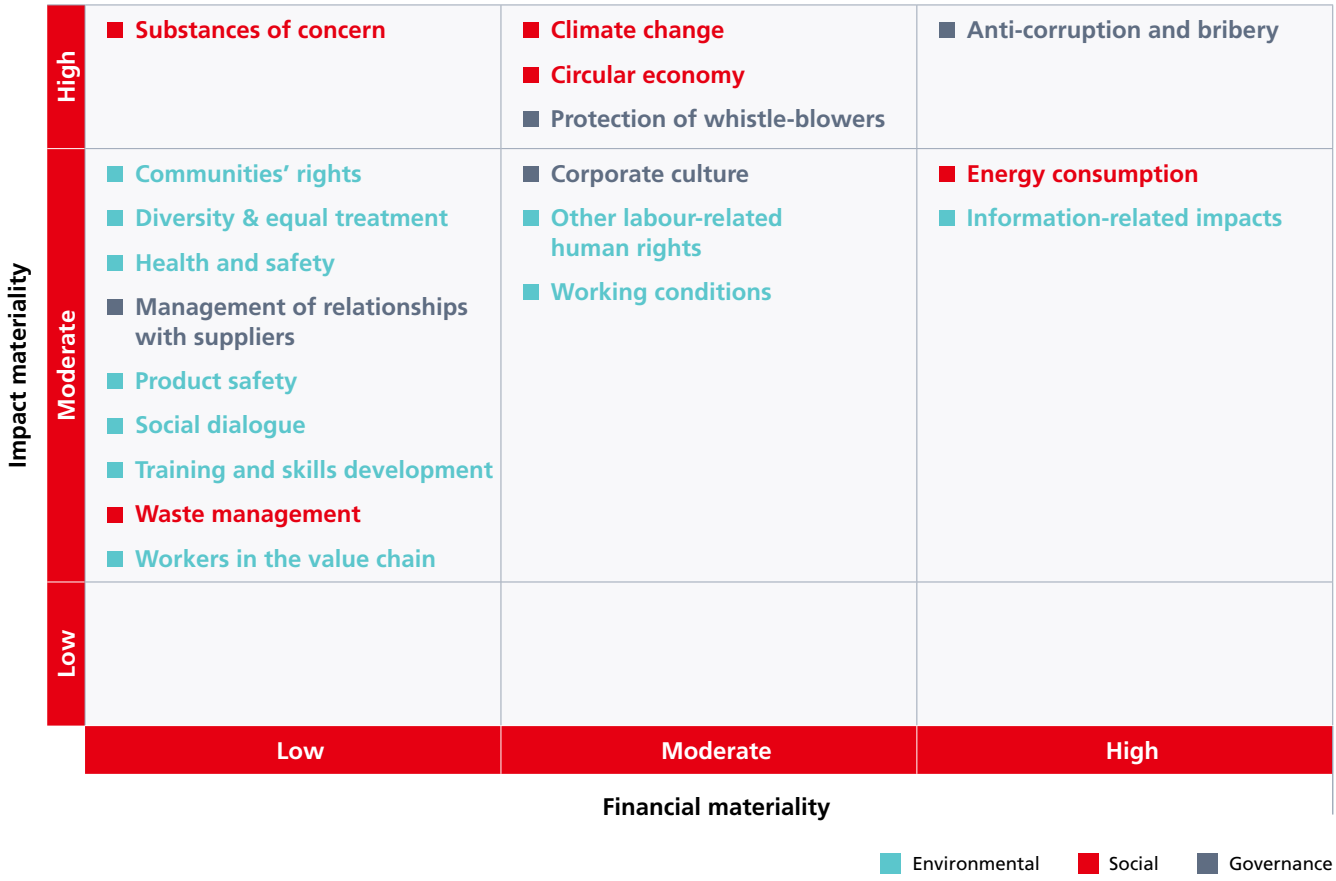
The assessment also considered existing due diligence and risk management processes. Particular attention was given to areas where heightened sustainability risks may arise due to geographic exposure. Where relevant, the assessment also considered key business dependencies as part of individual IROs. These included dependencies related, for example, to the availability of renewable electricity, raw materials, and customer sustainability requirements, where these could influence the identification and assessment of material sustainability-related risks and opportunities.

The results of the updated double materiality assessment were reviewed by the designated Environmental, Social and Governance (ESG) topic owners. The updated assessment was subsequently submitted to C-Level validation. The review confirmed the overall validity of the assessment results, including the identification of climate change as a material topic under both the impact and financial materiality perspectives.

The assessment serves as the basis for Y-EMEA's sustainability reporting and informs the development and implementation of the Five-Year Sustainability Strategy and the Annual Sustainability Plan. The Double Materiality Assessment will continue to be reviewed periodically, or whenever significant changes to the business, value chain or regulatory environment occur, to ensure that it remains relevant and supports strategic decision-making.

Based on the consolidated results of the double materiality assessment, topics achieving a moderate to high level of impact materiality and/or financial materiality were identified as material for the Group. The results are presented in the matrix below (topics are listed in alphabetical order). Changes to the materiality level of certain topics reflect the updated assessment results.

Materiality matrix



IRO-2 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND DISCLOSURE REQUIREMENTS INCLUDED IN THE SUSTAINABILITY STATEMENT

The Double Materiality Assessment (DMA) identified the sustainability topics that are material to Y-EMEA based on their actual or potential impacts on people and the environment, and/or their actual or potential financial effects on the Group.

In accordance with ESRS 2 Application Requirement 28, the detailed description of the material impacts, risks and opportunities (IROs) is presented within the relevant topical disclosures together with the corresponding policies, actions, targets and metrics. This approach provides a coherent presentation of how each material sustainability topic is managed while avoiding duplication throughout the Sustainability Statement. The material IROs presented throughout this report are aggregated where appropriate to improve readability while faithfully reflecting the outcomes of the Double Materiality Assessment. The material sustainability topics resulting from the Double Materiality Assessment are summarized below[3]. In accordance with Y-EMEA's materiality assessment methodology, sustainability topics assessed as having a moderate or high level of impact materiality and/or financial materiality were determined to be material and are therefore included in this Sustainability Statement.

[3] Y-EMEA also discloses selected sustainability information relating to certain non-material topics considered useful to provide context on the Company's sustainability performance. These disclosures do not change the outcome of the Double Materiality Assessment or indicate that the related ESRS topic is material.

Topic	Sub-Topics	Value Chain and level of impacts and exposure to risks and opportunities				Disclosure
		Upstream	Own operations		Downstream	
			Financial materiality	Impact materiality		
ESRS E1 Climate Change	Climate change	High	Moderate	High	High	**ESRS E1**
	Energy consumption	Low to high	High	Moderate	Low to high	**ESRS E1**
ESRS E2 Pollution	Substances of concern	Low to high	Low	High	Low to moderate	**ESRS E2**
ESRS E5 Resource use and Circular economy	Circular economy	Low to high	Moderate	High	Low to high	**ESRS E5**
	Waste management	Low to high	Low	Moderate	Moderate to high	**ESRS E5**
ESRS S1 Own workforce	Working conditions	Moderate to high	Moderate	Moderate	High	**ESRS S1**
	Diversity & equal treatment	Moderate to high	Low	Moderate	High	**ESRS S1**
	Other labour-related human rights	Low to high	Moderate	Moderate	Moderate to high	**ESRS S1**
	Social dialogue	Low to high	Low	Moderate	High	**ESRS S1**
	Training & skills development	Moderate to high	Low	Moderate	High	**ESRS S1**
	Health and Safety	Low to high	Low	Moderate	Moderate-high	**ESRS S1**
ESRS S2 Workers in the value chain	Workers in the value chain	Low to high	Low	Moderate	Moderate-high	**ESRS S2**
ESRS S3 Consumers and end-users	Product safety	Low to moderate	Low	Moderate	Moderate-high	**ESRS S3**
	Information-related impacts for consumers and/or end-users	Low to high	High	Moderate	Low to high	**ESRS S3**
ESRS S4 Affected communities	Communities' rights	Low to high	Low	Moderate	Low to moderate	**ESRS S4**
ESRS G1 Business Conduct	Corporate culture	Moderate to high	Moderate	Moderate	High	**ESRS G1**
	Anti-Corruption and bribery	Moderate to high	High	High	High	**ESRS G1**
	Management of suppliers	Low to high	Low	Moderate	Moderate to high	**ESRS G1**
	Protection of whistle-blowers	Moderate to high	Moderate	High	High	**ESRS G1**

Changes compared with the previous reporting period

During the first half of 2026, Y-EMEA updated its 2024 Double Materiality Assessment by introducing methodological refinements, including a more detailed list of impacts, risks and opportunities aligned with the ESRS topical standards and enhanced assessment criteria for financial materiality. These refinements improved the consistency and granularity of the assessment while maintaining the overall methodological approach.

The updated assessment confirmed the continued materiality of the majority of sustainability topics. Several topics previously assessed as non-material remained non-material. In addition, the more granular assessment of individual ESRS sub-topics resulted in certain topics previously considered within broader sustainability matters no longer meeting Y-EMEA's materiality threshold when assessed independently. These include, for example, pollution and political engagement. The revised set of material topics forms the basis of this Sustainability Statement. Further information on the updated assessment methodology is provided in IRO-1.

Exposure to heightened risks of forced labor and child labor

Y-EMEA's potential exposure to heightened risks of forced or compulsory labor and child labor is primarily associated with specific upstream supply chain activities, particularly supplier categories involved in the extraction of raw materials. No heightened exposure has been identified within Y-EMEA's own manufacturing operations. These risks are addressed through our responsible sourcing and supplier due diligence processes, as described in ESRS S2 – Workers in the Value Chain and G1 – Business Conduct/ Management of relationships with suppliers.

Disclosure requirements included in this Sustainability Statement

An index of all ESRS Disclosure Requirements addressed in this Sustainability Statement, including disclosures incorporated by reference, is provided in Appendix A – ESRS Disclosure Index.

Y-EMEA has not included supplementary disclosures beyond the requirements of the European Sustainability Reporting Standards, except for certain voluntary disclosures retained to ensure continuity with disclosures presented in previous reporting periods, including also certain disclosures aligned with the Global Reporting Initiative (GRI) Standards. Y-EMEA considers these voluntary disclosures useful for providing transparency on its sustainability performance and initiatives and for giving key stakeholders a more complete understanding of its activities and progress, including on topics that have not been assessed as material, which are disclosed in the section "Non-material disclosures".

Datapoints deriving from other EU legislation

A complete list of datapoints deriving from other European Union legislation, as listed in Appendix A of ESRS 2, together with their location within this Sustainability Statement or an indication that they have been assessed as not material, is provided in Appendix B – ESRS Datapoints Derived from Other EU Legislation.

Moving forward, as Y-EMEA progresses in its journey toward EU CSRD and ESRS compliance, these results will be periodically reviewed and updated as needed, serving as a key input for the development of our Corporate Sustainability Strategy and the next annual sustainability report. On the next pages, we delve into initiatives that actively contribute to each identified sustainability area, providing detailed insights into our material topics and our efforts in these specific domains.

ENVIRONMENTAL INFORMATION

E1 CLIMATE CHANGE

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts, risks and opportunities (IROs) relating to climate change and energy.

Description	IRO type	Time horizon
Development and supply of low-carbon products and wire harness solutions for electric vehicles and energy-efficient product portfolio, support the climate transition and support our customers' decarbonization targets. This may require R&D investments and requiring the procurement of alternative and more sustainable materials, with increased costs associated and increased revenue	Actual positive Impact Opportunity	Short to long-term
Production of green electricity through installation of solar panels contribute to the development of renewable energy capacity and avoid and reduce greenhouse gases, while help to mitigate the electricity price risks caused by changes in fossil fuel prices	Actual positive Impact Opportunity	Mid to long-term
Energy-intensive manufacturing processes using non-renewable sources that may contribute to greenhouse gas emissions and climate change	Actual negative Impact	Long-term
Supply chain is carbon intensive	Actual negative Impact	Long-term
Production interruptions due to fire from high temperatures and floods affecting manufacturing plants and transportation	Acute and chronic physical risks	Short to long-term
Potential damage to our facilities due to extreme weather events		Medium to long-term
Supply chain disruptions due to extreme weather events		Short to long-term
Physical risks to employees from heatwaves and cold snaps (e.g., dehydration)		Medium
Stricter emissions regulations and risk of non-compliance with the regulatory updates related to climate change	Transition risk	Short to long term
Extra costs due to the purchase of carbon credits	Transition risk	Medium to long-term
Devaluation of assets due to climate protection regulations, making certain assets lose financial value because new environmental/climate rules make them less useful, more expensive to use, or even unusable.	Transition risk	Medium to long-term
Changing emissions reduction goals due to customer requirements and associated costs to meet customers' demands on carbon reduction	Transition risk	Short, to long-term
Loss of sales due to changing/new customer requirements associated to climate change that the company is not able to adapt to in a timely manner	Transition risk	Short to long-term
Regulatory changes related to energy use and carbon emissions including carbon pricing, restrictions on energy sources, and potential penalties, which may require operational and supply chain adjustments and increase compliance costs.	Transition risk	Short to long-term
Volatile energy prices, no availability of green energy and higher costs associated to green electricity consumption and production, including the purchase of unbundled International Renewable Energy Certificates (IRECs)	Transition risk	Short to long-term
Investing in energy-cost effective technologies and other energy-saving measures with associated cost savings	Opportunity	Short to long-term
Developing sustainable supply chain practices to mitigate risks and enhance brand reputation	Opportunity	Short to long-term

Strategy

E1-1 – TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Y-EMEA has established a climate transition plan, operationalized through its decarbonization plan, to support the transition towards a low-carbon economy and the achievement of its climate ambitions. The plan defines the Group's roadmap to reduce greenhouse gas emissions across its operations and value chain through a portfolio of decarbonization actions and is aligned with Y-EMEA's corporate strategy, where sustainability and decarbonization form part of the Business Excellence pillar.

The decarbonization plan supports Y-EMEA's ambition to reduce Scope 1 and Scope 2 greenhouse gas emissions by 50% by 2030 compared with the FY2017 baseline and to achieve carbon neutrality across Scope 1, Scope 2 and Scope 3 emissions by 2039. These ambitions reflect the decarbonization expectations of our major automotive OEM customers and contribute to the European Union's objective of achieving climate neutrality by 2050. The targets have not been validated by the Science Based Targets initiative (SBTi). Consequently, Y-EMEA does not currently represent them as formally aligned with a 1.5°C pathway.

The plan was developed through a cross-functional process involving Sustainability, Operations, Engineering, Purchasing and other relevant functions to support the integration of decarbonization actions into business planning and operational decision-making. Progress, key initiatives and greenhouse gas reduction performance are regularly presented to the Sustainability Steering Committee and communicated to Yazaki Corporation's Decarbonization organization.

Implementation is based on a portfolio of actions across key decarbonization levers, including renewable electricity, supplier engagement, product development and other operational improvement initiatives. Actions are prioritized according to their expected contribution to greenhouse gas emissions reductions and implementation timeframe.

At the reporting date, identified investments for Scope 1 and Scope 2 decarbonization include the implementation of on-site and off-site Power Purchase Agreements (PPAs) and, where renewable electricity is not yet available through the electricity market, the purchase of Energy Attribute Certificates (EACs) can be considered. Investment needs for additional decarbonization initiatives will be assessed progressively as implementation planning advances.

The successful implementation of the plan is based on several key assumptions and external dependencies, including the availability of renewable electricity, low-carbon technologies and sustainable materials, improved availability and quality of supply chain emissions data, engagement across the value chain, the availability of investment resources, and future developments in production volumes, customer demand and climate-related regulation.

Y-EMEA's operations are not characterized by significant carbon-intensive assets that would be expected to result in substantial locked-in greenhouse gas emissions. However, the pace of decarbonization may be influenced by these dependencies, and the ability of suppliers and other value chain partners to reduce their greenhouse gas emissions and increase the availability of lower-carbon products and services.

Further information on the climate actions, ambitions and progress is provided in Disclosure Requirements E1-5 to E1-8.

E1-2 – IDENTIFICATION OF CLIMATE-RELATED RISKS AND SCENARIO ANALYSIS

Climate-related impacts, risks and opportunities (IROs) were identified and assessed through the Double Materiality Assessment (DMA), as described in the General Information section (IRO-1 and IRO-2). The assessment was supported by the Y-EMEA's Environmental Management System (ISO 14001), and a climate risk assessment. Together, these processes informed the identification and assessment of the material climate-related risks and opportunities disclosed in this report.

The material climate-related risks identified through the DMA, including their classification as physical or transition risks and their respective time horizons, are shown at the beginning of the present section "E1 Climate Change", and exposure in the upstream and downstream value chain in the section "IRO-2 – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement".

During the first quarter of 2026, the sustainability team updated the climate risk assessment covering all operating countries and all sites (owned and leased facilities) across the region. The assessment evaluated exposure to five physical climate hazards: river and coastal floods, drought, extreme heat, and wildfires.

The climate risk assessment incorporates publicly available climate information and recognized hazard assessment methodologies to evaluate potential changes in exposure to physical climate hazards under current conditions and projected future conditions (2050). It is based on country-level analysis to provide a consistent screening of all operating locations.

For river flood, coastal flood and drought, the assessment is based on a climate change risk index, which incorporates IPCC climate scenarios combining Representative Concentration Pathways (RCPs) and Shared Socioeconomic Pathways (SSPs). The methodology includes both intermediate and high-emission scenarios, including RCP 8.5, together with alternative socioeconomic pathways (SSP1, SSP2, SSP3 and SSP5), to assess future physical climate risks under a range of plausible climate futures. The associated temperature projections range from approximately 1.1–2.6°C under RCP 4.5 to 2.6–4.8°C under RCP 8.5 by the end of the century.

For heatwave and wildfire, the assessment is based on an external methodology, which relies primarily on historical observations, long-term climatological datasets and expert judgement. While the methodology considers the influence of climate change, it does not explicitly apply climate scenarios or temperature pathways.

Under current conditions, most of the 84 assessed locations (owned and rented) are classified as low or very low risk, with limited exposure to medium-risk levels across Europe (3 sites), North Africa (14 sites), and all sites in Turkey (medium risk). No sites are currently classified as high or very high risk. By 2050, climate-related exposure is expected to increase significantly, with all assessed locations in Europe (54), North Africa (17), and Turkey (13) projected to fall within high or very high-risk categories. The assessment provides a high-level indication of exposure, noting that actual site-level risk may vary depending on specific local conditions.

During the same period, we also enhanced our qualitative assessment of transition risks by incorporating a Net Zero Emissions by 2050 (NZE) scenario, an internationally recognized transition pathway aligned with limiting global warming to 1.5°C, consistent with the Paris Agreement. The assessment considered key NZE assumptions, including stronger climate policies and regulation, accelerated deployment of low-carbon technologies, increased electrification, improvements in energy efficiency, expansion of renewable energy and evolving market expectations for low-carbon products and supply chains.

The results of this climate risk assessment informed the Double Materiality Assessment and supported the identification and assessment of climate-related risks and opportunities over the short, medium and long-term horizons.

The assessment does not include quantitative financial modelling but supports Y-EMEA's understanding of how its material climate-related transition risks and opportunities may evolve over the short, medium and long term. It also supports the ongoing identification and prioritization of mitigation and adaptation actions, contributing to the integration of climate-related considerations into strategic planning and risk management processes.

E1-3 – RESILIENCE IN RELATION TO CLIMATE CHANGE

The Y-EMEA's assessment of climate resilience builds upon the climate-related impacts, risks and opportunities identified through the Double Materiality Assessment and is supported by the physical climate risk assessment and the qualitative transition climate risk assessment described in Disclosure Requirement E1-2.

Based on these assessments, Y-EMEA considers that its strategy and business model are resilient over the short and medium term. The assessment identified increasing exposure to physical climate hazards over the long term, while the qualitative transition climate risk assessment highlighted the potential implications of a Paris Agreement-aligned transition, including evolving regulatory requirements, technological developments, increased energy efficiency expectations and changing customer and market demands. These findings support the continued integration of climate-related considerations into strategic planning and business decision-making.

The results of the climate risk assessments contribute to the identification and prioritization of mitigation and adaptation actions described in Disclosure Requirement E1-5, including initiatives to improve energy efficiency, reduce greenhouse gas emissions, strengthen operational resilience and enhance preparedness for climate-related risks. These actions contribute to maintaining the resilience of the Group's strategy and business model.

The assessment is subject to uncertainties associated with future climate projections, the pace of the low-carbon transition, technological developments, regulatory changes and market evolution. In addition, the physical climate risk assessment was performed at country level using publicly available climate data and therefore provides a high-level indication of exposure.

Y-EMEA will continue to integrate climate-related risks into its risk management and strategic planning processes and will periodically review and update its climate risk assessments at least once every three years to support its understanding of evolving climate-related risks and opportunities and inform future decision-making.

Impacts, risks and opportunities management

E1-4 – POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Environmental, Health & Safety Policy

Through its Environmental, Health & Safety Policy, Y-EMEA addresses both climate change mitigation and adaptation. The policy is supported by an Environmental Management System aligned with ISO 14001 standards, providing a framework for the management of environmental and climate-related matters across our operations.

The **Environment, Health and Safety (EHS) Policy** is approved by the CEO, reflecting Y-EMEA's commitment to integrating environmental, health and safety principles into its governance and business operations. The policy applies to all employees, contractors and visitors and is communicated through the Y-EMEA's internal communication channels to promote awareness and consistent implementation across the organization. It is also publicly available on our website, ensuring transparency towards external stakeholders.

The implementation and effectiveness of the environmental aspects of the policy are supported through the maintenance of the ISO 14001 certified Environmental Management System. Compliance and performance are monitored through the regular evaluation of key performance indicators, legal compliance assessments, operational controls, and internal and external audits. These mechanisms support the evaluation of environmental performance, the identification of opportunities for improvement, and the effective management of the Group's environmental impacts, risks and opportunities.

Business Partner Code of Conduct

Y-EMEA promotes climate action across its supply chain through its **Business Partner Code of Conduct**. The Code requires Business Partners to ensure that their business model and strategy are aligned with the transition to a sustainable economy, in line with the objectives of the Paris Agreement and the goal of achieving climate neutrality. Business Partners are also expected to be prepared to disclose information regarding their environmental impacts, including decarbonization performance .

Real Estate Construction and Architecture policy

This policy provides a comprehensive framework to systematically embed sustainable practices, including renewable energy technologies, into the planning and execution of both new construction projects and renovations of existing facilities ensuring that sustainability is embedded into the design and development of our facilities. This standard has been applied across our organization, driving consistent adoption of environmentally friendly methods.

Energy saving and solar panel guidelines

The energy saving guideline includes a set of measures to encourage the adoption of energy-efficient practices across all locations, supporting our ambitions of reducing energy consumption and associated emissions.

We have also established guidelines for the inspection, maintenance, and implementation of solar panel projects. Solar energy production is a cornerstone of our strategy to reduce our carbon footprint, lower energy costs, and minimize overall environmental impact. These guidelines provide a framework for preparing and structuring solar panel initiatives effectively and inspection and maintenance.

These Policies apply across all Y-EMEA's own operations, employees and management, unless stated otherwise, and, where relevant, to third parties, including suppliers.

E1-5 – ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE AND MITIGATION AND ADAPTATION

Y-EMEA's decarbonization strategy is focused on achieving carbon neutrality by 2039 through a combination of emissions reduction measures across its operations and value chain. We prioritize direct emissions reductions through technological improvements, operational efficiency and renewable energy adoption, where feasible, while recognizing that a limited share of residual emissions may ultimately require carbon offsetting measures.

Climate change mitigation

Our key climate change mitigation actions are structured around the following decarbonization levers:

- **Energy efficiency and operational excellence:** Y-EMEA continues to implement energy efficiency measures across its manufacturing sites, including equipment optimization, LED lighting upgrades, motion sensors, insulation improvements and employee awareness initiatives. These measures contribute to operational energy efficiency improvements.

- **Renewable electricity:** We have been expanding the use of renewable electricity through green electricity contracts where available and evaluating on-site renewable energy generation opportunities, including solar photovoltaic installations. Currently we have onsite solar panels installed in our site in Portugal and in one of our sites in Morocco. Feasibility studies are regularly performed to identify opportunities to further increase renewable energy consumption across operations.

Solar Energy Projects

Y-EMEA continues to operate and expand renewable energy projects initiated in previous years, contributing to lower greenhouse gas emissions, increased energy resilience, and reduced electricity costs.

- **Portugal (Yazaki Saltano De Ovar - Produtos Electricos LDA - YSE)**: 3,985 solar panels installed in the car park, generating 3,463 MWh/year, covering ~17% of electricity needs and saving ~7% in costs with zero CapEx. Further expansion is planned with the installation of an additional 642 solar panels, increasing total annual generation to 3,979 MWh and covering approximately 18% of the site's annual electricity consumption.

- **Morocco (Yazaki Morocco Meknes s.a – YMM2):** 1,296 solar panels installed with production capacity of 1,104 MWh/year, covering approximately 16% of electricity demand in winter and 38% in summer. The installation is expected to avoid more than 600 tonnes of CO_2 emissions annually while delivering significant cost savings compared with grid electricity.

- **Egypt (Yazaki EDS Egypt, Egyptian J.S.C - YEG):** The new production facility is being designed with the infrastructure required to support the future installation of rooftop solar panels.

- **Low-carbon mobility:** Y-EMEA supports the transition towards lower-carbon mobility through the production of hybrid and electric vehicle components. In addition, fleet procurement policies promote the adoption of lower-carbon vehicle technologies to reduce operational fleet emissions.

- **Supply chain decarbonization (Scope 3):** Recognizing the importance of Scope 3 emissions reduction, Y-EMEA engages suppliers and logistics partners to improve carbon emissions data quality, establish decarbonization plans and identify reduction opportunities. Carbon footprint information is increasingly integrated into sourcing and new business processes to support the transition towards primary emissions data across the value chain.

- **Sustainable logistics:** Y-EMEA looks for logistics decarbonization initiatives, including modal shifts from air to sea transport and from road transport to multimodal solutions, packaging optimization, improved equipment utilization, energy-efficient warehouse

technologies, sustainable aviation fuel where feasible and digitalization of logistics processes. The logistics team continues to implement emissions reduction initiatives. In 2026, logistics projects were estimated to avoid emissions by 736 tCO_2e.

– **Sustainable products and materials:** Climate considerations are integrated into product development activities through product carbon footprint assessments and evaluation of lower carbon, recycled and more sustainable materials. These initiatives support the development of lower-carbon products while maintaining quality, safety and customer requirements.

The achieved and expected GHG emission reductions associated with these decarbonization levers are presented in ESRS E1-6 – Targets related to climate change.

Climate adaptation actions

To strengthen resilience against physical climate risks, Y-EMEA implements climate adaptation measures across its operations.

Key adaptation actions include:

– Contingency plan and crisis management procedures designed to ensure business continuity in the event of recurring natural disasters.

– Ensuring availability of quality potable water and maintaining appropriate temperature conditions within plants;

– Conducting fire prevention audits and reinforcing prevention measures during periods of extreme heat.

These adaptation actions are expected to strengthen resilience of operations to climate-related physical risks, reduced vulnerability to extreme weather events, improved business continuity, and enhanced protection of facilities and employees against climate-related hazards. To support the implementation of its decarbonization roadmap and long-term objective of achieving carbon neutrality by 2039, Y-EMEA allocates operational, capital and human resources dedicated to climate mitigation and adaptation actions. To the best of our knowledge, the key actions implemented during the reporting period did not require significant financial resources.

Examples of allocated resources include solar panels installation in Portugal and Morocco and certification EDGE Advanced in one of our subsidiaries in Morocco. We continue to invest in renewable electricity procurement and feasibility assessments, fleet electrification, sustainable building standards, product carbon footprint assessments, sustainable product development and supplier engagement activities to support scope 3 emissions reduction.

In addition to these investments, Y-EMEA has dedicated sustainability teams working at both corporate and product levels. These teams operate cross-functionally with relevant business and corporate functions to identify feasible decarbonization measures, support their implementation and promote the integration of climate considerations into operations, products and value chain activities. Employee awareness and training are also implemented to strengthen climate knowledge, promote energy efficiency practices and support the adoption of sustainable behaviors across the organization.

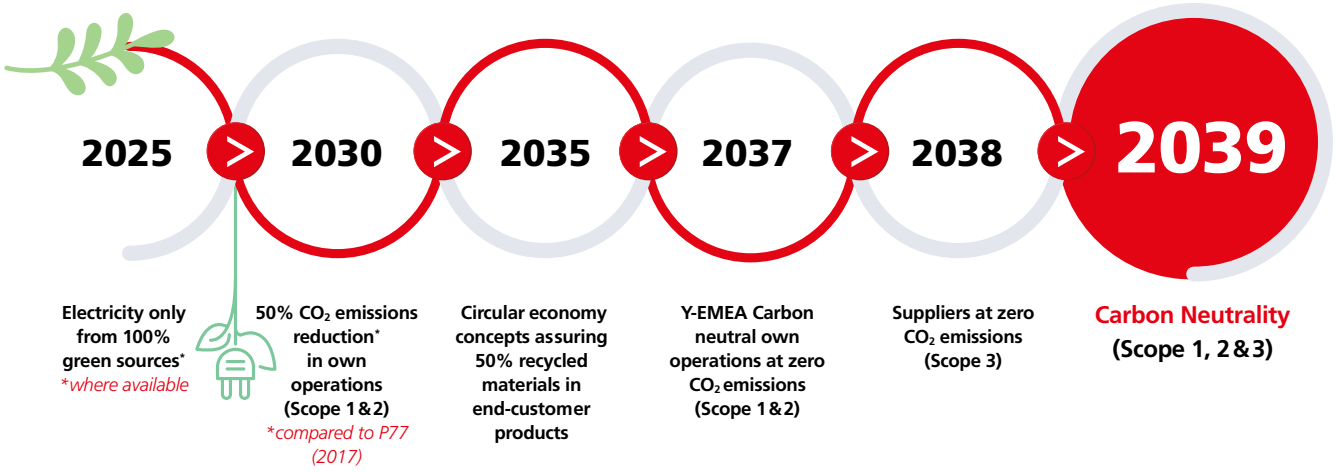
The achieved and expected GHG emission reductions associated with the identified decarbonization levers are disclosed in the next sub-section: E1-6 – Targets related to climate change.

Metrics and targets

E1-6 – TARGETS RELATED TO CLIMATE CHANGE

In response to the evolving European Union (EU) regulatory framework and increasing customer expectations regarding climate performance, Y-EMEA has established a climate strategy that encompasses decarbonization ambitions to be achieved by 2039. Our decarbonization ambitions were defined by considering the expectations of our major automotive OEM customers in the EU, the relevant EU regulatory and industry context, and the decarbonization strategy established by Yazaki Corporation for the Yazaki Group. They were established voluntarily and are not driven by any specific legal requirement.

Using 2017 as the baseline year, Y-EMEA has established the following ambitions outlined through several key milestones.



These ambitions are intended to reduce our GHG emissions in both operations and value chain, contributing to the long-term objectives of the Paris Agreement. They have not been submitted to the Science Based Targets initiative (SBTi) for validation. Consequently, Y-EMEA does not currently represent them as formally aligned with a 1.5°C pathway.

We recognize that achieving our long-term ambition requires substantial reductions in Scope 3 emissions. As these emissions largely arise outside the Group's operational control, Y-EMEA will continue to engage with suppliers, logistics providers and customers to promote emissions reductions across the value chain, while advancing initiatives within its own sphere of influence, including product design, material selection and circularity.

Five-year Sustainability Strategy Environmental Stewardship pillar 2030 Ambitions	Key performance indicator	FY2026 status
Carbon Footprint Reduction		
Reduce 50% CO_2e emissions in own operations (Scope 1+2) by 2030 vs. 2017 (P77)	Reduction of Scope 1+2 emissions (%)	-30%
Achieve annual CO_2 emissions target in manufacturing sites (Scope 1+2) (P85[4] target: 21,798 tCO_2)	Scope 1+2 CO_2e emissions (manufacturing sites[5])	As of 31 March 2026 21,352 tCO_2
Develop circular economy concepts assuring 50% recycled materials in end-customer product by 2035	Recycled content (%) **2024 (P83) baseline: 16% avg. recycled content in wire**	21% avg. recycled content in wire
Y-EMEA carbon neutral own operations (Scope 1+2) by 2037 (P97)	Reduction of Scope 1+2 emissions vs 2017 (P77) – %	-30%
Suppliers at Zero CO_2 emissions (Scope 3) by 2038 (P98)	Purchased Goods & Services emissions reduction (%) vs 2017 (P77) – spend based method	-39%
Achieve carbon neutrality (Scope 1+2+3) by 2039 (P99)	Reduction of Scope 1+2+3 emissions vs 2017 (P77) – %	-21%
Resource efficiency		
Electricity from 100% green sources by 2025, where available	Share of renewable electricity at the end of the reporting period (%)	55%
Reach an annual Energy Total Index by the end of P85 of 5.003 in manufacturing sites	Energy Total Index [GJ/ wh´s)*1,000] (Manufacturing sites[6]) – GJ/WH	As of 31 March 2026, the Energy Total Index in manufacturing sites was 4.8

[4] The Business Year 2025 (P85) refers to the period July 2025 to June 2026.

[5] Target doesn't include JuHa, which was recently acquired.

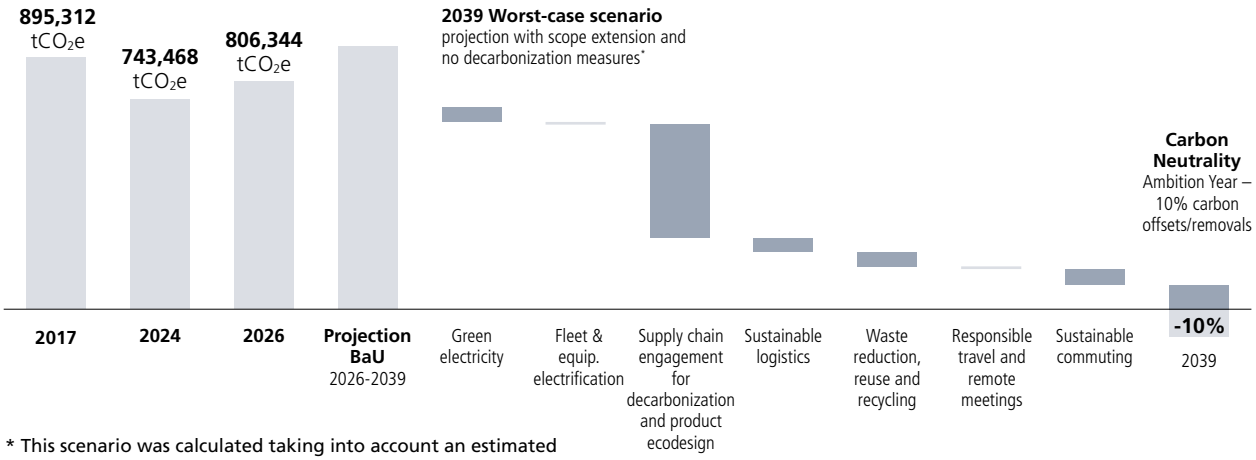
[6] Target doesn't include JuHa, which was recently acquired.

Our decarbonization roadmap includes a range of actions that support achievement of these ambitions, including:

- increasing the share of renewable electricity and improving energy efficiency across manufacturing and administrative facilities;
- collaborating with suppliers and logistics providers to reduce value chain emissions and improve supply chain resilience;
- applying eco-design and circular economy principles to increase recycled material content and develop lower-carbon automotive components and solutions; and
- monitoring progress annually through our greenhouse gas inventory, prepared in accordance with the GHG Protocol and reported through the existing sustainability governance processes.

Y-EMEA prioritizes emissions reductions. Only after implementing technically and economically feasible emissions reduction measures would Y-EMEA consider the use of recognized carbon removals or, where appropriate, carbon credits to address residual unavoidable emissions.

Decarbonization levers



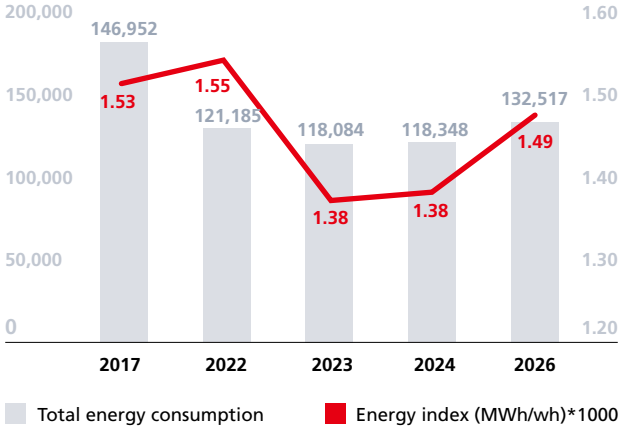
* This scenario was calculated taking into account an estimated increase in activity of 1% per year from 2026 to 2039.

E1-7 – ENERGY CONSUMPTION AND MIX

During the reporting period, Y-EMEA's total energy consumption at plants and offices reached 132,517 MWh (corresponding to 477,052 GJ), which represents an absolute decrease of 10% compared to 2017 and an absolute increase of 12% compared to 2024, due to the expansion of operational activities, and the integration of a new industrial facility recently acquired into the reporting scope.

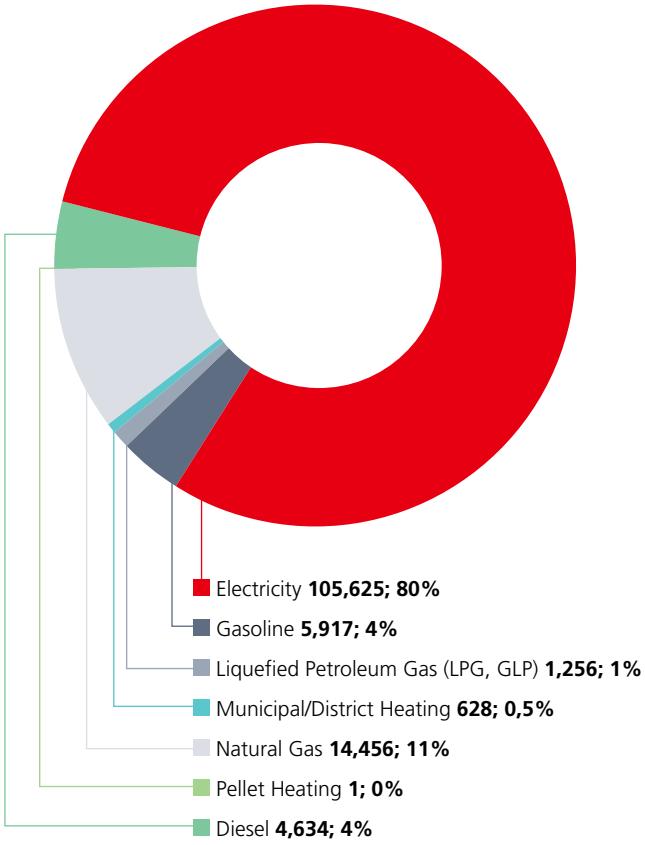
The energy intensity index, calculated as MWh consumed per unit of worked hours (MWh/working hours), decreased by 2% compared to 2017, although it remained 8% above the level recorded in 2024.

Energy consumption (MWh)



	Unit	2026
Energy consumption from fossil sources:	**MWh**	**74,232**
Fuel consumption from coal and coal products	MWh	0
Fuel consumption from crude oil and petroleum products	MWh	11,808
Fuel consumption from natural gas	MWh	14,456
Fuel consumption from other fossil sources	MWh	0
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	47,968
Share of fossil sources in total energy consumption	%	56%
Energy consumption from nuclear sources	**MWh**	**0**
Energy consumption from renewable sources	**MWh**	**55,056**
Renewable energy production	**MWh**	**3,230**
Share of renewable sources in total energy consumption	%	44%
Total energy consumption	**MWh**	**132,517**

Energy consumption 2026 (MWh, %)



Electricity remained the predominant energy source within Y-EMEA, accounting for approximately 80% of total energy consumption. The remaining energy consumed consisted of natural gas (11%), gasoline (4%), diesel (3%), and Liquified Petroleum Gas (1%), while all other energy sources individually represented less than 1% of total consumption.

Total energy consumption by type (MWh and GJ)

	2017		2022		2023		2024		2026		Var. 2026 – 2017	Var. 2026 – 2024
	MWh	GJ	MWh	GJ	MWh	GJ	MWh	GJ	MWh	GJ		
Diesel Fuel	12,323	44,364	5,566	20,036	5,350	19,259	4,913	17,685	4,634	16,684	-62%	-6%
Electricity	110,071	396,256	90,479	325,725	93,556	336,802	94,133	338,880	105,625	380,249	-4%	12%
Gasoline	2,414	8,691	3,000	10,799	3,725	13,409	5,044	18,160	5,917	21,302	145%	17%
Heating Oil	55	199	0	0	0	0	0	0	0	0	-100%	-
Liquefied Petroleum Gas (LPG, GLP)	583	2,097	817	2,943	1,150	4,140	1,164	4,192	1,256	4,522	116%	8%
Municipal/ District Heating	1,313	4,725	2,475	8,910	1,466	5,279	1,399	5,035	628	2,261	-52%	-55%
Natural Gas	20,193	72,695	18,847	67,849	12,835	46,207	11,693	42,094	14,456	52,042	-28%	24%
Pellet Heating	0	0	1	4	2	7	1	5	1	2	-	-52%
Total energy consumption	**146,952**	**529,027**	**121,185**	**436,265**	**118,084**	**425,103**	**118,348**	**426,052**	**132 517**	**477 062**	**-10%**	**12%**

In 2026, the share of electricity from renewable sources reached 55% of total Y-EMEA electricity consumption, with 16 locations using 100% renewable electricity and electricity generated from owned solar panels accounting for 3,230 MWh.

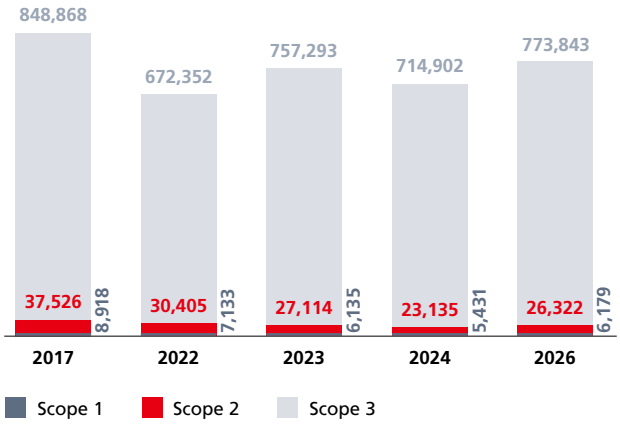
Y-EMEA uses Energy Attribute Certificates (EACs) to substantiate renewable electricity procurement. These certificates may be purchased separately from electricity supply (unbundled EACs) or together with electricity under Power Purchase Agreements (PPAs), where both the energy and its associated renewable attributes are sourced from a single provider. During the reporting period, 78% of the renewable energy purchased was covered by Bundled EACs and 22% by Unbundled EACs.

E1-8 – GROSS SCOPE 1, 2, 3 GHG EMISSIONS

Every year, Y-EMEA conducts an annual assessment of its corporate carbon footprint, evaluating emissions across Scope 1, Scope 2, and Scope 3 in alignment with the GHG Protocol standards. This comprehensive methodology enables us to account for:

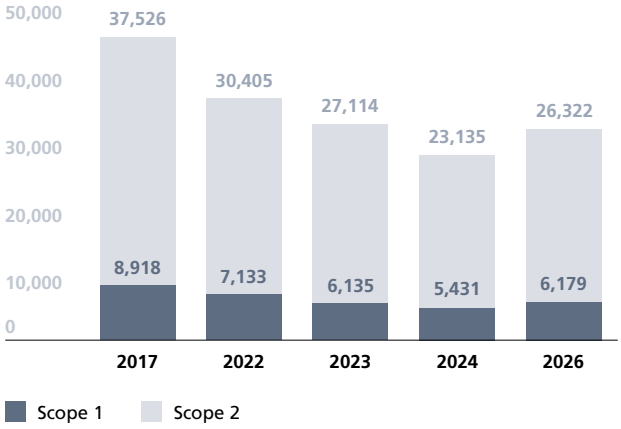
- **Scope 1** Direct emissions from our operations, including fuel combustion in buildings, emissions from our vehicle fleet, and fugitive gases from refrigerants
- **Scope 2** Indirect emissions from purchased electricity and district or municipal heating
- **Scope 3** A wide range of indirect emissions spanning our entire value chain.

GHG emissions (tCO_2e)



Our greenhouse gas emissions amounted to approximately 806,344 tCO_2e, remaining predominantly driven by Scope 3 activities, which accounted for 96% of total emissions, while Scope 1 and Scope 2 represented the remaining 4%.

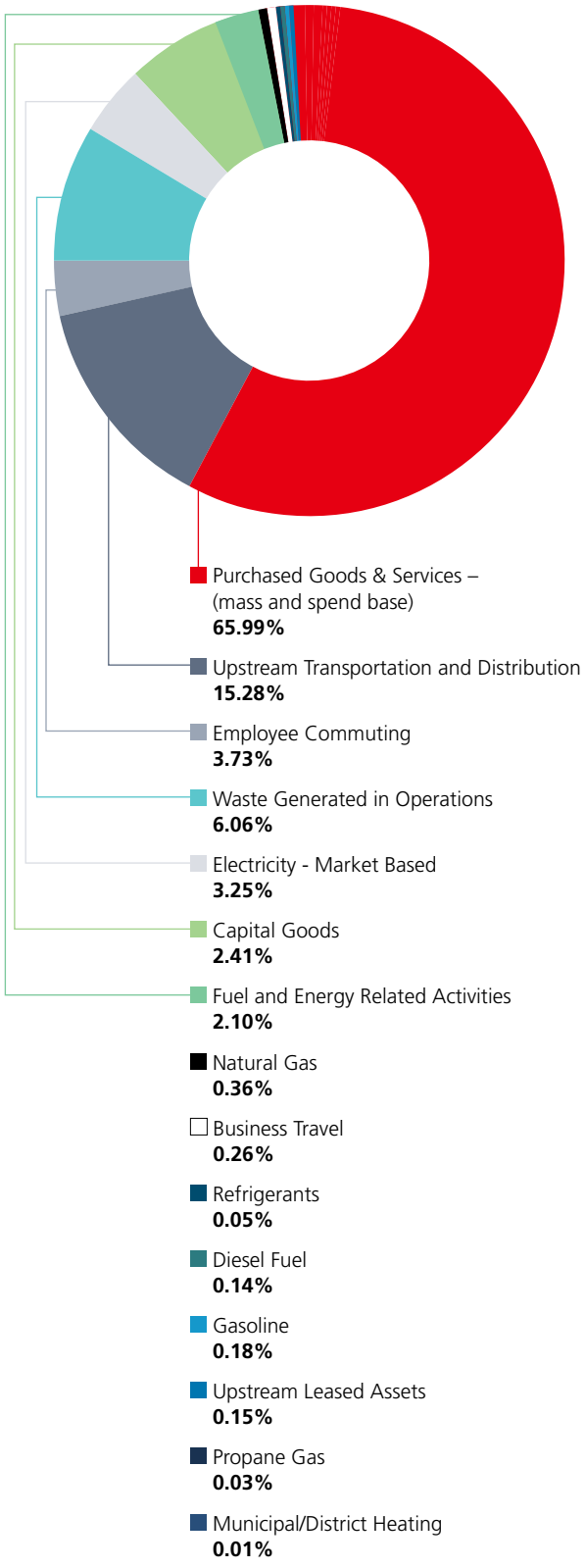
GHG emissions Scope 1 and 2 (tCO_2e)



Combined Scope 1 and Scope 2 emissions decreased by 30% compared with the 2017 baseline. Compared with 2024 (P83), Scope 1 and Scope 2 emissions increased by 14%, mainly driven by the increase of operational activity, the inclusion of a new manufacturing facility within the reporting scope and the update of electricity emission factors.

tCO_2e	2017 (P77)	2022	2023	2024	2026	Var. 2026-2024	Var. 2026 - 2017
Scope 1	**8,918**	**7,133**	**6,135**	**5,431**	**6,179**	**14%**	**-31%**
Diesel Fuel	3,094	1,397	1,343	1,233	1,146	-7%	-63%
Gasoline	593	736	914	1,238	1,456	18%	146%
Heating Oil	16	0	0	0	0	-	-100%
Propane Gas	128	180	253	256	275	8%	115%
Natural Gas	4,012	3,745	2,550	2,323	2,874	24%	-28%
Refrigerants	1,075	1,075	1,075	381	427	12%	-60%
Scope 2 - Market Based	**37,526**	**30,405**	**27,114**	**23,135**	**26,322**	**14%**	**-30%**
Scope 2 - Local Based	**61,274**	**50,974**	**53,233**	**53,672**	**60,789**	**13%**	**-1%**
Electricity - Market Based	37,290	29,960	26,850	22,883	26,209	15%	-30%
Electricity - Local Based	61,038	50,529	52,969	53,420	60,676	14%	-1%
Municipal/District Heating	236	446	264	252	113	-55%	-52%
Scope 1 and 2 - Market Based	**46,444**	**37,538**	**33,249**	**28,566**	**32,501**	**14%**	**-30%**
Scope 1 and 2 - Local Based	**70,192**	**58,107**	**59,368**	**59,103**	**66,968**	**13%**	**-5%**
Scope 3 – (100% spend base)	**691,058**	**513,282**	**590,081**	**513,590**	**549,624**	**7%**	**-20%**
Scope 3 – (mass and spend base)	**848,868**	**672,352**	**757,293**	**714,902**	**773,843**	**8%**	**-9%**
Cat. 1 - Purchased Goods & Services – (mass and spend base)	659,671	440,121	502,784	488,510	532,117	9%	-19%
Cat. 1 - Purchased Goods & Services – (100% spend base)	501,862	281,051	335,572	287,198	307,898	7%	-39%
Cat. 2 - Capital Goods	20,834	17,670	24,839	46,331	19,450	-58%	-7%
Cat. 3 - Fuel and Energy Related Activities	15,001	12,824	13,467	14,447	16,897	17%	13%
Cat. 4 - Upstream Transportation and Distribution	67,630	114,527	129,422	70,893	123,181	74%	82%
Cat. 5 - Waste Generated in Operations	24,443	37,911	37,749	43,927	48,848	11%	100%
Cat. 6 - Business Travel	4,356	1,328	2,280	2,347	2,126	-9%	-51%
Cat. 7 - Employee Commuting	55,985	47,151	46,004	46,814	30,054	-36%	-46%
Cat. 8 - Upstream Leased Assets	947	820	748	1,633	1,169	-28%	23%
Scope 1, 2 and 3 - Market Based (100% spend base approach in cat. 1&4)	**737,502**	**550,820**	**623,330**	**542,156**	**582,125**	**7%**	**-21%**
Scope 1, 2 and 3 - Local Based (100% spend base in cat. 1 & 4)	**761,250**	**571,389**	**649,449**	**572,693**	**616,592**	**8%**	**-19%**
Scope 1, 2 and 3 - Market Based - (mass, distance and spend base)	**895,312**	**709,891**	**790,542**	**743,468**	**806,344**	**8%**	**-10%**
Scope 1, 2 and 3 - Local Based - (mass, distance and spend base)	**919,060**	**730,460**	**816,661**	**774,005**	**841,811**	**9%**	**-9%**
Direct biogenic Scope 1 emissions	**0**	**0**	**0**	**0**	**0**	**-**	**-**

Y-EMEA Carbon Footprint (tCO_2e) – 2026



Using the current Scope 3 methodology, which combines mass-based and spend-based approaches, total Scope 1, 2 and 3 emissions decreased by 10% compared with the 2017 baseline and increased by 8% compared with 2024. However, if Scope 3 emissions were calculated exclusively using the spend-based approach, total emissions would have decreased by 21% versus 2017 and increased by 7% versus 2024.

The most significant Scope 3 emission categories were Purchased Goods & Services (66%), Upstream Transportation and Distribution (15%), and Waste Generated in Operations (6%), together accounting for the vast majority of the Group's value chain emissions.

Regarding the evolution of the emissions associated to the upstream transportation and distribution, the variation observed reflects several factors. Between 2017 and 2023, emissions for this category were calculated using a spend-based methodology. Since 2024, Y-EMEA has adopted a distance-based methodology, which is based on transportation activity data and provides a more representative calculation of emissions from logistics operations. Therefore, comparisons between historical and current figures should be interpreted with caution, as part of the variation is attributable to the methodological change.

In addition, emissions in this category are influenced by fluctuations in market conditions and product sales volumes, which have experienced variations over recent years and directly affect transportation activity levels. Furthermore, Y-EMEA has continuously improved its CO_2 accounting processes, data collection practices and calculation methodologies, resulting in increasingly accurate and reliable emissions estimates over time.

Y-EMEA remains firmly committed to achieving carbon neutrality by 2039. Recognizing the complexities and challenges of this ambition, we continuously explore opportunities to enhance our decarbonization roadmap, prioritizing significant carbon reductions and achieving key milestones. In addition, we will review the Scope 3 categories to determine whether any additional relevant categories should be included in future reporting.

More information about our decarbonization roadmap is disclosed in E1-5 – Actions and resources in relation to climate change and mitigation and adaptation.

E1-9 – GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

Y-EMEA has not developed or financed GHG removal and storage projects within its own operations or value chain during the reporting period. However, the Company anticipates that carbon removals and other neutralization measures may contribute to achieving its long-term carbon neutrality ambition. At the target year for carbon neutrality, Y-EMEA currently anticipates that a limited share of residual emissions, estimated at around 10%, may be addressed through carbon removals, while the remaining emissions reductions are expected to be achieved through direct decarbonization measures across operations and the value chain.

In addition, Y-EMEA has previously received certificates from an airline partner relating to carbon offset contributions associated with business travel. These past contributions were supplementary to Y-EMEA's decarbonization strategy and did not replace its primary focus on reducing absolute greenhouse gas emissions. As of the reporting date, Y-EMEA does not rely on carbon credits for any public claims of carbon neutrality.

E1-10 – INTERNAL CARBON PRICING

Y-EMEA is currently integrating carbon emissions considerations into its procurement and product development processes; however, we don't operate a formal internal carbon pricing scheme that assigns a monetary value per metric tonne of GHG emissions for strategic or operational decision-making.

From beginning of 2026, suppliers participating in new business awards are required to provide component-level carbon footprint data through the cost breakdown process, enabling carbon emissions to be considered alongside traditional cost factors. In addition, Y-EMEA started the implementation of a digital tool to collect supplier sustainability information, including product carbon footprint data associated to the parts already in production. While carbon-related data is increasingly incorporated into procurement and sustainability management activities, no internal carbon price is currently applied and therefore no average internal carbon price per metric tonne of GHG emissions is disclosed for the reporting period.

E2 POLLUTION

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts and opportunities relating to substances of concern.

Key ambitions include:

Description	IRO type	Time horizon
The use of Substances of Concern/Substances of Very High Concern and PFAS (per- and polyfluoroalkyl substances) may result in adverse impacts on human health and the environment through potential exposure, pollution, and challenges related to safe handling, recycling, and disposal.	Actual negative impact	Long-term
Reduction of the use of Substances of Concern (SoCs) decreases the release of pollutants to the environment and reduces potential adverse impacts on human health. Progressive replacement of SoCs with safer, non-toxic alternatives can enhance product safety, reduce regulatory exposure, strengthen customer trust, and secure long-term market opportunities through more sustainable product offerings.	Actual positive Impact Opportunity	Mid to long-term
Increased transparency on Substances of Concern in materials, combined with robust regulatory compliance, enhances stakeholder trust and strengthens the Groups credibility with customers.	Opportunity	Short to long-term

Y-EMEA operates in the automotive and electronic systems sector, where the primary environmental impacts are often related to energy use, greenhouse gas (GHG) emissions, and resource efficiency rather than direct pollution of air, water, or soil.

Within ESRS E2 – Pollution, Y-EMEA identified the use of Substances of Concern (SoCs) and Substances of Very High Concern (SVHCs) as a material topic. The automotive industry relies on complex materials and chemical substances, making the identification, management and substitution of hazardous substances critical to ensure product compliance, protecting human health and minimize environmental impacts. The presence and use of SoCs and SVHCs can adversely affect workers, consumers and the environment through potential exposure during manufacturing, product use and end-of-life treatment.

Y-EMEA's manufacturing processes do not involve significant emissions or discharge of pollutants into the air, soil, or water. Unlike industries that rely on fossil fuels or chemical-intensive processes, Y-EMEA's operations generate comparatively minimal pollutants.

Therefore, pollution of air, water, soil and use of microplastics were assessed as non-material due to the limited pollution potential of Y-EMEA's operations. Manufacturing sites operate under ISO 14001-certified environmental management systems, comply with applicable environmental permits and emission limits, and implement robust controls for waste and chemical management. Water is not used in production processes except in a closed-loop cooling system at one site, thereby preventing pollutant discharges.

E2-1 – POLICIES RELATED TO POLLUTION

Environmental, Health & Safety Policy

Y-EMEA's **Environmental, Health and Safety (EHS) Policy** establishes the framework for preventing pollution and ensuring compliance with applicable environmental legislation and customer requirements. The policy applies to all Y-EMEA locations and employees and is implemented through site-level procedures, operational controls and management systems. It is reviewed periodically as part of the Y-EMEA's Environmental Management System certified according to ISO 14001 to ensure continued effectiveness and alignment with legal and stakeholder requirements.

Business Partner Code of Conduct

Y-EMEA extends its commitment to pollution prevention across its value chain through the Y-EMEA **Business Partner Code of Conduct**. The Code requires business partners to avoid practices that may cause harmful soil degradation, water or air pollution, harmful noise emissions, or excessive water consumption. It further requires business partners to prevent activities that could impair access to safe and clean drinking water, sanitation facilities, food production, or adversely affect human health and local communities. It also set expectations associated to responsible management of Substances of Concern (SoCs) and environmental product compliance.

Yazaki Group Substances of Concern Management Policy

Y-EMEA further addresses potential pollution-related impacts through its Substances of Concern Management Policy. The purpose of this policy is to establish a global system for managing prohibited substances and to identify substances of concern that may be introduced into raw materials or parts. The policy aims to prevent the misuse of materials or parts containing such substances and to prevent the occurrence and recurrence of contamination incidents.

The policy applies to all Yazaki Group affiliates and defines requirements for the identification and management of substances of concern, the monitoring of regulatory developments, risk assessments across operations and the supply chain, and the implementation of preventive measures to avoid contamination and misuse. The policy is periodically reviewed and approved by the Environment and Carbon Neutrality Center of Yazaki Corporation.

E2-2 – ACTIONS AND RESOURCES RELATED TO POLLUTION

Within its own operations, the EHS Policy is implemented through certified ISO 14001 Environmental Management Systems across Y-EMEA manufacturing sites and is supported by internal procedures governing chemical management, waste management, environmental monitoring and regulatory compliance. This includes ensuring that waste, emissions, and effluents are managed responsibly and do not pose a significant threat to air, soil, or water quality.

The Group also adheres to stringent rules for chemical substance handling and storage outlined in its EH&S, Site Protection and Plant Loss Prevention Policy Statement Manuals, to prevent spills, accidental releases to air, water and soil and to ensure the safe management of hazardous substances.

To manage pollution control, each manufacturing site includes in its EHS annual plan periodic measures to check compliance with local laws also associated with controlling pollution, including inspections and tests, internal audits as well as employees training and awareness. Depending on the local legal requirement, activities associated with air pollution (e.g. air quality tests) with water pollution (e.g. water treatment facilities for drinking water with monthly tests to check chemical parameters) and associated with soil pollution take place. In addition, we have established a dedicated target to improve our recycling rate, which contributes to reducing pollution associated with waste disposal in landfills.

We consider our EMS provides a framework for managing environmental risks, ensuring continuous monitoring

and control of pollution without the need for additional targets and action plans. In terms of pollution control, the necessary investments and actions were undertaken in previous years, and we are now focused on maintenance, alongside regular inspections and tests as referred previously. More information about waste management can be found in the sections "E5- Resource use and circular economy.

At product level, Y-EMEA follows a systematic approach to ensure Environmental Product Compliance by managing legal, customer and Yazaki environmental product requirements, with a focus on the identification, management and substitution of Substances of Concern (SoCs) and Substances of Very High Concern (SVHCs). Procedures for Design for Environment and Environmental Product Compliance Management are in place to ensure that Y-EMEA continuously complies with all relevant regulations, such as REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals), ELV (End-of-Life Vehicles), and customer-specific environmental requirements. These procedures support the identification of SoCs and SVHCs from the product design phase, the assessment of safer alternatives where technically and commercially feasible, and the prevention of restricted substances from being introduced into products.

Y-EMEA works closely with suppliers and customers to ensure environmental product compliance throughout the value chain. Product material composition is mainly managed through the International Material Data System (IMDS), which enables the collection, verification, and communication of material and substance data, thereby supporting compliance with applicable regulatory and customer requirements. The IMDS is a globally recognized material data reporting platform used by the automotive industry to collect, maintain, and exchange information on the material composition throughout the supply chain.

Y-EMEA relies on robust procedures and management systems to monitor, control, and eliminate restricted substances in accordance with regulations. This approach ensures legal compliance, minimizes risks, and prevents the introduction of restricted substances into products, making a dedicated action plan unnecessary. Consequently, to the best of our knowledge, no significant financial resources were allocated to actions related to these topics during the reporting period.

Many of our customers, particularly OEMs, maintain strict lists of substances that must be either declared or excluded entirely from product composition. The automotive industry often goes beyond legal requirements by prioritizing the elimination and minimization of SoCs – even when those substances are not legally restricted. As a result, we focus on selecting materials and suppliers that are aligned with both legal and customer requirements. This approach ensures compliance not only with legal requirements but also with the higher sustainability expectations set by our key stakeholders. We actively work to identify SoCs and SVHCs in our products from the design phase onward and, where technically and commercially feasible, implement alternative solutions to reduce the use of hazardous substances in our products.

E2-3 – TARGETS RELATED TO POLLUTION

Pollution-related aspects are managed through the Environmental Management System (EMS), implemented across all active manufacturing sites and certified according to ISO 14001[7].

Based on the results of the double materiality assessment, no material pollution-related impacts, risks or opportunities requiring dedicated targets were identified in Y-EMEA's own operations.

Y-EMEA does not set specific targets for SoC or SVHC, as its main objective in this area is to ensure compliance with existing and evolving regulatory requirements. We will continue to assess the need for specific targets related to pollution in response to regulatory developments, changes in operations or future double materiality assessments.

[7] Yazaki Egypt is excluded from this indicator because manufacturing activities had not yet started as of the end of the reporting period.

E2-5 – SUBSTANCES OF CONCERN AND SUBSTANCES OF VERY HIGH CONCERN

Y-EMEA uses a range of purchased raw materials and components in its operations. As part of its product compliance and chemicals management processes, Y-EMEA assesses whether these materials contain substances of very high concern (SVHCs) included on the REACH Candidate List. The assessment is based on procurement data and material composition information available on IMDS to identify the presence of SVHCs.

Total weight of SVHCs used in Y-EMEA operations

During the reporting period, Y-EMEA used a total of 186,362 kg of substances of very high concern in purchased materials and components used during production and the delivery of products.

SVHCs used during production by hazard class

Hazard class	Total weight of SVHC used by Y-EMEA during production (in Kg)	Total weight of SVHC directly released by Y-EMEA into the environment (in Kg)
Carcinogenic, Mutagenic and Reproductive toxic (CMR) hazards	11,897.8	0
Other health hazards	2.8	0
Environmental hazards	174,461.7	0

During the reporting period, more than 95% of the SHVCs used by Y-EMEA that are present in a concentration above 0.1% weight by weight, as per Article 33 of Regulation (EC) No 1907/2006 (REACH), in procured components and in products placed on the market can be summarized to: "1,1'-(Ethane-1,2-diyl)bis[pentabromobenzene]" (as a flame retardant) and "Lead" (as an alloying element).

Based on the information available and the Group's assessment processes, Y-EMEA did not identify any non-compliance with applicable requirements relating to the handling, use or management of SoC or SVHCs during the reporting period. Where such substances are present within our own operations or products, they are managed in accordance with applicable legal requirements and customer specifications. No direct releases of SoCs and SHVCs into the environment exceeding applicable legal thresholds or permit requirements were identified during the reporting period.

E5 RESOURCE USE AND CIRCULAR ECONOMY

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts, risks and opportunities (IROs) relating to waste and circular economy.

SVHCs used during production by hazard class

Related Material Topics	Description	IRO type	Time horizon
Waste management	Through recycling, reuse, and circular economy practices, Y-EMEA can contribute to reducing waste generation and improving resource efficiency.	Actual positive Impact Opportunity	Short to long-term
	Manufacturing activities may generate industrial waste (including plastics, metals, and hazardous materials) that can contribute to environmental pollution and resource depletion if not properly managed.	Actual negative Impact	Long-term
Circular economy	Efficient resource use and sustainable sourcing can reduce environmental impact.	Actual positive Impact	Long-term
	Resource waste can have negative environmental effects including depletion of natural resources due to the use of virgin raw materials in the production process	Actual negative Impact	Mid to Long-term
	Low recyclability of certain materials can lead to increased waste generation and landfill disposal, as these materials are difficult or economically unviable to recover and reprocess.	Actual negative Impact	Long-term
	The use of recycled or recyclable materials may increase the demand for recycling operations, which are usually energy-intensive and may generate negative environmental impacts, including greenhouse gas emissions, wastewater, and chemical residues during processing.	Actual negative Impact	Long-term
	Products at the end of their life may contribute to waste if they are not reused, repaired, or recycled, increasing landfill or incineration and associated environmental impacts.	Actual negative Impact	Long-term
	Supply chain disruptions associated to unavailability of raw materials/ components	Risk	Short to long-term
	Increased production costs associated to procurement of recycled/ recyclable/alternative materials and high capital expenditures required to adapt manufacturing processes and product design to circular economy principles, including material substitution, production line modifications.	Risk	Short to long-term
	Regulatory constraints	Risk	Mid to long term
	Loss of sales in connection with our portfolio and circularity customer requirements	Risk	Short to long-term
	Limited availability of sustainable/circular materials and components	Risk	Short to long-term
	Implement a circular product strategy throughout product life cycle	Opportunity	Short to long-term
	Sales opportunities by satisfying customer demands on circularity requirements, including the replacement of conventional materials with recycled, recyclable, biobased and lighter substitutes	Opportunity	Short to long-term

E5-1 – POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Y-EMEA has established policies addressing environmental protection, sustainable resource use, waste prevention and the promotion of circular economy principles. These policies provide the overarching framework for managing the Group's material impacts, risks and opportunities related to resource use and circular economy.

The main policies relevant to resource use and circular economy are the **Environmental, Health and Safety (EHS) Policy**, the Y-EMEA **Code of Conduct** and the Y-EMEA **Business Partner Code of Conduct**.

Environmental, Health & Safety Policy

The Environmental, Health and Safety (EHS) Policy establishes Y-EMEA's commitment to protecting the environment, preventing environmental pollution, using resources sustainably and minimizing waste.

Code of Conduct

The Y-EMEA Code of Conduct establishes the expectation that resources are used in a responsible and sustainable manner.

Business Partner Code of Conduct

The Y-EMEA Business Partner Code of Conduct extends the principles mentioned above to business partners in the value chain. Business partners are expected to establish environmental management policies and systems, comply with applicable environmental legislation, define environmental objectives and targets and implement action plans to reduce their environmental footprint. In relation to resource use and circular economy, business partners are expected to support sustainable and efficient resource management, including the use of sustainable, recycled and renewable natural resources, as well as the reduction of waste generation and increased reuse and recycling.

The scope of these policies covers Y-EMEA's own operations across the EMEA region and, where applicable, extends to business partners. During the reporting period, no significant changes were made. Y-EMEA started the review of its Code of Conduct as part of its governance procedures.

Y-EMEA's policies are supported by internationally recognized environmental management and resource-related principles and standards where relevant. Further information on the procedures, methodologies and standards applied in implementing these policies is provided under E5-2.

E5-2 – ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Y-EMEA implements a range of actions to improve resource efficiency, reduce waste generation, increase the use of recycled and sustainable materials and support the transition towards a circular economy. These actions operationalize the commitments established through the policies described under E5-1 and are implemented across operations, product development and the value chain. To the best of our knowledge, the key actions implemented during the reporting period did not require significant financial resources.

Operational resource efficiency and waste management

Under its 14001-certified environmental management system and in line with the principles of reduce, reuse and recycle, Y-EMEA manufacturing sites implement waste management procedures and operational measures to improve material efficiency, prevent waste generation, increase waste recovery and recycling and minimize waste sent to landfill. Plant managers work closely with local EHS teams to integrate waste prevention measures into work planning and production processes.

Employee awareness activities further support the adoption of responsible consumption behaviors and environmental stewardship across operations.

Design for Environment implementation

Y-EMEA is continuing to strengthen its circularity measurement and management practices.

Y-EMEA implements its Design for Environment (DfE) procedure to integrate environmental considerations into product development. The procedure addresses environmental impacts that can be influenced during the design phase and supports compliance with legal, Yazaki and customer requirements. It also links product design considerations with end-of-life treatment, recycled content and improved recycling efficiency.

The DfE procedure considers, where relevant, design for reliability and durability, maintenance and repair, upgradability and adaptability, standardization, disassembly, refurbishment and remanufacturing. These considerations support the extension of product and component lifetimes and the retention of material value across product lifecycles.

The DfE measures are organized around Environmental Product Assessment, Life Cycle Assessment and Hazardous Waste considerations.

During the reporting period, 157 engineers completed Design for Environment training, strengthening internal capabilities to apply environmental and circular economy considerations during product development.

Product Carbon Footprint assessments

Y-EMEA performs Product Carbon Footprint (PCF) calculations to assess and better understand the environmental impacts associated with its products. PCF assessments provide visibility into environmental hotspots across the product lifecycle and contribute to the Group's broader decarbonization actions and initiatives by providing information on areas where environmental impacts may be reduced. The results also provide a relevant link to the climate-related actions and disclosures under ESRS E1.

The PCF methodology follows internationally recognized standards, including ISO 14040, ISO 14044, ISO 14067, the GHG Protocol Product Standard and the Catena-X Rulebook, and applies a cradle-to-gate approach covering raw material extraction, processing, production, distribution and storage activities.

Circular economy and recycled materials

Y-EMEA promotes circularity through sustainable product design, life extension initiatives, digital engineering, and responsible material selection, contributing to resource efficiency and reduced environmental impact.

During the reporting period, Y-EMEA monitored the weight of technical materials purchased for key products and the volumes and weights of recycled material components incorporated into products. Where technically feasible, Y-EMEA has been working on the use of recycled materials in its products and conducted engineering feasibility studies to assess opportunities to integrate recycled and more sustainable materials into future product developments.

These activities are supported by a cross-functional Circular Economy Working Group, established to coordinate and implement current and future circular economy actions, together with dedicated task forces addressing specific areas of resource use and circularity. The Green Materials Task Force focuses on sustainable sourcing practices; the Recycled Materials Plastics Task Force evaluates and tests the technical feasibility of integrating recycled materials into products; and the Transportation and Packaging Task Force focuses on improving packaging efficiency and promoting circular logistics solutions.

The monitoring of material and recycled-content data, together with the related engineering assessments and cross-functional activities, supports Y-EMEA's efforts to increase the use of secondary materials and progressively reduce reliance on virgin raw materials.

In parallel, Y-EMEA is further developing its circular economy framework by considering relevant emerging standards and eco-design and circular economy regulatory developments.

Resources are allocated to support the implementation of the actions described above, including relevant environmental product compliance, engineering & product development, and circular economy activities.

Through these actions, Y-EMEA aims to progressively improve resource efficiency, support circular material flows and strengthen the long-term sustainability of its operations, products and value chain.

E5-3 – TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Y-EMEA has established targets and a longer-term ambition to support the improvement of resource efficiency and the transition towards more circular resource use.

Y-EMEA establishes annual targets under its ISO 14001-certified Environmental Management System (EMS) covering waste intensity and waste recovery rate to support the continuous improvement of waste management performance across the manufacturing sites.

Y-EMEA has also set a long-term ambition to increase the recycled content of its products by 2035. It applies to products manufactured within Y-EMEA's own operations across the EMEA region and covers material inputs sourced through the upstream value chain. It is measured as the percentage of recycled material content relative to total material input used in products. Progress is monitored using internal procurement and production data, supplier material declarations and, where relevant, supporting industry benchmarks.

This long term ambition supports the optimization of resource inflows by increasing the use of secondary materials and reducing reliance on virgin resources, while simultaneously influencing resource outflows through improved recyclability and end of life performance of products. It is pursued through existing product development and supply chain activities, including Design for Environment, material selection and substitution processes, and engagement with suppliers regarding the availability of recycled materials. Achievement of the ambition depends, among other factors, on the future availability and technical qualification of recycled materials, technological developments and market and customer acceptance. Y-EMEA will continue to monitor progress and assess opportunities to further develop circular economy targets and indicators.

Five-year Sustainability Strategy	2017 (P77)	2022
Carbon Footprint Reduction		
Develop circular economy concepts assuring 50% recycled materials in end-customer products by 2035	Recycled material content relative to total material input used in Y-EMEA products (%) **2024 (P83) baseline: 16% avg. recycled content in wire**	21% avg. recycled content in wire
Resource efficiency		
Achieve the annual Waste Total Index in manufacturing sites (P85[8] target: 1.16)	Waste Total Index [kg/ wh´s] (manufacturing sites[9])	As of 31st March 2026, the Waste Total Index in manufacturing sites was 0.158 kg/wh's
Secure the annual recovery waste disposal rate in manufacturing sites (P85[10] target: 93.06)	Waste recovery rate (manufacturing sites[11]) - %	As of 31st March 2026, the Waste Recovery Rate in manufacturing sites was 94.5%.

[8] The Business Year 2025 (P85) refers to the period July 2025 to June 2026.

[9] Target doesn't include JuHa, which was recently acquired.

[10] The Business Year 2025 (P85) refers to the period July 2025 to June 2026.

[11] Target doesn't include JuHa, which was recently acquired.

E5-4 – RESOURCE INFLOWS

Y-EMEA monitors the material inputs used in the manufacture of its products. The assessment covers materials purchased for products manufactured within Y-EMEA's own operations. The key materials used by Y-EMEA are predominantly classified as technical materials. During the reporting period, the main resource inflows consisted of copper, connectors, insulation materials, protectors and clips, and plastic resins used in the manufacture of wire harnesses and related components, with a total material input weight of 84,022 tons, of which 7,837 tons were identified as recycled materials.

Total weight of all key materials	Material description	Critical raw materials (CRM) and strategic raw materials (SRM)	% of total weight of all key materials - in %	% secondary resources used as of % total weight of all key materials - in %
Copper (wires)	Primary material used in wire harness conductors due to its electrical conductivity, durability and reliability.	Copper - CRM and SRM	43%	21.0%
Connections	Components comprising metallic and plastic materials used for electrical connection, insulation, mechanical protection and modular assembly. Contains approximately 1.25% copper.	Copper - CRM and SRM	12%	0.2%
Insulation (Tapes; Tubes)	Materials including tapes and tubes used for electrical insulation and support electrical safety, mechanical protection and product durability. Contains approximately 0.04% aluminium.	Aluminium - CRM and SRM	26%	0.0%
Protectors & Clips	Components used to secure and protect wire harness systems, predominantly manufactured from technical polymers such as polypropylene (PP) and polyamide (PA).	No CRM/SRM identified	12%	2.5%
Plastic resins	Polymers used in injection moulding, including polypropylene (PP), polyamide (PA) and polybutylene terephthalate (PBT).	No CRM/SRM identified	8%	0.0%
		TOTAL	**100%**	**9.3%**

As a non-renewable technical material, copper is associated with environmental impacts linked to extraction and processing, as well as supply and price volatility risks. At the same time, its high recyclability provides significant opportunities to support circular economy objectives through the increased use of recycled content and the recovery of materials at end of life.

The plastics used in connectors are derived from fossil-based feedstocks and associated with resource use, greenhouse gas emissions and end-of-life management challenges. Opportunities exist to improve circularity through material optimization, increased recycled content and enhanced recyclability. For insulation materials, resource efficiency, recyclability and material optimization are key considerations.

The environmental impacts of protectors and clips are mainly associated with fossil-based resource use and end-of-life treatment, which Y-EMEA addresses through material efficiency, waste reduction and the evaluation of recycled and lower-impact alternatives. For plastic resins, conventional fossil-based materials remain predominant, while Y-EMEA evaluates and uses recycled resin solutions where technically feasible to support circularity.

E5-5 – RESOURCE OUTFLOWS

Products

Y-EMEA's core products are wire harnesses, which are:

- Complex systems integrated into vehicles;
- Composed of multiple components, including conductors, terminals, connectors and plastic parts;
- Designed and validated to perform throughout the vehicle lifetime, often supporting safety-critical functions.

Y-EMEA has quantitative information on the expected durability of its key products based on Design Validation Plan (DVP) testing procedures applied during product development and validation. These procedures assess product performance under specified operating conditions, including mechanical stress, thermal cycling, vibration, and environmental exposure, ensuring compliance with automotive industry requirements and customer specifications. The durability of products is evaluated through both quantitative test results and qualitative assessments, with performance measured against predefined acceptance criteria and automotive standards. These tests provide evidence that products are designed to achieve the expected service life under normal vehicle operating conditions.

With regard to repairability, wire harnesses are highly integrated into vehicle architectures and are subject to stringent safety, technical and regulatory requirements. As a result, repairability is primarily determined by vehicle manufacturers (OEMs), vehicle design constraints and applicable regulations rather than by the standalone design of the wire harness itself. Consequently, wire harnesses are generally not designed for repair, refurbishment or modular replacement as standalone products.

In line with the characteristics of its products and the automotive sector context, Y-EMEA focuses its circular economy efforts on product durability, material efficiency and end-of-life recyclability rather than repairability.

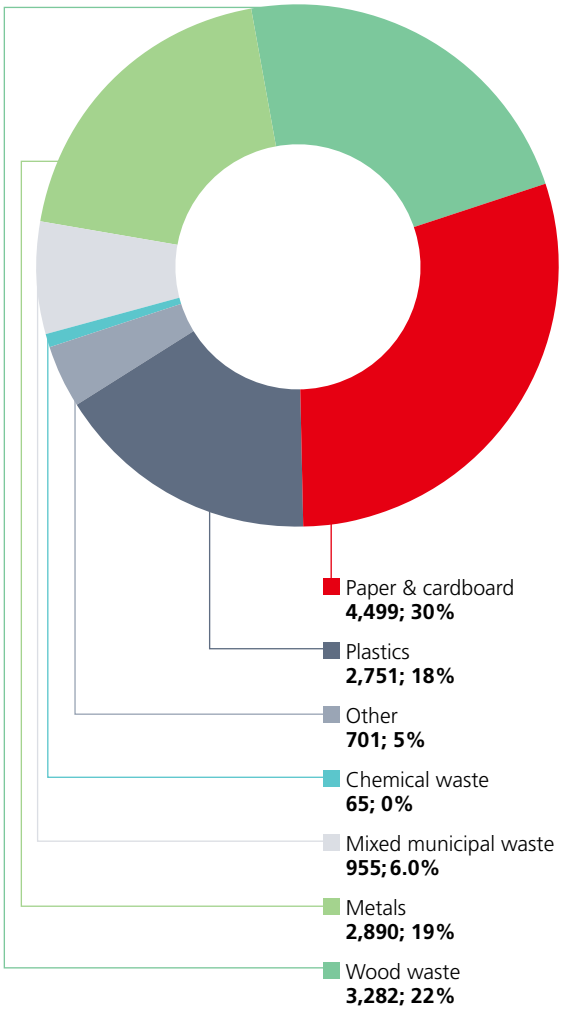
Y-EMEA considers recyclability requirements during the design of its key products and packaging through material selection criteria, engineering standards and applicable customer requirements. While recyclability considerations are integrated into product development processes, a quantitative designed recyclability rate is not yet consistently monitored across all relevant product categories and packaging materials. Consequently, Y-EMEA does not currently have sufficiently consistent data to disclose a designed recyclability rate for its products and packaging. To address this gap, Y-EMEA has initiated activities to improve the collection and assessment of recyclability data across its product portfolio. In addition, in preparation for compliance with the Packaging and Packaging Waste Regulation (PPWR), the company is currently collecting packaging composition and recyclability information from suppliers to enable the future calculation and monitoring of packaging recyclability rates.

During the reporting period, Y-EMEA sold key products comprising wire harnesses, connectors and electronic control units, with a total product weight of approximately 44,000 tons. Packaging associated with two of these three key product categories - including pallet wood, film, carton boxes plastic bags, among other materials - was quantified, representing a total packaging weight of 8,084 kg.

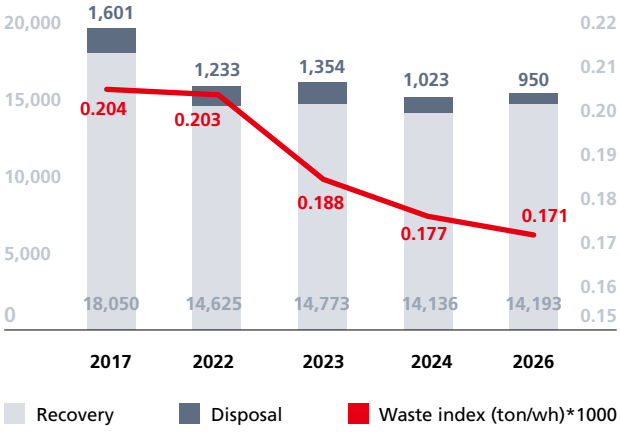
Waste

The waste stream most relevant to Y-EMEA's activities comprises waste from assembly processes. The materials present in the waste are primarily paper & cardboard followed by wood, metals and plastics. The treatment destination is known for more than 99.5% of the waste generated, demonstrating a high level of traceability and data quality. Waste with an unknown treatment destination accounted for only 0.03% of the total waste generated during the reporting period.

Composition of Waste 2026 (ton, %)



Waste production (ton)



Y-EMEA generated a total of 15,143 tons of waste during the reporting period, representing a slight decrease of 0.1% compared to the previous reporting period and a 23% reduction since 2017. The amount of waste diverted from disposal reached 14,193 tons, corresponding to a diversion rate of 94%, compared to 14,136 tons (93%) from the previous year. This reflects a continued improvement in waste recovery and recycling performance. Waste sent to disposal decreased to 950 tons in 2026, from 1,023 tons in the previous reporting period.
As a percentage of the total waste generated, it fell from 7% to 6%. Y-EMEA did not generate any radioactive waste during the reporting period.

Waste (tons)	Unit	2026
Total amount of waste generated	**tons**	**15,143**
Total amount diverted from disposal	**%**	**94%**
Total amount diverted from disposal	**tons**	**14,193**
Total amount diverted from disposal - Hazardous waste	**tons**	**139**
Hazardous Waste - Reused	**tons**	0.02
Hazardous Waste - Recycled	**tons**	136
Hazardous Waste - Fuel Blending / Refuse Derived Fuel	**tons**	3
Total amount diverted from disposal - Non-hazardous waste	**tons**	**14,054**
Non-Hazardous Waste - Reused	**tons**	983
Non-Hazardous Waste - Recycled (including metal)	**tons**	12,882
Non-Hazardous Waste - Fuel Blending / Refuse Derived Fuel	**tons**	188
Total amount directed to disposal	**%**	**6%**
Total amount directed to disposal	**tons**	**950**
Total amount directed to disposal - Hazardous waste	**tons**	**64**
Hazardous Waste - Incinerated	**tons**	56
Hazardous Waste - Landfill	**tons**	8
Total amount directed to disposal - Non-Hazardous waste	**tons**	**886**
Non-Hazardous Waste - Incinerated	**tons**	95
Non-Hazardous Waste - Landfill	**tons**	787
Non-Hazardous Waste - Process is not known	**tons**	5
Radioactive waste	**tons**	**0**

SOCIAL INFORMATION

S1 OWN WORKFORCE

Material impacts, risks and opportunities (IROs)

As part of the Double Materiality Assessment (DMA) described in section General Information (IRO-1 and IRO-2), Y-EMEA identified the following material impacts, risks and opportunities (IROs) relating to its own workforce. These IROs reflect the Group's actual and potential impacts on employees, as well as the sustainability-related risks and opportunities that may affect its long-term business resilience and value creation.

Related Material Topics	Description	IRO type	Time horizon
Working conditions (including social dialogue and training skills and development)	Providing fair and adequate wages supports financial stability, improves living standards, enhances job satisfaction, and fosters a more engaged and productive workforce.	Actual positive impact	Short-term
	Effective social dialogue and access to collective bargaining strengthen employee voice and representation, contributing to fairer working conditions	Actual positive impact	Mid-term
	Aligning workforce skills with our business strategy can promote continuous learning, enhance employability, create career growth opportunities, and improve employee engagement and satisfaction.	Actual positive impact	Mid-term
	Failure to comply with local labor laws, provide fair remuneration, effective workforce planning and appropriate working time may result in talent attraction and retention challenges, lower productivity, legal non-compliance and reputational damage.	Risk	Short to long term
	Providing adequate wages, safe and inclusive working conditions, and promoting work-life balance can strengthen employee engagement, productivity and employer attractiveness while reducing absenteeism and turnover. It also reduces recruitment and training costs over time.	Opportunity	Short to long term
	Strategic workforce planning (e.g. reskilling, redeployment), together with job security, can improve workforce resilience, retain critical skills and support long-term operational continuity and competitiveness.	Opportunity	Short to long term
Health and Safety	Providing safe working conditions can enhance the well-being of employees.	Actual positive impact	Long-term
	Healthy workplaces help win contracts where safety compliance is evaluated.	Opportunity	Short to long term
Other labour-related human rights	Providing a work environment that respects human rights, protects employee privacy and personal data, and prevents forced and child labour promotes dignity, equality, safety, trust, and employee well-being.	Actual positive impact	Mid-term
	Failure to uphold human rights, protect personal data and privacy, or prevent forced and child labour may expose employees to discrimination, exploitation, unsafe working conditions, privacy breaches, and violations of fundamental rights.	Potential negative impact	Short to Mid-term
	Non-compliance with human rights and data protection requirements, including incidents of forced and/or child labor, may expose the business to legal penalties, operational disruptions, financial losses, reputational damage, reduced employee engagement, and loss of stakeholder trust.	Risk	Short to long term
	Promoting ethical labour practices and ensuring safe, rights-respecting workplaces can strengthen employee well-being and engagement while enhancing stakeholder trust, reputation, and long-term business resilience.	Opportunity	Long term
	Investing in robust privacy, cybersecurity, and data governance practices can strengthen regulatory compliance, build stakeholder confidence, and enhance organizational resilience.	Opportunity	Long term

Related Material Topics	Description	IRO type	Time horizon
Diversity and equal treatment	Promoting diversity, equal treatment, equal pay, and effective prevention of violence and harassment fosters an inclusive, respectful, safe, and fair workplace, supporting employee well-being, dignity, and satisfaction.	Actual positive impact	Mid-term
	Failure to prevent harassment or violence in the workplace may expose employees to unfair treatment, unsafe working conditions, psychological or physical harm, and violations of fundamental rights.	Potential negative impact	Short-term
	Failure to promote diversity and equal treatment or effectively detect and prevent violence and harassment may result in legal liability, regulatory non-compliance, financial penalties, reputational damage, reduced competitiveness, lower productivity, higher employee turnover, and missed talent opportunities.	Risk	Short to long term

Impacts, risks and opportunities management

S1-1 – POLICIES RELATED TO OWN WORKFORCE

Yazaki Group Sustainability Policy

Aligned with the **Yazaki Group's Sustainability policy**, Y-EMEA fosters a diverse and inclusive workplace, protects human rights, rejects forced and child labor, and ensures compliance with labor laws to provide fair wages, reasonable working hours, and safe working conditions.

Y-EMEA Code of Conduct

The **Y-EMEA Code of Conduct** establishes the principles and standards that guide how we interact with and support our workforce. It promotes a workplace culture founded on integrity, ethical leadership, accountability and respect, requiring all employees to act in accordance with applicable laws, internal policies and our corporate values.

The Code addresses the workforce-related topics identified as material, including occupational health and safety, fair working conditions, equal treatment and respect, data protection and privacy, protection of intellectual property, responsible use of the Group resources, and the encouragement of open communication through a culture that enables employees to raise concerns and learn from mistakes without fear of retaliation. Through these principles, the Code of Conduct provides the foundation for our workforce policies and supports our commitment to maintaining a safe, respectful, inclusive and ethical working environment.

Yazaki Group Human rights policy

Respect for human rights is a core value of the Yazaki Group. It serves as the foundation for our relationships with employees, informs our expectations towards suppliers, and guides our engagement with communities and customers.

The Yazaki Group is deeply committed to addressing human rights risks within its operations and supply chain, guided by its comprehensive **Human Rights Policy.** This policy affirms the Group's dedication to international human rights principles, including the International Bill of Human Rights (the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights), the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles on Business and Human Rights. It takes precedence over related policies, such as the Sustainability Policy, the Yazaki Global Responsible Mineral Policy, and the Code of Conduct. Applicable to all Yazaki Group companies, executives, and employees, the policy mandates proactive measures to prevent human rights violations and encourages suppliers and stakeholders to align with and uphold these standards. As within our Group, we expect our suppliers and partners to respect internationally recognized human rights standards. Human rights are inherent for all human beings, and we acknowledge that they are consistent, interdependent, and indivisible.

Y-EMEA Employment Policy

At Yazaki, we recognize that our employees are the key to our success. Yazaki strives to provide a workplace where human rights are respected, and employees can fulfil their potential in an open and inspirational working environment. Y-EMEA maintains a strong commitment to high standards that deliver a fair, respectable, and safe workplace for all employees. Employees' motivation and engagement are some of the main drivers of the Group's strategy.

Y-EMEA has in place an Employment Policy that outlines the terms and conditions of employment for its employees. It is designed to provide a clear understanding of the expectations and responsibilities of both the employee and the companies of the Group, and to establish a positive and productive work environment. This Policy applies to all employees of Y-EMEA, and it defines our core principles and standards for fair, respectful, and consistent employment practices across all countries where we operate. The policy reflects our strong commitment to Ethical conduct throughout the employee lifecycle – from recruitment and development to working conditions and termination.

The purpose is clear: to ensure every employee is treated with respect and in compliance with local laws, while staying aligned with our global values.

By providing a single, transparent framework, the Employment Policy helps all locations apply the same principles, fostering a culture of trust, inclusion, and accountability across our organization.

This Policy is drafted based on the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Subject to applicable law, Y-EMEA respects all internationally recognized human rights protected by the International Bill of Human Rights, the Universal declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work.

The policy includes principles and provisions related to all the material Own workforce topics, including, but not limited to:

- Fair Recruitment Practices
- Safe and Healthy Workplace
- Workplace Security
- Diversity, Inclusion and equal opportunities
- Freedom of Association
- Information and Consultation
- Freedom from Forced Labor and Child labor
- Data Protection
- Human Rights
- Harassement and Protection

Health and Safety Policy

The **Y-EMEA's Environment, Health and Safety (EHS) Policy** demonstrates its commitment to providing a safe and healthy workplace, with the objective of preventing work-related injuries and illnesses and promoting a strong health and safety culture.

The policy includes commitments to:

- Ensure that occupational health & safety principles are integrated into our business processes while establishing and maintaining related objectives and targets aligned with our strategic direction.
- Comply with applicable occupational health and safety legislation, customer requirements, internal standards and other compliance obligations to control safety risks.
- Continually improve our performance through promoting healthy lifestyles adopting cost-effective practices that eliminate, minimize, or mitigate safety and health risks.
- Provide the necessary awareness, skills, and knowledge to carry out this policy.
- Promote consultation and participation of workers in the Health and Safety activities.

The Environment, Health and Safety (EHS) Policy is approved by the CEO, reflecting the Y-EMEA's commitment to integrating environmental, health and safety principles into its governance and business operations. The policy applies to all employees, contractors and visitors and is communicated through the Group's internal communication channels to promote awareness and consistent implementation across the organization.

It is also publicly available on the Y-EMEA's website, ensuring transparency towards external stakeholders. The implementation and effectiveness of the policy with respect to occupational health and safety are monitored through the maintenance of the ISO 45001 certified Occupational Health and Safety Management System, the regular monitoring of key health and safety performance indicators, and periodic internal and external audits. These mechanisms support the evaluation of compliance, the identification of improvement opportunities, and the ongoing enhancement of our occupational health and safety performance.

Internal hiring policy

Y-EMEA prioritizes internal candidates for Yazaki open roles. Our Internal hiring policy encourages employees to discover new job opportunities within Yazaki. This reflects the commitment to prioritize internal candidates in case of an open position within our organization. The Internal Hiring Policy supports our dedication to invest in employees, enhancing internal mobility, and boosting internal hire rate.

Flexible Work Policy

The Y-EMEA flexible work policy supports work-life balance by offering eligible employees up to 20 flexible working days per year while maintaining business efficiency and collaboration. Implemented in compliance with applicable local labour, health and safety requirements, the policy helps create a flexible working environment, enabling employees to better balance their professional and personal responsibilities while supporting their wellbeing.

These Policies generally apply across all Y-EMEA's own operations, employees and management and third parties where relevant.

S1-2 – ENGAGEMENT WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES, EXISTENCE OF CHANNELS FOR OWN WORKFORCE TO RAISE CONCERNS OR NEEDS AND APPROACHES TO REMEDY

Y-EMEA has established collective or social agreements across its locations that cover the majority of its employees and include provisions supporting respect for human rights. These agreements cover, among other matters, working conditions and working time, recruitment, flexible working arrangements, and healthcare.

Y-EMEA applies an employee engagement survey periodically to measure enablement and engagement of our people. The employee survey gives us the opportunity to enter a dialogue with our employees and to address areas for improvement on an organizational level. The survey was conducted in 2023 for the first time across our region and the next one is planned to be conducted during the last quarter of 2026.

In addition, Y-EMEA employees are always free to address concerns or questions related to the conduct in terms of the Group's standards and applicable laws, rules, or regulations.

In case of a "Grievance", i.e. a work-related concern or dissatisfaction that does not involve an actual or suspected violation of law, policy, or ethical standards (e.g., poor management practices, interpersonal conflicts, perceived unfair treatment), employees can file a report via the locally available internal Human Resources procedures which are in line with applicable legal regulations.

In case of a "Violation", i.e. actual or suspected violation of applicable laws and Y-EMEA Group internal rules as well as unethical behavior which can be particularly harmful to the companies of the Group, employees can submit a report via the Y-EMEA SPEAK-UP LINE **https://yazaki-emea.reporting-channel.com/**. More detailed information about Y-EMEA's whistleblowing system can be found in the section G1 – Business Conduct.

S1-3 – ACTIONS AND RESOURCES RELATED TO OWN WORKFORCE

To address the material impacts, risks and opportunities identified in relation to its own workforce, Y-EMEA implements a range of actions across three key areas: Employee Wellbeing, Diversity and Inclusion, and Health and Safety. These actions are integrated into the Group's people management and operational processes and are designed to promote fair and supportive working conditions, foster an inclusive and respectful workplace, prevent work-related injuries and illnesses, and enhance employees' skills, engagement and long-term employability. Key actions are implemented through established management systems, policies, programmes and continuous improvement initiatives and are supported by dedicated teams. The financial resources associated with these actions have not been separately identified or quantified during the reporting period, as they are generally integrated into broader annual budgets. Consequently, no assessment was performed to determine whether significant financial resources were allocated specifically to the key actions.

EMPLOYEES WELLBEING

Y-EMEA is committed to providing fair, safe, and inclusive working conditions that support the well-being, development, and long-term employability of its workforce. Y-EMEA promotes equal employment opportunities, safe and healthy workplaces, social protection, continuous learning, and work-life balance, recognizing that these factors contribute to employee engagement, operational resilience, and sustainable business performance. Through these practices, Y-EMEA aims to attract, develop, and retain a skilled workforce while fostering a respectful and supportive working environment.

Y-EMEA recognizes that promoting work-life balance contributes to employee wellbeing, engagement and long-term organizational performance. We seek to provide working arrangements that support employees in balancing their professional and personal responsibilities while meeting operational requirements.

Depending on the nature of the role and business needs, employees may benefit from flexible working arrangements, thar are implemented in accordance with local legislation, collective agreements where applicable, and internal policies.

We foster an inclusive working environment that enables employees to reconcile work and family responsibilities and supports equal opportunities throughout the employee lifecycle. Our Group periodically reviews its people policies and employee feedback to identify opportunities to further strengthen employee wellbeing and work-life balance.

Training and development

Y-EMEA is committed to developing a resilient, skilled, and future-ready workforce by providing continuous learning and development opportunities that support employees throughout their careers. Human resource development is a strategic priority and underpins our Group's ability to maintain operational excellence, product quality, and long-term competitiveness.

To strengthen workforce capabilities, Y-EMEA implements structured learning and development programmes across its operations. In manufacturing, the Operational License System (OLS) ensures that production activities are performed only by qualified and licensed operators.

Each production site integrates a local OLS organization, comprising certified trainers, a Standard Training Center based on the MiniFactory concept (Ryouhin Jouken environment), unified training materials and methods, and an objective evaluation system. This structured framework empowers local OLS teams to cultivate skilled operators capable of sustaining quality, cost, and delivery (QCD) benchmarks while adapting to evolving production demands.

Employee development is further supported through leadership development programmes. In addition, employees have access to a corporate e-learning platform offering training in leadership, business, technical and compliance topics through self-paced and instructor-led learning formats.

Y-EMEA also encourages employees to take ownership of their professional development through Individual Growth Plans (IGPs), which help identify development needs, career aspirations, and learning actions. This approach supports continuous skills development, career progression, and workforce adaptability in response to evolving business and technological requirements.

Talent Initiative

TALENT INITIATIVE
Let's grow together.

Developing talent lies at the heart of the Y-EMEA Talent Initiative, which focuses on fostering employee growth through tailored Individual Growth Plans (IGPs). This comprehensive initiative encompasses various activities:

- **Talent Connect:** Facilitates engaging interactions between employees and C-level executives or Functional Heads, creating opportunities for shared learning and development experiences.
- **Talent Learning:** Offers diverse learning opportunities on a range of strategic topics, expanding participants' understanding of critical business areas.
- **Mentoring Partnerships:** Encourages senior leaders to share their expertise, providing valuable guidance and inspiration to emerging talent.
- **Corporate Citizenship:** Enables employees to actively contribute to local social projects, reinforcing their sense of purpose while positively impacting the community.

During the reporting period, Y-EMEA enhanced its Talent Initiative to make the process more impactful and aligned with both employees' career aspirations and the long-term goals of Y-EMEA. These changes are the result of valuable feedback from leaders and past participants.

By introducing a more structured talent identification and development process, employees are assessed through joint reviews involving business leadership and HR, considering both performance and potential. Selected participants receive individualized feedback, participate in development assessments to identify strengths and development needs, and follow tailored development plans. Employees not selected for the program also receive personalized feedback and are encouraged to pursue their professional development through individual growth plans with management support. These enhancements strengthen the Group's talent pipeline and reinforce its commitment to employee development and succession planning.

Leadership Development Academy

Yazaki operates in highly competitive markets, where competent Leadership response to disruption and changes is crucial. Leaders need to not only quickly adapt and implement changes, but take fast decisions, communicate and inspire their teams. For these reasons Y-EMEA invests in the development of its Leaders. All Leadership Development activities are united by the Yazaki Leadership Competency Framework.

The Leadership Development Academy is a program to support Y-EMEA leaders from all levels of the organization to refresh and align their leadership skills and competencies in core areas, include efficient communication, driving employee engagement, motivation, emotional intelligence, managing conflicts, enhancing team performance and reaching business results.

The Academy is dedicated to upskill the leaders in the fundamental leadership competencies, setting clear expectations on how to lead at Yazaki and establish a common leadership language. During the reporting period, 158 employees completed training under the Leadership Development Academy.

The Academy started also the preparation for an internal certified team of part-time trainers to deliver in-house trainings. Our Senior Leadership team and employees in management positions have participated in the activities. The sessions created a space for connection, reflection on common challenges, and exploring solutions.

Talent Mobility

Talent Mobility is designed to connect employees with strategically important roles that support business growth and individual development. It is not just about filling open roles; it is about career growth through meaningful, future-focused opportunities. One of the core goals of this initiative is to support skill development and knowledge building in preparation for future roles – while enabling movement across functions, divisions, countries, and regions.

Employee Engagement

Y-EMEA has implemented a standardized, fully digital Employee Engagement concept to gather confidential employee feedback, assess engagement and organizational effectiveness, and identify opportunities for improvement. The approach combines a comprehensive employee engagement survey conducted every three years in local languages with targeted pulse surveys, supported by action plans at regional, functional, and local levels.

Through continuous monitoring and follow-up, the program not only helps address identified challenges but also highlights organizational strengths and the aspects of the workplace most valued by employees, supporting ongoing improvement and employee engagement.Through this approach, we enable ourselves to understand our employees wishes, concerns and needs in order for them to do their best job and to feel comfortable and safe in their workspace and in all areas of their work life.

The most recent Employee Engagement Survey was conducted in 2023, followed by a Collaboration Survey in 2024. The next Employee Engagement Survey is planned for the second half of 2026. During the reporting period, Y-EMEA focused on implementing and monitoring the corresponding action plans developed in response to the survey results, tracking progress and addressing identified improvement opportunities.

Employee Value Proposition engagement workshops

As part of its ongoing efforts to strengthen employee engagement and organizational culture, Y-EMEA launched Employee Value Proposition (EVP) and well-being workshops across its locations. The workshops are designed to help leaders better understand and embed the organization's EVP and well-being framework into everyday practices, reinforcing a culture of collaboration, inclusion and purpose. Through interactive discussions and practical exercises, leadership teams identify concrete actions to enhance employee engagement, support employee well-being, and foster a positive workplace culture. During the reporting period, the initiative was rolled out across multiple sites, with leaders aligning on concrete next steps to embed well-being and EVP principles into their daily operations.

The workshops are an important part of our people strategy. They give each location the opportunity to adapt our corporate approach to local realities, strengthen engagement, and build action plans that support performance.

Employee recognition

YAZAKI Spirit Award

The Yazaki Spirit Award is a unique, employee-driven initiative designed to recognize employees and teams who turn Yazaki values into action – driving results, collaboration, and positive change. This initiative recognizes people and teams who deliver beyond expectations; solve real business challenges; collaborate across borders and functions; and act with integrity, ownership, and resilience. This prestigious recognition is categorized into five key areas: Fortitude, Foresight, Service Mind, "One for All, All for One," and a "Special Award". Nominations are based on inspiring Success Stories, collected across Y-EMEA. It offers employees the opportunity to honor their colleagues - whether as individuals or entire teams - who consistently bring the Yazaki spirit to life through their actions and contributions.

In addition, to strengthen employee engagement and reinforce its corporate values, Y-EMEA implemented a Reward & Recognition platform, enabling employees to recognize colleagues through value-based digital badges. The initiative supports a positive workplace culture by encouraging peer recognition, collaboration and inclusion.

Employee Performance Assessment

The Y-EMEA's Performance Management Process (PMP) supports employee development by aligning individual, functional and organizational objectives while fostering regular dialogue between employees and managers. For white-collar employees, the process provides a structured framework for performance evaluation, development and fair decision-making on appraisals, compensation and career progression. In addition, regular quarterly check-ins encourage continuous feedback, support employee development, and enable timely recognition of achievements and identification of development opportunities.

Blue-collar employees are evaluated through role-specific performance criteria focused on quality, productivity and attendance, complemented by local recognition initiatives that acknowledge outstanding individual and team performance.

Occupational health and safety management system

Y-EMEA continues to invest in maintaining a safe and healthy working environment through an integrated Environmental, Health and Safety (EH&S) Management System certified to ISO 14001 and ISO 45001 across active manufacturing plants. The management system is supported by dedicated EH&S teams at each manufacturing site, with responsibility for implementing health and safety programs, monitoring performance, ensuring legal compliance, and driving continuous improvement with the active engagement of senior management and all personnel.

We foster an open and transparent culture to enhance the effectiveness of our EH&S Management System. This system involves employees, service providers, and contractors, who also contribute to the continuous improvement of the EH&S Management System through audits, safety observations, and reporting of hazards and near misses.

Active consultation and participation of workers are central to refining EH&S practices. Health and Safety Committees operate at all manufacturing sites, providing a formal mechanism for employees and management to consult on workplace health and safety matters, review incidents and corrective actions, identify improvement opportunities, and support the implementation of preventive measures.

By proactively identifying, addressing, and eliminating unsafe behaviors and near misses, we aim to prevent potential injuries and break the chain of events that could lead to harm. This approach reinforces our unwavering commitment to protecting our workforce and fostering a culture of safety excellence that prioritizes prevention and continuous improvement.

Hazard identification, risk assessment, and incident investigation

To prevent work-related injuries and occupational health risks, Y-EMEA implements a range of preventive and corrective actions, including workplace hazard identification, risk assessments, incident investigations, regular inspections, employee training, and emergency preparedness activities. These actions are designed to eliminate or reduce workplace risks before incidents occur and to strengthen a proactive safety culture across all operations.

Y-EMEA applies the hierarchy of controls to reduce occupational health and safety risks, prioritizing hazard elimination, substitution with safer alternatives, engineering controls, administrative controls, safe working procedures, training, and the provision of appropriate personal protective equipment. Emergency preparedness programs are maintained at each manufacturing site, with regular drills conducted to verify response capabilities and improve organizational readiness.

Each plant employs a hierarchical strategy to eliminate hazards and minimize EH&S risks. This involves steps such as hazard elimination, substitution with safer alternatives, the use of engineering controls, reorganization of work processes, implementation of administrative controls (including training), and ensuring appropriate personal protective equipment is utilized. Additionally, potential emergency scenarios – such as fires, chemical spills, or severe weathers – are identified, and comprehensive emergency response and crisis management plans are developed to address these risks effectively.

To reinforce preparedness, each site conducts annual tests of their Emergency Preparation and Response Programs

through realistic and relevant drills. This structured and forward-thinking approach reflects Y-EMEA's commitment to continuous improvement and excellence in EH&S management, safeguarding both people and the environment.

Worker training on occupational health and safety

Y-EMEA places a strong emphasis on occupational health and safety training to ensure a safe working environment across all its locations. Training needs are systematically identified based on site-specific risks, operational activities, legal requirements and the requirements of the EH&S Management System. Training programs are designed to ensure that employees and other relevant personnel have the knowledge, skills and competencies necessary to identify hazards, prevent incidents and mitigate occupational health and safety risks.

Location-specific training covers a wide range of critical topics, including risk assessment, first aid, emergency drills, firefighting, automated external defibrillator (AED) usage, evacuation and fire response, hazardous materials handling, severe weather preparedness, chemical and material safety data sheets (MSDS), ergonomics, and railroad and traffic safety rules.

Annual induction training is provided for new employees, while periodic refresher training is provided to ensure that employees remain informed of applicable legal requirements, internal procedures and health and safety best practices, while maintaining the competencies required to perform their work safely.

Medical services and health promotion

Y-EMEA provides access to occupational health services for all employees, including at locations where an on-site medical center is not available. Periodic medical examinations and regular health check-ups are conducted in accordance with applicable legal requirements, supporting the health and well-being of the workforce. Y-EMEA provides a range of occupational and curative medical services, along with immediate medical assistance as needed.

Where dedicated medical personnel are not available during every shift, Y-EMEA ensures that at least one employee trained in first aid procedures is present during production or maintenance activities. In addition, Y-EMEA promotes illness prevention, health awareness and healthy lifestyles through internal communication campaigns and wellbeing initiatives, fostering a proactive culture that supports the physical health and wellbeing of its workforce.

The implementation of these actions is supported by dedicated Environment, Health and Safety (EH&S) teams at each manufacturing site, which are responsible for coordinating, implementing and monitoring health and safety initiatives. Y-EMEA allocates the necessary human, technical and financial resources to support these activities, enabling the continuous improvement of working conditions, the reduction of occupational health and safety risks, and the promotion of the health, safety and wellbeing of its workforce.

Promotion of mental health and resilience

To support employee wellbeing and resilience, Y-EMEA launched the "Resilience Ready – Take Action for Your Own Well-being" program in 2025 in partnership with Kyan Health. The initiative provides employees with practical tools and expert guidance to help manage stress, adapt to change, and strengthen mental and physical wellbeing. It consists of interactive online sessions led by psychologists, complemented by follow-up workshops focused on embedding resilience practices into daily routines. Many employees across Y-EMEA have already participated in this initiative.

DIVERSITY, EQUITY AND INCLUSION

At Y-EMEA, we recognize that a diverse, equitable and inclusive workplace is fundamental to our long-term success and to creating an environment where every employee can thrive. Our commitment to equal opportunities and non-discrimination is embedded in our Code of Conduct, which promotes respect for every individual regardless of ethnicity, nationality, religion, ideology, gender, sexual orientation, gender identity, age, disability, medical condition, skin colour or any other personal characteristic. We are committed to providing fair working conditions, equal employment opportunities and equal pay for work of equal value, while fostering a workplace where diversity of backgrounds, perspectives and experiences drives innovation, collaboration and better decision-making.

To reinforce these commitments, we continued to implement initiatives that promote inclusion, strengthen cross-cultural understanding and support the professional development of underrepresented groups.

StrongHER initiative

STRONGHER TOGETHER

During the reporting period, we continued to expand the StrongHER initiative, providing women across Y-EMEA with networking, mentoring and development opportunities. StrongHER hosted two major development events focused on confidence and communication, engaging a total of 312 participants. In October 2025, 132 employees attended a workshop on confidence led by a Confidence Coach, focusing on self-belief, authenticity and turning challenges into opportunities. In March 2026, 180 employees joined the workshop"From People-Pleaser to Powerful: How Women Communicate with Confidence", facilitated by an Organizational Psychologist. The session explored clear and confident communication, professional networking, advocacy and the importance of supportive communities. It also marked an important milestone as StrongHER's first hybrid event, bringing together online participants and more than 40 employees attending in person at YCT Arad, Romania.

These activities were complemented by the second wave of the StrongHER Tandems mentoring programme, which connected 18 mentors and 18 mentees in one-to-one development partnerships focused on career development, leadership, work-life balance and personal growth..

Empowerment of women in manufacturing

Supporting women's advancement in manufacturing remained another important focus area. At our Gemlik plant in Türkiye (Yazaki Otomotiv Yan Sanayi ve Ticaret A.S. Bursa Free Zone Branch - YOT-G) and with the support of the "TİSK Turkish Confederation of Employers Unions", female employees (14 production operators and 1 quality engineer) completed a future-skills development program covering digital literacy, automation and Industry 4.0 technologies, communication, workplace safety, sustainability and gender equality awareness. Upon completion, participants were qualified as Change Ambassadors and Change Operators, contributing to both digital transformation and a more inclusive manufacturing environment.

Subscription of UN Women Empowerment Principles

We also strengthened our commitment at the international level by signing the United Nations Women's Empowerment Principles (WEPs). By joining this initiative, Y-EMEA reaffirmed its commitment to advancing gender equality, promoting equal opportunities and embedding inclusion across the workplace, marketplace and communities in which we operate.

Act with Respect campaign

Building an inclusive culture extends beyond gender equality. Throughout the year, our Act with Respect campaign promoted respectful behaviours, active listening, constructive feedback and cross-cultural awareness, helping employees strengthen collaboration across our multicultural workforce. A series of Cross-Cultural Talks further encouraged employees to learn about different cultures and foster greater mutual understanding across countries and teams.

Our commitment to inclusion also encompasses employee wellbeing and support throughout different life stages. During the year, local initiatives included pregnancy awareness sessions, women's health workshops, breast cancer awareness campaigns and International Women's Day activities, combining education, prevention and employee engagement to promote health, wellbeing and inclusion across our locations.

HUMAN RIGHTS

At Yazaki, respecting and upholding workers' rights is a core value that guides our operations and interactions across the globe. We understand that ensuring human rights are protected in every aspect of our operations is not only an ethical responsibility but also essential for fostering a healthy, productive, and sustainable workplace. Our commitment to respecting workers' rights extends to both our direct employees and those within our extended supply chain, and we are dedicated to providing a safe, fair, and supportive environment where every worker is treated with dignity and respect.

Our Group continuously manages human rights risks, including modern slavery and human trafficking, through ongoing legal monitoring, management reporting, and bi-annual risk assessments reviewed by Y-EMEA Internal Control Committee. During the reporting period, human rights due diligence assessments were completed at 34 locations across 20 countries in the EMEA region, with no identified cases of modern slavery or human trafficking.

At Yazaki Group level, annual human rights risk assessments are conducted across all operations, covering key topics such as child labour, forced labour, minimum working age, and the protection of young workers. Assessments were completed in 45 countries and regions, with no cases of child labour or forced labour identified.

Findings are reviewed by regional and Global Internal Control Committees to monitor risks and drive continuous improvement.

Employees and external stakeholders can report concerns through Yazaki's global and regional whistleblowing systems, which allow anonymous reporting and protect against retaliation. During the reporting period, no reports relating to modern slavery or human trafficking were received.

Looking ahead, Yazaki will further strengthen its human rights due diligence framework by expanding supplier risk assessments in line with evolving regulatory requirements, including the Corporate Sustainability Due Diligence Directive (CSDDD).

During the year, Y-EMEA made available training courses on human rights, due diligence, and modern slavery through in the EcoVadis Academy platform, to targeted employees, intended to enhance their awareness and support the Group's efforts to identify and mitigate human risks across its operations and supply chains.

More information about the Yazaki Group Human Rights approach is available at our Slavery and Human Trafficking Statement that is issued annually to ensuring Compliance with the UK Modern Slavery Act 2015.

S1-4 – TARGETS RELATED TO OWN WORKFORCE

As part of its Five-Year Sustainability Strategy, Y-EMEA has established a set of 2030 ambitions under the Social Responsibility pillar to drive continuous improvement across the material topics relating to its own workforce. These ambitions support the Group's commitment to providing a safe, healthy, inclusive and engaging working environment while fostering employee development and well-being.

The table below presents the Y-EMEA workforce-related ambitions, their respective target year, and progress achieved during the reporting period. Progress is monitored through defined key performance indicators and is reviewed regularly by management as part of our sustainability governance processes.

Key ambitions include:

Five-year Sustainability Strategy Social Responsibility pillar 2030 Ambitions	Key performance indicator	FY2026 status
Employee wellbeing		
Ensure that all operational manufacturing sites have Occupational health and safety (OH&S) management system certified in accordance with ISO 45001 standards	% of operational manufacturing sites ISO 45001 certified **2024 (P83) baseline: 100%**	96% active manufacturing sites ISO 45001 certified (100% if excluding the recent acquired JuHa)
Prioritize employee safety, striving for zero accidents - with a goal of maintaining an annual Recordable Incidents Rate (RIR) of no more than 0.0187 by the end of P85[12] in our manufacturing sites	RIR [(n/ wh´s)*200.000]	As of 31st March 2026, Recordable incident rate is 0.012 in manufacturing sites (excluding JuHa).
Improve Y-EMEA employee engagement and enablement	Employee engagement and enablement result (score progress)	Survey to occur during business year P86 (July 2026-June 2027)
Diversity and Inclusion		
Achieve higher representation of women in management level positions, namely 27% by the end of Business Year 2025 (P85[13]), 28% by the end of Business Year 2026 (P86) and 30% by the end of Business Year 2027 (P87)	Female Ratio in management positions (ML3 and above[14]) - % **2024 (P83) baseline: 25%**	29%
Reach an internal hire rate of 75% for management level position to ensure growth from within by end of 2025	Internal hire rate (%)	88% in 2025

As shown in the table above, Y-EMEA has established specific ambitions for Diversity & Inclusion and Occupational Health & Safety, reflecting its commitment to fostering an inclusive workplace and maintaining high standards of employee health, safety and wellbeing.

For the remaining material own workforce topics, Y-EMEA has not established quantitative targets. These topics are being managed through processes and procedures in place designed to ensure compliance with applicable legal requirements across the jurisdictions in which the Group operates. This includes monitoring compliance with existing local labour legislation and preparing for emerging regulatory requirements, including, for example, the EU Pay Transparency Directive and the EU Corporate Sustainability Due Diligence Directive (CSDDD). The Group continuously reviews its management approach to ensure that material workforce-related impacts, risks and opportunities are appropriately addressed.

[12] The Business Year 2025 (P85) refers to the period July 2025 to June 2026. Target doesn't include JuHa, which was recently acquired.

[13] The Business Year 2025 (P85) refers to the period July 2025 to June 2026.

[14] ML3 and above refer to positions in the following professional categories: "top management", "senior management" and "middle management"

S1-5 – CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Y-EMEA has continued to adapt to the evolving demands of the automotive industry. At the end of the reporting period, our workforce comprised 49,925 employees, strategically located across Europe (26%), North Africa (56%) and the Middle East (18%), enabling us to serve our customers while supporting sustainable business growth. The gender distribution shows that 59% are female and 41% male.

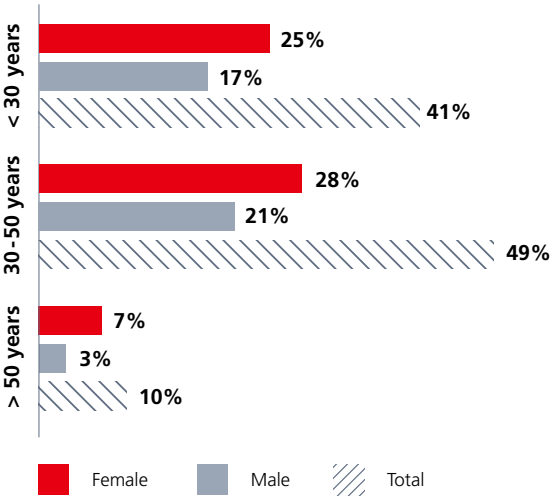
To support its operations while responding to evolving business needs, Y-EMEA maintains a balanced employment model. At the end of the reporting period, 38,909 employees (78%) were employed under permanent contracts and 11,016 employees (22%) under temporary contracts, with all employees working on a full-time basis. This employment structure enables Y-EMEA to provide long-term employment opportunities while maintaining the operational agility required to respond to changing business and market demands.

During the reporting period, Y-EMEA recorded a 39% hiring rate and a 26% turnover rate, reflecting the dynamic nature of our workforce across the region. 19,348 new employees joined Y-EMEA, while 12,797 employees left the organization. The turnover rate for permanent employees during the reporting period was 11%.

We continuously monitor workforce movements to support effective workforce planning, ensure business continuity, and respond to evolving operational and market needs.

To build and sustain a robust talent pipeline, we engage with regional colleges and universities, participate in job fairs, and maintain strong relationships with local communities. These initiatives strengthen our employer brand and support our ability to attract qualified talent across the markets in which we operate.

Employees distribution by gender and age group (%) – 2026



Y-EMEA headcount by gender[15]

Gender	Number of employees (headcount) 2026	Number of employees (headcount) 2024
Male	20,296	17,526
Female	29,629	30,705
Other	0	0
Not reported	0	0
Total employees	**49,925**	**48,231**

[15] The current reporting period ("2026") covers the financial year FY2026 from April 2025 to March 2026, while the comparative reporting period ("2024") covers the business year from July 2023 to June 2024. This is the first year that Y-EMEA has transitioned its annual sustainability reporting to align with the financial year. To avoid overlapping reporting periods, the Company has used business year P83 (2024) as the comparative period rather than business year P84, as the latter would include months that overlap with the current financial reporting period.

Employees headcount by country[16]

Country	Number of employees (headcount) 2026	Number of employees (headcount) 2024
Belgium	151	165
Bulgaria	2,863	2,820
Croatia	135	179
Czech Republic	62	79
Egypt	89	33
France	180	184
Germany	468	474
Italy	55	115
Morocco	21,823	18,769
Poland	0	267
Portugal	1,718	2,244
Romania	4,230	6,004
Serbia	1,648	2,274
Slovakia	22	209
Spain	0	4
Sweden	4	5
Tunisia	6,056	4,580
Türkiye	8,912	7,994
United Kindgdom	63	124
Ukraine	1,446	1,708

Employees headcount by contract type and gender

Female	Male	Other	Not Reported	Total
Number of permanent employees – 2026				
22,744	16,165	n/a	n/a	38,909
Number of permanent employees – 2024				
21,881	14,925	n/a	n/a	36,806
Number of temporary employees – 2026				
6,885	4,131	n/a	n/a	11,016
Number of temporary employees - 2024				
8,824	2,601	n/a	n/a	11,425
Number of non-guarantee-hours employees				
n/a	n/a	n/a	n/a	n/a

[16] Employees headcount at the end of the reporting period, broken down by the country of the Y-EMEA legal entity with which the employee has an employment contract.

S1-6 – CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S OWN WORKFORCE

At the end of the reporting period, 622 subcontracted workers supported Y-EMEA's operations across the region. Of these, 49% were male and 51% were female, with 80% based in North Africa and 20% in Europe, providing additional operational capacity to our business.

S1-7 – COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

Y-EMEA recognizes the importance of constructive social dialogue. Y-EMEA respects the freedom of association and the right to collective bargaining. During the reporting period, 86% of Y-EMEA employees were covered by collective bargaining agreements (2024[17]: 87%). 63% of all employees in the European Economic Area are covered by collective bargaining agreements (2024: 69%).

Across the Y-EMEA region, employees are represented through various mechanisms in accordance with national legislation, including local workers' representatives, works councils and trade unions. In addition, multiple collective bargaining agreements are in place across our operations. At the European level, employee representation is facilitated through the European Works Council (EWC), comprising employee representatives from several countries. The EWC provides a formal framework for transnational information and consultation between central management and employee representatives on matters that may significantly affect employees across Y-EMEA's European operations.

	Collective bargaining coverage		Social dialogue
Coverage rate	**Employees – EEA (for countries with > 50 employees included in the ten largest countries)**	**Employees – non-EEA**	**Workplace representation – EEA only (for countries with > 50 employees included in the ten largest countries)**
	2026		
0-19%	Bulgaria Croatia Germany	Egypt United Kindgdom	Belgium Bulgaria
20-39%	–	–	–
40-59%	–	–	Germany
60-79%	–	–	Italy
80-100%	Belgium Czech Republic France Italy Portugal Romania	Morocco Serbia Tunisia Türkiye Ukraine	Croatia Czech Republic France Portugal Romania

[17] The reporting period 2024 covers the business year from July 2023 to June 2024.

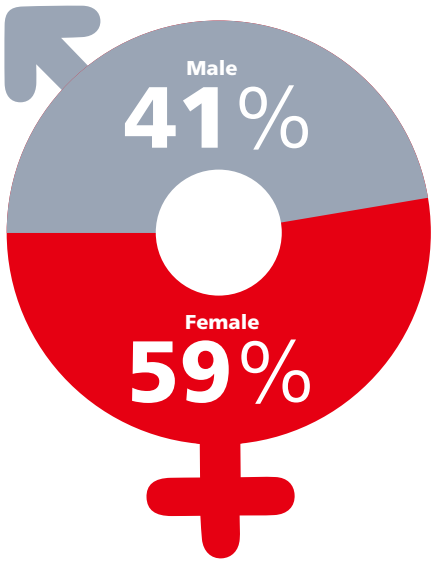
S1-8 – GENDER DIVERSITY IN TOP MANAGEMENT

The gender distribution of Y-EMEA employees shows that, of the total of 49,925 employees at the end of the financial year, 59% are female and 41% male.

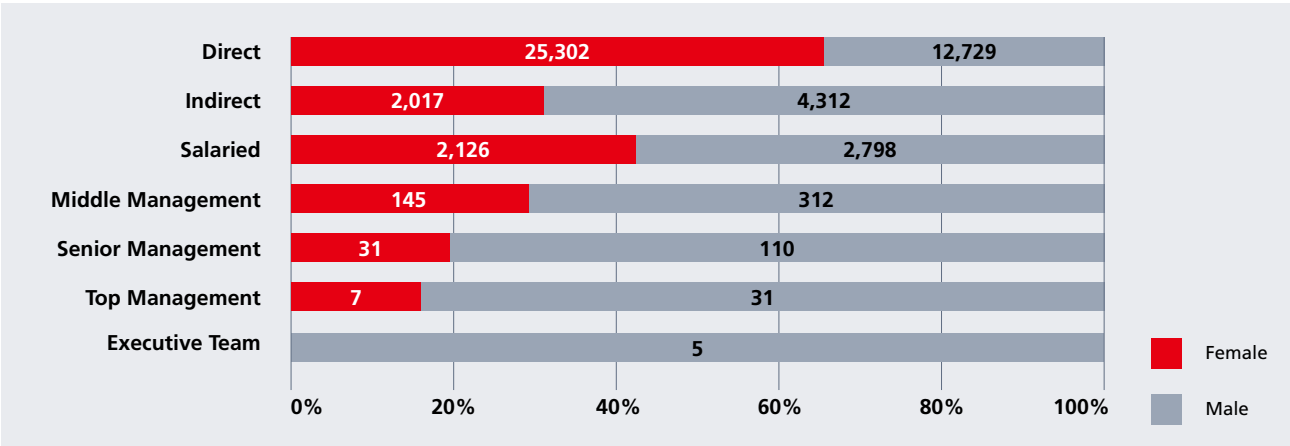
During the reporting period, Y-EMEA's Executive Team, including the Chairman, comprised five members, all of whom were male. Accordingly, female representation at the executive management level was 0%.

Subsequent to the reporting period, and prior to the publication of this report, a female executive joined the Executive Team, effective July 2026. While this appointment is not reflected in the reporting period data, it contributes to increasing gender diversity within Y-EMEA's executive leadership.

Own workforce distribution by gender



Employees distribution by gender and professional category (no.) – 2026



Recognising the value of a diverse leadership team, Y-EMEA has established ambitions to increase female representation in management positions. At the end of the reporting period, women held 29% of management positions, exceeding the target of 27% set for the end of Business Year 2025 (July 2026).

Women also held 18% of top management positions. In accordance with the ESRS definition of top management (covering the two management levels below the Executive Team), female representation was 21%.

S1-9 – ADEQUATE WAGES

Y-EMEA complies with all applicable national minimum wage legislation in the countries in which it operates, but it has not yet conducted the assessment required to determine the proportion of employees receiving an adequate wage in accordance with the ESRS requirements. Consequently, this information is not available for the reporting period.

Y-EMEA has been implementing a consistent global grade structure through analytical job evaluation (GRADAR Project) of all non-management level positions across Y-EMEA. The key purpose is to ensure consistency, standardization and transparency across all countries. Currently we are validating the new structures and preparing local pay bands structures in line with local requirements (e.g. differentiated by geographies, job families, or other relevant attributes). This will help us to identify structural gaps and requirements more easily and will establish a common and consistent basis for related processes like hiring, promotion, merit increase, etc. This will help us in addition to comply with necessary governance requirements (e.g. EU Pay Transparency Directive in different local environments). During this review we will also re-design and harmonize current reward principles and applied reward methodologies.

Further progress is expected following the next phase of the implementation of the Group's reward framework, including the validation of reward principles and the consistent application of local pay bands. These enhancements, planned from 2027 onwards, will strengthen Y-EMEA's ability to assess and report on adequate wages in line with ESRS requirements.

S1-10 – SOCIAL PROTECTION

Y-EMEA employees are covered by social protection against loss of income related to the major life events specified in ESRS S1-10, either through public social protection schemes, company-provided benefits, or a combination of both, depending on the country of employment. Accordingly, there are no countries within Y-EMEA's operations where employees lack social protection in relation to sickness, unemployment, employment injury and acquired disability, or maternity leave.

S1-11 – PERSONS WITH DISABILITIES

While supporting employees with disabilities is a legal requirement in the countries where we operate, Y-EMEA goes beyond compliance by actively promoting inclusion. In collaboration with local EHS teams, we create tailored workplaces to support individual needs. By the end of the reporting period, we employed 561 people with disabilities (58% female and 42% male), representing 1% of the total workforce.

S1-12 – TRAINING AND SKILLS DEVELOPMENT METRICS

63% of our employees participated in the regular performance and career development reviews during the reporting period.

White-collar employees are provided with learning opportunities including e-learnings and locally delivered training programs. Blue-collar employees received training tailored to their roles and completion of the relevant licenses under the Operational License System (OLS) and other local trainings. In total, we recorded 1,541,688 training hours during the reporting period, equivalent to an average of 31 training hours per employee. This investment underscores our commitment to continuous skill development across all roles.

Training completed during the reporting period per topic (2026)

Topics	% employees	% training hours
Technical and behavioral skills	55.97%	98.56%
Business Conduct - Ethics	6.34%	0.37%
Diversity, Equity and Inclusion	0.02%	0.0004%
Environmental, Health & Safety	3.51%	0.92%
Information Security	6.64%	0.06%
Sustainability	1.65%	0.04%
Sustainable Procurement	0.20%	0.003%
Product Safety	1.81%	0.03%
Product Enviromental Compliance & Design for Environment	0.33%	0.01%

S1-13 – HEALTH AND SAFETY METRICS

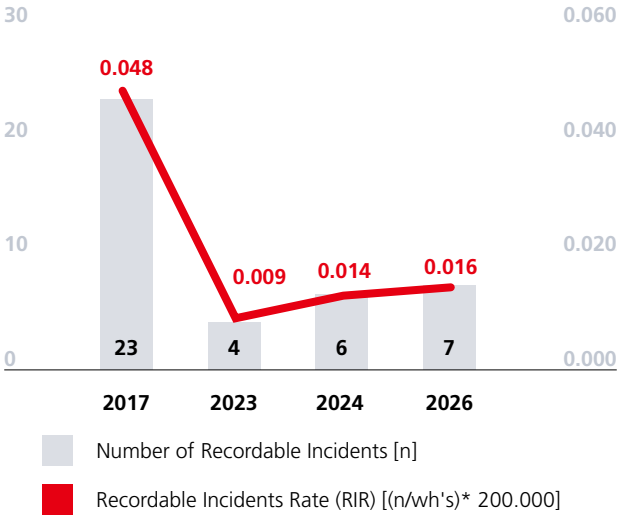
Y-EMEA is committed to providing a safe and healthy working environment for all employees.

As of the reporting date, 97.5% of Y-EMEA employees are covered by an ISO 45001-certified Occupational Health and Safety Management System, reflecting the Group's commitment to internationally recognized health and safety practices across its operations.

Thanks to these collaborative efforts, the recordable incident rate has been reduced by 70% since our baseline year of 2017 across both manufacturing plants and offices. During the year, the number of days lost to work-related injuries was 422 due to 7 accidents, none resulted in fatalities.

The effectiveness of these efforts is demonstrated through continuous improvements, preventive measures, employee engagement, and strengthened safety management across both manufacturing plants and office locations.

Recordable incidents



Y-EMEA continues to focus on proactive risk identification, incident prevention, employee training, and continuous improvement to further strengthen its occupational health and safety performance.

The health and safety performance for the reporting period is summarized below:

Health and Safety metrics	2026
Employees covered by an ISO 45001-certified occupational health and safety management system	97.5%
Fatalities resulting from recordable work-related accidents	0
Fatalities resulting from recordable work-related ill health	0
Number of recordable work-related accidents	7
ESRS recordable work-related accident rate*	0.0788
Cases of recordable work-related ill health**	0
Days lost due to recordable work-related accidents	422
Days lost due to recordable work-related ill health**	0

* The recordable work-related accident rate has been calculated in accordance with the ESRS S1-13 requirements. This differs from Y-EMEA's reported recordable incident rate, which is calculated using a different methodology[18].

**During the reporting period, no cases of recordable work-related ill health were identified. Consequently, no days were lost due to recordable work-related ill health. Reporting is subject to applicable legal restrictions regarding the collection of health-related personal data.

S1-14 – WORK-LIFE BALANCE METRICS

100% of Y-EMEA employees are entitled to at least one type of family-related leave in accordance with applicable local legislation and, where applicable, collective agreements.

13,461 employees (27% of total number of employees) were identified as meeting the conditions to take family-related leave during the reporting period, in accordance with applicable local legislation and collective agreements. This figure reflects employees whose individual circumstances gave rise to eligibility to take maternity, paternity, parental or carers' leave during the year and should not be interpreted as the total number of employees entitled to such leave.

S1-15 – REMUNERATION METRICS

Y-EMEA doesn't disclose yet the gender pay gap or the annual total remuneration ratio. We are currently focused on implementing a consistent global grade structure and preparing local pay bands structures in line with local requirements (e.g. EU Pay Transparency Directive in different local environments). More information is available under the Adequate Wages disclosure (ESRS S1-9). Y-EMEA considers this initiative to be a key step towards ensuring greater consistency, transparency and comparability in remuneration practices across the Group.

[18] See methodological note in the annexes.

S1-16 – INCIDENTS OF DISCRIMINATION AND OTHER HUMAN RIGHTS INCIDENTS

Y-EMEA is committed to fostering a workplace founded on respect, equal opportunity, dignity and non-discrimination. Y-EMEA does not tolerate discrimination, harassment or other human rights violations and expects all employees to comply with its Code of Conduct and applicable policies.

Employees are encouraged to raise concerns through the established reporting channels. Reported concerns are reviewed and investigated in accordance with the Y-EMEA's policies and, where appropriate, corrective actions are implemented. During the reporting period, no incidents of discrimination or other human rights-related incidents involving our own workforce were identified or reported through the Group's established reporting and grievance mechanisms, and no fines, penalties or compensation for damages relating to such incidents were recognised in the Y-EMEA's financial statements.

S2 WORKERS IN THE VALUE CHAIN

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts and opportunities relating to workers in the value chain.

Description	IRO type	Time horizon
Through supplier audits, standards, capacity-building measures, and human rights due diligence, Y-EMEA works on the prevention of human & labour rights violations, and reduced workplace risks across its value chain, while promoting safe, dignified working and living conditions for workers.	Actual positive impact Opportunity	Mid-term

S2-1 – POLICIES RELATED TO WORKERS IN THE VALUE CHAIN

Y-EMEA's approach to managing material impacts, risks and opportunities related to workers in the value chain is addressed through its Human Rights, Whistleblowing and Supplier Management policies and processes, as described in the respective sections of this report.

In line with the **Yazaki Group Supplier Sustainability Guidelines**, Y-EMEA also has a **Business Partner Code of Conduct**, which sets out broad, universal requirements for suppliers associated to human rights, labor standards, health and safety, and responsible business conduct and expect them to apply these requirements across their entire workforce and supply chain. They do not define distinct policy coverage for specific worker groups, locations, or demographics, but rather apply uniformly to all workers in the value chain and address key labor and human rights topics, including trafficking in human beings, forced or compulsory labor, and child labor.

For further details, please refer to the S1-1 Policies related to own workforce and G1 - Business Conduct.

S2-2 – ENGAGEMENT WITH WORKERS IN THE VALUE CHAIN, EXISTENCE OF CHANNELS FOR WORKERS IN THE VALUE CHAIN TO RAISE CONCERNS OR NEEDS AND APPROACHES TO REMEDY

Through its Business Partner Code of Conduct, Y-EMEA encourages its suppliers to establish grievance and consultation mechanisms that enable workers in the value chain to raise concerns.

Y-EMEA ensures access to its own whistleblowing mechanism for all workers in the value chain, including those employed by suppliers and subcontractors, with the option of anonymous reporting.

Y-EMEA collects concerns via its whistleblowing system and addresses issues through investigation and follow-up. Reported concerns are systematically reviewed, investigated, and analyzed to identify potential adverse impacts and systemic risks within the value chain.

This mechanism enables the capture of concerns potentially affecting vulnerable or marginalized groups (including migrant workers, temporary workers, and other at-risk populations) and reported concerns are evaluated to identify whether specific groups are disproportionately impacted.

Where concerns are substantiated, the findings and root cause analyses inform the Y-EMEA's decisions and activities, such as strengthening supplier requirements, implementing corrective action plans, and enhancing internal policies and controls related to labor practices, health and safety, and non-discrimination. Based on the information available through the whistleblowing system, Y-EMEA did not identify any material adverse impacts on workers in the value chain. More detailed information about Y-EMEA's whistleblowing system can be found in the section G1 – Business Conduct.

S2-3 – ACTIONS AND RESOURCES RELATED TO WORKERS IN THE VALUE CHAIN

During the reporting period, no human rights incidents connected to workers in the value chain were identified.

Actions and resources related to suppliers and their workers, including measures to identify, prevent and address potential negative impacts, are described in G1 – Business Conduct/ Management of relationships with suppliers.

S2-4 – TARGETS RELATED TO WORKERS IN THE VALUE CHAIN

Y-EMEA ambitions associated to suppliers and their workers are described in described in G1 – Business Conduct.

S3 AFFECTED COMMUNITIES

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts and opportunities relating to communities.

Description	IRO type	Time horizon
Through local hiring practices, Y-EMEA can contribute to increased employment opportunities and income generation in surrounding communities.	Actual positive impact	Mid-term
Through responsible resource management and local community engagement, Y-EMEA can contribute to reducing environmental pressures, protecting natural resources and economic, social and cultural rights, and strengthen its social license to operate.	Actual positive impact Opportunity	Long-term
Y-EMEA can improve stakeholder trust through transparent engagement and accessible grievance mechanisms.	Opportunity	Short to long-term

S3-1 – POLICIES RELATED TO AFFECTED COMMUNITIES

Yazaki recognizes the impact of its operations on local communities and is committed to respecting their rights, supporting development, and minimizing any potential negative effects.

Our approach to managing material impacts, risks and opportunities related to affected communities is addressed through our human rights, workforce, compliance, and environmental management policies and processes, as described in the relevant sections of this report.

These address local employment, responsible resource management, respect for economic, social and cultural rights, community engagement, and accessible grievance mechanisms.

These provisions incorporate internationally recognized principles on human rights and non-discrimination.

In line with the Yazaki motto of being "a corporation needed by society", Y-EMEA supports surrounding communities also by making donations to support meaningful causes that align with our Yazaki Spirit and values. Key policies governing our community investments include the **Yazaki Group Sustainability Policy**, the Y-EMEA Code of Conduct, its Anti-corruption policy and its Donations & Sponsorship Policy which outlines our principles for donations and sponsorships, areas of focus, and forms of support.

Aligned with the Yazaki Group Supplier Sustainability Guidelines, Y-EMEA extends its commitment to local communities throughout its supply chain through its **Business Partner Code of Conduct**. We expect our business partners to respect the rights, livelihoods, cultures, and traditions of local communities. We encourage active community engagement to support local development and create positive social impact.

They serve as the foundation of our community engagement efforts, fostering integrity, respect, and accountability. Rather than targeting specific groups only, these Company's policies apply broadly to communities located near operational sites, infrastructure projects, and supply chain activities.

At present, no Y-EMEA sites have been identified as being located on, adjacent to, or otherwise impacting lands traditionally occupied or used by Indigenous Peoples. Y-EMEA has no standalone policy specific to indigenous peoples; however, existing human rights and Code of Conduct provisions apply to all communities, including indigenous populations where relevant.

For further details, please refer to the S1-1 Policies related to own workforce and G1 - Business Conduct and environmental information sections.

S3-2 – ENGAGEMENT WITH AFFECTED COMMUNITIES, EXISTENCE OF CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS OR NEEDS AND APPROACHES TO REMEDY

Affected communities primarily include local populations in areas surrounding operational sites or supply chain activities.

Y-EMEA communicates with local communities primarily through local stakeholder interactions and community support initiatives, which are implemented and managed at site level. These activities aim to foster positive relationships and contributing to the social and economic development of the communities in which we operate.

Affected communities can also raise concerns through the Y-EMEA's whistleblowing system, which is accessible to external stakeholders and allows confidential or anonymous reporting. This channel is available to potentially vulnerable or marginalized groups. Y-EMEA monitors reported cases to identify potential risks, including those affecting such groups. Reported concerns are assessed and, where relevant, considered in risk management and decision-making processes. Where substantiated issues are identified, Y-EMEA undertakes appropriate investigations and, where necessary, implements corrective and remediation measures, including engagement with relevant stakeholders or partners, with a focus on addressing root causes and preventing recurrence. Insights from reported concerns may also inform policy improvements. Human rights considerations take precedence where conflicts with business pressures arise.

Based on the information available through the whistleblowing system, no material adverse impacts on affected communities directly caused by Y-EMEA were identified during the reporting period, and no specific impacts on indigenous peoples were identified.

S3-3 – ACTIONS AND RESOURCES RELATED TO AFFECTED COMMUNITIES

During the reporting period, no human rights incidents involving affected communities or material negative impacts on these communities were identified. Consequently, no specific remediation actions were required. Nevertheless, Y-EMEA takes proactive steps to contribute positively to the communities in which it operates.

Through local employment opportunities, our Group contributes to employment and income generation in surrounding communities. Further information is provided in the section S1 - Own Workforce.

Y-EMEA also supports local communities, through volunteering, donations, and other social initiatives implemented at local level. These activities are carried out in collaboration with NGOs, associations and other local partners and aim to support vulnerable groups and contribute to local social and economic development. To the best of our knowledge, these key actions implemented during the reporting period did not require significant financial resources.

Yazaki for Action

Yazaki for Action is Y-EMEA's social impact platform, launched during the reporting period to strengthen and give greater visibility to the volunteering and community engagement activities traditionally carried out at local level. It provides a common framework for registering and monitoring initiatives from its launch onwards, and it was designed to encourage, recognize, and celebrate employee-led volunteering and community engagement activities. The initiative empowers local sites to organize social and environmental actions that address the specific needs of their communities, fostering a culture of giving back and collective



impact across the region. Through a shared recognition framework represented by "Hearts", the program promotes employee participation, collaboration, and the exchange of best practices among locations.

The first year of the Yazaki for Action successfully transformed local community initiatives into visible and measurable impact across EMEA. During the reporting period a total of 1,867 employees participated in volunteering, educational, environmental and community support activities, contributing approximately 4,735 hours of service. These collective efforts are estimated to have positively impacted around 11,773 people in local communities, while strengthening employee engagement, fostering a sense of purpose, and reinforcing Yazaki's commitment to responsibility through meaningful relationships with local communities.

These activities are supported through cross-functional collaboration and the annual CSR calendar, an initiative designed to align corporate social responsibility efforts across all locations. The calendar helps local teams plan and implement community engagement activities around key national and international awareness days, while creating opportunities to raise employee awareness and encourage active participation. It also provides the flexibility for each site to adapt activities to local priorities, cultural traditions, and community needs.

During the reporting period, 56 initiatives to support local communities were recorded under Yazaki for Action platform – 34% linked to health & wellbeing; 32% social welfare; 23% education and 11% environment.

Some examples are listed below.

3 GOOD HEALTH AND WELL-BEING	Health & Wellbeing
Bulgaria	– Charity bazaars organized during Christmas and Baba Marta celebrations. – Funds raised were donated to support vulnerable children and individuals requiring medical treatment.
Croatia	– Regular blood donation campaigns in partnership with the Croatian Institute for Transfusion Medicine, supporting healthcare services and saving lives.
Egypt	– Breast cancer awareness and support campaign conducted in partnership with the Baheya Foundation and Fayoum Society. – Activities included awareness sessions, a hospital visit, and the signing of a cooperation agreement to promote women's health and early detection.
Morocco	– Blood Donation campaigns organized, bringing employees together to support local healthcare needs and promote community solidarity.
Portugal	– Employee-led fundraising activities focused primarily on supporting employees and families facing significant health challenges
Türkiye	– Three blood donation campaigns in partnership with Turkish Kızılay (Red Crescent) and local medical centers, resulting in significant support for patients in need. – A volunteer visit to a local Nursing Home, providing social interaction, music, and companionship to elderly residents.
Ukraine	– Blood donation campaigns supporting regional healthcare services.

11 SUSTAINABLE CITIES AND COMMUNITIES	Environment
Bulgaria	– Clean-up activities were conducted in the "Yazaki Forest" to restore natural areas and promote environmental responsibility. – Employees renovated and cleaned a children's playground near the plant, creating a safer and cleaner recreational space for the local community. – Biodiversity enhancement activities included the planting and maintenance of roses and green areas around the facility.
Morocco	– Employees participated in a large-scale beach clean-up and environmental awareness activities in Mahdia in partnership with the Al Manarat Association. – The initiative contributed to the preservation of the coastal environment while encouraging sustainable behaviors among employees and community members.
Türkiye	– Employees participated in environmental clean-up campaigns, including World Clean Up Day at Bursa Dağyenice Pond, where volunteers collected approximately 488 kg of waste. – Additional waste collection activities were organized to raise awareness of responsible waste management and environmental protection.

1 NO POVERTY	Community support	10 REDUCED INEQUALITIES
Belgium	– Food and essential goods collections for vulnerable families. – Fundraising activities benefiting orphanages and charitable organizations. – Employees organized a fundraising coffee morning supporting Macmillan Cancer Support, contributing to cancer care and patient services
Bulgaria	– Christmas Charity bazaars supporting elderly people and a local community project. – Fundraising for a child affected by spina bifida.
Morocco	– A community food distribution initiative providing 40 meals to vulnerable individuals and workers in Kenitra city.
Portugal	– Employees collaboratively produced handmade blankets for elderly care institutions in the Ovar region.
Serbia	– Charity fundraising through the sale of employee-donated artwork.
Türkiye	– Partnership with LÖSEV (Foundation for Children with Leukemia) through awareness campaigns, fundraising activities, educational support, volunteer engagement, and the "Wish Tree" initiative. – Fundraising for cancer support organizations. – Assistance to nursing home residents through donations of essential items. – Animal welfare activities supporting local animal care and rehabilitation centers.

4 QUALITY EDUCATION	Education
Bulgaria	– Educational donations providing school supplies to local students. – Factory visits introducing young people to manufacturing environments and future career opportunities.
Croatia	– Technical mentoring provided to a university student completing a master's thesis related to advanced engineering materials, contributing to academic development and industry-relevant research.
Egypt	– Delivery of 5S workplace organization training to staff at Fayoum University, promoting operational excellence and professional skills development.
Morocco	– Educational site visits allowing students to gain practical insights into manufacturing operations, quality systems, and innovation practices. – A "Back to School" initiative providing school supplies and support to children of Yazaki families facing difficult circumstances.
Portugal	– Participation in the Terra dos Sonhos Back-to-School campaign through the donation of school supplies to young people living in care institutions.
Türkiye	– Partnership career development and CV preparation workshops to university students. – Participation in Bursa Uludağ University career events, providing students with career and industry insights. – Interview simulation and employability training sessions organized in partnership with Istanbul Technical University. – The YAZAKIDS initiative, providing educational activities including art, robotics coding, and rhythm education to children during school holidays.
Ukraine	– Participation in a regional career festival attended by approximately 3,000 visitors, promoting employment opportunities, career development, and industry awareness among students and job seekers.

S3-4 – TARGETS RELATED TO AFFECTED COMMUNITIES

Y-EMEA has established an ambition under its Five-year Sustainability Strategy to support positive contributions to local communities.

Five-year Sustainability Strategy – Social Responsibility pillar 2030 Ambitions	Key performance indicator	FY2026 status
Community engagement		
Ensure that all manufacturing sites have at least one social measure per year to support local communities	Sites that have conducted at least one initiative to support local communities during the year – no. and %	16 sites in total, including 12 manufacturing sites, covering 55% of the total manufacturing footprint

S4 CONSUMERS AND END-USERS

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts, risks and opportunities related to information related impacts and personal safety, which are addressed by Y-EMEA under the topics of data protection & information security and product safety, respectively.

Related Material Topics	Description	IRO type	Time horizon
Product Safety	High-quality design, engineering, validation and testing, supported by robust compliance and traceability systems, contribute to safer vehicle systems, improved reliability and product integrity, and faster identification and management of safety issues throughout the product lifecycle.	Actual positive impact	Mid to long-term
	Y-EMEA can strengthen OEM trust and long-term customer relationships, gain preferred supplier status and enhance its competitive position through certification excellence, high-reliability products, zero-defect strategies, advanced quality engineering and digital traceability systems.	Opportunity	Short to long-term
Data Protection & Information Security	Through robust data protection practices and transparent data governance, Y-EMEA can contribute to safeguarding individuals' privacy and responsible handling of personal data, while strengthening stakeholder trust.	Actual positive impact Opportunity	Short to long-term
	Through robust cybersecurity measures, Y-EMEA can contribute to protecting sensitive information, strengthening operational resilience and ensuring business continuity.	Actual positive impact Opportunity	
	Through secure handling of confidential information and protection of intellectual property, the company can maintain the trust of business partners and customers and strengthen long-term OEM relationships.	Actual positive impact Opportunity	
	The Group may face regulatory, reputational and financial consequences, including penalties and compensation claims, resulting from data protection non-compliance, breaches of personal data and confidentiality obligations.	Risk	

S4-1 – POLICIES RELATED TO CONSUMERS AND END-USERS

Y-EMEA Code of Conduct

The **Y-EMEA Code of Conduct** provides the overarching principles relevant to the two material topics identified for consumers and end-users: Data Protection & Information Security and Product Safety.

For Data Protection & Information Security, the Code of Conduct sets principles for the responsible processing and protection of personal data and privacy, as well as the protection of confidential information and information assets.

For Product Safety, the Code of Conduct establishes commitments to product quality and safety, customer needs, and compliance with applicable laws and internal requirements, including the reporting and follow-up of product conformity.

The Code of Conduct applies across Y-EMEA and provides the principles governing the conduct of employees in relation to these areas.

The principles relating to Data Protection & Information Security and Product Safety are also extended to business partners through the **Y-EMEA Business Partner Code of Conduct**.

Information Protection - Data Protection, Information Security & Artificial Intelligence (AI) Governance

Y-EMEA safeguards its information assets, personal data, and AI-processed data through a combined, holistic Information Protection Governance Framework. Rather than relying on isolated policies, the framework integrates three complementary and mutually reinforcing management systems into one data-driven architecture: a Data Protection Management System (DPMS) for the lawful, fair, and transparent processing of personal data (in line with the GDPR and the national data protection laws across our countries of operation, and built on ISO 27701 best practices); an Information Security Management System (ISMS) protecting the confidentiality, integrity, availability, and resilience of business information (aligned with ISO/IEC 27001 and the VDA ISA / TISAX standard, with NIS-2 integration); and an Artificial Intelligence Management System (AIMS) governing the responsible use of AI (based on ISO 42001 and the EU AI Act).

This integrated design avoids duplication, leverages synergies, and ensures that obligations in one domain are consistently reflected across all others. Governance accountability resides in a dedicated Data Protection & Information Security Governance department within our Corporate Governance function, reporting to Y-EMEA senior management, with the highest-level ISMS Policy Statement formally approved and signed by the CEO of Yazaki Europe Middle East Africa NV. A continuous regulatory monitoring program tracks legislative developments across all jurisdictions of operation - including the GDPR, NIS-2 Directive, EU Cyber Resilience Act, EU AI Act, and EU Data Act - and feeds them back into our governance processes.

The maturity and effectiveness of this framework are independently validated: Y-EMEA has achieved TISAX Group Certification at Assessment Level 3 - the most demanding level available - across 38 locations covering approximately 95% of our regional footprint, holding the labels for "Very High Availability" and "Strictly Confidential". Underpinned by a network of local coordinators and continuous-improvement cycles (PDCA/SDCA), this framework strengthens regulatory compliance, secures our customer and supply-chain relationships, and promotes a culture of responsible information handling across Y-EMEA.

Product Safety – Product Integrity Policy

Yazaki places the highest priority on safety, protecting both employees and consumers through the production of safe, reliable automotive products. As a global leader in wiring harnesses and electrical systems, Y-EMEA ensures compliance with strict legal and industry standards to prevent defects, recalls, and reputational risks.

As outlined in our Product Integrity Policy, Y-EMEA is committed to upholding the highest standards of product integrity, focusing on both product safety and product conformity. This commitment spans the entire product

lifecycle, from the design phase to the recycling phase, ensuring compliance with customer specifications, national and international regulations within a product safety process based on continuous improvement philosophy.

Although Y-EMEA does not have direct contact with end-users & consumers, our policy and product safety procedures are designed to protect them from potential hazards and injuries.

S4-2 – ENGAGEMENT WITH CONSUMERS AND END-USERS, EXISTENCE OF CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS OR NEEDS AND APPROACHES TO REMEDY

Information Protection - Data Protection, Information Security & Artificial Intelligence (AI) Governance

As noted in the previous section, due to the nature of its business activities, the Group does not maintain direct relationships with end-users or consumers. Y-EMEA maintains regular communication with its customers (OEMs), who define requirements related to data protection, information security and AI usage. The Data Protection & Information Security Governance team, responsible for information protection, consistently enables business functions to effectively address customer requirements ensuring compliance with applicable legal and regulatory obligations.

Y-EMEA also maintains a whistleblowing channel that is accessible to both employees and external stakeholders, enabling concerns to be raised confidentially or anonymously. Further information can be found in the G1 - Business Conduct section.

Product Safety

During the reporting year, Y-EMEA considered the perspectives of consumers and end-users in the management of actual and potential product safety impacts. Information gathered through customer feedback channels, product complaints, incident reports, surveys, and post-market monitoring activities is considered to support the identification, assessment, and mitigation of product safety risks.

Insights gathered are considered in product design, safety features, labeling, instructions for use, and accessibility-related improvements to help ensure products can be used safely by a broad range of consumers/end-users.

Consumers and/or end-users can raise concerns or report issues related to product safety through the dealers service. Reported concerns are reviewed by the relevant teams and addressed in accordance with Y-EMEA's quality and product safety processes.

S4-3 – ACTIONS AND RESOURCES RELATED TO CONSUMERS AND END-USERS

Information Protection - Data Protection, Information Security & Artificial Intelligence (AI) Governance

Y-EMEA protects the personal and confidential business information entrusted to it as part of an integrated information protection management system which brings together data protection, information security and AI governance under a single, coordinated approach. Within this framework, the Information Security Management System (ISMS) governs the confidentiality, integrity, availability and resilience of business information across Y-EMEA. Aligned with ISO/IEC 27001 and the VDA ISA (TISAX) standard and integrating NIS-2 requirements, the ISMS is formalized through the Y-EMEA ISMS Policy, approved by the Management Board and signed by the CEO of YEMEA NV in October 2025. Its purpose is to protect information assets and minimize risks that could adversely affect customers, employees and other stakeholders, and to prevent, detect and respond to information security incidents while supporting business continuity and reducing potential disruptions arising from data security breaches.

During the reporting year, Y-EMEA continued to strengthen its information security and data protection framework through a combination of risk management, employee awareness initiatives, audits, certification activities, and third-party due diligence processes.

Information security risk assessments were conducted across locations to identify and evaluate potential threats and vulnerabilities, while incident management process is in place to ensure timely response and resolution of information security incidents via the Yazaki Service Portal, chat, and phone.

To enhance awareness and promote a strong security culture, Y-EMEA delivered mandatory e-learning programs on information security, cybersecurity, and data protection through its Learning Management System.

During the reporting period, 5,533 employees were assigned data protection training, and 4,947 employees were assigned information security training. By the reporting period end (March 2026), completion rates were 35% and 67%, respectively. As the training deadlines were set after the reporting period, completion continued subsequently, reaching 70% and 82%, respectively, by June 2026.

In addition, regular communications through internal channels were used to reinforce key security messages, promote awareness, and encourage secure behaviors across the organization.

Furthermore, dedicated cybersecurity trainings and regular cybersecurity awareness campaigns were rolled out and established by the Cybersecurity team across all relevant employees, complemented by measures such as phishing simulation exercises to strengthen resilience against social engineering threats.

Y-EMEA is ISO 27001 certified for locations where requested. Based on additional customer requirements, Y-EMEA implemented a project to obtain Trusted Information Security Assessment Exchange (TISAX) group certification. TISAX certification is a standardized assessment and certification framework developed for the automotive industry by the German Association of the Automotive Industry (VDA). It is based on the VDA Information Security Assessment (ISA) catalogue, which is aligned with the international ISO/IEC 27001 standard and extended with the automotive-specific requirements. The certification was executed as a Simplified Group Assessment (SGAA) across all in-scope Y-EMEA locations, structured into three consecutive audit phases between 2024 and 2026 in line with the approved audit plan.

By the end of reporting period, Y- EMEA successfully completed the TISAX® Group Certification program, covering a total of 38 locations, representing 95% of the Y-EMEA footprint. With this achievement, our Group reached TISAX Level 3 – holding the labels for "very high availability" and "strictly confidential"), meeting the most demanding expectations for protecting information assets in the automotive industry.

Key actions included:

- Implementation of Artificial Intelligence Management System aligned with ISO/IEC 42001 and applicable legislation (e.g. EU AI Act);
- Design and Implementation of comprehensive, combined and integrated Information Protection Governance Framework and Management System (including Data Protection, Information Security, AI Governance);
- Roll-out of new Yazaki tailored Data Protection training.

The measures described integrate the various security objectives of the relevant disciplines into a single, coordinated set of controls, thereby creating one data-driven governance model that is understandable to all involved. TISAX certification serves to independently assess and validate the effectiveness and efficiency of these measures, while Yazaki-specific training programs promote understanding and ensure that these measures can be effectively implemented in day-to-day operations.

Y-EMEA also continued to mature its Data Protection Management System (DPMS), which is designed in alignment with ISO/IEC 27701 requirements into existing business processes. These efforts are intended to further strengthen the management of personal data and privacy-related risks.

Recognizing the importance of risks arising throughout the value chain, Y-EMEA operates a third-party information security, data protection and AI risk management process integrated into supplier selection and onboarding activities. Suppliers within risk-based categories are subject to layered due diligence assessments and, where necessary, additional monitoring and contractual safeguards (such as NDAs, Data Processing Agreements or add-on contractual terms). During the reporting period, Y-EMEA advanced the automation of these assessments through the implementation of Third-Party Risk Management tools, strengthening the effectiveness and consistency of supplier risk evaluations.

Implementation of these actions is supported by dedicated resources within the Data Protection & Information Security and IT functions, together with other relevant business functions. Additional resources are allocated to employee training, certification projects, internal audits, supplier due diligence activities, and the ongoing development and maintenance of information security and data protection management systems. The financial resources associated with these actions have not been separately identified or quantified during the reporting period, as they are generally integrated into broader budgets.

Product Safety

Y-EMEA has in place rigorous product integrity procedures and controls to ensure compliance with safety requirements and to prevent potential adverse impacts on consumers and end-users throughout the product lifecycle.

All active Y-EMEA manufacturing sites are IATF 16949 certified, the internationally recognized automotive quality management system standard, which includes requirements for documented processes to manage product-safety-related products and manufacturing processes.

During the reporting year, Y-EMEA implemented a range of actions aimed at maintaining and enhancing product safety performance. These included regular product safety risk assessments, testing, inspections, and controls to verify compliance with applicable requirements and customer specifications. Y-EMEA also conducted internal product safety audits to assess the effectiveness of established processes and identify opportunities for continuous improvement.

To strengthen product safety awareness and competencies across the organization, Y-EMEA continued to deliver product safety training for employees involved in product safety-related activities, including personnel from both customer-design and Y-EMEA-design projects. During the reporting period, 904 employees completed product safety training totaling 525 training hours.

In addition, safety-related instructions are maintained to support the safe use and handling of products by customers.

Further actions undertaken during the reporting year included:

- Monitoring and analysis of EU product recall reports to identify relevant safety trends and lessons learned;
- Implementation of the *Yokoten* process to share knowledge and best practices arising from critical product safety issues across the organization;
- Application of the *Kako-tora* process to proactively identify and address potential risks based on previous incidents and lessons learned;
- Monitoring of product safety performance through key indicators, including product recalls, customer claims, and product safety training completion rates;
- Expansion of Yazaki Safety Management Audits (YSMA) to external suppliers providing safety-related components, as well as to Design Centers and Logistics Centers;
- Enhanced follow-up of product safety walk audits to ensure that corrective action plans are established promptly and implemented within defined timelines.

These actions contribute to the prevention of product safety incidents, reduction of product-related risks, compliance with applicable specifications and safety requirements, and the delivery of safe and reliable products to consumers and end-users. They also support the development of qualified personnel, effective inspection and operational standards, and the early identification and mitigation of potential hazards.

The implementation of these actions is supported by dedicated Product Safety and Conformity Representatives at Y-EMEA level and within each ECS and EDS manufacturing plant. These resources provide oversight of product safety activities, support risk management and compliance efforts and contribute to the continuous improvement of product integrity processes.

During the reporting period, no human rights incidents involving consumers and end-users or material negative impacts on them were identified.

S4-4 – TARGETS RELATED TO CONSUMERS AND END-USERS

Y-EMEA has established specific ambitions related to Data Protection & Information Security and Product Safety, as described in the table below.

Key ambitions include:

Five-year Sustainability Strategy – Social Responsibility & Responsible Conduct and ESG Compliance pillars 2030 Ambitions	Key performance indicator	FY2026 status
Data Protection & Information Security		
Achieve TISAX certification at Y-EMEA level until the end of 2026	No. and % sites certified under ISO 27001 or TISAX **2024 (P83) baseline: 18% (7 sites)**	100% of targeted locations certified (38 locations), corresponding to 95% of Y-EMEA scope[19]
Achieve complete implementation of ISO 27701 (Security techniques – Extension to ISO/IEC 27001 and ISO/IEC 27002 for privacy information management) requirements in Y-EMEA by the end of 2030	No. of Y-EMEA locations with complete implementation of ISO 27701 requirements	Audit project plan developed. Audit execution expected to start at the end of 2026
Product Safety		
Maintain zero product recalls associated with product safety	No. product recalls associated with product safety **2024 (P83) baseline: Zero**	Zero
Maintain zero product safety claims	No. product safety claims **2024 (P83) baseline: Zero**	Zero

[19] JuHa and Yazaki Egypt not included in the TISAX certification scope.

GOVERNANCE INFORMATION

G1 – BUSINESS CONDUCT

Material impacts, risks and opportunities (IROs)

Based on the Double Materiality Assessment (DMA) described in the General Information section (IRO-1 and IRO-2), Y-EMEA identified the following material impacts, risks and opportunities related to business conduct.

Related Material Topics	Description	IRO type	Time horizon
Anti-corruption and bribery	Through strong anti-corruption and compliance practices, Y-EMEA can promote fair competition, transparent procurement and ethical business relationships, while strengthening customer and investor confidence.	Actual positive impact Opportunity	Short to long-term
	Corruption or bribery practices may contribute to unfair competition, weakened institutional trust, and unethical business environments within the value chain and wider market.	Potential negative impact	
	Y-EMEA may face legal penalties related to corruption or bribery violations and suffer reputational damage associated with unethical business practices.	Risk	Short to long tem
Corporate culture	Through a positive corporate culture grounded in ethics, integrity and employee well-being, Y-EMEA can foster responsible behaviour, strengthen employee engagement and talent retention, and enhance stakeholder trust, reputation and long-term business resilience.	Actual positive impact Opportunity	Mid to long-term
Protection of whistleblowers	Through effective whistleblowing and protection mechanisms, Y-EMEA can promote transparency and accountability, enable early identification of unethical practices, and strengthen governance and risk management.	Actual positive impact Opportunity	Mid to long term
	Insufficient protection of whistle-blowers may discourage reporting of misconduct, allowing unethical or harmful practices to remain unresolved.	Potential negative impact	Mid-term
	Y-EMEA may face reputational or legal consequences if whistle-blowers experience retaliation.	Risk	Mid to long-term
Management of relationships with suppliers	Fair and transparent contracting practices can contribute to equitable allocation of risks and responsibilities, fair pricing that supports decent working conditions, and shared value creation with business partners.	Actual positive impact	Short to mid- term
	Responsible and transparent supplier engagement contributes to stronger supplier capabilities, clearer understanding of expectations and standards, more transparent procurement processes, and improved access to grievance and feedback mechanisms.	Actual positive impact	Short to mid- term
	Late payments, when they occur, can constrain suppliers' cash flow, particularly for SMEs, while high economic dependency on Y-EMEA may limit the bargaining power of smaller suppliers.	Actual positive impact	Short-term

G1-1 – POLICIES RELATED TO BUSINESS CONDUCT

Yazaki Group policies provide the overarching framework for responsible business conduct and sustainability across the Group. Key policies include the **Yazaki Corporate Policy and Fundamental Management Policy**, the **Yazaki Group Sustainability Policy** (formerly CSR Policy), the **Yazaki Global Responsible Mineral Policy**, and the **Yazaki Group Supplier Sustainability and Green Purchasing Guidelines**. Together, these policies establish the principles and expectations that guide Yazaki's activities and relationships with stakeholders.

Within this framework, Y-EMEA establishes and implements regional policies and guidelines aligned with Group principles and requirements, addressing specific business, compliance and sustainability matters relevant to its operations and stakeholders.

Y-EMEA Code of Conduct

Y-EMEA promotes a culture of integrity through its **Code of Conduct** that sets out the expected ethical behavior and conduct when doing business. The Code of Conduct thereby encourages all employees to deal ethically and honestly with their business partners and aims to strengthen the relationship of trust with all stakeholders, such as local communities and authorities. The Code of Conduct is accessible to all stakeholders on the internal and external website. The Code is supported by training, communication, and leadership commitment.

Y-EMEA Anti-Corruption Policy

Y-EMEA has an **Anti-Corruption Policy** in place, aligned with international standards and latest legislative trends, including EU Directive provisions on combating corruption and bribery as well as the United Nations Convention against Corruption. Y-EMEA has a zero-tolerance stance for violations of anti-corruption laws by its employees. The policy prohibits anti-corruptive practices in all forms and applies to employees and third parties. Its implementation is supported by training, continuous compliance advice and monitoring.

This Policy raises employees' awareness of the risks and impacts of corruption, defines rules for employees' ethical behavior and provides guidance to help employees make the right decisions when doing business.

The Policy lays down binding rules on (i) prevention of corruption in the public sector; (ii) prevention of corruption in the private sector; (iii) dealings with intermediaries; (iv) gifts and hospitality; (v) donations and sponsorships; (vi) disclosing and resolving conflicts of interest; as well as (vii) reporting violations.

In addition, the Y-EMEA Donation and Sponsorship Policy aims to prevent the risk of donations and sponsorships being used to circumvent corruption prohibitions. The policy excludes certain types of donations and sets out a three-step approval process for all donations and sponsorships, irrespective of their value, and introduces reporting obligations to ensure transparency and accountability. In addition, donations and sponsoring are subject to the conditions of the Anti-Corruption Policy and must not be used to circumvent the rules therein described.

Y-EMEA Competition Law Policy

By the end of 2025, a revised Competition Law Policy has been enacted in all Y-EMEA countries. The Policy translates the complex legal requirements into practical guidelines for daily business, in particular rules for interaction with our business partners and competitors. It also addresses the required internal safeguards for protecting competitively sensitive information in our vertically integrated Group. This Policy follows internationally accepted standards and good practices based on applicable laws and regulations with the intent to contribute to Y-EMEA´s effort to implement a solid Competition Law Compliance Program. This Policy is based on the principle of zero tolerance for Competition Law infringements. All white-collar employees are expected to read, understand, confirm and follow the Y-EMEA Competition Law Policy.

Y-EMEA Policy on Handling of Reports and Investigations of Violations ("Whistleblowing Policy")

The **Y-EMEA's Whistleblowing Policy** establishes a clear, confidential and protected mechanism for raising concerns about suspected violations, notably breaches of applicable laws and Y-EMEA internal requirements. It covers a broad range of possible violations, including human rights, discrimination and harassment, corruption, financial misconduct, data protection, environmental, health and safety issues, and other policy violations. The Whistleblowing Policy also provides for anonymous reporting, protection against retaliation for individuals who raise concerns, objective investigations, and appropriate follow-up actions, with personal data handled in accordance with applicable data protection requirements. All employees (current and former), business partners and third parties can report concerns on potential or committed violations.

Reports can be submitted via the Y-EMEA SPEAK-UP LINE (**https://yazaki-emea.reporting-channel.com/**, "Whistleblowing Hotline"). Insights from whistleblowing reports and related investigations are used to identify risks and improve policies and processes. In case of confirmed violations, remediation is ensured through investigation processes and corrective actions where necessary.

Y-EMEA Business Partner Code of Conduct

The **Y-EMEA Business Partner Code of Conduct** delineates the expectations and minimum requirements for our business partners, essential for maintaining a successful collaboration with Yazaki. This includes responsible business practices (e.g. fair competition and anti-trust, anti-corruption and bribery), social responsibility and respect for human rights associated with workforce and communities, as well as protection of the environment and ecosystems. It refers to external standards, including the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Core Labor Standards, the principles of the UN Global Compact as well as the applicable supply chain legislation form the basis for all our business relationships.

Suppliers are requested to sign and confirm their understanding, sharing, respect and adherence to this code provisions. We expect our business partners to not only adhere to these requirements but also to effectively communicate them to their employees, directors as well as their direct suppliers. Moreover, we expect suppliers to appropriately cascade these expectations and minimum requirements throughout the entire supply chain. This approach is crucial to ensuring compliance and fostering a commitment to responsible and ethical business practices across all levels of our supply chain. In addition, our Supplier Quality Manual, that includes provisions associated with environmental and social aspects, is part of the Y-EMEA Purchase and Supply Agreement that is signed by the suppliers.

Y-EMEA Payment Control Policy

Our Payment Control Policy sets detailed rules for supplier payment practices, including approval processes, segregation of duties, vendor registration controls, and requirements to adhere to agreed payment terms.

Yazaki Global Responsible Mineral Policy

Yazaki has in place the **Yazaki Global Responsible Mineral Policy** to avoid the use of minerals derived from all human rights violations including child labor and other social issues in high-risk areas (CAHRAs-Conflict Affected and High-Risk Areas), including the Democratic Republic of the Congo and adjoining countries. Based on this policy, we strive to fulfill its responsibilities as a Group by responding to the growing social demand for procurement, such as the Dodd-Frank Act in the United States, the EU Conflict Minerals Regulation, and the OECD Due Diligence Guidance for Responsible Business Conduct.

These Policies apply across all Y-EMEA's own operations, employees and management, unless stated otherwise, and, where relevant, to third parties, including suppliers.

G1-2 – ACTIONS RELATED TO BUSINESS CONDUCT

Anti-corruption and bribery & corporate culture

Y-EMEA has established procedures to prevent, detect, investigate, and respond to allegations or incidents related to corruption and bribery. These include whistleblowing reporting channels, formal investigation protocols, and Compliance advice on internal controls and disciplinary measures.

Training is delivered through mandatory e-learning modules and risk-based In-depth Anti-Corruption trainings. In case of identified breaches, we take appropriate actions, including independent, objective and impartial investigation of reported violations through the Compliance function; implementation of disciplinary measures in line with internal policies and local legislation; corrective actions to address root causes; updates to internal controls and procedures where necessary; and additional training or awareness initiatives to prevent recurrence.

During the reporting period, Y-EMEA continued to strengthen its compliance program through actions focused on mandatory compliance e-learning modules and in-depth , risk-based compliance trainings on competition law to targeted functions, compliance communications,

conflict of interest controls, and investigations of reported concerns. Y-EMEA implemented a Conflict-of-Interest survey to operationalize the implementation of the annual confirmation required under the Y-EMEA Anti-Corruption Policy which covered C-level members, management positions as well as plant/site managers and their direct reports.

These actions contributed to increased compliance awareness, strengthened compliance governance and internal controls, enhanced whistleblower protection and improved alignment with regulatory requirements. No confirmed incidents of corruption or bribery were reported during the reporting period.

Additionally, Y-EMEA initiated a cross-functional review of the Code of Conduct, bringing together relevant functions and expertise to ensure that the Code remains aligned with the Group's values, business practices, and evolving regulatory and stakeholder expectations.

The implementation of these actions is integrated within existing annual operational Legal & Compliance budgets and resources. Y-EMEA tracks effectiveness of its actions by monitoring internal compliance KPIs over time, specifically checking training completion status, the annual Conflict of Interest survey responses, and investigating trends in the volume and nature of reports received through the whistleblowing system accompanied by regular reporting by the Regional Compliance Officer to Y-EMEA management bodies.

Planned actions for the future include enactment and regional roll-out and communication of the revised Y-EMEA Code of Conduct, further enhancement of the Anti-Corruption Policy continued improvement of compliance training programs, and ongoing promotion of a strong speak-up culture across Y-EMEA.

Compliance Training

As a globally active and responsible Group, it is crucial to ensure compliance with all applicable laws at all times, including but not limited in the areas of anti-corruption, whistleblowing, competition law, information security and data protection.

In line with Y-EMEA Compliance Policies, and to strengthen compliance awareness and understanding, employees are periodically required to complete trainings on the above topics.

In recognition that not all employees or functions are exposed to the same level of inherent compliance risks related to anti-corruption laws, Y- EMEA follows a risk-based approach to assign compliance training and communication to relevant functions and operations, according to their risk exposure level to violations of anti-corruption laws. Functions most exposed to corruption risks include procurement, sales, logistics, and roles interacting with public authorities or operating in higher-risk regions.

To continuously improve our training approach, Corporate Compliance and Corporate Governance teams have replaced previous "off-the-shelf" e-learnings with newly developed, customized trainings based on our compliance, information security and data protection policies and processes.

During the reporting period, Y-EMEA delivered mandatory compliance training covering anti-corruption, anti-trust and competition law, information security and data protection, whistleblowing, and the Y-EMEA Code of Conduct. Overall, 44% of the targeted employees successfully completed the assigned training modules by the end of the reporting period (March 2026). The highest completion rates were achieved for Information Security Training (67 %) followed by Whistleblowing Policy Training (53%) and the Y-EMEA Code of Conduct Training (52%), while Anti-Corruption Training, Anti-trust & Competition Law Training, and Data Protection Training reached completion rates of 42%, 37%, and 35%, respectively. As the training deadlines were set after the reporting period, completion continued subsequently, reaching completion rates above 70%, by June 2026.

Protection of Whistleblowers

We recognize the vital role that whistleblowers play in identifying unethical practices that could undermine the integrity of the Group. To ensure that employees feel safe and supported when reporting misconduct, Y-EMEA has

a robust whistleblower protection framework in place that empowers individuals to speak up without fear of retaliation.

Our Speak-Up Line enables submission of anonymous reports without fear of retaliation and ensures confidentiality of the communication. It's available from any location, "24/7" in all Y-EMEA languages and it is accessible via a **web based reporting portal** or via toll-free phone numbers accessible **here**.

Reported concerns are reviewed and addressed by dedicated, trained persons ensuring compliance with local laws, as well as independent and objective triage and investigation. Depending on the subject-matter of the report, other departments may be involved in an investigation, provided this does not cause conflicts of interest in relation to the underlying allegation. The identity of the whistleblower is protected, and communication with whistleblowers remain confidential.

During the reporting period, Y-EMEA maintained and promoted its whistleblowing system to encourage reporting of concerns, by rolling out and communicating the Whistleblowing Policy across the Group, including country localized versions in line with applicable legal requirements, monitoring trends and developments for continuous improvement, and ensured investigation of all reported concerns with corrective and disciplinary actions implemented where appropriate. As part of the bi-annual reporting obligations on behalf of the Ethics and Compliance Committee, the Regional Compliance Officer reported Whistleblowing related KPIs (including, amongst others, received, assessed and investigated number of reports) and related analysis to the Y-EMEA NV Internal Control Committee and the Y-EMEA NV Supervisory Board. Effectiveness of the whistleblowing system is assessed through analysis of whistleblowing data (case volume, nature, outcomes), case resolution time, closure rates and trend analysis, together with internal reporting and governance oversight.

Management of relationships with suppliers

Y-EMEA engages with its Business Partners (suppliers) to improve their sustainability performance mainly through policy requirements, contractual commitments, and ongoing interactions. Y-EMEA also continues to monitor relevant regulatory developments and customer requirements relating to its suppliers, to ensure that its supplier management approach remains responsive to evolving expectations.

Supply chain monitoring and risk assessment

During the reporting period, Y-EMEA continued to implement its established supplier management processes and payment procedures and controls. An important step in strengthening supplier sustainability engagement was the continued Business Partner Code of Conduct acknowledgement process, focused on direct material suppliers.

Y-EMEA continued to improve its supplier sustainability due diligence process by enhancing the ability to identify, assess and address sustainability risks across the supply chain. A Supplier Sustainability Self-Assessment Questionnaire was developed to establish a structured approach for evaluating suppliers' sustainability performance. The questionnaire was deployed in two assessment waves, prioritizing suppliers through a risk-based approach. After applying some prioritization criteria based on annual spend, country and industry risk levels, 136 direct suppliers have been prioritized and invited to complete the self-assessment questionnaire (wave 1 launched in March 2025: 125 suppliers, wave 2 launched in January 2026: 11 suppliers). During FY2026 (April 2025-March 2026), 35 suppliers completed the assessment. Cumulatively, a total of 53 suppliers completed the assessment until June 2026 (39% of targeted suppliers), providing valuable insights into the maturity of their Environmental, Social and Governance (ESG) practices. The results of the assessments were systematically analyzed to identify key sustainability risks, improvement opportunities and areas requiring further engagement. Based on these findings, supplier-specific action plans were defined to support continuous improvement and strengthen sustainability performance across the supplier base.

This approach strengthened supplier due diligence by integrating sustainability considerations into established supplier management practices. To the best of our knowledge, these key actions implemented during the reporting period did not require significant financial resources.

Conflict minerals

Based on the Yazaki Global Conflict Mineral Policy, we strive to fulfill our responsibilities as a company by responding to the growing social demand for procurement, such as the Dodd-Frank Act in the United States, the EU Conflict Minerals Regulation, and the OECD Due Diligence Guidance for Responsible Business Conduct. Specifically, in cooperation with suppliers Yazaki investigates smelters which produce the minerals (i.e. tin, tantalum, tungsten, gold and cobalt) used in our products and promote initiatives to use smelters that comply with the audit program of the Responsible Mineral Initiative (RMI), that is an international organization that promotes responsible mineral procurement. Also, as a member of the RMI, we cooperate in its promoting activities of responsible mineral procurement. Yazaki fills in the Conflict Minerals Reporting Template from RMI at Group level.

Supplier audits

As part of Y-EMEA's supplier monitoring and development activities, high-impact suppliers are evaluated monthly using a Supplier Quality Scorecard, which includes environmental and social criteria. Y-EMEA monitors 100% of direct material suppliers compliance with key certifications, including ISO 14001, ISO 45001, ISO 9001, and IATF 16949. Category Supplier Quality Engineers initiate and conduct supplier audits (second-party audits) to verify and enhance supplier manufacturing processes. These audits also include follow-up actions on corrective action plans when required. Audits are conducted according to the annual audit plan and performed in compliance with the VDA 6.3 standard, which is widely recognized in the automotive industry for assessing and improving supplier quality management systems and manufacturing processes. The VDA 6.3 standard evaluates process performance on-site and includes sustainability aspects such as employee recruitment and training practices.

During FY2026, 100% of planned audits (49/49) have been completed. All audited suppliers are engaged in corrective action plans, and 100% of audits were closed within 90 working days, with all corrective actions completed in this timeframe.

To complement the supplier sustainability self-assessment process described above, a Supplier Sustainability Audit pilot comprising a small sample of suppliers (2 suppliers) was launched in collaboration with the Supplier Quality & Supplier Development (SQ/SD) team. Rather than introducing a standalone audit process, the pilot leveraged our existing second-party supplier audits performed in accordance with the VDA 6.3 standard. While the standard quality requirements continued to be assessed by the SQ/SD team as part of the regular audit process, the sustainability-related questions were added and assessed by the Sustainability team. This approach enabled ESG topics to be considered alongside quality requirements within the same supplier audit, strengthening supplier due diligence while maintaining clear roles and responsibilities.

Capacity building and training

Empowering our teams with direct contact with the suppliers is critical for fostering successful supplier engagement in sustainability. To this end, Y-EMEA has implemented targeted training and communication initiatives.

A Business Partner Code of Conduct Training covering ESG topics continued to be accessible to targeted employees through the Y-EMEA Learning Management System. 100% of the purchasing team members were assigned to complete this eLearning.

To support the implementation of the Supplier Sustainability Due Diligence, the Sustainability team delivered training sessions to Purchasing and Supplier Quality & Supplier Development team members. The training focused on explaining the purpose and importance of the supplier sustainability assessment process, how it operates, and the role of Purchasing and SQ/SD in supporting its successful implementation. As key points of contact with suppliers, these teams help facilitate communication, reinforce the importance of completing the sustainability assessment, and encourage suppliers to develop and implement action plans where improvement opportunities are identified.

In total during the reporting period 98 targeted employees completed these trainings.

Continuous improvement

For continuous improvement, Y-EMEA conducts regular business review meetings with suppliers to analyze overall quality performance and identify areas for improvement.

As part of this process, Supplier Quality Improvement Plans (SQIP) are developed. These plans outline specific actions for suppliers to enhance their performance, which progress is regularly reviewed through follow-up meetings. This comprehensive approach ensures the alignment of supplier performance with Y-EMEA's quality and sustainability standards, strengthening partnerships and driving supply chain excellence.

At the end of the reporting period, Y-EMEA initiated the implementation of a digital supplier sustainability platform to make supplier data collection more effective and strengthen supplier engagement. This initiative represents the next step in the evolution of our supplier sustainability due diligence process, enabling a more efficient and scalable approach to sustainability assessments while supporting the Group's broader preparedness for the EU Corporate Sustainability Due Diligence Directive (CSDDD), the Carbon Border Adjustment Mechanism (CBAM) and the EU Deforestation Regulation (EUDR).

G1-3 – TARGETS RELATED TO BUSINESS CONDUCT

Y-EMEA has established specific ambitions related to Business Conduct and Responsible Supply Chain.

Key ambitions include:

Five-year Sustainability Strategy Responsible Conduct and ESG Compliance pillar 2030 Ambitions	Key performance indicator	FY2026 status
Business Conduct		
Foster a culture of integrity and ethical behavior	Participation in Compliance Trainings (number of actual participants in relation to overall training population) (%) target: > 90%) **2024 (P83) baseline: 75%**[20]	44% completed by March 2026; completion exceeded 70% by June 2026
Responsible Supply Chain		
Y-EMEA Business Partner Code of Conduct (BP CoC) signed/accepted by 100% suppliers by 2030	No. and % suppliers that signed Y-EMEA BP CoC (currently KPI being monitored to direct material suppliers[21]) **2024 (P83) baseline: 55%**	53% at the end of March 2026 (197 of 374 active direct suppliers)
Develop and deploy a sustainable supply chain program in alignment with applicable ESG regulations and customer requirements	% of planned actions for the business year completed (end of June 2026)	63% as of 31st of March 2026

G1-4 – METRICS RELATED TO CORRUPTION OR BRIBERY

There were no confirmed incidents of corruption or bribery during the reporting period. To the best of our knowledge, Y-EMEA entities have not been involved in any ongoing, initiated, or completed public legal cases related to corruption or bribery in the reporting period. Additionally, there have been no internal disciplinary actions within our Group, or actions taken against business partners in connection with such matters.

No convictions or sanctions for violations of anti-corruption or anti-bribery laws were recorded. Consequently, the total amount of fines imposed for such violations was zero.

G1-6 – METRICS RELATED TO PAYMENT PRACTICES

Y-EMEA's standard payment terms are 90 days for direct material suppliers and 30 days for indirect material suppliers. Other payment terms may be agreed individually with suppliers. Y-EMEA does not apply separate standard payment terms specifically to SMEs.

During the reporting period, the average payment term was 66 days, with 78% of payments made in accordance with the applicable payment terms. There were no material or significant pending legal proceedings due to payment delays to suppliers.

[20] The 2024 baseline relates to the former Global Anti-Bribery Training. This training was subsequently replaced by the enhanced, internally developed Anti-Corruption Training. As the training content and programme have evolved, the 2026 result is not directly comparable with the 2024 baseline. The current programme also includes mandatory annual training assignments covering Competition Law, Whistleblowing, Data Protection, Code of Conduct and AI Literacy.

[21] Direct material suppliers refer to suppliers of raw materials and parts that are converted into products and sold after manufacturing/processing.

NON-MATERIAL DISCLOSURES

The following disclosures relate to topics that were assessed as non-material through the 2026 double materiality assessment and, therefore, do not give rise to material impacts, risks, or opportunities for Y-EMEA. Nevertheless, these disclosures are provided in response to recurring information requests from customers, sustainability rating agency analysts, and other stakeholders seeking to understand our sustainability profile, performance, and approach to managing sustainability-related matters.

E2-4 – POLLUTION OF AIR, WATER AND SOIL

According to local requirements, Y-EMEA monitors emissions to air, discharges to water and potential impacts on soil through the environmental monitoring activities established under its certified ISO 14001 Environmental Management Systems (EMS).

During the reporting period, no material pollution incidents were recorded. Monitored emissions and discharges remained within the applicable regulatory and permit limits established by relevant national and local environmental legislation. Y-EMEA also monitors data on the release of microplastics to the environment.

E3 WATER

Although Water (ESRS E3) was not identified as a material topic in Y-EMEA's Double Materiality Assessment (DMA), we voluntarily report selected information on water use and management to provide stakeholders with greater transparency on our environmental performance.

As a manufacturer of electronic and electrical automotive components, Y-EMEA's operations are not water-intensive. Water use is limited across our sites. At our site in Portugal (YSE), water is used in certain manufacturing processes, including mold production on injection molding machines and wire production, where chillers and water tanks are used in a closed-loop cooling system that minimizes water consumption and discharge. Consequently, the DMA concluded that water has a low level of both impact and financial materiality across our own operations.

Policies, actions, metrics and targets

Y-EMEA's **Environment, Health and Safety (EHS) Policy** and associated procedures encompass responsible water management. Y-EMEA has in place instructions related to wastewater quality measurement activities to ensure compliance with local laws.

Beyond its own operations, Y-EMEA promotes responsible water management throughout its value chain through its **Business Partner Code of Conduct**. The Code requires business partners to avoid water pollution, excessive water consumption and practices that may impair access to drinking water, sanitation facilities, ecosystems or community livelihoods, while respecting the rights of individuals and communities regarding access to land, forests and water resources.

The Real Estate Construction and Architecture policy has also guidelines associated to water, promoting the use of collectors for rainwater that could be used for toilets, firewater or irrigation.

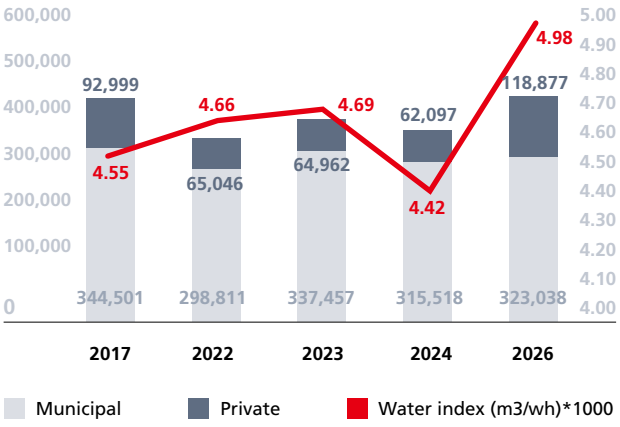
Y-EMEA seeks to promote the efficient use of water resources and to minimize potential water-related risks within its operations, particularly at locations exposed to higher levels of water stress. In 2026, Y-EMEA updated its water risk assessment for all manufacturing sites and offices using the World Resources Institute Aqueduct platform. A total of 37 sites were assessed, and the assessment identified 15 active sites, representing 41% of Y-EMEA's total sites, located in areas of high or extremely high-water stress. These include nine manufacturing sites and six office locations, which together account for 237,490 m^3 - approximately 54% of Y-EMEA's annual water consumption, namely 53% from manufacturing sites and 1% from offices and warehouses.

Water-related actions are integrated into Y-EMEA's Environmental Management System (EMS). Our manufacturing sites are certified according to ISO 14001 and establish annual water consumption intensity targets, supported by monitoring activities and site-specific initiatives aimed at optimizing water use, improving efficiency and preventing unnecessary consumption. Employee awareness, adoption of water-efficient technologies, and regular maintenance to promptly detect and repair any leaks are implemented as part of these efforts.

To further support water conservation, some of our facilities have water recycling and reuse solutions in place. In Morocco, manufacturing sites use water recycling and rainwater harvesting systems, enabling approximately 10% of water to be reused.

Five-year Sustainability Strategy Environmental Stewardship pillar 2030 Ambitions	Key performance indicator	FY2026 status
Resource efficiency		
Achieve the annual Water Total Index in manufacturing sites (P85[22]target: 4.57 m^3/wh)	Water Total Index [(m^3/ wh´s)*1.000] – m^3/ wh (manufacturing sites[23])	Water Total Index in manufacturing sites as of 31 March 2026 is 4.69
Pollution prevention and protection of nature		
Establish water stewardship initiatives at all sites located in water-stressed areas by 2030	Percentage of manufacturing sites in high and extremely high water-stressed areas with active water stewardship initiatives – No. and %	100% of manufacturing sites located in areas of high or extremely high-water stress (9 sites) have implemented water stewardship initiatives.

Water consumption (m^3)



Y-EMEA's total water consumption was 441,915 m^3 in the reporting period, with 73% sourced from municipal supplies and 27% from private water wells. This represents a 17% increase compared to the previous year and a 1% increase when compared to 2017. The increase in water consumption was primarily driven by higher operational activity, including workforce growth, as well as the commissioning of new facilities and operational requirements such as maintenance, cleaning, irrigation, and water-based cooling or ventilation systems.

[22] The Business Year 2025 (P85) refers to the period July 2025 to June 2026.

[23] Target doesn't include JuHa, which was recently acquired.

E4 BIODIVERSITY AND ECOSYSTEMS

Although Biodiversity and ecosystems was also not identified as a material topic in Y-EMEA's Double Materiality Assessment (DMA), we voluntarily report selected information to provide stakeholders with greater transparency on our environmental performance.

Due to the nature of its activities and the location of its facilities, Y-EMEA's own operations have a limited interaction with biodiversity and ecosystems. As a result, no material biodiversity or ecosystem-related impacts, risks or opportunities were identified in Y-EMEA's own operations.

While our direct operations may not impact biodiversity and ecosystems, the dependency on upstream activities, like metals and mining, aluminum, paper packaging may potentially involve some gross impacts, which can threaten biodiversity and ecosystems.

Policies, actions, metrics and targets

Y-EMEA addresses biodiversity and ecosystem protection through its **Environmental, Health and Safety (EHS) Policy** and the Environmental Management System (EMS) implemented across its manufacturing operations. Although none of our sites are located within protected areas or biodiversity-sensitive locations, biodiversity considerations are incorporated into local environmental management processes and annual EHS plans. Furthermore, 100% of Y-EMEA manufacturing sites are certified according to ISO 14001, providing a structured framework for environmental management, continuous improvement and the prevention of environmental impacts.

The EHS framework promotes the prevention and mitigation of potential environmental impacts and supports nature conservation in the areas surrounding Y-EMEA's operations. This includes commitments to environmental protection, responsible resource use and compliance with applicable environmental regulations. On an annual basis our manufacturing sites implement biodiversity and nature conservation measures in the surroundings of our facilities like for example beaches cleaning, forest cleaning and trees plantation.

Y-EMEA updated its Biodiversity Risk Assessment in 2026, initially developed in 2024. The assessment is supported by the Integrated Biodiversity Assessment Tool (IBAT), which provides information on biodiversity values and ecosystem characteristics in the vicinity of operational locations.

The assessment considers indicators related to threatened biodiversity, geographically restricted biodiversity, ecological integrity, biological processes and irreplaceability. This approach supports the identification of sites that may have greater interactions with natural ecosystems and enables Y-EMEA to incorporate biodiversity considerations into its environmental management processes. Based on the assessment performed to date, none of Y-EMEA's owned sites are located within protected areas or regions characterized by high intact biodiversity.

Y-EMEA's commitment to biodiversity and ecosystem protection also extends throughout its value chain through the Y-EMEA **Business Partner Code of Conduct**. The Code establishes expectations towards suppliers regarding the protection of natural ecosystems, especially key biodiversity areas impacted by their operations, and avoid illegal deforestation and adverse land use leading to reduction of soil quality in accordance with the applicable biodiversity regulations.

In addition, Y-EMEA promotes responsible sourcing practices, including the use of certified and recycled materials where feasible, with the aim of reducing potential indirect environmental impacts associated with raw material extraction and supporting more sustainable supply chains in line with customer expectations and industry sustainability standards.

Five-year Sustainability Strategy Environmental Stewardship pillar 2030 Ambitions	Key performance indicator	FY2026 status
Pollution prevention and protection of nature		
Ensure that all operational manufacturing sites have an environmental management system certified in accordance with ISO 14001 standards	Percentage of operational manufacturing sites ISO 14001 certified – % **2024 (P83) baseline: 100%**	100%
Implement at least one annual measure at all manufacturing sites to support nature conservation and biodiversity protection efforts	No. of manufacturing sites that have conducted at least one initiative associated to biodiversity and nature protection	9 manufacturing sites implemented initiatives like tree planting and environmental clean-up activities.

G1-5 – METRICS RELATED TO POLITICAL INFLUENCE, INCLUDING LOBBYING ACTIVITIES

Political influence and lobbying were not identified as material topics in the DMA assessment.

Y-EMEA does not make political contributions and does not engage in lobbying activities beyond standard industry representation. Provisions and controls are established through the Donations & Sponsorships Policy, Anti-Corruption Policy, and Competition Law Policy.

Based on the information available and the Conflict of Interest (CoI) surveys conducted during the last business year, no members appointed to the administrative, management or supervisory bodies during the reporting period held a comparable position in public administration, including regulatory bodies, during the two preceding years.

ANNEXES

METHODOLOGICAL NOTES

BP-1 - Basis for preparation of the sustainability statement: The present report includes all Y-EMEA group subsidiaries, with the exception of subsidiaries in Brazil that are not material [Brazilian entities under the direct control of Yazaki Europe Limited Italia s.r.l. (YEL Italy) have no industrial activities]. Our subsidiary in Egypt (Egypt Yazaki EDS Egypt, Egyptian J.S.C.) is still not fully operating and for that reason environmental, health and safety data associated to this site is still not included. Our subsidiary in Poland (Yazaki Automotive Products Poland Sp. Z.o.o.) has started a voluntary liquidation process with no employees at the end of the reporting period.

Targets (GDR-T): A base year is not specified because these ambitions are not expressed as increases or decreases relative to a historical baseline, but rather as specific outcomes to be achieved by a defined target year. A historical year may have been considered as a reference when setting the level of ambition; however, this does not mean the ambition is measured against that year. Where a baseline year is relevant to the ambition formulation, this is clearly stated in its wording. Therefore, a base year is not applicable to these ambitions. All the ambitions communicated across the document are voluntary and not specifically required by law.

Environmental indicators

The environmental figures cover all Y-EMEA's manufacturing plants and offices operating in the reporting years and having in consideration the note mentioned above for BP 1. The annual environmental data for offices refers to the consumptions occurred during calendar year, while for the manufacturing sites refers to consumptions occurred during the Financial Year (Apr N – Mar N+1). Russian plants have been excluded from 2023 reporting scope in response to the sanctions imposed by the EU against Russia following Russia's war of aggression against Ukraine.

ESRS E1-7 / GRI 302-1

Energy consumption within the organization was converted to energy units (GJ), using the following Energy Information Administration (EIA) conversion factors:

Electricity	Heating oil	Municipal / District Heating	Pellet Heating	Natural gas	Propane	Petrol (Gasoline)	Diesel
3.6	36	1	1	35	46.35	0.03458	0.03857
GJ/MWh	MJ / L	GJ	GJ	MJ / m^3	MJ / kg	GJ / L	GJ / L

Energy consumption within the organization was converted to energy units (MWh), using the following International Energy Agency (IEA) conversion factors: 1GJ = 0.278 MWh

Electricity renewable share: The renewable electricity share was calculated based on available data for the locations analyzed. Locations fully powered by renewable electricity, with available green electricity certificates, were assigned a 100% share.

GRI 302-3 and 305-4: The energy and carbon intensity are calculated considering total man hours (working hours).

ESRS E1-8 / GRI 305-1, 305-2 and 305-3:

The Scope 1 and 2 GHG emissions included in this Report cover carbon dioxide (CO2), methane (CH4), and nitrous oxide (N2O) emissions and have been estimated according to the GHG Protocol.

The following table shows the emission factors considered for each energy source consumption reported at ESRS E1-7 / GRI 302-1 and 302-2, respectively.

Electricity	Heating Oil	Municipal / District Heating	Pellet Heating	Natural Gas	Propane	Petrol (Gasoline)	Diesel
Market based approach used with annual emission factor (EF) provided by electricity provider. Average EF is used and EF is monitored twice a year to accommodate any change on electricity supplier and sources change. Location based approach is used if energy provider's EF is not available.	0.002823 tCO_2/L	0.05 tCO_2/GJ	0.00 tCO_2/GJ	0.0548 tCO_2/mcf	0.00154 tCO_2/L	0.00236 tCO_2/L	0.002705 tCO_2/L

The Scope 3 GHG emissions included in this Report cover carbon dioxide (CO_2), methane (CH4), and nitrous oxide (N2O) emissions and have been estimated according to the GHG Protocol using emission factors from several databases (US EPA Emission Factor Hub, DEFRA, USEEIO database, Ecoinvent, and/or published studies). Global Warming Potentials (GWP) obtained from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) were used to convert GHG emissions into carbon dioxide equivalents (CO_2e).

Some assumptions have been taken to estimate emissions according to the data available. Certain carbon emissions data reported in previous years have been revised to incorporate updated emission factors and necessary adjustments. Several enhancements were implemented, particularly within the most material Scope 3 categories, and to ensure consistency and comparability over time, the revised methodology was also applied retrospectively to previous reporting years, and historical emissions were recalculated.

ESRS E5-5 / GRI 306-4: Waste recovery rate includes waste generated sent to fuel blending/refuse-derived fuel, recycling and reuse.

Social indicators

S1-5: The total number of employees disclosed corresponds to the number of employees as of the end of the reporting period.

401-1: The formulas used to calculate this indicator were the following:

Turnover rate = (No. of employees exits during the reporting period/total no. of employees at the end of the reporting period) x 100, Rate of new hirings = (No. of new hirings/total no. of employees at the end of reporting year) x 100.

ESRS S1-13/ 403-9: The formula used to calculate this indicator was the following:

Recordable Incidents Rate (RIR) = Total no. of recordable injuries, including restricted cases, medical treatment and lost time cases for both illnesses and injuries related to a common exposure base of 100 full-time workers. This rate is calculated as:

- n x 200,000/wh's
- n = no. of lost workday cases + restricted cases + medical cases for both illnesses or injuries
- wh's = total hours worked by all employees during month or year.
- 200,000 = base for 100 full-time equivalent workers (working 40 hours per week 50 weeks per year).

405-1: The data disclosed includes employees with permanent and temporary contracts at the end of the reporting period.

APPENDIX A – ESRS DISCLOSURE INDEX (GRI MAPPING)

ESRS	Disclosure Requirement / topic	Location in Sustainability Statement	GRI reference
ESRS 2 BP-1	Basis for preparation of the sustainability statement	**BP-1** – Basis for preparation of the sustainability statement	GRI 2-1, 2-2
ESRS 2 BP-2	Specific information if the undertaking uses phasing-in options	**BP-2** – Specific information if the undertaking uses phasing-in options	GRI 2-4
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	**GOV-1** – The role of the administrative, management and supervisory bodies in relation to sustainability	GRI 2-9, 2-13, 2-17
ESRS 2 GOV-2	Integration of sustainability-related performance in incentive schemes	**GOV-2** – Integration of sustainability-related performance in incentive schemes	GRI 2-12, 2-13
ESRS 2 GOV-3	Statement on due diligence	**GOV-3** – Statement on due diligence	GRI 2-23, 2-24
ESRS 2 GOV-4	Risk management and internal controls over sustainability reporting	**GOV-4** – Risk management and internal controls over sustainability reporting	
ESRS 2 SBM-1	Strategy, business model and value chain	**SBM-1** – Strategy, business model and value chain	GRI 2-6
ESRS 2 SBM-2	Interests and views of stakeholders	**SBM-2** – Interests and views of stakeholders	GRI 2-29
ESRS 2 SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	**SBM-3** – Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	GRI 3-2, 3-3
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	**IRO-1** – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	GRI 3-1
ESRS 2 IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	**IRO-2** – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement This table and tables presented at the beginning of each topical disclosure section.	—
ESRS E1-1	Transition plan for climate change mitigation	**E1-1** – Transition plan for climate change mitigation	GRI 3-3
ESRS E1-2	Identification of climate-related risks and scenario analysis	**E1-2** – Identification of climate-related risks and scenario analysis	GRI 3-3
ESRS E1-3	Resilience in relation to climate change	**E1-3** – Resilience in relation to climate change	GRI 3-3
ESRS E1-4	Policies related to climate change mitigation and adaptation	**E1-4** – Policies related to climate change mitigation and adaptation	GRI 2-23, 2-24
ESRS E1-5	Actions and resources in relation to climate change mitigation and adaptation	**E1-5** – Actions and resources in relation to climate change and mitigation and adaptation	GRI 3-3
ESRS E1-6	Targets related to climate change	**E1-6** – Targets related to climate change	GRI 3-3, 305-4
ESRS E1-7	Energy consumption and mix	**E1-7** – Energy consumption and mix	
ESRS E1-8	Gross scope 1, 2, 3 GHG emissions	**E1-8** – Gross scope 1, 2, 3 GHG emissions	GRI 305-1, 305-2, 305-3, 305-5
ESRS E1-9	GHG removals and GHG mitigation projects financed through carbon credits	**E1-9** – GHG removals and GHG mitigation projects financed through carbon credits	GRI 3-3
ESRS E1-10	Internal carbon pricing	**E1-10** – Internal carbon pricing	GRI 3-3
ESRS E1-11	Anticipated financial effects from material physical and transition risks and material climate-related opportunities	Phase-in	-

ESRS	Disclosure Requirement / topic	Location in Sustainability Statement	GRI reference
ESRS E2-1	Policies related to pollution	**E2-1** – Policies related to pollution	GRI 2-23, 2-24
ESRS E2-2	Actions and resources related to pollution	**E2-2** – Actions and resources related to pollution	GRI 3-3
ESRS E2-3	Targets related to pollution	**E2-3** – Targets related to pollution	GRI 3-4
ESRS E2-4	Pollution of air, water and soil	**E2-4** – Pollution of air, water and soil	GRI 3-3
ESRS E2-5	Substances of concern and substances of very high concern	**E2-5** – Substances of concern and substances of very high concern	-
ESRS E3	Water	**E3 Water** NON MATERIAL	GRI 3-3, 303-3, 303-5
ESRS E4	Biodiversity and Ecosystems	**E4 Biodiversity and ecosystems** NON MATERIAL	GRI 3-3
ESRS E5-1	Policies related to resource use and circular economy	**E5-1** – Policies related to resource use and circular economy	GRI 2-23, 2-24
ESRS E5-2	Actions and resources related to resource use and circular economy	**E5-2** – Actions and resources related to resource use and circular economy	GRI 3-3
ESRS E5-3	Targets related to resource use and circular economy	**E5-3** – Targets related to resource use and circular economy	GRI 3-3
ESRS E5-4	Resource inflows	**E5-4** – Resource inflows	GRI 301-1, 301-2
ESRS E5-5	Resource outflows	**E5-5** – Resource outflows	GRI 301-3, 306-3, 306-4, 306-5
ESRS S1-1	Policies related to own workforce	**S1-1** – Policies related to own workforce	GRI 2-23, 2-24
ESRS S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	**S1-2** – Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	GRI 2-26, 2-29, 2-30
ESRS S1-3	Actions and resources related to own workforce	**S1-3** – Actions and resources related to own workforce	GRI 3-3
ESRS S1-4	Targets related to own workforce	**S1-4** – Targets related to own workforce	GRI 3-3
ESRS S1-5	Characteristics of the undertaking's employees	**S1-5** – Characteristics of the undertaking's employees	GRI 2-7, GRI 401-1
ESRS S1-6	Characteristics of non-employee workers in the undertaking's own workforce	**S1-6** – Characteristics of non-employees in the undertaking's own workforce	GRI 2-8
ESRS S1-7	Collective bargaining coverage and social dialogue	**S1-7** – Collective bargaining coverage and social dialogue	GRI 2-30
ESRS S1-8	Gender diversity in top management	**S1-8** – Gender diversity in top management	GRI 405-1
ESRS S1-9	Adequate wages	**S1-9** – Adequate wages	-
ESRS S1-10	Social protection	**S1-10** – Social protection	GRI 403
ESRS S1-11	Persons with disabilities	**S1-11** – Persons with disabilities	GRI 405-1
ESRS S1-12	Training and skills development metrics	**S1-12** – Training and skills development metrics	GRI 404-1, 404-3
ESRS S1-13	Health and safety metrics	**S1-13** – Health and safety metrics	GRI 403-8, 403-9, 403-10
ESRS S1-14	Work-life balance metrics	**S1-14** – Work-life balance metrics	GRI 401-3
ESRS S1-15	Remuneration metrics	**S1-15** – Remuneration metrics	GRI 2-21, 405-2
ESRS S1-16	Incidents of discrimination and other human rights incidents	**S1-16** – Incidents of discrimination and other human rights incidents	GRI 406, 408, 409, as applicable

ESRS	Disclosure Requirement / topic	Location in Sustainability Statement	GRI reference
ESRS S2-1	Policies related to workers in the value chain	**S2-1** – Policies related to workers in the value chain	GRI 2-23, 2-24
ESRS S2-2	Engagement with workers in the value chain	**S2-2** – Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	GRI 2-26, 2-29
ESRS S2-3	Actions and resources related to workers in the value chain	**S2-3** – Actions and resources related to workers in the value chain	GRI 3-3
ESRS S2-4	Targets related to workers in the value chain	**S2-4** – Targets related to workers in the value chain	GRI 3-4
ESRS S3-1	Policies related to affected communities	**S3-1** – Policies related to affected communities	GRI 2-23, 2-24
ESRS S3-2	Engagement with affected communities	**S3-2** – Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy	GRI 2-26, 2-29
ESRS S3-3	Actions and resources related to affected communities	**S3-3** – Actions and resources related to affected communities	GRI 3-3, 203-1, 203-2
ESRS S3-4	Targets related to affected communities	**S3-4** – Targets related to affected communities	GRI 3-3
ESRS S4-1	Policies related to consumers and end-users	**S4-1** – Policies related to consumers and end-users	GRI 2-23, 2-24
ESRS S4-2	Engagement with consumers and end-users	**S4-2** – Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	GRI 2-26, 2-29
ESRS S4-3	Actions and resources related to consumers and end-users	**S4-3** – Actions and resources related to consumers and end-users	GRI 3-3
ESRS S4-4	Targets related to consumers and end-users	**S4-4** – Targets related to consumers and end-users	GRI 3-3
ESRS G1-1	Policies related to business conduct	**G1-1** – Policies related to business conduct	GRI 2-23, 2-24
ESRS G1-2	Actions related to business conduct	**G1-2** – Actions related to business conduct	GRI 3-3, 205-2, 308, 414
ESRS G1-3	Targets related to business conduct	**G1-3** – Targets related to business conduct	GRI 3-3
ESRS G1-4	Metrics related to corruption or bribery	**G1-4** – Metrics related to corruption or bribery	GRI 205-3
ESRS G1-5	Metrics related to political influence, including lobbying activities	**G1-5** – Metrics related to political influence, including lobbying activities	GRI 415-1
ESRS G1-6	Metrics related to payment practices	**G1-6** – Metrics related to payment practices	—
-	-	**MESSAGE FROM THE CEO**	GRI 2-22
-	-	**Memberships**	GRI 2-28

APPENDIX B – ESRS DATAPOINTS DERIVED FROM OTHER EU LEGISLATION

Table of all the datapoints that derive from other EU legislation

Disclosure Requirement and related datapoint in ESRS	SFDR1 reference	Pillar 32 reference	Benchmark Regulation3 reference	EU Climate Law4 reference	Material	Report section
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		Yes	**GOV-1**
ESRS 2 GOV-3 Statement on due diligence	Indicator number 10 Table #3 of Annex 1				Yes	**GOV-3**
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/31725 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk; Template 1: Banking book- Indicators of potential climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity "	Delegated Regulation (EU) 2020/1818, Article 12(1)		No	-
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		No	-
ESRS 2 SBM-1 Involvement in activities related to prohibited weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/18186, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		No	-
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		No	-
ESRS 2 GDR-P Human rights policy	Indicator 11 of table #1 and indicator 9 of table #3 of Annex 1		Delegated Regulation (EU) 2020/1816 , Section 1 and 2 on Social factor in Annex II		Yes	**S1-1**
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	Yes	**E1-1**
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Yes	**E1-6**
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Yes	**E1-7**

Disclosure Requirement and related datapoint in ESRS	SFDR1 reference	Pillar 32 reference	Benchmark Regulation3 reference	EU Climate Law4 reference	Material	Report section
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Yes	**E1-7**
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Yes	**E1-8**
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Yes	**E1-9**
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		No	-
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			No	-
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818		No	-
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				No	-
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				No	-
ESRS E3-1 Policy covering areas with-water stress	Indicator number 8 Table 2 of Annex 1				No	-
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				No	-
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				No	-
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				No	-
ESRS E5-5 Non-recycled waste	Indicator number 13 Table #2 of Annex 1				Yes	**E5-5**
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				Yes	**E5-5**
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				Yes	**IRO-2**

Disclosure Requirement and related datapoint in ESRS	SFDR1 reference	Pillar 32 reference	Benchmark Regulation3 reference	EU Climate Law4 reference	Material	Report section
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				Yes	**IRO-2**
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Yes	**S1-1**
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Yes	**S1-3**
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				Yes	**S1-2**
ESRS S1-13 Health and safety management system	Indicator number 1 Table #3 of Annex I				Yes	**S1-13**
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S1-13**
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				Yes	**S1-13**
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S1-15**
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				Yes	**S1-15**
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				Yes	**S1-16**
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S1-16**
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Yes	**S2-1**
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				Yes	**S2-1**
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Yes	**S2-2**
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S3-3**
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S3-3**

Disclosure Requirement and related datapoint in ESRS	SFDR1 reference	Pillar 32 reference	Benchmark Regulation3 reference	EU Climate Law4 reference	Material	Report section
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Yes	**S4-2**
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		Yes	**S4-3**
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1				Yes	**G1-1**
ESRS G1-1 Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1				Yes	**G1-1**
ESRS G1-2 Actions to address breaches of standards of anti-corruption and anti- bribery	Indicator number 16 Table #3 of Annex 1				Yes	**G1-2**
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Yes	**G1-4**

Table 2. Methodological specifications in AR corresponding to EU legislation

Application Requirement in Amended ESRS	SFDR7 reference	Pillar 38 reference	Benchmark Regulation9 reference	EU Climate Law10 reference	Material	Report section
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Yes	**GOV-1**
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk			No	-
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				No	-
ESRS E4-5 Natural species and protected areas	Indicator number 14.1 Table #2 of Annex 1				No	-
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				No	-
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1				No	-
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				No	-

ESG TABLES

Environmental indicators

Country	Waste Generated (t)	Water Consumption (m^3)	Energy (MWh)	Energy (GJ)	Scope 1 (tCO_2e)	Scope 2 Market Based (tCO_2e)	Scope 2 Local Based (tCO_2e)	Scope 3 (tCO_2e)	Scope 1/2&3 Market Based (tCO_2e)	Scope 1/2&3 Local Based (tCO_2e)	Electricity (MWh)	Renewable electricity (MWh)	Shared of renewable Electricity (%)
Belgium	199	620	2,216	7,977	334	0	139	6,584	6,918	7,056	551	551	100%
Bulgaria	825	34,140	6,560	23,614	232	0	5,014	61,181	61,414	66,428	5,501	5,501	100%
Croatia	11	1,761	1,459	5,253	8	0	420	486	493	914	1,428	1,428	100%
Czech Republic	0	0	0	0	0	0	0	182	182	182	0	0	-
France	39	651	612	2,202	74	49	49	1,363	1,486	1,486	310	0	0%
Germany	376	27,650	10,384	37,381	513	2,546	5,030	18,887	21,947	24,431	7,587	90	1%
Italy	199	993	766	2,756	88	0	160	457	545	705	385	385	100%
Morocco	4,996	130,794	29,516	106,257	752	17,637	19,395	282,204	300,593	302,351	26,621	630	2%
Poland	15	19	96	344	4	24	24	78	106	106	15	0	0%
Portugal	1,668	56,829	23,597	84,950	320	0	8,690	85,299	85,619	94,310	22,325	22,325	100%
Romania	1,457	36,478	22,443	80,795	1,777	597	7,374	53,722	56,096	62,873	15,066	11,169	74%
Serbia	518	16,211	4,657	16,764	212	0	4,481	19,422	19,634	24,116	4,128	4,128	100%
Slovakia	79	231	141	509	15	23	23	846	884	884	69	0	0%
Tunisia	889	29,427	7,267	26,162	323	2,787	2,787	37,515	40,626	40,626	5,959	0	0%
Turkey	3,361	91,084	18,314	65,930	1,289	96	4,640	183,023	184,408	188,952	12,333	12,077	98%
UK	2	635	29	103	2	8	8	413	422	422	21	0	0%
Ukraine	511	14,391	4,463	16,065	234	2,555	2,555	21,195	23,984	23,984	3,326	0	0%
Egypt	0	0	0	0	0	0	0	831	831	831	0	0	-
Spain	0	0	0	0	0	0	0	103	103	103	0	0	-
Sweden	0	0	0	0	0	0	0	52	52	52	0	0	-
Total	**15,143**	**441,915**	**132,517**	**477,062**	**6,179**	**26,322**	**60,789**	**773,843**	**806,344**	**840,811**	**105,625**	**58,286**	**55%**

FY2026 Social indicators

Country	No. of Y-EMEA employees	No. of subcontractors	No. of subcontractors + Y-EMEA Employees	Gender		< 30 years old	Between 30 and 50 years old	> 50 years old	Training hours – (managed by HR)	New Hirings Rate (%)	Turnover Rate (%)	Senior Leadership Team (C-Level)	Management Positions (%)		Non-management positions (%)	
				Male	Female							% Women	Male	Female	Male	Female
Belgium	151	0	151	98	53	9	84	58	1,383	37%	28%	0%	74%	26%	63%	38%
Bulgaria	2,863	0	2,863	1,045	1,818	558	1,573	732	9,732	52%	54%	0%	50%	50%	36%	64%
Croatia	135	0	135	111	24	20	88	27	2,571	7%	26%	0%	60%	40%	83%	17%
Czech Republic	62	0	62	44	18	10	40	12	1,052	2%	0%	0%	75%	25%	71%	29%
Egypt	89	0	89	76	13	22	62	5	981	12%	7%	0%	100%	0%	83%	17%
France	180	0	180	128	52	7	118	55	2,501	4%	11%	0%	71%	29%	71%	29%
Germany	468	41	509	341	127	28	255	185	5,269	8%	37%	0%	74%	26%	73%	27%
Italy	55	0	55	46	9	0	12	43	738	0%	15%	0%	85%	15%	83%	17%
Morocco	21,823	500	22,323	8,619	13,204	12,735	8,865	223	20,102	48%	22%	0%	69%	31%	39%	61%
Portugal	1,718	0	1,718	732	986	157	737	824	44,296	5%	34%	0%	75%	25%	41%	59%
Romania	4,230	79	4,309	1,252	2,978	488	2,381	1,361	13,329	27%	36%	0%	69%	31%	29%	71%
Serbia	1,648	0	1,648	447	1,201	232	900	516	2,316	1%	23%	0%	71%	29%	27%	73%
Slovakia	22	0	22	16	6	0	10	12	102	0%	245%	0%	100%	0%	67%	33%
Sweden	4	0	4	4	0	0	1	3	47	0%	25%	0%	100%	0%	100%	0%
Tunisia	6,056	0	6,056	2,209	3,847	2,344	3,603	109	4,809	57%	30%	0%	86%	14%	36%	64%
Turkey	8,912	0	8,912	4,613	4,299	3,769	4,919	224	116,226	25%	14%	0%	63%	37%	52%	48%
UK	63	2	65	46	17	0	33	30	708	0%	60%	0%	82%	18%	70%	30%
Ukraine	1,446	0	1,446	469	977	271	817	358	2,611	31%	33%	0%	57%	43%	32%	68%
Total	**49,925**	**622**	**50,547**	**20,296**	**29,629**	**20,650**	**24,498**	**4,777**	**228,773**	**39%**	**26%**	**0%**	**71%**	**29%**	**40%**	**60%**

Deloitte.



Yazaki EMEA NV

Independent Assurance Report on Sustainability Report and Selected KPIs for the Year Ending 31 March 2026

Independent Assurance Report on Sustainability Report and Selected KPIs for the Year Ending 31 March 2026

To the board of directors,

We have been engaged by Yazaki EMEA NV ("the Company") to conduct a limited assurance on the selected environmental, social and governance KPIs as included in Appendix 1 and selected qualitative ESRS disclosure requirements as included in Appendix 2 ("Selected Information") published in the Annual Sustainability Report (the "Sustainability Report") of Yazaki EMEA NV for the year ending 31 March 2026. In preparing the Selected Information, the Company applied the Applicable Criteria as per the Revised ESRS (as of May 6th, 2026). The Selected Information needs to be read and understood together with the Applicable Criteria.

Limited assurance conclusion

Based on our work as described in this report, nothing has come to our attention that causes us to believe that the Selected Information as included in Appendix 1 and 2, has not been prepared, in all material respects, in accordance with the Applicable Criteria.

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), as applicable in Belgium.

Our responsibilities under this standard are described in more detail in the section of our report "Our responsibilities".

We have complied with all ethical requirements relevant to limited assurance engagements on the consolidated sustainability statement in Belgium, including those regarding independence.

We apply the International Standard on Quality Management 1 (ISQM 1), which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have obtained from the board of directors and the company's officials all explanations and information required for our limited assurance engagement.

We believe that the evidence we have obtained in the framework of our limited assurance engagement is sufficient and appropriate to provide a basis for our conclusion.

Other matters

The scope of our work is limited to our limited assurance engagement on the Annual Sustainability Report of the company for the year ended 31 March 2026. Our limited assurance engagement does not extend to information related to the comparative figures included in the consolidated sustainability statement

Responsibility of the board of directors

The board of directors of the Company is responsible for the preparation of the Selected Information and the references made to it presented in Appendix 1 and 2 as well as for the declaration that its reporting meets the requirements of the Applicable Criteria.

The board of directors is also responsible for:

- Selecting and establishing the Applicable Criteria.

- Preparing, measuring, presenting and reporting the Selected Information in accordance with the Applicable Criteria.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.
- Providing sufficient access and making available all necessary records, correspondence, information and explanations to allow the successful completion of our limited assurance engagement.
- Confirming to us through written representations that they have provided us with all information relevant of which they are aware, and that the measurement or evaluation of the underlying subject matter against the Applicable Criteria, including that all relevant matters, are reflected in the Selected Information.

Inherent limitations of the Selected Information

We obtained limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

The self-defined Applicable Criteria, the nature of the Selected Information, and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact comparability of the Selected Information reported by different organizations and from year to year within an organization as methodologies develop.

Our responsibilities

Our responsibility is to express a conclusion on the Selected Information based on our procedures. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board (IAASB), in order to state whether anything had come to our attention that causes us to believe that the Selected Information have not been prepared, in all material respects, in accordance with the Applicable Criteria.

Applying these standards, our procedures are aimed at obtaining limited assurance on the fact that the Selected Information do not contain material misstatements. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our work was performed on the data gathered and retained in the reporting scope as included in the attached Appendix 1 and 2. The limited assurance on the Selected Information was only performed on the Selected Information covering the year ending 31 March 2026.

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the description of activities undertaken in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the description of activities undertaken in respect of the Selected Information, we performed the following key procedures:

- Analytical review and considered the risks of material misstatement linked to the Selected Information;
- Through inquiries of management, obtained an understanding of the Company, its environment, processes and information systems relevant to the preparation of the Selected Information, sufficient to identify and assess risks of material misstatement in the Selected Information, and provide a basis for designing and performing procedures to respond to assessed risks;
- Reconciliation procedures and assessment whether the data has been appropriately consolidated.
- On a statistical sample basis assessed whether the data has been collected and reported in accordance with the Applicable Criteria, including verifying to source documentation;
- Assessed whether management's assumptions and estimates are reasonable;
- Accumulate misstatements and control deficiencies identified, assessing whether material;
- Read the narrative accompanying the Selected Information with regard to the Applicable Criteria, and for consistency with our findings.

We apply the International Standard on Quality Management 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

In conducting our engagement, we have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the consolidated sustainability statement. The procedures in a limited assurance engagement vary in nature and timing and are less in extent than procedures performed for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of the procedures selected depend on professional judgement, including the identification of areas where material misstatements are likely to arise in the consolidated sustainability statement, whether due to fraud or error.

In conducting our limited assurance engagement, with respect to the consolidated sustainability statement, we have:

- obtained an understanding of the company's reporting processes relevant to the preparation of its consolidated sustainability statement by obtaining an understanding of the company's control environment, processes and information system relevant to the preparation of the consolidated sustainability statement but not with the purpose of providing a conclusion on the effectiveness of the company internal control;

- evaluated whether the information identified by the process is included in the consolidated sustainability statement;
- evaluated whether the structure and the presentation of the consolidated sustainability statement has been prepared in accordance with the ESRS;
- performed inquires with relevant personnel and analytical procedures on selected information in the consolidated sustainability statement;

- performed substantive assurance procedures on selected information in the consolidated sustainability statement;
- obtained evidence on the methods and assumptions for developing estimates and forward-looking information as described in the section “Our responsibilities”;

Statement related to independence

Our audit firm and our network have not performed any engagements which are incompatible with the limited assurance engagement.

Use of our report

This report is made solely to the board of directors of Yazaki EMEA NV in accordance with ISAE 3000 (Revised) and our agreed terms of engagement. Our work has been undertaken so that we might state to the board of directors those matters we have agreed to state to them in this report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of this report to any party other than the Company and its board of directors, we acknowledge that the board of directors may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yazaki EMEA NV and its board of directors as a body, for our work, for this report, or for the conclusions we have formed.

Signed at Zaventem.

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Signed by:

Hannes Poelmans

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Deloitte Bedrijfsrevisoren/Réviseurs d’Entreprises BV/SRL
Represented by Hannes Poelmans

Appendix 1 – Selected Environmental, Social, and Governance KPIs

ESRS	KPI
E1	Total energy consumption (breakdown in fossil, nuclear, and renewable sources)
E1	Fuel consumption (breakdown in coal and coal products, crude oil and petroleum products, natural gas, other fossil sources, purchased or acquired electricity, heat, steam or cooling from fossil sources)
E1	Scope 1 GHG emissions
E1	Scope 2 GHG emissions
E1	Scope 3 GHG emissions
E5	Key materials used to manufacture, put on the market or part of the delivery of the undertaking's products and services: - The key materials used to manufacture products, deliver them and/or provide services - The total weight of key materials with a breakdown per key material (in weight or percentage of total weight) - The percentage of total weight of secondary resourced materials
E5	Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and recovery operation type
E5	Waste directed from disposal, breakdown by hazardous and non-hazardous was and disposal operation type
E5	The percentage of waste for which the final destination is unknown
S1	Total number of employees by head count and breakdowns by gender and by country for the countries in which the undertaking has 50 or more employees and that are the ten largest countries in terms of employee numbers
S1	Total number by headcount or full time equivalent (FTE) of: - Permanent employees and breakdown by gender - Temporary employees and breakdown by gender - Non-guaranteed hours employees
S1	Rate of employee turnover
S1	Gender distribution in number and percentage at top management level
S1	Percentage of people in its own workforce who are covered by health and safety management systems based on legal requirements and (or) recognized standards or guidelines

S1	Number of fatalities in own workforce as result of work-related injuries and work-related ill health
S1	Number and rate of recordable work-related accidents for own workforce
S1	Number of days lost to work-related injuries, recordable work-related accidents and work-related ill health
Entity specific	Percentage of targeted suppliers that have signed our Business Partner Code of Conduct
Entity specific	Percentage of targeted suppliers that have gone through a sustainability assessment
Entity specific	Percentage of employees trained on business ethics/anti-corruption

Appendix 2 – Selected Qualitative ESRS Disclosure Requirements

- ESRS 2 General Disclosures
- ESRS E1 Climate Change
- ESRS E2 Pollution
- ESRS E5 Resource Use and Circular Economy
- ESRS S1 Own Workforce
- ESRS S2 Workers in the Value Chain
- ESRS S3 Affected communities
- ESRS S4 Consumers and End-users
- ESRS G1 Business Conduct

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