

KPI REPORT ACCORDING TO GRI

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Strategy

Our holistic AMAG approach

Renewable mobility, strong brands, a networked energy ecosystem and committed employees: the AMAG Group combines economic expertise with targeted investments.

Our holistic approach shows how sustainable mobility is implemented in practice and in the long term at AMAG. It forms the basis for our strategic direction, the further development of our business model and the collaboration with numerous partners along the entire mobility and energy value chain. The interaction of these elements results in an integrated system that combines environmental, economic and social requirements.

The following chapters show how we put this into practice: from our strategy and the key areas of activity to the AMAG ecosystem and our commitment in the areas of environment, social and governance. The progress and impacts are then set out in transparent and measurable form in the KPI Report according to the GRI Standards.

For AMAG, sustainability is an integral component of the business model and a key prerequisite for long-term corporate success. As the largest automotive dealer in Switzerland, we bear responsibility for the environment, society and the economy. This responsibility shapes our long-term direction as well as our day-to-day actions.

Our aim is to make individual mobility climate-friendly, economically successful and accessible to all. In doing so, we rely on pragmatic and effective solutions that reconcile environmental progress, economic stability and social acceptance.

Our strategic priorities

Our holistic approach is based on five strategic priorities. These priorities guide our actions and provide the framework for business decisions, investments and the ongoing development of our business model.

1. **Our business**

We want to continue growing profitably in order to safeguard our ability to innovate in the long term. For us, economic success is a prerequisite for investment in new technologies, infrastructure and skills. That is why we are systematically developing our core business, strengthening recurring revenues and strategically developing new business areas.

In a challenging market environment, the strength of our products, our brands and our dense dealer and service network becomes evident. This stability allows us to reliably meet existing mobility needs – and at the same time actively shape the transition to electric and digitally networked mobility.

2. **Digitalisation**

Digital transformation is a key lever for our business, for efficiency and for the customer experience. Today, our customers expect to be able to switch flexibly between online and offline channels. This is where we come in. We are working consistently on an end-to-end customer journey – from initial contact and vehicle purchase to the use of mobility and energy-related services.

At the same time, we are driving the digitalisation of our internal processes forward. Data-based decision-making, automated processes and standardised interfaces help to increase quality and efficiency and reduce complexity. Vehicles, charging infrastructure, energy management and billing must be intelligently interlinked for integrated solutions to work in everyday life.

We are also making increasing use of artificial intelligence (AI). At present, AI primarily supports existing processes – such as invoice processing, when checking the plausibility of large volumes of data or along the process from lead to sale. These applications take the pressure off employees, increase process quality and create the basis for further scaling.

3. Customers

Trust and long-term relationships are at the heart of what we do. As a Swiss family business, we attach great importance to reliable and cooperative relationships – both with customers and with our partners in retail and service.

Our strength lies in a broad-based mobility ecosystem. This includes leasing, retail and parking, as well as maintenance and service, and is based on a network of partners and dealers that has grown over time throughout Switzerland. It is complemented by integrated energy solutions that effectively support the electrification of mobility. Customers benefit from strong products, high availability and an efficient service infrastructure throughout the entire life cycle.

Our wide range of products and services enables us to meet individual needs and support our customers step-by-step as they make the transition to electromobility. We can reliably meet the requirements of established mobility while simultaneously developing solutions for the new world of electric mobility.

4. Sustainability

Sustainability is a key strategic focus of the AMAG Group. Our ambition to reach net zero by 2040 is a long-term goal that we are implementing gradually and in line with market demand. A key lever here is the expansion of electromobility – in conjunction with the expansion of renewable energy and intelligent energy systems.

In 2025, six of the ten best-selling electric cars in Switzerland came from the AMAG Group brand portfolio. Brands such as Škoda, Audi, Volkswagen and SEAT/CUPRA significantly shaped market activity.

These developments show that sustainable mobility makes an impact when it is attractive, available and economically viable for customers – and when it is supported by strong brands and a reliable ecosystem. In addition to the vehicles themselves, this also includes charging infrastructure, efficient energy management solutions and flexible mobility services.

5. Culture

Cultural change is a decisive success factor for transformation. People are the driving force behind this change. The AMAG Group employs over 7,500 people from 88 countries. With around 800 trainees, we are one of the largest training organisations in Switzerland. In 2025 alone, 306 young people started their apprenticeships in 20 different professions.

The AMAG Academy is a key tool here, with around 10,000 participant days per year. It supports employees in developing new skills in areas such as electromobility, digitalisation and energy. Another factor in our success is our diversity. The proportion of women stands at 17.1% and is being proactively increased. Integrity and compliance form the basis of our actions and ensure trust both internally and externally.

The AMAG ecosystem: enabling sustainable mobility together

Sustainable mobility does not arise in isolation within individual companies. It develops through the interaction of various stakeholders along the entire mobility and energy value chain – from vehicle production and energy and charging infrastructure to recycling and carbon removal. AMAG sees itself as an active part of this ecosystem.

Together with manufacturers, technology partners, energy companies, research institutions and mobility providers, we work to develop sustainable mobility solutions and establish them in the market. Each partner brings their own specific skills to the table. Our main role is to make new technologies and services accessible to customers and to strengthen the connection between mobility, energy and services.

Our activities focus on areas that are particularly relevant to the decarbonisation of mobility: electromobility, renewable energies, charging and energy management, alternative fuels, battery technologies and the circular economy – in other words, the widest possible reuse and recycling of materials. Through partnerships, investments and innovation projects, we support new technologies at an early stage and accompany their development through to market application.

Electromobility and renewable energies

Electromobility is a key component of the decarbonisation of transport. The Volkswagen Group's electrified models make an important contribution to low-emission mobility and enable sustainable drive technologies to become widely established in the market. The modular electric drive matrix (MEB) provides scalable technological solutions that enable the broad electrification of the vehicle range. At the same time, new functions such as bidirectional charging open up additional potential. Electric vehicles can not only draw electricity, but can also feed energy back into the home or into the grid, thus actively helping to stabilise the energy system.

In order for electromobility to develop its full potential for reducing greenhouse gas emissions, the required electricity must be generated from renewable sources and used efficiently. Our subsidiary Helion plays a key role here, driving forward the expansion of photovoltaics, energy storage systems and intelligent energy management.

In 2025 alone, Helion installed 962 photovoltaic systems in Switzerland, supplying enough electricity to operate around 24,300 battery electric vehicles (BEVs). During the same period, 16,508 BEVs were sold by the AMAG Group. This combination of energy production and mobility is a key component of our system approach.

Charging at home, at work and on the go

For electromobility to work in everyday life, it needs a powerful and reliable charging infrastructure. That is why we offer our customers integrated charging solutions for different needs.

For private customers, uni- or bidirectional Helion wallboxes enable charging that is tailored to their home and photovoltaic system, complemented by intelligent energy and load control via Helion ONE. For companies, we implement scalable charging infrastructures at company locations.

We also provide simple and transparent solutions for people on the go. Customers who have purchased their vehicle from the AMAG Group can charge at the AMAG Group fast charging stations for CHF 0.28 per kilowatt hour. The network currently has 40 locations and is to be expanded to around 60 locations with some 300 charging points by 2027.

Networked energy systems

As new technologies become available, mobility and energy can be linked ever more closely. With bidirectional charging, electric vehicles can not only draw electricity, but also feed energy back into the home or into the grid. Vehicles thus become flexible energy storage systems within a networked energy system. Current Volkswagen Group models with a battery capacity of 77 kilowatt hours are already designed for bidirectional charging, and retrofit solutions are being developed for existing vehicles.

In addition, Helion digitally links up decentralised energy plants to form a virtual power plant. The Helion ONE platform allows photovoltaic installations, battery storage systems and charging stations to be flexibly controlled and used to stabilise the electricity system. Customers who make their systems available for this purpose receive payment in the form of the FLEXBONUS.

Batteries and recycling

Batteries play a key role in electromobility and require the responsible use of resources. Innovative recycling processes make it possible to recover and reuse raw materials such as lithium, nickel and cobalt. In addition, "second-life" applications open up new possibilities for use. After their use in vehicles, many batteries still retain a large part of their storage capacity and can be used, for example, as stationary energy storage before they are finally recycled.

Alternative fuels and new technologies

Electromobility is a key component of the energy transformation, but it will not be the only solution in all areas of application. Through Synhelion, we are therefore involved in the development and commercialisation of synthetic fuels produced using the energy of the sun. This technology uses concentrated solar energy to produce synthetic fuels that are almost carbon-neutral. It offers particular potential in areas such as aviation or heavy goods transport, where electric drives are not always suitable.

Mobility of tomorrow

AMAG has established a strategic partnership with MOIA, a subsidiary of the Volkswagen Group, to import and operate highly automated vehicles (Level 4) in Switzerland in the future. Once these vehicles have been brought into service, they will operate autonomously in areas defined and approved by the cantons – without a safety driver on board. The operation will be permanently monitored remotely by a control centre to ensure safety and traffic flow at all times.

The Volkswagen Group is aiming to secure European type approval for the VW ID. Buzz Autonomous Driving by the beginning of 2027, with full-scale production scheduled to start in 2027. Trials involving these vehicles are currently taking place in a number of cities, including Oslo, Berlin and Hamburg, as well as in the USA. In Switzerland, cities and municipalities are faced with the challenge of finding solutions to the growing needs for mobility in both public and private transport. In addition to the traditional private mobility and public transport offerings, a variety of forms of mobility have developed in recent decades, which, with increasing automation, also allow these offerings to be scaled up. As part of the ZUG ALLIANCE, the AMAG LAB partnered with the canton of Zug, Zugerland public transport authorities and the University of St. Gallen's Institute for Mobility to investigate how automated ride-pooling taxis can complement existing mobility services in a useful way. Autonomous ride pooling can improve energy and space efficiency, increase the benefits for mobility users and support the transport and spatial planning objectives of cities and cantons. The latest digital developments bring new opportunities with intelligent algorithms and autonomous vehicles.

In collaboration with the Lucerne Transport Association and Verkehrsbetriebe Lucerne AG, the AMAG LAB is also conducting a feasibility study to help the canton of Lucerne evaluate the potential of autonomous driving for transport policy.

ESG focus

Responsibility across environment, social and governance

For the AMAG Group, sustainability is both a corporate responsibility and a key driver of innovation and value creation. Our holistic approach, which combines innovation, social responsibility and sustainability, is helping to drive the transformation of mobility forward.

Our responsibility goes beyond environmental impact, and also includes social and ethical issues. We have defined three focus areas to help implement our sustainable commitment.

- AMAG Ambition Net Zero – Encompasses all measures to reduce CO₂ emissions and expand sustainable mobility solutions, in particular through the increased use of renewable energies and low-emission technologies.
- AMAG Engage – Brings together initiatives for the advancement of society, our employees and our customers. These include educational programmes, social projects and measures to promote diversity.
- AMAG Fairplay – Ensures the highest standards in governance, risk management and compliance. It includes occupational health and safety measures, as well as building strong cyber resilience.

Our sustainability strategy covers the entire value chain and is managed using specific metrics and targets. Progress in each area is regularly documented and transparently communicated.

The AMAG Group acts in accordance with the ESG principles (Environment, Social, Governance) and actively supports the United Nation's Sustainable Development Goals (SDGs). The SDGs are an internationally recognised blueprint to address the economic, social and environmental challenges we face. They aim to promote sustainable development around the world in relation to the environment, prosperity and social cohesion by 2030. The AMAG Group's sustainability strategy actively contributes to 7 of the 17 SDGs.

AMAG's contribution to the Sustainable Development Goals



4 – Quality education Investing in training and education and developing the job profiles of the future.
Supporting and developing our own employees.
Working closely with educational institutions in Switzerland.
Young Talent programme for targeted talent promotion.



5 – Gender equality
A human resources policy geared towards inclusion and equality.
Targeted measures to boost the number of women in technical professions.
Women@AMAG Community to raise awareness of gender equality issues.



7 – Affordable and clean energy
Advancing the energy transition in Switzerland by expanding clean energy.
Holistic implementation of "renewable mobility" by Helion and offers in the areas of solar panel systems, heat pumps and charging solutions.



8 – Decent work and economic growth
Promoting Switzerland as a business location by creating and safeguarding jobs.
Commitment to combating the shortage of skilled workers by promoting apprenticeships and developing new job profiles.
Ensuring fair and equitable working conditions in line with ethical guidelines and standards, both for employees and within the supply chain.



9 – Industry, innovation and infrastructure
Developing needs-based and low-emission mobility offerings.
Research into autonomous driving.



12 – Responsible consumption and production
Raising awareness of sustainable mobility and energy solutions and providing relevant information.
Investing in research into synthetic fuels.



13 – Climate action
Ambition Net Zero by 2040.
Investing in environmental protection, innovation and reducing emissions in our own operations and processes.
Engaging with stakeholders in the supply chain.

Environment: our climate strategy

Our climate strategy is based on the federal government's target of achieving net zero by 2050. With our "net zero by 2040" ambition, we are deliberately going above and beyond this. Our climate strategy is based on the three principles of reduce, invest and eliminate. While priority is given to the effective reduction of greenhouse gas emissions, we also promote sustainable technologies and solutions for the permanent removal of CO₂. Our climate targets are guided by science-based reduction pathways in line with the Science Based Targets initiative (SBTi).

To achieve these targets, we have embedded a binding instrument in our corporate governance in the form of the Climate Investment Strategy 2025 to 2034. At its core is a climate fund that enables investments in emissions reduction, transformation and carbon removal. We are thus consciously pursuing an approach that goes beyond traditional offsetting: instead of offsetting remaining emissions, we make targeted investments in measures that permanently reduce emissions and advance sustainable technologies.

Another important lever is internal carbon pricing, which was increased from CHF 120 to CHF 200 per tonne of CO₂ in 2025. This is systematically incorporated into investment and decision-making processes and creates additional incentives for climate-friendly solutions, such as energy-efficient renovations or the replacement of fossil-fuel heating systems.

We also take responsibility along the supply chain. Transparency, clear standards and dialogue with business partners help to identify environmental and social risks at an early stage and enable us to implement improvements together.

Responsibility for the environment and biodiversity

In addition to decarbonisation, we are also committed to protecting the environment and biodiversity. From 2026, we will be working with external partners to support projects in Switzerland that have a tangible environmental impact and complement climate protection.

The climate fund creates transparent processes and enables systematic management of the relevant investments, making it an important building block on our path to net zero by 2040.

Engage/Social – lifelong learning and social commitment

People are at the heart of everything AMAG does. We believe that diversity, training and social responsibility are the foundations for long-term success.

Educating and training our employees are key components of our social commitment. AMAG has around 800 trainees, making it one of the largest training organisations in Switzerland. Every year, the AMAG Academy delivers around 10,000 participant days of training, teaching skills in areas such as electromobility, digitalisation and energy. Alongside training in traditional professions, we are also developing new apprenticeships for the future and promoting women in technical professions. Our ambition is to double the proportion of female trainees to 20% and increase the proportion of women in management positions to 25% by 2030.

Diversity and equal opportunities

People from 88 different countries work at the AMAG Group and we actively promote diversity, equal opportunities and integration. We aim to create an inclusive working environment that supports people regardless of age, background or gender. One example of our commitment is the integration pre-apprenticeship programme, which makes it easier for refugees to enter the world of work. We also focus on work-life balance, health management and flexible working models to meet the needs of our employees.

The AMAG Group's social commitment goes beyond its own core business and includes the following activities:

- Corporate donations: financing social projects to support families in need and charitable organisations
- Sustainability Month & corporate engagement: initiatives to raise awareness of sustainability, including through Learn@Lunch sessions and innovative success stories (e.g. digitalising processes, green marketing, energy efficiency measures)
- Community building: collaborating with partners such as Swiss Cleantech or hosting events on sustainable mobility at The Square, Zurich Airport
- Family Business Award & business promotion: supporting sustainable and responsible business models

With these initiatives, AMAG is making a lasting contribution to society, nurturing the talents of tomorrow and creating a working environment that promotes innovation, equal opportunities and social responsibility.

Governance – Fair play as a matter of principle

For the AMAG Group, corporate governance means more than compliance with legal requirements – it is an expression of our understanding of responsible corporate governance and encompasses all internal and external principles, which are defined in the form of laws, rules, standards and guidelines. We believe in fair play. We are committed to transparency, security and integrity in all areas of our business.

Transparent and responsible corporate governance

Good corporate governance is based on clear principles and policies that are binding for all employees. In the case of the AMAG Group, this includes:

Binding code of conduct: all employees are obliged to comply with our standards – from protecting data to preventing corruption and behaving ethically.

Regular training and audits: we provide training programmes and conduct continuous monitoring to help implement governance measures.

Performance scorecards with sustainability targets: sustainable corporate governance is made measurable and reviewed regularly.

Security and risk management

AMAG is exposed to a wide variety of risks. Forward-looking risk management is therefore essential for a sustainable corporate strategy. Our internal control system (ICS) systematically records and evaluates risks, develops scenarios for emergencies and takes preventive measures. These relate to topics such as occupational health and safety, cybersecurity and data protection, as well as relevant industry standards such as the Federal Coordination Commission for Occupational Safety (FCOS) and TISAX (Trusted Information Security Assessment Exchange) certification.

Zero tolerance on corruption and collusion

Integrity governs all of our actions. We are committed to a corporate culture that promotes ethical conduct and consistently punishes illegal practices. Although we attach great importance to an open culture of error, we have a zero tolerance approach to corruption, illegal anti-competitive agreements and cartel offences. Established reporting channels and a whistleblower system allow our employees and customers to report any suspected violations securely and anonymously. We carry out mandatory training on this topic to ensure that our code of conduct not only applies on paper but is also practised day to day.

The previous chapters illustrate how the AMAG Group is putting its sustainability strategy into practice in terms of strategy, ecosystem and ESG focal points.

The following GRI KPI Report shows how these ambitions are translated into measurable progress. It is based on the internationally recognised Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and creates transparency regarding the material sustainability topics for AMAG across the entire value chain. The report covers both the management approach and the progress achieved in key areas such as energy, emissions, occupational health and safety, education and training, diversity and equal opportunities, and the protection of customer data.

GRI index

AMAG Group AG reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025. For the Content Index – Essentials service, GRI Services verified that the GRI content index is presented in such a manner that it is consistent with the reporting requirements set out in the GRI Standards and that the information in the index is set out clearly and available to the stakeholders. This service was provided for the German version of the report.



General Disclosures

GRI Standard	Disclosure	Reference	Reason for omission (Requirement [Rq], Reason [Re], Explanation [E])	
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Material topics

GRI Standard	Disclosure	Reference	Reason for omission (Requirement [Rq], Reason [Re], Explanation [E])
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GRI 2

General Disclosures

1. The organization and its reporting practices

2-1

Organizational details

Name of the organisation: AMAG Group AG

Location of headquarters: Alte Steinhäuserstrasse 12, 6330 Cham

Ownership and legal form: AMAG Group AG, headquartered in Cham (ZG), is the holding company of the AMAG Group (AMAG). AMAG Group AG is not a listed company. No direct or indirect subsidiary is listed either. As at the balance sheet date, AMAG Leasing AG, a wholly owned subsidiary of AMAG Group AG, holds two special-purpose entities, one of which has issued bonds listed on the SIX Swiss Exchange. AMAG Leasing AG itself has issued 17 listed bonds.

Locations: AMAG has around 100 locations in Switzerland.

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Entities included in the organization's sustainability reporting

Entities included in the consolidated financial statements: The Sustainability Report covers all fully consolidated subsidiaries of AMAG Group AG (consolidation approach for emissions: operational control). These are AMAG Import AG, AMAG Automobil und Motoren AG, Noviv Mobility AG, AMAG First AG, AMAG Leasing AG, AMAG Services AG, AMAG Parking AG, AMAG Corporate Services AG, mobilog AG, Helion Energy AG, Clyde Mobility AG and their companies under AMAG control.

Activities, brands, products and services: AMAG Group AG is a Swiss company. The Group also includes AMAG Import AG, which imports vehicles from the Volkswagen, Audi, SEAT, ŠKODA, CUPRA and VW Commercial Vehicles brands and distributes them through Switzerland's largest network of agents (around 285 dealers and service partners).

In addition to the agent network of some 300 dealers and service partners, AMAG Import AG also operates the stop+go workshop and service concept, to which around 140 partner businesses throughout Switzerland are affiliated.

AMAG also includes AMAG Automobil und Motoren AG, which has around 85 of its own garages, used car dealerships and body shops. It is also a Bentley service centre. A further subsidiary is AMAG First AG, the largest Porsche dealership organisation in Switzerland.

AMAG also includes AMAG Leasing AG, a financial services provider, AMAG Parking AG, which manages various car parks, and AMAG Services AG, a licensee of Europcar for Switzerland, which offers valet parking at Swiss airports and chauffeur services throughout Switzerland. Since 2021, mobilog AG has also offered logistics services for third parties, and AMAG also operates an Innovation & Venture LAB. Since 2018, AMAG has been a co-owner of autoSense, the solution for digital vehicle connectivity. It has offered a car subscription model with Clyde since 2019.

With Helion Energy AG, AMAG has also been offering the installation of photovoltaics and heat pumps as well as the planning and realisation of charging infrastructure, including charging card solutions, since 2022.

AMAG Group AG established Noviv Mobility AG in 2023 for new individual mobility offerings.

2-3

Reporting period, frequency and contact point

Reporting period: 1 January 2025 to 31 December 2025. The Sustainability Report of AMAG Group AG is published annually; date of last report: May 2025.

Contact: Dr Ina Maria Walthert, Head of Group Sustainability AMAG Group

Restatements of information

Changes in reporting: The criteria used by AMAG that lead to material adjustments in reporting the greenhouse gas inventory are based on the requirements set out in the Science Based Targets initiative (SBTi) and on regulatory developments that have an impact on the methodological requirements for calculating greenhouse gas emissions at all stages in AMAG's value chain. The accounting standard applied is the Greenhouse Gas Protocol. The need for a material adjustment can result from significant changes in the corporate structure or activities (e.g. acquisitions, sales, mergers), changes in the method used to calculate emissions, adjustments to the consolidation approach of the GHG inventory, changes in assumptions or forecasts, or significant errors in calculation.

An adjustment is considered material if the total inventory in the relevant reference year changes by at least 5% relative to the total inventory of the same year before the adjustment.

The change in the total inventory is stated as a cumulative figure based on all adjustments made per Scope 1, 2 and 3 in accordance with the Greenhouse Gas Protocol (GHGP). Material corrections are made retroactively for the two previous reporting years and the baseline year and for each emissions category. Adjustments can lead to a reduction or increase in the total inventory and are considered and evaluated separately. Minor adjustments are explained in the report if this serves to ensure transparent communication and the comparability of the key figures reported. No material adjustments were made in the financial year. This report provides a transparent description of the methods applied for calculating the data for the material topics of energy, emissions and waste, along with the stated key performance indicators, under 305 and 306.

For other material topics (all topics not concerning the greenhouse gas inventory), necessary adjustments are discussed with the management and disclosed transparently if they have a relevant influence on the comparability and verifiability of the information presented. No significant issues for other material topics were reported during the financial year.

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External assurance, energy consumption and waste volume

AMAG Group AG's greenhouse gas inventory, energy consumption and waste volumes are audited externally as part of a limited assurance engagement (▶). The CEO, CFO and the CEOs of the Group's individual business units and the Board of Directors are also involved in the process of approving the report content.



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To the Management of
AMAG Group AG, Cham

Zurich, 27 May 2026

Independent Assurance Report on energy, emission and waste indicators in the AMAG KPI Report 2025 according to GRI standards

We have been engaged to perform assurance procedures to provide limited assurance on selected indicators (including GHG emissions) included in the AMAG Group AG's (the Company's) and its consolidated subsidiaries' (the Group's) KPI Report 2025 according to GRI standards for the reporting period from 1 January 2025 to 31 December 2025 (the Report).

Our limited assurance engagement focused on selected indicators (including GHG emissions) presented in the Report and marked with the check mark ►.

We did not perform assurance procedures on other information included in the Report, other than as described in the preceding paragraph and, accordingly, we do not express a conclusion on that information.

Applicable criteria

The Group's defined as applicable criteria (the Applicable Criteria):

- Global Reporting Initiative Sustainability Reporting Standards (GRI Standards)

A summary of the standards is presented on the GRI homepage. We believe that these criteria are a suitable basis for our limited assurance engagement.

Inherent limitations

The accuracy and completeness of selected indicators (including GHG emissions) are subject to inherent limitations, given their nature and methods for determining, calculating and estimating such data. In addition, the quantification of the non-financial matters indicators is subject to inherent uncertainty because of incomplete scientific knowledge used to determine factors related to the emissions factors and the values needed to combine, e.g., emissions of different gases. Our assurance report should therefore be read in connection with the Group's Report and the corresponding subchapters "Management of material topics", its definitions and procedures on non-financial matters reporting therein.

Responsibility of the Management

The Management is responsible for the selection of the Applicable Criteria and for the preparation and presentation, in all material respects, of the selected indicators (including GHG emissions) in accordance with the Applicable Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the selected indicators (including GHG emissions) that are free from material misstatement, whether due to fraud or error.



Shape the future
with confidence

Independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies ISQM 1, which requires the firm 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.

Our responsibility

Our responsibility is to express a conclusion on the selected indicators (including GHG emissions) based on the evidence we have obtained.

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected indicators (including GHG emissions) are free from material misstatement, whether due to fraud or error.

Summary of work performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Our limited assurance procedures included, amongst others, the following work:

- Assessment of the suitability of the Applicable Criteria and their consistent application
- Interviews with relevant personnel to understand the business and reporting process, including the sustainability strategy, principles and management
- Interviews with the Group's key personnel to understand the sustainability or non-financial reporting system during the reporting period, including the process for collecting, collating and reporting the indicators
- Checking that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Applicable Criteria
- Analytical review procedures to support the reasonableness of the data
- Identifying and testing assumptions supporting calculations
- Testing, on a sample basis, underlying source information to check the accuracy of the data



We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusions.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected indicators (including GHG emissions) in the Report of the AMAG Group AG have not been prepared, in all material respects, in accordance with the Applicable Criteria.

Ernst & Young Ltd

Mark Veser
Executive in charge

Daniel Zaugg
Partner

2. Activities and workers

2-6

Activities, value chain and other business relationships

Markets served: Principally Switzerland and one dealership in Liechtenstein

Supply chain: The AMAG Group imports and distributes passenger and commercial vehicles in Switzerland and is a provider of various services in the mobility sector. In addition to core maintenance, repair and claims management services, these also include car rental and car sharing services. In addition to the import of vehicles and the close cooperation with the Volkswagen Group, AMAG procures other goods and services that are divided into various product groups. These include IT, logistics and transport services, spare parts, paints and tyres, office supplies, and advisory and financial services. Helion Energy AG expands the supply chain to include the purchase of photovoltaic systems, heat pumps and charging stations.

Current reporting year and outlook: The new vehicle market continued to decline in the reporting year. Customers' propensity to buy was impacted by (geo-)political, economic and industry-specific uncertainty. Nevertheless, the AMAG Group was able to increase both its market share and unit sales compared to the previous year.

Outlook: The AMAG Group remains committed to e-mobility with affordable models and attractive promotions in 2026. For example, the charging rate of CHF 0.28 /kWh will be continued for an unlimited period at all AMAG Group charging stations, AMAG multi-storey car parks and participating partners. This offer applies to both new and existing customers, as well as new and used cars from Volkswagen AG brands that have been officially imported by AMAG Import AG.

2-7

Employees

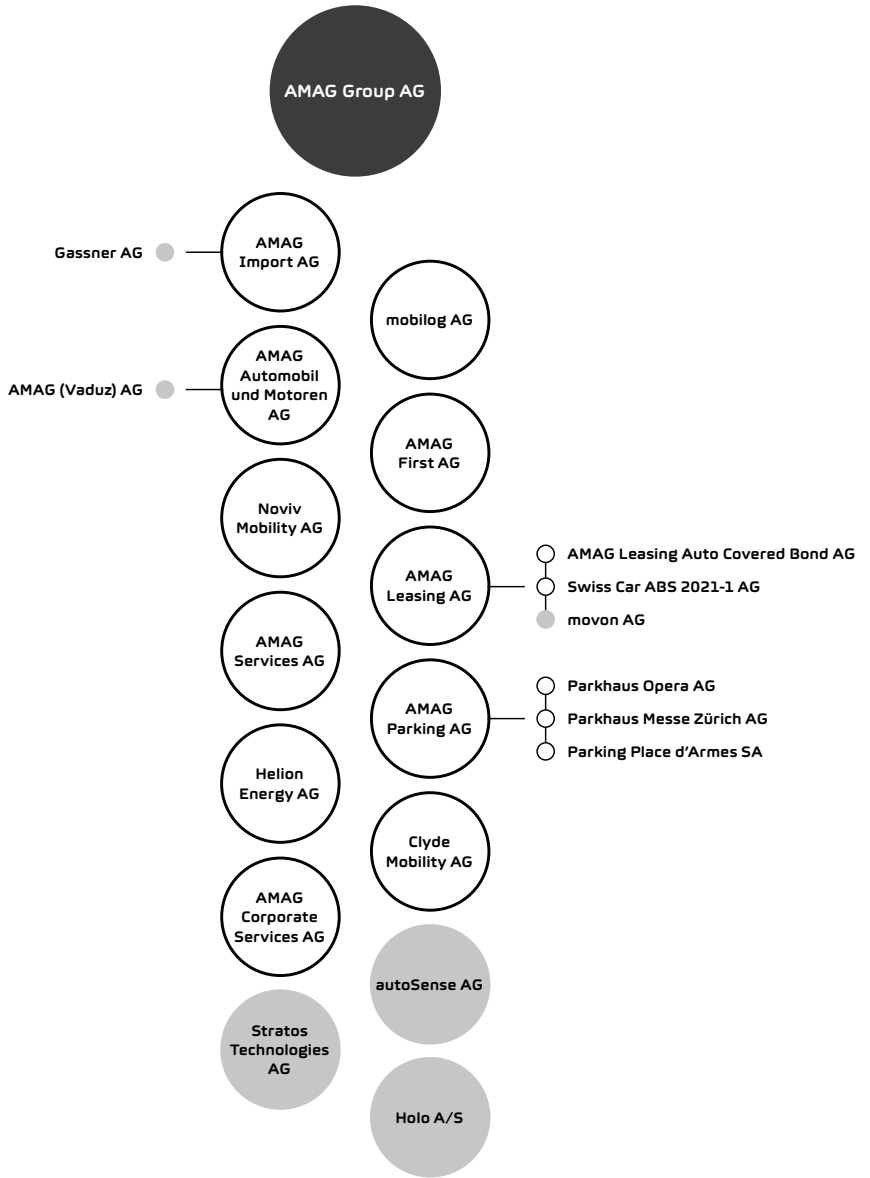
	2023	2024	2025
Net revenue in CHF billion	5.3	4.9	5.0
Total number of employees*	7,256	7,279	7,183
of which apprentices**	804	784	798

As at key date 31 December 2025.

* Refers to the total number of employees in permanent and temporary employment. Including other employee groups (event hosts, on-call, transfer drivers and Chauffeur Drive), AMAG had about 7,500 employees in total as at 31 December 2025.

**As of 31 December 2025, apprentices accounted for 11.1% of the total number of employees.

Principal holdings of AMAG Group AG



○ Fully consolidated subsidiaries
 ● Associated companies

2-8

Workers who are not employees

At AMAG, workers who are not employees include hosts working on-call for trade fairs and events, as well as transfer drivers and chauffeurs of the Drive service.

There were around 290 such workers as of 31 December 2025.

Composition of the workforce by employment contract and employment relationship

	Women			Men			Total		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Workforce by employment contract									
Permanent	1,215	1,222	1,207	5,948	5,961	5,864	7,163	7,183	7,071
Temporary	22	28	17	71	68	95	93	96	112
Workforce by working hours									
Full-time	839	851	814	5,586	5,601	5,516	6,425	6,452	6,330
Part-time	398	399	410	433	428	443	831	827	853

Including Helion as of 2023.

3. Governance

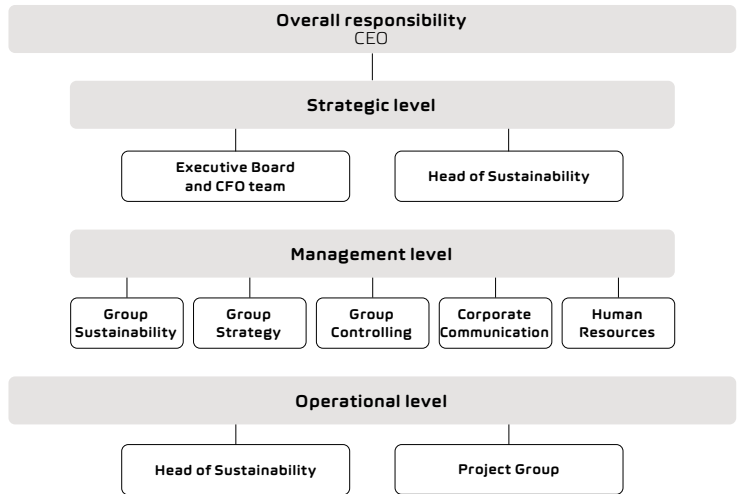
2-9

Governance structure and composition

All six members of the AMAG Board of Directors are non-executive members, none of whom have previously been on the Group Executive Board or the AMAG Group management team. AMAG Group AG is an unlisted company limited by shares under private ownership. As the highest management body, the Board of Directors exercises overall management authority, supervision and control over the company. The Group Executive Management reports to the Board of Directors and is composed of the CEO and the CFO.

The Executive Board comprises the Group Executive Management, the managing directors of subsidiaries and other officials who report directly to the CEO. Overall financial management of the AMAG Group is coordinated by the CFO team, which is composed of the Group Executive Management, the CFOs of subsidiaries and other officials who report directly to the Group CFO. The detailed tasks of the governing bodies are set out in organisational regulations, which are updated regularly.

Responsibility for strategic anchoring and operational implementation in the field of sustainability is established in the organisation as set out below:



2-10

Nomination and selection of the highest governance body

Persons nominated as members of the Board of Directors of AMAG Group AG need to meet a specific requirement profile. The members of the Board of Directors continually assess the expertise the board needs. Important criteria here include avoiding conflicts of interest and ensuring a diverse mix of members.

2-11

Chair of the highest governance body

Martin Haefner, Chairman of the Board of Directors of AMAG Group AG

2-12

Role of the highest governance body in overseeing the management of impacts

Based on the legal requirements set out in the articles of incorporation and organisational regulations of AMAG Group AG, the Board of Directors is responsible for the overall management of the company and the Group companies, defining the corporate strategy of the whole AMAG Group, and issuing the necessary directives, taking account of the applicable legislation. The CEO of AMAG Group AG regularly informs the Board of Directors about progress with respect to the implementation of the sustainability strategy.

2-13

Delegation of responsibility for managing impacts

Monitoring and management of all sustainability issues is the responsibility of the business units and is driven by the Group strategy and the strategies of the individual business units with the support of Group Sustainability. The definition of the strategic focal points with respect to sustainability at Group level is based on the assessment of material topics in the areas of ecology, economy and society. As a provider of mobility solutions and services, the AMAG Group has the biggest lever in the development of sustainable mobility offerings. The primary goal of the climate strategy is to reduce CO₂ emissions across the AMAG Group's entire value chain. The climate strategy is underpinned by defined measures that are developed based on the climate targets (SBTi Near-Term Target 2030, Ambition Net Zero 2040). Progress is measured using defined KPIs. As another way of managing the measures, annual targets are set for each measure and supported by the business units with specific action plans. Progress is measured, reported and discussed with the Executive Board and the CFO team on a quarterly basis. This process results in topics being prioritised or new measures taken. Objectives for encouraging diversity are defined by Group HR, accompanied by measures, and likewise reviewed with the Group Executive Board and approved.

2-14

Role of the highest governance body in sustainability reporting

Sustainability topics are discussed with the Group Executive Board at regular intervals, and specific action plans are defined with the Group companies for each financial year. The climate strategy is part of the Group strategy, which is approved by the Board of Directors.

2-15

Conflicts of interest

The prevention of conflicts of interest is laid down in the Code of Conduct of AMAG Group AG and is binding for all employees.

2-16

Communication of critical concerns

Critical concerns can be reported anonymously via the AMAG Group whistleblower portal, for example. The AMAG Group's Legal & Compliance department deals with all concerns, involving other departments such as HR, Internal Audit or external specialists where necessary. The Head of Legal & Compliance initiates/defines further steps together with the relevant decision-makers. Compliance-related issues were reported and investigated in the 2025 reporting year. These mainly concerned violations of internal guidelines and isolated violations of statutory provisions, but did not involve corruption, systematic fraud or antitrust law. All cases were reviewed in accordance with the internal compliance process and addressed with appropriate organisational or disciplinary measures.

This situation is similar to that in 2023 and 2024, when cases were also reported but no systematic fraud, corruption or violation of antitrust law was identified.

The Head of Legal & Compliance reports directly to the AMAG Group Executive Board and regularly reports back to the AMAG Group AG Board of Directors.

2-17

Collective knowledge of the highest governance body

Senior Executives are kept regularly informed about sustainability issues and trends by the Group Sustainability Board. These include changes at regulatory level (national and international) and issue-specific focal points in the areas of AMAG Ambition Net Zero, AMAG Engage and AMAG Fairplay.

The Board of Directors is kept regularly informed about progress in all strategic focal points, including sustainability. Background information in this respect is provided to aid understanding.

2-18

Evaluation of the performance of the highest governance body

As a privately held company, the AMAG Group discloses its governance structure in accordance with GRI 2-9. The performance of the Board of Directors is reviewed as part of internal governance processes. Due to confidentiality and governance requirements, the nature and results of these assessments are not disclosed publicly.

2-19

Remuneration policies

Remuneration of the members of the Board of Directors is not linked to performance. They receive only a base remuneration, paid in cash. The level of remuneration reflects the time and work the members invest in the fulfilment of their tasks. The members of the Board of Directors receive no bonus payments or other financial benefits. They are eligible for a company car.

2-20

Process to determine remuneration

The total remuneration of the members of the Group Executive Board consists of a fixed component as well as short-term and long-term variable remuneration components. All three components are paid in cash. The base remuneration reflects the experience, skills and ongoing performance of the Group Executive Board members as well as the competitiveness in external market comparisons based on function-related salary benchmarks.

2-21

Annual total compensation ratio

As a privately held company, the AMAG Group does not disclose the annual total remuneration ratio due to contractual confidentiality agreements and internal governance and compliance regulations.

4. Strategy, policies and practices

2-22

Statement on sustainable development strategy

AMAG has set itself an ambitious climate target. The aim is to meet the net zero target in accordance with the 1.5-degree target of the Paris Climate Agreement by 2040. AMAG has set itself an SBTi Near-Term Target of 2030 for the first milestone (validated December 2024). The achievement of the climate target is ensured by the AMAG Group climate strategy.

The climate strategy is a core element within the AMAG Ambition Net Zero focus area which, along with the focus areas of AMAG Engage and AMAG Fairplay, embodies AMAG's sustainability commitment. All three focus areas are an integral part of the Group's strategy and fall under the responsibility of AMAG Group Executive Management.

2-23

Policy commitments

Responsible behaviour towards our employees, customers, suppliers and partners is embedded in the AMAG Code of Conduct. In 2025, we continued the systematic assessment of our supply chain with regard to sustainability aspects. Alongside other assessment criteria, sustainability is an important aspect of our collaboration with suppliers.

AMAG aligns its activities with the federal government's sustainability agenda, the UN's 2030 Agenda for Sustainable Development and the Paris Climate Agreement.

2-24

Embedding policy commitments

The AMAG Group Code of Conduct sets out standards in risk areas relevant for compliance purposes, which must be respected and complied with by the Board of Directors, the Management Board, all employees as well as third parties such as dealers, suppliers and other partners of AMAG Group AG and the subsidiaries controlled by them during the course of their business operations. This also includes the observance of human rights.

The Legal & Compliance department has regulated various issues in binding policies. It advises and trains all AMAG employees on compliance-related matters, has established reporting channels for investigating violations and investigates any violations.

2-25

Processes to remediate negative impacts

Regular risk assessments are conducted in various areas to prevent any negative impacts. Fulfilment of all legal obligations is the fundamental guiding principle here and is supported by the Legal & Compliance department. Stakeholders can report concerns via the AMAG Customer Service. Contact can also be made via the media office, the anonymous whistleblower portal or the Sustainability team.

The AMAG Group is committed to cooperating with the regulatory authorities in Switzerland.

2-26

Mechanisms for seeking advice and raising concerns

The AMAG Group has a Legal & Compliance department, which is responsible for advising and supporting the management and the employees on legal matters. The AMAG Group has also issued a Group Policy on compliance organisation, which requires employees to report any suspected or observed violations of the law or internal regulations to their direct or indirect supervisor, the HR department responsible or the Legal & Compliance department, or via the AMAG whistleblower portal. Reports via the whistleblower portal can also be submitted anonymously. The portal is also available to externals. All reports are investigated, with any necessary action being taken. In addition, the AMAG Group has an Internal Audit department, which regularly and systematically monitors compliance with processes.

2-27

Compliance with laws and regulations

The AMAG Group has established and publicised a number of reporting channels through which possible compliance violations can be reported. All reports are investigated. No serious cases, such as illegal antitrust agreements, corruption or systematic fraud, were reported or detected in 2025.

Membership associations

During the reporting period, AMAG was a member of aee suisse, Arbeitgeber Zürich VZH, Auto Gewerbe Verband Schweiz (Auto Trade Association Switzerland – AGVS), auto-schweiz, Auto-Strassenhilfe-Schweiz (Auto Roadside Assistance Switzerland – ASS), Autovermieter-Verband der Schweiz, Avenir Mobilité, Avenir Suisse, Cardossier, digitalswitzerland, electrosuisse/e'mobile, energie-cluster.ch, Firmennetzwerk Autonome Systeme mit Bodenkontakt (Zurich), Gesellschaft für Marketing (Swiss Marketing Society – gfm), GS1, IG Fahrzeugrestaurator, Interactive Advertising Bureau (IAB), ITS-CH, Plattform Digitalpolitik, Schweizer Mobilitätsverband (Swiss Mobility Association – sffv), Schweizer Werbeauftraggeber-Verband (Association of Swiss Advertisers – SWA), Schweizerischer Leasing Verband (Swiss Leasing Association – SLV), Stiftung Auto Recycling Schweiz (Auto Recycling Foundation Switzerland), Swiss Alliance for Collaborative Mobility (CHACOMO), Swiss Association of Autonomous Mobility (SAAM), Swiss Association for Automotive Transformation (SAAT), swisscleantech, Swiss Climate Action Initiative (SCAI), Swiss eMobility, Swiss Power-to-X Collaborative Innovation Network (SPIN), Urban Places LAB, Verein Netzwerk Logistik (Logistics Network Association – VNL), ZUG ALLIANCE, Zug Chamber of Commerce, Zugwest, Zurich Chamber of Commerce, VAP Cargo Rail, Verein zur Dekarbonisierung der Industrie Zug (Zug Industry Decarbonisation Association), The Swiss Association of Privately Held Companies.

During the reporting period, Helion was a member of: Dachverband der Wirtschaft für erneuerbare Energien und Energieeffizienz (Federation of the Renewable Energy and Energy Efficiency Industry – aee suisse), IGQ Solar Experte Energie 2050 (IGU Solarinfo), Schweizerische Branchenverband für Sonnenenergie (Swiss Solar Industry Association – Swisssolar), SSES Verband Schweizerischer Gebäudehüllen-Unternehmen (Association of Swiss Building Envelope Companies – Gebäudehülle Schweiz), Schweizer Elektromobilitätsverband (Swiss Electromobility Association – Swiss eMobility), Schweizerisch-Liechtensteinischer Gebäudetechnikverband (Swiss-Liechtenstein Building Technology Association – Suissetec), Verband unabhängiger Energieerzeuger (Association of Independent Energy Producers – VESE), Verband Schweizerischer Elektro-Installationsfirmen (Swiss Electrical Installation Companies Association – EIT), Verband Schweizerischer Elektrizitätsunternehmen (Association of Swiss Electricity Companies – VSE), Fachvereinigung Wärmepumpen Schweiz (Swiss Heat Pump Association – FWS).

5. Stakeholder engagement

2-29

Approach to stakeholder engagement

The most important stakeholder groups in AMAG include Volkswagen AG, customers, independent dealerships and garages, and employees. In addition, business partners, suppliers, industry associations, regulatory bodies, the media and the science community are also important stakeholders.

Identification and choice of stakeholders

AMAG engages in intensive dialogue with stakeholders that have a significant impact on the success of the business and are in turn heavily influenced by the business activities of AMAG. These particularly include customers and employees. Customer concerns are dealt with through dealerships and partner businesses of the AMAG Group as well as the in-house Customer Service. Employees are informed and involved via the Intranet.

Approach to stakeholder engagement

The AMAG Group has positioned itself as a provider of sustainable mobility services – with a long tradition and under family ownership. AMAG derives its environmental and social responsibility from this fundamental philosophy, acting with great commitment when pursuing its goals and undertaking initiatives in this area.

AMAG's philosophy of taking on responsibility is guided by a strong vision, which envisages using innovative and low-emission technologies to provide bespoke mobility services tailored to individual requirements. With this in mind, AMAG makes considerable investments in developing and enhancing the skills of its employees. The broad, forward-looking education programme for trainees as well as technological and service skills for ensuring optimal support for AMAG customers are particularly important. In addition, AMAG cooperates closely with partners in order to promote Switzerland as a research location. The AMAG Innovation & Venture LAB aims to achieve active exchange and cooperation with start-ups in order to optimise the incorporation of new developments into the AMAG Group.

The AMAG Group is involved in numerous industry associations. AMAG considers reports and feedback received from stakeholders involved with an open mind. AMAG is actively involved in public dialogue on mobility and provides regular information at press conferences concerning current business developments.

Collective bargaining agreements

Percentage of employees with collective bargaining agreements

	2023	2024	2025
	28%	32%	29%

Including Helion as of 2023.

AMAG currently recognises collective agreements (GAV) for the following job profiles:

- Auto Gewerbe Verband Schweiz (Auto Trade Association Switzerland – AG-VS): The AGVS functions at regional level and operates in sections that are structured to cover one or more cantons. Each section has its own GAV. The individual GAVs of the sections are relevant if the AMAG Group has a garage in this section that is a member of the association or if the government has declared that the GAV is binding generally.
- Carrosserie Suisse (Swiss Body Shop): All businesses and establishments of the body shop sector are subject to the GAV Carrosserie. The Swiss Federal Council declared the GAV to be binding generally throughout Switzerland from April 2024.
- EIT.swiss, Suissetec, Gebäudehülle (Building Envelope): Helion Energy AG currently recognises three different GAVs to which employees are assigned, depending on their job profile. All three GAVs apply throughout Switzerland and employees are assigned on the basis of their role.

GRI 3

Materiality analysis and list of material topics

3-1

Process to determine material topics

The selection of material topics is continually reviewed through discussions with external experts and internal and external stakeholders.

The topics to be regarded as material for AMAG were initially defined, identified and evaluated in 2021 as part of personal discussions with all management staff at individual business units. Material topics were pre-selected with reference to criteria focusing on relevance and added value for stakeholders specific to AMAG and society as a whole as well as the global impact according to the SDGs. The Group Strategy department built on this by further delineating the various topics, working together with the Group Sustainability management team and external specialists. The topics selected were then discussed within the Management Board and submitted to the Board of Directors for consultation. Finally, the prioritised topics were presented to the Group Executive Board and definitively approved. In the 2025 reporting year, the material topics were reviewed and confirmed in consultation with external sustainability experts.

3-2

List of material topics

The topics identified as material topics have been allocated to the focus areas under AMAG responsibility and form part of AMAG's Group strategy:

Focus area	Material topics
AMAG Net Zero	Energy, emissions, waste
AMAG Engage	Training and education, diversity, and equal opportunity
AMAG Fairplay	Compliance, occupational health and safety, privacy of customer data

GRI 302

Energy

3-3

Management of material topics

Energy is an important factor within the everyday operations of AMAG, such as in relation to the usage and maintenance of business premises, the securing of IT infrastructure and systems, all logistics services, as well as the operational processes of body shops, paint shops and AMAG's own garages. The sustainability strategy of the AMAG Group was adopted in 2021. Each business unit is obliged to define appropriate sub-goals and measures. Progress is managed and controlled with reference to Group key performance indicators, which are reported quarterly. The reporting process is incorporated into Group Controlling in order to guarantee consistent ESG reporting. AMAG Import AG and mobilog AG have implemented an environmental management system according to ISO 14001:2015.

The AMAG Group pursues a systematic reduction approach as part of its climate strategy. The Group's target for 2025 was to reduce Scope 1 and Scope 2 emissions by at least 30%. One important aspect of this is the continuous improvement and optimisation of all energy costs, which is being implemented for all business premises according to a multi-year plan. Where possible, new sites are built using energy not generated from fossil fuels, such as through geothermal probes, heat pumps or connection to local district heating networks. Energy-intensive processes within body and paint shops are accompanied by heat recovery systems. A phase-out plan for the ending of fossil fuel energy usage for existing sites has been drawn up and depends on the life cycle of facilities and the availability of alternatives. For larger sites, AMAG has been implementing the requirements of the large-scale consumer model adopted by the Energy Agency of the Swiss Private Sector (EnAW) since 2013. These specify target figures and a road map in line with Switzerland's climate goals. The cooperation with the EnAW was extended in order to continue optimising and reducing the energy consumption of 20 AMAG large consumers in accordance with federal requirements.

302-1 ►

Energy consumption within the organization

in MWh	2019	2023	2024	2025
Heating oil	10,248	9,016	7,840	9,056
Natural gas	25,092	23,881	19,742	23,098
Biogas	197	82	0	0
Pellets	452	n/a	n/a	46
Propane	0	308	355	354
Diesel	50,311	25,229	22,280	19,369
Petrol	31,797	25,080	24,980	25,546
Electricity (renewable)	38,421	33,725	42,930	45,249
Electricity (not renewable)	2,161	9,439	5,135	4,956
Electricity, total	40,582	43,164	48,065	50,205
District heating	4,996	5,064	5,095	6,979
Geothermal energy	n/a ¹	n/a	n/a	2
Total in MWh	163,675	131,824	128,356	134,655

¹ n/a (not applicable) refers to data points in this report that were not applicable in the year marked as n/a. As soon as the energy source or data point becomes relevant, it is recorded in the corresponding data series.

The data relates to all business premises (owned and rented sites) of AMAG Group AG. Data for all amounts consumed covers a period of 12 months. Depending upon availability and because of different billing dates, the data collection period for individual suppliers has been adjusted by estimation. The estimate is based on real prior-year figures.

Electricity (renewable) refers to electricity with proof of origin for hydropower and electricity from renewable sources, such as electricity generated in-house through photovoltaic systems. The conversion factors applied are based on supplier plant-specific factors according to the composition of the product or on Swiss average values according to figures from the Federal Office for the Environment (FOEN) for CO₂ emissions factors, set out in the fact sheet of Switzerland's Greenhouse Gas Invent

302-4

Reduction of energy consumption

For information, see Disclosure 305–5 (page 50 of this report). Comprehensive coverage for Disclosure 302–4 is currently being put in place and is planned for the coming reporting years. In 2024, AMAG presented the first industry timetable for body shops and paint shops supported by Energie Schweiz. The industry timetable aims to increase energy efficiency in bodywork and paint shops through the introduction of appropriate measures, and to promote the switch to renewable energy sources. It provides the basis for the planning and implementation of reduction targets and corresponding measures in AMAG retail businesses and partner businesses. The measures contribute to the direct reduction of CO₂ emissions, promote the circular economy within the industry, and support the industry in implementing the requirements of the Swiss Climate and Innovation Act (Klima- und Innovationsgesetz – KIG).

GRI 305

Emissions

3-3

Management of material topics

The AMAG Group's emissions are systematically recorded and evaluated according to the Scope 1, Scope 2 and Scope 3 categories. Scope 1 and Scope 2 primarily comprise emissions resulting from the operation of the company's own fleet vehicles, including fuel consumption, as well as the consumption of heating oil on business premises. Scope 3 emissions are generated primarily from the sale and distribution of vehicles, commuting by employees and the transportation of goods and vehicles.

In 2025, the AMAG Group exceeded the interim target of reducing (market-based) emissions by at least 30% for the Scope 1 and Scope 2 categories. Specifically, market-based Scope 1 and Scope 2 emissions were 37% lower in 2025, compared with the 2019 baseline year. For Scope 3 emissions, a reduction of 35% was achieved in 2025 compared with the baseline year of 2019, and in category 11 (emissions from vehicles sold), the reduction stood at 42% compared with 2019. Overall, Scope 1, 2 and 3 emissions were 35% lower in 2025 than in 2019, and 8% lower than in 2024.

Since December 2024, AMAG has had a validated SBTi Near-Term Target. AMAG thereby commits itself to reducing Scope 1, Scope 2 and Scope 3 emissions from sold vehicles (category 11 according to the Greenhouse Gas Protocol) by at least 50% by 2030 compared with the baseline year 2019. The baseline year was set as 2019 on the recommendation of SBTi because the market situation during the coronavirus pandemic (2020 to 2021) is not comparable. AMAG aims to reach net zero by 2040. In order to achieve its ambitious reduction pathway, AMAG has defined clear measures and set annual targets. The progress made on these measures is measured on a quarterly basis and discussed with the management.

The measures include energy efficiency improvements, the systematic electrification of the company's own company car fleet, the expansion and use of solar power at the company's own sites, the expansion of the charging infrastructure, a waste concept aimed at conserving resources, and projects to boost efficiency and save resources in operational processes. AMAG is actively contributing to reducing the emissions arising from vehicles sold by increasing electrification and through close cooperation with the manufacturers. New mobility concepts and service offers – such as single-provider driving and charging – and the promotion of dealership service quality with respect to EV advice and maintenance will play an increasingly important role. AMAG is consistently seeking to reduce fuel consumption per kilometre driven for the transportation of goods and the provision of services. Cooperation with AMAG's dealerships and distribution network in relation to sustainability was also enhanced during the reporting year. Helion Energy AG, part of the AMAG Group, is making an active contribution to the energy revolution in Switzerland by expanding photovoltaic systems and charging infrastructure.

As in the field of energy, the progress made by the AMAG Group is managed and controlled with reference to Group key performance indicators, which are reported quarterly. The reporting process is incorporated into Group Controlling in order to guarantee consistent ESG reporting. AMAG has devised an investment and elimination strategy for the remaining emissions. In order to set standards internally, projects are allocated an internal CO₂ levy of CHF 200 per tonne of CO₂. The internal CO₂ price was increased in the reporting year, from CHF 120/TCO₂ to CHF 200/TCO₂. This was done to improve management of the reduction pathway, particularly when evaluating replacement heating projects and the switch to renewable energy sources. The proceeds flow into the AMAG climate fund and are invested in climate-friendly measures and partnerships. For example, there is close cooperation with Synhelion, which uses solar energy to convert CO₂ into synthetic fuels.

305-1 ►

Direct GHG emissions (Scope 1)

See table for details: AMAG greenhouse gas emissions, Scope 1, 2 and 3, page 44

305-2 ►

Energy indirect GHG emissions (Scope 2)

See table for details: AMAG greenhouse gas emissions, Scope 1, 2 and 3, page 44

Other indirect GHG emissions (Scope 3)

in tonnes of CO ₂ e	2019	2023	2024	2025
Scope 1	31,224	20,753	18,879	19,311
Heating oil	2,726	2,400	2,087	2,417
Natural gas	5,043	5,577	4,681	5,328
Propane	0	65	148	147
Diesel	13,405	6,032	5,326	4,631
Petrol	10,010	6,663	6,637	6,787
Pellets	n/a	n/a	n/a	1
Biogas	40	17	0	0
Scope 2 (market-based)	705	1,552	1,258	893
Electricity	277	1,076	736	640
District heating (incl. cooling)	429	476	522	253
Total Scope 1 and 2 emissions	31,930	22,305	20,137	20,204

GRI 305-3 (Scope 3)				
Emissions from business activities and operations (emissions from purchased goods, services, waste, business travel and investments) ¹	892,628	934,077	852,011	852,209
Emissions from the use of sold products (incl. vehicles and heat pumps)	3,906,231	2,713,532	2,518,586	2,253,877
Total Scope 3 emissions	4,798,859	3,647,609	3,370,597	3,106,086
Total Scope 1, 2 and 3 emissions	4'830'789	3,669,914	3,390,734	3,126,290

AMAG greenhouse gas emissions, Scope 1, 2 and 3

¹ Aggregated disclosure of emissions in Scope 3 emissions categories 1, 2, 3, 4, 5, 6, 7, 12 and 15 in accordance with the Greenhouse Gas Protocol.

Explanation of each emissions category

AMAG identifies and calculates its emissions systematically in accordance with the specifications of the Greenhouse Gas Protocol. The methodology used for calculation is reviewed on an ongoing basis in order to constantly improve the transparency and resilience of the data. At regular intervals, the effectiveness of the control of the measures for achieving the set reduction targets is reviewed using findings from the process. Adjustments and the mechanism for applying corrections are explained in chapter 2-4 of this report.

305–3**Scope 1 emissions: Direct greenhouse gas emissions**

Scope 1 includes all direct greenhouse gas emissions that occur within the company. These include, for example, emissions from the consumption of diesel and petrol in company vehicles, as well as emissions from the combustion of heating oil and natural gas for heat generation and process energy. For methodological reasons, propane was included in the natural gas category in 2019 and 2020. However, since 2021, it has been possible to report propane quantities and the resulting emissions separately.

In 2025, diesel consumption fell further year-on-year, while petrol consumption rose slightly. This is due to the decline in the number of diesel vehicles and the increase in hybrid and electric vehicles in the fleet. The lower consumption of diesel also resulted in a decline in emissions for diesel and a slight increase in emissions from petrol consumption. The consumption of refrigerants is not currently included in the data collected (see page 49 Exclusions and special features in the reporting year).

Consumption of natural gas and heating oil increased slightly in the reporting year, both in absolute quantities and in emissions. The increase is linked to business performance and the location structure, both of which are subject to constant but gradual change.

Emissions from propane remained stable compared to the previous year.

Collection of data

Grid-bound energy and pipeline-bound fuel quantity data is collected for each location based on actual billing data. Since 2023, fuel quantities (petrol and diesel) have been recorded by means of precise billing reports for each fuel supplier. Fuel quantities that are charged as expenses flow into the total quantity on the basis of spend-based estimates. Heating oil quantities are calculated based on the initial level plus purchases during the year, minus the level at the end of the year.

Scope 2 emissions: Indirect greenhouse gas emissions

Scope 2 includes all indirect greenhouse gas emissions resulting from the consumption of purchased electricity and district heating. At AMAG, this energy is primarily used to operate the locations (electricity, district heating, district cooling) and to charge electric vehicles (electricity only). As a result of ongoing electrification and defossilisation, the quantities of electricity and district heating are continually rising. The electricity used for operational processes is obtained largely from renewable energy sources. The charging current in public spaces is calculated risk-aversely at the Swiss average mix in accordance with the energy label.

305-3

Collection of data

The quantities of electricity and district heating are recorded for each location as grid-bound energy using actual billing data and reported in the GHG inventory according to the market-based approach for emissions.

To make the recording and reporting of Scope 2 emissions as transparent as possible, these emissions are reported according to both a location-based and a market-based method. The emissions factors used for calculating the location-based emissions for district heating, including district cooling, are based on the work of Alig M., Tschümperlin L., Frischknecht R. (2017: Fernwärmemix KVA-Netze CH, Scope 2), and those for electricity are based on the information for the UVEK/DETEC 2025 energy label.

Year	Scope 2 emissions – district heating (location-based)	Scope 2 emissions – electricity (location-based)	Total Scope 2 emissions (location-based)
2025	907 tonnes of CO ₂ e	5,573 tonnes of CO ₂ e	6,480 tonnes of CO ₂ e

Delimitation of Scope 2 into “location” and “market-based”: Adjustment of the factorisation of the purchased electricity and district heating quantities on the basis of improved knowledge of the product quality and allocation of the purchased electricity and district heating quantities.

Scope 3 emissions: Upstream and downstream greenhouse gas emissions

Scope 3 includes indirect greenhouse gas emissions arising within upstream or downstream business activities in the value chain. The material categories according to Greenhouse Gas Protocol emissions are category 1 (Purchased goods and services), category 2 (Capital goods), category 3 (Fuel- and energy-related activities), category 4 (Upstream transportation and distribution), category 5 (Waste), category 6 (Business travel), category 7 (Employee commuting), category 11 (Use of sold products), category 12 (End-of-life treatment of sold products) and category 15 (Investments).

Scope 3 emissions in categories 8, 9, 10, 13 and 14 are not recorded, as they are not relevant to the AMAG Group’s business model. The two most significant categories in the total emissions of the AMAG Group emissions are category 11 and category 1.

Overview of data collection methodology

Category	Share of total emissions	Calculation methodology	Emissions factor
Scope 1			
Diesel		Calculation based on consumption data (litres)	DEFRA 2023
Petrol		Calculation based on consumption data (litres)	FOEN fact sheet CO ₂ emissions factors for Switzerland's greenhouse gas inventory, 2022
Natural gas		Calculation based on consumption data (MWh)	FOEN fact sheet CO ₂ emissions factors for Switzerland's greenhouse gas inventory, 2022
Propane		Calculation based on consumption data (MWh)	FOEN fact sheet CO ₂ emissions factors for Switzerland's greenhouse gas inventory, 2022
Heating oil		Calculation based on consumption data (litres)	FOEN fact sheet CO ₂ emissions factors for Switzerland's greenhouse gas inventory, 2022
Scope 2			
District heating, incl. cooling		Calculation based on consumption data (MWh)	DETEC, 2024
Electricity		Calculation based on consumption data (MWh)	DETEC, energy label 2024 and 2025
Scope 3			
Cat. 1 Purchased goods and services		Spend-based method	Exiobase version 3.9
Cat. 2 Capital goods		Spend-based method	Exiobase version 3.9
Cat. 3 Fuel- and energy-related activities		Average data method	DEFRA 2025, Treeze 2017
Cat. 4 Upstream transportation and distribution		Hybrid method	Supplier-specific, DEFRA 2025
Cat. 5 Waste		Average data method	DEFRA 2025
Cat. 6 Business travel		Great-circle distance, excluding hotel accommodation.	DEFRA 2025
Cat. 7 Employee commuting		AGV without company car, average data method	Mobitool 3.0 based on Ecoinvent v2.2 2018 and specific data sets PSI, 2023
Cat. 11 Use of sold products		Average data method based on WLTP model	DETEC, energy label 2025
Cat. 12 End-of-life treatment of sold products		Average data method	DEFRA 2025
Cat. 15. Investments		Spend-based average, PCAF method, Data Quality Score 5, Option 3c	PCAF based on Exiobase 3.8

- < 5% share of total emissions
- 5–49% share of total emissions
- >50% share of total emissions

305–3**Detailed information on selected Scope 3 emissions categories**

Category 1 (Purchased goods and services) is the second-biggest emissions category. A spend-based method applying the EEIO database EXIOBASE, Version 3.9, is used to calculate the emissions in category 1. This involves linking the financial expenses for purchased products and services with emissions-specific factors from EXIOBASE in order to determine the corresponding emissions.

It covers, in particular, original spare parts, accessories, services and the acquisition costs for registered vehicles. Vehicles not yet registered are not yet included in the GHG inventory.

In future, category 1 is to be calculated at product level using improved data. The AMAG Group is currently in talks with the Volkswagen Group about this.

Category 5 emissions (waste) are calculated on the basis of workshop waste produced. Office waste and household waste is excluded. Over 95% of the waste volume data is based on actual waste volumes in tonnes, categorised by VEVA code. The VEVA code is the six-digit waste key number according to the “Verordnung über Listen zum Verkehr mit Abfällen” (Swiss Ordinance on Lists for the Movement of Waste – LVA). It is used to clearly classify hazardous waste and other waste subject to control requirements that must be disposed of in accordance with the consignment note procedure.

Category 11 (Use of sold products) is the AMAG Group's largest emissions category. The emissions are calculated on the basis of type-specific vehicle data in accordance with the Worldwide Harmonized Light Vehicles Test Procedure (WLTP), with an assumed mileage of 200,000 kilometres and an average lifespan of 15 years. WLTP figures were not consistently available for the year 2019. New European Driving Cycle (NEDC) data was used for this period. Heat pumps produced by Helion are calculated with a lifespan of 20 years.

Emissions in category 15 are calculated on the basis of the Partnership Carbon Accounting of Financials Initiative (PCAF method) using an equity/revenue approach in accordance with PCAF. The standard was developed in 2020 and is used to measure the greenhouse gas emissions of portfolios. An economic activity-based approach was chosen for AMAG (reference year 2019, data quality score 5, option 3c). This includes investments in associated companies and holdings of between 20% and 50%. Holdings of less than 20% where the AMAG Group has neither a significant nor a financial influence are excluded (not material).

305-3

The same CO₂ emissions factor as the one used for fossil fuel natural gas was used to calculate biogenic emissions from the burning of biogas. Biogenic emissions include not only CH₄ or N₂O emissions from biogenic energy sources in Scope 2, but also biogenic CO₂ emissions (biogenic CO₂ emissions from the overall inventory not reported separately).

Exclusions and special features in the reporting year

The use of pellets for heating is not very widespread in the AMAG Group. In the reporting year, pellets were added to the Scope 1 emissions category. This was due to an improved data basis for rented sites. For rented sites, figures are calculated based on the number of square metres of heated area and the energy sources used for electricity, heating and cooling, if no exact consumption amount can be determined.

Refrigerant consumption is not currently included due to the complexity involved in collecting the data. At AMAG, refrigerants are used in particular in the workshop operations of AMAG Retail AG in connection with maintenance and repair work on air conditioning and cooling systems in vehicles. Typical activities in which refrigerants are released or refilled include the evacuation, refilling and disposal of refrigerants as part of service work on vehicle air conditioning systems and the repair of refrigeration and air conditioning units in workshop areas. These processes are assigned to Scope 1 and to Scope 3 category 11 during use, in accordance with the specifications of the Greenhouse Gas Protocol. Microlino vehicles and Ducati two-wheelers are not included in the greenhouse gas inventory. These exclusions refer to Scope 3 emissions in categories 1 (Purchased goods and services) and 11 (Use of sold products) according to the Greenhouse Gas Protocol and relate to the Noviv AG business unit. Also not included in the GHG inventory are direct imports of vehicles from Volkswagen Group brands. Direct imports are predominantly carried out by independent dealers and are therefore outside the scope of consolidation of the AMAG Group. In some cases, nearly-new used cars (up to 12 months old) are imported directly by AMAG Retail AG. In the reporting year, the emissions factor for upstream greenhouse gas emissions in Scope 3 category 11 was adjusted from 2023 to 2025; the emissions for 2024, which were calculated using the emissions factor from 2023, were therefore slightly overestimated (impact of less than 1% on total Scope 3 emissions for 2024). In the reporting year, certain purchasing categories were re-categorised as part of the application of the Exiobase methodology in order to reflect the allocation of the spend data to the underlying emissions factors in a more granular and appropriate manner. This reclassification has resulted in lower calculated emissions in Scope 3 category 1 than in the previous year, which has reduced emissions in Scope 3 category 1 to a very small extent. The adjustment was well below the threshold set for re-statements (5%). For details, see chapter 2–4 in this report.

305-5

Reduction of GHG emissions

Compared to the baseline year 2019, emissions of the AMAG Group across all scope categories fell by 35% in the reporting year.

Scope 3 emissions make up the largest share, accounting for more than 90% of emissions in total.

Scope 3 emissions were down 35% in 2025 compared to the baseline year 2019. The biggest contributing factor in the reporting year was the fall in total sales volumes and further progress in electrification.

Scope 1 and 2 emissions (market-based) were down 37% in 2025 compared to the baseline year 2019. The drop is attributable above all to efficiency gains in building and heating technology, but also to the increasing electrification of the company's own fleet and the associated reduction in diesel consumption.

GRI 306

Waste

3-3

Management of material topics

Avoiding waste and recycling used materials or disposing of them correctly is a top priority for AMAG.

AMAG has an established disposal system for all waste categories. To this end, the company relies both on its membership of industry organisations such as Auto Recycling Switzerland and sestorec and on collaboration with professional disposal firms.

The material waste categories arise in the AMAG garage operations and particularly include old tyres, engine oil, transmission fluid, starter batteries, scrap iron and steel, and cardboard waste. The use of lithium-ion high-voltage batteries is rising steadily with the increasing electrification of mobility, and these will require their own disposal concepts in the medium to long term.

With regard to classic waste, waste quantities are reused, recycled or disposed of through specialist firms in accordance with the Ordinance on the Avoidance and Disposal of Waste (ADWO) issued by the Federal Office for the Environment (FOEN). As a member of Auto Recycling Switzerland, AMAG also has an influence on the cost-neutral disposal of old vehicles and follows developments at regulatory and technical level.

Batteries are generally subject to an advance recycling fee when imported into Switzerland, which is currently administered by INOBAT.

This does not apply to the high-voltage batteries of electric vehicles. For these, there is a Swiss industry solution for taking back and recycling lithium-ion batteries which is organised by the sestorec (Swiss Energy Storage Recycling) cooperative. Since AMAG assumes that spent high-voltage batteries will be a valuable raw material for battery production in the future (EU Battery Directive), it has advocated a differentiated approach to old batteries and is making use of sestorec's industry solution.

This industry solution demands from its members a process that clearly regulates how high-voltage batteries of battery electric vehicles (BEVs), hybrid electric vehicles (HEVs) and plug-in-hybrid electric vehicles (PHEVs) are handled. In addition, all repaired, reused or recycled and disposed-of batteries of these categories that are brought into circulation must be reported to ses-torec.

For the recycling of high-voltage batteries and individual battery modules, AMAG collaborates with specialist firms to ensure that both transportation and recycling are carried out by certified partners. In particular, this also ensures that the more stringent requirements regarding the packaging and transportation of critical batteries and battery modules are observed.

306-1

Waste generation and significant waste-related impacts

Waste data was collected and evaluated for the first time in 2023. AMAG's workshop operations generate the largest volumes of waste. The main categories by volume include old tyres, engine oil, transmission fluid, starter batteries, scrap iron and steel, and cardboard waste. Collecting the waste data involved evaluating all business units of the AMAG Group in terms of the workshop waste produced. For locations generating workshop waste, the quantities were recorded and classified as hazardous or non-hazardous waste. The various recycling methods and the associated quantities were also recorded. Further measures will be developed based on this data, and the disposal concept will be reviewed for further optimisation potential and with a view to promoting the circular economy. The AMAG Group produces minimal landfill waste and the proportion of recyclable raw materials is high.

306-2

Management of significant waste-related impacts

See Management approach, 306 Waste (page 51).

306-3 ▶

Waste generated

Since 2023, the following waste volumes have been recorded in the workshop operations of the AMAG business units AMAG First, AMAG Automobil und Motoren AG, mobilog AG and Helion AG:

	2023	2024	2025
in tonnes			
Total hazardous waste	3,655	3,603	3,939
Total non-hazardous waste	2,253	2,760	3,044
Annual total	5,908	6,363	6,983

Evaluation of hazardous waste by ADWO code (s) and (ak). Includes Group companies that produce workshop waste, excluding PET and household waste: AMAG Automobil- und Motoren AG, AMAG First AG, mobilog AG, Helion AG.

306-4 ▶

Waste diverted from disposal

	2023	2024	2025
in tonnes			
Total sent for recycling	3,386	3,566	3,700
Total sent to cement works	1,527	1,270	1,194
Total waste incineration plant	938	1,437	1,448
Total landfill site	0	0	0
Total other (special waste treatment)	57	90	641
Annual total	5,908	6,363	6,983

Includes Group companies that produce workshop waste, excluding PET and household waste: AMAG Automobil- und Motoren AG, AMAG First AG, mobilog AG, Helion AG.

306-5 ▶

Waste directed to disposal

See Disclosure 306-4 above

GRI 404

Training and Education

3-3

Management of material topics

AMAG is aiming to become the leading provider of sustainable individual mobility. In order to achieve this goal, the company needs technically skilled, committed, innovative and motivated employees. Professional training as well as regular employee and executive qualification and development play a central role in this regard. AMAG ensures the employability of its workforce through comprehensive, needs-based training and education – whether by the AMAG Academy or by Leadership & Development.

Policies, responsibilities and regulatory requirements

Training and education is governed by the relevant training and education regulations. AMAG supports the principle of lifelong learning with generous contributions to the costs of business-related training and education. All training offered is essentially available to all employees, irrespective of gender, function or age.

Responsibility for training and education for all technical or job-related training lies with the AMAG Academy. The Leadership & Development department is responsible for leadership training and for personal and staff development.

Structure of the training and education programmes

The training and education offered by AMAG is constantly reviewed and adjusted in line with the strategic needs of the business with respect to future skills. A focus is placed on hands-on learning, which has proved to be particularly effective and efficient.

The quality of the training content and of the trainers used is regularly reviewed on the basis of feedback from participants. Any content considered to be unsatisfactory is revised, and unsatisfactory providers are replaced by other specialists. Needs are identified systematically during the annual employee review. This gives AMAG the opportunity to react very quickly and in advance to changing needs and to adjust the offering.

Digitalisation and development of a digital and agile mindset

The changes brought by digitalisation are also influencing how the car industry operates and are affecting – in some cases fundamentally – how work will be performed in future. In order to prepare employees for these changes, new forms of digital learning are being used (both online and blended learning), which have been particularly popular. In addition to this, digital coaches are trained throughout the organisation to further promote this issue among the workforce.

AMAG places particular emphasis on ongoing training for its managers as they are pioneers and ambassadors who play a key role in leading and shaping the process of change and transformation. The training programmes include Leadership Basic (can also be completed as a CAS), the CAS in New Leadership, regular induction training for new managers (new FK@AMAG), and specific and comprehensive training programmes for the individual business units.

Topics such as conflict management, healthy leadership, resilience, appreciation and recognition, unconscious bias, dealing with change and the AMAG-specific “Leadership Cards” learning programme are addressed here. Leadership cards are an innovative training format that uses cards similar to playing cards and aims to teach leadership skills in a practical and interactive way.

Employees and managers also have the opportunity to assess their own performance through an online assessment or 360-degree feedback.

Talent management

Alongside the needs-based training and education offerings, strategic talent management is another important way of identifying, developing and retaining highly qualified employees. Talents are systematically identified each year at AMAG through wide-ranging employee reviews. Talents will not only have a very good performance record, they will also have a personal desire to evolve and take on new responsibilities. All talents seeking further development can also complete a personal development plan (PDP), which sets out in detail the next career steps and the necessary training. Talents within business units are discussed in general terms at what AMAG calls talent conferences. This ensures that talents are systematically moved into available positions and that key roles are filled with appropriate talents.

404-1

Average hours of training per year per employee

Each year, AMAG invests in the development of its employees and offers a broad spectrum of training formats and learning resources.

404-2

Programs for upgrading employee skills and transition assistance programs

Diverse training and education opportunities

AMAG employees can register directly via learning platforms (Learn, REXX) for all training offered. A focus is placed on specialist, methodological and management skills, personal and social skills, auto-related technical expertise, sales knowledge, project management, IT application skills and foreign languages. In addition, specific programmes are developed for individual departments, teams or business units upon request or where required. For example, these include telephone training for call centre employees or specific management training for management staff at lower levels of responsibility. Training is also offered in relation to new regulations and issues such as risk management, auditing and compliance as well as data protection and occupational health and safety.

Employees also have the opportunity to benefit from coaching sessions and the AMAG mentoring programme. Here, experienced management staff act as mentors for younger management staff and specialists to support their development.

AMAG regards training younger generations and promoting young talent as being particularly important. It is one of the leading training centres in Switzerland. A total of around 800 trainees are currently completing apprenticeships in some 20 different professions, from workshop and body shop to logistics, retail and office. Around 10% of trainees also receive special support through the Young Talents programme. To ensure that all apprentices receive the best possible training, their vocational trainers complete an advanced training module once a year.

Performance reviews

AMAG requires mandatory annual employee reviews in which individual training and career planning is discussed and planned. Checks carried out by the HR department identified a completion rate of 98.5% in 2025.

404-3

Percentage of employees receiving regular performance and career development reviews

	2023	2024	2025
Proportion of employees who receive a performance review	75%	76%	80%
Proportion of men who receive a performance review	75%	76%	80%
Proportion of women who receive a performance review	75%	78%	81%
Proportion of sales employees who receive a performance review	91%	84%	91%
Proportion of administrative employees who receive a performance review	82%	86%	89%
Proportion of workshop and warehouse employees who receive a performance review	64%	66%	69%

GRI 405

Diversity and Equal Opportunity

3-3

Management of material topics

AMAG recognises that mixed teams offer a variety of ideas and perspectives. These teams are able to devise better solutions and services for customers. AMAG believes that diversity offers a major opportunity for achieving better reciprocal understanding as well as a respectful and lively culture. During the reporting year, 82.9% of AMAG employees were men and 17.1% were women, with 88 different nations represented.

More diversity through flexible working models and the promotion of part-time work

Diversity and equal opportunities are important elements of the company's strategy. All employees have the same opportunities for career development – irrespective of age, nationality, private life or family status. The HR department defines measures within the ambit of the diversity strategy for promoting diversity and equal opportunities. These include flexible working models, the option of working from home and the promotion of part-time work across all functions, for example.

In 2022, AMAG declared its goal for boosting the number of women in the workforce. By 2030, the company aims to double the proportion of female trainees to 20% and to have more than 25% of management positions filled by women.

Promoting equal opportunities

Overall, AMAG slightly increased the percentage of women in the workforce compared to the previous year. In 2025, women accounted for 17.1% of all employees, 15.8% of management staff and 14% of trainees.

AMAG wishes to increase gender and generational diversity over the coming years by implementing a comprehensive package of measures. All measures will be based on business-specific targets and regular assessments. A major focus will be placed on attractiveness to and recruitment of diverse employee profiles, the active promotion of part-time work and job-sharing arrangements as well as the establishment of lifelong learning and career-switcher programmes.

405-1

Diversity of governance bodies and employees

	2023	2024	2025
Board of Directors	6	6	6
Women	1	1	1
Men	5	5	5
Executive Board	13	13	13
Women	2	2	2
Men	11	11	11
Aged 30 or under	0	0	0
Aged between 30 and 50	5	4	3
Aged over 50	8	9	10
Other senior management	17	15	14
Women	1	1	1
Men	16	14	13
Aged 30 or under	0	0	0
Aged between 30 and 50	6	5	4
Aged over 50	11	10	10
	2023	2024	2025
Total employees	7,256	7,279	7,183
Women	1,237	1,250	1,224
Men	6,019	6,029	5,959
Employees aged 30 or under	2,668	2,662	2,576
Women	447	453	414
Men	2,221	2,209	2,162
Employees aged between 30 and 50	3,209	3,232	3,217
Women	578	582	583
Men	2,631	2,650	2,634
Employees aged over 50	1,379	1,385	1,390
Women	212	215	227
Men	1,167	1,170	1,163

As at key date 31 December 2025.

405-2

Ratio of basic salary and remuneration of women to men

In 2025, AMAG arranged for a comprehensive salary equality analysis to be conducted by an external provider. The “Fair ON Pay” analysis was conducted by Comp-On AG with the aim of establishing salary equality at company level using the federal government’s salary equality tool (Logib). Experts conducted analyses according to a systematic process based on employee data. The main analysis and all sub-analyses confirmed with a high degree of confidence that the AMAG Group and all sub-entities employing more than one hundred people were complying with requirements regarding equal pay for equal work between women and men. In obtaining this certification, AMAG has not only gone considerably further than the review required by law but has also achieved a result above the tolerance range of 5% set by law. There is therefore no statistical evidence of discrimination. In accordance with the “Fair ON Pay” standard, compliance with equal pay requirements for women and men at company level was reviewed in 2025 during the recertification process. The gender pay gap within the company is below the tolerance threshold of 2.5%.

On this basis, the quality auditor SGS issued a new “Fair ON Pay Advanced” certificate, which recognises AMAG as a fair employer and highlights its ongoing commitment to equal pay.

GRI 206

Compliance

3-3

Management of material topics

The term “corporate governance” includes all internal and external binding principles set out in laws, regulations, standards, norms and policies. For the AMAG Group, however, governance means more than just complying with legal requirements – it is fair play as a matter of principle. The AMAG Group is committed to transparency, security and integrity in every area of business.

Responsible corporate governance is based on clear principles and policies that are binding on all employees. The AMAG Group’s compliance management system therefore includes:

Binding code of conduct: The AMAG Code of Conduct summarises the key principles and rules for the Board of Directors, the management team and all employees of the AMAG Group. It describes how they should conduct themselves in their day-to-day dealings with each other, with customers and with third parties such as contractual partners and other stakeholders. The Code of Conduct serves to protect and consolidate the good reputation of the AMAG Group and to outline the channels for reporting compliance violations. The AMAG Group Code of Conduct is binding for all employees and forms an integral part of their employment contract.

Policies: The AMAG Group has Group Policies and information sheets on various compliance-related topics such as antitrust law, money laundering, data protection, conflicts of interest, anti-corruption and the handling of gifts and hospitality. These policies are binding for all employees and are regularly reviewed to ensure they are complete and up to date.

Compliance processes: The AMAG Group has established various processes as part of its compliance management system. For example, the process for gifts and hospitality – set out in the Group Policy on Gifts and Hospitality – governs the handling of non-cash benefits in a business context. The aim of this process is to prevent any form of undue influence and to ensure the integrity of business decisions. Gifts and hospitality above a certain threshold must be approved in advance by the line manager and the Legal & Compliance department. All requests approved by Legal & Compliance are documented.

Conflicts of interest and external activities are governed by the Group Policy on Conflicts of Interest and External Activities. This process ensures that private or family interests do not conflict with professional duties and that the independence of business decisions is maintained. Employees are obliged to identify and disclose actual or potential conflicts of interest at an early stage. Management staff are also asked annually whether they have secondary occupations or hold mandates or have economic interests in other companies.

Sanction screening is carried out to ensure that business relationships do not violate any applicable sanctions. Customers, dealers and service partners of AMAG Import AG are checked by an external service provider, which automatically compares the data with relevant sanctions lists, particularly SECO, EU and OFAC lists. Potential hits are then checked and assessed by the Legal & Compliance department, and action is taken if necessary.

As part of AMAG's annual insider management system, a defined group of people are required to provide confirmation each year that they are aware of and comply with the AMAG Group AG policy on prohibiting insider trading and market manipulation. This is in addition to the ban on insider trading that applies to all employees. This confirmation ensures that the employees concerned are aware of their obligations and understand potential insider risks, and that the regulatory requirements are complied with on an ongoing basis.

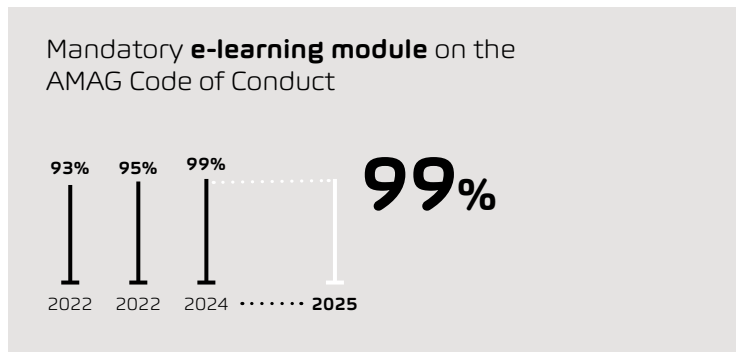
All management and sales employees must submit an annual compliance statement in which they undertake to comply with competition and antitrust law.

The AMAG Group has implemented an annual risk register which identifies and documents compliance risks for each business unit, and assesses them to establish whether they are adequately addressed by the existing compliance management programme. The risk assessment is prepared by Legal & Compliance, then discussed with and formally approved by the Managing Director and the CFO of the respective company.

Training: AMAG ensures that all employees are familiar with the relevant compliance principles and are able to apply them in their day-to-day work by providing mandatory e-learning on the AMAG Group Code of Conduct, along with additional in-person courses, refresher training and selective additional training.

The e-learning module on the AMAG Group Code of Conduct is mandatory for all employees and covers topics such as compliance and integrity, environmental protection, human rights and labour rights, transparent business relationships, fair market conduct, i.e. competition and antitrust law, IT security and channels for reporting misconduct. New employees must complete the training during their probationary period. The participation rate is evaluated and reviewed on a regular basis (at least quarterly).

As at 31 December 2025, around 7,500 employees had completed the training, which corresponds to around 99% of all employees.



In total, as at 31 December 2025, the Legal & Compliance department had delivered in-person training on the subject of compliance, with a focus on competition and antitrust law, to around 2,800 employees. This corresponds to around 98% of those employees whose roles were identified as relevant for this training. Training and awareness-raising measures concerning antitrust law are also regularly provided for the management teams of the AMAG companies.

The topic of compliance – especially antitrust law – is also an integral part of the internal training courses for new management staff and thus makes a lasting contribution to strengthening our compliance culture.

	2023	2024	2025
Antitrust law training	97%	97%	98%

In addition to the e-learning and in-person courses described above, other role-specific training is also provided. This includes, for example, training on the Anti-Money Laundering Act (AMLA) for AMAG Leasing employees, data protection training for relevant functions and on-site training at AMAG Automobil und Motoren AG garages. In addition to sharing knowledge on compliance issues, this encourages personal interaction and enables employees to connect directly with contacts in the areas of compliance and data protection. These additional training formats support ongoing awareness raising and strengthen the compliance culture throughout the company.

Whistleblowing system: The AMAG Group operates a whistleblowing system that enables internal and external stakeholders to report observed or suspected abuses. Whistleblowing tip-offs can be submitted via a variety of channels, including – anonymously if desired – the publicly accessible AMAG whistleblower portal, by email to compliance@amag.ch, directly to the contact persons in the Legal & Compliance Department, or to the respective line manager or HR business partner. All reports are investigated by the Legal & Compliance department. Confirmed breaches result in appropriate disciplinary or organisational measures. Whistleblowers are protected from retaliatory measures at all times.

In the 2025 reporting year, a total of 41 reports of observed or potential compliance violations were received. All allegations were investigated and, where necessary, disciplinary or organisational measures were taken, documented and archived in compliance with data protection regulations.

No serious violations such as corruption, systematic fraud or illegal agreements affecting competition were identified in the reporting year.

	2023	2024	2025
Notified cases (total)	46	29	41

Regular communication campaigns: AMAG conducts regular communication campaigns, including as part of the AMAG Fairplay initiative, to raise employee awareness of compliance issues. At AMAG, fair play means that all employees must always behave in an exemplary manner towards customers, partners and society. The campaigns are distributed via various channels such as the my.amag.ch intranet, the employee magazine AMAG Family and physical noticeboards. They include, for example, quarterly “Is that allowed?” stories on current compliance policy topics (e.g. conflicts of interest, antitrust law/zero tolerance), where a hypothetical employee asks a question about the topic for that quarter and the Compliance department responds.

Security and risk management: AMAG is exposed to a wide range of risks. Forward-looking risk management is therefore essential for a sustainable corporate strategy. The internal control system (ICS) systematically records and evaluates risks, develops scenarios for emergencies and defines preventive measures. These include occupational health and safety, cybersecurity and data protection, as well as compliance with relevant industry standards such as FCOS guidelines and TISAX certification.

Audits: The AMAG Group’s internal audit team conducts risk-based reviews of the functioning of the individual elements of the compliance management system, and reports to the Group Executive Board. It also carries out independent, risk-based assessments of the effectiveness of controls – including to prevent corruption and bribery. Prevention of corruption is only one of the compliance issues audited; depending on the risk situation and relevance of the business area, further material topics are selectively included in the audits.

Various audits address compliance-related issues both directly and indirectly – such as through specific control queries or by including real-world cases from the industry. Where necessary, compliance-related issues are handed over to the responsible Legal & Compliance department to ensure efficient and professional processing.

Dealing with business partners: The AMAG Group also expects its business partners to conduct themselves responsibly and in compliance with regulations.

All business partners of the AMAG Group must comply with comprehensive ethical, social and environmental standards. These requirements are defined in the AMAG Group’s Code of Conduct for Business Partners and include fundamental sustainability requirements, protection of the environment, human and labour rights, integrity in business conduct, transparency in the supply chain and operation of a confidential whistleblowing system.

As part of the annual supplier assessment carried out by procurement management, the top suppliers provide self-disclosures on sustainability in which they confirm their commitment to comply with AMAG’s sustainability requirements. The self-disclosure allows a transparent evaluation of whether AMAG’s sustainability and compliance requirements have been met and whether the business partners have anti-corruption policies and basic standards of conduct in place.



AMAG Import AG also requires its dealers and service partners to establish effective, risk-based compliance structures. This includes, among other things, conducting training and designating a compliance officer. AMAG Import AG also conducts reviews of its dealers and service partners and their governing bodies. In addition, the provisions of the Volkswagen Group Code of Conduct must be observed. The Volkswagen Group has developed an e-learning course on the Code of Conduct for Business Partners, which must also be completed by those responsible at dealerships and service partners of AMAG Import AG. AMAG ensures that all training courses are carried out on time and reviews the participation rate at least once a quarter. As in previous years, the training participation rate was 100% in 2025.

206-1

Legal actions for anti-competitive behavior, antitrust and monopoly practices

In the 2025 reporting year, no legal actions for antitrust or anti-competitive conduct were pending against companies of the AMAG Group and no such proceedings were opened.

408-1

Operations and suppliers at significant risk for incidents of child labor

There were no indications of violations of the ban on child labour in the 2025 reporting year.

AMAG has put a process in place to enable the regular assessment of risks in order to ensure child labour due diligence in accordance with Article 964j of the Swiss Code of Obligations. In 2025, the close dialogue with exposed suppliers was expanded further. Among other things, the risk assessment at product level was elaborated as part of the supplier assessment process, and the Code of Conduct for Business Partners was expanded. The management of the AMAG Group is provided with regular information on the progress made and is required to report any suspected cases of child labour to Legal & Compliance and Group Sustainability.

GRI 403

Occupational Health and Safety

3-3

Management of material topics

Avoiding safety risks and ensuring the health and safety of all employees is extremely important for AMAG. These aspects are monitored centrally by HR and the Head of Health and Safety. Requirements differ depending upon the field of business and the working environment. Each site has its own health and safety officer, who provides support in carrying out checks and compliance with the requirements. Implementation is supplemented at all sites by a structured and actively pursued training concept.

403-1

Occupational health and safety management system

Implementation of FCOS Directive 6508 on the appointment of occupational physicians and other occupational safety specialists has been mandatory in Switzerland since 1 January 2000. The Directive is based on the Accident Insurance Act (AIA; Bundesgesetz über die Unfallversicherung – UVG) and the Ordinance on the Prevention of Accidents and Occupational Diseases (APO; Verordnung über die Verhütung von Unfällen und Berufskrankheiten – VUV). It sets out the duties of employers as regards the appointment of occupational safety specialists: In accordance with generally applicable duties (Articles 3–10 of the APO and Articles 3–9 of Ordinance 3 to the Employment Act (EmpO 3, Verordnung 3 zum Arbeitsgesetz, ArGV 3)), all AMAG businesses identify any hazards arising for the health and safety of employees and take any required protective action and issue any instructions in accordance with the state of the art. AMAG examines preventive actions taken and protective equipment at regular intervals, particularly in the event of any operational changes. AMAG Group AG has its own operational safety system, including an in-house occupational health and safety specialist. This corresponds to FCOS Directive 6508 and has also been certified by FCOS.

403-2

Hazard identification, risk assessment and incident investigation

AMAG is obliged to take action to prevent accidents and damage to health. As a result, hazards and stress factors must be identified in all businesses. Action is planned on the basis of the hazards identified. Hazards are systematically identified each year by site health and safety officers according to our safety system using hazard identification checklists.

All unintended events such as accidents, near misses and damage to property are systematically recorded and clarified in order to avoid similar events in the future and to ensure the continual improvement of the operational safety system.

403-3

Occupational health services

The AEH Centre for Occupational Medicine provides occupational medicine services in accordance with Swiss law (FCOS Directive 6508) as well as other in-house medical services within the ambit of services under the AMAG Group Operations Solution. The various aspects of occupational medicine are regulated in chapter 9 (and the annexes) of the AMAG Group Operations Solution.

The AEH has an occupational medicine team composed of six specialist doctors along with further specialist medical staff in order to perform its tasks. AEH holds all licences required in order to carry out its activities.

All medical data is subject to doctor-patient confidentiality and is handled in accordance with data protection requirements. AEH uses specially secured occupational medicine software for this purpose (ISISMED).

403-4

Worker participation, consultation, and communication on occupational health and safety

Employees of AMAG or their representatives and the competent managers have specific rights of involvement in accordance with Article 10 of the Employee Participation Act (EPA; Bundesgesetz über die Information und Mitsprache der Arbeitnehmerinnen und Arbeitnehmer in den Betrieben – MWG), Article 82(2) AIA, Article 6a APO, Article 6 of the Employment Act (EmpA; Bundesgesetz über die Arbeit in Industrie, Gewerbe und Handel – ArG) and Articles 5 and 6 EmpO 3. These include the right to be heard comprehensively at an early stage as well as the right to submit proposals before AMAG as an employer takes a decision. The employer must provide reasons for its decision in the event that it does not take account of the employee's objections or proposals, or only does so in part.

There is involvement at the senior management level (AMAG Management Board) in the form of an occupational health and safety expert, known as the "OHS specialist". The employee representative and the OHS specialist are fully incorporated into the Steering Committee at senior management level.

At the level of AMAG businesses, employee involvement has the aim, among other things, of promoting dialogue at work, thereby contributing to positive engagement between the employer and its employees. Well-informed employees identify more strongly with the business, which also has a knock-on effect in terms of motivation and productivity.

Employees have a right of involvement in the following areas:

- All working conditions, where related to occupational health and safety (e.g. arrangement of working areas and workspaces; arrangement of machinery and equipment; organisation and configuration of work)
- Transfer of the business to a third party
- Large-scale redundancies

Employee involvement is regulated in section 8 (and the annexes) of the AMAG Group Operations Solution.

403-5

Worker training on occupational health and safety

Knowledge and know-how are necessary in order to act in accordance with health and safety requirements. All employees must be duly informed during ordinary working hours in line with their level of responsibility and must receive regular training and education in order to perform their tasks. All employees must be informed concerning hazards and stress factors within the business and know how to take appropriate action to ensure safety.

New employees must undergo induction promptly after they have started work. Particular consideration must be given to trainees and temporary employees.

During their induction, new employees must be provided with information on the following points:

- Objectives
- Hazards within the business
- Duties and rights
- Necessary action
- The situation regarding absences, accidents and illnesses
- What to do in the event of an emergency

403-6

Promotion of worker health

The protection of health at work is regulated in Article 6 of the EmpA. EmpO 3 sets out the following minimum requirements:

AMAG must take any action that is necessary in order to ensure and enhance the protection of health and to guarantee the physical and mental health of employees.

The following measures, among others, were implemented in the reporting year:

- **“Ergonomic workstations”** (tips on how to work ergonomically at a desk)
 - **“Safety@AMAG Award”** (recognition for the top three businesses for health and safety)
 - **“Helix rennt”** (jogging together)
 - **Giving blood day at head office**
 - **“AMAGtiv fitness area”** (fitness offering at the Cham site)
 - **“AMAG Tennis Club”**
 - **“B2Run company run in Zug”**
- “AMAG Lightnings”** (ice hockey-loving employees have been able to join AMAG Lightnings, the company hockey team, since 2014)
- **“Fitness area”** (fitness offering at various sites)
 - **“Vitalmenu”** (special menu in timeout, the employee restaurant at the Cham site)

403-7

Avoiding and mitigating implications for occupational health and safety directly related to business operations

Staff not employed by AMAG may be appointed to work at trade fairs or to provide the Chauffeur Drive service. These staff are also subject to stringent statutory requirements laid down in FCOS directives for outsourced staff as well as internal health and safety requirements (for details, see Occupational health and safety management system 403-1, page 68).

403-8

Workers covered by an occupational health and safety management system

All AMAG employees are covered by the FCOS-certified AMAG Health and Safety Group Operations Solution.

403-9

Work-related injuries

AMAG Group (all)		2019	2023	2024	2025
For all AMAG employees	Number of fatalities as a result of work-related injury	0	0	0	0
	Rate of fatalities as a result of work-related injury*	0.0000	0.0000	0.0000	0.0000
	Number of work-related injuries resulting in an absence of more than six months	4	2	0	4
	Rate of high-consequence work-related injuries (excluding fatalities, including injuries as a result of commuting incidents only in cases where the transport has been organized by the organization)*	0.0803	0.0368	0.0000	0.0682
	Number of recordable work-related injuries (including fatalities as a result of work-related injury)	436	421	415	397
	Rate of recordable work-related injuries (including fatalities as a result of work-related injury)*	8.7570	7.7476	7.6084	6.7727
	Number of hours worked	9,957,766	10,867,854	10,908,991	11,723,463
For all non-employee staff whose work and/or workplace is nonetheless under AMAG control (e.g. event hosts)	Number of fatalities as a result of work-related injury	0	0	0	0
	Rate of fatalities as a result of work-related injury*	0	0	0	0
	Number of work-related injuries resulting in an absence of more than six months	0	0	0	0
	Rate of high-consequence work-related injuries (excluding fatalities, including injuries as a result of commuting incidents only in cases where the transport has been organized by the organization)*	0	0	0	0
	Number of recordable work-related injuries (including fatalities as a result of work-related injury)	2	0	0	0
	Rate of recordable work-related injuries (including fatalities as a result of work-related injury)*	1.8614	0.0000	0.0000	0
	Number of hours worked	214,888	139,240	135,485	142,750

* Calculated with a factor of 200,000 in accordance with the GRI Standard

The figures stated reflect the position as at 31 December 2025. However, the underlying figures also frequently change retrospectively where reports are submitted at a later date. All rates have been calculated assuming a total of 200,000 hours worked. Commuter accidents are included in the figures, but cannot currently be calculated separately due to the way in which data is collected internally.

GRI 418

Customer Privacy

3-3

Management of material topics

The AMAG Group is committed to handling the personal data of employees and customers with care. Using such data offers great potential for the AMAG Group. At the same time, the AMAG Group has a responsibility to comply with the applicable data protection requirements and to uphold and protect the personal rights of its employees and customers. For this purpose, the AMAG Group has set up a Group-wide data protection organisation. This ensures data protection compliance throughout the business, for instance by adopting policies, through training and awareness-raising initiatives for employees and by regularly reviewing and updating relevant processes in line with applicable data protection requirements.

418-1

Substantiated complaints concerning breaches of customer privacy and losses of customer data

No substantiated complaints were made concerning data theft or loss in 2025.