

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies

The CEO is responsible for the sustainability strategy of voestalpine AG, while the member of the Management Board responsible for the Finance division is responsible for risk management. The Group Sustainability department, which was newly created in 2023, acts as a central coordination point for the sustainability strategy. The Management Board receives regular reports from the divisions and business units on key sustainability matters. The reports cover impacts, risks, and opportunities as well as the implementation of the sustainability due diligence. In addition, they include the results and an assessment of the effectiveness of the agreed policies, actions, metrics, and targets.

The Supervisory Board of voestalpine AG oversees the Group's risk management system and sustainability efforts. SBM-3 details the impacts, risks, and opportunities that have been identified as material to voestalpine. The objectives of the sustainability strategy are central to both day-to-day operations and long-term projects.

The material impacts, risks, and opportunities are taken into account by the Management and Supervisory Boards in strategic decisions and significant transactions such as company acquisitions.

In the business year 2025/26, the Supervisory Board and Management Board of voestalpine addressed all material IROs in accordance with SBM-3.

GOV-3 – Integration of sustainability-related performance in incentive schemes

The compensation policy for the Management Board of voestalpine AG defines the framework and principles for compensating Management Board members, implementing the requirements of the Austrian Stock Corporation Act (Sections 78 to 78b of the Austrian Stock Corporation Act [*Aktiengesetz – AktG*]) as well as the Austrian Code of Corporate Governance. The compensation policy currently in effect was prepared by the General Committee, acting in its capacity as the Compensation Committee of voestalpine AG, and was formally approved by the Supervisory Board in its meeting held on June 4, 2024. It was submitted to the 32nd Annual General Meeting of the company for a vote on July 3, 2024.

The key principles of the compensation policy, along with detailed information on the compensation of the members of the Management Board and Supervisory Board, are presented in the compensation report for the Management and Supervisory Boards for the business year 2025/26. The report is audited by Deloitte Audit Wirtschaftsprüfungs GmbH and will be submitted for approval to the 34th Annual General Meeting of voestalpine AG on July 1, 2026.

Since both the compensation policy and the compensation report will be submitted to the Annual General Meeting for approval, feedback from stakeholders will also be taken into account. The voting results for the compensation report 2025/26 and the compensation policy from the 32nd Annual General Meeting of the company held on July 3, 2024, are published on the voestalpine AG website. The compensation system for the Management Board aims to ensure appropriate compensation in relation to the size and financial position of voestalpine AG and to create incentives for long-term successful corporate management. The compensation of the Management Board members consists of a fixed, non-performance-based salary and a variable, performance-based component. The latter is based on a performance agreement concluded at the beginning of the business year between the Management Board and the general committee of the Supervisory Board of the company. The agreement includes both financial targets in the form of quantitative metrics and non-financial qualitative