

GENERAL INFORMATION

ESRS 2

BASIS FOR PREPARATION

BP-1 – General basis for preparation of sustainability statements

This report is a consolidated sustainability statement in accordance with Section 267a of the Austrian Business Code (*Unternehmensgesetzbuch – UGB*), as amended, as part of the Group Management Report. This statement has been prepared in accordance with European Sustainability Reporting Standards (ESRS). The Sustainability Reporting Act (*Nachhaltigkeitsberichtsgesetz – NaBeG*) has been in force in Austria since February 2026, implementing Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive, CSRD) as regards corporate sustainability reporting. In the following text, the consolidated sustainability statement is referred to as the sustainability report. The disclosed information regarding the EU Taxonomy is in accordance with Regulation (EU) 2020/852, as well as the current delegated regulations and supporting materials.

voestalpine AG is the reporting organization. Unless otherwise stated, the information, figures, and facts published in this report refer to all fully consolidated companies within the voestalpine Group. Both the financial performance indicators and the employee data encompass all of the Group's consolidated entities.

The scope of consolidation for the financial reporting is consistent with the present sustainability reporting and forms the corresponding basis for the sustainability report. When the sustainability report was prepared, the approaches and characteristics of the subsidiaries were taken into account as part of the materiality assessment.

If material impacts, risks, and opportunities (IROs) associated with controlled entities not included in the Consolidated Financial Statements are identified at a later stage, they will be included in the scope of the sustainability report if it is appropriate and feasible to incorporate them.

Impacts along the value chain that occur outside of voestalpine's factory gates but are subject to its sphere of influence are regularly evaluated as part of supply chain management and are managed

with an eye toward sustainability. The process of the double materiality assessment described in IRO-1 also took into account impacts, risks, and opportunities along both the upstream and downstream value chain of voestalpine. The sections on topic-specific information describe the extent to which voestalpine's policies, actions, targets, and metrics are applied across the value chain.

voestalpine's business policy is based on the principle of transparency. For this reason, the option to exclude certain information from disclosure (see ESRS 1 Section 7.7) has not been exercised in this sustainability report. This report includes all relevant information; nothing has been withheld on the grounds of confidentiality, including details related to intellectual property, proprietary know-how, or innovation outcomes.

Additionally, voestalpine has fully disclosed all forthcoming developments and matters currently under negotiation.

BP-2 – Disclosures in relation to specific circumstances

In this report, no external validation of the metrics has been carried out, apart from the metrics in subsections E1-6 and E5-5. This sustainability report also includes information related to the EU Taxonomy. This information is provided in the section on environmental information in the chapter "Disclosures required by the EU Taxonomy Regulation."

The reporting time horizons used by voestalpine are in line with ESRS recommendations. The periods referred to in the sustainability report are as follows:

- » short-term: reporting period of one business year
- » medium-term: period from the end of the short-term horizon up to five years
- » long-term: period from the end of the medium-term horizon up to ten years
- » long-term (extended): more than 10 years

In addition to the periods specified by ESRSs, the long-term period has been further divided into the two categorizations listed below. The reason for this is that sector or company-specific risks and opportunities often become relevant only further in the future, beyond the ten-year horizon.